



# 2021-2025

## Financial Plan

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# **City of Penticton**

**Financial Plan 2021 - 2025**

# City of Penticton

PAGE

## Consolidated Summary

City of Penticton - Schedule A.....	1
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## Operating Budgets

### General Fund

<b>General Government Services.....</b>	<b>2</b>
Mayor and Council.....	3
Civic Grants.....	5
Corporate Administration.....	9
Communications.....	11
Facilities.....	13
Finance and Accounting.....	18
General Government.....	21
Human Resources.....	29
Safety.....	31
Information Technology.....	32
Procurement.....	35
Revenue and Collections.....	38
<b>Protective Services.....</b>	<b>40</b>
Animal Control.....	41
Building and License.....	43
Building.....	45
License.....	47
Bylaw Services.....	49
Fire Services.....	51
RCMP.....	54
<b>Transportation Services.....</b>	<b>56</b>
Engineering Services.....	57
Public Works - Fleet.....	59
Operations.....	62
Public Works - General.....	64
Public Works - Roads and Maintenance.....	66
Storm Water.....	69
Street Lighting.....	72
Traffic Control.....	73
Transit.....	74
<b>Environmental Development Services.....</b>	<b>76</b>
Development Services.....	77
Economic Development.....	79
Tourism.....	81
Land Management.....	82
Planning.....	84
<b>Recreation and Cultural Services.....</b>	<b>86</b>
Library.....	87

# City of Penticton

## CONTENTS

	<b>PAGE</b>
Museum.....	89
Parks.....	91
Recreation.....	95
SOEC.....	97
<b>Public Health and Safety.....</b>	<b>99</b>
Public Works - Cemetery.....	100
<b>Environmental Health Services.....</b>	<b>102</b>
Public Works - Solid Waste Disposal.....	103
<b>Utilities</b>	
<b>Electric.....</b>	<b>105</b>
<b>Water.....</b>	<b>108</b>
Water Distribution.....	112
Water Treatment Plant.....	114
<b>Sewer.....</b>	<b>116</b>
Sewer Collection.....	121
Advanced Waste Water Treatment Plant.....	123
<b>Appendix A - Capital Plan</b>	
Capital Budget Summary.....	126
<b>General Capital</b>	
General Capital Fund - Summary.....	127
Facilities.....	128
Engineering - General Capital Fund.....	129
Fire Services.....	130
Information Technology.....	131
Cemetery.....	132
Fleet.....	133
Parks.....	134
Traffic Control.....	135
<b>Utilities Capital</b>	
Sewer Fund.....	136
Water Fund.....	137
Electric Fund.....	138

# City of Penticton

## City of Penticton - Schedule A

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>					
Taxation	\$ (58,378,172)	\$ (59,453,572)	\$ (60,561,234)	\$ (61,702,126)	\$ (62,877,245)
Sale of Services	(11,522,052)	(12,166,510)	(12,614,956)	(12,988,488)	(13,395,934)
Electric Utility Revenue	(40,633,193)	(40,906,352)	(42,077,675)	(43,282,569)	(44,522,315)
Sewer Utility Revenue	(8,457,140)	(9,407,736)	(9,697,274)	(9,981,185)	(10,273,215)
Water Utility Revenue	(10,144,000)	(10,510,000)	(10,829,000)	(11,158,000)	(11,496,000)
Storm Water Utility Revenue	(755,000)	(966,000)	(1,179,000)	(1,391,000)	(1,614,000)
Fiscal Services	(1,784,388)	(1,854,016)	(1,854,016)	(1,854,016)	(1,854,016)
Grants	(1,937,003)	(1,915,503)	(1,966,646)	(1,966,646)	(1,965,146)
Other Revenues	(4,353,950)	(4,857,690)	(5,061,504)	(5,265,393)	(5,469,358)
Development Cost Charges	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)	(1,150,000)
Donations	(21,500)	(21,500)	(21,500)	(21,500)	(21,500)
<b>Total Revenues</b>	<b>(139,136,398)</b>	<b>(143,208,879)</b>	<b>(147,012,805)</b>	<b>(150,760,923)</b>	<b>(154,638,729)</b>
<b>Operating Expenses</b>					
General Operating	74,471,024	75,479,572	76,443,199	77,664,902	78,785,750
Storm Water	475,390	475,098	565,826	571,724	577,720
Electrical Utility	34,998,972	35,697,991	36,764,183	37,559,242	38,579,126
Sewer System	4,868,194	4,986,693	5,041,554	5,159,087	5,216,175
Water Utility	4,583,691	4,886,543	4,928,835	4,971,973	4,994,604
<b>Total Operating Expenses</b>	<b>119,397,271</b>	<b>121,525,897</b>	<b>123,743,597</b>	<b>125,926,928</b>	<b>128,153,375</b>
<b>Net Operating Surplus</b>	<b>(19,739,127)</b>	<b>(21,682,982)</b>	<b>(23,269,208)</b>	<b>(24,833,995)</b>	<b>(26,485,354)</b>
<b>Capital Expenses</b>					
General Capital	12,933,183	12,741,943	12,002,904	6,629,473	7,212,110
Electric Capital	4,104,205	3,698,331	3,170,686	3,371,387	3,375,702
Sewer Capital	1,859,500	11,566,500	2,775,000	5,009,000	2,619,000
Water Capital	5,967,700	16,181,000	4,083,500	3,782,500	4,757,200
<b>Total Capital Expenses</b>	<b>24,864,588</b>	<b>44,187,774</b>	<b>22,032,090</b>	<b>18,792,360</b>	<b>17,964,012</b>
Debt Proceeds	(300,000)	(17,077,505)	(1,470,750)	(3,087,000)	-
Debt Servicing - Principal Repayments	2,203,476	2,666,269	2,717,083	2,495,472	2,497,535
Capital Grant Funding	(2,602,300)	(1,535,000)	(4,547,250)	-	-
Transfer To (From) Surplus/Reserve	(4,426,637)	(6,558,556)	4,538,035	6,633,163	6,023,807
<b>Financial Plan Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## General Government Services - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Mayor and Council	(2,957)	(19,340)	-	-	-	-	-	-	-
Civic Grants	(2,537)	(14,117)	-	-	-	-	-	-	-
Corporate Administration	(360)	(164)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
Facilities	(6,454)	(6,237)	-	-	-	-	-	-	-
Finance and Accounting	(1,954,858)	(2,982,374)	(3,076,891)	(1,266,316)	(1,220,039)	(1,716,165)	(1,912,191)	(2,108,117)	(2,303,938)
General Government	(60,794,721)	(65,150,020)	(64,038,879)	(58,370,741)	(63,811,845)	(64,956,873)	(66,131,178)	(67,272,070)	(68,447,189)
Human Resources	(8,975)	(9,517)	-	(960)	-	-	-	-	-
Information Technology	(54,468)	(64,168)	(57,500)	(56,250)	(59,600)	(46,286)	(46,977)	(47,683)	(48,398)
Procurement	(2,007)	-	-	-	-	-	-	-	-
Revenue and Collections	(148,511)	(144,760)	(145,000)	(145,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
<b>Total Revenues</b>	<b>(62,975,848)</b>	<b>(68,390,697)</b>	<b>(67,318,370)</b>	<b>(59,839,367)</b>	<b>(65,231,584)</b>	<b>(66,859,424)</b>	<b>(68,230,446)</b>	<b>(69,567,970)</b>	<b>(70,939,625)</b>
<b>Expenses</b>									
Mayor and Council	290,529	326,155	268,336	258,836	264,000	269,730	275,575	281,536	287,616
Civic Grants	1,135,249	712,191	1,001,000	480,853	1,096,000	996,000	996,000	996,000	996,000
Corporate Administration	1,175,095	943,562	720,224	684,834	753,100	886,804	770,583	774,437	778,367
Communications	422,808	409,802	369,638	311,320	374,000	374,000	374,000	374,000	374,000
Facilities	3,404,328	856,635	660,023	648,779	790,600	671,279	685,327	699,685	714,338
Finance and Accounting	4,160,770	3,316,543	2,683,921	2,303,096	2,256,673	2,088,820	2,112,221	2,163,183	2,203,015
General Government	16,976,080	16,574,373	24,036,198	18,924,089	21,758,699	21,757,699	21,756,699	21,755,699	21,754,699
Human Resources	596,207	893,030	722,702	743,576	581,000	604,770	588,615	592,536	616,535
Information Technology	1,909,835	2,366,075	1,873,373	1,802,999	2,173,600	2,282,066	2,289,015	2,357,314	2,366,954
Procurement	491,569	682,292	320,083	305,428	182,000	177,362	181,302	185,320	187,720
Revenue and Collections	925,100	978,169	319,349	265,904	318,000	339,147	360,820	383,031	405,796
<b>Total Expenses</b>	<b>31,487,570</b>	<b>28,058,827</b>	<b>32,974,847</b>	<b>26,729,714</b>	<b>30,547,672</b>	<b>30,447,677</b>	<b>30,390,157</b>	<b>30,562,741</b>	<b>30,685,040</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(31,488,278)</b>	<b>(40,331,870)</b>	<b>(34,343,523)</b>	<b>(33,109,653)</b>	<b>(34,683,912)</b>	<b>(36,411,747)</b>	<b>(37,840,289)</b>	<b>(39,005,229)</b>	<b>(40,254,585)</b>

## Mayor and Council - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(2,957)	(19,340)	-	-	-	-	-	-	-
<b>Total Revenues</b>	(2,957)	(19,340)	-	-	-	-	-	-	-
<b>Expenses</b>									
Annual Indemnity	221,743	246,128	255,000	255,000	260,000	265,200	270,504	275,914	281,432
General Expenses	3,285	10,728	5,500	4,500	5,039	5,039	5,039	5,039	5,039
Public Engagement/Education	13,900	5,050	7,500	6,000	7,500	7,500	7,500	7,500	7,500
Salaries and Wages	-	485	-	-	-	-	-	-	-
Training, Conferences, & Memberships	40,601	52,764	48,000	41,000	38,500	39,030	39,571	40,122	40,684
<b>Total Expenses</b>	279,529	315,155	316,000	306,500	311,039	316,769	322,614	328,575	334,655
<b>Net Operating Expense</b>	276,572	295,815	316,000	306,500	311,039	316,769	322,614	328,575	334,655
<b>Allocations In</b>									
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)	(58,039)	(58,039)	(58,039)	(58,039)	(58,039)
<b>Total Cost Allocations In</b>	11,000	11,000	(47,664)	(47,664)	(47,039)	(47,039)	(47,039)	(47,039)	(47,039)
<b>Net Expense</b>	287,572	306,815	268,336	258,836	264,000	269,730	275,575	281,536	287,616

## Mayor and Council - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 8.52	\$ 9.09	\$ 7.95	7.67	\$ 7.82	\$ 7.99	\$ 8.16	\$ 8.34	8.52
% of Property Tax	0.92 %	0.93 %	0.80 %	0.77 %	0.74 %	0.73 %	0.72 %	0.72 %	0.71 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>5,164</u>
% Change	<u>2.00</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$5K inflationary increase to annual indemnity



## Civic Grants - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(2,537)	(14,117)	-	-	-	-	-	-	-
<b>Total Revenues</b>	(2,537)	(14,117)	-	-	-	-	-	-	-
<b>Expenses</b>									
Civic Partnerships	624,510	102,633	452,200	45,000	580,200	410,000	410,000	410,000	410,000
Municipal Grants	510,739	609,558	548,800	435,853	515,800	586,000	586,000	586,000	586,000
<b>Total Expenses</b>	1,135,249	712,191	1,001,000	480,853	1,096,000	996,000	996,000	996,000	996,000
<b>Net Operating Expense / (Surplus)</b>	1,132,712	698,074	1,001,000	480,853	1,096,000	996,000	996,000	996,000	996,000
<b>Net Expense (Surplus)</b>	1,132,712	698,074	1,001,000	480,853	1,096,000	996,000	996,000	996,000	996,000

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 33.55	\$ 20.68	\$ 29.65	\$ 14.24	\$ 32.46	\$ 29.50	\$ 29.50	\$ 29.50	\$ 29.50
% of Property Tax	3.61 %	2.11 %	2.97 %	1.43 %	3.06 %	2.70 %	2.62 %	2.54 %	2.47 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>615,147</u>
% Change	<u>127.93</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$370K 2020 return of IRONMAN deferred to 2021 due to COVID

\$100K Junior A Hockey Tournament taking place in 2021

Remaining difference due to several events postponed in 2020 due to COVID that are tentatively scheduled in 2021

## Civic Grants and Partnerships - Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Civic Grants</b>									
B.C. Schizophrenia Society - Penticton Branch (Men)	18,000	18,000	-	-	-	-	-	-	-
Beacon's Furry FUNDation	-	-	4,000	-	4,000	-	-	-	-
Canada Day Celebrations	2,500	-	-	-	-	-	-	-	-
Canadian Council of the Blind	-	61	-	-	-	-	-	-	-
Canadian Mental Health Association	2,000	9,800	6,000	6,000	6,000	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	10,000	10,000	10,000	10,000	10,000	-	-	-	-
CFSOS - Yes Project (Youth Engagement Strategy)	-	8,750	-	-	-	-	-	-	-
Community Arts Council	12,312	12,312	12,312	12,312	12,312	-	-	-	-
Community Foundation of the South Okanagan Similka	25,000	-	-	-	-	-	-	-	-
Community Market (Farmer's Market)	-	-	5,002	-	5,002	-	-	-	-
Curling Club - World Curling Tour	9,000	9,160	14,000	14,000	14,000	-	-	-	-
DPA - BC Family Day	7,350	-	-	-	-	-	-	-	-
DPA - Block Parties	1,443	-	-	-	-	-	-	-	-
DPA - Breezeway Improvement Project	-	-	5,000	-	-	-	-	-	-
DPA - Canada Day Celebration	5,819	-	-	-	-	-	-	-	-
DPA - Night Markets Summer Concert Series	8,616	-	-	-	-	-	-	-	-
DPA Shred It and Forget It	-	30	-	-	-	-	-	-	-
DPA - Combined Grants	-	-	-	-	8,320	-	-	-	-
Dragonfly Pond Family Society	-	403	500	500	500	-	-	-	-
First Things First Okanagan	-	-	1,080	1,080	1,080	-	-	-	-
Get Bent Active Arts Society	320	-	-	-	-	-	-	-	-
HA HA HA Kidzfest Society	-	-	8,000	-	8,000	-	-	-	-
Miss Penticton Royalty	9,150	9,150	9,150	-	9,150	-	-	-	-
OK Similkameen Comm Fndtn - Flow Through (ie. Neig)	(682)	-	-	-	-	-	-	-	-
Okanagan Comedy Festival Society	-	3,500	-	-	-	-	-	-	-
Okanagan Fruit Tree Project Society	-	-	-	-	3,500	-	-	-	-
Okanagan Motorcycle Association	451	479	500	-	-	-	-	-	-
Okanagan School of the Arts - Shatford Centre	10,000	47,000	37,291	35,000	10,000	-	-	-	-
Okanagan Similkameen Healthy Living Fair Society	3,921	-	-	-	-	-	-	-	-
Okanagan Youth Pipe Band	-	-	800	800	-	-	-	-	-
Okanagan Similkameen Conservation Alliance - Meadowlark	-	2,500	2,500	-	-	-	-	-	-
Other	-	-	8,787	26,660	94,303	572,000	586,000	586,000	586,000
PACA - Bike Valet	732	4,653	4,912	-	6,100	-	-	-	-
Parkrun	2,500	-	-	-	-	-	-	-	-
Peach Festival Society	40,712	51,309	49,000	20,000	29,000	-	-	-	-
Peach Festival Society - float refurbishment	-	10,000	-	-	-	-	-	-	-
Peachfest - Mini Royalty Parade	-	-	500	-	-	-	-	-	-
The Penti-Con Association	-	2,100	-	-	4,000	-	-	-	-
Penticton & Area Access Society	4,300	7,067	6,000	6,000	6,000	-	-	-	-

## Civic Grants and Partnerships - Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Penticton Amateur Radio Club	666	-	-	-	-	-	-	-	-
Penticton Art Gallery Society	125,000	148,464	125,000	125,000	100,000	-	-	-	-
Penticton Arts Council - Arts Rising	5,000	3,333	3,333	-	-	-	-	-	-
Penticton BMX	1,252	4,200	4,200	4,200	-	-	-	-	-
Penticton Chamber of Commerce	-	626	-	-	-	-	-	-	-
Penticton Concert Band	-	500	-	-	-	-	-	-	-
Penticton Cycling Association	2,500	2,500	2,500	-	2,500	-	-	-	-
Penticton Dragonboat Festival Society	12,099	13,475	18,950	13,892	9,104	-	-	-	-
Penticton Dragon Boat Festival (Event)	-	-	-	-	5,130	-	-	-	-
Penticton Elvis Festival	3,890	4,067	5,000	-	5,000	14,000	-	-	-
Penticton Historic Automobile Assn	6,115	6,687	9,200	-	9,000	-	-	-	-
Penticton Kiwanis Music Festival	5,000	5,000	5,000	-	5,000	-	-	-	-
Pentastic Jazz Festival	9,367	9,367	9,700	-	9,700	-	-	-	-
Penticton Lawn Bowling Club	-	-	5,127	5,127	2,215	-	-	-	-
Penticton Medical Society	-	30,000	-	-	-	-	-	-	-
Penticton Recovery Resource Society	-	9,684	9,684	9,684	9,684	-	-	-	-
Penticton Scottish Festival Society	4,000	3,908	7,300	-	8,000	-	-	-	-
Penticton Senior's Drop in Centre	-	4,519	10,000	10,000	2,500	-	-	-	-
Penticton Tennis Club	4,200	-	5,160	5,160	-	-	-	-	-
RCMP Youth Academy	3,000	3,000	3,000	-	-	-	-	-	-
Red Cross HELP Depot	-	1,838	1,838	1,838	3,000	-	-	-	-
Rotary Club of Penticton	5,539	-	7,294	-	8,000	-	-	-	-
Royal Cdn Legion - Facility Rent	3,000	3,000	3,000	3,000	-	-	-	-	-
PDMS dba SOICS - South Okanagan Immigrant & Commun	15,700	-	-	-	-	-	-	-	-
Salvation Army	-	4,667	-	-	-	-	-	-	-
Skaha Bluffs Park Watch Society	13,000	13,000	15,000	15,000	15,000	-	-	-	-
South Okanagan Performing Arts Centre	-	2,500	-	-	-	-	-	-	-
South Okanagan Kin Club	-	92	-	-	-	-	-	-	-
South Okanagan Loss Society (SOLS)	-	8,400	8,400	8,400	-	-	-	-	-
South Okanagan Minor Baseball Association	-	-	4,000	4,000	-	-	-	-	-
South Okanagan Seniors Wellness Society	13,000	13,000	13,000	13,000	13,000	-	-	-	-
South Okanagan Seniors Wellness Society - Senior's Week	-	-	2,580	-	2,500	-	-	-	-
South Okanagan Similkameen Volunteer Society	20,000	20,000	10,000	10,000	-	-	-	-	-
SS Sicamous - Operating	45,000	45,000	45,000	45,000	45,000	-	-	-	-
SS Sicamous - Utilities	20,000	20,000	20,000	20,000	20,000	-	-	-	-
The Penticton Centre for Exceptional Learning	1,500	1,050	2,100	2,100	2,100	-	-	-	-
United Way Emergency Transportation Assistance Pro	7,290	7,290	8,100	8,100	8,100	-	-	-	-
Upperdeck Veas Hockey	3,640	-	-	-	-	-	-	-	-
Young Life - South Okanagan	5,000	-	-	-	-	-	-	-	-
<b>Civic Grants Total</b>	<b>508,202</b>	<b>595,441</b>	<b>548,800</b>	<b>435,853</b>	<b>515,800</b>	<b>586,000</b>	<b>586,000</b>	<b>586,000</b>	<b>586,000</b>

## Civic Grants and Partnerships - Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Civic Partnerships</b>									
Civic partnerships - Library (WT activity 272510)	8,680	8,680	-	-	-	-	-	-	-
National Junior A Hockey Championship	-	-	-	-	100,000	-	-	-	-
National Junior A Hockey Championship	5	-	-	-	-	-	-	-	-
Civic grants - 2018 Scotties Tournament of Hearts	200,000	-	-	-	-	-	-	-	-
Civic partnerships - Triathlon	86,414	60,000	410,000	40,000	410,000	410,000	410,000	410,000	410,000
Civic partnerships - Granfondo	29,411	32,953	35,000	-	60,000	-	-	-	-
Civic Partnerships - YES Project	300,000	-	-	-	-	-	-	-	-
Civic Partnerships - Okanagan Trestle Tours	-	1,000	1,200	-	1,200	-	-	-	-
Expedition Canada	-	-	6,000	5,000	9,000	-	-	-	-
<b>Civic Partnerships Total</b>	<b>624,510</b>	<b>102,633</b>	<b>452,200</b>	<b>45,000</b>	<b>580,200</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>	<b>410,000</b>
<b>Total Civic Grants and Partnerships</b>	<b>1,132,712</b>	<b>698,074</b>	<b>1,001,000</b>	<b>480,853</b>	<b>1,096,000</b>	<b>996,000</b>	<b>996,000</b>	<b>996,000</b>	<b>996,000</b>

