

FINANCIAL PLAN



2020-2024 Financial Plan



City of Penticton

Financial Plan 2020 - 2024

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Appendix A - Capital Plan

City of Penticton

City of Penticton - Schedule A

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue					
Taxation	\$ (59,518,120)	\$ (60,557,923)	\$ (61,628,921)	\$ (62,732,048)	\$ (63,868,270)
Sale of Services	(11,876,437)	(11,867,375)	(11,924,485)	(12,166,863)	(12,413,281)
Electric Utility Revenue	(42,567,428)	(42,768,457)	(42,970,998)	(43,831,469)	(44,709,186)
Sewer Utility Revenue	(7,542,165)	(8,282,450)	(9,077,415)	(9,875,482)	(10,730,402)
Water Utility Revenue	(8,994,753)	(9,000,071)	(9,005,394)	(9,010,720)	(9,016,047)
Storm Water Utility Revenue	(558,000)	(753,000)	(950,000)	(1,150,000)	(1,352,000)
Fiscal Services	(1,892,316)	(1,868,016)	(1,829,715)	(1,829,663)	(1,829,610)
Grants	(1,957,135)	(1,934,003)	(1,934,003)	(2,000,646)	(2,000,646)
Other Revenues	(5,948,550)	(5,946,560)	(5,949,629)	(5,952,757)	(5,955,946)
Development Cost Charges	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Donations	(69,500)	(19,500)	(19,500)	(19,500)	(19,500)
Total Revenues	(141,524,404)	(143,597,355)	(145,890,060)	(149,169,148)	(152,494,888)
Expenses					
General Operating Fund	74,898,209	76,057,544	76,891,664	77,928,955	78,907,729
Storm Water	512,982	499,678	467,264	474,942	482,714
Electrical Supply	34,650,714	35,038,013	35,860,258	36,738,202	37,230,079
Sewer System	5,292,547	5,071,065	4,889,610	5,073,248	5,190,998
Water Utility	4,583,608	4,416,970	4,463,326	4,506,449	4,546,351
Total Expenses	119,938,060	121,083,270	122,572,122	124,721,796	126,357,871
Net Operating Expense / (Surplus)	(21,586,344)	(22,514,085)	(23,317,938)	(24,447,352)	(26,137,017)
Capital					
General Capital	9,172,161	19,398,871	17,267,279	14,458,060	10,781,697
Electric Capital	1,746,901	2,347,725	2,424,205	1,868,401	1,940,430
Sewer Capital	1,015,000	12,069,400	9,496,200	7,096,000	2,280,000
Water Capital	4,334,500	6,812,200	4,158,203	4,549,200	5,337,200
	16,268,562	40,628,196	33,345,887	27,971,661	20,339,327
Debt Proceeds	-	(8,500,000)	-	-	-
Debt Servicing - Principal Repayments	2,309,811	2,479,080	2,480,240	2,481,428	2,177,965
Capital Grant Funding	(481,000)	(1,450,000)	(197,500)	(2,287,500)	(130,000)
Transfer To/(From) Surplus/Reserve	3,488,971	(10,643,191)	(12,310,689)	(3,718,237)	3,749,725
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Services - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Mayor and Council	\$ (898)	\$ (2,957)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporate Administration	(550)	(360)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Communications	(5,931)	-	-	-	-	-	-	-	-
Facilities	(3,687)	(6,454)	-	-	-	-	-	-	-
Finance and Accounting	(2,534,432)	(1,954,858)	(2,380,000)	(2,185,097)	(2,385,000)	(2,385,000)	(2,385,000)	(2,385,000)	(2,385,000)
General Government	(59,368,450)	(60,723,647)	(63,459,392)	(62,343,156)	(64,999,103)	(66,031,474)	(67,064,171)	(68,233,889)	(69,370,058)
Human Resources	(8,134)	(8,975)	-	-	-	-	-	-	-
Safety	(719,125)	(180,880)	-	-	-	-	-	-	-
Information Technology	(41,554)	(54,468)	(59,450)	(57,370)	(57,500)	(58,365)	(59,237)	(60,128)	(61,027)
Land Management	(1,233,149)	(2,027,709)	(1,114,398)	(1,130,479)	(1,169,727)	(1,192,398)	(1,216,461)	(1,242,050)	(1,269,308)
Civic Grants	(11,685)	(2,537)	-	-	-	-	-	-	-
Procurement	(884)	(2,007)	-	-	-	-	-	-	-
Revenue and Collections	(143,548)	(148,511)	(148,000)	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)
Total Revenues	(64,072,027)	(65,113,363)	(67,161,340)	(65,861,202)	(68,756,430)	(69,812,337)	(70,869,969)	(72,066,167)	(73,230,493)
Expenses									
Mayor and Council	253,102	290,529	300,000	325,000	268,336	274,506	280,799	287,219	293,766
Corporate Administration	858,039	1,175,095	980,100	896,380	720,224	773,287	900,901	788,663	796,583
Communications	345,591	422,808	404,660	390,260	369,638	374,768	372,930	378,126	376,356
Facilities	3,354,913	3,510,325	783,150	887,438	655,023	665,066	636,285	645,995	655,875
Finance and Accounting	4,844,283	4,160,770	2,636,058	2,431,029	1,992,030	1,871,590	1,739,697	1,757,348	1,785,547
General Government	20,061,904	20,423,695	19,699,191	18,614,549	24,033,698	24,032,698	24,031,698	24,030,698	24,029,698
Human Resources	989,796	596,207	803,000	805,590	722,702	734,052	751,748	769,798	788,210
Safety	719,125	180,880	-	-	-	-	-	-	-
Information Technology	1,665,039	1,909,835	2,135,670	2,281,979	1,885,733	1,943,965	1,959,252	1,997,675	2,018,387
Land Management	418,157	484,625	553,985	523,359	607,195	572,337	578,601	584,988	591,501
Civic Grants	994,717	1,135,249	663,515	660,445	996,000	1,096,000	996,000	996,000	996,000
Procurement	434,099	491,569	636,657	731,490	320,083	314,913	322,135	329,501	337,014
Revenue and Collections	900,147	925,100	975,700	974,600	319,349	339,740	360,636	382,051	403,998
Total Expenses	35,838,912	35,706,687	30,571,686	29,522,119	32,890,011	32,992,922	32,930,682	32,948,062	33,072,935
Net Operating Expense / (Surplus)	\$ (28,233,115)	\$ (29,406,676)	\$ (36,589,654)	\$ (36,339,083)	\$ (35,866,419)	\$ (36,819,415)	\$ (37,939,287)	\$ (39,118,105)	\$ (40,157,558)

Mayor and Council - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (898)	\$ (2,957)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(898)	(2,957)	-	-	-	-	-	-	-
Expenses									
Annual Indemnity	193,063	221,743	215,000	250,000	255,000	260,100	265,302	270,608	276,020
General Expenses	4,901	3,285	6,000	6,000	5,500	5,610	5,722	5,837	5,953
Public Engagement/Education	4,271	13,900	21,000	8,000	7,500	7,500	7,500	7,500	7,500
Training, Conferences, & Memberships	39,867	40,601	47,000	50,000	48,000	48,960	49,939	50,938	51,957
Total Expenses	242,102	279,529	289,000	314,000	316,000	322,170	328,463	334,883	341,430
Net Operating Expense / (Surplus)	241,204	276,572	289,000	314,000	316,000	322,170	328,463	334,883	341,430
Cost Allocations In									
Public Works - Fleet	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
General Government/Utility Overhead Credit	-	-	-	-	(58,664)	(58,664)	(58,664)	(58,664)	(58,664)
Total cost allocations in	11,000	11,000	11,000	11,000	(47,664)	(47,664)	(47,664)	(47,664)	(47,664)
Net Expense (Surplus)	\$ 252,204	\$ 287,572	\$ 300,000	\$ 325,000	\$ 268,336	\$ 274,506	\$ 280,799	\$ 287,219	\$ 293,766

Mayor and Council - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 7.47	\$ 8.52	\$ 8.89	\$ 9.63	\$ 7.95	\$ 8.13	\$ 8.32	\$ 8.51	\$ 8.70
% of Property Tax	0.84 %	0.92 %	0.90 %	0.98 %	0.77 %	0.77 %	0.76 %	0.76 %	0.75 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(56,664)</u>
% Change	<u>(17.44)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$59K) Mayor and Council portion of utilities overhead allocation

Corporate Administration - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ (550)	\$ (360)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)	\$ (100)
Total Revenues	(550)	(360)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Expenses									
Election Expenses	647	135,802	-	-	-	-	120,000	-	-
General Expenses	21,166	17,135	64,900	49,650	23,000	23,460	23,930	24,408	24,896
Legal	235,901	311,241	242,500	180,000	195,000	183,600	187,272	191,017	194,838
Public Engagement/Education	11,416	24,009	12,700	15,000	21,500	21,930	22,369	22,816	23,272
Salaries and Wages	757,745	836,027	807,000	717,230	732,250	736,365	740,563	744,843	749,211
Training, Conferences, & Memberships	8,130	9,670	10,500	12,000	20,390	20,798	21,214	21,638	22,071
Total Expenses	1,035,005	1,333,884	1,137,600	973,880	992,140	986,153	1,115,348	1,004,722	1,014,288
Net Operating Expense / (Surplus)	1,034,455	1,333,524	1,137,500	973,780	992,040	986,053	1,115,248	1,004,622	1,014,188
Cost Allocations In									
Finance - Purchasing	223	-	-	-	-	-	-	-	-
Information Technology	5,609	6,077	7,500	7,500	7,500	53,250	53,403	53,559	53,718
General Government/Utility Overhead Credit	-	-	-	-	(179,416)	(179,416)	(179,416)	(179,416)	(179,416)
Safety	6,447	13,008	-	-	-	-	-	-	-
Total cost allocations in	12,279	19,085	7,500	7,500	(171,916)	(126,166)	(126,013)	(125,857)	(125,698)
Cost Allocations Out									
Engineering Services	(41,228)	(47,360)	(25,000)	(25,000)	(25,000)	(25,500)	(26,010)	(26,530)	(27,061)
Fire Services	-	-	-	-	(15,000)	-	-	-	-
Development Services	(148,017)	(130,514)	(140,000)	(60,000)	(60,000)	(61,200)	(62,424)	(63,672)	(64,946)
Total cost allocations out	(189,245)	(177,874)	(165,000)	(85,000)	(100,000)	(86,700)	(88,434)	(90,202)	(92,007)
Net Expense (Surplus)	\$ 857,489	\$ 1,174,735	\$ 980,000	\$ 896,280	\$ 720,124	\$ 773,187	\$ 900,801	\$ 788,563	\$ 796,483

Corporate Administration - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 25.40	\$ 34.80	\$ 29.03	\$ 26.55	\$ 21.33	\$ 22.90	\$ 26.68	\$ 23.36	\$ 23.59
% of Property Tax	2.86 %	3.75 %	2.95 %	2.70 %	2.08 %	2.17 %	2.45 %	2.08 %	2.04 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(176,156)</u>
% Change	<u>(19.65)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$179K) Corporate Administration portion of utilities overhead allocation

Communications - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (5,931)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(5,931)	-	-	-	-	-	-	-	-
Expenses									
Consulting Services	22,025	12,705	15,000	2,000	5,000	5,100	5,202	5,306	5,412
General Expenses	4,465	543	12,000	12,500	11,000	11,020	11,040	11,061	11,082
Major Event Aesthetics	3,594	6,506	-	-	50,000	50,000	50,000	50,000	50,000
Public Engagement/Education	228,760	130,064	106,500	103,100	104,500	109,410	107,348	112,315	110,311
Salaries and Wages	83,741	259,922	277,160	277,160	285,500	285,500	285,500	285,500	285,500
Training, Conferences, & Memberships	-	540	4,000	1,500	4,000	4,000	4,000	4,000	4,000
Total Expenses	342,585	410,280	414,660	396,260	460,000	465,030	463,090	468,182	466,305
Net Operating Expense / (Surplus)	336,654	410,280	414,660	396,260	460,000	465,030	463,090	468,182	466,305
Cost Allocations In									
Information Technology	8,728	13,023	13,000	13,000	13,000	13,260	13,525	13,796	14,072
General Government/Utility Overhead Credit	-	-	-	-	(80,362)	(80,362)	(80,362)	(80,362)	(80,362)
Total cost allocations in	8,728	13,023	13,000	13,000	(67,362)	(67,102)	(66,837)	(66,566)	(66,290)
Cost Allocations Out									
Building And License	(4,270)	(400)	-	-	-	-	-	-	-
Economic Development & Tourism	-	-	(5,000)	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Engineering Services	(500)	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Revenue & Collections	(268)	-	-	-	-	-	-	-	-
Development Services	(684)	(95)	(8,000)	(9,000)	(8,000)	(8,160)	(8,323)	(8,490)	(8,659)
Total cost allocations out	(5,722)	(495)	(23,000)	(19,000)	(23,000)	(23,160)	(23,323)	(23,490)	(23,659)
Net Expense (Surplus)	\$ 339,660	\$ 422,808	\$ 404,660	\$ 390,260	\$ 369,638	\$ 374,768	\$ 372,930	\$ 378,126	\$ 376,356

Communications - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 10.06	\$ 12.52	\$ 11.99	\$ 11.56	\$ 10.95	\$ 11.10	\$ 11.05	\$ 11.20	\$ 11.15
% of Property Tax	1.13 %	1.35 %	1.22 %	1.18 %	1.07 %	1.05 %	1.01 %	1.00 %	0.96 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(20,622)</u>
% Change	<u>(5.28)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$80K) Communication portion of utilities overhead allocation

\$50K new budget item in 2020 for City Aesthetics

Facilities - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (3,687)	\$ (6,454)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(3,687)	(6,454)	-	-	-	-	-	-	-
Expenses									
General Expenses	19,411	138,309	26,500	29,305	31,000	31,600	32,213	32,837	33,472
Property Taxes/Leases	117,882	121,532	116,050	121,561	135,250	137,560	139,917	142,319	144,771
Repairs & Maintenance - Electrical	157,383	129,523	106,500	107,900	106,350	108,457	110,602	112,796	115,032
Repairs & Maintenance - Envelope	1,893	8,559	21,600	17,700	30,200	30,744	18,291	18,602	18,910
Repairs & Maintenance - HVAC	110,737	113,309	98,500	122,550	103,750	105,805	107,895	110,041	112,214
Repairs & Maintenance - Plumbing	94,406	93,026	83,000	93,800	88,600	90,372	92,177	94,023	95,900
Salaries and Wages	345,290	340,523	343,500	343,500	343,500	346,430	349,419	352,467	355,576
Security	-	81,570	16,500	76,450	71,000	72,380	73,788	75,223	76,688
Service Contracts	705,516	615,478	515,400	538,682	496,100	506,022	490,132	499,932	509,930
Small Equipment, Supplies, General Repairs & Maint	989,081	1,017,438	1,006,950	993,670	953,100	972,077	991,440	1,011,208	1,031,378
Utilities	739,237	745,789	782,500	776,520	797,000	812,290	827,884	843,793	860,018
Vandalism Removal	39,732	71,247	55,000	54,350	61,500	62,700	63,923	65,173	66,444
Total Expenses	3,320,568	3,476,303	3,172,000	3,275,988	3,217,350	3,276,437	3,297,681	3,358,414	3,420,333
Net Operating Expense / (Surplus)	3,316,881	3,469,849	3,172,000	3,275,988	3,217,350	3,276,437	3,297,681	3,358,414	3,420,333

Facilities - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Finance - Purchasing	2,495	-	-	-	-	-	-	-	-
Information Technology	(486)	-	-	1,300	1,300	1,300	1,300	1,300	1,300
Public Works - Fleet	31,998	30,148	28,000	28,000	42,500	43,350	44,217	45,101	46,003
General Government/Utility Overhead Credit	-	-	-	-	(103,527)	(103,527)	(103,527)	(103,527)	(103,527)
Safety	338	3,874	5,000	4,000	4,000	4,080	4,162	4,245	4,330
Total cost allocations in	34,345	34,022	33,000	33,300	(55,727)	(54,797)	(53,848)	(52,881)	(51,894)
Cost Allocations Out									
Animal Control	-	-	(12,600)	(12,600)	(13,500)	(13,770)	(14,045)	(14,326)	(14,613)
Electric	-	-	-	-	(47,800)	(48,735)	(49,688)	(50,660)	(51,651)
Fire Services	-	-	(171,900)	(171,900)	(94,400)	(96,288)	(98,214)	(100,178)	(102,182)
Land Management	-	-	-	-	(163,150)	(166,341)	(169,595)	(172,912)	(176,294)
Museum	-	-	(75,600)	(75,600)	(73,800)	(75,276)	(76,782)	(78,317)	(79,884)
Public Works - Fleet	-	-	-	-	(30,592)	(31,190)	(31,800)	(32,422)	(33,057)
Public Works - General	-	-	(175,700)	(175,700)	-	-	-	-	-
Public Works - Parks	-	-	(323,500)	(323,500)	(323,532)	(329,993)	(336,584)	(343,306)	(350,162)
Public Works - Roads & Maintenance	-	-	-	-	(11,472)	(11,696)	(11,925)	(12,158)	(12,396)
RCMP	-	-	(189,900)	(189,900)	(190,900)	(194,718)	(198,612)	(202,585)	(206,636)
Recreation	-	-	(1,359,250)	(1,359,250)	(1,366,450)	(1,393,779)	(1,421,655)	(1,450,088)	(1,479,090)
Sewer Utility	-	-	-	-	(40,152)	(40,937)	(41,738)	(42,555)	(43,387)
Water Utility	-	-	-	-	(40,152)	(40,937)	(41,738)	(42,555)	(43,387)
Library	-	-	(113,400)	(113,400)	(110,700)	(112,914)	(115,172)	(117,476)	(119,825)
Total cost allocations out	-	-	(2,421,850)	(2,421,850)	(2,506,600)	(2,556,574)	(2,607,548)	(2,659,538)	(2,712,564)
Net Expense (Surplus)	\$ 3,351,226	\$ 3,503,871	\$ 783,150	\$ 887,438	\$ 655,023	\$ 665,066	\$ 636,285	\$ 645,995	\$ 655,875

Facilities - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 197.51	\$ 103.78	\$ 23.20	\$ 26.29	\$ 19.40	\$ 19.70	\$ 18.85	\$ 19.13	\$ 19.43
% of Property Tax	22.23 %	11.17 %	2.36 %	2.67 %	1.89 %	1.86 %	1.73 %	1.71 %	1.68 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(232,415)</u>
% Change	<u>(26.19)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$163K) increase to allocation out to land admin for city expenses relating to property holdings

(\$103K) Facilities portion of utilities overhead allocation

Facilities - Budget by Location

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Facilities - General	\$ 368,463	\$ 468,695	\$ 359,200	\$ 376,840	\$ 371,250	\$ 374,715	\$ 378,262	\$ 381,889	\$ 385,601
Non-Recreational Facilities - City Hall	153,171	156,608	188,800	192,050	187,600	191,272	195,017	198,838	202,733
Non-Recreational Facilities - City Houses	16,017	10,762	9,400	24,500	66,500	67,830	30,171	30,775	31,389
Non-Recreational Facilities - Dog Pound	21,534	7,287	12,600	10,400	13,500	13,770	14,043	14,325	14,611
Non-Recreational Facilities - Emergency Measures	684	926	-	-	-	-	-	-	-
Non-Recreational Facilities - Fire Hall # 1	48,950	35,532	89,500	95,000	55,500	56,490	57,498	58,531	59,577
Non-Recreational Facilities - Fire Hall # 2	46,361	41,020	39,900	37,400	38,900	39,678	40,470	41,279	42,106
Non-Recreational Facilities - Misc Sites	101,197	111,052	97,600	100,939	115,250	116,985	118,755	120,560	122,401
Non-Recreational Facilities - RCMP Building	230,592	226,492	189,900	179,067	189,400	193,188	197,052	200,993	205,011
Non-Recreational Facilities - Yards & Warehouse	221,967	220,257	175,700	224,500	188,500	192,270	196,115	200,038	204,035
Recreational Facilities - 500 Edmonton Ave	224	330	-	-	-	-	-	-	-
Recreational Facilities - Bathhouse	357,383	397,353	323,500	272,500	304,500	310,590	316,801	323,137	329,602
Recreational Facilities - Community Centre	1,013,729	1,131,636	997,000	1,071,000	1,004,000	1,024,080	1,044,560	1,065,451	1,086,759
Recreational Facilities - Curling Club Building	2,959	4,948	2,000	3,200	2,000	2,040	2,080	2,122	2,164
Recreational Facilities - Edmonton Ave Centre	7,623	4,966	5,500	10,500	7,200	7,344	7,491	7,641	7,793
Recreational Facilities - Gyro Bandshell	11,260	2,267	9,000	4,200	7,500	7,650	7,801	7,960	8,116
Recreational Facilities - Indoor Soccer Facility	16,069	16,367	19,000	11,332	16,700	17,004	17,313	17,630	17,953
Recreational Facilities - Jubilee Pavilion	19,405	13,423	19,700	14,200	16,200	16,524	16,853	17,193	17,533
Recreational Facilities - Lawn Bowling Club	-	136	-	-	-	-	-	-	-
Recreational Facilities - Library/Museum Complex	227,603	188,597	189,000	174,000	180,000	183,600	187,270	191,016	194,835
Recreational Facilities - Marina - Okanagan	-	1,669	-	-	-	-	-	-	-
Recreational Facilities - Marina - Skaha	11,986	1,475	-	7,170	-	-	-	-	-
Recreational Facilities - McLaren Arena	360,866	347,614	341,250	335,200	332,250	338,895	345,671	352,588	359,636
Recreational Facilities - Mobile Concession/Washro	12,190	10,194	21,000	10,000	18,500	18,870	19,246	19,632	20,024
Recreational Facilities - 675 Marina Way Bldg	335	1,712	6,500	2,000	2,500	2,550	2,601	2,653	2,707

Facilities - Budget by Location

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Recreational Facilities - New Wine/visitor Info Ce	2,510	-	-	-	-	-	-	-	-
Recreational Facilities - Sicamous Boathouse	3,004	3,347	3,700	1,700	3,700	3,774	3,848	3,926	4,004
Recreational Facilities - Walking Pier	4,259	2,490	9,000	6,750	8,500	8,630	8,761	8,897	9,034
Recreational Facilities - Westminster Centre	21,474	27,899	27,200	36,200	26,200	26,724	27,258	27,803	28,360
Non-Recreational Facilities - Misc.	25,056	25,835	26,350	53,280	38,750	39,325	39,912	40,509	41,120
Recreational Facilities - 199 Ellis St	-	94	-	12,250	13,000	13,000	13,000	13,000	13,000
Non-Recreational Facilities - 298 Sudbury Ave	10,010	8,866	9,700	9,510	9,450	9,639	9,832	10,028	10,229
Net Operating Expense / (Surplus)	\$ 3,316,881	\$ 3,469,849	\$ 3,172,000	\$ 3,275,688	\$ 3,217,350	\$ 3,276,437	\$ 3,297,681	\$ 3,358,414	\$ 3,420,333

Finance and Accounting - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Grants	\$ (42,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gaming Revenue	(1,982,787)	(1,546,325)	(2,000,000)	(1,800,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Traffic Fines - Municipal Portion	(381,557)	(385,881)	(380,000)	(385,097)	(385,000)	(385,000)	(385,000)	(385,000)	(385,000)
Revenue - Other	(128,088)	(22,652)	-	-	-	-	-	-	-
Total Revenues	(2,534,432)	(1,954,858)	(2,380,000)	(2,185,097)	(2,385,000)	(2,385,000)	(2,385,000)	(2,385,000)	(2,385,000)
Expenses									
Asset Management Projects	39,050	-	-	-	-	-	-	-	-
Debt Principal Payments	3,232,874	1,985,240	1,365,859	1,365,859	1,348,701	1,217,970	1,219,130	1,220,318	916,855
Debt Principal Payments - Sewer	575,057	575,057	545,072	545,072	538,987	838,987	838,987	838,987	838,987
Debt Principal Payments - Water	422,123	422,123	422,123	422,123	422,123	422,123	422,123	422,123	422,123
General Expenses	102,852	166,144	202,080	231,569	496,000	358,444	210,952	213,512	216,121
Insurance Claims/Settlements	1,039,285	639,434	210,000	350,000	210,000	214,200	218,484	222,854	227,311
Debt Interest	2,355,352	1,600,585	912,606	835,106	861,459	804,756	791,882	777,908	773,834
Debt Interest - Sewer	764,560	737,575	546,515	546,515	413,125	413,125	413,125	413,125	413,125
Debt Interest - Water	448,795	448,795	358,795	358,795	285,475	285,475	285,475	285,475	285,475
Labour Load Stabilization	(355,797)	162,224	-	-	-	-	-	-	-
Liability Insurance	126,859	140,437	140,000	130,000	140,000	142,800	145,656	148,569	151,541
Operating Provision	-	-	315,000	-	315,000	315,000	315,000	315,000	315,000
Property Insurance	325,864	347,214	360,000	385,000	415,000	423,300	431,766	440,401	449,209
Salaries and Wages	965,498	1,001,776	999,107	1,030,465	1,180,300	1,188,520	1,196,904	1,205,457	1,214,180
Training, Conferences, & Memberships	13,788	21,465	33,315	24,939	27,300	27,846	28,404	28,972	29,549
Transfers to Other Governments - PIB	230,548	154,633	200,000	180,000	200,000	200,000	200,000	200,000	200,000
Total Expenses	10,286,708	8,402,702	6,610,472	6,405,443	6,853,470	6,852,546	6,717,888	6,732,701	6,453,310
Net Operating Expense / (Surplus)	7,752,276	6,447,844	4,230,472	4,220,346	4,468,470	4,467,546	4,332,888	4,347,701	4,068,310