## Corporate Administration - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	(360)	(164)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
<b>Total Revenues</b>	(360)	(164)	(100)	(100)	(100)	(100)	(100)	(100)	(100)
<b>Expenses</b>									
Election Expenses	135,802	445	-	-	-	120,000	-	-	-
General Expenses	17,135	52,208	23,000	19,500	56,500	21,930	22,369	22,816	23,272
Legal	311,241	219,609	195,000	200,000	215,000	217,400	219,848	222,345	224,892
Public Engagement/Education	24,009	25,933	21,500	12,000	22,000	22,440	22,889	23,347	23,814
Salaries and Wages	836,027	701,924	732,250	695,250	690,850	690,850	690,850	690,850	690,850
Training, Conferences, & Memberships	9,670	11,868	20,390	15,000	14,205	14,489	14,779	15,075	15,376
<b>Total Expenses</b>	1,333,884	1,011,987	992,140	941,750	998,555	1,087,109	970,735	974,433	978,204
<b>Net Operating Expense / (Surplus)</b>	1,333,524	1,011,823	992,040	941,650	998,455	1,087,009	970,635	974,333	978,104
<b>Allocations In</b>									
Information Technology	6,077	9,854	7,500	7,500	7,500	52,650	52,803	52,959	53,118
General Government/Utility Overhead Credit	-	-	(179,416)	(179,416)	(157,955)	(157,955)	(157,955)	(157,955)	(157,955)
Safety	13,008	-	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	19,085	9,854	(171,916)	(171,916)	(150,455)	(105,305)	(105,152)	(104,996)	(104,837)
<b>Allocations Out</b>									
Engineering Services	(47,360)	(35,091)	(25,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Fire Services	-	-	(15,000)	(15,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Development Services	(130,514)	(43,188)	(60,000)	(30,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
<b>Total cost allocations out</b>	(177,874)	(78,279)	(100,000)	(85,000)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
<b>Net Expense (Surplus)</b>	1,174,735	943,398	720,124	684,734	753,000	886,704	770,483	774,337	778,267

## Corporate Administration - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 34.80	\$ 27.94	\$ 21.33	\$ 20.28	\$ 22.30	\$ 26.26	\$ 22.82	\$ 22.94	\$ 23.05
% of Property Tax	3.75 %	2.85 %	2.14 %	2.04 %	2.10 %	2.40 %	2.03 %	1.98 %	1.93 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>68,266</u>
% Change	<u>9.97</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$21K lower utilities overhead allocation

\$15K Increased legal expenses per historical trend

\$6.5K budget reinstated for Advisory Committee

## Communications - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Expenses</b>									
Consulting Services	12,705	6,622	5,000	5,000	25,000	25,000	25,000	25,000	25,000
General Expenses	543	11,276	11,000	8,500	3,000	3,000	3,000	3,000	3,000
Major Event Aesthetics	6,506	-	50,000	3,657	-	-	-	-	-
Public Engagement/Education	130,064	115,269	104,500	89,350	95,244	95,404	95,567	95,734	95,903
Salaries and Wages	259,922	283,971	285,500	285,500	336,100	336,100	336,100	336,100	336,100
Training, Conferences, & Memberships	540	457	4,000	675	1,000	1,000	1,000	1,000	1,000
<b>Total Expenses</b>	<b>410,280</b>	<b>417,595</b>	<b>460,000</b>	<b>392,682</b>	<b>460,344</b>	<b>460,504</b>	<b>460,667</b>	<b>460,834</b>	<b>461,003</b>
<b>Net Operating Expense / (Surplus)</b>	<b>410,280</b>	<b>417,595</b>	<b>460,000</b>	<b>392,682</b>	<b>460,344</b>	<b>460,504</b>	<b>460,667</b>	<b>460,834</b>	<b>461,003</b>
<b>Allocations In</b>									
Information Technology	13,023	10,028	13,000	16,000	16,000	16,000	16,000	16,000	16,000
General Government/Utility Overhead Credit	-	-	(80,362)	(80,362)	(82,344)	(82,344)	(82,344)	(82,344)	(82,344)
<b>Total cost allocations in</b>	<b>13,023</b>	<b>10,028</b>	<b>(67,362)</b>	<b>(64,362)</b>	<b>(66,344)</b>	<b>(66,344)</b>	<b>(66,344)</b>	<b>(66,344)</b>	<b>(66,344)</b>
<b>Allocations Out</b>									
Building And License	(400)	-	-	-	-	-	-	-	-
Economic Development & Tourism	-	-	(5,000)	(3,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Engineering Services	-	(8,823)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Development Services	(95)	(8,998)	(8,000)	(4,000)	(8,000)	(8,160)	(8,323)	(8,490)	(8,659)
<b>Total cost allocations out</b>	<b>(495)</b>	<b>(17,821)</b>	<b>(23,000)</b>	<b>(17,000)</b>	<b>(20,000)</b>	<b>(20,160)</b>	<b>(20,323)</b>	<b>(20,490)</b>	<b>(20,659)</b>
<b>Net Expense (Surplus)</b>	<b>422,808</b>	<b>409,802</b>	<b>369,638</b>	<b>311,320</b>	<b>374,000</b>	<b>374,000</b>	<b>374,000</b>	<b>374,000</b>	<b>374,000</b>

## Communications - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 12.52	\$ 12.14	\$ 10.95	\$ 9.22	\$ 11.08	\$ 11.08	\$ 11.08	\$ 11.08	\$ 11.08
% of Property Tax	1.35 %	1.24 %	1.10 %	0.93 %	1.04 %	1.01 %	0.98 %	0.95 %	0.93 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>62,680</u>
% Change	<u>20.13</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$45K payroll increase due to more in-house website administration

\$20K due to additional public engagement activities scheduled for 2021 (some were paused in 2020 due to COVID)



## Facilities - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(6,454)	(6,237)	-	-	-	-	-	-	-
<b>Total Revenues</b>	(6,454)	(6,237)	-	-	-	-	-	-	-
<b>Expenses</b>									
General Expenses	32,297	25,029	31,000	35,250	62,800	33,076	33,358	33,646	33,937
Property Taxes/Leases	121,532	126,494	165,250	136,102	140,903	143,292	145,731	148,214	150,749
Repairs & Maintenance - Electrical	129,523	119,236	106,350	148,100	111,550	113,741	115,973	118,252	120,578
Repairs & Maintenance - Envelope	8,559	15,299	30,200	28,750	28,500	29,010	29,528	30,063	30,600
Repairs & Maintenance - HVAC	113,309	142,160	103,750	118,300	106,950	109,049	111,184	113,375	115,596
Repairs & Maintenance - Plumbing	93,026	84,465	88,600	93,900	89,600	91,272	92,975	94,717	96,488
Salaries and Wages	340,523	351,071	318,500	225,000	267,560	272,911	278,369	283,937	289,616
Security	81,570	86,299	71,000	55,700	64,100	65,340	66,605	67,895	69,211
Service Contracts	615,478	561,200	496,100	562,161	637,200	543,794	552,048	560,468	569,057
Small Equipment, Supplies, General Repairs & Maint	1,017,438	1,006,079	953,100	726,310	967,400	928,833	947,129	965,815	984,874
Utilities	745,789	798,617	797,000	732,753	764,000	777,790	791,854	806,203	820,836
Vandalism Removal	71,247	56,274	61,500	86,750	77,400	78,880	80,389	81,930	83,499
<b>Total Expenses</b>	3,370,291	3,372,223	3,222,350	2,949,076	3,317,963	3,186,988	3,245,143	3,304,515	3,365,041
<b>Net Operating Expense</b>	3,363,837	3,365,986	3,222,350	2,949,076	3,317,963	3,186,988	3,245,143	3,304,515	3,365,041

## Facilities - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Information Technology	-	1,227	1,300	2,400	2,500	2,500	2,500	2,500	2,500
Public Works - Fleet	30,163	33,548	42,500	42,500	56,500	57,630	58,783	59,958	61,157
General Government/Utility Overhead Credit	-	-	(103,527)	(103,527)	(110,260)	(110,260)	(110,260)	(110,260)	(110,260)
Safety	3,874	1,770	4,000	4,000	4,000	4,080	4,162	4,245	4,330
<b>Total cost allocations in</b>	<b>34,037</b>	<b>36,545</b>	<b>(55,727)</b>	<b>(54,627)</b>	<b>(47,260)</b>	<b>(46,050)</b>	<b>(44,815)</b>	<b>(43,557)</b>	<b>(42,273)</b>
<b>Allocations Out</b>									
Animal Control	-	(7,722)	(13,500)	(13,500)	(12,000)	(12,100)	(12,202)	(12,306)	(12,412)
Bylaw Enforcement	-	-	-	-	(14,900)	-	-	-	-
Electric	-	-	(47,800)	(60,975)	(59,125)	(60,293)	(61,483)	(62,698)	(63,937)
Fire Services	-	(107,636)	(94,400)	(127,550)	(139,800)	(101,116)	(102,458)	(103,827)	(105,224)
Land Management	-	-	(163,150)	(164,785)	(137,103)	(138,406)	(139,735)	(141,091)	(142,474)
Museum	-	(63,231)	(73,800)	(64,200)	(60,000)	(61,200)	(62,424)	(63,692)	(64,946)
Public Works - Fleet	-	-	(30,592)	(39,024)	(37,840)	(38,587)	(39,349)	(40,127)	(40,920)
Public Works - General	-	(243,879)	-	-	-	-	-	-	-
Public Works - Parks	-	(276,446)	(323,532)	(340,129)	(333,515)	(338,579)	(343,744)	(349,012)	(354,385)
Public Works - Roads & Maintenance	-	-	(11,472)	(14,634)	(14,190)	(14,470)	(14,756)	(15,048)	(15,345)
RCMP	-	(181,367)	(190,900)	(185,400)	(190,300)	(194,006)	(197,786)	(201,642)	(205,575)
Recreation	-	(1,577,005)	(1,366,450)	(1,036,735)	(1,292,000)	(1,317,810)	(1,344,136)	(1,370,989)	(1,398,379)
Sewer Utility	-	-	(40,152)	(51,219)	(49,665)	(50,646)	(51,646)	(52,666)	(53,707)
Water Utility	-	-	(40,152)	(51,219)	(49,665)	(50,646)	(51,646)	(52,666)	(53,707)
Library	-	(94,847)	(110,700)	(96,300)	(90,000)	(91,800)	(93,636)	(95,509)	(97,419)
<b>Total cost allocations out</b>	<b>-</b>	<b>(2,552,133)</b>	<b>(2,506,600)</b>	<b>(2,245,670)</b>	<b>(2,480,103)</b>	<b>(2,469,659)</b>	<b>(2,515,001)</b>	<b>(2,561,273)</b>	<b>(2,608,430)</b>
<b>Net Expense (Surplus)</b>	<b>3,397,874</b>	<b>850,398</b>	<b>660,023</b>	<b>648,779</b>	<b>790,600</b>	<b>671,279</b>	<b>685,327</b>	<b>699,685</b>	<b>714,338</b>

## Facilities - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 200.28	\$ 25.19	\$ 19.55	\$ 19.22	\$ 23.42	\$ 19.88	\$ 20.30	\$ 20.72	\$ 21.16
% of Property Tax	21.56 %	2.57 %	1.96 %	1.93 %	2.21 %	1.82 %	1.80 %	1.79 %	1.77 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>141,821</u>
% Change	<u>21.86</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$262K for increased salary expense reflecting union agreement increase and not anticipating 2020-type COVID layoffs in 2021

\$52K added for misc. building demolitions

\$20K added for hazardous assessments for demolitions

\$21K increased allocations in from other departments

\$14K increase to fleet charges

\$10K for City Hall renovations to Development Services area

(\$234K) for increased allocations out to other departments

## Facilities - Budget by Location

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Facilities - General	363,939	384,895	371,250	246,605	310,010	295,826	301,770	307,845	314,053
Non-Recreational Facilities - City Hall	156,608	169,090	187,600	189,900	199,800	193,454	197,181	200,982	204,860
Non-Recreational Facilities - City Houses	10,762	22,588	66,500	71,000	53,500	53,850	54,207	54,571	54,942
Non-Recreational Facilities - Dog Pound	7,287	7,722	13,500	13,500	12,000	12,100	12,200	12,305	12,410
Non-Recreational Facilities - Fire Hall # 1	35,532	64,342	55,500	81,400	93,900	54,938	55,995	57,078	58,176
Non-Recreational Facilities - Fire Hall # 2	41,020	43,297	38,900	46,150	45,900	46,178	46,460	46,749	47,045
Non-Recreational Facilities - Misc Sites	111,052	99,690	115,250	203,980	249,800	133,436	135,104	136,807	138,543
Non-Recreational Facilities - RCMP Building	226,492	181,368	189,400	185,400	190,300	194,006	197,785	201,641	205,573
Non-Recreational Facilities - Yards & Warehouse	220,257	243,884	188,500	243,900	236,500	241,170	245,932	250,792	255,745
Recreational Facilities - Bathhouse	397,353	276,448	304,500	313,300	307,500	312,050	316,689	321,425	326,254
Recreational Facilities - Community Centre	1,131,636	1,172,408	1,004,000	764,500	931,000	949,620	968,613	987,984	1,007,743
Recreational Facilities - Curling Club Building	4,948	2,991	2,000	1,100	2,000	2,040	2,080	2,122	2,164
Recreational Facilities - Edmonton Ave Centre	4,966	8,463	7,200	7,200	7,200	7,344	7,491	7,641	7,793
Recreational Facilities - Gyro Bandshell	2,267	1,869	7,500	4,750	7,500	7,650	7,801	7,960	8,116
Recreational Facilities - Indoor Soccer Facility	16,367	12,164	16,700	15,585	16,500	16,800	17,105	17,418	17,736
Recreational Facilities - Jubilee Pavilion	13,423	14,429	16,200	14,626	16,500	16,830	17,165	17,511	17,858
Recreational Facilities - Lawn Bowling Club	136	-	-	1,000	-	-	-	-	-
Recreational Facilities - Library/Museum Complex	188,597	158,081	180,000	160,500	150,000	153,000	156,057	159,180	162,361
Recreational Facilities - Marina - Okanagan	1,669	-	-	-	-	-	-	-	-
Recreational Facilities - Marina - Skaha	1,475	7,169	-	-	-	-	-	-	-
Recreational Facilities - McLaren Arena	347,614	385,901	332,250	255,550	342,500	349,350	356,336	363,466	370,730
Recreational Facilities - Mobile Concession/Washro	10,194	4,688	18,500	8,850	14,000	14,230	14,463	14,704	14,946
Recreational Facilities - 675 Marina Way Bldg	1,712	498	2,500	2,000	2,500	2,550	2,601	2,653	2,707
Recreational Facilities - Sicamous Boathouse	3,347	1,005	3,700	4,000	5,000	5,100	5,201	5,306	5,411
Recreational Facilities - Walking Pier	2,490	5,542	8,500	17,500	8,500	8,630	8,761	8,897	9,034

## Facilities - Budget by Location

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Recreational Facilities - Westminster Centre	27,899	32,949	26,200	21,200	26,200	26,724	27,258	27,803	28,360
Non-Recreational Facilities - Misc.	25,835	42,951	38,750	32,208	34,203	34,777	35,364	35,959	36,568
Recreational Facilities - 199 Ellis St	94	12,051	13,000	10,500	11,000	11,000	11,000	11,000	11,000
Non-Recreational Facilities - 298 Sudbury Ave	8,866	9,503	9,450	8,972	9,250	9,435	9,624	9,816	10,013
Non-Recreational Facilities - 2509 South Main Stre	-	-	-	22,500	10,000	10,000	10,000	10,000	10,000
Bylaw Office	-	-	30,000	1,400	14,900	14,900	14,900	14,900	14,900
<b>Net Operating Expense</b>	<b>3,363,837</b>	<b>3,365,986</b>	<b>3,247,350</b>	<b>2,949,076</b>	<b>3,307,963</b>	<b>3,176,988</b>	<b>3,235,143</b>	<b>3,294,515</b>	<b>3,355,041</b>

## Finance and Accounting - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	(22,652)	(736,694)	(691,891)	(507,316)	(385,039)	(381,165)	(377,191)	(373,117)	(368,938)
Gaming Revenue	(1,546,325)	(1,860,583)	(2,000,000)	(340,000)	(500,000)	(1,000,000)	(1,200,000)	(1,400,000)	(1,600,000)
Traffic Fines - Municipal Portion	(385,881)	(385,097)	(385,000)	(419,000)	(335,000)	(335,000)	(335,000)	(335,000)	(335,000)
<b>Total Revenues</b>	<b>(1,954,858)</b>	<b>(2,982,374)</b>	<b>(3,076,891)</b>	<b>(1,266,316)</b>	<b>(1,220,039)</b>	<b>(1,716,165)</b>	<b>(1,912,191)</b>	<b>(2,108,117)</b>	<b>(2,303,938)</b>
<b>Expenses</b>									
Debt Principal Payments	1,985,240	1,365,151	1,348,701	1,348,701	1,242,366	1,245,278	1,247,240	942,251	944,314
Debt Principal Payments - Sewer	575,057	545,072	538,987	538,987	538,987	626,625	626,625	710,003	710,003
Debt Principal Payments - Storm Water	-	-	-	-	-	-	48,852	48,852	48,852
Debt Principal Payments - Water	422,123	422,123	422,123	422,123	422,123	794,366	794,366	794,366	794,366
General Expenses	166,144	254,872	496,000	346,000	398,763	150,512	152,297	154,116	155,972
Insurance Claims/Settlements	639,434	170,546	210,000	210,000	210,000	214,200	218,484	222,854	227,311
Debt Interest	1,600,585	1,640,590	1,553,350	1,360,268	922,046	915,898	897,950	889,802	881,444
Debt Interest - Sewer	737,575	546,515	413,125	413,125	413,125	477,842	477,842	539,412	539,412
Debt Interest - Storm Water	-	-	-	-	-	-	36,074	36,074	36,074
Debt Interest - Water	448,795	358,795	285,475	285,475	285,475	560,359	560,359	560,359	560,359
Labour Load Stabilization	162,224	205,085	-	-	-	-	-	-	-
Liability Insurance	140,437	138,802	140,000	140,000	152,000	155,040	158,141	161,304	164,530
Operating Provision	-	-	315,000	315,000	315,000	315,000	315,000	315,000	315,000
Property Insurance	347,214	381,621	415,000	415,000	500,000	510,000	520,200	530,604	541,216
Salaries and Wages	1,001,776	1,044,637	1,180,300	1,250,300	1,228,000	1,236,372	1,244,911	1,253,621	1,262,506
Training, Conferences, & Memberships	21,465	25,178	27,300	16,050	19,700	26,610	15,923	22,337	17,153
Transfers to Other Governments - PIB	154,633	186,058	200,000	34,000	50,000	100,000	120,000	140,000	160,000
<b>Total Expenses</b>	<b>8,402,702</b>	<b>7,285,045</b>	<b>7,545,361</b>	<b>7,095,029</b>	<b>6,697,585</b>	<b>7,328,102</b>	<b>7,434,264</b>	<b>7,320,955</b>	<b>7,358,512</b>
<b>Net Operating Expense / (Surplus)</b>	<b>6,447,844</b>	<b>4,302,671</b>	<b>4,468,470</b>	<b>5,828,713</b>	<b>5,477,546</b>	<b>5,611,937</b>	<b>5,522,073</b>	<b>5,212,838</b>	<b>5,054,574</b>

## Finance and Accounting - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Information Technology	1,396	1,638	2,500	7,500	7,500	7,650	7,803	7,959	8,118
General Government/Utility Overhead Credit	-	-	(1,081,138)	(1,081,138)	(1,077,797)	(1,077,797)	(1,077,797)	(1,077,797)	(1,077,797)
<b>Total cost allocations in</b>	1,396	1,638	(1,078,638)	(1,073,638)	(1,070,297)	(1,070,147)	(1,069,994)	(1,069,838)	(1,069,679)
<b>Allocations Out</b>									
Facilities & Recreation	-	-	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)	(79,500)
Electric	(2,292)	(1,957)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Storm Water	-	-	-	-	-	-	(84,926)	(84,926)	(84,926)
Public Works - Cemetery	-	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)	(72,500)
Public Works - General	-	-	-	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Public Works - Parks	-	(96,510)	(100,759)	(100,759)	(99,271)	(97,745)	(96,179)	(94,574)	(92,928)
RCMP	-	(78,625)	(45,925)	(45,925)	-	-	-	-	-
Recreation	-	(482,742)	(472,707)	(408,200)	(213,268)	(210,920)	(208,512)	(206,043)	(203,510)
Sewer Utility	(1,384,878)	(1,091,587)	(952,112)	(952,112)	(952,112)	(1,104,467)	(1,104,467)	(1,249,415)	(1,249,415)
Water Utility	(870,918)	(781,068)	(707,598)	(707,598)	(707,598)	(1,354,725)	(1,354,725)	(1,354,725)	(1,354,725)
Principal Payments	(1,985,240)	(1,365,151)	(1,348,701)	(1,348,701)	(1,242,366)	(1,245,278)	(1,247,240)	(942,251)	(944,314)
<b>Total cost allocations out</b>	(4,243,328)	(3,970,140)	(3,782,802)	(3,718,295)	(3,370,615)	(4,169,135)	(4,252,049)	(4,087,934)	(4,085,818)
<b>Net Expense / (Surplus) before Debt Servicing and Transfers</b>	2,205,912	334,169	(392,970)	1,036,780	1,036,634	372,655	200,030	55,066	(100,923)
<b>Transfers to Reserve</b>									
<b>Transfer To Statutory Reserves</b>									
Equipment Replacement	72,246	-	-	-	-	-	-	-	-
<b>Total Transfers to Reserves</b>	72,246	-	-	-	-	-	-	-	-
<b>Net Expense (Surplus)</b>	2,278,158	334,169	(392,970)	1,036,780	1,036,634	372,655	200,030	55,066	(100,923)

## Finance and Accounting - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 65.34	\$ 9.90	\$ 11.64	\$ 30.71	\$ 30.71	\$ 11.04	\$ 5.92	\$ 1.63	\$ 2.99
% of Property Tax	7.03 %	1.01 %	(1.17)%	3.09 %	2.89 %	1.01 %	0.53 %	0.14 %	(0.25)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>(146)</u>
% Change	<u>(0.01)</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$347K reduction in allocations out to other departments

\$85K increase in property insurance costs due to property revaluations

\$84K estimated reduction in traffic fine revenue (based on 2020 traffic fines issued)

\$60K increase in expenses due to Asset & Amenity Management initiative

(\$438K) decrease in interest expenses due to lower rate resets and maturation of debt

(\$160K) increase in expected gaming revenue



## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
<b>Municipal Taxation</b>									
General Property Tax Levy	(31,357,381)	(33,132,633)	(33,697,396)	(33,555,301)	(35,846,672)	(36,922,072)	(38,029,734)	(39,170,626)	(40,345,745)
Local Improvement Levy	(158,515)	(147,128)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)	(171,000)
PILT - Federal	(114,506)	(121,333)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)	(135,000)
PILT - Provincial	(130,344)	(185,543)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Total Municipal Taxation</b>	<b>(31,760,746)</b>	<b>(33,586,637)</b>	<b>(34,203,396)</b>	<b>(34,061,301)</b>	<b>(36,352,672)</b>	<b>(37,428,072)</b>	<b>(38,535,734)</b>	<b>(39,676,626)</b>	<b>(40,851,745)</b>
<b>Taxes Collected for Other Entities</b>									
911 Levy	(362,022)	(372,551)	(400,000)	(340,200)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
B.I.A. Levy	(218,205)	(233,673)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)	(234,000)
BCAA Levy	(409,730)	(413,586)	(450,000)	(450,338)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Hospital Levy	(2,603,331)	(2,625,433)	(2,750,000)	(2,602,679)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
Hotel Room Tax (MRDT)	(633,471)	(696,168)	(740,000)	(250,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
MFA Levy	(1,819)	(1,997)	(2,000)	(2,045)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Regional District Levy	(1,366,346)	(1,498,748)	(1,561,000)	(1,634,500)	(1,634,500)	(1,634,500)	(1,634,500)	(1,634,500)	(1,634,500)
School Tax Levy - Non Res	(5,538,679)	(5,140,935)	(7,000,000)	(2,020,566)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
School Tax Levy - Res	(10,109,210)	(10,725,587)	(11,000,000)	(11,359,621)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)	(11,000,000)
SIR Levy	(178,462)	(177,759)	(180,000)	(212,726)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)
SIR Parcel Tax Levy	(34,185)	(29,317)	(35,000)	(23,216)	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
<b>Total Taxes Collected for Others</b>	<b>(21,455,460)</b>	<b>(21,915,754)</b>	<b>(24,352,000)</b>	<b>(19,129,891)</b>	<b>(22,025,500)</b>	<b>(22,025,500)</b>	<b>(22,025,500)</b>	<b>(22,025,500)</b>	<b>(22,025,500)</b>

## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Other Revenues</b>									
DCC - Parks	(215,864)	(275,448)	(100,000)	(100,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
DCC - Roads	(282,113)	(200,288)	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
DCC - Waste Water	1,653	(174,465)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Donations	-	-	(50,000)	(50,000)	-	-	-	-	-
Equipment Sales Proceeds	(40,391)	(25,622)	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
Franchise Fees	(542,611)	(541,264)	(559,000)	(572,804)	(569,000)	(569,000)	(569,000)	(569,000)	(569,000)
Gas Tax Revenue	(1,507,824)	(2,984,053)	(1,476,229)	(1,476,229)	(1,543,097)	(1,543,097)	(1,609,740)	(1,609,740)	(1,609,740)
Interest and Penalties	(250,674)	(314,762)	(246,000)	(176,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Investment Income	(3,102,251)	(3,829,902)	(1,608,816)	(1,608,816)	(1,500,888)	(1,570,516)	(1,570,516)	(1,570,516)	(1,570,516)
Misc. Recoveries	(576,339)	(331,113)	(221,938)	(198,700)	(221,938)	(221,938)	(221,938)	(221,938)	(221,938)
Other Revenues	(924,364)	(920,712)	(904,000)	(679,500)	(785,250)	(785,250)	(785,250)	(785,250)	(785,250)
Property Rentals	(137,737)	(50,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
<b>Total Other Revenues</b>	<b>(7,578,515)</b>	<b>(9,647,629)</b>	<b>(5,483,483)</b>	<b>(5,179,549)</b>	<b>(5,433,673)</b>	<b>(5,503,301)</b>	<b>(5,569,944)</b>	<b>(5,569,944)</b>	<b>(5,569,944)</b>
<b>Total Revenues</b>	<b>(60,794,721)</b>	<b>(65,150,020)</b>	<b>(64,038,879)</b>	<b>(58,370,741)</b>	<b>(63,811,845)</b>	<b>(64,956,873)</b>	<b>(66,131,178)</b>	<b>(67,272,070)</b>	<b>(68,447,189)</b>
<b>Expenses</b>									
Accounting YE Adjustments	87,227	93,917	-	-	-	-	-	-	-
Other Flow Throughs	218,250	233,673	234,000	234,000	234,000	234,000	234,000	234,000	234,000
Taxes Collected for Other Entities	21,243,220	21,720,120	24,068,000	18,895,891	21,791,500	21,791,500	21,791,500	21,791,500	21,791,500
<b>Total Expenses</b>	<b>21,548,697</b>	<b>22,047,710</b>	<b>24,302,000</b>	<b>19,129,891</b>	<b>22,025,500</b>	<b>22,025,500</b>	<b>22,025,500</b>	<b>22,025,500</b>	<b>22,025,500</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(39,246,024)</b>	<b>(43,102,310)</b>	<b>(39,736,879)</b>	<b>(39,240,850)</b>	<b>(41,786,345)</b>	<b>(42,931,373)</b>	<b>(44,105,678)</b>	<b>(45,246,570)</b>	<b>(46,421,689)</b>

## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Cost/Revenue Allocations In</b>									
Public Works - Solid Waste Disposal	-	(16,041)	-	-	-	-	-	-	-
Operating Transfers	(1,240,894)	(2,125,124)	-	60,000	-	-	-	-	-
<b>Total cost allocations in</b>	<b>(1,240,894)</b>	<b>(2,141,165)</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocations Out</b>									
Corporate Administration	-	-	179,416	179,416	157,955	157,955	157,955	157,955	157,955
Communications	-	-	80,362	80,362	82,344	82,344	82,344	82,344	82,344
Electric	(1,702,834)	(1,524,211)	(1,401,158)	(1,401,158)	(1,384,510)	(1,384,510)	(1,384,510)	(1,384,510)	(1,384,510)
Facilities	-	-	103,527	103,527	110,260	110,260	110,260	110,260	110,260
Finance	-	-	1,081,138	1,081,138	1,077,797	1,077,797	1,077,797	1,077,797	1,077,797
Purchasing	-	-	308,167	308,167	298,020	298,020	298,020	298,020	298,020
Revenue & Collections	-	-	669,651	669,651	710,025	710,025	710,025	710,025	710,025
Land Management	-	-	65,932	65,932	63,937	63,937	63,937	63,937	63,937
Human Resources	-	-	199,298	199,298	127,982	127,982	127,982	127,982	127,982
Information Technology	-	-	371,876	371,876	383,424	383,424	383,424	383,424	383,424
Mayor & Council	-	-	58,664	58,664	58,039	58,039	58,039	58,039	58,039
Storm Water	(75,000)	(76,000)	(77,000)	(77,000)	(78,000)	(79,000)	(80,000)	(81,000)	(82,000)
Sewer Utility	(649,601)	(741,615)	(833,782)	(833,782)	(823,334)	(823,334)	(823,334)	(823,334)	(823,334)
Water Utility	(715,488)	(801,546)	(883,093)	(883,093)	(861,940)	(861,940)	(861,940)	(861,940)	(861,940)
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
<b>Total cost allocations out</b>	<b>(3,331,723)</b>	<b>(3,332,172)</b>	<b>(265,802)</b>	<b>(265,802)</b>	<b>(266,801)</b>	<b>(267,801)</b>	<b>(268,801)</b>	<b>(269,801)</b>	<b>(270,801)</b>
<b>Net Expense / (Surplus) before Debt</b>									
<b>    Servicing and Transfers</b>	<b>(43,818,641)</b>	<b>(48,575,647)</b>	<b>(40,002,681)</b>	<b>(39,446,652)</b>	<b>(42,053,146)</b>	<b>(43,199,174)</b>	<b>(44,374,479)</b>	<b>(45,516,371)</b>	<b>(46,692,490)</b>

## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfer from Surplus/Reserves</b>									
<b>Transfer from DCC</b>									
Parks	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)	(117,669)
Drainage	(1,652)	-	-	-	-	-	-	-	-
Waste Water	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)	(58,099)
<b>Total Transfer from DCC</b>	(177,420)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)	(175,768)
<b>Transfer From Statutory Reserves</b>									
Asset Sustainability	-	(338,222)	(335,000)	(335,000)	(314,400)	(317,000)	(307,000)	-	-
Water Capital	(13,421)	(14,316)	-	-	-	-	-	-	-
<b>Total Transfer from Statutory Reserves</b>	(13,421)	(352,538)	(335,000)	(335,000)	(314,400)	(317,000)	(307,000)	-	-

## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfer From Non-Statutory Reserves</b>									
Building Permit Stabilization	(54,989)	(2,526)	-	-	-	-	-	-	-
Election	(70,952)	-	-	-	-	(120,000)	-	-	-
Electric Surplus	(252,500)	-	-	-	-	-	-	-	-
Financial Stabilization	-	-	(962,724)	(962,724)	-	-	-	-	-
Gaming	(1,584,978)	(811,352)	(1,410,617)	(210,617)	(485,319)	(1,034,546)	(1,233,753)	(1,362,662)	(1,475,755)
General Surplus	-	-	(173,235)	525,539	(173,301)	(682,936)	(353,603)	(99,751)	305,706
COVID-19 Restart	-	-	-	-	(1,355,338)	-	-	-	-
Multi-Material BC	(222,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)	(246,000)
Storm Water	-	(52,000)	-	-	-	-	-	-	-
Public Art	(27,500)	(18,000)	-	-	-	-	-	-	-
Special Events Site	-	(21,166)	-	-	-	-	-	-	-
Amenity Bonusing	(1,640)	-	-	-	-	-	-	-	-
Wine/Info	-	(13,150)	-	-	-	-	-	-	-
<b>Total Transfer from Non-Statutory Reserves</b>	<b>(2,214,559)</b>	<b>(1,164,194)</b>	<b>(2,792,576)</b>	<b>(893,802)</b>	<b>(2,259,958)</b>	<b>(2,083,482)</b>	<b>(1,833,356)</b>	<b>(1,708,413)</b>	<b>(1,416,049)</b>
<b>Total Transfers from Surplus/Reserves</b>	<b>(2,405,400)</b>	<b>(1,692,500)</b>	<b>(3,303,344)</b>	<b>(1,404,570)</b>	<b>(2,750,126)</b>	<b>(2,576,250)</b>	<b>(2,316,124)</b>	<b>(1,884,181)</b>	<b>(1,591,817)</b>

## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfers to Reserve</b>									
<b>Transfer To DCC</b>									
Parks	215,864	275,448	100,000	100,000	200,000	200,000	200,000	200,000	200,000
Roads	282,112	200,287	100,000	100,000	150,000	150,000	150,000	150,000	150,000
Drainage	-	174,465	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>Total Transfer to DCC</b>	497,976	650,200	300,000	300,000	450,000	450,000	450,000	450,000	450,000
<b>Transfer To Statutory Reserves</b>									
Equipment Replacement	1,188,812	1,499,433	1,000,000	1,000,000	1,100,000	1,200,000	1,300,000	1,300,000	1,300,000
General Capital	2,185,303	2,347,673	50,000	50,000	-	-	-	-	-
Land Acquisition	863,699	1,550	-	-	-	-	-	-	-
Local Improvement	160,501	71,139	171,000	171,000	171,000	171,000	171,000	171,000	171,000
Off-Street Parking	2,143	2,155	-	-	-	-	-	-	-
Community Works	1,532,499	3,017,896	1,476,229	1,476,229	1,543,097	1,543,097	1,609,740	1,609,740	1,609,740
Affordable Housing	2,958	44,454	-	-	-	-	-	-	-
Alternative Transportation	923	99,776	-	-	-	-	-	-	-
Asset Sustainability	1,231,703	1,939,335	2,174,000	932,768	1,206,422	1,756,422	1,956,422	2,156,422	2,356,422
Water Capital	15,822	15,915	-	-	-	-	-	-	-
Sewer Capital	9,500	9,555	-	-	-	-	-	-	-
Electric Capital	17,757	52,461	-	-	-	-	-	-	-
<b>Total Transfer to Statutory Reserves</b>	7,211,620	9,101,342	4,871,229	3,629,997	4,020,519	4,670,519	5,037,162	5,237,162	5,437,162

## General Government - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfer To Non-Statutory Reserves</b>									
Asset Emergency	378,504	1,015,082	-	-	-	-	-	-	-
Cemetery Carefund Revenue	(23,300)	(23,900)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Cemetery Care Fund Remittance	30,324	39,037	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Climate Action	52,320	55,553	48,000	48,000	48,000	48,000	48,000	48,000	48,000
Financial Stabilization	132,986	323,010	-	-	-	-	-	-	-
Election	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Gaming	1,391,693	1,674,525	1,800,000	306,000	450,000	900,000	1,080,000	1,260,000	1,440,000
Investment Income	-	-	450,000	450,000	416,977	413,151	412,966	412,781	412,595
Marinas	60,494	49,963	61,170	61,170	61,170	61,170	61,170	61,170	61,170
Multi-Material BC	445,898	497,736	466,740	466,740	466,740	466,740	466,740	466,740	466,740
RCMP	100,000	100,000	-	-	-	-	-	-	-
Amenity Bonusing	1,306	42,781	-	-	-	-	-	-	-
Public Art	75,000	-	-	-	-	-	-	-	-
<b>Total Transfer to Non-Stat. Res.</b>	<b>2,645,225</b>	<b>3,803,787</b>	<b>2,855,910</b>	<b>1,361,910</b>	<b>1,472,887</b>	<b>1,919,061</b>	<b>2,098,876</b>	<b>2,278,691</b>	<b>2,458,505</b>
<b>Total Transfers to Reserves</b>	<b>10,354,821</b>	<b>13,555,329</b>	<b>8,027,139</b>	<b>5,291,907</b>	<b>5,943,406</b>	<b>7,039,580</b>	<b>7,586,038</b>	<b>7,965,853</b>	<b>8,345,667</b>
<b>Total Net Transfers</b>	<b>7,949,421</b>	<b>11,862,829</b>	<b>4,723,795</b>	<b>3,887,337</b>	<b>3,193,280</b>	<b>4,463,330</b>	<b>5,269,914</b>	<b>6,081,672</b>	<b>6,753,850</b>
<b>Net Expense (Surplus)</b>	<b>(35,869,220)</b>	<b>(36,712,818)</b>	<b>(35,278,886)</b>	<b>(35,559,315)</b>	<b>(38,859,866)</b>	<b>(38,735,844)</b>	<b>(39,104,565)</b>	<b>(39,434,699)</b>	<b>(39,938,640)</b>

## General Government - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>(2,606,494)</u>
% Change	<u>6.61</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

(\$963K) tax credit occurred in 2020, not expected to recur in 2021

(\$780K) increased revenue from proposed 2.25% property tax increase

(\$580K) Non-Market Change estimated for 2021

(\$250K) increased DCC budgeted revenue to bring in line with historical trends

(\$142K) increased revenues from forecast due to 2020 supplemental rolls issued

(\$67K) increase in gas tax revenue

(\$55K) increase in penalty and interest revenue, anticipating pre-COVID norms



## Human Resources - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(8,975)	(9,517)	-	(960)	-	-	-	-	-
<b>Total Revenues</b>	(8,975)	(9,517)	-	(960)	-	-	-	-	-
<b>Expenses</b>									
General Expenses	977	613	1,000	900	900	918	936	955	974
Labour Relations	68,449	138,501	86,000	73,400	95,082	96,884	98,721	100,596	102,507
Legal	48,775	6,891	35,000	15,000	20,000	20,000	20,000	20,000	20,000
Regulatory, Safety & Wellness	46,482	59,971	46,500	37,500	36,500	57,230	37,975	38,734	59,508
Salaries and Wages	523,701	593,697	648,500	648,500	476,000	476,000	476,000	476,000	476,000
Training, Conferences, & Memberships	21,378	24,151	46,000	10,550	25,000	25,340	25,687	26,040	26,401
<b>Total Expenses</b>	709,762	823,824	863,000	785,850	653,482	676,372	659,319	662,325	685,390
<b>Net Operating Expense / (Surplus)</b>	700,787	814,307	863,000	784,890	653,482	676,372	659,319	662,325	685,390
<b>Allocations In</b>									
Information Technology	3,901	5,299	8,500	10,000	10,000	10,080	10,162	10,245	10,330
Public Works - Fleet	2,750	2,750	5,500	5,500	5,500	5,500	5,500	5,500	5,500
General Government/Utility Overhead Credit	-	-	(199,298)	(199,298)	(127,982)	(127,982)	(127,982)	(127,982)	(127,982)
Safety/Emergency Expenses	(120,206)	61,157	45,000	141,524	40,000	40,800	41,616	42,448	43,297
<b>Total cost allocations in</b>	(113,555)	69,206	(140,298)	(42,274)	(72,482)	(71,602)	(70,704)	(69,789)	(68,855)
<b>Net Expense (Surplus)</b>	587,232	883,513	722,702	742,616	581,000	604,770	588,615	592,536	616,535

## Human Resources - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 17.39	\$ 26.17	\$ 21.41	\$ 22.00	\$ 17.21	\$ 17.91	\$ 17.43	\$ 17.55	\$ 18.26
% of Property Tax	1.87 %	2.67 %	2.14 %	2.21 %	1.62 %	1.64 %	1.55 %	1.51 %	1.53 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(161,616)</u>
% Change	<u>(21.76)</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$71K reduction of utility overhead credit