Finance and Accounting - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Finance - Purchasing	331	-	-	-	-	-	-	-	-
Information Technology	2,139	1,396	2,702	2,702	2,500	2,550	2,601	2,653	2,706
General Government/Utility Overhead Credit	-	-	-	-	(1,081,138)	(1,081,138)	(1,081,138)	(1,081,138)	(1,081,138)
Total cost allocations in	2,470	1,396	2,702	2,702	(1,078,638)	(1,078,588)	(1,078,537)	(1,078,485)	(1,078,432)
Cost Allocations Out									
Facilities & Recreation	-	-	-	-	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)
Electric	(1,486)	(2,292)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Public Works - Cemetery	-	-	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)
Public Works - Parks	-	-	(96,510)	(96,510)	(100,759)	(99,271)	(97,745)	(96,179)	(94,574)
RCMP	-	-	(84,000)	(84,000)	(45,925)	-	-	-	-
Recreation	-	-	(482,742)	(482,742)	(472,707)	(470,417)	(468,069)	(465,661)	(463,192)
Sewer Utility	(1,339,617)	(1,384,878)	(1,091,587)	(1,091,587)	(952,112)	(1,252,112)	(1,252,112)	(1,252,112)	(1,252,112)
Water Utility	(870,918)	(870,918)	(780,918)	(780,918)	(707,598)	(707,598)	(707,598)	(707,598)	(707,598)
Principal Payments	(3,232,874)	(1,985,240)	(1,365,859)	(1,365,859)	(1,348,701)	(1,217,970)	(1,219,130)	(1,220,318)	(916,855)
Total cost allocations out	(5,444,895)	(4,243,328)	(3,977,116)	(3,977,116)	(3,782,802)	(3,902,368)	(3,899,654)	(3,896,868)	(3,589,331)
Net Expense / (Surplus) before Debt Servicing and Transfers	2,309,851	2,205,912	256,058	245,932	(392,970)	(513,410)	(645,303)	(627,652)	(599,453)
Transfers to Reserve									
Transfer To Statutory Reserves									
Equipment Replacement	-	72,246	-	-	-	-	-	-	-
	-	72,246	-	-	-	-	-	-	-
Total Transfers to Reserves	-	72,246	-	-	-	-	-	-	-
Total Net Transfers	-	72,246	-	-	-	-	-	-	-
Net Expense (Surplus)	\$ 2,309,851	\$ 2,278,158	\$ 256,058	\$ 245,932	\$ (392,970)	\$ (513,410)	\$ (645,303)	\$ (627,652)	\$ (599,453)

Finance and Accounting - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 68.42	\$ 65.34	\$ 7.58	\$ 7.28	\$ 11.64	\$ 15.21	\$ 19.11	\$ 18.59	\$ 17.76
% of Property Tax	7.70 %	7.03 %	0.77 %	0.74 %	(1.13)%	(1.44)%	(1.75)%	(1.66)%	(1.54)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>(638,902)</u>
% Change	<u>(259.79)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$1.08M) Finance and Accounting portion of utilities overhead allocation

\$400K increase in expenses due to Asset & Amenity Management initiative

General Government - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	\$ (29,995,068)	\$ (31,357,381)	\$ (33,197,395)	\$ (33,197,395)	\$ (34,660,120)	\$ (35,699,923)	\$ (36,770,921)	\$ (37,874,048)	\$ (39,010,270)
Local Improvement Levy	(191,138)	(158,515)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)
PILT - Federal	(104,075)	(114,506)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
PILT - Provincial	(171,613)	(130,344)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Municipal Taxation	(30,461,894)	(31,760,746)	(33,703,395)	(33,703,395)	(35,166,120)	(36,205,923)	(37,276,921)	(38,380,048)	(39,516,270)
Taxes Collected for Other Entities									
911 Levy	(304,437)	(362,022)	(256,137)	(375,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
B.I.A. Levy	(206,691)	(218,205)	(215,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)
BCAA Levy	(392,230)	(409,730)	(482,507)	(415,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Hospital Levy	(2,483,961)	(2,603,331)	(2,662,296)	(2,662,296)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
Hotel Room Tax (MRDT)	(610,005)	(633,471)	(640,000)	(640,000)	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)
MFA Levy	(1,614)	(1,819)	(1,568)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Regional District Levy	(1,354,085)	(1,366,346)	(1,171,431)	(1,502,145)	(1,561,000)	(1,561,000)	(1,561,000)	(1,561,000)	(1,561,000)
School Tax Levy - Non Res	(5,715,911)	(5,538,679)	(6,734,997)	(5,173,931)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
School Tax Levy - Res	(9,602,637)	(10,109,210)	(10,659,724)	(10,734,842)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
SIR Levy	(170,871)	(178,462)	(173,620)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
SIR Parcel Tax Levy	(35,174)	(34,185)	(36,575)	(30,000)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Total Taxes Collected for Others	(20,877,616)	(21,455,460)	(23,033,855)	(21,949,214)	(24,352,000)	(24,352,000)	(24,352,000)	(24,352,000)	(24,352,000)

General Government - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Other Revenues									
DCC - Parks	(334,932)	(215,864)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
DCC - Roads	(522,032)	(282,113)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
DCC - Waste Water	(229,833)	1,653	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Donations	-	-	-	-	(50,000)	-	-	-	-
Equipment Sales Proceeds	(83,747)	(40,391)	(30,000)	(30,000)	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
Franchise Fees	(493,649)	(542,611)	(559,000)	(559,000)	(559,000)	(559,000)	(559,000)	(559,000)	(559,000)
Gas Tax Revenue	(1,458,679)	(1,507,824)	(3,015,650)	(2,984,055)	(1,476,229)	(1,543,097)	(1,543,097)	(1,609,740)	(1,609,740)
Interest and Penalties	(226,092)	(250,674)	(236,000)	(236,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Investment Income	(2,808,692)	(3,102,251)	(1,356,805)	(1,356,805)	(1,608,816)	(1,584,516)	(1,546,215)	(1,546,163)	(1,546,110)
Misc. Recoveries	(413,715)	(505,265)	(242,187)	(242,187)	(219,438)	(219,438)	(219,438)	(219,438)	(219,438)
Other Revenues	(1,235,203)	(924,364)	(902,500)	(902,500)	(904,000)	(904,000)	(904,000)	(904,000)	(904,000)
Property Rentals	(222,366)	(137,737)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
Total Other Revenues	(8,028,940)	(7,507,441)	(6,722,142)	(6,690,547)	(5,480,983)	(5,473,551)	(5,435,250)	(5,501,841)	(5,501,788)
Total Revenues	(59,368,450)	(60,723,647)	(63,459,392)	(62,343,156)	(64,999,103)	(66,031,474)	(67,064,171)	(68,233,889)	(69,370,058)
Expenses									
General Expenses	20,297	20,107	-	-	-	-	-	-	-
Debt Interest Accrual	(46,715)	(68,669)	-	-	-	-	-	-	-
Labour Load Stabilization	375,458	67,120	-	-	-	-	-	-	-
Other Flow Throughs	206,691	218,250	215,000	234,000	234,000	234,000	234,000	234,000	234,000
Taxes Collected for Other Entities	20,663,351	21,243,220	22,818,856	21,715,214	24,068,000	24,068,000	24,068,000	24,068,000	24,068,000
Total Expenses	21,219,082	21,480,028	23,033,856	21,949,214	24,302,000	24,302,000	24,302,000	24,302,000	24,302,000
Net Operating Expense / (Surplus)	(38,149,368)	(39,243,619)	(40,425,536)	(40,393,942)	(40,697,103)	(41,729,474)	(42,762,171)	(43,931,889)	(45,068,058)

General Government - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Land Management	(2,405)	(2,405)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Operating Transfers	2,102,508	2,277,795	-	-	-	-	-	-	-
Total cost allocations in	2,100,103	2,275,390	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Cost Allocations Out									
Corporate Administration	-	-	-	-	179,416	179,416	179,416	179,416	179,416
Communications	-	-	-	-	80,362	80,362	80,362	80,362	80,362
Electric	(1,881,457)	(1,702,834)	(1,524,211)	(1,524,211)	(1,401,158)	(1,401,158)	(1,401,158)	(1,401,158)	(1,401,158)
Facilities	-	-	-	-	103,527	103,527	103,527	103,527	103,527
Finance	-	-	-	-	1,081,138	1,081,138	1,081,138	1,081,138	1,081,138
Purchasing	-	-	-	-	308,167	308,167	308,167	308,167	308,167
Revenue & Collections	-	-	-	-	669,651	669,651	669,651	669,651	669,651
Land Management	-	-	-	-	65,932	65,932	65,932	65,932	65,932
Human Resources	-	-	-	-	199,298	199,298	199,298	199,298	199,298
Information Technology	-	-	-	-	371,876	371,876	371,876	371,876	371,876
Mayor & Council	-	-	-	-	58,664	58,664	58,664	58,664	58,664
Storm Water	-	(75,000)	(76,000)	(76,000)	(77,000)	(78,000)	(79,000)	(80,000)	(81,000)
Sewer Utility	(557,594)	(649,601)	(741,608)	(741,608)	(833,782)	(833,782)	(833,782)	(833,782)	(833,782)
Water Utility	(629,430)	(715,488)	(801,546)	(801,546)	(883,093)	(883,093)	(883,093)	(883,093)	(883,093)
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Total cost allocations out	(3,257,281)	(3,331,723)	(3,332,165)	(3,332,165)	(265,802)	(266,802)	(267,802)	(268,802)	(269,802)
Net Expense / (Surplus) before Debt Servicing and Transfers	(39,306,546)	(40,299,952)	(43,760,201)	(43,728,607)	(40,965,405)	(41,998,776)	(43,032,473)	(44,203,191)	(45,340,360)

General Government - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Parks	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)
Waste Water	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)
Total Transfer from DCC	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)
Transfer From Statutory Reserves									
Land Acquisition	(24,041)	(17,339)	-	-	-	-	-	-	-
Local Improvement	(140,186)	(160,501)	-	-	-	-	-	-	-
Off-Street Parking	(1,535)	(2,143)	-	-	-	-	-	-	-
Affordable Housing	(2,120)	(2,958)	-	-	-	-	-	-	-
Asset Sustainability	9,551	31,703	(337,967)	(337,967)	(335,000)	(326,000)	(317,000)	(307,000)	-
Water Capital	(8,260)	13,421	-	-	-	-	-	-	-
Electric Capital	(12,725)	(17,757)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(179,316)	(155,574)	(337,967)	(337,967)	(335,000)	(326,000)	(317,000)	(307,000)	-

General Government - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Transfer From Non-Statutory Reserves									
Asset Emergency	263,203	378,504	-	-	-	-	-	-	-
Building Permit Stabilization	-	(54,989)	(45,000)	(45,000)	-	-	-	-	-
Election	-	(70,952)	-	-	-	-	(120,000)	-	-
Electric Surplus	-	(252,500)	-	-	-	-	-	-	-
Financial Stabilization	78,568	132,986	-	-	-	-	-	-	-
Gaming	(3,172,441)	(1,584,978)	(811,352)	(811,352)	(1,410,617)	(1,409,864)	(1,409,091)	(1,408,298)	(1,407,486)
General Surplus	-	-	-	-	-	(524,292)	(556,863)	(777,914)	(775,644)
Multi-Material BC	-	(222,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Northgate	-	-	(52,000)	(52,000)	-	-	-	-	-
Public Art	(19,740)	(27,500)	-	-	-	-	-	-	-
Wine/Info	-	-	(13,150)	(13,150)	-	-	-	-	-
Total Transfer from Non-Stat. Res.	(2,850,410)	(1,701,429)	(1,167,502)	(1,167,502)	(1,656,617)	(2,180,156)	(2,331,954)	(2,432,212)	(2,429,130)
Total Transfers from Surplus/Reserves	(3,205,494)	(2,032,771)	(1,681,237)	(1,681,237)	(2,167,385)	(2,681,924)	(2,824,722)	(2,914,980)	(2,604,898)

General Government - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Transfers to Reserve									
Transfer To DCC									
Parks	334,932	215,864	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Roads	522,032	282,112	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Drainage	229,832	(1,652)	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total Transfer to DCC	1,086,796	496,324	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Transfer To Statutory Reserves									
Equipment Replacement	1,154,652	1,188,812	900,000	900,000	1,000,000	1,100,000	1,200,000	1,300,000	1,400,000
General Capital	2,105	33,885	-	-	50,000	-	-	-	-
Land Acquisition	-	846,228	-	-	-	-	-	-	-
Local Improvement	-	-	171,000	171,000	171,000	171,000	171,000	171,000	171,000
Community Works	1,470,787	1,532,499	3,015,650	2,984,055	1,476,229	1,543,097	1,543,097	1,609,740	1,609,740
Asset Sustainability	900,000	1,200,000	1,874,141	1,874,141	2,174,000	2,474,370	2,774,742	3,075,116	3,375,491
Total Transfer to Stat. Res.	3,527,544	4,801,424	5,960,791	5,929,196	4,871,229	5,288,467	5,688,839	6,155,856	6,556,231
Transfer To Non-Statutory Reserves									
Cemetery Carefund Revenue	(22,800)	(23,300)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Cemetery Care Fund Remittance	39,240	30,324	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Climate Action	48,073	52,320	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Election	23,353	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Gaming	1,982,787	1,391,693	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Investment Income	-	-	450,000	450,000	450,000	450,000	450,000	450,000	450,000
Marinas	57,923	60,494	61,170	61,170	61,170	61,170	61,170	61,170	61,170
Multi-Material BC	467,109	445,898	492,000	492,000	466,740	466,740	466,740	466,740	466,740
Public Art	32,000	75,000	-	-	-	-	-	-	-
Total Transfer to Non-Stat. Res.	2,627,685	2,032,429	2,881,170	2,881,170	2,855,910	2,855,910	2,855,910	2,855,910	2,855,910
Total Net Transfers	4,036,531	5,297,406	7,460,724	7,429,129	5,859,754	5,762,453	6,020,027	6,396,786	7,107,243
Net Expense (Surplus)	\$ (35,270,015)	\$ (35,002,546)	\$ (36,299,477)	\$ (36,299,478)	\$ (35,105,651)	\$ (36,236,323)	\$ (37,012,446)	\$ (37,806,405)	\$ (38,233,117)

General Government - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>2,763,202</u>
% Change	<u>(6.32)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$3.1M of utility overhead allocations now being credited to specific departments

Human Resources - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (8,134)	\$ (8,975)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(8,134)	(8,975)	-	-	-	-	-	-	-
Expenses									
General Expenses	822	977	1,000	500	1,000	1,020	1,040	1,061	1,082
Labour Relations	75,733	68,449	89,500	131,500	86,000	87,520	89,070	90,651	92,264
Legal	61,326	48,775	35,000	15,000	35,000	35,700	36,414	37,142	37,885
Regulatory, Safety & Wellness	45,195	46,482	46,500	46,500	46,500	47,330	48,177	49,040	49,920
Salaries and Wages	512,269	523,701	556,080	540,450	648,500	661,470	674,699	688,193	701,958
Training, Conferences, & Memberships	21,839	21,378	25,000	24,500	46,000	40,360	40,727	41,102	41,484
Total Expenses	717,184	709,762	753,080	758,450	863,000	873,400	890,127	907,189	924,593
Net Operating Expense / (Surplus)	709,050	700,787	753,080	758,450	863,000	873,400	890,127	907,189	924,593
Cost Allocations In									
Finance - Purchasing	153	-	-	-	-	-	-	-	-
Information Technology	3,590	3,901	420	2,500	8,500	8,550	8,601	8,653	8,706
Public Works - Fleet	-	2,750	-	-	5,500	5,500	5,500	5,500	5,500
General Government/Utility Overhead Credit	-	-	-	-	(199,298)	(199,298)	(199,298)	(199,298)	(199,298)
Safety	268,869	(120,206)	49,500	44,640	45,000	45,900	46,818	47,754	48,709
Total cost allocations in	272,612	(113,555)	49,920	47,140	(140,298)	(139,348)	(138,379)	(137,391)	(136,383)
Net Expense (Surplus)	\$ 981,662	\$ 587,232	\$ 803,000	\$ 805,590	\$ 722,702	\$ 734,052	\$ 751,748	\$ 769,798	\$ 788,210

Human Resources - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 29.08	\$ 17.39	\$ 23.78	\$ 23.86	\$ 21.41	\$ 21.74	\$ 22.27	\$ 22.80	\$ 23.35
% of Property Tax	3.27 %	1.87 %	2.42 %	2.43 %	2.09 %	2.06 %	2.04 %	2.03 %	2.02 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(82,888)</u>
% Change	<u>(10.29)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$199K) Human Resources portion of utilities overhead allocation

\$23K increase for performance management software

\$20K increase in 2020 legal budget as 2019 is forecasting lower than anticipated

\$17K increase for summer student

\$15K increase for additional payroll coverage

Safety - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (719,125)	\$ (180,880)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(719,125)	(180,880)	-	-	-	-	-	-	-
Expenses									
Emergency Work/Prevention	951,103	21,117	16,000	14,640	15,000	15,300	15,606	15,918	16,236
Regulatory, Safety & Wellness	66,812	106,037	106,583	79,294	88,000	89,760	91,556	93,385	95,253
Total Expenses	1,017,915	127,154	122,583	93,934	103,000	105,060	107,162	109,303	111,489
Net Operating Expense / (Surplus)	298,790	(53,726)	122,583	93,934	103,000	105,060	107,162	109,303	111,489
Cost Allocations Out									
Corporate Administration	(6,447)	(13,008)	-	-	-	-	-	-	-
Electric	(5,085)	(12,844)	(10,406)	(6,235)	(10,000)	(10,200)	(10,404)	(10,612)	(10,824)
Facilities	(338)	(3,874)	(5,000)	(4,000)	(4,000)	(4,080)	(4,162)	(4,245)	(4,330)
Fire Services	(216)	(7,123)	(7,500)	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Human Resources	(268,869)	120,206	(49,500)	(44,640)	(45,000)	(45,900)	(46,818)	(47,754)	(48,709)
Public Works - General	(6,125)	(5,233)	(16,500)	(10,000)	(10,000)	(10,200)	(10,404)	(10,612)	(10,824)
Public Works - Parks	(4,419)	(10,044)	(9,469)	(6,000)	(9,500)	(9,690)	(9,884)	(10,081)	(10,283)
RCMP	(171)	(1,563)	(2,500)	(2,500)	(2,000)	(2,040)	(2,081)	(2,122)	(2,165)
Recreation	(2,489)	(4,182)	(10,623)	(5,000)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
Sewer Utility	(3,700)	(6,192)	(5,559)	(5,559)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
Water Utility	(931)	(2,417)	(5,526)	(2,500)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
Total cost allocations out	(298,790)	53,726	(122,583)	(93,934)	(103,000)	(105,060)	(107,162)	(109,303)	(111,489)
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Information Technology - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ (41,554)	\$ (54,468)	\$ (59,450)	\$ (57,370)	\$ (57,500)	\$ (58,365)	\$ (59,237)	\$ (60,128)	\$ (61,027)
Total Revenues	(41,554)	(54,468)	(59,450)	(57,370)	(57,500)	(58,365)	(59,237)	(60,128)	(61,027)
Expenses									
General Expenses	198,777	202,776	202,137	203,137	225,585	221,924	222,635	223,365	224,107
GIS Operations	-	243,245	651,940	602,287	729,340	762,690	746,190	759,845	743,666
Operational Reviews & Process Improvements	185,746	286,089	219,000	233,322	199,000	194,000	194,000	194,000	194,000
Salaries and Wages	717,560	606,652	587,600	679,961	756,500	768,960	781,669	794,633	807,855
Service Contracts	54,265	33,490	141,200	141,733	34,200	34,725	35,261	35,810	36,370
Small Equipment, Supplies, General Repairs & Maint	84,985	112,849	113,000	108,600	109,000	112,950	117,098	121,452	126,025
Software Licenses & Maintenance	281,700	297,613	412,121	356,348	402,023	466,118	485,673	506,360	528,269
Telephone/Internet/Fax	172,431	183,838	147,500	166,941	141,000	137,840	135,107	123,782	122,909
Training, Conferences, & Memberships	31,521	25,986	45,700	46,523	42,500	43,183	43,876	44,582	45,298
Total Expenses	1,726,985	1,992,538	2,520,198	2,538,852	2,639,148	2,742,390	2,761,509	2,803,829	2,828,499
Net Operating Expense / (Surplus)	1,685,431	1,938,070	2,460,748	2,481,482	2,581,648	2,684,025	2,702,272	2,743,701	2,767,472
Cost Allocations In									
Finance - Purchasing	276	-	-	-	-	-	-	-	-
Public Works - Fleet	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
General Government/Utility Overhead Credit	-	-	-	-	(371,877)	(371,877)	(371,877)	(371,877)	(371,877)
Total cost allocations in	5,776	5,500	5,500	5,500	(366,377)	(366,377)	(366,377)	(366,377)	(366,377)

Information Technology - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations Out									
Corporate Administration	(5,609)	(6,077)	(7,500)	(7,500)	(7,500)	(53,250)	(53,403)	(53,559)	(53,718)
Bylaw Enforcement	(213)	(1,587)	(1,000)	(2,000)	(1,000)	-	-	-	-
Operations	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Communications	(8,728)	(13,023)	(13,000)	(13,000)	(13,000)	(13,260)	(13,525)	(13,796)	(14,072)
Electric	(7,417)	(8,313)	(188,770)	(108,430)	(193,133)	(193,388)	(193,649)	(193,917)	(194,190)
Engineering Services	-	-	(5,100)	(5,100)	(5,899)	(7,376)	(8,864)	(10,360)	(11,867)
Facilities	486	-	-	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
Accounting	(2,139)	(1,396)	(2,702)	(2,702)	(2,500)	(2,550)	(2,601)	(2,653)	(2,706)
Purchasing	(8,209)	(14,796)	(57,700)	(16,005)	(25,700)	(26,140)	(26,589)	(27,047)	(27,514)
Revenue & Collections	(4,287)	(5,880)	(9,513)	(9,513)	(9,900)	(10,098)	(10,300)	(10,506)	(10,716)
Fire Services	(2,435)	(2,908)	(7,700)	(7,700)	(11,500)	(11,810)	(12,132)	(12,466)	(12,813)
Development Services	(9,190)	(10,865)	(7,530)	(7,530)	(7,500)	(7,650)	(7,803)	(7,959)	(8,119)
Human Resources	(3,590)	(3,901)	(420)	(2,500)	(8,500)	(8,550)	(8,601)	(8,653)	(8,706)
Museum	(465)	(613)	(2,500)	(2,500)	(900)	(918)	(936)	(955)	(974)
Storm Water	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Public Works - Fleet	(3,076)	(8,105)	(6,555)	(6,555)	(6,500)	(6,630)	(6,763)	(6,898)	(7,036)
Public Works - General	(2,819)	(1,904)	(5,940)	(5,940)	(5,940)	(6,059)	(6,180)	(6,304)	(6,430)
Recreation	(8,097)	(6,764)	(6,984)	(6,984)	(12,000)	(12,044)	(12,089)	(12,135)	(12,181)
Sewer Utility	(1,562)	(1,549)	(21,864)	(21,864)	(25,651)	(25,765)	(25,880)	(25,998)	(26,117)
Water Utility	(372)	(522)	(20,250)	(10,250)	(23,615)	(20,260)	(20,265)	(20,271)	(20,276)
Total cost allocations out	(67,722)	(88,203)	(390,028)	(262,373)	(387,038)	(432,048)	(435,880)	(439,777)	(443,735)
Net Expense (Surplus)	\$ 1,623,485	\$ 1,855,367	\$ 2,076,220	\$ 2,224,609	\$ 1,828,233	\$ 1,885,600	\$ 1,900,015	\$ 1,937,547	\$ 1,957,360

Information Technology - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 48.09	\$ 54.96	\$ 61.50	\$ 65.89	\$ 54.15	\$ 55.85	\$ 56.28	\$ 57.39	\$ 57.98
% of Property Tax	5.41 %	5.92 %	6.25 %	6.70 %	5.27 %	5.28 %	5.17 %	5.12 %	5.02 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(396,376)</u>
% Change	<u>(17.82)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$90K increase for new business analyst

(\$372K) IT portion of utilities overhead allocation (this calculation was based on IT costs net of GIS expenses)

(\$85K) reduction due to allocating out direct cost of GIS expenses to electrical utility

Land Management - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Land Proceeds	\$ -	\$ (777,354)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc. Recoveries	(23,655)	(20,755)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
Property Rentals	(1,209,494)	(1,229,600)	(1,091,898)	(1,107,979)	(1,147,227)	(1,169,898)	(1,193,961)	(1,219,550)	(1,246,808)
Total Revenues	(1,233,149)	(2,027,709)	(1,114,398)	(1,130,479)	(1,169,727)	(1,192,398)	(1,216,461)	(1,242,050)	(1,269,308)
Expenses									
General Expenses	47,340	28,399	33,800	50,000	71,332	55,332	55,332	55,332	55,332
Master Plans & Assessments	-	-	90,000	10,000	25,000	-	-	-	-
Property Taxes/Leases	191,152	168,580	160,675	183,550	133,300	133,300	133,300	133,300	133,300
Regulatory, Safety & Wellness	25,998	26,373	25,000	30,000	25,000	25,000	25,000	25,000	25,000
Salaries and Wages	217,201	258,556	237,010	242,309	247,845	250,796	253,806	256,876	260,007
Training, Conferences, & Memberships	3,672	262	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenses	485,363	482,170	551,485	520,859	507,477	469,428	472,438	475,508	478,639
Net Operating Expense / (Surplus)	(747,786)	(1,545,539)	(562,913)	(609,620)	(662,250)	(722,970)	(744,023)	(766,542)	(790,669)
Cost Allocations In									
Facilities	-	-	-	-	163,150	166,341	169,595	172,912	176,294
General Government/Utility Overhead Credit	-	-	-	-	(65,932)	(65,932)	(65,932)	(65,932)	(65,932)
Total cost allocations in	-	-	-	-	97,218	100,409	103,663	106,980	110,362
Cost Allocations Out									
Planning	(69,611)	50	-	-	-	-	-	-	-
General Government	2,405	2,405	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total cost allocations out	(67,206)	2,455	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Net Expense (Surplus)	\$ (814,992)	\$ (1,543,084)	\$ (560,413)	\$ (607,120)	\$ (562,532)	\$ (620,061)	\$ (637,860)	\$ (657,062)	\$ (677,807)