\$20K increased consulting expenses relating to labour agreements and grievances

\$14K increase for general training

(\$173K) payroll savings as a result of CAO restructuring

(\$102K) emergency related costs not expected to recur in 2021

## Safety - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Expenses</b>									
Emergency Work/Prevention	(159,763)	25,741	15,000	116,524	15,000	15,300	15,606	15,918	16,236
Regulatory, Safety & Wellness	106,037	67,841	88,000	68,986	78,550	80,121	81,724	83,356	85,025
<b>Total Expenses</b>	<b>(53,726)</b>	<b>93,582</b>	<b>103,000</b>	<b>185,510</b>	<b>93,550</b>	<b>95,421</b>	<b>97,330</b>	<b>99,274</b>	<b>101,261</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(53,726)</b>	<b>93,582</b>	<b>103,000</b>	<b>185,510</b>	<b>93,550</b>	<b>95,421</b>	<b>97,330</b>	<b>99,274</b>	<b>101,261</b>
<b>Allocations Out</b>									
Corporate Administration	(13,008)	-	-	-	-	-	-	-	-
Electric	(12,844)	(4,226)	(10,000)	(986)	(10,200)	(10,404)	(10,612)	(10,824)	(11,041)
Facilities	(3,874)	(1,770)	(4,000)	(4,000)	(4,000)	(4,080)	(4,162)	(4,245)	(4,330)
Fire Services	(7,123)	(7,182)	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)	(8,281)
Human Resources	120,206	(61,157)	(45,000)	(141,524)	(40,000)	(40,800)	(41,616)	(42,448)	(43,297)
Public Works - General	(5,233)	(2,957)	(10,000)	(7,000)	(7,000)	(7,140)	(7,283)	(7,428)	(7,577)
Public Works - Parks	(10,044)	(3,662)	(9,500)	(9,500)	(9,500)	(9,690)	(9,884)	(10,081)	(10,283)
RCMP	(1,563)	(196)	(2,000)	-	-	-	-	-	-
Recreation	(4,182)	(8,710)	(5,000)	(5,000)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)
Sewer Utility	(6,192)	(2,446)	(5,000)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)	(5,520)
Water Utility	(2,417)	(1,276)	(5,000)	(5,000)	(5,100)	(5,202)	(5,306)	(5,412)	(5,520)
<b>Total cost allocations out</b>	<b>53,726</b>	<b>(93,582)</b>	<b>(103,000)</b>	<b>(185,510)</b>	<b>(93,550)</b>	<b>(95,421)</b>	<b>(97,330)</b>	<b>(99,274)</b>	<b>(101,261)</b>
<b>Net Expense (Surplus)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Information Technology - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	(54,468)	(64,168)	(57,500)	(56,250)	(59,600)	(46,286)	(46,977)	(47,683)	(48,398)
<b>Total Revenues</b>	(54,468)	(64,168)	(57,500)	(56,250)	(59,600)	(46,286)	(46,977)	(47,683)	(48,398)
<b>Expenses</b>									
General Expenses	202,776	319,967	225,585	234,185	337,971	338,634	339,311	340,001	340,705
GIS Operations	243,245	553,543	729,340	714,340	651,844	753,413	732,378	771,615	751,130
Operational Reviews & Process Improvements	286,089	255,851	199,000	164,581	265,000	268,200	271,464	274,793	278,189
Salaries and Wages	606,652	691,105	756,500	740,500	767,200	779,824	792,700	805,835	819,231
Service Contracts	33,490	114,737	34,200	45,200	48,000	48,850	49,719	50,608	51,518
Small Equipment, Supplies, General Repairs & Maint	112,849	92,404	109,000	104,000	105,000	109,000	113,200	117,610	122,241
Software Licenses & Maintenance	297,613	337,610	402,023	440,078	631,378	656,918	666,155	675,589	685,229
Telephone/Internet/Fax	183,838	181,820	141,000	146,500	151,700	149,844	148,371	147,247	146,440
Training, Conferences, & Memberships	25,986	36,891	42,500	7,500	10,500	10,683	10,868	11,057	11,250
<b>Total Expenses</b>	1,992,538	2,583,928	2,639,148	2,596,884	2,968,593	3,115,366	3,124,166	3,194,355	3,205,933
<b>Net Operating Expense</b>	1,938,070	2,519,760	2,581,648	2,540,634	2,908,993	3,069,080	3,077,189	3,146,672	3,157,535
<b>Allocations In</b>									
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)	(383,424)	(383,424)	(383,424)	(383,424)	(383,424)
<b>Total cost allocations in</b>	5,500	5,500	(366,377)	(366,377)	(377,924)	(377,924)	(377,924)	(377,924)	(377,924)

## Information Technology - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations Out</b>									
Corporate Administration	(6,077)	(9,854)	(7,500)	(7,500)	(7,500)	(52,650)	(52,803)	(52,959)	(53,118)
Bylaw Enforcement	(1,587)	(1,719)	(1,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Operations	-	-	(17,360)	(18,748)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Communications	(13,023)	(10,028)	(13,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Electric	(8,313)	(91,690)	(193,133)	(193,133)	(193,388)	(193,649)	(193,916)	(194,187)	(194,464)
Engineering Services	-	(6,120)	(5,899)	(5,899)	(7,376)	(7,376)	(7,376)	(7,376)	(7,376)
Facilities	-	(1,227)	(1,300)	(2,400)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Accounting	(1,396)	(1,638)	(2,500)	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Purchasing	(14,796)	(20,563)	(25,700)	(38,700)	(32,200)	(23,700)	(23,700)	(23,700)	(23,700)
Revenue & Collections	(5,880)	(9,927)	(9,900)	(10,800)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)
Fire Services	(2,908)	(12,212)	(11,500)	(13,122)	(11,900)	(12,228)	(12,569)	(12,922)	(13,289)
Development Services	(10,865)	(10,679)	(7,500)	(7,500)	(7,650)	(7,803)	(7,959)	(8,118)	(8,281)
Human Resources	(3,901)	(5,299)	(8,500)	(10,000)	(10,000)	(10,080)	(10,162)	(10,245)	(10,330)
Museum	(613)	(568)	(900)	(500)	(900)	(918)	(936)	(955)	(974)
Storm Water	-	(7,872)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Public Works - Fleet	(8,105)	(4,581)	(6,500)	(6,500)	(6,630)	(6,763)	(6,898)	(7,036)	(7,177)
Public Works - General	(1,904)	(2,870)	(5,940)	(5,940)	(6,000)	(6,120)	(6,242)	(6,367)	(6,495)
Recreation	(6,764)	(7,814)	(12,000)	(12,000)	(12,000)	(12,144)	(12,291)	(12,441)	(12,594)
Sewer Utility	(1,549)	(10,140)	(25,651)	(25,651)	(25,765)	(25,880)	(25,998)	(26,117)	(26,239)
Water Utility	(522)	(8,552)	(23,615)	(23,615)	(20,260)	(20,265)	(20,271)	(20,276)	(20,282)
<b>Total cost allocations out</b>	<b>(88,203)</b>	<b>(223,353)</b>	<b>(399,398)</b>	<b>(427,508)</b>	<b>(417,069)</b>	<b>(455,376)</b>	<b>(457,227)</b>	<b>(459,117)</b>	<b>(461,055)</b>
<b>Net Expense (Surplus)</b>	<b>1,855,367</b>	<b>2,301,907</b>	<b>1,815,873</b>	<b>1,746,749</b>	<b>2,114,000</b>	<b>2,235,780</b>	<b>2,242,038</b>	<b>2,309,631</b>	<b>2,318,556</b>

## Information Technology - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 54.96	\$ 68.18	\$ 53.79	\$ 51.74	\$ 62.62	\$ 66.22	\$ 66.41	\$ 68.41	\$ 68.68
% of Property Tax	5.92 %	6.95 %	5.39 %	5.21 %	5.90 %	6.06 %	5.90 %	5.90 %	5.75 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>367,251</u>
% Change	<u>21.02</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$140K increase due to moving annual licenses for Microsoft/Tempest/Unit 4 to operating budget from capital budget

\$106K increase to IT's portion of transfer to equipment replacement reserve for server replacement

\$97K for DRAAS, managed security (network & desktop), software audits

\$40K increase for business systems review

\$20K increase for Council chambers A/V, desk phone replacements

(\$104K) increase to IT portion of utilities overhead allocation (GIS expenses now included in calculation as it is now centrally managed)

## Procurement - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(2,007)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	(2,007)	-	-	-	-	-	-	-	-
<b>Expenses</b>									
Consulting Services	17,831	-	6,500	500	3,500	3,500	3,500	3,500	3,500
General Expenses	73,576	205,169	88,750	103,250	77,620	78,532	79,463	80,412	81,381
Salaries and Wages	394,244	450,445	495,350	466,150	355,750	358,700	361,709	364,778	367,909
Training, Conferences, & Memberships	3,548	2,806	8,950	1,995	7,950	7,950	7,950	7,950	6,250
<b>Total Expenses</b>	489,199	658,420	599,550	571,895	444,820	448,682	452,622	456,640	459,040
<b>Net Operating Expense</b>	487,192	658,420	599,550	571,895	444,820	448,682	452,622	456,640	459,040
<b>Allocations In</b>									
Finance - Purchasing	-	-	(308,167)	(308,167)	(298,020)	(298,020)	(298,020)	(298,020)	(298,020)
Information Technology	14,796	20,563	25,700	38,700	32,200	23,700	23,700	23,700	23,700
Public Works - Fleet	3,492	3,885	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total cost allocations in</b>	18,288	24,448	(279,467)	(266,467)	(262,820)	(271,320)	(271,320)	(271,320)	(271,320)

Procurement - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations Out</b>									
Operations	-	(506)	-	-	-	-	-	-	-
Facilities & Recreation	(15,673)	(70)	-	-	-	-	-	-	-
Electric	(245)	-	-	-	-	-	-	-	-
<b>Total cost allocations out</b>	(15,918)	(576)	-	-	-	-	-	-	-
<b>Net Expense</b>	489,562	682,292	320,083	305,428	182,000	177,362	181,302	185,320	187,720



## Procurement - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 14.50	\$ 20.21	\$ 9.48	\$ 9.05	\$ 5.39	\$ 5.25	\$ 5.37	\$ 5.49	\$ 5.56
% of Property Tax	1.56 %	2.06 %	0.95 %	0.91 %	0.51 %	0.48 %	0.48 %	0.47 %	0.47 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(123,428)</u>
% Change	<u>(40.41)</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$10K reduction of Procurement portion of utilities overhead allocation

\$6K increase to training budget after 2020 reduction due to COVID

(\$136K) decrease in payroll costs due to yards admin staff now being budgeted in Public Works general area

## Revenue and Collections - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	(148,511)	(144,760)	(145,000)	(145,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
<b>Total Revenues</b>	(148,511)	(144,760)	(145,000)	(145,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
<b>Expenses</b>									
General Expenses	235,988	259,226	268,600	282,100	283,025	291,532	300,312	309,373	318,724
Salaries and Wages	682,832	705,835	706,000	641,155	735,000	747,440	760,129	773,071	786,273
Training, Conferences, & Memberships	400	3,181	4,500	1,500	2,500	2,550	2,601	2,653	2,706
<b>Total Expenses</b>	919,220	968,242	979,100	924,755	1,020,525	1,041,522	1,063,042	1,085,097	1,107,703
<b>Net Operating Expense</b>	770,709	823,482	834,100	779,755	880,525	901,522	923,042	945,097	967,703
<b>Allocations In</b>									
Information Technology	5,880	9,927	9,900	10,800	7,500	7,650	7,803	7,959	8,118
General Government/Utility Overhead Credit	-	-	(669,651)	(669,651)	(710,025)	(710,025)	(710,025)	(710,025)	(710,025)
<b>Total cost allocations in</b>	5,880	9,927	(659,751)	(658,851)	(702,525)	(702,375)	(702,222)	(702,066)	(701,907)
<b>Net Expense (Surplus)</b>	776,589	833,409	174,349	120,904	178,000	199,147	220,820	243,031	265,796

## Revenue and Collections - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 23.00	\$ 24.69	\$ 5.16	3.58	\$ 5.27	\$ 5.90	\$ 6.54	\$ 7.20	7.87
% of Property Tax	2.48 %	2.52 %	0.52 %	0.36 %	0.50 %	0.54 %	0.58 %	0.62 %	0.66 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>57,096</u>
% Change	<u>47.22</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$94K increase in wages due to union increases and 2020 COVID layoffs not expected to recur in 2021

(\$40K) increase in Revenue & Collection portion of utilities overhead allocation

## Protective Services - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Animal Control	(97,519)	(98,242)	(97,600)	(92,000)	(99,670)	(100,023)	(100,384)	(100,752)	(101,126)
Building and License	(1,936,653)	(2,320,511)	(1,667,500)	(1,598,351)	(1,490,750)	(1,746,250)	(1,861,960)	(1,977,884)	(2,094,027)
Bylaw Services	(513,488)	(557,389)	(637,600)	(288,001)	(1,218,500)	(1,241,251)	(1,264,504)	(1,288,267)	(1,312,546)
Fire Services	(710,084)	(801,903)	(856,985)	(698,229)	(613,985)	(613,985)	(613,985)	(613,985)	(613,985)
RCMP	(544,850)	(485,965)	(470,700)	(392,700)	(422,232)	(427,077)	(432,018)	(437,056)	(442,195)
<b>Total Revenues</b>	<b>(3,802,594)</b>	<b>(4,264,010)</b>	<b>(3,730,385)</b>	<b>(3,069,281)</b>	<b>(3,845,137)</b>	<b>(4,128,586)</b>	<b>(4,272,851)</b>	<b>(4,417,944)</b>	<b>(4,563,879)</b>
<b>Expenses</b>									
Animal Control	118,279	130,830	137,200	139,798	138,670	141,293	143,968	146,700	149,482
Building and License	995,302	1,297,049	1,253,716	1,162,017	1,359,750	1,330,854	1,351,358	1,372,273	1,393,602
Bylaw Services	702,612	1,013,465	998,800	1,002,700	1,130,400	1,133,338	1,151,532	1,170,091	1,189,019
Fire Services	6,217,682	6,587,783	6,750,248	6,276,383	6,737,985	6,843,918	6,993,379	7,146,451	7,303,230
RCMP	8,862,866	9,634,908	10,229,848	10,198,848	10,855,232	11,505,036	12,000,189	12,518,787	13,061,971
<b>Total Expenses</b>	<b>16,896,741</b>	<b>18,664,035</b>	<b>19,369,812</b>	<b>18,779,746</b>	<b>20,222,037</b>	<b>20,954,439</b>	<b>21,640,426</b>	<b>22,354,302</b>	<b>23,097,304</b>
<b>Net Operating Expense / (Surplus)</b>	<b>13,094,147</b>	<b>14,400,025</b>	<b>15,639,427</b>	<b>15,710,465</b>	<b>16,376,900</b>	<b>16,825,853</b>	<b>17,367,575</b>	<b>17,936,358</b>	<b>18,533,425</b>

## Animal Control - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
License Fees	(81,474)	(82,807)	(81,600)	(75,000)	(82,000)	(82,000)	(82,000)	(82,000)	(82,000)
Penalty/Ticket/Fee Revenues	(5,505)	(1,750)	(2,000)	(3,000)	(3,170)	(3,233)	(3,298)	(3,364)	(3,431)
Property Rentals	(10,540)	(13,685)	(14,000)	(14,000)	(14,500)	(14,790)	(15,086)	(15,388)	(15,695)
<b>Total Revenues</b>	<b>(97,519)</b>	<b>(98,242)</b>	<b>(97,600)</b>	<b>(92,000)</b>	<b>(99,670)</b>	<b>(100,023)</b>	<b>(100,384)</b>	<b>(100,752)</b>	<b>(101,126)</b>
<b>Expenses</b>									
General Expenses	5,425	7,454	4,950	8,048	6,150	6,263	6,378	6,497	6,615
Property Taxes/Leases	15,000	15,000	15,500	15,500	15,500	15,810	16,126	16,449	16,778
Public Engagement/Education	988	435	250	250	250	255	260	265	271
Service Contracts	96,566	100,000	102,000	102,000	103,770	105,845	107,962	110,122	112,324
Training, Conferences, & Memberships	300	219	1,000	500	1,000	1,020	1,040	1,061	1,082
<b>Total Expenses</b>	<b>118,279</b>	<b>123,108</b>	<b>123,700</b>	<b>126,298</b>	<b>126,670</b>	<b>129,193</b>	<b>131,766</b>	<b>134,394</b>	<b>137,070</b>
<b>Net Operating Expense / (Surplus)</b>	<b>20,760</b>	<b>24,866</b>	<b>26,100</b>	<b>34,298</b>	<b>27,000</b>	<b>29,170</b>	<b>31,382</b>	<b>33,642</b>	<b>35,944</b>
<b>Allocations In</b>									
Facilities	-	7,722	13,500	13,500	12,000	12,100	12,202	12,306	12,412
<b>Total cost allocations in</b>	<b>-</b>	<b>7,722</b>	<b>13,500</b>	<b>13,500</b>	<b>12,000</b>	<b>12,100</b>	<b>12,202</b>	<b>12,306</b>	<b>12,412</b>
<b>Net Expense (Surplus)</b>	<b>20,760</b>	<b>32,588</b>	<b>39,600</b>	<b>47,798</b>	<b>39,000</b>	<b>41,270</b>	<b>43,584</b>	<b>45,948</b>	<b>48,356</b>

## Animal Control - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 0.61	\$ 0.97	\$ 1.17	\$ 1.42	\$ 1.16	\$ 1.22	\$ 1.29	\$ 1.36	\$ 1.43
% of Property Tax	0.07 %	0.10 %	0.12 %	0.14 %	0.11 %	0.11 %	0.11 %	0.12 %	0.12 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ (8,798)</u>
% Change	<u>(18.41)%</u>

## Building and License - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
License Fees	(577,147)	(630,174)	(582,500)	(523,351)	(530,750)	(541,250)	(551,960)	(562,884)	(574,027)
Misc. Grants	-	-	-	-	(20,000)	-	-	-	-
Other Revenues	(808)	(1,470)	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(13,543)	(16,993)	(15,000)	(15,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Permitting Fees	(1,345,155)	(1,671,874)	(1,070,000)	(1,060,000)	(920,000)	(1,185,000)	(1,290,000)	(1,395,000)	(1,500,000)
<b>Total Revenues</b>	<b>(1,936,653)</b>	<b>(2,320,511)</b>	<b>(1,667,500)</b>	<b>(1,598,351)</b>	<b>(1,490,750)</b>	<b>(1,746,250)</b>	<b>(1,861,960)</b>	<b>(1,977,884)</b>	<b>(2,094,027)</b>
<b>Expenses</b>									
Consulting Services	2,229	18,321	25,500	19,325	25,000	25,500	26,010	26,530	27,061
General Expenses	6,310	51,138	22,340	23,068	19,000	19,350	19,707	20,072	20,442
Operational Reviews & Process Improvements	130,868	59,612	48,000	24,000	94,000	45,000	45,000	45,000	45,000
Public Engagement/Education	4,741	26,532	10,000	10,000	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	804,195	992,509	996,500	971,624	1,085,750	1,104,590	1,123,807	1,143,407	1,163,400
Training, Conferences, & Memberships	27,309	26,937	29,376	17,000	24,000	24,414	24,834	25,264	25,699
<b>Total Expenses</b>	<b>975,652</b>	<b>1,175,049</b>	<b>1,131,716</b>	<b>1,065,017</b>	<b>1,262,750</b>	<b>1,233,854</b>	<b>1,254,358</b>	<b>1,275,273</b>	<b>1,296,602</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(961,001)</b>	<b>(1,145,462)</b>	<b>(535,784)</b>	<b>(533,334)</b>	<b>(228,000)</b>	<b>(512,396)</b>	<b>(607,602)</b>	<b>(702,611)</b>	<b>(797,425)</b>
<b>Allocations In</b>									
Communications	400	-	-	-	-	-	-	-	-
Fire Services - General	-	100,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000
Public Works - Fleet	19,250	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
<b>Total cost allocations in</b>	<b>19,650</b>	<b>122,000</b>	<b>122,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>
<b>Net Expense (Surplus)</b>	<b>(941,351)</b>	<b>(1,023,462)</b>	<b>(413,784)</b>	<b>(436,334)</b>	<b>(131,000)</b>	<b>(415,396)</b>	<b>(510,602)</b>	<b>(605,611)</b>	<b>(700,425)</b>

## Building and License - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 27.88	\$ 30.31	\$ 12.26	\$ 12.92	\$ 3.88	\$ 12.30	\$ 15.12	\$ 17.94	\$ 20.75
% of Property Tax	(3.00)%	(3.09)%	(1.23)%	(1.30)%	(0.37)%	(1.13)%	(1.34)%	(1.55)%	(1.74)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 305,334</u>
% Change	<u>69.98 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$140K decrease projected in building permit revenues from 2020 to 2021

\$114K payroll increase due to expected hiring of co-op student in 2021, increased hours for building inspector III position, CUPE inflationary increases

\$45K for online service improvements



## Building - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Grants	-	-	-	-	(20,000)	-	-	-	-
Other Revenues	(808)	(1,470)	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(13,543)	(16,993)	(15,000)	(15,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Permitting Fees	(1,345,155)	(1,671,874)	(1,070,000)	(1,060,000)	(920,000)	(1,185,000)	(1,290,000)	(1,395,000)	(1,500,000)
<b>Total Revenues</b>	<b>(1,359,506)</b>	<b>(1,690,337)</b>	<b>(1,085,000)</b>	<b>(1,075,000)</b>	<b>(960,000)</b>	<b>(1,205,000)</b>	<b>(1,310,000)</b>	<b>(1,415,000)</b>	<b>(1,520,000)</b>
<b>Expenses</b>									
Consulting Services	2,229	18,321	25,500	19,325	25,000	25,500	26,010	26,530	27,061
General Expenses	3,790	42,761	10,100	13,510	9,000	9,150	9,303	9,460	9,618
Operational Reviews & Process Improvements	74,749	30,786	-	-	49,000	-	-	-	-
Salaries and Wages	674,923	819,214	831,500	796,624	848,750	862,850	877,232	891,901	906,864
Training, Conferences, & Memberships	27,309	26,937	29,376	17,000	24,000	24,414	24,834	25,264	25,699
<b>Total Expenses</b>	<b>783,000</b>	<b>938,019</b>	<b>896,476</b>	<b>846,459</b>	<b>955,750</b>	<b>921,914</b>	<b>937,379</b>	<b>953,155</b>	<b>969,242</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(576,506)</b>	<b>(752,318)</b>	<b>(188,524)</b>	<b>(228,541)</b>	<b>(4,250)</b>	<b>(283,086)</b>	<b>(372,621)</b>	<b>(461,845)</b>	<b>(550,758)</b>
<b>Allocations In</b>									
Communications	400	-	-	-	-	-	-	-	-
Fire Services - General	-	100,000	100,000	75,000	75,000	75,000	75,000	75,000	75,000
Public Works - Fleet	19,250	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
<b>Total cost allocations in</b>	<b>19,650</b>	<b>122,000</b>	<b>122,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>	<b>97,000</b>
<b>Net Expense (Surplus)</b>	<b>(556,856)</b>	<b>(630,318)</b>	<b>(66,524)</b>	<b>(131,541)</b>	<b>92,750</b>	<b>(186,086)</b>	<b>(275,621)</b>	<b>(364,845)</b>	<b>(453,758)</b>

## Building - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 33.57	\$ 18.67	\$ 1.97	\$ 3.90	\$ 2.75	\$ 5.51	\$ 8.16	\$ 10.81	\$ 13.44
% of Property Tax	(3.61)%	(1.90)%	(0.20)%	(0.39)%	0.26 %	(0.50)%	(0.72)%	(0.93)%	(1.12)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 224,291</u>
% Change	<u>(170.51)%</u>

## License - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
License Fees	(577,147)	(630,174)	(582,500)	(523,351)	(530,750)	(541,250)	(551,960)	(562,884)	(574,027)
<b>Total Revenues</b>	(577,147)	(630,174)	(582,500)	(523,351)	(530,750)	(541,250)	(551,960)	(562,884)	(574,027)
<b>Expenses</b>									
General Expenses	2,520	8,377	12,240	9,558	10,000	10,200	10,404	10,612	10,824
Operational Reviews & Process Improvements	56,119	28,826	48,000	24,000	45,000	45,000	45,000	45,000	45,000
Public Engagement/Education	4,741	26,532	10,000	10,000	15,000	15,000	15,000	15,000	15,000
Salaries and Wages	129,272	173,295	165,000	175,000	237,000	241,740	246,575	251,506	256,536
<b>Total Expenses</b>	192,652	237,030	235,240	218,558	307,000	311,940	316,979	322,118	327,360
<b>Net Operating Expense / (Surplus)</b>	(384,495)	(393,144)	(347,260)	(304,793)	(223,750)	(229,310)	(234,981)	(240,766)	(246,667)
<b>Net Expense (Surplus)</b>	(384,495)	(393,144)	(347,260)	(304,793)	(223,750)	(229,310)	(234,981)	(240,766)	(246,667)

## License - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 11.39	\$ 11.64	\$ 10.29	\$ 9.03	\$ 6.63	\$ 6.79	\$ 6.96	\$ 7.13	\$ 7.31
% of Property Tax	(1.23)%	(1.19)%	(1.03)%	(0.91)%	(0.62)%	(0.62)%	(0.62)%	(0.61)%	(0.61)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 81,043</u>
% Change	<u>(26.59)%</u>

## Bylaw Services - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	(2,601)	(1,206)	(7,000)	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Other Revenues	(1,083)	-	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(88,520)	(134,090)	(145,000)	(55,000)	(175,000)	(178,500)	(182,070)	(185,711)	(189,426)
Parking Revenues	(421,284)	(422,093)	(485,600)	(233,001)	(1,042,500)	(1,061,751)	(1,081,434)	(1,101,556)	(1,122,120)
<b>Total Revenues</b>	<b>(513,488)</b>	<b>(557,389)</b>	<b>(637,600)</b>	<b>(288,001)</b>	<b>(1,218,500)</b>	<b>(1,241,251)</b>	<b>(1,264,504)</b>	<b>(1,288,267)</b>	<b>(1,312,546)</b>
<b>Expenses</b>									
General Expenses	62,143	67,624	54,800	43,700	53,500	53,740	53,985	54,234	54,489
Property Taxes/Leases	-	14,319	-	30,000	24,000	24,000	24,000	24,000	24,000
Public Engagement/Education	3,312	2,838	4,200	4,200	4,200	4,284	4,370	4,457	4,546
Salaries and Wages	569,811	828,680	838,800	818,800	926,100	942,260	958,742	975,556	992,704
Security	17,480	14,113	30,000	20,000	20,000	20,000	20,000	20,000	20,000
Training, Conferences, & Memberships	5,729	22,337	13,500	11,500	13,500	13,710	13,924	14,143	14,365
Vandalism Removal	28,800	28,835	29,000	45,000	44,700	45,294	45,900	46,518	47,148
<b>Total Expenses</b>	<b>687,275</b>	<b>978,746</b>	<b>970,300</b>	<b>973,200</b>	<b>1,086,000</b>	<b>1,103,288</b>	<b>1,120,921</b>	<b>1,138,908</b>	<b>1,157,252</b>
<b>Net Operating Expense / (Surplus)</b>	<b>173,787</b>	<b>421,357</b>	<b>332,700</b>	<b>685,199</b>	<b>(132,500)</b>	<b>(137,963)</b>	<b>(143,583)</b>	<b>(149,359)</b>	<b>(155,294)</b>
<b>Allocations In</b>									
Facilities	-	-	-	-	14,900	-	-	-	-
Information Technology	1,587	1,719	1,000	2,000	2,000	2,000	2,000	2,000	2,000
Public Works - Fleet	13,750	33,000	27,500	27,500	27,500	28,050	28,611	29,183	29,767
<b>Total cost allocations in</b>	<b>15,337</b>	<b>34,719</b>	<b>28,500</b>	<b>29,500</b>	<b>44,400</b>	<b>30,050</b>	<b>30,611</b>	<b>31,183</b>	<b>31,767</b>
<b>Net Expense (Surplus)</b>	<b>189,124</b>	<b>456,076</b>	<b>361,200</b>	<b>714,699</b>	<b>(88,100)</b>	<b>(107,913)</b>	<b>(112,972)</b>	<b>(118,176)</b>	<b>(123,527)</b>

## Bylaw Services - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 5.60	\$ 13.51	\$ 10.70	\$ 21.17	\$ 2.61	\$ 3.20	\$ 3.35	\$ 3.50	\$ 3.66
% of Property Tax	0.60 %	1.38 %	1.07 %	2.13 %	(0.25)%	(0.29)%	(0.30)%	(0.30)%	(0.31)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ (802,799)</u>
% Change	<u>(112.33)%</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

(\$700K) parking revenue increase projected for 2021 due to expansion of areas, increase in parking rate

(\$110K) projected increase to parking fine revenue in 2021

## Fire Services - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Emergency Recoveries	(32,964)	(25,747)	(17,435)	(16,402)	(17,435)	(17,435)	(17,435)	(17,435)	(17,435)
Misc. Recoveries	(29,684)	(59,749)	(8,000)	(4,449)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Mutual Aid/Service Contracts	(592,529)	(671,308)	(585,000)	(585,000)	(585,000)	(585,000)	(585,000)	(585,000)	(585,000)
Misc. Grants	(49,002)	(39,700)	(240,000)	(90,000)	-	-	-	-	-
Permitting Fees	(5,905)	(5,399)	(6,550)	(2,378)	(6,550)	(6,550)	(6,550)	(6,550)	(6,550)
<b>Total Revenues</b>	<b>(710,084)</b>	<b>(801,903)</b>	<b>(856,985)</b>	<b>(698,229)</b>	<b>(613,985)</b>	<b>(613,985)</b>	<b>(613,985)</b>	<b>(613,985)</b>	<b>(613,985)</b>
<b>Expenses</b>									
Depreciation Offset	36,865	54,197	46,250	46,250	46,250	46,250	46,250	46,250	46,250
Emergency Work/Prevention	21,248	29,037	24,000	24,000	24,000	24,480	24,970	25,470	25,978
Fire Events & Mutual Aid Costs	193,356	98,871	178,800	136,700	144,600	146,382	148,200	150,053	151,945
Fire Prevention	5,559	2,089	7,000	7,022	7,500	7,725	7,957	8,195	8,441
General Expenses	34,124	37,577	27,935	21,835	27,935	28,479	29,032	29,598	30,175
Grant Expenses	45,996	43,928	240,000	15,000	-	-	-	-	-
Public Engagement/Education	23,093	33,278	-	-	-	-	-	-	-
Regulatory, Safety & Wellness	104,066	108,485	125,300	89,209	165,923	168,576	171,284	174,045	176,865
Salaries and Wages	5,246,595	5,581,095	5,599,488	5,390,949	5,725,352	5,860,582	5,999,108	6,141,011	6,286,373
Small Equipment, Supplies, General Repairs & Maint	63,575	63,755	69,675	69,884	73,075	74,717	76,400	78,127	79,896
Training, Conferences, & Memberships	61,272	67,909	78,400	62,362	79,000	80,580	82,192	83,835	85,513
<b>Total Expenses</b>	<b>5,835,749</b>	<b>6,120,221</b>	<b>6,396,848</b>	<b>5,863,211</b>	<b>6,293,635</b>	<b>6,437,771</b>	<b>6,585,393</b>	<b>6,736,584</b>	<b>6,891,436</b>
<b>Net Operating Expense / (Surplus)</b>	<b>5,125,665</b>	<b>5,318,318</b>	<b>5,539,863</b>	<b>5,164,982</b>	<b>5,679,650</b>	<b>5,823,786</b>	<b>5,971,408</b>	<b>6,122,599</b>	<b>6,277,451</b>

## Fire Services - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Corporate Administration	-	-	15,000	15,000	10,000	10,000	10,000	10,000	10,000
Facilities	-	107,636	94,400	127,550	139,800	101,116	102,458	103,827	105,224
Information Technology	2,908	12,212	11,500	13,122	11,900	12,228	12,569	12,922	13,289
Public Works - Fleet	371,902	340,532	325,000	325,000	350,000	350,000	350,000	350,000	350,000
Safety	7,123	7,182	7,500	7,500	7,650	7,803	7,959	8,118	8,281
<b>Total cost allocations in</b>	<b>381,933</b>	<b>467,562</b>	<b>453,400</b>	<b>488,172</b>	<b>519,350</b>	<b>481,147</b>	<b>482,986</b>	<b>484,867</b>	<b>486,794</b>
<b>Allocations Out</b>									
Building And License	-	-	(100,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)	(75,000)
<b>Total cost allocations out</b>	<b>-</b>	<b>-</b>	<b>(100,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>
<b>Net Expense (Surplus)</b>	<b>5,507,598</b>	<b>5,785,880</b>	<b>5,893,263</b>	<b>5,578,154</b>	<b>6,124,000</b>	<b>6,229,933</b>	<b>6,379,394</b>	<b>6,532,466</b>	<b>6,689,245</b>



## Fire Services - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 163.13	\$ 171.38	\$ 174.56	165.22	\$ 181.39	\$ 184.53	\$ 188.96	\$ 193.49	198.14
% of Property Tax	17.56 %	17.46 %	17.49 %	16.62 %	17.08 %	16.87 %	16.77 %	16.68 %	16.58 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 545,846</u>
% Change	<u>9.79 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$90K decrease in grant revenue as grants are not budgeted until it is certain they are receivable

\$57K resumption of normal levels of training

\$35K budget reallocation from capital to operating for fire hose purchases historically expensed annually

\$31K increased allocation in for increased fire facility maintenance

\$30K resumption of normal levels of fire drills

## RCMP - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Donations	(9,737)	(7,532)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Misc. Recoveries	(370,354)	(326,716)	(329,500)	(261,500)	(288,032)	(290,777)	(293,577)	(296,432)	(299,346)
Other Revenues	(164,759)	(151,717)	(134,700)	(124,700)	(127,700)	(129,800)	(131,941)	(134,124)	(136,349)
<b>Total Revenues</b>	<b>(544,850)</b>	<b>(485,965)</b>	<b>(470,700)</b>	<b>(392,700)</b>	<b>(422,232)</b>	<b>(427,077)</b>	<b>(432,018)</b>	<b>(437,056)</b>	<b>(442,195)</b>
<b>Expenses</b>									
Crime Prevention	46,671	21,939	35,475	22,475	20,032	24,052	24,072	24,093	24,113
General Expenses	42,130	44,565	38,400	40,400	40,650	40,655	40,660	40,665	40,670
Regulatory, Safety & Wellness	15,902	26,511	6,000	6,000	8,500	8,585	8,671	8,758	8,845
Salaries and Wages	1,689,052	1,714,088	1,843,500	1,833,000	1,956,641	1,995,774	2,035,689	2,076,403	2,117,931
Service Contracts	7,054,672	7,556,097	8,054,648	8,054,648	8,627,093	9,228,948	9,680,295	10,154,210	10,651,821
Training, Conferences, & Memberships	1,050	-	2,000	-	1,016	2,016	2,016	2,016	2,016
<b>Total Expenses</b>	<b>8,849,477</b>	<b>9,363,200</b>	<b>9,980,023</b>	<b>9,956,523</b>	<b>10,653,932</b>	<b>11,300,030</b>	<b>11,791,403</b>	<b>12,306,145</b>	<b>12,845,396</b>
<b>Net Operating Expense / (Surplus)</b>	<b>8,304,627</b>	<b>8,877,235</b>	<b>9,509,323</b>	<b>9,563,823</b>	<b>10,231,700</b>	<b>10,872,953</b>	<b>11,359,385</b>	<b>11,869,089</b>	<b>12,403,201</b>
<b>Allocations In</b>									
Facilities	-	181,367	190,900	185,400	190,300	194,006	197,786	201,642	205,575
Finance - General	-	78,625	45,925	45,925	-	-	-	-	-
Public Works - Fleet	11,826	11,520	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Safety	1,563	196	2,000	-	-	-	-	-	-
<b>Total cost allocations in</b>	<b>13,389</b>	<b>271,708</b>	<b>249,825</b>	<b>242,325</b>	<b>201,300</b>	<b>205,006</b>	<b>208,786</b>	<b>212,642</b>	<b>216,575</b>
<b>Net Expense (Surplus)</b>	<b>8,318,016</b>	<b>9,148,943</b>	<b>9,759,148</b>	<b>9,806,148</b>	<b>10,433,000</b>	<b>11,077,959</b>	<b>11,568,171</b>	<b>12,081,731</b>	<b>12,619,776</b>

## RCMP - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 246.38	\$ 270.99	\$ 289.07	\$ 290.46	\$ 309.03	\$ 328.13	\$ 342.65	\$ 357.86	\$ 373.80
% of Property Tax	26.53 %	27.61 %	28.96 %	29.22 %	29.10 %	30.00 %	30.42 %	30.84 %	31.28 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 626,852</u>
% Change	<u>6.39 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$566K increase in RCMP contract, reflecting 1 new member and inflationary increase

\$124K increase due to union payroll contractual increases and expected lower vacancy rate in 2021

(\$46K) debt interest reduction

(\$15K) increase in criminal record check income, bringing revenue in line with previous years

## Transportation Services - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Engineering Services	-	(26,252)	-	-	-	-	-	-	-
Public Works - Fleet	(2,033,376)	(2,115,150)	(2,199,450)	(2,216,000)	(2,258,100)	(2,259,740)	(2,261,413)	(2,263,119)	(2,264,859)
Public Works - General	(4,273)	21,608	-	-	-	-	-	-	-
Public Works - Roads and Maintenance	(1,242)	-	-	-	-	-	-	-	-
Storm Water	(182,729)	(362,063)	(558,000)	(563,087)	(755,000)	(966,000)	(1,179,000)	(1,391,000)	(1,614,000)
Traffic Control	(30,000)	(35,548)	-	-	-	-	-	-	-
Transit	(673,662)	(706,785)	(702,650)	(453,250)	(578,800)	(705,400)	(786,000)	(788,000)	(790,000)
<b>Total Revenues</b>	<b>(2,925,282)</b>	<b>(3,224,190)</b>	<b>(3,460,100)</b>	<b>(3,232,337)</b>	<b>(3,591,900)</b>	<b>(3,931,140)</b>	<b>(4,226,413)</b>	<b>(4,442,119)</b>	<b>(4,668,859)</b>
<b>Expenses</b>									
Engineering Services	677,107	709,261	718,000	479,067	783,000	642,800	652,790	662,900	672,999
Public Works - Fleet	2,112,015	2,231,236	2,133,405	2,123,437	2,245,100	2,260,570	2,276,348	2,292,444	2,308,861
Operations	6,605	13,222	12,360	-	-	-	-	-	-
Public Works - General	38,863	146,795	-	-	137,500	140,250	143,055	145,916	148,834
Public Works - Roads and Maintenance	2,345,619	1,892,421	2,040,028	1,866,853	2,239,000	2,146,567	2,179,793	2,213,769	2,248,631
Storm Water	287,147	368,450	512,982	467,816	475,390	475,098	565,826	571,724	577,720
Street Lighting	218,295	311,181	400,000	246,388	316,000	429,136	454,089	444,720	351,133
Traffic Control	144,826	130,868	120,000	133,323	130,000	132,440	134,929	137,468	140,057
Transit	1,788,432	1,906,072	2,148,110	2,078,970	2,135,800	2,391,939	2,510,596	2,584,271	2,660,465
<b>Total Expenses</b>	<b>7,618,909</b>	<b>7,709,506</b>	<b>8,084,885</b>	<b>7,395,854</b>	<b>8,461,790</b>	<b>8,618,800</b>	<b>8,917,426</b>	<b>9,053,212</b>	<b>9,108,700</b>
<b>Net Operating Expense / (Surplus)</b>	<b>4,693,627</b>	<b>4,485,316</b>	<b>4,624,785</b>	<b>4,163,517</b>	<b>4,869,890</b>	<b>4,687,660</b>	<b>4,691,013</b>	<b>4,611,093</b>	<b>4,439,841</b>