Land Management - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 24.14	\$ 45.71	\$ 16.60	\$ 17.98	\$ 16.66	\$ 18.37	\$ 18.89	\$ 19.46	\$ 20.08
% of Property Tax	(2.72)%	(4.92)%	(1.69)%	(1.83)%	(1.62)%	(1.74)%	(1.73)%	(1.73)%	(1.74)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>44,588</u>
% Change	<u>(7.34)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$97K net increase in allocated cost in as a result of facilities and utility overhead allocations

(\$65K) decrease in Skaha master plan budget

Civic Grants - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (11,685)	\$ (2,537)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(11,685)	(2,537)	-	-	-	-	-	-	-
Expenses									
Civic Partnerships	448,997	624,510	91,000	91,000	452,200	510,000	410,000	410,000	410,000
Municipal Grants	545,720	510,739	572,515	569,445	543,800	586,000	586,000	586,000	586,000
Total Expenses	994,717	1,135,249	663,515	660,445	996,000	1,096,000	996,000	996,000	996,000
Net Operating Expense / (Surplus)	983,032	1,132,712	663,515	660,445	996,000	1,096,000	996,000	996,000	996,000
Net Expense (Surplus)	\$ 983,032	\$ 1,132,712	\$ 663,515	\$ 660,445	\$ 996,000	\$ 1,096,000	\$ 996,000	\$ 996,000	\$ 996,000

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Outputs and Outcomes									
Cost per Capita	\$ 29.12	\$ 33.55	\$ 19.65	\$ 19.56	\$ 29.50	\$ 32.46	\$ 29.50	\$ 29.50	\$ 29.50
% of Property Tax	3.28 %	3.61 %	2.00 %	1.99 %	2.87 %	3.07 %	2.71 %	2.63 %	2.55 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>335,555</u>
% Change	<u>50.81</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

The 2020 return of IRONMAN

Civic Grants and Partnerships - Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Civic Grants									
Branch (Mental Wellness Centre)	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
Canada Day Celebrations	-	2,500	-	-	-	-	-	-	-
Canadian Mental Health Association	2,000	2,000	9,800	9,800	6,000	-	-	-	-
Canadian Sport School Hockey League	10,000	10,000	10,000	10,000	10,000	-	-	-	-
CFSOS - Yes Project	8,750	-	8,750	8,750	-	-	-	-	-
Challenge Penticton	29,897	-	-	-	-	-	-	-	-
Community Arts Council	12,312	12,312	12,312	-	12,312	-	-	-	-
Community Foundation of the S. Ok. Similkameen	25,000	25,000	-	-	-	-	-	-	-
DPA - BC Family Day	947	7,350	-	-	-	-	-	-	-
DPA - Block Parties	-	1,443	-	-	-	-	-	-	-
DPA - Canada Day Celebration	5,493	5,819	-	-	-	-	-	-	-
DPA - Canada Day Fireworks	1,500	-	-	-	-	-	-	-	-
DPA - Night Markets Summer Concert Series	8,000	8,616	-	-	-	-	-	-	-
Dragonfly Pond Family Society	-	-	600	500	500	-	-	-	-
Get Bent Active Arts Society	-	320	-	-	-	-	-	-	-
Grand Fondo	27,989	-	-	-	-	-	-	-	-
HA HA HA Kidzfest Society	-	-	-	-	8,000	-	-	-	-
OK Similk. Comm Fndtn - Neighbourh. Sm. Grants	(500)	(682)	-	-	-	-	-	-	-
Okanagan Comedy Festival Society	-	-	3,500	3,500	-	-	-	-	-
Okanagan Fruit Tree Project Society	3,400	-	-	-	-	-	-	-	-
Okanagan Motorcycle Association	450	451	500	500	500	-	-	-	-
Okanagan Similkameen Healthy Living Fair Society	5,852	3,921	-	-	-	-	-	-	-
Okanagan Valley Music Festival Society	5,000	5,000	5,000	5,000	5,000	-	-	-	-
Okanagan Youth Pipe Band	-	-	-	-	800	-	-	-	-
OSCA - MeadowLark Festival	1,750	-	2,500	2,500	2,500	-	-	-	-
Other	733	-	1,683	4,810	36,660	586,000	586,000	586,000	586,000
PACA - Bike Valet & Bike to Work Week	-	732	4,660	4,480	4,912	-	-	-	-
Parkrun	-	2,500	-	-	-	-	-	-	-
PDCRS - Recovery Coaching	5,000	-	-	-	-	-	-	-	-
Peach Festival Society	40,596	40,712	44,000	44,000	49,000	-	-	-	-
Peach Festival Society - float refurbishment	-	-	10,000	10,000	-	-	-	-	-
Pentastic Jazz Festival	9,307	9,367	9,700	9,700	9,700	-	-	-	-
Penti-Con	-	-	2,100	2,100	-	-	-	-	-
Penticton & Area Access Society	4,299	4,300	7,067	7,067	6,000	-	-	-	-
Penticton & Area Cycling Assoc. - 3 Blind Mice Exp	20,745	-	-	-	-	-	-	-	-
Penticton Amateur Radio Club	-	666	-	-	-	-	-	-	-
Penticton Art Gallery Society	105,000	125,000	148,464	148,464	125,000	-	-	-	-
Penticton Arts Council - Inc. Arts Rising	438	5,000	3,333	15,645	3,333	-	-	-	-
Penticton BMX	-	1,252	4,200	4,200	4,200	-	-	-	-

Civic Grants and Partnerships - Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Penticton Concert Band	-	-	500	500	-	-	-	-	-
Penticton Curling Club/World Curling Tour	39	9,000	14,000	14,000	14,000	-	-	-	-
Penticton Cycling Association	2,500	2,500	2,500	2,500	2,500	-	-	-	-
Penticton Dragonboat Festival Society	10,724	12,099	13,650	13,650	18,950	-	-	-	-
Penticton Elvis Festival	4,107	3,890	5,000	5,000	5,000	-	-	-	-
Penticton Historic Automobile Assn	6,655	6,115	7,000	7,000	9,200	-	-	-	-
Penticton Lawn Bowling Club	-	-	-	-	5,127	-	-	-	-
Penticton Recovery Resource Society	-	-	9,684	9,684	9,684	-	-	-	-
Penticton Royalty Society	9,193	9,150	9,150	9,150	9,150	-	-	-	-
Penticton Scottish Festival Society	4,000	4,000	4,500	4,500	7,300	-	-	-	-
Penticton Search & Rescue	12,435	-	-	-	-	-	-	-	-
Penticton Senior's drop in center	-	-	5,240	5,240	10,000	-	-	-	-
Penticton Tennis Club (in-kind LTU)	-	4,200	-	-	5,160	-	-	-	-
RCMP Youth Academy	-	3,000	3,000	3,000	3,000	-	-	-	-
Red Cross	-	-	1,838	1,838	1,838	-	-	-	-
Rotary Club of Penticton	4,825	5,539	-	-	7,294	-	-	-	-
Royal Cdn Legion - Facility Rent	3,000	3,000	3,000	3,000	3,000	-	-	-	-
Salvation Army	-	-	4,667	4,667	-	-	-	-	-
Services (June 2016 Welcoming Communities Summit)	-	15,700	-	-	-	-	-	-	-
Shatford Building - OSA	10,000	10,000	47,000	47,000	20,000	-	-	-	-
Skaha Bluffs Park Watch Society	13,000	13,000	13,000	13,000	15,000	-	-	-	-
SOICS - Cleland Theatre for Citizenship Ceremony	413	-	-	-	-	-	-	-	-
South Okanagan Genealogical Society	721	-	-	-	-	-	-	-	-
South Okanagan Kin Club	-	-	100	100	-	-	-	-	-
South Okanagan Loss Society	-	-	8,400	8,400	8,400	-	-	-	-
South Okanagan Minor Baseball	-	-	-	-	4,000	-	-	-	-
South Okanagan Seniors Wellness Society	13,000	13,000	13,000	13,000	15,580	-	-	-	-
South Okanagan Similkameen Vol. Centre Society	-	20,000	20,000	20,000	10,000	-	-	-	-
SS Sicamous - Operating	45,000	45,000	45,000	45,000	45,000	-	-	-	-
SS Sicamous - Utilities	22,000	20,000	20,000	20,000	20,000	-	-	-	-
The Penticton Centre for Exceptional Learning	-	1,500	2,100	2,100	2,100	-	-	-	-
United Way	6,345	7,290	8,100	8,100	8,100	-	-	-	-
Upperdeck Veas Hockey	14,120	3,640	-	-	-	-	-	-	-
YoungLife	-	5,000	-	-	-	-	-	-	-
Civic Grants Total	534,035	508,202	566,598	569,445	543,800	586,000	586,000	586,000	586,000

Civic Grants and Partnerships - Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Civic Partnerships									
Civic Partnerships Library	8,680	8,680	-	-	-	-	-	-	-
National Junior A Hockey Championship	-	-	-	-	-	100,000	-	-	-
Western Canada Cup	10,000	-	-	-	-	-	-	-	-
ITU Multiport World Championships	330,105	-	-	-	-	-	-	-	-
Scotties Tournament of Hearts	212	200,000	-	-	-	-	-	-	-
Triathlon	-	86,414	60,000	60,000	410,000	410,000	410,000	410,000	410,000
Grand Fondo	-	29,411	30,000	30,000	35,000	-	-	-	-
YES Project	100,000	300,000	-	-	-	-	-	-	-
Okanagan Trestle Tours	-	-	1,000	1,000	1,200	-	-	-	-
Expedition Canada	-	-	-	-	6,000	-	-	-	-
Civic Partnerships Total	448,997	624,505	91,000	91,000	452,200	510,000	410,000	410,000	410,000
Total Civic Grants and Partnerships	\$ 983,032	\$ 1,132,707	\$ 657,598	\$ 660,445	\$ 996,000	\$ 1,096,000	\$ 996,000	\$ 996,000	\$ 996,000

Procurement - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (884)	\$ (2,007)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(884)	(2,007)	-	-	-	-	-	-	-
Expenses									
Consulting Services	1,440	17,831	6,500	1,500	6,500	6,500	6,500	6,500	6,500
General Expenses	95,408	73,576	73,050	247,250	88,750	79,650	80,568	81,504	82,459
Salaries and Wages	346,192	394,244	488,707	459,035	495,350	501,090	506,945	512,917	519,008
Training, Conferences, & Memberships	1,557	3,548	7,700	4,700	8,950	6,700	6,700	6,700	6,700
Total Expenses	444,597	489,199	575,957	712,485	599,550	593,940	600,713	607,621	614,667
Net Operating Expense / (Surplus)	443,713	487,192	575,957	712,485	599,550	593,940	600,713	607,621	614,667
Cost Allocations In									
Finance - Purchasing	-	-	-	-	(308,167)	(308,167)	(308,167)	(308,167)	(308,167)
Information Technology	8,209	14,796	57,700	16,005	25,700	26,140	26,589	27,047	27,514
Public Works - Fleet	3,000	3,492	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total cost allocations in	11,209	18,288	60,700	19,005	(279,467)	(279,027)	(278,578)	(278,120)	(277,653)

Procurement - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations Out									
Corporate Administration	(223)	-	-	-	-	-	-	-	-
Animal Control	(60)	-	-	-	-	-	-	-	-
Bylaw Enforcement	(519)	-	-	-	-	-	-	-	-
Operations	(429)	-	-	-	-	-	-	-	-
Facilities & Recreation	(184)	(15,673)	-	-	-	-	-	-	-
Economic Development & Tourism	(60)	-	-	-	-	-	-	-	-
Electric	(5,995)	(245)	-	-	-	-	-	-	-
Engineering Services	(1,676)	-	-	-	-	-	-	-	-
Facilities	(2,495)	-	-	-	-	-	-	-	-
Accounting	(121)	-	-	-	-	-	-	-	-
Finance	(210)	-	-	-	-	-	-	-	-
Development Services	(605)	-	-	-	-	-	-	-	-
Human Resources	(153)	-	-	-	-	-	-	-	-
Information Technology	(276)	-	-	-	-	-	-	-	-
Public Works - Fleet	(1,676)	-	-	-	-	-	-	-	-
Public Works - General	(1,556)	-	-	-	-	-	-	-	-
Public Works - Parks	(603)	-	-	-	-	-	-	-	-
RCMP	(814)	-	-	-	-	-	-	-	-
Recreation	(1,125)	-	-	-	-	-	-	-	-
Sewer Utility	(2,687)	-	-	-	-	-	-	-	-
Water Utility	(240)	-	-	-	-	-	-	-	-
Total cost allocations out	(21,707)	(15,918)	-	-	-	-	-	-	-
Net Expense (Surplus)	\$ 433,215	\$ 489,562	\$ 636,657	\$ 731,490	\$ 320,083	\$ 314,913	\$ 322,135	\$ 329,501	\$ 337,014

Procurement - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 12.83	\$ 14.50	\$ 18.86	\$ 21.67	\$ 9.48	\$ 9.33	\$ 9.54	\$ 9.76	\$ 9.98
% of Property Tax	1.44 %	1.56 %	1.92 %	2.20 %	0.92 %	0.88 %	0.88 %	0.87 %	0.86 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(411,407)</u>
% Change	<u>(56.24)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$308K) Procurement portion of utilities overhead allocation

(\$134K) one-time obsolete inventory write-off forecasted for 2019, not expected to recur in 2020

Revenue and Collections - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ (143,548)	\$ (148,511)	\$ (148,000)	\$ (145,000)	\$ (145,000)	\$ (145,000)	\$ (145,000)	\$ (145,000)	\$ (145,000)
Total Revenues	(143,548)	(148,511)	(148,000)	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)	(145,000)
Expenses									
General Expenses	233,095	235,988	252,050	250,950	268,600	276,643	284,944	293,512	302,355
Salaries and Wages	658,757	682,832	709,637	709,637	706,000	718,060	730,361	742,908	755,707
Training, Conferences, & Memberships	3,740	400	4,500	4,500	4,500	4,590	4,682	4,776	4,871
Total Expenses	895,592	919,220	966,187	965,087	979,100	999,293	1,019,987	1,041,196	1,062,933
Net Operating Expense / (Surplus)	752,044	770,709	818,187	820,087	834,100	854,293	874,987	896,196	917,933
Cost Allocations In									
Communications	268	-	-	-	-	-	-	-	-
Information Technology	4,287	5,880	9,513	9,513	9,900	10,098	10,300	10,506	10,716
General Government/Utility Overhead Credit	-	-	-	-	(669,651)	(669,651)	(669,651)	(669,651)	(669,651)
Total cost allocations in	4,555	5,880	9,513	9,513	(659,751)	(659,553)	(659,351)	(659,145)	(658,935)
Net Expense (Surplus)	\$ 756,599	\$ 776,589	\$ 827,700	\$ 829,600	\$ 174,349	\$ 194,740	\$ 215,636	\$ 237,051	\$ 258,998

Revenue and Collections - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 22.41	\$ 23.00	\$ 24.52	\$ 24.57	\$ 5.16	\$ 5.77	\$ 6.39	\$ 7.02	\$ 7.67
% of Property Tax	2.52 %	2.48 %	2.49 %	2.50 %	0.50 %	0.55 %	0.59 %	0.63 %	0.66 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(655,251)</u>
% Change	<u>(78.98)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$670K) Revenue & Collection portion of utilities overhead allocation

Protective Services - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Animal Control	\$ (94,182)	\$ (97,519)	\$ (94,400)	\$ (95,825)	\$ (97,600)	\$ (99,512)	\$ (101,463)	\$ (103,452)	\$ (105,480)
Building and License	(2,498,817)	(1,936,653)	(1,773,500)	(2,305,550)	(1,672,500)	(1,584,350)	(1,496,437)	(1,608,766)	(1,721,341)
Bylaw Services	(590,955)	(513,488)	(590,956)	(546,356)	(632,600)	(644,791)	(657,224)	(669,908)	(682,845)
Fire Services	(844,886)	(710,084)	(669,985)	(781,142)	(706,985)	(616,985)	(616,985)	(616,985)	(616,985)
RCMP	(558,286)	(544,850)	(501,029)	(477,919)	(470,700)	(474,985)	(479,355)	(483,809)	(488,351)
Total Revenues	(4,587,126)	(3,802,594)	(3,629,870)	(4,206,792)	(3,580,385)	(3,420,623)	(3,351,464)	(3,482,920)	(3,615,002)
Expenses									
Animal Control	106,741	118,279	132,290	133,590	137,200	139,934	142,722	145,566	148,469
Building and License	745,160	995,302	1,258,796	1,269,953	1,253,716	1,234,448	1,253,549	1,273,033	1,292,907
Bylaw Services	438,587	702,612	848,639	1,000,175	1,028,800	1,001,454	1,017,932	1,034,737	1,051,879
Fire Services	6,115,856	6,217,682	6,446,729	6,565,997	6,600,248	6,622,288	6,783,444	6,920,165	7,050,444
RCMP	9,021,933	8,862,866	9,903,179	9,620,561	10,229,848	10,626,373	11,089,716	11,574,974	12,083,217
Total Expenses	16,428,277	16,896,741	18,589,633	18,590,276	19,249,812	19,624,497	20,287,363	20,948,475	21,626,916
Net Operating Expense / (Surplus)	\$ 11,841,151	\$ 13,094,147	\$ 14,959,763	\$ 14,383,484	\$ 15,669,427	\$ 16,203,874	\$ 16,935,899	\$ 17,465,555	\$ 18,011,914

Animal Control - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
License Fees	\$ (81,927)	\$ (81,474)	\$ (80,000)	\$ (80,000)	\$ (81,600)	\$ (83,232)	\$ (84,897)	\$ (86,595)	\$ (88,326)
Penalty/Ticket/Fee Revenues	(1,855)	(5,505)	(4,000)	(2,000)	(2,000)	(2,040)	(2,081)	(2,122)	(2,165)
Property Rentals	(10,400)	(10,540)	(10,400)	(13,825)	(14,000)	(14,240)	(14,485)	(14,735)	(14,989)
Total Revenues	(94,182)	(97,519)	(94,400)	(95,825)	(97,600)	(99,512)	(101,463)	(103,452)	(105,480)
Expenses									
General Expenses	2,382	5,425	3,440	4,740	4,950	5,039	5,130	5,222	5,317
Property Taxes/Leases	14,400	15,000	15,000	15,000	15,500	15,810	16,126	16,449	16,778
Public Engagement/Education	853	988	250	250	250	255	260	265	271
Service Contracts	89,046	96,566	100,000	100,000	102,000	104,040	106,121	108,243	110,408
Training, Conferences, & Memberships	-	300	1,000	1,000	1,000	1,020	1,040	1,061	1,082
Total Expenses	106,681	118,279	119,690	120,990	123,700	126,164	128,677	131,240	133,856
Net Operating Expense / (Surplus)	12,499	20,760	25,290	25,165	26,100	26,652	27,214	27,788	28,376
Cost Allocations In									
Facilities	-	-	12,600	12,600	13,500	13,770	14,045	14,326	14,613
Finance - Purchasing	60	-	-	-	-	-	-	-	-
Total cost allocations in	60	-	12,600	12,600	13,500	13,770	14,045	14,326	14,613
Net Expense (Surplus)	\$ 12,559	\$ 20,760	\$ 37,890	\$ 37,765	\$ 39,600	\$ 40,422	\$ 41,259	\$ 42,114	\$ 42,989

Animal Control - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 0.37	\$ 0.61	\$ 1.12	\$ 1.12	\$ 1.17	\$ 1.20	\$ 1.22	\$ 1.25	\$ 1.27
% of Property Tax	0.04 %	0.07 %	0.11 %	0.11 %	0.11 %	0.11 %	0.11 %	0.11 %	0.11 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 1,835</u>
% Change	<u>4.86 %</u>

Building and License - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
License Fees	\$ (555,614)	\$ (577,147)	\$ (588,500)	\$ (570,550)	\$ (582,500)	\$ (594,050)	\$ (605,831)	\$ (617,848)	\$ (630,105)
Other Revenues	(18,035)	(808)	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(3,385)	(13,543)	(5,000)	(14,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Permitting Fees	(1,921,783)	(1,345,155)	(1,180,000)	(1,721,000)	(1,075,000)	(975,000)	(875,000)	(975,000)	(1,075,000)
Total Revenues	(2,498,817)	(1,936,653)	(1,773,500)	(2,305,550)	(1,672,500)	(1,584,350)	(1,496,437)	(1,608,766)	(1,721,341)
Expenses									
Consulting Services	9,308	2,229	25,000	20,000	25,500	26,010	26,530	27,061	27,602
General Expenses	9,640	6,310	52,620	53,695	22,340	22,758	23,182	23,616	24,058
Operational Reviews & Process Improvements	-	130,868	115,000	47,000	48,000	10,000	10,000	10,000	10,000
Public Engagement/Education	211	4,741	30,000	30,000	10,000	10,000	10,000	10,000	10,000
Salaries and Wages	690,035	804,195	885,376	968,058	996,500	1,013,800	1,031,446	1,049,445	1,067,804
Training, Conferences, & Memberships	12,446	27,309	28,800	29,200	29,376	29,880	30,391	30,911	31,443
Total Expenses	721,640	975,652	1,136,796	1,147,953	1,131,716	1,112,448	1,131,549	1,151,033	1,170,907
Net Operating Expense / (Surplus)	(1,777,177)	(961,001)	(636,704)	(1,157,597)	(540,784)	(471,902)	(364,888)	(457,733)	(550,434)
Cost Allocations In									
Communications	4,270	400	-	-	-	-	-	-	-
Fire Services - General	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Public Works - Fleet	19,250	19,250	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Total cost allocations in	23,520	19,650	122,000	122,000	122,000	122,000	122,000	122,000	122,000
Net Expense (Surplus)	\$ (1,753,657)	\$ (941,351)	\$ (514,704)	\$ (1,035,597)	\$ (418,784)	\$ (349,902)	\$ (242,888)	\$ (335,733)	\$ (428,434)

Building and License - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 51.94	\$ 27.88	\$ 15.25	\$ 30.67	\$ 12.40	\$ 10.36	\$ 7.19	\$ 9.94	\$ 12.69
% of Property Tax	(5.85)%	(3.00)%	(1.55)%	(3.12)%	(1.21)%	(0.98)%	(0.66)%	(0.89)%	(1.10)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 616,813</u>
% Change	<u>59.56 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

-Building permit reveues forecasted to be \$1.65M in 2019, budgeted to be \$1M in 2020

Building - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (18,035)	\$ (808)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalty/Ticket/Fee Revenues	(3,385)	(13,543)	(5,000)	(14,000)	(15,000)	(15,300)	(15,606)	(15,918)	(16,236)
Permitting Fees	(1,921,783)	(1,345,155)	(1,180,000)	(1,721,000)	(1,075,000)	(975,000)	(875,000)	(975,000)	(1,075,000)
Total Revenues	(1,943,203)	(1,359,506)	(1,185,000)	(1,735,000)	(1,090,000)	(990,300)	(890,606)	(990,918)	(1,091,236)
Expenses									
Consulting Services	9,308	2,229	25,000	20,000	25,500	26,010	26,530	27,061	27,602
General Expenses	7,135	3,790	40,620	45,837	10,100	10,273	10,448	10,627	10,809
Operational Reviews & Process Improvements	-	74,749	65,000	30,000	-	-	-	-	-
Salaries and Wages	576,169	674,923	733,796	808,058	831,500	845,500	859,780	874,346	889,203
Training, Conferences, & Memberships	12,446	27,309	28,800	29,200	29,376	29,880	30,391	30,911	31,443
Total Expenses	605,058	783,000	893,216	933,095	896,476	911,663	927,149	942,945	959,057
Net Operating Expense / (Surplus)	(1,338,145)	(576,506)	(291,784)	(801,905)	(193,524)	(78,637)	36,543	(47,973)	(132,179)
Cost Allocations In									
Communications	4,270	400	-	-	-	-	-	-	-
Fire Services - General	-	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Public Works - Fleet	19,250	19,250	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Total cost allocations in	23,520	19,650	122,000	122,000	122,000	122,000	122,000	122,000	122,000
Net Expense (Surplus)	\$ (1,314,625)	\$ (556,856)	\$ (169,784)	\$ (679,905)	\$ (71,524)	\$ 43,363	\$ 158,543	\$ 74,027	\$ (10,179)

Building - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 78.57	\$ 16.49	\$ 5.03	\$ 20.14	\$ 2.12	\$ 1.28	\$ 4.70	\$ 2.19	\$ 0.30
% of Property Tax	(8.84)%	(1.78)%	(0.51)%	(2.05)%	(0.21)%	0.12 %	0.43 %	0.20 %	(0.03)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 608,381</u>
% Change	<u>(89.48)%</u>

License - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
License Fees	\$ (555,614)	\$ (577,147)	\$ (588,500)	\$ (570,550)	\$ (582,500)	\$ (594,050)	\$ (605,831)	\$ (617,848)	\$ (630,105)
Total Revenues	(555,614)	(577,147)	(588,500)	(570,550)	(582,500)	(594,050)	(605,831)	(617,848)	(630,105)
Expenses									
General Expenses	2,505	2,520	12,000	7,858	12,240	12,485	12,734	12,989	13,249
Operational Reviews & Process Improvements	-	56,119	50,000	17,000	48,000	10,000	10,000	10,000	10,000
Public Engagement/Education	211	4,741	30,000	30,000	10,000	10,000	10,000	10,000	10,000
Salaries and Wages	113,866	129,272	151,580	160,000	165,000	168,300	171,666	175,099	178,601
Total Expenses	116,582	192,652	243,580	214,858	235,240	200,785	204,400	208,088	211,850
Net Operating Expense / (Surplus)	(439,032)	(384,495)	(344,920)	(355,692)	(347,260)	(393,265)	(401,431)	(409,760)	(418,255)
Net Expense (Surplus)	\$ (439,032)	\$ (384,495)	\$ (344,920)	\$ (355,692)	\$ (347,260)	\$ (393,265)	\$ (401,431)	\$ (409,760)	\$ (418,255)

License - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 13.00	\$ 11.39	\$ 10.22	\$ 10.54	\$ 10.29	\$ 11.65	\$ 11.89	\$ 12.14	\$ 12.39
% of Property Tax	(1.46)%	(1.23)%	(1.04)%	(1.07)%	(1.00)%	(1.10)%	(1.09)%	(1.08)%	(1.07)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 8,432</u>
% Change	<u>(2.37)%</u>

Bylaw Services - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ 10	\$ (2,601)	\$ (7,000)	\$ (7,500)	\$ (7,000)	\$ (7,140)	\$ (7,283)	\$ (7,428)	\$ (7,577)
Other Revenues	-	(1,083)	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(138,314)	(88,520)	(186,500)	(128,000)	(140,000)	(142,800)	(145,656)	(148,569)	(151,540)
Parking Revenues	(452,651)	(421,284)	(397,456)	(410,856)	(485,600)	(494,851)	(504,285)	(513,911)	(523,728)
Total Revenues	(590,955)	(513,488)	(590,956)	(546,356)	(632,600)	(644,791)	(657,224)	(669,908)	(682,845)
Expenses									
General Expenses	32,847	62,143	37,050	70,400	54,800	12,540	12,785	13,034	13,289
Property Taxes/Leases	-	-	30,000	15,000	30,000	30,000	30,000	30,000	30,000
Public Engagement/Education	2,596	3,312	4,200	4,200	4,200	4,284	4,370	4,457	4,546
Salaries and Wages	364,811	569,811	669,489	808,375	838,800	853,280	868,050	883,115	898,481
Security	95	17,480	45,000	20,000	30,000	30,000	30,000	30,000	30,000
Training, Conferences, & Memberships	3,206	5,729	5,400	23,800	13,500	13,720	13,944	14,173	14,406
Vandalism Removal	28,800	28,800	29,000	28,900	29,000	29,580	30,172	30,775	31,390
Total Expenses	432,355	687,275	820,139	970,675	1,000,300	973,404	989,321	1,005,554	1,022,112
Net Operating Expense / (Surplus)	(158,600)	173,787	229,183	424,319	367,700	328,613	332,097	335,646	339,267
Cost Allocations In									
Finance - Purchasing	519	-	-	-	-	-	-	-	-
Information Technology	213	1,587	1,000	2,000	1,000	-	-	-	-
Public Works - Fleet	5,500	13,750	27,500	27,500	27,500	28,050	28,611	29,183	29,767
Total cost allocations in	6,232	15,337	28,500	29,500	28,500	28,050	28,611	29,183	29,767
Net Expense (Surplus)	\$ (152,368)	\$ 189,124	\$ 257,683	\$ 453,819	\$ 396,200	\$ 356,663	\$ 360,708	\$ 364,829	\$ 369,034

Bylaw Services - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 4.51	\$ 5.60	\$ 7.63	\$ 13.44	\$ 11.74	\$ 10.56	\$ 10.68	\$ 10.81	\$ 10.93
% of Property Tax	(0.51)%	0.60 %	0.78 %	1.37 %	1.14 %	1.00 %	0.98 %	0.96 %	0.95 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ (57,619)</u>
% Change	<u>(12.70)%</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$65K) parking revenue increase projected for 2020

Fire Services - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Donations	\$ (89,470)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Recoveries	(48,897)	(32,964)	(17,435)	(37,007)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)
Misc. Recoveries	(197,613)	(29,684)	(29,000)	(31,373)	(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Mutual Aid/Service Contracts	(496,088)	(592,529)	(545,000)	(639,077)	(585,000)	(585,000)	(585,000)	(585,000)	(585,000)
Misc. Grants	(9,266)	(49,002)	(69,000)	(69,000)	(90,000)	-	-	-	-
Permitting Fees	(3,552)	(5,905)	(9,550)	(4,685)	(6,550)	(6,550)	(6,550)	(6,550)	(6,550)
Total Revenues	(844,886)	(710,084)	(669,985)	(781,142)	(706,985)	(616,985)	(616,985)	(616,985)	(616,985)
Expenses									
Depreciation Offset	36,865	36,865	46,250	46,250	46,250	46,250	46,250	46,250	46,250
Emergency Work/Prevention	55,561	21,248	21,800	23,364	24,000	24,480	24,970	25,470	25,978
Fire Events & Mutual Aid Costs	240,842	193,356	176,600	89,070	178,800	180,576	182,388	184,235	186,120
Fire Prevention	22,571	5,559	2,500	2,500	7,000	7,210	7,426	7,649	7,879
General Expenses	49,390	34,124	32,050	36,300	27,935	28,479	29,032	29,598	30,175
Grant Expenses	(7,376)	45,996	69,000	69,000	90,000	-	-	-	-
Public Engagement/Education	3,176	23,093	28,000	27,773	-	-	-	-	-
Regulatory, Safety & Wellness	97,660	104,066	112,500	115,035	125,300	127,506	130,061	132,665	135,322
Salaries and Wages	5,147,840	5,246,595	5,423,540	5,618,192	5,599,488	5,715,837	5,865,769	5,991,027	6,109,595
Small Equipment, Supplies, General Repairs & Maint	65,288	63,575	62,225	62,168	69,675	71,234	72,832	74,470	76,149
Training, Conferences, & Memberships	75,204	61,272	60,164	64,245	78,400	79,968	81,567	83,198	84,863
Total Expenses	5,787,021	5,835,749	6,034,629	6,153,897	6,246,848	6,281,540	6,440,295	6,574,562	6,702,331
Net Operating Expense / (Surplus)	4,942,135	5,125,665	5,364,644	5,372,755	5,539,863	5,664,555	5,823,310	5,957,577	6,085,346

Fire Services - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Corporate Administration	-	-	-	-	15,000	-	-	-	-
Facilities	-	-	171,900	171,900	94,400	96,288	98,214	100,178	102,182
Information Technology	-	2,908	7,700	7,700	11,500	11,810	12,132	12,466	12,813
Public Works - Fleet	326,184	371,902	325,000	325,000	325,000	325,000	325,000	325,000	325,000
Public Works - Roads And Maintenance	2,435	-	-	-	-	-	-	-	-
Safety	216	7,123	7,500	7,500	7,500	7,650	7,803	7,959	8,118
Total cost allocations in	328,835	381,933	512,100	512,100	453,400	440,748	443,149	445,603	448,113
Cost Allocations Out									
Building And License	-	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total cost allocations out	-	-	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Expense (Surplus)	\$ 5,270,970	\$ 5,507,598	\$ 5,776,744	\$ 5,784,855	\$ 5,893,263	\$ 6,005,303	\$ 6,166,459	\$ 6,303,180	\$ 6,433,459

Fire Services - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 156.13	\$ 163.13	\$ 171.11	\$ 171.35	\$ 174.56	\$ 177.88	\$ 182.65	\$ 186.70	\$ 190.56
% of Property Tax	17.57 %	17.56 %	17.40 %	17.43 %	17.00 %	16.82 %	16.77 %	16.64 %	16.49 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 108,408</u>
% Change	<u>1.87 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

Fire events & mutual aid costs were lower than expected in 2019, budgeted for historical average in 2020.

RCMP - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Donations	\$ (6,468)	\$ (9,737)	\$ (6,500)	\$ (7,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)	\$ (6,500)
Misc. Recoveries	(454,973)	(370,354)	(340,829)	(319,719)	(329,500)	(332,275)	(335,106)	(337,992)	(340,937)
Other Revenues	(96,845)	(164,759)	(153,700)	(150,700)	(134,700)	(136,210)	(137,749)	(139,317)	(140,914)
Total Revenues	(558,286)	(544,850)	(501,029)	(477,919)	(470,700)	(474,985)	(479,355)	(483,809)	(488,351)
Expenses									
Crime Prevention	16,431	46,671	57,119	46,619	35,475	35,560	35,646	35,732	35,820
General Expenses	48,543	42,130	38,600	38,850	38,400	38,405	38,410	38,415	38,420
Regulatory, Safety & Wellness	6,943	15,902	5,000	34,000	6,000	6,060	6,120	6,182	6,244
Salaries and Wages	1,652,240	1,689,052	1,750,000	1,750,000	1,843,500	1,880,370	1,917,977	1,956,337	1,995,464
Service Contracts	7,284,879	7,054,672	7,761,010	7,462,942	8,054,648	8,456,180	8,877,790	9,320,479	9,785,304
Training, Conferences, & Memberships	912	1,050	4,050	750	2,000	2,040	2,080	2,122	2,164
Total Expenses	9,009,948	8,849,477	9,615,779	9,333,161	9,980,023	10,418,615	10,878,023	11,359,267	11,863,416
Net Operating Expense / (Surplus)	8,451,662	8,304,627	9,114,750	8,855,242	9,509,323	9,943,630	10,398,668	10,875,458	11,375,065
Cost Allocations In									
Facilities	-	-	189,900	189,900	190,900	194,718	198,612	202,585	206,636
Finance - General	-	-	84,000	84,000	45,925	-	-	-	-
Finance - Purchasing	814	-	-	-	-	-	-	-	-
Public Works - Fleet	11,000	11,826	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Safety	171	1,563	2,500	2,500	2,000	2,040	2,081	2,122	2,165
Total cost allocations in	11,985	13,389	287,400	287,400	249,825	207,758	211,693	215,707	219,801
Net Expense (Surplus)	\$ 8,463,647	\$ 8,318,016	\$ 9,402,150	\$ 9,142,642	\$ 9,759,148	\$ 10,151,388	\$ 10,610,361	\$ 11,091,165	\$ 11,594,866

RCMP - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 250.69	\$ 246.38	\$ 278.49	\$ 270.80	\$ 289.07	\$ 300.68	\$ 314.28	\$ 328.52	\$ 343.44
% of Property Tax	28.22 %	26.53 %	28.32 %	27.54 %	28.16 %	28.44 %	28.86 %	29.28 %	29.72 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 616,506</u>
% Change	<u>6.74 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$592K increase in RCMP contract, reflecting 1 new member and inflationary increase

Transportation Services - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Public Works - Fleet	\$ (2,079,692)	\$ (2,033,376)	\$ (2,124,850)	\$ (2,124,850)	\$ (2,199,450)	\$ (2,200,950)	\$ (2,202,480)	\$ (2,204,040)	\$ (2,205,632)
Public Works - General	(17,060)	(4,273)	-	-	-	-	-	-	-
Public Works - Roads and Maintenance	(175)	(1,242)	-	-	-	-	-	-	-
Storm Water	-	(182,729)	(367,000)	(362,104)	(558,000)	(753,000)	(950,000)	(1,150,000)	(1,352,000)
Traffic Control	-	(30,000)	-	-	-	-	-	-	-
Transit	(629,863)	(673,662)	(684,610)	(688,805)	(702,650)	(712,850)	(733,650)	(735,950)	(738,350)
Total Revenues	(2,726,790)	(2,925,282)	(3,176,460)	(3,175,759)	(3,460,100)	(3,666,800)	(3,886,130)	(4,089,990)	(4,295,982)
Expenses									
Public Works - Fleet	2,037,113	2,112,030	2,064,803	2,050,916	2,133,405	2,144,199	2,155,209	2,166,439	2,177,894
Operations	61,686	6,605	-	-	-	-	-	-	-
Public Works - General	74,726	38,863	-	-	-	-	-	-	-
Public Works - Roads and Maintenance	1,673,697	2,345,619	1,861,292	1,890,748	2,026,753	2,189,312	2,123,862	2,173,536	2,233,448
Storm Water	130,433	287,147	425,300	421,205	512,982	499,678	467,264	474,942	482,714
Street Lighting	143,902	218,295	435,028	435,211	400,000	438,587	477,141	500,860	327,001
Traffic Control	60,015	144,826	114,434	114,490	120,000	122,240	124,524	126,855	129,232
Transit	1,689,546	1,788,432	2,094,540	1,880,140	2,164,650	2,387,994	2,589,952	2,663,872	2,738,654
Total Expenses	5,871,118	6,941,817	6,995,397	6,792,710	7,357,790	7,782,010	7,937,952	8,106,504	8,088,943
Net Operating Expense / (Surplus)	\$ 3,144,328	\$ 4,016,535	\$ 3,818,937	\$ 3,616,951	\$ 3,897,690	\$ 4,115,210	\$ 4,051,822	\$ 4,016,514	\$ 3,792,961

Public Works - Fleet - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
RDOS Fleet Recoveries	\$ (33,677)	\$ (45,597)	\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,800)	\$ (41,616)	\$ (42,448)	\$ (43,297)
RCMP Fleet Recoveries	(42,950)	(39,847)	(35,000)	(35,000)	(35,000)	(35,700)	(36,414)	(37,142)	(37,885)
Fleet Hourly Charges	(1,306,380)	(1,224,658)	(1,350,350)	(1,350,350)	(1,356,000)	(1,356,000)	(1,356,000)	(1,356,000)	(1,356,000)
Fleet Pool Charges	(631,918)	(681,838)	(649,500)	(649,500)	(718,450)	(718,450)	(718,450)	(718,450)	(718,450)
Revenue - Other	(64,767)	(41,436)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Total Revenues	(2,079,692)	(2,033,376)	(2,124,850)	(2,124,850)	(2,199,450)	(2,200,950)	(2,202,480)	(2,204,040)	(2,205,632)
Expenses									
Depreciation Offset	515,779	621,763	425,000	425,000	425,000	425,000	425,000	425,000	425,000
Fleet Insurance	81,195	98,863	80,000	80,000	92,000	92,000	92,000	92,000	92,000
Fuel, Oil, Grease	335,950	369,048	310,000	310,000	315,000	315,000	315,000	315,000	315,000
Internal Fleet Charges	303,549	305,550	335,500	335,500	398,950	400,665	402,414	404,198	406,018
Salaries and Wages	529,241	456,799	630,251	616,364	676,300	685,896	695,684	705,668	715,851
Small Equipment, Supplies, General Repairs & Maint	848,676	880,161	854,000	854,000	854,900	854,900	854,900	854,900	854,900
Training, Conferences, & Memberships	6,732	17,262	11,385	11,385	11,625	11,625	11,625	11,625	11,625
Total Expenses	2,621,122	2,749,446	2,646,136	2,632,249	2,773,775	2,785,086	2,796,623	2,808,391	2,820,394
Net Operating Expense / (Surplus)	541,430	716,070	521,286	507,399	574,325	584,136	594,143	604,351	614,762
Cost Allocations In									
Facilities	-	-	-	-	30,592	31,190	31,800	32,422	33,057
Finance - Purchasing	1,676	-	-	-	-	-	-	-	-
Information Technology	3,076	8,105	6,555	6,555	6,500	6,630	6,763	6,898	7,036
Public Works - General	-	19,931	49,612	49,612	23,488	23,958	24,437	24,926	25,425
Public Works - Roads And Maintenance	18,092	-	-	-	-	-	-	-	-
Total cost allocations in	22,844	28,036	56,167	56,167	60,580	61,778	63,000	64,246	65,518

Public Works - Fleet - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations Out									
Building And License	(19,250)	(19,250)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Bylaw Enforcement	(5,500)	(13,750)	(27,500)	(27,500)	(27,500)	(28,050)	(28,611)	(29,183)	(29,767)
Electric	(39,750)	(39,750)	(45,000)	(45,000)	(54,000)	(54,000)	(54,000)	(54,000)	(54,000)
Engineering Services	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Facilities	(31,998)	(30,148)	(28,000)	(28,000)	(42,500)	(43,350)	(44,217)	(45,101)	(46,003)
Purchasing	(3,000)	(3,492)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Fire Services	(326,184)	(371,902)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
Human Resources	-	(2,750)	-	-	(5,500)	(5,500)	(5,500)	(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 & Council	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Public Works - General	(50,250)	(55,750)	(11,450)	(11,450)	(15,750)	(16,065)	(16,386)	(16,714)	(17,048)
Public Works - Parks	(36,000)	(34,624)	(38,000)	(38,000)	(43,500)	(43,500)	(43,500)	(43,500)	(43,500)
Public Works - Solid Waste Disposal	-	-	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
RCMP	(11,000)	(11,826)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Recreation	(16,681)	(16,500)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Sewer Utility	(21,378)	(21,354)	(48,025)	(48,025)	(58,450)	(58,450)	(58,450)	(58,450)	(58,450)
Water Utility	(18,362)	(16,856)	(34,525)	(34,525)	(48,750)	(48,750)	(48,750)	(48,750)	(48,750)
Total cost allocations out	(606,853)	(665,452)	(637,500)	(637,500)	(700,950)	(702,665)	(704,414)	(706,198)	(708,018)
Net Expense (Surplus)	\$ (42,579)	\$ 78,654	\$ (60,047)	\$ (73,934)	\$ (66,045)	\$ (56,751)	\$ (47,271)	\$ (37,601)	\$ (27,738)

Public Works - Fleet - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 1.26	\$ 2.33	\$ 1.78	\$ 2.19	\$ 1.96	\$ 1.68	\$ 1.40	\$ 1.11	\$ 0.82
% of Property Tax	(0.14)%	0.25 %	(0.18)%	(0.22)%	(0.19)%	(0.16)%	(0.13)%	(0.10)%	(0.07)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>7,889</u>
% Change	<u>(10.67)</u>

Operations - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Expenses									
Salaries and Wages	\$ 197,733	\$ 208,342	\$ 207,194	\$ 207,194	\$ 213,408	\$ 213,408	\$ 213,408	\$ 213,408	\$ 213,408
Training, Conferences, & Memberships	2,329	3,445	3,050	3,050	3,700	3,700	3,700	3,700	3,700
Total Expenses	200,062	211,787	210,244	210,244	217,108	217,108	217,108	217,108	217,108
Net Operating Expense / (Surplus)	200,062	211,787	210,244	210,244	217,108	217,108	217,108	217,108	217,108
Cost Allocations In									
Finance - Purchasing	429	-	-	-	-	-	-	-	-
Information Technology	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total cost allocations in	429	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Cost Allocations Out									
Electric	(42,458)	(62,786)	(67,000)	(67,000)	(67,939)	(67,939)	(67,939)	(67,939)	(67,939)
Engineering Services	(14,697)	(21,749)	(23,000)	(23,000)	(23,517)	(23,517)	(23,517)	(23,517)	(23,517)
Storm Water	(8,165)	(12,106)	(12,500)	(12,500)	(13,065)	(13,065)	(13,065)	(13,065)	(13,065)
Public Works - Roads & Maintenance	(13,064)	(19,287)	(19,744)	(19,744)	(20,904)	(20,904)	(20,904)	(20,904)	(20,904)
Public Works - Solid Waste Disposal	(8,165)	(12,106)	(13,000)	(13,000)	(13,065)	(13,065)	(13,065)	(13,065)	(13,065)
Sewer Utility	(26,128)	(38,574)	(40,000)	(40,000)	(41,809)	(41,809)	(41,809)	(41,809)	(41,809)
Water Utility	(26,128)	(38,574)	(40,000)	(40,000)	(41,809)	(41,809)	(41,809)	(41,809)	(41,809)
Total cost allocations out	(138,805)	(205,182)	(215,244)	(215,244)	(222,108)	(222,108)	(222,108)	(222,108)	(222,108)
Net Expense (Surplus)	\$ 61,686	\$ 6,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operations - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 1.83	\$ 0.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Property Tax	0.21 %	0.02 %	- %	- %	- %	- %	- %	- %	- %

Public Works - General - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Service Recoveries	\$ (17,060)	\$ (4,273)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(17,060)	(4,273)	-	-	-	-	-	-	-
Expenses									
Emergency Work/Prevention	-	15,701	-	-	-	-	-	-	-
General Expenses	235	278	-	-	-	-	-	-	-
Salaries and Wages	(18,084)	520,115	761,850	760,600	793,520	809,389	825,578	842,091	858,931
Service Contracts	27,790	6,526	-	-	-	-	-	-	-
Training, Conferences, & Memberships	4,035	8,538	9,950	9,950	11,150	11,373	11,600	11,832	12,070
Total Expenses	13,976	551,158	771,800	770,550	804,670	820,762	837,178	853,923	871,001
Net Operating Expense / (Surplus)	(3,084)	546,885	771,800	770,550	804,670	820,762	837,178	853,923	871,001
Cost Allocations In									
Facilities	-	-	175,700	175,700	-	-	-	-	-
Finance - Purchasing	1,556	-	-	-	-	-	-	-	-
Information Technology	2,819	1,904	5,940	5,940	5,940	6,059	6,180	6,304	6,430
Public Works - Fleet	50,250	55,750	11,450	11,450	15,750	16,065	16,386	16,714	17,048
Safety	6,125	5,233	16,500	10,000	10,000	10,200	10,404	10,612	10,824
Total cost allocations in	60,750	62,887	209,590	203,090	31,690	32,324	32,970	33,630	34,302

Public Works - General - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations Out									
Electric	-	-	(43,925)	(43,925)	-	-	-	-	-
Storm Water	-	(50,461)	(69,900)	(69,900)	(70,916)	(72,335)	(73,781)	(75,257)	(76,762)
Public Works - Cemetery	-	(7,410)	(8,200)	(8,200)	(8,980)	(9,159)	(9,343)	(9,530)	(9,720)
Public Works - Fleet	-	(19,931)	(49,612)	(49,612)	(23,488)	(23,958)	(24,437)	(24,926)	(25,425)
Public Works - Parks	-	(14,820)	(35,727)	(35,727)	(28,735)	(29,309)	(29,895)	(30,493)	(31,103)
Public Works - Roads & Maintenance	-	(140,566)	(182,532)	(182,532)	(186,495)	(190,224)	(194,029)	(197,910)	(201,868)
Public Works - Transit	-	(13,360)	(14,000)	(14,000)	(29,798)	(30,394)	(31,002)	(31,622)	(32,254)
Public Works - Solid Waste Disposal	-	(36,968)	(45,700)	(45,700)	(32,689)	(33,343)	(34,010)	(34,690)	(35,384)
Sewer Utility	-	(145,833)	(222,897)	(215,147)	(191,405)	(195,233)	(199,138)	(203,121)	(207,183)
Water Utility	-	(145,833)	(308,897)	(308,897)	(263,854)	(269,131)	(274,513)	(280,004)	(285,604)
Total cost allocations out	-	(575,182)	(981,390)	(973,640)	(836,360)	(853,086)	(870,148)	(887,553)	(905,303)
Net Expense (Surplus)	\$ 57,666	\$ 34,590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Public Works - Roads and Maintenance - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (175)	\$ (1,242)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(175)	(1,242)	-	-	-	-	-	-	-
Expenses									
Loss on Disposition	-	592,231	-	-	-	-	-	-	-
Emergency Work/Prevention	130,023	71,861	4,750	4,750	4,750	4,815	4,881	4,949	5,018
General Expenses	1,333	1,730	7,750	8,750	29,250	29,410	29,573	29,740	29,909
Parking Lots, Sidewalks and Walkways	122,394	148,797	170,250	148,500	171,400	175,729	180,195	184,810	189,570
Public Engagement/Education	26,879	35,997	43,600	43,600	48,950	50,656	52,606	54,859	57,481
Repairs & Maintenance - Roads and Related Infrastr	811,386	929,681	977,001	1,002,309	1,044,050	1,067,366	1,091,461	1,116,368	1,142,117
Salaries and Wages	547,400	12,702	32,000	32,000	36,900	37,638	38,391	39,159	39,942
Small Equipment, Supplies, General Repairs & Maint	22,519	16,389	30,100	34,350	37,700	38,232	38,774	39,329	39,893
Snow & Ice Removal	356,637	319,526	330,500	344,500	336,000	345,817	356,076	366,797	378,002
Training, Conferences, & Memberships	9,028	7,662	7,400	7,400	15,500	15,810	16,127	16,449	16,778
Vandalism Removal	24,700	23,974	48,500	48,500	49,250	50,095	50,957	51,836	52,733
Total Expenses	2,052,299	2,160,550	1,651,851	1,674,659	1,773,750	1,815,568	1,859,041	1,904,296	1,951,443
Net Operating Expense / (Surplus)	2,052,124	2,159,308	1,651,851	1,674,659	1,773,750	1,815,568	1,859,041	1,904,296	1,951,443
Cost Allocations In									
Operations	13,064	19,287	19,744	19,744	20,904	20,904	20,904	20,904	20,904
Electric	6,500	15,216	12,365	25,813	12,500	12,750	13,005	13,266	13,530
Facilities	-	-	-	-	11,472	11,696	11,925	12,158	12,396
Public Works - General	-	140,566	182,532	182,532	186,495	190,224	194,029	197,910	201,868
Design	10,000	10,000	30,050	30,050	66,832	183,370	70,158	70,202	78,507
Total cost allocations in	29,564	185,069	244,691	258,139	298,203	418,944	310,021	314,440	327,205