## Engineering Services - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Donations	-	(150)	-	-	-	-	-	-	-
Service Recoveries	-	(26,102)	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	(26,252)	-	-	-	-	-	-	-
<b>Expenses</b>									
Consulting Services	50,719	71,517	120,000	90,000	110,000	110,000	110,000	110,000	110,000
Emergency Work/Prevention	-	-	-	250,000	-	-	-	-	-
General Expenses	7,363	28,667	6,200	6,200	7,200	7,200	7,200	7,200	7,200
Master Plans & Assessments	-	-	303,300	303,300	275,000	-	-	-	-
Salaries and Wages	611,034	774,203	987,600	658,300	903,000	912,800	922,796	932,992	943,391
Training, Conferences, & Memberships	12,882	9,490	15,500	12,000	15,100	15,100	15,100	15,100	15,100
<b>Total Expenses</b>	681,998	883,877	1,432,600	1,319,800	1,310,300	1,045,100	1,055,096	1,065,292	1,075,691
<b>Net Operating Expense / (Surplus)</b>	681,998	857,625	1,432,600	1,319,800	1,310,300	1,045,100	1,055,096	1,065,292	1,075,691
<b>Allocations In</b>									
Corporate Administration	47,360	35,091	25,000	40,000	40,000	40,000	40,000	40,000	40,000
Operations	21,749	46,000	23,517	24,000	25,000	25,000	25,000	25,000	25,000
Communications	-	8,823	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Information Technology	-	6,120	5,899	5,899	7,376	7,376	7,376	7,376	7,376
Public Works - Fleet	11,000	13,750	11,000	11,000	11,000	11,000	11,000	11,000	11,000
<b>Total cost allocations in</b>	80,109	109,784	75,416	90,899	93,376	93,376	93,376	93,376	93,376
<b>Allocations Out</b>									
Electric	(15,000)	(22,000)	(43,808)	(28,000)	(49,000)	(49,000)	(49,000)	(49,000)	(49,000)
Storm - Engineering	-	-	(87,300)	(80,000)	(91,000)	(91,000)	(91,000)	(91,000)	(91,000)
Public Works - Roads & Maintenance	-	-	-	-	(125,000)	-	-	-	-
Planning	(5,000)	-	-	-	-	-	-	-	-
Storm Water	-	-	(53,300)	(53,300)	-	-	-	-	-
Public Works - Parks	(10,000)	(10,500)	(12,000)	(12,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)
Public Works - Roads & Maintenance	(10,000)	(30,050)	(66,832)	(25,332)	(47,676)	(47,676)	(47,682)	(47,768)	(48,068)
Public Works - Roads & Maintenance - Emergency Work	-	-	-	(250,000)	-	-	-	-	-
Public Works - Solid Waste Disposal	(5,000)	-	-	-	-	-	-	-	-

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Sewer Utility	-	-	(125,000)	(125,000)	-	-	-	-	-
Water Utility	-	150	(125,000)	(125,000)	-	-	-	-	-
Water Distribution	-	(81,000)	(108,104)	(85,000)	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
Sewer Collection	-	(81,000)	(105,672)	(85,000)	(112,000)	(112,000)	(112,000)	(112,000)	(112,000)
Waste Water Treatment Plant	(20,000)	(30,000)	(32,000)	(32,000)	(34,000)	(34,000)	(34,000)	(34,000)	(34,000)
Water Treatment Plant	(20,000)	(30,000)	(31,000)	(31,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
<b>Total cost allocations out</b>	<b>(85,000)</b>	<b>(284,400)</b>	<b>(790,016)</b>	<b>(931,632)</b>	<b>(620,676)</b>	<b>(495,676)</b>	<b>(495,682)</b>	<b>(495,768)</b>	<b>(496,068)</b>
<b>Net Expense / (Surplus) before Debt Servicing and Transfers</b>	<b>677,107</b>	<b>683,009</b>	<b>718,000</b>	<b>479,067</b>	<b>783,000</b>	<b>642,800</b>	<b>652,790</b>	<b>662,900</b>	<b>672,999</b>
<b>Transfers Out to Capital Projects</b>									
General Capital	(125,500)	(227,400)	(325,000)	(225,000)	(250,000)	(255,000)	(260,100)	(265,302)	(270,608)
Water Capital	(248,000)	(126,000)	(314,000)	(206,867)	(233,000)	(237,660)	(242,413)	(247,261)	(252,207)
Sewer Capital	(125,000)	(184,000)	(79,000)	(47,200)	(150,000)	(150,140)	(150,277)	(150,337)	(150,185)
	(498,500)	(537,400)	(718,000)	(479,067)	(633,000)	(642,800)	(652,790)	(662,900)	(673,000)
<b>Total Net Transfers</b>	<b>(498,500)</b>	<b>(537,400)</b>	<b>(718,000)</b>	<b>(479,067)</b>	<b>(633,000)</b>	<b>(642,800)</b>	<b>(652,790)</b>	<b>(662,900)</b>	<b>(673,000)</b>
<b>Net Expense (Surplus)</b>	<b>178,607</b>	<b>145,609</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 5.29	\$ 4.31	\$ -	\$ -	\$ 4.44	\$ -	\$ -	\$ -	\$ -
% of Property Tax	0.57 %	0.44 %	- %	- %	0.42 %	- %	- %	- %	- %

Change 2020 forecast to 2021 budget:

\$ Change	<u>150,000</u>
% Change	<u>31.31</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$150K for DCC bylaw update

## Public Works - Fleet - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
RDOS Fleet Recoveries	(45,597)	(41,220)	(40,000)	(25,000)	(42,000)	(42,840)	(43,697)	(44,571)	(45,462)
RCMP Fleet Recoveries	(39,847)	(42,910)	(35,000)	(40,000)	(40,000)	(40,800)	(41,616)	(42,448)	(43,297)
Fleet Hourly Charges	(1,224,658)	(1,178,384)	(1,356,000)	(1,356,000)	(1,356,000)	(1,356,000)	(1,356,000)	(1,356,000)	(1,356,000)
Fleet Pool Charges	(681,838)	(709,363)	(718,450)	(745,000)	(770,100)	(770,100)	(770,100)	(770,100)	(770,100)
Revenue - Other	(41,436)	(143,273)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
<b>Total Revenues</b>	<b>(2,033,376)</b>	<b>(2,115,150)</b>	<b>(2,199,450)</b>	<b>(2,216,000)</b>	<b>(2,258,100)</b>	<b>(2,259,740)</b>	<b>(2,261,413)</b>	<b>(2,263,119)</b>	<b>(2,264,859)</b>
<b>Expenses</b>									
Depreciation Offset	621,763	601,230	425,000	468,000	468,000	468,000	468,000	468,000	468,000
Fleet Insurance	98,863	91,645	92,000	92,000	105,000	105,000	105,000	105,000	105,000
Fuel, Oil, Grease	369,048	369,850	315,000	264,000	315,000	315,000	315,000	315,000	315,000
Internal Fleet Charges	305,550	372,140	398,950	455,450	426,101	428,039	430,016	432,032	434,088
Salaries and Wages	456,327	475,074	676,300	654,000	704,500	718,590	732,961	747,621	762,573
Small Equipment, Supplies, General Repairs & Maint	880,633	940,137	854,900	874,900	914,505	914,505	914,505	914,505	914,505
Training, Conferences, & Memberships	17,262	14,364	11,625	3,525	11,625	11,625	11,625	11,625	11,625
<b>Total Expenses</b>	<b>2,749,446</b>	<b>2,864,440</b>	<b>2,773,775</b>	<b>2,811,875</b>	<b>2,944,731</b>	<b>2,960,759</b>	<b>2,977,107</b>	<b>2,993,783</b>	<b>3,010,791</b>
<b>Net Operating Expense / (Surplus)</b>	<b>716,070</b>	<b>749,290</b>	<b>574,325</b>	<b>595,875</b>	<b>686,631</b>	<b>701,019</b>	<b>715,694</b>	<b>730,664</b>	<b>745,932</b>
<b>Allocations In</b>									
Facilities	-	-	30,592	39,024	37,840	38,587	39,349	40,127	40,920
Information Technology	8,105	4,581	6,500	6,500	6,630	6,763	6,898	7,036	7,177
Public Works - General	19,931	49,612	23,488	23,488	25,000	25,500	26,010	26,530	27,061
<b>Total cost allocations in</b>	<b>28,036</b>	<b>54,193</b>	<b>60,580</b>	<b>69,012</b>	<b>69,470</b>	<b>70,850</b>	<b>72,257</b>	<b>73,693</b>	<b>75,158</b>

## Public Works - Fleet - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations Out</b>									
Building And License	(19,250)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Bylaw Enforcement	(13,750)	(33,000)	(27,500)	(27,500)	(27,500)	(28,050)	(28,611)	(29,183)	(29,767)
Electric	(39,750)	(34,250)	(54,000)	(54,000)	(56,500)	(56,500)	(56,500)	(56,500)	(56,500)
Engineering Services	(11,000)	(13,750)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Facilities	(30,163)	(33,548)	(42,500)	(42,500)	(56,500)	(57,630)	(58,783)	(59,958)	(61,157)
Purchasing	(3,492)	(3,885)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Fire Services	(371,902)	(340,532)	(325,000)	(325,000)	(350,000)	(350,000)	(350,000)	(350,000)	(350,000)
Human Resources	(2,750)	(2,750)	(5,500)	(5,500)	(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	(55,750)	(74,750)	(15,750)	(75,000)	(12,900)	(13,158)	(13,421)	(13,690)	(13,963)
Public Works - Parks	(34,624)	(32,500)	(43,500)	(43,500)	(59,000)	(59,000)	(59,000)	(59,000)	(59,000)
Public Works - Solid Waste Disposal	-	(2,750)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)	(5,500)
RCMP	(11,826)	(11,520)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Recreation	(16,500)	(11,000)	(11,000)	(8,250)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Sewer Utility	(21,354)	(36,635)	(58,450)	(58,450)	(58,450)	(58,450)	(58,450)	(58,450)	(58,450)
Water Utility	(16,856)	(18,027)	(48,750)	(48,750)	(62,751)	(62,751)	(62,751)	(62,751)	(62,751)
<b>Total cost allocations out</b>	<b>(665,467)</b>	<b>(687,397)</b>	<b>(700,950)</b>	<b>(757,450)</b>	<b>(769,101)</b>	<b>(771,039)</b>	<b>(773,016)</b>	<b>(775,032)</b>	<b>(777,088)</b>
<b>Net Expense (Surplus)</b>	<b>78,639</b>	<b>116,086</b>	<b>(66,045)</b>	<b>(92,563)</b>	<b>(13,000)</b>	<b>830</b>	<b>14,935</b>	<b>29,325</b>	<b>44,002</b>



## Public Works - Fleet - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 2.33	\$ 3.44	\$ 1.96	\$ 2.74	\$ 0.39	\$ 0.02	\$ 0.44	\$ 0.87	\$ 1.30
% of Property Tax	0.25 %	0.35 %	(0.20)%	(0.28)%	(0.04)%	- %	0.04 %	0.07 %	0.11 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>79,563</u>
% Change	<u>(85.96)</u>

\$51K increased fuel expense to bring in line with historical budget

\$50K increase in payroll as 2020 layoffs not expected to recur in 2021

(\$25K) increase to fleet pool charges as a result of internal fleet rate increases

## Operations - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Expenses</b>									
Salaries and Wages	208,342	226,541	213,408	213,409	219,000	219,000	219,000	219,000	219,000
Training, Conferences, & Memberships	3,445	1,419	3,700	500	2,000	2,000	2,000	2,000	2,000
<b>Total Expenses</b>	<b>211,787</b>	<b>227,960</b>	<b>217,108</b>	<b>213,909</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>
<b>Net Operating Expense</b>	<b>211,787</b>	<b>227,960</b>	<b>217,108</b>	<b>213,909</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>	<b>221,000</b>
<b>Allocations In</b>									
Finance - Purchasing	-	506	-	-	-	-	-	-	-
Information Technology	-	-	17,360	18,748	20,000	20,000	20,000	20,000	20,000
<b>Total cost allocations in</b>	<b>-</b>	<b>506</b>	<b>17,360</b>	<b>18,748</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Allocations Out</b>									
Electric	(62,786)	(67,000)	(67,939)	(70,000)	(71,000)	(71,000)	(71,000)	(71,000)	(71,000)
Engineering Services	(21,749)	(23,000)	(23,517)	(24,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Storm Water	(12,106)	(12,500)	(13,065)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Public Works - Roads & Maintenance	(19,287)	(19,744)	(20,904)	(23,657)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Public Works - Solid Waste Disposal	(12,106)	(13,000)	(13,065)	(14,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Sewer Utility	(38,574)	(40,000)	(41,809)	(43,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Water Utility	(38,574)	(40,000)	(41,809)	(43,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
<b>Total cost allocations out</b>	<b>(205,182)</b>	<b>(215,244)</b>	<b>(222,108)</b>	<b>(232,657)</b>	<b>(241,000)</b>	<b>(241,000)</b>	<b>(241,000)</b>	<b>(241,000)</b>	<b>(241,000)</b>
<b>Net Expense</b>	<b>6,605</b>	<b>13,222</b>	<b>12,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Operations - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 0.20	\$ 0.39	\$ 0.37	-	\$ -	\$ -	\$ -	\$ -	\$ -
% of Property Tax	0.02 %	0.04 %	0.04 %	- %	- %	- %	- %	- %	- %

## Public Works - General - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Service Recoveries	(4,273)	21,608	-	-	-	-	-	-	-
<b>Total Revenues</b>	(4,273)	21,608	-	-	-	-	-	-	-
<b>Expenses</b>									
Emergency Work/Prevention	15,701	-	-	-	-	-	-	-	-
General Expenses	278	278	-	-	-	-	-	-	-
Salaries and Wages	520,115	790,237	793,520	730,803	923,396	941,864	960,701	979,914	999,514
Service Contracts	6,526	5,718	-	-	-	-	-	-	-
Training, Conferences, & Memberships	8,538	7,496	11,150	5,900	12,400	12,668	12,942	13,221	13,504
<b>Total Expenses</b>	551,158	803,729	804,670	736,703	935,796	954,532	973,643	993,135	1,013,018
<b>Net Operating Expense</b>	546,885	825,337	804,670	736,703	935,796	954,532	973,643	993,135	1,013,018
<b>Allocations In</b>									
Facilities	-	243,879	-	-	-	-	-	-	-
Finance - Accounting	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Information Technology	1,904	2,870	5,940	5,940	6,000	6,120	6,242	6,367	6,495
Public Works - Fleet	55,750	74,750	15,750	75,000	12,900	13,158	13,421	13,690	13,963
Safety	5,233	2,957	10,000	7,000	7,000	7,140	7,283	7,428	7,577
<b>Total cost allocations in</b>	62,887	324,456	31,690	87,940	26,900	27,418	27,946	28,485	29,035

## Public Works - General - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations Out</b>									
Electric	-	(43,925)	-	-	-	-	-	-	-
Storm Water	(50,461)	(69,900)	(70,916)	(70,916)	(70,000)	(71,400)	(72,828)	(74,285)	(75,770)
Public Works - Cemetery	(7,410)	(8,200)	(8,980)	(8,980)	(10,000)	(10,200)	(10,404)	(10,612)	(10,824)
Public Works - Fleet	(19,931)	(49,612)	(23,488)	(23,488)	(25,000)	(25,500)	(26,010)	(26,530)	(27,061)
Public Works - Parks	(14,820)	(35,727)	(28,735)	(28,735)	(30,000)	(30,600)	(31,212)	(31,836)	(32,473)
Public Works - Roads & Maintenance	(140,566)	(182,532)	(186,495)	(186,495)	(175,000)	(178,500)	(182,070)	(185,711)	(189,426)
Public Works - Transit	(13,360)	(14,000)	(29,798)	(29,798)	(30,000)	(30,600)	(31,212)	(31,836)	(32,473)
Public Works - Solid Waste Disposal	(36,968)	(45,700)	(32,689)	(32,689)	(33,000)	(33,660)	(34,333)	(35,020)	(35,720)
Sewer Utility	(145,833)	(222,897)	(191,405)	(179,688)	(185,000)	(188,700)	(192,474)	(196,323)	(200,250)
Water Utility	(145,833)	(308,897)	(263,854)	(263,854)	(267,196)	(272,540)	(277,991)	(283,551)	(289,222)
<b>Total cost allocations out</b>	(575,182)	(981,390)	(836,360)	(824,643)	(825,196)	(841,700)	(858,534)	(875,704)	(893,219)
<b>Net Expense</b>	34,590	168,403	-	-	137,500	140,250	143,055	145,916	148,834

Change 2020 forecast to 2021 budget:

\$ Change 137,500

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

2 Admin staff being budgeted here rather than Procurement department beginning in 2021

## Public Works - Roads and Maintenance - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(1,242)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	(1,242)	-	-	-	-	-	-	-	-
<b>Expenses</b>									
Loss on Disposition	592,231	-	-	-	-	-	-	-	-
Emergency Work/Prevention	71,861	2,256	4,750	2,000	4,750	4,815	4,881	4,949	5,018
General Expenses	1,730	3,760	29,250	3,900	29,000	29,150	29,303	29,459	29,618
Parking Lots, Sidewalks and Walkways	148,797	124,161	171,400	125,050	171,800	174,812	177,883	181,018	184,213
Public Engagement/Education	35,997	27,303	48,950	27,700	45,500	46,256	47,026	47,813	48,615
Repairs & Maintenance - Roads and Related Infrastr	929,681	973,514	1,057,325	814,360	1,150,600	1,168,050	1,185,852	1,204,013	1,222,535
Salaries and Wages	12,702	35,320	36,900	38,000	38,000	38,760	39,535	40,326	41,132
Small Equipment, Supplies, General Repairs & Maint	16,389	42,582	37,700	32,175	35,800	36,352	36,915	37,490	38,075
Snow & Ice Removal	319,526	396,743	336,000	323,250	351,000	355,797	360,689	365,678	370,768
Training, Conferences, & Memberships	7,662	5,592	15,500	3,000	11,284	11,509	11,740	11,974	12,214
Vandalism Removal	23,974	28,724	49,250	30,000	42,600	43,280	43,974	44,681	45,403
<b>Total Expenses</b>	2,160,550	1,639,955	1,787,025	1,399,435	1,880,334	1,908,781	1,937,798	1,967,401	1,997,591
<b>Net Operating Expense</b>	2,159,308	1,639,955	1,787,025	1,399,435	1,880,334	1,908,781	1,937,798	1,967,401	1,997,591
<b>Allocations In</b>									
Operations	19,287	19,744	20,904	23,657	25,000	25,000	25,000	25,000	25,000
Electric	15,216	23,890	12,500	12,500	17,000	17,340	17,687	18,041	18,401
Facilities	-	-	11,472	14,634	14,190	14,470	14,756	15,048	15,345
Public Works - General	140,566	182,532	186,495	186,495	175,000	178,500	182,070	185,711	189,426
Engineering Services	10,000	30,050	66,832	275,332	172,676	47,676	47,682	47,768	48,068
<b>Total cost allocations in</b>	185,069	256,216	298,203	512,618	403,866	282,986	287,195	291,568	296,240

Public Works - Roads and Maintenance - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations Out</b>									
Electric	-	(3,750)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
Sewer Utility	-	15,750	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Water Utility	-	(15,750)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
<b>Total cost allocations out</b>	-	(3,750)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)
<b>Net Expense</b>	2,344,377	1,892,421	2,040,028	1,866,853	2,239,000	2,146,567	2,179,793	2,213,769	2,248,631

## Public Works - Roads and Maintenance - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 69.44	\$ 56.05	\$ 60.43	\$ 55.30	\$ 66.32	\$ 63.58	\$ 64.57	\$ 65.57	\$ 66.60
% of Property Tax	7.48 %	5.71 %	6.05 %	5.56 %	6.25 %	5.81 %	5.73 %	5.65 %	5.57 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>372,147</u>
% Change	<u>19.93</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$140K increase to misc. expenses including: vandalism cleanup, breezeway, parking lot, signs, and sidewalk cleaning and maintenance

\$86K increase to asphalt hot mix patching

\$65K increased street crack sealing and patching

\$50K for bridge inspection report (occurs every 5 years)

\$43K increased street sweeping expenses

\$28K increased snow removal expenses to bring in line with historical cost

\$25K increased line and bridge painting

\$20K increased waste and recycling expenses

(\$109K) less allocated in costs from Engineering for emergency work completed in 2020