Public Works - Roads and Maintenance - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations Out									
Electric	-	-	(3,750)	(3,750)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
Storm Water	(41,405)	-	-	-	-	-	-	-	-
Public Works - Cemetery	(6,795)	-	-	-	-	-	-	-	-
Public Works - Fleet	(18,092)	-	-	-	-	-	-	-	-
Public Works - Parks	(13,591)	-	-	-	-	-	-	-	-
Public Works - Transit	(9,496)	-	-	-	-	-	-	-	-
Public Works - Solid Waste Disposal	(30,786)	-	-	-	-	-	-	-	-
Sewer Utility	(148,726)	-	(15,750)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Water Utility	(139,275)	-	(15,750)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Total cost allocations out	(408,166)	-	(35,250)	(42,050)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)
Net Expense (Surplus)	\$ 1,673,522	\$ 2,344,377	\$ 1,861,292	\$ 1,890,748	\$ 2,026,753	\$ 2,189,312	\$ 2,123,862	\$ 2,173,536	\$ 2,233,448

Public Works - Roads and Maintenance - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 49.57	\$ 69.44	\$ 55.13	\$ 56.00	\$ 60.03	\$ 64.85	\$ 62.91	\$ 64.38	\$ 66.15
% of Property Tax	5.58 %	7.48 %	5.61 %	5.70 %	5.85 %	6.13 %	5.78 %	5.74 %	5.73 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>136,005</u>
% Change	<u>7.19</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$11K new allocation in from Facilities for portion of city yards cost

\$36K increase in allocation in from engineering for portion of transportation master plan

\$20K of waste and recycling receptacle replacement cost now contained in operating budget rather than capital budget

\$23K increase in sidewalk and walkway maintenance

\$42K increase in roads maintenance

Storm Water - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ -	\$ (10,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water User Fee	-	(172,729)	(367,000)	(362,104)	(558,000)	(753,000)	(950,000)	(1,150,000)	(1,352,000)
Total Revenues	-	(182,729)	(367,000)	(362,104)	(558,000)	(753,000)	(950,000)	(1,150,000)	(1,352,000)
Expenses									
Catch Basin Cleaning	7,682	39,419	21,750	18,000	23,250	23,715	24,189	24,673	25,167
Creeks & Dams	-	-	24,000	8,000	-	-	-	-	-
Detention Ponds	22,749	30,806	15,500	11,775	11,000	11,220	11,445	11,674	11,907
Main Repairs	8,812	14,305	35,500	19,330	36,300	37,026	37,766	38,521	39,291
Small Equipment, Supplies, General Repairs & Maint	32,015	58,801	140,150	175,700	110,851	144,817	106,314	107,840	109,398
Video Inspection	9,605	6,249	10,000	10,000	10,000	10,200	10,404	10,612	10,824
Total Expenses	80,863	149,580	246,900	242,805	191,401	226,978	190,118	193,320	196,587
Net Operating Expense / (Surplus)	80,863	(33,149)	(120,100)	(119,299)	(366,599)	(526,022)	(759,882)	(956,680)	(1,155,413)
Cost Allocations In									
Operations	8,165	12,106	12,500	12,500	13,065	13,065	13,065	13,065	13,065
Information Technology	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Public Works - General	-	50,461	69,900	69,900	70,916	72,335	73,781	75,257	76,762
Public Works - Roads And Maintenance	41,405	-	-	-	-	-	-	-	-
General Government/Overhead	-	75,000	76,000	76,000	77,000	78,000	79,000	80,000	81,000
Design	-	-	-	-	140,600	89,300	91,300	93,300	95,300
Total cost allocations in	49,570	137,567	178,400	178,400	321,581	272,700	277,146	281,622	286,127
Net Expense / (Surplus) before Debt Servicing and Transfers	130,433	104,418	58,300	59,101	(45,018)	(253,322)	(482,736)	(675,058)	(869,286)
Transfers to Reserve									
Transfer To Non-Statutory Reserves									
Transfer to Storm Capital	-	-	-	-	45,018	253,322	482,736	675,058	869,286
Total Net Transfers	-	-	-	-	45,018	253,322	482,736	675,058	869,286
Net Expense (Surplus)	\$ 130,433	\$ 104,418	\$ 58,300	\$ 59,101	\$ -	\$ -	\$ -	\$ -	\$ -

Storm Water - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 3.86	\$ 3.09	\$ 1.73	\$ 1.75	\$ 1.33	\$ 7.50	\$ 14.30	\$ 20.00	\$ 25.75
% of Property Tax	0.43 %	0.33 %	0.18 %	0.18 %	(0.13)%	(0.71)%	(1.31)%	(1.78)%	(2.23)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>(104,119)</u>
% Change	<u>(176.17)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$196K) revenue increase per recent rate review

(\$65K) reduction of storm water ditching expenses in 2020

\$53K expense for 2020 storm water master plan allocated in from engineering design

\$87K for allocation in of engineering design wages

Street Lighting - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Expenses									
Crime Prevention	\$ -	\$ 53,718	\$ 200,000	\$ 200,000	\$ 187,500	\$ 209,715	\$ 213,506	\$ 217,371	\$ 21,500
Master Plans & Assessments	1,200	7,316	-	-	-	-	16,888	17,225	17,916
Parking Lots, Sidewalks and Walkways	716	-	1,020	1,020	1,000	1,016	1,032	1,048	1,066
Small Equipment, Supplies, General Repairs & Maint	23,121	34,363	69,625	69,625	46,500	47,330	48,177	49,040	49,920
Utilities	112,831	120,560	160,761	160,761	161,000	176,456	193,396	211,962	232,310
Vandalism Removal	6,034	2,338	3,622	3,805	4,000	4,070	4,142	4,214	4,289
Total Expenses	143,902	218,295	435,028	435,211	400,000	438,587	477,141	500,860	327,001
Net Expense (Surplus)	\$ 143,902	\$ 218,295	\$ 435,028	\$ 435,211	\$ 400,000	\$ 438,587	\$ 477,141	\$ 500,860	\$ 327,001

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 4.26	\$ 6.47	\$ 12.89	\$ 12.89	\$ 11.85	\$ 12.99	\$ 14.13	\$ 14.84	\$ 9.69
% of Property Tax	0.48 %	0.70 %	1.31 %	1.31 %	1.15 %	1.23 %	1.30 %	1.32 %	0.84 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(35,211)</u>
% Change	<u>(8.09)</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

(\$13K) reduction in special streetlighting project budget

(\$23K) reduction in misc. repairs to move closer to historical average

Traffic Control - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ -	\$ (30,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	(30,000)	-	-	-	-	-	-	-
Expenses									
Shared Services	5,583	-	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maint	39,491	112,880	98,384	98,384	100,500	102,350	104,236	106,161	108,125
Utilities	7,643	12,785	13,944	14,000	17,000	17,340	17,687	18,041	18,401
Vandalism Removal	7,298	19,161	2,106	2,106	2,500	2,550	2,601	2,653	2,706
Total Expenses	60,015	144,826	114,434	114,490	120,000	122,240	124,524	126,855	129,232
Net Operating Expense / (Surplus)	60,015	114,826	114,434	114,490	120,000	122,240	124,524	126,855	129,232
Net Expense (Surplus)	\$ 60,015	\$ 114,826	\$ 114,434	\$ 114,490	\$ 120,000	\$ 122,240	\$ 124,524	\$ 126,855	\$ 129,232

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 1.78	\$ 3.40	\$ 3.39	\$ 3.39	\$ 3.55	\$ 3.62	\$ 3.69	\$ 3.76	\$ 3.83
% of Property Tax	0.20 %	0.37 %	0.34 %	0.34 %	0.35 %	0.34 %	0.34 %	0.33 %	0.33 %

Change 2019 forecast to 2020 budget:

\$ Change	5,510
% Change	4.81

Transit - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ (686)	\$ -	\$ (710)	\$ -	\$ (750)	\$ (750)	\$ (750)	\$ (750)	\$ (750)
Transit Fees	(629,177)	(673,662)	(683,900)	(688,805)	(701,900)	(712,100)	(732,900)	(735,200)	(737,600)
Total Revenues	(629,863)	(673,662)	(684,610)	(688,805)	(702,650)	(712,850)	(733,650)	(735,950)	(738,350)
Expenses									
General Expenses	7,783	7,490	7,900	8,300	125,350	171,400	176,450	181,500	187,550
Service Contracts	1,640,118	1,734,068	2,035,900	1,806,000	1,954,000	2,148,000	2,343,000	2,410,000	2,477,000
Snow & Ice Removal	5,114	12,403	12,330	25,070	20,362	22,700	23,300	23,900	24,500
Transit Infrastructure	27,035	21,111	24,410	26,770	35,140	15,500	16,200	16,850	17,350
Total Expenses	1,680,050	1,775,072	2,080,540	1,866,140	2,134,852	2,357,600	2,558,950	2,632,250	2,706,400
Net Operating Expense / (Surplus)	1,050,187	1,101,410	1,395,930	1,177,335	1,432,202	1,644,750	1,825,300	1,896,300	1,968,050
Cost Allocations In									
Public Works - General	-	13,360	14,000	14,000	29,798	30,394	31,002	31,622	32,254
Public Works - Roads And Maintenance	9,496	-	-	-	-	-	-	-	-
Total cost allocations in	9,496	13,360	14,000	14,000	29,798	30,394	31,002	31,622	32,254
Net Expense (Surplus)	\$ 1,059,683	\$ 1,114,770	\$ 1,409,930	\$ 1,191,335	\$ 1,462,000	\$ 1,675,144	\$ 1,856,302	\$ 1,927,922	\$ 2,000,304

Transit - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 31.39	\$ 33.02	\$ 41.76	\$ 35.29	\$ 43.30	\$ 49.62	\$ 54.98	\$ 57.11	\$ 59.25
% of Property Tax	3.53 %	3.56 %	4.25 %	3.59 %	4.22 %	4.69 %	5.05 %	5.09 %	5.13 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>270,665</u>
% Change	<u>22.72</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$40K increase for portion of the additional two runs per day M-F route 70 - Penticton to Kelowna

\$106K increase due to BC Transit Contract Expense

\$20K increase for Transit stop data collection

\$8K increase for Transit shelter maintenance

Environmental Development Services - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Development Services	\$ (138,171)	\$ (12,274)	\$ (61,000)	\$ (50,500)	\$ (61,500)	\$ (9,680)	\$ (9,864)	\$ (10,051)	\$ (10,242)
Economic Development & Tourism	(22,720)	(2,494)	-	-	-	-	-	-	-
Planning	(364,349)	(347,334)	(326,000)	(353,760)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)
Total Revenues	(525,240)	(362,102)	(387,000)	(404,260)	(394,500)	(342,680)	(342,864)	(343,051)	(343,242)
Expenses									
Development Services	798,372	795,594	767,000	638,711	702,844	858,780	714,836	721,010	727,309
Economic Development	396,315	319,532	391,000	347,713	407,200	410,700	414,270	417,909	421,626
Tourism	354,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Engineering Services	568,989	677,107	730,000	730,000	718,000	718,000	718,000	718,000	718,000
Planning	661,666	702,525	961,324	757,980	821,100	809,600	816,230	822,992	829,891
Total Expenses	2,779,342	2,794,758	3,149,324	2,774,404	2,949,144	3,097,080	2,963,336	2,979,911	2,996,826
Net Operating Expense / (Surplus)	\$ 2,254,102	\$ 2,432,656	\$ 2,762,324	\$ 2,370,144	\$ 2,554,644	\$ 2,754,400	\$ 2,620,472	\$ 2,636,860	\$ 2,653,584

Development Services - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Inspection Fees	\$ (126,855)	\$ -	\$ (52,000)	\$ (42,000)	\$ (52,000)	\$ -	\$ -	\$ -	\$ -
Misc. Recoveries	(11,316)	(12,274)	(9,000)	(8,500)	(9,500)	(9,680)	(9,864)	(10,051)	(10,242)
Total Revenues	(138,171)	(12,274)	(61,000)	(50,500)	(61,500)	(9,680)	(9,864)	(10,051)	(10,242)
Expenses									
Asset Management Projects	36,110	85,036	30,000	33,885	45,000	45,900	46,818	47,754	48,709
Bylaw & Policy Updates	374	8,360	2,000	2,000	5,000	155,100	5,202	5,306	5,412
General Expenses	24,547	30,311	31,125	25,903	30,000	30,600	31,212	31,836	32,472
Salaries and Wages	572,641	527,561	539,345	494,393	538,344	541,080	543,872	546,719	549,624
Training, Conferences, & Memberships	6,204	2,852	9,000	6,000	9,000	9,090	9,182	9,274	9,368
Total Expenses	639,876	654,120	611,470	562,181	627,344	781,770	636,286	640,889	645,585
Net Operating Expense / (Surplus)	501,705	641,846	550,470	511,681	565,844	772,090	626,422	630,838	635,343
Cost Allocations In									
Corporate Administration	148,017	130,514	140,000	60,000	60,000	61,200	62,424	63,672	64,946
Communications	684	95	8,000	9,000	8,000	8,160	8,323	8,490	8,659
Finance - Purchasing	605	-	-	-	-	-	-	-	-
Information Technology	9,190	10,865	7,530	7,530	7,500	7,650	7,803	7,959	8,119
Total cost allocations in	158,496	141,474	155,530	76,530	75,500	77,010	78,550	80,121	81,724
Net Expense (Surplus)	\$ 660,201	\$ 783,320	\$ 706,000	\$ 588,211	\$ 641,344	\$ 849,100	\$ 704,972	\$ 710,959	\$ 717,067

Development Services - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 19.56	\$ 23.20	\$ 20.91	\$ 17.42	\$ 19.00	\$ 25.15	\$ 20.88	\$ 21.06	\$ 21.24
% of Property Tax	2.20 %	2.50 %	2.13 %	1.77 %	1.85 %	2.38 %	1.92 %	1.88 %	1.84 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>53,133</u>
% Change	<u>9.03</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$10K increase in road widening initiatives

\$44K payroll increase in 2020 budget as there was a staff vacancy included in the 2019 forecast

Economic Development - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Other Revenues	\$ (22,720)	\$ (2,494)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(22,720)	(2,494)	-	-	-	-	-	-	-
Expenses									
Attraction	102,210	78,576	55,000	54,000	50,000	51,000	52,020	53,060	54,122
Casino	11,884	2,504	-	-	-	-	-	-	-
Collaboration	14,008	9,911	45,000	33,000	22,000	22,440	22,889	23,346	23,813
Consulting Services	-	10,637	30,000	30,000	-	-	-	-	-
Event Sport Toursim	13,005	-	-	-	-	-	-	-	-
General Expenses	927	70	-	210	-	-	-	-	-
Retention & Expansion	53,802	51,381	70,000	55,000	50,000	51,000	52,020	53,060	54,122
Salaries and Wages	128,687	87,532	125,000	120,000	227,200	227,200	227,200	227,200	227,200
Strategic Communication	66,415	71,951	52,000	48,000	40,000	40,800	41,616	42,448	43,297
Training, Conferences, & Memberships	5,317	6,970	9,000	7,503	13,000	13,260	13,525	13,795	14,072
Total Expenses	396,255	319,532	386,000	347,713	402,200	405,700	409,270	412,909	416,626
Net Operating Expense / (Surplus)	373,535	317,038	386,000	347,713	402,200	405,700	409,270	412,909	416,626
Cost Allocations In									
Communications	-	-	5,000	-	5,000	5,000	5,000	5,000	5,000
Finance - Purchasing	60	-	-	-	-	-	-	-	-
Total cost allocations in	60	-	5,000	-	5,000	5,000	5,000	5,000	5,000
Net Expense (Surplus)	\$ 373,595	\$ 317,038	\$ 391,000	\$ 347,713	\$ 407,200	\$ 410,700	\$ 414,270	\$ 417,909	\$ 421,626

Economic Development - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 11.07	\$ 9.39	\$ 11.58	10.30	\$ 12.06	\$ 12.16	\$ 12.27	\$ 12.38	12.49
% of Property Tax	1.25 %	1.01 %	1.18 %	1.05 %	1.17 %	1.15 %	1.13 %	1.10 %	1.08 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>59,487</u>
% Change	<u>17.11</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

Addition of Social Development Specialist

Tourism - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Expenses									
Tourism Contract	\$ 354,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Net Expense (Surplus)	\$ 354,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Outputs and Outcomes									
Cost per Capita	\$ 10.49	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89
% of Property Tax	1.18 %	0.96 %	0.90 %	0.90 %	0.87 %	0.84 %	0.82 %	0.79 %	0.77 %

Engineering Services - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Expenses									
Consulting Services	\$ 32,499	\$ 50,719	\$ 70,000	\$ 70,000	\$ 120,000	\$ 130,000	\$ 140,000	\$ 140,000	\$ 140,000
General Expenses	9,300	7,363	26,200	26,200	6,200	6,200	6,200	6,200	6,200
Master Plans & Assessments	-	-	-	-	303,300	115,000	-	-	-
Salaries and Wages	528,728	611,034	832,000	832,000	987,600	999,161	1,010,951	1,022,979	1,035,246
Training, Conferences, & Memberships	8,361	12,882	12,250	12,250	15,500	15,500	15,500	15,500	15,500
Total Expenses	578,888	681,998	940,450	940,450	1,432,600	1,265,861	1,172,651	1,184,679	1,196,946
Net Operating Expense / (Surplus)	578,888	681,998	940,450	940,450	1,432,600	1,265,861	1,172,651	1,184,679	1,196,946
Cost Allocations In									
Corporate Administration	41,228	47,360	25,000	25,000	25,000	25,500	26,010	26,530	27,061
Operations	14,697	21,749	23,000	23,000	23,517	23,517	23,517	23,517	23,517
Communications	500	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Finance - Purchasing	1,676	-	-	-	-	-	-	-	-
Information Technology	-	-	5,100	5,100	5,899	7,376	8,864	10,360	11,867
Public Works - Fleet	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Total cost allocations in	69,101	80,109	74,100	74,100	75,416	77,393	79,391	81,407	83,445

Engineering Services - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations Out									
Electric	(10,000)	(15,000)	(22,000)	(22,000)	(43,808)	(47,808)	(50,808)	(52,808)	(52,808)
Storm - Engineering	-	-	-	-	(87,300)	(89,300)	(91,300)	(93,300)	(95,300)
Planning	(10,000)	(5,000)	-	-	-	-	-	-	-
Storm Water	-	-	-	-	(53,300)	-	-	-	-
Public Works - Parks	(10,000)	(10,000)	(10,500)	(10,500)	(12,000)	(14,000)	(16,000)	(17,000)	(17,000)
Public Works - Roads & Maintenance	(10,000)	(10,000)	(30,050)	(30,050)	(66,832)	(183,370)	(70,158)	(70,202)	(78,507)
Public Works - Solid Waste Disposal	(5,000)	(5,000)	-	-	-	-	-	-	-
Sewer Utility	-	-	-	-	(125,000)	-	-	-	-
Water Utility	-	-	-	-	(125,000)	-	-	-	-
Water Distribution	-	-	(81,000)	(81,000)	(108,104)	(113,104)	(118,104)	(121,104)	(121,104)
Sewer Collection	-	-	(81,000)	(81,000)	(105,672)	(110,672)	(115,672)	(118,672)	(120,672)
Waste Water Treatment Plant	(17,000)	(20,000)	(30,000)	(30,000)	(32,000)	(34,000)	(36,000)	(38,000)	(40,000)
Water Treatment Plant	(17,000)	(20,000)	(30,000)	(30,000)	(31,000)	(33,000)	(36,000)	(37,000)	(37,000)
Total cost allocations out	(79,000)	(85,000)	(284,550)	(284,550)	(790,016)	(625,254)	(534,042)	(548,086)	(562,391)
Net Expense / (Surplus) before Debt Servicing and Transfers	1,147,877	677,107	730,000	730,000	718,000	718,000	718,000	718,000	718,000
Transfers to Reserve									
Transfer To Statutory Reserves									
General Capital	(172,300)	(125,500)	(140,000)	(140,000)	(325,000)	(325,000)	(325,000)	(325,000)	(325,000)
Water Capital	(131,500)	(248,000)	(335,000)	(335,000)	(314,000)	(314,000)	(314,000)	(314,000)	(314,000)
Sewer Capital	(47,500)	(125,000)	(255,000)	(255,000)	(79,000)	(79,000)	(79,000)	(79,000)	(79,000)
	(351,300)	(498,500)	(730,000)	(730,000)	(718,000)	(718,000)	(718,000)	(718,000)	(718,000)
Total Net Transfers	(351,300)	(498,500)	(730,000)	(730,000)	(718,000)	(718,000)	(718,000)	(718,000)	(718,000)
Net Expense (Surplus)	\$ 217,689	\$ 178,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Engineering Services - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 34.00	\$ 20.06	\$ 21.62	\$ 21.62	\$ 21.27	\$ 21.27	\$ 21.27	\$ 21.27	\$ 21.27
% of Property Tax	3.83 %	2.16 %	2.20 %	2.20 %	2.07 %	2.01 %	1.95 %	1.90 %	1.84 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>12,000</u>
% Change	<u>(1.64)</u>

Planning - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Application Fees	\$ (297,577)	\$ (270,246)	\$ (260,000)	\$ (274,274)	\$ (260,000)	\$ (260,000)	\$ (260,000)	\$ (260,000)	\$ (260,000)
Misc. Recoveries	(18,699)	(24,768)	(18,000)	(23,933)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Provincial Grants	(48,073)	(52,320)	(48,000)	(55,553)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Revenues	(364,349)	(347,334)	(326,000)	(353,760)	(333,000)	(333,000)	(333,000)	(333,000)	(333,000)
Expenses									
General Expenses	12,400	43,027	68,817	43,700	108,200	90,204	90,208	90,212	90,216
Master Plans & Assessments	-	-	156,000	25,000	-	-	-	-	-
Public Engagement/Education	11,969	10,230	12,000	10,000	10,000	10,200	10,404	10,612	10,824
Regulatory, Safety & Wellness	15,310	6,569	2,500	1,200	2,500	2,500	2,500	2,500	2,500
Salaries and Wages	538,130	624,933	708,232	666,680	687,200	693,232	699,385	705,660	712,062
Training, Conferences, & Memberships	4,246	12,816	13,775	11,400	13,200	13,464	13,733	14,008	14,289
Total Expenses	582,055	697,575	961,324	757,980	821,100	809,600	816,230	822,992	829,891
Net Operating Expense / (Surplus)	217,706	350,241	635,324	404,220	488,100	476,600	483,230	489,992	496,891
Cost Allocations In									
Land Management	69,611	(50)	-	-	-	-	-	-	-
Design	10,000	5,000	-	-	-	-	-	-	-
Total cost allocations in	79,611	4,950	-	-	-	-	-	-	-
Net Expense (Surplus)	\$ 297,317	\$ 355,191	\$ 635,324	\$ 404,220	\$ 488,100	\$ 476,600	\$ 483,230	\$ 489,992	\$ 496,891

Planning - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 8.81	\$ 10.52	\$ 18.82	\$ 11.97	\$ 14.46	\$ 14.12	\$ 14.31	\$ 14.51	\$ 14.72
% of Property Tax	0.99 %	1.13 %	1.91 %	1.22 %	1.41 %	1.34 %	1.31 %	1.29 %	1.27 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>83,880</u>
% Change	<u>20.75</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:
 \$56K increase in climate action planning

Recreation and Cultural Services - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Library	\$ (268,694)	\$ (269,339)	\$ (257,612)	\$ (270,047)	\$ (263,412)	\$ (258,412)	\$ (258,412)	\$ (258,412)	\$ (258,412)
Museum	(41,919)	(49,393)	(42,250)	(42,250)	(39,700)	(39,700)	(39,700)	(39,700)	(39,700)
Parks	(3,179)	(6,787)	-	-	-	-	-	-	-
Recreation	(2,225,090)	(2,225,537)	(2,162,035)	(2,164,600)	(2,266,500)	(2,301,410)	(2,337,015)	(2,373,338)	(2,410,385)
SOEC	-	-	(234,461)	(234,461)	(237,445)	(240,687)	(243,986)	(247,342)	(250,759)
Total Revenues	(2,538,882)	(2,551,056)	(2,696,358)	(2,711,358)	(2,807,057)	(2,840,209)	(2,879,113)	(2,918,792)	(2,959,256)
Expenses									
Library	1,318,182	1,373,220	1,526,704	1,534,857	1,585,014	1,593,998	1,608,262	1,622,812	1,637,652
Museum	230,225	241,688	324,850	324,850	334,700	339,634	344,665	349,800	355,036
Public Works - Parks	1,986,268	2,084,584	2,666,369	2,643,775	2,759,302	2,766,749	2,809,193	2,851,435	2,893,490
Recreation	2,210,670	2,308,961	4,410,057	4,376,501	4,462,350	4,484,626	4,548,134	4,612,902	4,678,952
SOEC	1,101,073	1,241,137	1,461,332	1,434,068	1,560,758	1,568,164	1,575,608	1,583,088	1,590,606
Total Expenses	6,846,418	7,249,590	10,389,312	10,314,051	10,702,124	10,753,171	10,885,862	11,020,037	11,155,736
Net Operating Expense / (Surplus)	\$ 4,307,536	\$ 4,698,534	\$ 7,692,954	\$ 7,602,693	\$ 7,895,067	\$ 7,912,962	\$ 8,006,749	\$ 8,101,245	\$ 8,196,480