## Storm Water - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(10,000)	-	-	-	-	-	-	-	-
Storm Water User Fee	(172,729)	(362,063)	(558,000)	(563,087)	(755,000)	(966,000)	(1,179,000)	(1,391,000)	(1,614,000)
<b>Total Revenues</b>	<b>(182,729)</b>	<b>(362,063)</b>	<b>(558,000)</b>	<b>(563,087)</b>	<b>(755,000)</b>	<b>(966,000)</b>	<b>(1,179,000)</b>	<b>(1,391,000)</b>	<b>(1,614,000)</b>
<b>Expenses</b>									
Catch Basin Cleaning	39,419	28,515	23,250	23,250	24,500	24,990	25,489	25,999	26,520
Creeks & Dams	-	10,154	-	-	-	-	-	-	-
Detention Ponds	30,806	11,615	11,000	7,000	9,600	9,792	9,988	10,187	10,392
Main Repairs	14,305	10,811	36,300	32,100	40,590	41,401	42,230	43,074	43,935
Small Equipment, Supplies, General Repairs & Maint	58,801	122,125	110,851	50,750	116,700	112,315	113,961	115,641	117,353
Video Inspection	6,249	18,958	10,000	-	10,000	10,200	10,404	10,612	10,824
<b>Total Expenses</b>	<b>149,580</b>	<b>202,178</b>	<b>191,401</b>	<b>113,100</b>	<b>201,390</b>	<b>198,698</b>	<b>202,072</b>	<b>205,513</b>	<b>209,024</b>
<b>Net Operating Surplus</b>	<b>(33,149)</b>	<b>(159,885)</b>	<b>(366,599)</b>	<b>(449,987)</b>	<b>(553,610)</b>	<b>(767,302)</b>	<b>(976,928)</b>	<b>(1,185,487)</b>	<b>(1,404,976)</b>
<b>Allocations In</b>									
Operations	12,106	12,500	13,065	15,000	15,000	15,000	15,000	15,000	15,000
Finance - General	-	-	-	-	-	-	84,926	84,926	84,926
Information Technology	-	7,872	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Public Works - General	50,461	69,900	70,916	70,916	70,000	71,400	72,828	74,285	75,770
General Government/Overhead	75,000	76,000	77,000	115,500	78,000	79,000	80,000	81,000	82,000
Engineering Services	-	-	140,600	133,300	91,000	91,000	91,000	91,000	91,000
<b>Total cost allocations in</b>	<b>137,567</b>	<b>166,272</b>	<b>321,581</b>	<b>354,716</b>	<b>274,000</b>	<b>276,400</b>	<b>363,754</b>	<b>366,211</b>	<b>368,696</b>
<b>Net Surplus before Debt Servicing and Transfers</b>	<b>104,418</b>	<b>6,387</b>	<b>(45,018)</b>	<b>(95,271)</b>	<b>(279,610)</b>	<b>(490,902)</b>	<b>(613,174)</b>	<b>(819,276)</b>	<b>(1,036,280)</b>
<b>Transfer from Surplus/Reserves</b>									
<b>Transfer From Non-Statutory Reserves</b>									
Storm Water - Debt Principal Repayment	-	-	-	-	-	-	(48,852)	(48,852)	(48,852)
	-	-	-	-	-	-	(48,852)	(48,852)	(48,852)

## Storm Water - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Total Transfers from Surplus/Reserves</b>	-	-	-	-	-	-	(48,852)	(48,852)	(48,852)
<b>Transfers to Reserve</b>									
<b>Transfer To Non-Statutory Reserves</b>									
Transfer to Storm Reserve	-	-	45,018	95,271	279,610	490,902	662,026	868,128	1,085,132
<b>Total Net Transfers</b>	-	-	45,018	95,271	279,610	490,902	613,174	819,276	1,036,280
<b>Net Expense (Surplus)</b>	104,418	6,387	-	-	-	-	-	-	-

## Storm Water - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 3.09	\$ 0.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% of Property Tax	0.33 %	0.02 %	- %	- %	- %	- %	- %	- %	- %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(184,339)</u>
% Change	<u>193.49</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

(\$192K) revenue increase per recent rate review

(\$80K) reduction in costs allocated in from other areas

\$65K increased storm water ditching expenses in 2021

\$10K increase for video inspection expenses

## Street Lighting - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Expenses</b>									
Street Lighting	53,718	104,941	187,500	50,000	100,770	209,715	213,506	199,271	100,715
Master Plans & Assessments	7,316	-	-	-	-	-	16,888	17,395	17,916
Parking Lots, Sidewalks and Walkways	-	1,240	1,000	-	1,000	1,016	1,032	1,048	1,066
Small Equipment, Supplies, General Repairs & Maint	34,363	40,356	46,500	33,046	45,500	46,310	47,136	47,979	48,838
Utilities	120,560	160,838	161,000	161,000	164,730	168,025	171,385	174,813	178,309
Vandalism Removal	2,338	3,806	4,000	2,342	4,000	4,070	4,142	4,214	4,289
<b>Total Expenses</b>	<b>218,295</b>	<b>311,181</b>	<b>400,000</b>	<b>246,388</b>	<b>316,000</b>	<b>429,136</b>	<b>454,089</b>	<b>444,720</b>	<b>351,133</b>
<b>Net Expense (Surplus)</b>	<b>218,295</b>	<b>311,181</b>	<b>400,000</b>	<b>246,388</b>	<b>316,000</b>	<b>429,136</b>	<b>454,089</b>	<b>444,720</b>	<b>351,133</b>

<b>Outputs and Outcomes</b>	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 6.47	\$ 9.22	\$ 11.85	\$ 7.30	\$ 9.36	\$ 12.71	\$ 13.45	\$ 13.17	\$ 10.40
% of Property Tax	0.70 %	0.94 %	1.19 %	0.73 %	0.88 %	1.16 %	1.19 %	1.14 %	0.87 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>69,612</u>
% Change	<u>28.25</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$50K increase to streetlighting project budget

\$12K increase in misc. repairs to move closer to historical average

## Traffic Control - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Other Revenues	(30,000)	(35,548)	-	-	-	-	-	-	-
<b>Total Revenues</b>	(30,000)	(35,548)	-	-	-	-	-	-	-
<b>Expenses</b>									
Small Equipment, Supplies, General									
Repairs & Maint	112,880	118,827	100,500	115,000	104,000	105,920	107,879	109,877	111,914
Utilities	12,785	10,058	17,000	17,000	23,500	23,970	24,449	24,938	25,437
Vandalism Removal	19,161	1,983	2,500	1,323	2,500	2,550	2,601	2,653	2,706
<b>Total Expenses</b>	144,826	130,868	120,000	133,323	130,000	132,440	134,929	137,468	140,057
<b>Net Operating Expense / (Surplus)</b>	114,826	95,320	120,000	133,323	130,000	132,440	134,929	137,468	140,057
<b>Net Expense (Surplus)</b>	114,826	95,320	120,000	133,323	130,000	132,440	134,929	137,468	140,057

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Outputs and Outcomes</b>									
Cost per Capita	\$ 3.40	\$ 2.82	\$ 3.55	\$ 3.95	\$ 3.85	\$ 3.92	\$ 4.00	\$ 4.07	\$ 4.15
% of Property Tax	0.37 %	0.29 %	0.36 %	0.40 %	0.36 %	0.36 %	0.35 %	0.35 %	0.35 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(3,323)</u>
% Change	<u>(2.49)</u>

## Transit - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	-	-	(750)	(750)	-	-	-	-	-
Transit Fees	(673,662)	(706,785)	(701,900)	(452,500)	(578,800)	(705,400)	(786,000)	(788,000)	(790,000)
<b>Total Revenues</b>	(673,662)	(706,785)	(702,650)	(453,250)	(578,800)	(705,400)	(786,000)	(788,000)	(790,000)
<b>Expenses</b>									
General Expenses	7,490	7,447	115,150	73,370	76,800	117,800	175,800	181,000	186,000
Service Contracts	1,734,068	1,838,971	1,964,200	1,933,300	1,948,200	2,162,200	2,263,200	2,330,200	2,400,200
Snow & Ice Removal	12,403	19,742	20,362	20,362	20,500	20,789	21,084	21,485	21,792
Transit Infrastructure	21,111	25,912	18,600	22,140	60,300	60,550	19,300	19,750	20,000
<b>Total Expenses</b>	1,775,072	1,892,072	2,118,312	2,049,172	2,105,800	2,361,339	2,479,384	2,552,435	2,627,992
<b>Net Operating Expense / (Surplus)</b>	1,101,410	1,185,287	1,415,662	1,595,922	1,527,000	1,655,939	1,693,384	1,764,435	1,837,992
<b>Allocations In</b>									
Public Works - General	13,360	14,000	29,798	29,798	30,000	30,600	31,212	31,836	32,473
<b>Total cost allocations in</b>	13,360	14,000	29,798	29,798	30,000	30,600	31,212	31,836	32,473
<b>Net Expense (Surplus)</b>	1,114,770	1,199,287	1,445,460	1,625,720	1,557,000	1,686,539	1,724,596	1,796,271	1,870,465

## Transit - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 33.02	\$ 35.52	\$ 42.81	\$ 48.15	\$ 46.12	\$ 49.96	\$ 51.08	\$ 53.21	\$ 55.40
% of Property Tax	3.56 %	3.62 %	4.29 %	4.84 %	4.34 %	4.57 %	4.53 %	4.59 %	4.64 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(68,720)</u>
% Change	<u>(4.23)</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$38K for bus stop inspections

\$15K inflationary increase to service contract

(\$125K) increase in revenue due to return to more traditional levels of ridership in 2021

## Environmental Development Services - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Development Services	(12,274)	(47,373)	(61,500)	(68,993)	(61,000)	(61,240)	(61,485)	(61,735)	(61,989)
Economic Development & Tourism	(2,494)	-	(65,000)	(115,000)	-	-	-	-	-
Land Management	(2,025,304)	(1,084,637)	(1,167,227)	(1,234,440)	(1,196,895)	(1,221,184)	(1,247,144)	(1,274,936)	(1,304,747)
Planning	(347,334)	(346,219)	(333,000)	(201,503)	(242,500)	(241,000)	(225,500)	(225,500)	(224,000)
<b>Total Revenues</b>	<b>(2,387,406)</b>	<b>(1,478,229)</b>	<b>(1,626,727)</b>	<b>(1,619,936)</b>	<b>(1,500,395)</b>	<b>(1,523,424)</b>	<b>(1,534,129)</b>	<b>(1,562,171)</b>	<b>(1,590,736)</b>
<b>Expenses</b>									
Development Services	795,594	644,872	702,844	625,300	731,000	710,798	715,088	718,983	722,985
Economic Development	319,532	286,290	593,700	532,912	135,500	85,500	85,500	85,500	85,500
Tourism	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Land Management	482,220	480,913	659,695	621,285	559,895	564,413	569,021	573,722	578,517
Planning	702,525	737,026	821,100	571,294	635,000	640,526	621,163	626,911	632,776
<b>Total Expenses</b>	<b>2,599,871</b>	<b>2,449,101</b>	<b>3,077,339</b>	<b>2,650,791</b>	<b>2,361,395</b>	<b>2,301,237</b>	<b>2,290,772</b>	<b>2,305,116</b>	<b>2,319,778</b>
<b>Net Operating Expense / (Surplus)</b>	<b>212,465</b>	<b>970,872</b>	<b>1,450,612</b>	<b>1,030,855</b>	<b>861,000</b>	<b>777,813</b>	<b>756,643</b>	<b>742,945</b>	<b>729,042</b>



## Development Services - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Inspection Fees	-	(34,457)	(52,000)	(54,993)	(49,000)	(49,000)	(49,000)	(49,000)	(49,000)
Misc. Recoveries	(12,274)	(12,916)	(9,500)	(14,000)	(12,000)	(12,240)	(12,485)	(12,735)	(12,989)
<b>Total Revenues</b>	(12,274)	(47,373)	(61,500)	(68,993)	(61,000)	(61,240)	(61,485)	(61,735)	(61,989)
<b>Expenses</b>									
Asset Management Projects	85,036	41,237	45,000	35,000	35,000	35,700	36,414	37,142	37,885
Bylaw & Policy Updates	8,360	-	5,000	2,500	30,000	5,000	5,000	5,000	5,000
General Expenses	30,311	28,715	30,000	16,800	25,000	25,300	25,606	25,918	26,236
Salaries and Wages	527,561	506,407	538,344	525,000	573,350	576,752	579,619	582,064	584,587
Training, Conferences, & Memberships	2,852	5,648	9,000	4,500	7,000	7,083	7,167	7,251	7,337
<b>Total Expenses</b>	654,120	582,007	627,344	583,800	670,350	649,835	653,806	657,375	661,045
<b>Net Operating Expense / (Surplus)</b>	641,846	534,634	565,844	514,807	609,350	588,595	592,321	595,640	599,056
<b>Allocations In</b>									
Corporate Administration	130,514	43,188	60,000	30,000	45,000	45,000	45,000	45,000	45,000
Communications	95	8,998	8,000	4,000	8,000	8,160	8,323	8,490	8,659
Information Technology	10,865	10,679	7,500	7,500	7,650	7,803	7,959	8,118	8,281
<b>Total cost allocations in</b>	141,474	62,865	75,500	41,500	60,650	60,963	61,282	61,608	61,940
<b>Net Expense (Surplus)</b>	783,320	597,499	641,344	556,307	670,000	649,558	653,603	657,248	660,996

## Development Services - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 23.20	\$ 17.70	\$ 19.00	16.48	\$ 19.85	\$ 19.24	\$ 19.36	\$ 19.47	19.58
% of Property Tax	2.50 %	1.80 %	1.90 %	1.66 %	1.87 %	1.76 %	1.72 %	1.68 %	1.64 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>113,693</u>
% Change	<u>20.44</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$56K payroll expense increase for 1/3 allocation of records management specialist and union payroll annual increases

\$30K budget for soil hazard map update

\$15K increase to legal budget reflecting historical spend

\$6K reduced inspection fee revenue to bring in line with historical average

## Economic Development - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Grants	-	-	(65,000)	(115,000)	-	-	-	-	-
Other Revenues	(2,494)	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	(2,494)	-	(65,000)	(115,000)	-	-	-	-	-
<b>Expenses</b>									
Attraction	78,576	35,407	55,500	55,500	30,000	30,000	30,000	30,000	30,000
Casino	2,504	-	-	-	-	-	-	-	-
Collaboration	9,911	20,396	138,000	120,551	55,000	5,000	5,000	5,000	5,000
Consulting Services	10,637	12,437	-	-	-	-	-	-	-
General Expenses	70	209	50,000	93,000	-	-	-	-	-
Regulatory, Safety & Wellness	-	-	20,000	20,000	5,000	5,000	5,000	5,000	5,000
Retention & Expansion	51,381	59,204	50,000	13,160	-	-	-	-	-
Salaries and Wages	87,532	115,852	227,200	198,701	10,000	10,000	10,000	10,000	10,000
Strategic Communication	71,951	36,241	35,000	20,500	30,000	30,000	30,000	30,000	30,000
Training, Conferences, & Memberships	6,970	6,544	13,000	8,500	3,500	3,500	3,500	3,500	3,500
<b>Total Expenses</b>	319,532	286,290	588,700	529,912	133,500	83,500	83,500	83,500	83,500
<b>Net Operating Expense / (Surplus)</b>	317,038	286,290	523,700	414,912	133,500	83,500	83,500	83,500	83,500
<b>Allocations In</b>									
Communications	-	-	5,000	3,000	2,000	2,000	2,000	2,000	2,000
<b>Total cost allocations in</b>	-	-	5,000	3,000	2,000	2,000	2,000	2,000	2,000
<b>Net Expense (Surplus)</b>	317,038	286,290	528,700	417,912	135,500	85,500	85,500	85,500	85,500

## Economic Development - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 9.39	\$ 8.48	\$ 15.66	\$ 12.38	\$ 4.01	\$ 2.53	\$ 2.53	\$ 2.53	\$ 2.53
% of Property Tax	1.01 %	0.86 %	1.57 %	1.25 %	0.38 %	0.23 %	0.22 %	0.22 %	0.21 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(282,412)</u>
% Change	<u>(67.58)</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Grant revenues not yet budgeted for 2021, could see revenues increase once in-year grants are applied for

Moved \$207K of social development costs to Planning area

## Tourism - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Expenses</b>									
Tourism Contract	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
<b>Net Expense (Surplus)</b>	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Outputs and Outcomes</b>									
Cost per Capita	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89	\$ 8.89
% of Property Tax	0.96 %	0.91 %	0.89 %	0.89 %	0.84 %	0.81 %	0.79 %	0.77 %	0.74 %

## Land Management - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Land Proceeds	(777,354)	-	-	-	-	-	-	-	-
Misc. Recoveries	(18,350)	(20,450)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Property Rentals	(1,229,600)	(1,064,187)	(1,147,227)	(1,214,440)	(1,176,895)	(1,201,184)	(1,227,144)	(1,254,936)	(1,284,747)
<b>Total Revenues</b>	<b>(2,025,304)</b>	<b>(1,084,637)</b>	<b>(1,167,227)</b>	<b>(1,234,440)</b>	<b>(1,196,895)</b>	<b>(1,221,184)</b>	<b>(1,247,144)</b>	<b>(1,274,936)</b>	<b>(1,304,747)</b>
<b>Expenses</b>									
General Expenses	28,399	53,570	126,332	111,332	60,000	60,000	60,000	60,000	60,000
Master Plans & Assessments	-	2,023	25,000	25,000	-	-	-	-	-
Property Taxes/Leases	168,580	186,261	133,300	133,800	127,800	127,800	127,800	127,800	127,800
Regulatory, Safety & Wellness	26,373	31,343	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Salaries and Wages	258,556	207,651	247,845	227,300	269,350	272,565	275,844	279,189	282,601
Training, Conferences, & Memberships	262	65	5,000	-	4,579	4,579	4,579	4,579	4,579
<b>Total Expenses</b>	<b>482,170</b>	<b>480,913</b>	<b>562,477</b>	<b>522,432</b>	<b>486,729</b>	<b>489,944</b>	<b>493,223</b>	<b>496,568</b>	<b>499,980</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(1,543,134)</b>	<b>(603,724)</b>	<b>(604,750)</b>	<b>(712,008)</b>	<b>(710,166)</b>	<b>(731,240)</b>	<b>(753,921)</b>	<b>(778,368)</b>	<b>(804,767)</b>
<b>Allocations In</b>									
Facilities	-	-	163,150	164,785	137,103	138,406	139,735	141,091	142,474
General Government/Utility Overhead Credit	-	-	(65,932)	(65,932)	(63,937)	(63,937)	(63,937)	(63,937)	(63,937)
<b>Total cost allocations in</b>	<b>-</b>	<b>-</b>	<b>97,218</b>	<b>98,853</b>	<b>73,166</b>	<b>74,469</b>	<b>75,798</b>	<b>77,154</b>	<b>78,537</b>
<b>Allocations Out</b>									
Planning	50	-	-	-	-	-	-	-	-
<b>Total cost allocations out</b>	<b>50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Expense (Surplus)</b>	<b>(1,543,084)</b>	<b>(603,724)</b>	<b>(507,532)</b>	<b>(613,155)</b>	<b>(637,000)</b>	<b>(656,771)</b>	<b>(678,123)</b>	<b>(701,214)</b>	<b>(726,230)</b>

## Land Management - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 45.71	\$ 17.88	\$ 15.03	\$ 18.16	\$ 18.87	\$ 19.45	\$ 20.09	\$ 20.77	\$ 21.51
% of Property Tax	(4.92)%	(1.82)%	(1.51)%	(1.83)%	(1.78)%	(1.78)%	(1.78)%	(1.79)%	(1.80)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>(23,845)</u>
% Change	<u>3.89</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$25K reduced allocation in from Facilities for reduced expenses relating to City owned rental properties

## Planning - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Application Fees	(270,246)	(182,898)	(260,000)	(130,000)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Misc. Recoveries	(24,768)	(107,768)	(18,000)	(15,950)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Misc. Grants	-	-	-	-	19,500	21,000	21,500	21,500	23,000
Provincial Grants	(52,320)	(55,553)	(55,000)	(55,553)	(70,000)	(70,000)	(55,000)	(55,000)	(55,000)
<b>Total Revenues</b>	<b>(347,334)</b>	<b>(346,219)</b>	<b>(333,000)</b>	<b>(201,503)</b>	<b>(242,500)</b>	<b>(241,000)</b>	<b>(225,500)</b>	<b>(225,500)</b>	<b>(224,000)</b>
<b>Expenses</b>									
Collaboration	-	-	-	-	35,000	35,000	35,000	35,000	35,000
General Expenses	43,027	55,954	108,200	22,200	62,200	62,204	62,208	62,212	62,216
Master Plans & Assessments	-	11,205	-	-	-	-	-	-	-
Public Engagement/Education	10,230	7,739	10,000	7,000	10,000	10,200	10,404	10,612	10,824
Regulatory, Safety & Wellness	6,569	922	2,500	1,850	37,500	37,500	12,500	12,500	12,500
Salaries and Wages	624,933	650,260	687,200	535,100	481,200	486,340	491,583	496,930	502,385
Training, Conferences, & Memberships	12,816	10,946	13,200	5,144	9,100	9,282	9,468	9,657	9,851
<b>Total Expenses</b>	<b>697,575</b>	<b>737,026</b>	<b>821,100</b>	<b>571,294</b>	<b>635,000</b>	<b>640,526</b>	<b>621,163</b>	<b>626,911</b>	<b>632,776</b>
<b>Net Operating Expense / (Surplus)</b>	<b>350,241</b>	<b>390,807</b>	<b>488,100</b>	<b>369,791</b>	<b>392,500</b>	<b>399,526</b>	<b>395,663</b>	<b>401,411</b>	<b>408,776</b>
<b>Allocations In</b>									
Land Management	(50)	-	-	-	-	-	-	-	-
Engineering Services	5,000	-	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	<b>4,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Expense (Surplus)</b>	<b>355,191</b>	<b>390,807</b>	<b>488,100</b>	<b>369,791</b>	<b>392,500</b>	<b>399,526</b>	<b>395,663</b>	<b>401,411</b>	<b>408,776</b>