Library - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Donations	\$ (836)	\$ (2,448)	\$ (1,000)	\$ (983)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)	\$ (1,000)
Federal Grants	(5,420)	(6,782)	(5,000)	(6,895)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Misc. Grants	(32,607)	(36,467)	(39,343)	(32,352)	(35,143)	(35,143)	(35,143)	(35,143)	(35,143)
Other Revenues	(117,949)	(111,592)	(98,400)	(115,478)	(102,400)	(97,400)	(97,400)	(97,400)	(97,400)
Penalty/Ticket/Fee Revenues	(18,513)	(18,681)	(20,500)	(15,700)	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)
Provincial Grants	(93,369)	(93,369)	(93,369)	(98,639)	(99,369)	(99,369)	(99,369)	(99,369)	(99,369)
Total Revenues	(268,694)	(269,339)	(257,612)	(270,047)	(263,412)	(258,412)	(258,412)	(258,412)	(258,412)
Expenses									
Book/Audiobook/Periodical Purchases	174,031	159,021	163,000	159,666	173,000	168,000	168,000	168,000	168,000
General Expenses	57,425	54,444	56,500	51,478	57,500	57,500	57,500	57,500	57,500
Public Engagement/Education	1,200	1,865	5,000	1,100	5,000	5,000	5,000	5,000	5,000
Salaries and Wages	837,326	884,947	915,504	917,571	957,014	968,784	980,790	993,036	1,005,527
Small Equipment, Supplies, General Repairs & Maint	33,034	54,298	47,500	54,461	48,000	48,000	48,000	48,000	48,000
Training, Conferences, & Memberships	11,701	12,392	12,000	13,200	15,000	15,000	15,000	15,000	15,000
Videos & Online Databases	14,665	17,453	25,000	35,181	30,000	30,000	30,000	30,000	30,000
Total Expenses	1,129,382	1,184,420	1,224,504	1,232,657	1,285,514	1,292,284	1,304,290	1,316,536	1,329,027
Net Operating Expense / (Surplus)	860,688	915,081	966,892	962,610	1,022,102	1,033,872	1,045,878	1,058,124	1,070,615
Cost Allocations In									
Facilities	-	-	113,400	113,400	110,700	112,914	115,172	117,476	119,825
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Total cost allocations in	188,800	188,800	302,200	302,200	299,500	301,714	303,972	306,276	308,625
Net Expense (Surplus)	\$ 1,049,488	\$ 1,103,881	\$ 1,269,092	\$ 1,264,810	\$ 1,321,602	\$ 1,335,586	\$ 1,349,850	\$ 1,364,400	\$ 1,379,240

Library - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 31.09	\$ 32.70	\$ 37.59	\$ 37.46	\$ 39.15	\$ 39.56	\$ 39.98	\$ 40.41	\$ 40.85
% of Property Tax	3.50 %	3.52 %	3.82 %	3.81 %	3.81 %	3.74 %	3.67 %	3.60 %	3.54 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>56,792</u>
% Change	<u>4.49</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$28K for new part-time position/additional relief hours

\$5K library of things initiative

\$5K increase for book purchases

\$5K increase to online databases cost

Museum - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Donations	\$ (9,264)	\$ (11,165)	\$ (17,500)	\$ (17,500)	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (12,000)	\$ (12,000)
Federal Grants	-	(12,217)	-	-	-	-	-	-	-
Misc. Recoveries	(4,368)	(4,442)	(4,500)	(4,500)	(4,700)	(4,700)	(4,700)	(4,700)	(4,700)
Misc. Grants	(8,287)	(3,554)	(2,250)	(2,250)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Revenues	-	(15)	-	-	-	-	-	-	-
Provincial Grants	(20,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Total Revenues	(41,919)	(49,393)	(42,250)	(42,250)	(39,700)	(39,700)	(39,700)	(39,700)	(39,700)
Expenses									
Archives	30,315	36,892	25,000	25,000	25,000	25,500	26,010	26,530	27,061
Collections Management	7,834	10,291	7,500	7,500	7,500	7,650	7,803	7,959	8,118
Exhibits, Programs, & Projects	46,328	23,940	8,500	8,500	19,500	19,890	20,288	20,694	21,108
Federal Grant Expenses	-	12,498	-	-	-	-	-	-	-
General Expenses	2,968	6,249	2,750	2,750	2,750	2,805	2,860	2,919	2,976
Public Engagement/Education	2,936	4,057	4,500	4,500	4,500	4,590	4,681	4,775	4,871
Salaries and Wages	139,213	146,948	196,250	196,250	198,500	200,710	202,964	205,263	207,609
Training, Conferences, & Memberships	166	200	2,250	2,250	2,250	2,295	2,341	2,388	2,435
Total Expenses	229,760	241,075	246,750	246,750	260,000	263,440	266,947	270,528	274,178
Net Operating Expense / (Surplus)	187,841	191,682	204,500	204,500	220,300	223,740	227,247	230,828	234,478
Cost Allocations In									
Facilities	-	-	75,600	75,600	73,800	75,276	76,782	78,317	79,884
Information Technology	465	613	2,500	2,500	900	918	936	955	974
Total cost allocations in	465	613	78,100	78,100	74,700	76,194	77,718	79,272	80,858
Net Expense (Surplus)	\$ 188,306	\$ 192,295	\$ 282,600	\$ 282,600	\$ 295,000	\$ 299,934	\$ 304,965	\$ 310,100	\$ 315,336

Museum - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 5.58	\$ 5.70	\$ 8.37	\$ 8.37	\$ 8.74	\$ 8.88	\$ 9.03	\$ 9.19	\$ 9.34
% of Property Tax	0.63 %	0.61 %	0.85 %	0.85 %	0.85 %	0.84 %	0.83 %	0.82 %	0.81 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>12,400</u>
% Change	<u>4.39</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$7K for re-designing existing permanent exhibits

\$4K for new activities related to the hands on heritage lab

Parks - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Service Recoveries	\$ (3,179)	\$ (6,787)	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(3,179)	(6,787)	-	-	-	-	-	-	-
Expenses									
Beach Maintenance	161,506	177,336	220,400	198,400	180,050	182,372	184,742	187,161	189,628
General Expenses	13,783	15,156	32,600	36,300	41,200	18,044	18,395	18,752	19,117
Park/Beach Horticulture Expenses	436,980	451,564	491,450	479,900	501,550	509,642	517,905	526,335	534,930
Parks, SD, Boulevards, Trails Maintenance	676,703	669,105	730,385	707,400	765,050	766,733	779,363	792,254	805,404
Public Engagement/Education	8,847	6,051	8,000	11,350	12,300	12,530	12,765	13,004	13,248
Salaries and Wages	299,848	305,755	334,000	357,660	394,512	400,215	406,032	411,965	418,016
Service Contracts	23,121	37,381	14,000	17,300	14,000	14,280	14,566	14,857	15,154
Signage	13,045	32,740	35,400	32,800	36,950	37,635	38,337	39,050	39,779
Snow & Ice Removal	63,373	65,658	61,350	61,350	67,350	68,421	69,513	70,628	71,764
Solid Waste Program	138,310	137,731	133,000	133,000	134,500	136,580	138,702	140,865	143,073
Training, Conferences, & Memberships	10,960	6,494	9,900	13,900	13,360	13,627	13,900	14,178	14,461
Vandalism Removal	25,087	51,664	16,500	18,500	16,500	16,800	17,106	17,418	17,736
Total Expenses	1,871,563	1,956,635	2,086,985	2,067,860	2,177,322	2,176,879	2,211,326	2,246,467	2,282,310
Net Operating Expense / (Surplus)	1,868,384	1,949,848	2,086,985	2,067,860	2,177,322	2,176,879	2,211,326	2,246,467	2,282,310

Parks - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Facilities	-	-	323,500	323,500	323,532	329,993	336,584	343,306	350,162
Finance - General	-	-	96,510	96,510	100,759	99,271	97,745	96,179	94,574
Finance - Purchasing	603	-	-	-	-	-	-	-	-
Public Works - Fleet	36,000	34,624	38,000	38,000	43,500	43,500	43,500	43,500	43,500
Public Works - General	-	14,820	35,727	35,727	28,735	29,309	29,895	30,493	31,103
Public Works - Roads And Maintenance	13,591	-	-	-	-	-	-	-	-
Safety	4,419	10,044	9,469	6,000	9,500	9,690	9,884	10,081	10,283
Waste Water Treatment Plant Design	30,000	33,900	38,985	38,985	35,000	35,349	35,701	36,056	36,415
Water Treatment Plant	10,000	10,000	10,500	10,500	12,000	14,000	16,000	17,000	17,000
	31,325	36,140	37,693	37,693	39,954	39,978	40,002	40,026	40,050
Total cost allocations in	125,938	139,528	590,384	586,915	592,980	601,090	609,311	616,641	623,087
Cost Allocations Out									
Public Works - Cemetery	(11,233)	(11,579)	(11,000)	(11,000)	(11,000)	(11,220)	(11,444)	(11,673)	(11,907)
Total cost allocations out	(11,233)	(11,579)	(11,000)	(11,000)	(11,000)	(11,220)	(11,444)	(11,673)	(11,907)
Net Expense (Surplus)	\$ 1,983,089	\$ 2,077,797	\$ 2,666,369	\$ 2,643,775	\$ 2,759,302	\$ 2,766,749	\$ 2,809,193	\$ 2,851,435	\$ 2,893,490

Parks - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 114.08	\$ 61.54	\$ 78.98	\$ 78.31	\$ 81.73	\$ 81.95	\$ 83.21	\$ 84.46	\$ 85.71
% of Property Tax	12.84 %	6.63 %	8.03 %	7.96 %	7.96 %	7.75 %	7.64 %	7.53 %	7.42 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 115,527</u>
% Change	<u>4.37 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$57K of parks labour no longer being allocated to capital in 2020

\$27K for additional work at Robinson property

\$10K increase to river channel maintenance

\$10K increase for Sudbury Beach signage

Parks - Project Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Net Operating Expense / (Surplus)									
Parks - General	\$ 319,035	\$ 409,170	\$ 398,600	\$ 431,310	\$ 473,512	\$ 456,769	\$ 463,663	\$ 470,695	\$ 477,865
A - Standard - Beaches	115,396	135,857	176,850	157,450	133,000	134,780	136,600	138,453	140,343
A - Standard - Parks	379,292	323,001	385,950	368,700	390,400	396,771	403,276	409,908	416,670
B - Standard - Beaches	48,564	52,675	56,950	52,650	66,400	67,286	68,189	69,115	70,055
B - Standard - Parks	103,273	105,825	131,850	115,250	146,650	149,019	151,438	153,903	156,425
Boulevards	216,949	213,645	203,650	211,200	214,650	217,975	221,366	224,826	228,352
C - Standard - Beaches	2,747	8,503	8,800	14,850	10,600	10,760	10,923	11,089	11,261
C - Standard - Parks	9,923	10,022	13,650	13,400	13,650	13,863	14,079	14,302	14,532
Natural Green Belts	10,728	19,976	15,000	15,000	15,000	15,244	15,493	15,748	16,007
Parking Lots	5,356	6,121	13,400	12,850	13,400	13,605	13,814	14,027	14,245
Parks City Owned Buildings	93,159	93,182	100,100	100,600	92,600	94,103	95,635	97,200	98,793
School District	17,086	13,417	18,250	19,250	18,250	18,560	18,875	19,196	19,527
Sports Fields	203,390	223,656	216,385	204,800	212,900	216,464	220,099	223,810	227,593
Trails	61,829	76,368	98,300	92,900	108,800	99,785	101,507	103,264	105,057
Undeveloped Lots	1,232	2,732	3,000	3,000	3,050	3,097	3,145	3,193	3,244
Parks - Tools and Equipment	3,889	3,544	3,000	3,000	7,500	7,650	7,803	7,959	8,118
Parks - Garbage and Recycling	138,310	137,731	133,000	133,000	134,500	136,580	138,702	140,865	143,073
Parks - snow and ice control	63,119	65,576	61,000	61,000	67,000	68,067	69,155	70,266	71,398
Parks - wildlife control	24,811	18,222	20,500	23,800	20,500	20,870	21,248	21,633	22,025
Parks - porta toilets	5,430	7,286	7,000	6,800	8,000	8,140	8,283	8,429	8,578
Parks - fountains	3,347	12,282	2,150	3,450	3,900	3,970	4,041	4,115	4,189
Parks - other accounts	9,824	3,057	9,500	9,500	9,500	9,690	9,884	10,081	10,283
Public Works - Parks	31,695	8,000	10,100	14,100	13,560	13,831	14,108	14,390	14,677
	\$ 1,868,384	\$ 1,949,848	\$ 2,086,985	\$ 2,067,860	\$ 2,177,322	\$ 2,176,879	\$ 2,211,326	\$ 2,246,467	\$ 2,282,310

Recreation - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Aquatics	\$ (953,492)	\$ (986,610)	\$ (933,945)	\$ (956,850)	\$ (987,000)	\$ (1,006,740)	\$ (1,026,875)	\$ (1,047,413)	\$ (1,068,360)
Facility Rentals	(767,306)	(724,472)	(745,320)	(697,142)	(745,500)	(752,770)	(760,184)	(767,749)	(775,464)
Misc. Recoveries	(115,334)	(71,389)	(104,000)	(104,030)	(129,000)	(129,000)	(129,000)	(129,000)	(129,000)
Programs	(388,958)	(443,066)	(378,770)	(406,578)	(405,000)	(412,900)	(420,956)	(429,176)	(437,561)
Total Revenues	(2,225,090)	(2,225,537)	(2,162,035)	(2,164,600)	(2,266,500)	(2,301,410)	(2,337,015)	(2,373,338)	(2,410,385)
Expenses									
Aquatics	809,659	811,051	835,070	836,693	847,400	864,108	881,150	898,534	916,264
Event Sport Toursim	105,664	133,300	246,205	227,389	230,000	190,000	190,000	190,000	190,000
Facility Rentals	77,910	95,409	90,800	98,518	111,800	113,900	116,042	118,226	120,455
General Expenses	91,653	92,859	200,200	171,543	190,200	191,394	192,612	193,854	195,121
Program Expenses	435,858	474,203	472,431	509,274	505,093	514,990	525,083	535,380	545,886
Regulatory, Safety & Wellness	19,740	31,484	46,166	25,000	40,000	40,000	40,000	40,000	40,000
Salaries and Wages	624,082	629,852	626,286	626,286	644,500	651,300	658,236	665,311	672,527
Training, Conferences, & Memberships	17,712	13,357	22,300	16,822	26,200	26,594	26,996	27,407	27,824
Total Expenses	2,182,278	2,281,515	2,539,458	2,511,525	2,595,193	2,592,286	2,630,119	2,668,712	2,708,077
Net Operating Expense / (Surplus)	(42,812)	55,978	377,423	346,925	328,693	290,876	293,104	295,374	297,692
Cost Allocations In									
Facilities	-	-	1,359,250	1,359,250	1,366,450	1,393,779	1,421,655	1,450,088	1,479,090
Finance - General	-	-	482,742	482,742	472,707	470,417	468,069	465,661	463,192
Finance - Purchasing	1,125	-	-	-	-	-	-	-	-
Information Technology	8,097	6,764	6,984	6,984	12,000	12,044	12,089	12,135	12,181
Public Works - Fleet	16,681	16,500	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Safety	2,489	4,182	10,623	5,000	5,000	5,100	5,202	5,306	5,412
Total cost allocations in	28,392	27,446	1,870,599	1,864,976	1,867,157	1,892,340	1,918,015	1,944,190	1,970,875
Net Expense (Surplus)	\$ (14,420)	\$ 83,424	\$ 2,248,022	\$ 2,211,901	\$ 2,195,850	\$ 2,183,216	\$ 2,211,119	\$ 2,239,564	\$ 2,268,567

Recreation - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 0.43	\$ 2.47	\$ 66.59	\$ 65.52	\$ 65.04	\$ 64.67	\$ 65.49	\$ 66.34	\$ 67.19
% of Property Tax	(0.05)%	0.27 %	6.77 %	6.66 %	6.34 %	6.12 %	6.01 %	5.91 %	5.82 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>(16,051)</u>
% Change	<u>(0.73)</u>

SOEC - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ -	\$ -	\$ (74,171)	\$ (74,171)	\$ (74,000)	\$ (74,370)	\$ (74,742)	\$ (75,116)	\$ (75,491)
Property Rentals	-	-	(160,290)	(160,290)	(163,445)	(166,317)	(169,244)	(172,226)	(175,268)
Total Revenues	-	-	(234,461)	(234,461)	(237,445)	(240,687)	(243,986)	(247,342)	(250,759)
Expenses									
Service Contracts	1,100,889	1,225,464	-	-	-	-	-	-	-
South Okanagan Event Center (SOEC)	-	-	1,111,212	1,185,374	1,095,848	1,101,327	1,106,834	1,112,368	1,117,930
Penticton Trade & Convention Center (PTCC)	-	-	354,059	307,562	392,512	394,475	396,447	398,429	400,421
Okanagan Hockey School (OHS)	-	-	(88,462)	(133,984)	(106,532)	(107,065)	(107,600)	(108,138)	(108,679)
Memorial Arena	-	-	84,523	75,116	99,430	99,927	100,427	100,929	101,434
Total Expenses	1,100,889	1,225,464	1,461,332	1,434,068	1,481,258	1,488,664	1,496,108	1,503,588	1,511,106
Net Operating Expense / (Surplus)	1,100,889	1,225,464	1,226,871	1,199,607	1,243,813	1,247,977	1,252,122	1,256,246	1,260,347
Cost Allocations In									
Finance - General	-	-	-	-	79,500	79,500	79,500	79,500	79,500
Finance - Purchasing	184	15,673	-	-	-	-	-	-	-
Total cost allocations in	184	15,673	-	-	79,500	79,500	79,500	79,500	79,500
Net Expense (Surplus)	\$ 1,101,073	\$ 1,241,137	\$ 1,226,871	\$ 1,199,607	\$ 1,323,313	\$ 1,327,477	\$ 1,331,622	\$ 1,335,746	\$ 1,339,847

SOEC - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 32.61	\$ 36.76	\$ 36.34	\$ 35.53	\$ 39.20	\$ 39.32	\$ 39.44	\$ 39.56	\$ 39.69
% of Property Tax	3.67 %	3.96 %	3.70 %	3.61 %	3.82 %	3.72 %	3.62 %	3.53 %	3.43 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>123,706</u>
% Change	<u>10.31</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$80K increase for debt interest cost allocation beginning in 2020

\$47K increase in service contract cost in 2020

Public Health and Safety - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Public Works - Cemetery	\$ (492,962)	\$ (305,593)	\$ (345,000)	\$ (371,000)	\$ (337,000)	\$ (337,000)	\$ (337,000)	\$ (337,000)	\$ (337,000)
Expenses									
Public Works - Cemetery	197,753	196,263	275,000	282,300	316,280	322,850	329,607	336,558	343,708
Net Operating Expense / (Surplus)	\$ (295,209)	\$ (109,330)	\$ (70,000)	\$ (88,700)	\$ (20,720)	\$ (14,150)	\$ (7,393)	\$ (442)	\$ 6,708

Public Works - Cemetery - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ (123,681)	\$ (110,615)	\$ (107,000)	\$ (127,000)	\$ (114,000)	\$ (114,000)	\$ (114,000)	\$ (114,000)	\$ (114,000)
Other Revenues	(369,281)	(194,978)	(238,000)	(244,000)	(223,000)	(223,000)	(223,000)	(223,000)	(223,000)
Total Revenues	(492,962)	(305,593)	(345,000)	(371,000)	(337,000)	(337,000)	(337,000)	(337,000)	(337,000)
Expenses									
General Expenses	10,085	10,411	5,800	12,500	10,000	10,070	10,141	10,214	10,289
Grave Liners, Niche Vases, Misc. Inventory	11,950	11,091	12,750	13,350	12,300	12,526	12,756	12,991	13,232
Public Engagement/Education	-	-	3,080	3,080	3,000	3,060	3,121	3,184	3,247
Service Contracts	150,521	150,070	150,070	150,070	186,500	192,095	197,858	203,794	209,907
Small Equipment, Supplies, General Repairs & Maint	7,169	5,702	11,600	11,600	12,000	12,220	12,444	12,672	12,906
Total Expenses	179,725	177,274	183,300	190,600	223,800	229,971	236,320	242,855	249,581
Net Operating Expense / (Surplus)	(313,237)	(128,319)	(161,700)	(180,400)	(113,200)	(107,029)	(100,680)	(94,145)	(87,419)
Cost Allocations In									
Finance - General	-	-	72,500	72,500	72,500	72,500	72,500	72,500	72,500
Public Works - Parks	11,233	11,579	11,000	11,000	11,000	11,220	11,444	11,673	11,907
Public Works - General	-	7,410	8,200	8,200	8,980	9,159	9,343	9,530	9,720
Public Works - Roads And Maintenance	6,795	-	-	-	-	-	-	-	-
Total cost allocations in	18,028	18,989	91,700	91,700	92,480	92,879	93,287	93,703	94,127
Net Expense (Surplus)	\$ (295,209)	\$ (109,330)	\$ (70,000)	\$ (88,700)	\$ (20,720)	\$ (14,150)	\$ (7,393)	\$ (442)	\$ 6,708

Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 8.74	\$ 3.24	\$ 2.07	\$ 2.63	\$ 0.61	\$ 0.42	\$ 0.22	\$ 0.01	\$ 0.20
% of Property Tax	(0.98)%	(0.35)%	(0.21)%	(0.27)%	(0.06)%	(0.04)%	(0.02)%	- %	0.02 %

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 67,980</u>
% Change	<u>(76.64)%</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$15K decrease in columbarium sales to bring in line with historical average

\$10K decrease in grave open/close revenue to bring in line with historical average

Provision for service contract increases as they will need to be renegotiated in 2020

Environmental Health Services - Segment Summary

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Public Works - Solid Waste Disposal	\$ (2,580,538)	\$ (2,455,996)	\$ (2,529,717)	\$ (2,565,600)	\$ (2,611,192)	\$ (2,653,334)	\$ (2,696,319)	\$ (2,740,163)	\$ (2,784,884)
Expenses									
Public Works - Solid Waste Disposal	1,542,872	1,717,123	1,879,974	1,858,357	1,946,029	1,984,691	2,024,125	2,064,349	2,105,378
Net Operating Expense / (Surplus)	\$ (1,037,666)	\$ (738,873)	\$ (649,743)	\$ (707,243)	\$ (665,163)	\$ (668,643)	\$ (672,194)	\$ (675,814)	\$ (679,506)

Public Works - Solid Waste Disposal - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Recoveries	\$ (15,480)	\$ (12,249)	\$ (10,100)	\$ (10,100)	\$ (10,100)	\$ (10,200)	\$ (10,302)	\$ (10,406)	\$ (10,512)
MMBC Recycle Program	(467,109)	(445,898)	(492,000)	(492,000)	(499,000)	(499,000)	(499,000)	(499,000)	(499,000)
Other Revenues	-	-	(28,617)	-	-	-	-	-	-
Recycling User Fees	(746,517)	(533,689)	(539,000)	(549,500)	(562,592)	(573,844)	(585,321)	(597,027)	(608,968)
Solid Waste User Fees	(1,351,432)	(1,464,160)	(1,460,000)	(1,514,000)	(1,539,500)	(1,570,290)	(1,601,696)	(1,633,730)	(1,666,404)
Total Revenues	(2,580,538)	(2,455,996)	(2,529,717)	(2,565,600)	(2,611,192)	(2,653,334)	(2,696,319)	(2,740,163)	(2,784,884)
Expenses									
Cart Maintenance Program	22,274	25,568	40,600	31,500	36,800	37,136	37,479	37,828	38,185
Public Engagement/Education	27,918	30,943	55,900	65,000	56,400	57,488	58,598	59,730	60,884
Recycling/Yard Waste Program	609,333	724,882	739,000	739,000	792,100	807,942	824,100	840,583	857,396
Salaries and Wages	66,316	57,898	66,774	38,157	68,675	70,621	72,606	74,630	76,695
Solid Waste Program	773,080	823,758	913,500	920,500	940,800	959,596	978,767	998,323	1,018,269
Total Expenses	1,498,921	1,663,049	1,815,774	1,794,157	1,894,775	1,932,783	1,971,550	2,011,094	2,051,429
Net Operating Expense / (Surplus)	(1,081,617)	(792,947)	(713,943)	(771,443)	(716,417)	(720,551)	(724,769)	(729,069)	(733,455)
Cost Allocations In									
Operations	8,165	12,106	13,000	13,000	13,065	13,065	13,065	13,065	13,065
Public Works - Fleet	-	-	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Public Works - General	-	36,968	45,700	45,700	32,689	33,343	34,010	34,690	35,384
Public Works - Roads And Maintenance	30,786	-	-	-	-	-	-	-	-
Design	5,000	5,000	-	-	-	-	-	-	-
Total cost allocations in	43,951	54,074	64,200	64,200	51,254	51,908	52,575	53,255	53,949
Net Expense (Surplus)	\$ (1,037,666)	\$ (738,873)	\$ (649,743)	\$ (707,243)	\$ (665,163)	\$ (668,643)	\$ (672,194)	\$ (675,814)	\$ (679,506)

Public Works - Solid Waste Disposal - Operating Budget

Outputs and Outcomes	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost per Capita	\$ 30.74	\$ 21.89	\$ 19.25	\$ 20.95	\$ 19.70	\$ 19.81	\$ 19.91	\$ 20.02	\$ 20.13
% of Property Tax	(3.46)%	(2.36)%	(1.96)%	(2.13)%	(1.92)%	(1.87)%	(1.83)%	(1.78)%	(1.74)%

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 42,080</u>
% Change	<u>5.95 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$45K increase in tipping fees based on expected volume and RDOS rates

Electric - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Billing & Collecting	\$ (834,470)	\$ (575,013)	\$ (91,251)	\$ (91,251)	\$ (93,820)	\$ (96,107)	\$ (98,387)	\$ (100,726)	\$ (103,126)
Electric User Fees	(43,787,325)	(41,406,806)	(41,728,519)	(41,728,519)	(42,194,543)	(42,387,061)	(42,580,955)	(43,432,574)	(44,301,226)
Energy Retrofit Loan Program	(43,526)	(89,486)	(62,315)	(62,315)	(64,184)	(66,110)	(68,094)	(70,136)	(72,240)
Misc. Revenue	(77,456)	(78,286)	(52,020)	(52,020)	(53,060)	(54,122)	(55,204)	(56,308)	(57,434)
Pole Rental	(152,548)	(155,725)	(158,717)	(158,717)	(161,821)	(165,057)	(168,358)	(171,725)	(175,160)
Total Revenues	(44,895,325)	(42,305,316)	(42,092,822)	(42,092,822)	(42,567,428)	(42,768,457)	(42,970,998)	(43,831,469)	(44,709,186)
Expenses									
Cost of Electrical Energy	29,226,324	27,973,996	30,757,122	28,000,000	29,232,309	29,995,801	30,779,606	31,415,598	32,043,910
Customer Billing and Collection	1,075,191	567,147	223,882	223,882	228,972	234,210	239,583	245,098	250,758
General Expenses	141,662	238,281	360,333	451,844	508,559	266,131	273,928	415,339	272,529
Property Taxes/Leases	-	-	15,656	15,656	16,126	16,609	17,108	17,621	18,150
Regulatory, Safety & Wellness	17,169	8,142	17,572	20,520	27,185	28,001	28,842	29,706	30,598
Salaries and Wages	843,019	861,406	864,840	864,839	1,010,537	1,234,558	1,261,537	1,289,126	1,317,329
Small Equipment, Supplies, General Repairs & Maint	63,451	97,382	99,770	113,218	102,304	105,023	107,813	110,682	113,628
System Operation and Maintenance	3,808,051	2,624,367	1,065,167	998,706	1,491,998	1,117,615	1,103,916	1,211,808	1,155,111
Training, Conferences, & Memberships	118,899	80,943	199,124	199,187	206,917	208,920	212,416	164,322	187,743
Vandalism Removal	7,690	7,835	10,376	10,376	10,569	10,767	10,968	11,174	11,383
Total Expenses	35,301,456	32,459,499	33,613,842	30,898,228	32,835,476	33,217,635	34,035,717	34,910,474	35,401,139
Net Operating Expense / (Surplus)	(9,593,869)	(9,845,817)	(8,478,980)	(11,194,594)	(9,731,952)	(9,550,822)	(8,935,281)	(8,920,995)	(9,308,047)

Electric - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Operations	42,458	62,786	67,000	67,000	67,939	67,939	67,939	67,939	67,939
Facilities	-	-	-	-	47,800	48,735	49,688	50,660	51,651
Finance - Accounting	1,486	2,292	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Finance - Purchasing	5,995	245	-	-	-	-	-	-	-
Information Technology	7,417	8,313	188,770	108,430	193,133	193,388	193,649	193,917	194,190
Public Works - Fleet	39,750	39,750	45,000	45,000	54,000	54,000	54,000	54,000	54,000
Public Works - General	-	-	43,925	43,925	-	-	-	-	-
Public Works - Roads And Maintenance	-	-	3,750	3,750	6,900	6,900	6,900	6,900	6,900
General Government/Utility Overhead Credit	1,881,457	1,702,834	1,524,211	1,524,211	1,401,158	1,401,158	1,401,158	1,401,158	1,401,158
Safety	5,085	12,844	10,406	6,235	10,000	10,200	10,404	10,612	10,824
Design	10,000	15,000	22,000	22,000	43,808	47,808	50,808	52,808	52,808
Under-threshold capital expense	763,848	2,382,890	-	-	-	-	-	-	-
Total cost allocations in	2,757,496	4,226,954	1,908,062	1,823,551	1,827,738	1,833,128	1,837,546	1,840,994	1,842,470
Cost Allocations Out									
Public Works - Roads & Maintenance	(6,500)	(15,216)	(12,365)	(25,813)	(12,500)	(12,750)	(13,005)	(13,266)	(13,530)
Total cost allocations out	(6,500)	(15,216)	(12,365)	(25,813)	(12,500)	(12,750)	(13,005)	(13,266)	(13,530)
Net Expense / (Surplus) before Debt Servicing and Transfers	(6,842,873)	(5,634,079)	(6,583,283)	(9,396,856)	(7,916,714)	(7,730,444)	(7,110,740)	(7,093,267)	(7,479,107)
Transfer from Surplus/Reserves									
Transfer From Statutory Reserves									
Electric Capital	1,137,922	482,324	-	-	-	-	-	-	-
Transfer From Non-Statutory Reserves									
Sewer Surplus	-	-	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
	-	-	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Transfers from Surplus/Reserves	1,137,922	482,324	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)

Electric - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Transfers to Reserve									
Transfer To Statutory Reserves									
General Capital	3,177,992	3,171,856	3,165,733	3,165,733	3,100,000	3,162,000	3,225,240	3,289,745	3,355,540
Electric Capital	2,526,959	1,979,899	2,417,550	5,231,123	5,016,714	4,768,444	4,085,500	4,003,522	4,323,567
	5,704,951	5,151,755	5,583,283	8,396,856	8,116,714	7,930,444	7,310,740	7,293,267	7,679,107
Transfer To Non-Statutory Reserves									
Sewer Surplus	-	-	1,000,000	1,000,000	-	-	-	-	-
	-	-	1,000,000	1,000,000	-	-	-	-	-
Total Net Transfers	6,842,873	5,634,079	6,583,283	9,396,856	7,916,714	7,730,444	7,110,740	7,093,267	7,479,107
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 1,480,142</u>
% Change	<u>15.75 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$1.2M increase in power purchase costs to reflect expected increase in unit cost and potential increase in volumes consumed

\$175K increase for 2020 electrical master plan

Water Utility - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
DCC - Water	\$ (1,064,146)	\$ (392,346)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Irrigation Revenue	(317,799)	(339,000)	(337,114)	(344,643)	(357,339)	(357,553)	(357,768)	(357,983)	(358,197)
Other Revenues	(6,576)	(5,945)	-	-	-	-	-	-	-
Sale of Water	(8,224,174)	(8,510,152)	(8,475,806)	(8,475,806)	(8,627,414)	(8,632,518)	(8,637,626)	(8,642,737)	(8,647,850)
Service Recoveries	(32,628)	(27,200)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Revenues	(9,645,323)	(9,274,643)	(9,022,920)	(9,030,449)	(9,194,753)	(9,200,071)	(9,205,394)	(9,210,720)	(9,216,047)
Expenses									
Consulting Services	10,261	73,640	94,500	91,000	97,500	99,450	101,438	103,468	105,536
Creeks & Dams	62,190	135,085	53,600	56,760	58,350	58,877	59,414	59,961	60,521
General Expenses	47,590	35,378	53,850	42,450	55,015	54,888	55,522	56,175	56,830
Irrigation	52,405	77,898	68,000	94,500	78,100	79,420	80,765	82,139	83,541
Main Repairs	392,484	113,414	80,600	67,000	82,600	83,912	85,250	86,615	88,007
Master Plans & Assessments	13,215	10,575	100,000	100,000	70,000	-	-	-	-
Metering & Billing	137,308	211,642	179,950	184,735	194,325	196,492	198,702	200,958	203,256
Regulatory, Safety & Wellness	45,971	50,821	63,000	67,900	76,000	77,520	79,071	80,651	82,265
Repairs & Maintenance - Hydrants	86,792	174,943	174,350	179,350	180,550	182,686	184,864	187,088	189,354
Repairs & Maintenance - PRV/Water Valves	19,961	22,381	78,850	89,450	82,650	83,530	84,427	85,343	86,277
Salaries and Wages	727,203	701,636	764,983	649,998	795,971	809,490	823,289	837,344	851,701
Small Equipment, Supplies, General Repairs & Maint	320,125	367,287	371,000	335,700	430,950	421,631	424,243	426,909	429,624
Training, Conferences, & Memberships	3,036	7,229	17,700	17,200	33,440	33,860	34,288	34,726	35,170
Transmission & Distribution	62,180	87,596	68,250	71,150	87,000	88,455	89,938	91,453	92,997
Utilities	476,666	446,821	440,357	445,809	425,359	426,421	427,504	428,607	429,733
Vandalism Removal	-	2,213	500	1,700	750	507	514	521	529
Total Expenses	2,457,387	2,518,559	2,609,490	2,494,702	2,748,560	2,697,139	2,729,229	2,761,958	2,795,341
Net Operating Expense / (Surplus)	(7,187,936)	(6,756,084)	(6,413,430)	(6,535,747)	(6,446,193)	(6,502,932)	(6,476,165)	(6,448,762)	(6,420,706)

Water Utility - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Operations	26,128	38,574	40,000	40,000	41,809	41,809	41,809	41,809	41,809
Facilities	-	-	-	-	40,152	40,937	41,738	42,555	43,387
Finance - General	870,918	870,918	780,918	780,918	707,598	707,598	707,598	707,598	707,598
Finance - Purchasing	240	-	-	-	-	-	-	-	-
Information Technology	372	522	20,250	10,250	23,615	20,260	20,265	20,271	20,276
Public Works - Fleet	18,362	16,856	34,525	34,525	48,750	48,750	48,750	48,750	48,750
Public Works - General	-	145,833	308,897	308,897	263,854	269,131	274,513	280,004	285,604
Public Works - Roads And Maintenance	139,275	-	15,750	15,750	19,150	19,150	19,150	19,150	19,150
General Government/Utility Overhead Credit	629,430	715,488	801,546	801,546	883,093	883,093	883,093	883,093	883,093
Safety	931	2,417	5,526	2,500	5,000	5,100	5,202	5,306	5,412
Design	17,000	20,000	111,000	111,000	264,104	146,104	154,104	158,104	158,104
Under-threshold capital expense	1,303,891	1,892,019	-	-	-	-	-	-	-
Total cost allocations in	3,006,547	3,702,627	2,118,412	2,105,386	2,297,125	2,181,932	2,196,222	2,206,640	2,213,183
Cost Allocations Out									
Public Works - Parks	(31,325)	(36,140)	(37,693)	(37,693)	(39,954)	(39,978)	(40,002)	(40,026)	(40,050)
Total cost allocations out	(31,325)	(36,140)	(37,693)	(37,693)	(39,954)	(39,978)	(40,002)	(40,026)	(40,050)
Net Expense / (Surplus) before Debt Servicing and Transfers	(4,212,714)	(3,089,597)	(4,332,711)	(4,468,054)	(4,189,022)	(4,360,978)	(4,319,945)	(4,282,148)	(4,247,573)

Water Utility - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Water	-	-	-	-	(100,000)	-	-	-	-
	-	-	-	-	(100,000)	-	-	-	-
Transfer From Non-Statutory Reserves									
West Bench Water	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
Total Transfers from Surplus/Reserves	(78,336)	(78,336)	(78,336)	(78,336)	(178,336)	(78,336)	(78,336)	(78,336)	(78,336)
Transfers to Reserve									
Transfer To DCC									
Water	1,064,147	405,768	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	1,064,147	405,768	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer To Statutory Reserves									
Water Capital	3,226,903	2,762,165	4,211,047	4,346,390	4,167,358	4,239,314	4,198,281	4,160,484	4,125,909
	3,226,903	2,762,165	4,211,047	4,346,390	4,167,358	4,239,314	4,198,281	4,160,484	4,125,909
Total Net Transfers	4,212,714	3,089,597	4,332,711	4,468,054	4,189,022	4,360,978	4,319,945	4,282,148	4,247,573
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Water Utility - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 279,032</u>
% Change	<u>6.25 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$100K for 2020 water master plan

\$81K overhead allocation increase per recent rate review

\$

Water Distribution - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Service Recoveries	\$ (32,628)	\$ (27,200)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Total Revenues	(32,628)	(27,200)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Expenses									
Creeks & Dams	62,072	134,106	53,600	56,760	58,350	58,877	59,414	59,961	60,521
General Expenses	24,298	39,636	16,100	15,100	24,100	24,120	24,140	24,161	24,182
Irrigation	52,405	77,898	68,000	94,500	78,100	79,420	80,765	82,139	83,541
Main Repairs	392,484	113,414	80,600	67,000	82,600	83,912	85,250	86,615	88,007
Metering & Billing	137,308	211,642	179,950	184,735	194,325	196,492	198,702	200,958	203,256
Repairs & Maintenance - Hydrants	86,792	174,943	174,350	179,350	180,550	182,686	184,864	187,088	189,354
Repairs & Maintenance - PRV/Water Valves	19,961	22,381	78,850	89,450	82,650	83,530	84,427	85,343	86,277
Salaries and Wages	17,787	13,560	-	1,420	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maint	133,327	184,283	157,500	150,500	171,750	160,247	160,633	161,025	161,425
Training, Conferences, & Memberships	-	-	-	-	12,440	12,440	12,440	12,440	12,440
Transmission & Distribution	62,180	87,596	68,250	71,150	87,000	88,455	89,938	91,453	92,997
Vandalism Removal	-	2,213	500	1,700	750	507	514	521	529
Total Expenses	988,614	1,061,672	877,700	911,665	972,615	970,686	981,087	991,704	1,002,529
Net Operating Expense / (Surplus)	955,986	1,034,472	867,700	901,665	962,615	960,686	971,087	981,704	992,529
Net Expense (Surplus)	\$ 955,986	\$ 1,034,472	\$ 867,700	\$ 901,665	\$ 962,615	\$ 960,686	\$ 971,087	\$ 981,704	\$ 992,529

Water Distribution - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 60,950</u>
% Change	<u>6.76 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$15K increase in main repairs to reflect closer to historical average

\$13K increase in system flushing expenses to bring in line with historical average

\$12K increase in training budget to ensure staff are keeping up with latest industry trends

\$10K increase in water service repairs, reflecting historical average

Water Treatment Plant - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Irrigation Revenue	\$ (317,799)	\$ (339,000)	\$ (337,114)	\$ (344,643)	\$ (357,339)	\$ (357,553)	\$ (357,768)	\$ (357,983)	\$ (358,197)
Other Revenues	(6,576)	(5,945)	-	-	-	-	-	-	-
Sale of Water	(8,224,174)	(8,510,152)	(8,475,806)	(8,475,806)	(8,627,414)	(8,632,518)	(8,637,626)	(8,642,737)	(8,647,850)
Total Revenues	(8,548,549)	(8,855,097)	(8,812,920)	(8,820,449)	(8,984,753)	(8,990,071)	(8,995,394)	(9,000,720)	(9,006,047)
Expenses									
Consulting Services	10,261	73,640	94,500	91,000	97,500	99,450	101,438	103,468	105,536
General Expenses	27,467	10,194	37,750	27,350	30,915	30,768	31,382	32,014	32,648
Master Plans & Assessments	13,215	10,575	100,000	100,000	70,000	-	-	-	-
Regulatory, Safety & Wellness	45,971	50,821	63,000	67,900	76,000	77,520	79,071	80,651	82,265
Salaries and Wages	709,416	688,076	764,983	648,577	795,972	809,491	823,281	837,345	851,693
Small Equipment, Supplies, General Repairs & Maint	186,798	183,004	213,500	185,200	259,200	261,384	263,610	265,884	268,199
Training, Conferences, & Memberships	3,036	7,229	17,700	17,200	21,000	21,420	21,848	22,286	22,730
Utilities	476,666	446,821	440,357	445,809	425,359	426,421	427,504	428,607	429,733
Total Expenses	1,472,830	1,470,360	1,731,790	1,583,036	1,775,946	1,726,454	1,748,134	1,770,255	1,792,804
Net Operating Expense / (Surplus)	(7,075,719)	(7,384,737)	(7,081,130)	(7,237,413)	(7,208,807)	(7,263,617)	(7,247,260)	(7,230,465)	(7,213,243)
Cost Allocations Out									
Public Works - Parks	(31,325)	(36,140)	(37,693)	(37,693)	(39,954)	(39,978)	(40,002)	(40,026)	(40,050)
Total cost allocations out	(31,325)	(36,140)	(37,693)	(37,693)	(39,954)	(39,978)	(40,002)	(40,026)	(40,050)
Net Expense (Surplus)	\$ (7,107,044)	\$ (7,420,877)	\$ (7,118,823)	\$ (7,275,106)	\$ (7,248,761)	\$ (7,303,595)	\$ (7,287,262)	\$ (7,270,491)	\$ (7,253,293)

Water Treatment Plant - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 26,345</u>
% Change	<u>0.36 %</u>

Sewer System - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Compost Recoveries	\$ (23,150)	\$ (14,899)	\$ (10,000)	\$ (10,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
DCC - Waste Water	(276,735)	(326,256)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Misc. Grants	(215,822)	(211,504)	(208,058)	(208,058)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)
Misc. Sewer Recoveries	(437,427)	(489,981)	(493,041)	(500,141)	(490,613)	(534,965)	(564,979)	(597,377)	(617,718)
Sewer User Fees	(4,620,283)	(5,117,472)	(6,411,581)	(6,000,000)	(7,046,552)	(7,742,485)	(8,507,436)	(9,273,105)	(10,107,684)
Total Revenues	(5,573,417)	(6,160,112)	(7,222,680)	(6,818,199)	(7,815,559)	(8,555,844)	(9,350,809)	(10,148,876)	(11,003,796)
Expenses									
AWWTP - Liquids	760,920	790,884	728,160	701,750	1,100,416	889,334	788,432	907,711	917,174
AWWTP - Reclaimed Water	103,677	99,079	168,846	159,505	115,923	117,599	119,310	121,053	122,833
AWWTP - Septage	40,062	21,638	40,927	40,927	43,945	44,690	45,449	46,225	47,016
AWWTP - Solids	405,785	352,581	382,614	361,000	503,299	511,964	450,804	459,819	539,016
General Expenses	87,894	121,076	114,002	82,212	129,739	131,054	132,396	133,764	135,159
Irrigation	30,000	33,900	38,985	38,985	35,000	35,349	35,701	36,056	36,415
Main Repairs	124,115	114,078	144,050	114,125	137,400	139,008	140,649	142,321	144,027
Master Plans & Assessments	-	86,596	62,000	46,500	-	50,000	-	-	-
Pumps, Stations, Sewers	119,828	104,448	127,041	127,041	130,056	132,158	134,299	136,485	138,712
Regulatory, Safety & Wellness	18,067	17,469	26,750	27,750	20,800	21,216	21,640	22,073	22,514
Repairs & Maintenance - Sewer Collection Operation	222,447	200,761	186,400	159,620	181,550	184,362	187,185	190,065	193,002
Repairs & Maintenance - Sewer Compost Operations	250,323	269,803	249,000	262,500	278,059	283,623	289,297	295,086	300,989
Salaries and Wages	440,563	485,177	434,781	437,728	514,389	524,676	535,168	545,874	556,793
Small Equipment, Supplies, General Repairs & Maint	43,794	72,155	91,400	93,210	74,625	89,184	77,780	92,412	81,084
Training, Conferences, & Memberships	19,503	18,807	21,912	22,000	22,200	22,644	23,097	23,558	24,030
Utilities	31,325	32,932	43,500	40,000	41,500	41,955	42,416	42,881	43,353
Vandalism Removal	139	-	1,020	1,020	1,000	1,015	1,030	1,046	1,062
Video Inspection	69,496	92,203	103,850	107,850	106,450	108,560	110,712	112,907	115,147
Total Expenses	2,767,938	2,913,587	2,965,238	2,823,723	3,436,351	3,328,391	3,135,365	3,309,336	3,418,326

Sewer - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Net Operating Expense / (Surplus)	(2,805,479)	(3,246,525)	(4,257,442)	(3,994,476)	(4,379,208)	(5,227,453)	(6,215,444)	(6,839,540)	(7,585,470)

Sewer - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Cost Allocations In									
Operations	26,128	38,574	40,000	40,000	41,809	41,809	41,809	41,809	41,809
Facilities	-	-	-	-	40,152	40,937	41,738	42,555	43,387
Finance - General	1,339,617	1,384,878	1,091,587	1,091,587	952,112	1,252,112	1,252,112	1,252,112	1,252,112
Finance - Purchasing	2,687	-	-	-	-	-	-	-	-
Information Technology	1,562	1,549	21,864	21,864	25,651	25,765	25,880	25,998	26,117
Public Works - Fleet	21,378	21,354	48,025	48,025	58,450	58,450	58,450	58,450	58,450
Public Works - General	-	145,833	222,897	222,897	191,405	195,233	199,138	203,121	207,183
Public Works - Roads And Maintenance	148,726	-	15,750	15,750	19,150	19,150	19,150	19,150	19,150
General Government/Utility Overhead Credit	557,594	649,601	741,608	741,608	833,782	833,782	833,782	833,782	833,782
Safety	3,700	6,192	5,559	5,559	5,000	5,100	5,202	5,306	5,412
Design	17,000	20,000	111,000	111,000	262,672	144,672	151,672	156,672	160,672
Under-threshold capital expense	(1,241,746)	(1,398,590)	-	-	-	-	-	-	-
Total cost allocations in	876,646	869,391	2,298,290	2,298,290	2,430,183	2,617,010	2,628,933	2,638,955	2,648,074
Cost Allocations Out									
Public Works - Parks	(30,000)	(33,900)	(38,985)	(38,985)	(35,000)	(35,349)	(35,701)	(36,056)	(36,415)
Total cost allocations out	(30,000)	(33,900)	(38,985)	(38,985)	(35,000)	(35,349)	(35,701)	(36,056)	(36,415)
Net Expense / (Surplus) before Debt Servicing and Transfers	(1,958,833)	(2,411,034)	(1,998,137)	(1,735,171)	(1,984,025)	(2,645,792)	(3,622,212)	(4,236,641)	(4,973,811)

Sewer - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Waste Water	(2,123,211)	(169,845)	-	-	-	-	-	-	-
	(2,123,211)	(169,845)	-	-	-	-	-	-	-
Transfer From Statutory Reserves									
Sewer Capital	(1,031,396)	(1,252,791)	-	-	-	-	-	-	-
Transfer From Non-Statutory Reserves									
Electric Surplus	-	-	(1,000,000)	(1,000,000)	-	-	-	-	-
	-	-	(1,000,000)	(1,000,000)	-	-	-	-	-
Total Transfers from Surplus/Reserves	(3,154,607)	(1,422,636)	(1,000,000)	(1,000,000)	-	-	-	-	-
Transfers to Reserve									
Transfer To DCC									
Waste Water	2,391,687	496,101	100,000	100,000	100,000	100,000	100,000	100,000	100,000
	2,391,687	496,101	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Transfer To Statutory Reserves									
Sewer Capital	2,721,753	3,337,569	2,898,137	2,635,171	1,684,025	2,345,792	3,322,212	3,936,641	4,673,811
	2,721,753	3,337,569	2,898,137	2,635,171	1,684,025	2,345,792	3,322,212	3,936,641	4,673,811
Transfer To Non-Statutory Reserves									
Electric Surplus	-	-	-	-	200,000	200,000	200,000	200,000	200,000
	-	-	-	-	200,000	200,000	200,000	200,000	200,000
Total Net Transfers	1,958,833	2,411,034	1,998,137	1,735,171	1,984,025	2,645,792	3,622,212	4,236,641	4,973,811
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 248,854</u>
% Change	<u>14.34 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$125K for 2020 sanitary sewer master plan

\$92K overhead allocation increase per recent rate review

Sewer Collection - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Compost Recoveries	\$ (23,150)	\$ (14,899)	\$ (10,000)	\$ (10,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)	\$ (5,000)
Total Revenues	(23,150)	(14,899)	(10,000)	(10,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Expenses									
General Expenses	-	2,394	5,000	750	5,000	5,100	5,202	5,307	5,413
Main Repairs	124,115	114,078	144,050	114,125	137,400	139,008	140,649	142,321	144,027
Master Plans & Assessments	-	86,596	38,000	22,500	-	-	-	-	-
Repairs & Maintenance - Sewer Collection Operation	222,447	200,761	186,400	159,620	181,550	184,362	187,185	190,065	193,002
Repairs & Maintenance - Sewer Compost Operations	250,323	269,803	249,000	262,500	278,059	283,623	289,297	295,086	300,989
Salaries and Wages	10,088	9,131	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maint	16,580	37,622	29,100	27,310	43,125	44,054	45,007	45,984	46,987
Vandalism Removal	139	-	1,020	1,020	1,000	1,015	1,030	1,046	1,062
Video Inspection	69,496	92,203	103,850	107,850	106,450	108,560	110,712	112,907	115,147
Total Expenses	693,188	812,588	756,420	695,675	752,584	765,722	779,082	792,716	806,627
Net Operating Expense / (Surplus)	670,038	797,689	746,420	685,675	747,584	760,722	774,082	787,716	801,627
Net Expense (Surplus)	\$ 670,038	\$ 797,689	\$ 746,420	\$ 685,675	\$ 747,584	\$ 760,722	\$ 774,082	\$ 787,716	\$ 801,627

Sewer Collection - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ 61,909</u>
% Change	<u>9.03 %</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$22K increase in sewer collection operations repairs and maintenance to reflect historical average

\$20K increase to sewer main flushing

\$13K increase to compost facility operations, reflecting historical average

Advanced Waste Water Treatment Plant - Operating Budget

	2017 Actual	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Revenue									
Misc. Sewer Recoveries	\$ (437,427)	\$ (489,981)	\$ (493,041)	\$ (500,141)	\$ (490,613)	\$ (534,965)	\$ (564,979)	\$ (597,377)	\$ (617,718)
Misc. Grants	(215,822)	(211,504)	(208,058)	(208,058)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)
Sewer User Fees	(4,620,283)	(5,117,472)	(6,411,581)	(6,000,000)	(7,046,552)	(7,742,485)	(8,507,436)	(9,273,105)	(10,107,684)
Total Revenues	(5,273,532)	(5,818,957)	(7,112,680)	(6,708,199)	(7,710,559)	(8,450,844)	(9,245,809)	(10,043,876)	(10,898,796)
Expenses									
AWWTP - Liquids	760,920	790,884	728,160	701,750	1,100,416	889,334	788,432	907,711	917,174
AWWTP - Reclaimed Water	103,677	99,079	168,846	159,505	115,923	117,599	119,310	121,053	122,833
AWWTP - Septage	40,062	21,638	40,927	40,927	43,945	44,690	45,449	46,225	47,016
AWWTP - Solids	405,785	352,581	382,614	361,000	503,299	511,964	450,804	459,819	539,016
General Expenses	87,091	146,643	109,002	81,462	124,739	125,954	127,194	128,457	129,746
Irrigation	30,000	33,900	38,985	38,985	35,000	35,349	35,701	36,056	36,415
Master Plans & Assessments	-	-	24,000	24,000	-	50,000	-	-	-
Pumps, Stations, Sewers	119,828	104,448	127,041	127,041	130,056	132,158	134,299	136,485	138,712
Regulatory, Safety & Wellness	18,067	17,469	26,750	27,750	20,800	21,216	21,640	22,073	22,514
Salaries and Wages	430,475	476,046	434,781	437,728	514,388	524,676	535,170	545,873	556,792
Small Equipment, Supplies, General Repairs & Maint	27,214	34,533	62,300	65,900	31,500	45,130	32,773	46,428	34,097
Training, Conferences, & Memberships	19,503	18,807	21,912	22,000	22,200	22,644	23,097	23,558	24,030
Utilities	31,325	32,932	43,500	40,000	41,500	41,955	42,416	42,881	43,353
Total Expenses	2,073,947	2,128,960	2,208,818	2,128,048	2,683,766	2,562,669	2,356,285	2,516,619	2,611,698
Net Operating Expense / (Surplus)	(3,199,585)	(3,689,997)	(4,903,862)	(4,580,151)	(5,026,793)	(5,888,175)	(6,889,524)	(7,527,257)	(8,287,098)
Cost Allocations Out									
Public Works - Parks	(30,000)	(33,900)	(38,985)	(38,985)	(35,000)	(35,349)	(35,701)	(36,056)	(36,415)
Total cost allocations out	(30,000)	(33,900)	(38,985)	(38,985)	(35,000)	(35,349)	(35,701)	(36,056)	(36,415)
Net Expense (Surplus)	\$ (3,229,585)	\$ (3,723,897)	\$ (4,942,847)	\$ (4,619,136)	\$ (5,061,793)	\$ (5,923,524)	\$ (6,925,225)	\$ (7,563,313)	\$ (8,323,513)

Advanced Waste Water Treatment Plant - Operating Budget

Change 2019 forecast to 2020 budget:

\$ Change	<u>\$ (442,657)</u>
% Change	<u>(9.58)%</u>

Changes in net operating budget from 2019 forecast to 2020 budget are primarily due to:

\$600K increase in revenue per recent rate review

\$110K budgeted in 2020 for UV bulbs and seals

\$220K budgeted in 2020 for major bioreactor parts

City of Penticton

Financial Plan 2020 - 2024

Appendix A – Capital Plan

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Capital Budget Summary

	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
General Capital Fund					
Facilities	1,898,500	3,537,500	2,160,000	2,545,000	2,330,000
Information Technology	746,000	1,071,500	1,436,225	1,309,186	686,396
Storm Drainage	45,000	139,000	597,076	143,000	145,000
Engineering	3,739,025	11,736,150	11,283,290	9,193,930	6,531,930
Fire	87,500	89,500	91,500	93,500	95,300
Cemetery	-	65,000	65,000	-	26,400
Fleet	2,069,950	2,229,200	1,188,250	748,100	778,550
Parks	416,000	358,000	270,000	305,000	65,000
Traffic Control	170,186	173,021	175,938	120,344	123,122
Total General Capital Fund	9,172,161	19,398,871	17,267,279	14,458,060	10,781,697
Sewer Utility	1,015,000	12,069,400	9,496,200	7,096,000	2,280,000
Water Utility	4,334,500	6,812,200	4,158,203	4,549,200	5,337,200
Electric Utility	1,746,901	2,347,725	2,424,205	1,868,401	1,940,430
Total Capital Budget	16,268,562	40,628,196	33,345,888	27,971,662	20,339,327

General Capital Fund – Summary

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Expense					
Facilities	1,898,500	3,537,500	2,160,000	2,545,000	2,330,000
Information Technology	746,000	1,071,500	1,436,225	1,309,186	686,396
Engineering	3,784,025	11,875,150	11,880,366	9,336,930	6,676,930
Fire Services	87,500	89,500	91,500	93,500	95,300
Cemetery	-	65,000	65,000	-	26,400
Fleet	2,069,950	2,229,200	1,188,250	748,100	778,550
Parks	416,000	358,000	270,000	305,000	65,000
Traffic Control	170,186	173,021	175,938	120,344	123,122
Total General Capital Projects	9,172,161	19,398,871	17,267,279	14,458,060	10,781,697
Funding Sources & Transfers					
Park & Recreation Donations	(50,000)	-	-	-	-
Transfer to/from Marina Reserve	(50,000)	-	-	-	-
Electrical Dividend	(3,096,136)	(3,162,000)	(3,225,240)	(3,289,745)	(3,355,540)
Transfer to/from Gas Tax Reserve	(2,954,850)	(1,507,826)	(1,507,826)	(1,507,826)	-
Transfer from DCC Reserve	(300,000)	-	-	-	-
Transfer to/from Equipment Reserve	(2,265,150)	(2,269,950)	(1,388,250)	(948,100)	(978,550)
Transfer to Capital Reserve	800,000	-	-	-	-
Transfer from Asset Management Reserve	(655,025)	-	-	-	-
Transfer to/from RCMP Reserve	(75,000)	-	-	-	-
transfer from capital reserve	-	(10,870,095)	(10,351,387)	(6,281,889)	(6,172,607)
Transfer to/from Storm Operating	(45,018)	(253,322)	(482,736)	(675,058)	(869,286)
Transfer to/from Storm Reserve	18	114,322	(114,341)	532,058	724,286
Penticton & Ellis Creek Grant Funding	(481,000)	(1,450,000)	(197,500)	(2,287,500)	(130,000)
Total Funding Sources	(9,172,161)	(19,398,871)	(17,267,279)	(14,458,060)	(10,781,697)

Facilities

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Art Gallery Structural	30,000	-	-	-	-
City Yards- Roof Replacement	-	200,000	-	-	-
City Yards- Internal Requests	93,000	-	-	-	-
City Hall - Mechanical & Envelope	-	750,000	750,000	500,000	250,000
City Hall - Furniture & Renos	40,000	40,000	40,000	40,000	40,000
Community Centre-Mechanical	-	-	425,000	-	170,000
Cleland Theatre - AV Upgrades	-	750,000	-	70,000	-
Curling Rink - Roof	250,000	-	-	-	-
Leir House - Architectural	-	-	-	110,000	125,000
Library/Museum - Mechanical	-	80,000	25,000	-	-
McLaren Arena - Roofing	260,000	20,000	110,000	25,000	190,000
Memorial Arena - New Generator	35,000	-	-	-	-
Memorial Arena - New Skate Flooring	100,000	-	-	-	-
McLaren Arena - Refrigeration	537,500	537,500	-	750,000	-
Memorial Arena - Misc. Future Capital	-	300,000	215,000	225,000	1,125,000
Penticton Trade & Convention Centre Mechanical	100,000	150,000	250,000	-	-
Penticton Trade & Convention Centre Roofing	75,000	-	-	770,000	350,000
Penticton Trade & Convention Centre Misc. Capital	30,000	-	-	-	-
RCMP Office/Furniture Upgrades	75,000	75,000	75,000	-	60,000
Recreation Capital	20,000	20,000	20,000	20,000	20,000
SOEC Parking Upgrades & LED Lighting	-	-	50,000	-	-
Soccer Facility	-	200,000	-	-	-
City Wide Security	40,000	20,000	-	-	-
Fire Hall Roof Replacements	-	195,000	-	-	-
Fire Hall #2 - Overhead door replacement	30,000	-	-	-	-
Fire Hall #2 - 2 Bay Garage	-	200,000	-	-	-
Fire Hall #2 - Replace Rear Paved Surfaces	-	-	-	35,000	-
New Generator at IT Fibre enclosure	65,000	-	-	-	-
Library Door Replacement	18,000	-	-	-	-
Skaha Marina Repairs	100,000	-	-	-	-
Okanagan Lake Washroom Upgrade	-	-	200,000	-	-
Total Facilities Capital	1,898,500	3,537,500	2,160,000	2,545,000	2,330,000

Information Technology

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Information Technology - Hardware	266,000	392,000	342,000	332,000	312,000
Cleland Theatre Sound/Lighting Upgrades	10,000	10,000	10,000	10,000	10,000
Information Technology - Infrastructure	250,000	125,000	75,000	75,000	75,000
Information Technology - Software	130,000	404,500	869,225	174,186	149,396
Information Technology - GIS	40,000	40,000	40,000	40,000	40,000
IT Capital - SOEC/PTCC	50,000	100,000	100,000	678,000	100,000
Total IT Capital	746,000	1,071,500	1,436,225	1,309,186	686,396

Engineering – General Fund Capital

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Storm Drainage					
Riverside Dr, Burnaby Ave, Wylie St - Reconstruction	45,000	-	-	-	-
Storm Water Management - Liquid Waste Management Plan	-	80,000	59,476	84,000	86,000
Oxbow Drainage Improvements	-	59,000	59,000	59,000	59,000
Huth Ave. Storm Sewer Construction - Gen Cap Portion	-	-	478,600	-	-
Total Storm Drainage	45,000	139,000	597,076	143,000	145,000
Roads and Maintenance					
Transportation Master Plan - DCC Portion	300,000	-	-	-	-
Riverside Dr, Burnaby Ave, Wylie St - Reconstruction	655,025	-	-	-	-
Orchard Avenue Reconstruction - Gen Cap Portion	-	-	995,432	466,200	-
Orchard Avenue Reconstruction - DCC Portion	-	-	38,868	-	-
Ellis Creek 2018 Freshet Repairs	-	450,000	3,000,000	635,000	4,035,000
East Penticton Interceptor - Fairway Ave to Treatment Plant - Budget - Gen Cap	-	-	589,000	-	-
Aging Storm Sewer Infrastructure Replacement and Upgrades - Gen Cap Portion	-	-	541,000	541,000	540,000
Point Intersection Kinney & South Main - Re-Align Galt Avenue - Gen Cap Portion	-	2,700,000	2,000,000	-	-
Pavement Management: Rehabilitation - Gen Cap Portion	500,000	583,150	222,190	1,225,230	1,236,280
Downtown On Street Parking Design	70,000	927,000	-	-	-
Downtown Revitalization - Main Street 300 Block Street Scape - LIA Portion	-	173,000	-	-	-
Woodstock Road Reconstruction - Gen Cap Portion	200,000	100,000	72,000	-	-
Penticton Creek Revitalization - Reach 3 - Gen Cap Portion	859,000	1,585,000	307,500	2,362,500	180,000
Penticton Creek Revitalization - Grant Portion	-	-	197,500	2,287,500	130,000
Penticton Creek Revitalization - Reach 3 - Grant Funding	-	1,450,000	-	-	-
Penticton Creek Revitalization - Reach 12 - Grant Funding	481,000	-	-	-	-
Intersection and Road Marking Improvements - Gen Cap Portion	170,000	50,000	51,500	58,500	60,650
Dewdney Crescent Storm Upgrades - Budget - Gen Cap	-	76,000	-	-	-
Reservoir Road Reconstruction - Budget - Gen Cap	-	90,000	1,899,300	-	-
Carmi Drainage	-	2,435,000	-	-	-
Campbell Drainage	-	492,000	744,000	968,000	-
Bike Network Planning & Infrastructure	80,000	300,000	300,000	300,000	-
Sidewalks, Curbs and Gutter Projects	165,000	175,000	175,000	200,000	200,000
Traffic Calming Program	259,000	150,000	150,000	150,000	150,000
Total Engineering - Roads & Maintenance	3,739,025	11,736,150	11,283,290	9,193,930	6,531,930
Total Engineering General Capital	3,784,025	11,875,150	11,880,366	9,336,930	6,676,930

Engineering – Utility Fund Capital

	2020	2021	2022	2023	2024
Engineering - Sewer Capital Budget					
Riverside Dr, Burnaby Ave, Wylie St - Reconstruction	10,000	-	-	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant - San Cap	75,000	-	1,186,000	-	-
Aging Sanitary Sewer Infrastructure Replacement and Upgrades - San Cap Portion	-	1,116,000	-	1,246,000	1,355,000
North Penticton Interceptor - Fairway Road to Treatment Plant - DCC Portion	-	-	973,544	-	-
North Penticton Interceptor - Fairway Road to Treatment Plant - San Cap Portion	75,000	-	2,006,656	-	-
Small Sanitary Sewer Upsizing - San Cap Portion	40,000	715,900	-	-	-
Main Street Upgrades - Industrial Avenue to Warren Avenue - Sewer Cap Funding	-	-	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue - San Cap Portion	-	250,000	-	-	-
Aging Sewer Main Replacement Program	125,000	-	-	-	-
Total Engineering - Sewer Capital Budget	325,000	2,081,900	4,166,200	1,246,000	1,355,000
Engineering - Water Capital Budget					
50mm and 100mm Water Main Replacement Program	919,400	860,200	876,800	894,400	910,900
Aging Water Main Replacement Program	803,100	461,400	581,600	756,800	771,800
Riverside Dr, Burnaby Ave, Wylie St - Reconstruction	585,000	-	-	-	-
Orchard Avenue Reconstruction - Water Portion	-	-	400,000	195,000	-
Industrial Area Fire Flow Upgrades - Water Cap Portion	70,000	1,411,100	-	-	909,500
Ridgedale Reservoir Upgrade - Budget - DCC Portion	-	-	114,803	-	-
Ridgedale Reservoir Upgrade - Water Cap Portion	-	125,000	250,000	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant - Water Cap Portion	-	-	350,000	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue - Water Cap Portion	-	250,000	-	-	-
Downtown Revitalization - Main Street - Water Cap Portion	40,000	300,000	-	-	-
Woodstock Road Reconstruction - Water Cap Portion	52,000	-	-	-	-
Riddle Road Improvements - Water Service & Fire Protection - Water Cap Funding	-	-	-	1,383,000	-
Irrigation System - Infrastructure Renewals	540,000	455,000	455,000	455,000	455,000
Total Engineering - Water Capital Budget	3,009,500	3,862,700	3,028,203	3,684,200	3,047,200
Total Engineering Capital	7,118,525	17,819,750	19,074,769	14,267,130	11,079,130

Fire Services

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Fire Hose Replacement Program	12,800	13,600	14,200	15,000	15,600
Protective Clothing	34,000	34,500	35,000	35,500	36,000
Emergency Training Center Upgrades	10,500	11,000	11,500	12,000	12,500
Equipment Replacement	30,200	30,400	30,800	31,000	31,200
Total Fire Capital	87,500	89,500	91,500	93,500	95,300

Cemetery

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Lakeview Cemetery Irrigation Upgrade	-	65,000	65,000	-	26,400
Total Cemetery Capital	-	65,000	65,000	-	26,400

Fleet

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Fleet Future Capital Purchases	-	2,229,200	1,188,250	748,100	778,550
Auto Hoist	16,000	-	-	-	-
Tire Machine	11,000	-	-	-	-
Misc Shop Equipment	7,500	-	-	-	-
Tandem Dump (replacing unit #43)	185,000	-	-	-	-
Utility Service Truck (replacing unit #51)	150,000	-	-	-	-
Mower 16' (replacing unit #70)	150,000	-	-	-	-
Flail Mower	50,000	-	-	-	-
Winter Sander/Blade (replacing unit #86)	15,000	-	-	-	-
1/2 Ton Pick Up (replacing unit #94)	32,000	-	-	-	-
1/2 Ton Pick Up (replacing unit #96)	32,000	-	-	-	-
1 Ton Pick Up (replacing unit #104)	65,000	-	-	-	-
Car or Small SUV (replacing unit #125)	35,000	-	-	-	-
Aerator (replacing #9430)	20,000	-	-	-	-
Small Lawn Tractor (replacing unit #9510)	3,500	-	-	-	-
Misc Small Equipment	12,950	-	-	-	-
Pumper/Rescue Combination Truck (replacements)	990,000	-	-	-	-
Fire 3/4 Ton 4x4 (Gen cap)	60,000	-	-	-	-
Anti Icing Spray System (Gen Cap)	15,000	-	-	-	-
Road Marking / Painting Unit (Gen Cap)	15,000	-	-	-	-
Snow and Ice - Wing Plow (Gen Cap)	10,000	-	-	-	-
Asphalt Patching Trailer (Gen Cap)	70,000	-	-	-	-
Backhoe (replacing unit #58)	125,000	-	-	-	-
Total Fleet Capital	2,069,950	2,229,200	1,188,250	748,100	778,550

Parks

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Irrigation Upgrades	150,000	90,000	35,000	30,000	-
Bleacher - Table Replacement	-	12,000	-	-	-
Leir House Landscape Design	-	50,000	-	-	-
Mobility Challenged Beach Upgrades	-	15,000	-	-	-
Tennis Court Upgrades	-	150,000	45,000	25,000	-
Beach Slides	16,000	16,000	-	-	-
Marina Way Park - Pedestrian Access	10,000	-	-	-	-
Parkway 2 - raise outfield fences	90,000	-	-	-	-
Robinson Park - Pickleball Courts	-	-	150,000	-	-
Robinson Park - Revitalization	-	25,000	40,000	250,000	65,000
Pickleball Courts (4 additional)	150,000	-	-	-	-
Total Parks Capital	416,000	358,000	270,000	305,000	65,000

Traffic Control

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Traffic signalization - Upgrade Controllers	105,436	108,271	111,188	55,594	58,372
Traffic Signals - New Traffic Detection Devices	64,750	64,750	64,750	64,750	64,750
Total Traffic Control Capital	170,186	173,021	175,938	120,344	123,122

Sewer Fund

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Engineering - Sewer Capital					
Riverside Dr, Burnaby Ave, Wylie St - Reconstruction	10,000	-	-	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant - San Cap	75,000	-	1,186,000	-	-
Aging Sanitary Sewer Infrastructure Replacement and Upgrades - San Cap Portion	-	1,116,000	-	1,246,000	1,355,000
North Penticton Interceptor - Fairway Road to Treatment Plant - DCC Portion	-	-	973,544	-	-
North Penticton Interceptor - Fairway Road to Treatment Plant - San Cap Portion	75,000	-	2,006,656	-	-
Small Sanitary Sewer Upsizing - San Cap Portion	40,000	715,900	-	-	-
Main Street Upgrades - Industrial Avenue to Warren Avenue - Sewer Cap Funding	-	-	-	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue - San Cap Portion	-	250,000	-	-	-
Aging Sewer Main Replacement Program	125,000	-	-	-	-
Total Engineering Sewer Capital Projects	325,000	2,081,900	4,166,200	1,246,000	1,355,000
Advanced Waste Water Treatment Plant					
Advanced Waste Water Treatment Plant Expansion and Upgrades	-	-	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
AWWTP - Bioreactor Gate Replacement	-	-	250,000	250,000	-
AWWTP - PLC Upgrade	75,000	75,000	75,000	75,000	75,000
AWWTP - PME expand to older MCC's	25,000	25,000	15,000	15,000	15,000
AWWTP - Replace one cake pump	-	100,000	-	-	-
AWWTP - CMMS (Asset Management software)	-	60,000	-	-	-
AWWTP - Main breaker PDC replacement	-	50,000	50,000	-	-
AWWTP - Asset Management Renewal	50,000	-	-	-	-
AWWTP - Bin room modifications	-	30,000	-	-	-
Replace Two Sludge Pumps	50,000	-	-	-	-
1990 HVAC Replacement	75,000	20,000	20,000	20,000	20,000
Sludge Hauling Roll Off Bins (2)	75,000	-	-	-	-
Wilson & Marina Way Generators and Flow Meters	250,000	-	-	-	-
AWWTP Digester Build	-	-	-	3,000,000	-
Asset Management Renewal Assessment	-	1,000,000	750,000	750,000	750,000
Asset Management Renewal Assessment - Lift Stations	40,000	30,000	30,000	200,000	30,000
Total Advanced Waste Water Treatment Plant Capital Projects	675,000	1,425,000	5,325,000	5,845,000	925,000
Sewer Collection System Capital Projects					
City Yards - FOB Safety System	10,000	-	-	-	-
Compost Site Improvements	-	8,500,000	-	-	-
Total Sewer Collection Capital Projects	10,000	8,500,000	-	-	-
CIS Software Upgrades - Sewer Portion	5,000	62,500	5,000	5,000	-
Total Sewer Capital	1,015,000	12,069,400	9,496,200	7,096,000	2,280,000
Funding Source					
Development Cost Charges	(125,000)	(973,544)	-	-	-
Transfer To/From Sewer Reserve/Surplus	794,025	(250,064)	(6,173,988)	(3,159,359)	2,393,811
Transfer from Sewer Operating Fund	(1,684,025)	(2,345,792)	(3,322,212)	(3,936,641)	(4,673,811)
Debt Financing - Compost Site Improvements	-	(8,500,000)	-	-	-
Sewer Utility Capital Fund	-	-	-	-	-

Water Fund

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
Engineering Water Capital Projects					
50mm and 100mm Water Main Replacement Program	919,400	860,200	876,800	894,400	910,900
Aging Water Main Replacement Program	803,100	461,400	581,600	756,800	771,800
Riverside Dr, Burnaby Ave, Wylie St - Reconstruction	585,000	-	-	-	-
Orchard Avenue Reconstruction - Water Portion	-	-	400,000	195,000	-
Riddle Road Improvements - Water Service & Fire Protection	-	-	-	1,383,000	-
Industrial Area Fire Flow Upgrades - Water Cap Portion	70,000	1,411,100	-	-	909,500
Ridgedale Reservoir Upgrade - Budget - DCC Portion	-	-	114,803	-	-
Ridgedale Reservoir Upgrade - Water Cap Portion	-	125,000	250,000	-	-
East Penticton Interceptor - Fairview Ave to Treatment Plant	-	-	350,000	-	-
Point Intersection Kinney & South Main - Re-Align Galt Avenue	-	250,000	-	-	-
Downtown Revitalization - Main Street - Water Cap Portion	40,000	300,000	-	-	-
Woodstock Road Reconstruction - Water Cap Portion	52,000	-	-	-	-
Irrigation System - Infrastructure Renewals	540,000	455,000	455,000	455,000	455,000
Total Engineering Water Capital Projects	3,009,500	3,862,700	3,028,203	3,684,200	3,047,200
Water Treatment Plant Capital Projects					
WTP building modifications	200,000	-	-	-	-
Asset Management Equipment Replacement	50,000	50,000	50,000	50,000	50,000
WTP Reservoir Mixing Improvements	-	-	-	-	655,000
WTP Pressure Reducing Station Equipment	250,000	1,277,000	-	-	-
PLC Equipment Replacement	80,000	80,000	80,000	80,000	80,000
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
Rebuild lake pump #4	-	-	-	300,000	300,000
Source Protection Plan & Assessment	100,000	-	-	-	-
Roof replacement WTP	-	50,000	410,000	-	-
Air unit replacement program	50,000	50,000	100,000	100,000	100,000
Total Water Treatment Plant Capital Projects	820,000	1,597,000	730,000	620,000	1,275,000
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	200,000	1,000,000	-	-	-
Ellis Creek Diversion Dam - Consulting & Upgrades	150,000	-	-	-	125,000
City Yards - FOB Safety System	10,000	-	-	-	-
Dam Safety Review - Legislated	-	150,000	5,000	-	-
Total Water Distribution System Capital Projects	500,000	1,290,000	395,000	240,000	1,015,000
CIS Software Upgrades - Water Portion	5,000	62,500	5,000	5,000	-
Total Water Utility Capital Projects	4,334,500	6,812,200	4,158,203	4,549,200	5,337,200
Funding Source					
Transfer to/(from) Water Reserve/Surplus	(167,142)	(2,572,886)	40,078	(388,716)	(1,211,291)
Transfer to/(from) Water Operating Fund	(4,167,358)	(4,239,314)	(4,198,281)	(4,160,484)	(4,125,909)
Water Utility Capital Fund	-	-	-	-	-

Electric Fund

	2020 Budget	2021 Projection	2022 Projection	2023 Projection	2024 Projection
SCADA Upgrades - New Dual PC, PowerLink Upgrade	55,057	56,573	58,132	59,735	61,385
CIS Software	10,000	125,000	10,000	10,000	10,000
Non Discretionary - Estimated New/Upgraded Services	1,138,865	1,168,756	1,199,485	1,231,076	1,263,553
Non Discretionary - Flat Rate New/Upgrade Services	130,800	133,465	136,196	138,993	141,859
Non Discretionary - New UG Subdivision	158,216	162,503	166,915	171,453	176,124
Distribution System - Voltage Conversion/System Rebuild	646,533	671,258	697,010	723,835	751,779
Distribution System Rebuild- UG Residential Subdivision Rebuild	-	300,000	315,000	330,750	347,288
System Reliability Improvements	420,678	431,405	442,429	453,758	465,400
New Westminster Carmi Substation Tie	-	500,000	525,000	-	-
Departmental Tools- PLT & Engineering Tools	191,200	43,709	45,020	46,370	47,762
Electrical Hybrid or Electric Van (Electric)	40,000	-	-	-	-
City Yards - FOB Safety System	10,000	-	-	-	-
55' Pole Trailer	65,000	-	-	-	-
Fiber System Redundancy	100,000	-	100,000	-	-
Total Electrical Capital Expenses	2,966,350	3,592,670	3,695,187	3,165,970	3,265,150
Recoveries	(1,219,449)	(1,244,945)	(1,270,981)	(1,297,569)	(1,324,720)
Subtotal	1,746,901	2,347,725	2,424,205	1,868,401	1,940,430
Transfer to/(from) Electric Operating Fund	(5,016,714)	(4,768,444)	(4,085,500)	(4,003,522)	(4,323,567)
Transfer to/(from) Electric Capital Reserve/Surplus	3,269,813	2,420,719	1,661,294	2,135,121	2,383,137
Electrical Utility Capital Fund	-	-	-	-	-