## Planning - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 10.52	\$ 11.58	\$ 14.46	10.95	\$ 11.63	\$ 11.83	\$ 11.72	\$ 11.89	12.11
% of Property Tax	1.13 %	1.18 %	1.45 %	1.10 %	1.09 %	1.08 %	1.04 %	1.02 %	1.01 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>22,709</u>
% Change	<u>6.14</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

(\$161K) payroll reduction as a result of staff restructuring

Moved \$207K of social development costs to Planning area from Economic Development area

## Recreation and Cultural Services - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Library	(269,339)	(257,200)	(263,412)	(241,259)	(243,912)	(243,912)	(243,912)	(243,912)	(243,912)
Museum	(49,393)	(51,277)	(39,700)	(76,400)	(39,726)	(39,726)	(39,726)	(39,726)	(39,726)
Parks	(18,684)	(36,654)	-	-	-	-	-	-	-
Recreation	(2,225,537)	(2,244,773)	(2,266,500)	(1,012,173)	(1,305,250)	(1,467,805)	(1,623,062)	(1,778,520)	(1,964,194)
SOEC	-	(244,352)	(237,445)	(196,213)	(203,167)	(206,100)	(209,089)	(212,135)	(215,242)
<b>Total Revenues</b>	<b>(2,562,953)</b>	<b>(2,834,256)</b>	<b>(2,807,057)</b>	<b>(1,526,045)</b>	<b>(1,792,055)</b>	<b>(1,957,543)</b>	<b>(2,115,789)</b>	<b>(2,274,293)</b>	<b>(2,463,074)</b>
<b>Expenses</b>									
Library	1,373,220	1,507,741	1,585,014	1,429,250	1,521,912	1,535,046	1,548,443	1,562,108	1,576,046
Museum	241,688	319,403	334,700	263,600	326,726	331,363	335,072	338,877	342,716
Public Works - Parks	2,096,481	2,603,450	2,759,302	2,569,769	2,999,000	3,042,186	3,086,198	3,131,069	3,176,772
Recreation	2,308,961	4,766,745	4,462,350	3,151,223	4,007,250	4,193,929	4,263,827	4,335,973	4,406,387
SOEC	1,241,137	1,391,191	1,560,758	2,174,458	2,081,032	2,091,040	2,101,098	2,111,205	2,121,364
<b>Total Expenses</b>	<b>7,261,487</b>	<b>10,588,530</b>	<b>10,702,124</b>	<b>9,588,300</b>	<b>10,935,920</b>	<b>11,193,564</b>	<b>11,334,638</b>	<b>11,479,232</b>	<b>11,623,285</b>
<b>Net Operating Expense / (Surplus)</b>	<b>4,698,534</b>	<b>7,754,274</b>	<b>7,895,067</b>	<b>8,062,255</b>	<b>9,143,865</b>	<b>9,236,021</b>	<b>9,218,849</b>	<b>9,204,939</b>	<b>9,160,211</b>

## Library - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Donations	(2,448)	(1,123)	(1,000)	(560)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Federal Grants	(6,782)	(6,895)	(5,000)	-	-	-	-	-	-
Misc. Grants	(36,467)	(35,152)	(35,143)	(32,343)	(31,643)	(31,643)	(31,643)	(31,643)	(31,643)
Other Revenues	(111,592)	(102,597)	(102,400)	(98,737)	(94,400)	(94,400)	(94,400)	(94,400)	(94,400)
Penalty/Ticket/Fee Revenues	(18,681)	(18,064)	(20,500)	(10,250)	(20,500)	(20,500)	(20,500)	(20,500)	(20,500)
Provincial Grants	(93,369)	(93,369)	(99,369)	(99,369)	(93,369)	(93,369)	(93,369)	(93,369)	(93,369)
<b>Total Revenues</b>	<b>(269,339)</b>	<b>(257,200)</b>	<b>(263,412)</b>	<b>(241,259)</b>	<b>(243,912)</b>	<b>(243,912)</b>	<b>(243,912)</b>	<b>(243,912)</b>	<b>(243,912)</b>
<b>Expenses</b>									
Book/Audiobook/Periodical Purchases	159,021	142,855	173,000	148,150	157,000	157,000	157,000	157,000	157,000
General Expenses	54,444	52,041	57,500	56,000	53,000	53,000	53,000	53,000	53,000
Public Engagement/Education	1,865	1,932	5,000	5,000	4,000	4,000	4,000	4,000	4,000
Salaries and Wages	884,947	939,145	957,014	844,500	949,008	960,342	971,903	983,695	995,723
Small Equipment, Supplies, General Repairs & Maint	54,298	46,100	48,000	43,000	33,000	33,000	33,000	33,000	33,000
Training, Conferences, & Memberships	12,392	13,249	15,000	12,500	7,104	7,104	7,104	7,104	7,104
Videos & Online Databases	17,453	28,772	30,000	35,000	40,000	40,000	40,000	40,000	40,000
<b>Total Expenses</b>	<b>1,184,420</b>	<b>1,224,094</b>	<b>1,285,514</b>	<b>1,144,150</b>	<b>1,243,112</b>	<b>1,254,446</b>	<b>1,266,007</b>	<b>1,277,799</b>	<b>1,289,827</b>
<b>Net Operating Expense</b>	<b>915,081</b>	<b>966,894</b>	<b>1,022,102</b>	<b>902,891</b>	<b>999,200</b>	<b>1,010,534</b>	<b>1,022,095</b>	<b>1,033,887</b>	<b>1,045,915</b>
<b>Allocations In</b>									
Facilities	-	94,847	110,700	96,300	90,000	91,800	93,636	95,509	97,419
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
<b>Total cost allocations in</b>	<b>188,800</b>	<b>283,647</b>	<b>299,500</b>	<b>285,100</b>	<b>278,800</b>	<b>280,600</b>	<b>282,436</b>	<b>284,309</b>	<b>286,219</b>
<b>Net Expense</b>	<b>1,103,881</b>	<b>1,250,541</b>	<b>1,321,602</b>	<b>1,187,991</b>	<b>1,278,000</b>	<b>1,291,134</b>	<b>1,304,531</b>	<b>1,318,196</b>	<b>1,332,134</b>

## Library - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 32.70	\$ 37.04	\$ 39.15	\$ 35.19	\$ 37.85	\$ 38.24	\$ 38.64	\$ 39.04	\$ 39.46
% of Property Tax	3.52 %	3.77 %	3.92 %	3.54 %	3.57 %	3.50 %	3.43 %	3.37 %	3.30 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>90,009</u>
% Change	<u>7.58</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Not anticipating same closure in 2021 as transpired in 2020, which will increase overall expenses. However, Mondays are now closed which will result in overall expense savings. This results in a slight increase in overall 2021 expenses compared to the 2020 forecast.

## Museum - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Donations	(11,165)	(26,399)	(12,000)	(3,000)	(11,000)	(11,000)	(11,000)	(11,000)	(11,000)
Federal Grants	(12,217)	-	-	-	-	-	-	-	-
Misc. Recoveries	(4,457)	(3,428)	(4,700)	(1,400)	(3,726)	(3,726)	(3,726)	(3,726)	(3,726)
Misc. Grants	(3,554)	(550)	(5,000)	(26,500)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Provincial Grants	(18,000)	(20,900)	(18,000)	(45,500)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
<b>Total Revenues</b>	<b>(49,393)</b>	<b>(51,277)</b>	<b>(39,700)</b>	<b>(76,400)</b>	<b>(39,726)</b>	<b>(39,726)</b>	<b>(39,726)</b>	<b>(39,726)</b>	<b>(39,726)</b>
<b>Expenses</b>									
Archives	36,892	32,897	25,000	18,000	23,500	23,500	23,500	23,500	23,500
Collections Management	10,291	6,258	7,500	4,500	6,000	6,000	6,000	6,000	6,000
Exhibits, Programs, & Projects	23,940	10,046	19,500	12,500	17,500	17,500	17,500	17,500	17,500
Federal Grant Expenses	12,498	-	-	-	-	-	-	-	-
General Expenses	6,249	3,188	2,750	3,500	2,326	2,336	2,346	2,357	2,367
Public Engagement/Education	4,057	1,805	4,500	2,000	3,000	4,000	4,000	4,000	4,000
Salaries and Wages	146,948	201,252	198,500	157,800	212,900	215,297	217,742	220,236	222,780
Training, Conferences, & Memberships	200	158	2,250	600	600	612	624	637	649
<b>Total Expenses</b>	<b>241,075</b>	<b>255,604</b>	<b>260,000</b>	<b>198,900</b>	<b>265,826</b>	<b>269,245</b>	<b>271,712</b>	<b>274,230</b>	<b>276,796</b>
<b>Net Operating Expense</b>	<b>191,682</b>	<b>204,327</b>	<b>220,300</b>	<b>122,500</b>	<b>226,100</b>	<b>229,519</b>	<b>231,986</b>	<b>234,504</b>	<b>237,070</b>
<b>Allocations In</b>									
Facilities	-	63,231	73,800	64,200	60,000	61,200	62,424	63,692	64,946
Information Technology	613	568	900	500	900	918	936	955	974
<b>Total cost allocations in</b>	<b>613</b>	<b>63,799</b>	<b>74,700</b>	<b>64,700</b>	<b>60,900</b>	<b>62,118</b>	<b>63,360</b>	<b>64,647</b>	<b>65,920</b>
<b>Net Expense</b>	<b>192,295</b>	<b>268,126</b>	<b>295,000</b>	<b>187,200</b>	<b>287,000</b>	<b>291,637</b>	<b>295,346</b>	<b>299,151</b>	<b>302,990</b>

## Museum - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 5.70	\$ 7.94	\$ 8.74	\$ 5.54	\$ 8.50	\$ 8.64	\$ 8.75	\$ 8.86	\$ 8.97
% of Property Tax	0.61 %	0.81 %	0.88 %	0.56 %	0.80 %	0.79 %	0.78 %	0.76 %	0.75 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>99,800</u>
% Change	<u>53.31</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Not anticipating same closure in 2021 as transpired in 2020, which will increase overall expenses above 2020 forecasted amounts for wages, supplies, program expenses, etc.

## Parks - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Service Recoveries	(18,684)	(36,654)	-	-	-	-	-	-	-
<b>Total Revenues</b>	(18,684)	(36,654)	-	-	-	-	-	-	-
<b>Expenses</b>									
Beach Maintenance	177,336	198,212	180,050	154,000	196,450	199,065	201,733	204,457	207,236
General Expenses	15,156	30,691	41,200	10,400	41,200	41,544	41,895	42,252	42,617
Park/Beach Horticulture Expenses	451,564	478,897	501,550	432,500	516,650	524,976	533,475	542,154	550,995
Parks, SD, Boulevards, Trails Maintenance	669,105	657,605	765,050	657,120	823,504	836,859	850,484	864,394	878,581
Public Engagement/Education	6,051	12,443	12,300	4,800	12,500	12,730	12,965	13,205	13,449
Salaries and Wages	305,755	358,021	394,512	394,512	409,250	415,185	421,239	427,413	433,712
Service Contracts	49,278	59,654	14,000	15,950	14,000	14,280	14,566	14,857	15,154
Signage	32,740	32,614	36,950	43,700	37,550	38,227	38,919	39,627	40,346
Snow & Ice Removal	65,658	68,424	67,350	67,350	67,350	68,421	69,513	70,628	71,765
Solid Waste Program	137,731	150,527	134,500	151,350	223,000	226,670	230,413	234,231	238,126
Training, Conferences, & Memberships	6,494	13,067	13,360	8,010	12,000	12,240	12,484	12,735	12,988
Vandalism Removal	51,664	22,272	16,500	16,500	18,500	18,840	19,187	19,541	19,901
<b>Total Expenses</b>	1,968,532	2,082,427	2,177,322	1,956,192	2,371,954	2,409,037	2,446,873	2,485,494	2,524,870
<b>Net Operating Expense</b>	1,949,848	2,045,773	2,177,322	1,956,192	2,371,954	2,409,037	2,446,873	2,485,494	2,524,870

## Parks - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Facilities	-	276,446	323,532	340,129	333,515	338,579	343,744	349,012	354,385
Finance - General	-	96,510	100,759	100,759	99,271	97,745	96,179	94,574	92,928
Public Works - Fleet	34,624	32,500	43,500	43,500	59,000	59,000	59,000	59,000	59,000
Public Works - General	14,820	35,727	28,735	28,735	30,000	30,600	31,212	31,836	32,473
Safety	10,044	3,662	9,500	9,500	9,500	9,690	9,884	10,081	10,283
Waste Water Treatment Plant	33,900	38,985	35,000	50,000	53,000	55,000	57,000	59,000	61,000
Engineering Services	10,000	10,500	12,000	12,000	14,000	14,000	14,000	14,000	14,000
Water Treatment Plant	36,140	37,693	39,954	39,954	40,000	40,000	40,000	40,000	40,000
<b>Total cost allocations in</b>	139,528	532,023	592,980	624,577	638,286	644,614	651,019	657,503	664,069
<b>Allocations Out</b>									
Public Works - Cemetery	(11,579)	(11,000)	(11,000)	(11,000)	(11,240)	(11,465)	(11,694)	(11,928)	(12,167)
<b>Total cost allocations out</b>	(11,579)	(11,000)	(11,000)	(11,000)	(11,240)	(11,465)	(11,694)	(11,928)	(12,167)
<b>Net Expense</b>	2,077,797	2,566,796	2,759,302	2,569,769	2,999,000	3,042,186	3,086,198	3,131,069	3,176,772



## Parks - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 119.30	\$ 76.03	\$ 81.73	\$ 76.12	\$ 88.83	\$ 90.11	\$ 91.41	\$ 92.74	\$ 94.10
% of Property Tax	12.84 %	7.75 %	8.19 %	7.66 %	8.37 %	8.24 %	8.12 %	7.99 %	7.87 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 429,231</u>
% Change	<u>16.70 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$29K increase to channel maintenance

\$42K increase in tree planting and maintenance

\$73K increased garbage and recycling containers and collection due to increased waste at beaches and parks

\$27K increased beach maintenance and signage

General increase in most expenses due to 2020 layoffs not expected to recur in 2021, resulting in increased payroll and maintenance costs

## Parks - Project Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Parks - General</b>									
Parks - General	394,803	429,974	473,512	419,512	490,450	497,479	504,651	511,967	519,427
Public Works - Parks - recoveries	(7)	(20,914)	-	1,950	-	-	-	-	-
Public Works - Parks - recoveries	14,374	29,914	-	-	-	-	-	-	-
	409,170	438,974	473,512	421,462	490,450	497,479	504,651	511,967	519,427
A - Standard - Beaches	135,857	155,037	133,000	109,250	150,900	153,017	155,179	157,383	159,632
A - Standard - Parks	323,001	360,126	390,400	383,950	397,200	403,520	409,974	416,554	423,265
B - Standard - Beaches	52,675	49,667	66,400	60,300	61,500	62,270	63,054	63,860	64,677
B - Standard - Parks	105,825	91,635	146,650	106,450	161,700	164,263	166,881	169,550	172,273
Boulevards	213,645	243,123	214,650	201,520	230,600	234,171	237,812	241,529	245,319
C - Standard - Beaches	8,503	17,015	10,600	11,550	13,700	13,912	14,128	14,349	14,576
C - Standard - Parks	10,022	9,660	13,650	7,000	13,700	13,914	14,131	14,355	14,586
Natural Green Belts	19,976	14,700	15,000	23,800	16,800	17,080	17,365	17,659	17,956
Parking Lots	6,121	10,448	13,400	9,400	13,404	13,610	13,821	14,035	14,255
Parks City Owned Buildings	93,182	92,338	92,600	82,650	92,500	94,002	95,534	97,103	98,696
School District	13,417	12,823	18,250	14,900	17,700	17,999	18,303	18,614	18,935
Sports Fields	223,656	196,623	212,900	187,050	229,900	233,664	237,503	241,423	245,419
Trails	76,368	76,373	108,800	82,350	127,250	129,538	131,873	134,258	136,689
Undeveloped Lots	2,732	876	3,050	-	3,050	3,097	3,145	3,194	3,244
Parks - Tools and Equipment	3,544	2,160	7,500	3,000	7,000	7,140	7,283	7,428	7,577
Parks - Garbage and Recycling	137,731	150,527	134,500	151,350	223,000	226,670	230,413	234,231	238,126
Parks - snow and ice control	65,576	67,774	67,000	67,000	67,000	68,067	69,155	70,266	71,398
Parks - wildlife control	18,222	21,036	20,500	17,500	20,500	20,870	21,248	21,633	22,025
Parks - porta toilets	7,286	6,307	8,000	4,000	8,000	8,140	8,283	8,429	8,578
Parks - fountains	12,282	3,895	3,900	-	3,900	3,970	4,041	4,115	4,189
Parks - other accounts	3,057	11,327	9,500	3,500	10,000	10,200	10,404	10,612	10,824
Public Works - Parks	8,000	13,329	13,560	8,210	12,200	12,444	12,692	12,947	13,204
	1,949,848	2,045,773	2,177,322	1,956,192	2,371,954	2,409,037	2,446,873	2,485,494	2,524,870

## Recreation - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Aquatics	(986,610)	(1,014,837)	(987,000)	(375,000)	(493,500)	(599,270)	(715,055)	(830,857)	(951,674)
Facility Rentals	(724,472)	(709,513)	(745,500)	(334,613)	(444,250)	(496,225)	(530,790)	(565,444)	(625,195)
Misc. Recoveries	(71,389)	(65,570)	(129,000)	(126,000)	(127,000)	(127,000)	(127,000)	(127,000)	(127,000)
Programs	(443,066)	(454,853)	(405,000)	(176,560)	(240,500)	(245,310)	(250,217)	(255,219)	(260,325)
<b>Total Revenues</b>	<b>(2,225,537)</b>	<b>(2,244,773)</b>	<b>(2,266,500)</b>	<b>(1,012,173)</b>	<b>(1,305,250)</b>	<b>(1,467,805)</b>	<b>(1,623,062)</b>	<b>(1,778,520)</b>	<b>(1,964,194)</b>
<b>Expenses</b>									
Aquatics	811,051	845,425	847,400	448,800	725,000	841,080	857,482	874,211	891,276
Event Sport Tourism	133,300	223,520	230,000	129,255	175,000	155,000	155,000	155,000	155,000
Facility Rentals	95,409	89,902	111,800	39,450	139,800	142,460	145,173	147,941	150,764
General Expenses	92,859	161,312	190,200	121,500	176,200	177,770	179,372	181,005	182,671
Program Expenses	474,203	562,310	505,093	349,333	444,150	452,813	461,647	470,661	479,855
Regulatory, Safety & Wellness	31,484	47,530	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Salaries and Wages	629,852	729,159	644,500	541,500	754,000	807,740	823,655	840,748	855,023
Training, Conferences, & Memberships	13,357	20,316	26,200	11,200	19,832	20,092	20,357	20,628	20,903
<b>Total Expenses</b>	<b>2,281,515</b>	<b>2,679,474</b>	<b>2,595,193</b>	<b>1,681,038</b>	<b>2,473,982</b>	<b>2,636,955</b>	<b>2,682,686</b>	<b>2,730,194</b>	<b>2,775,492</b>
<b>Net Operating Expense / (Surplus)</b>	<b>55,978</b>	<b>434,701</b>	<b>328,693</b>	<b>668,865</b>	<b>1,168,732</b>	<b>1,169,150</b>	<b>1,059,624</b>	<b>951,674</b>	<b>811,298</b>
<b>Allocations In</b>									
Facilities	-	1,577,005	1,366,450	1,036,735	1,292,000	1,317,810	1,344,136	1,370,989	1,398,379
Finance - General	-	482,742	472,707	408,200	213,268	210,920	208,512	206,043	203,510
Information Technology	6,764	7,814	12,000	12,000	12,000	12,144	12,291	12,441	12,594
Public Works - Fleet	16,500	11,000	11,000	8,250	11,000	11,000	11,000	11,000	11,000
Safety	4,182	8,710	5,000	5,000	5,000	5,100	5,202	5,306	5,412
<b>Total cost allocations in</b>	<b>27,446</b>	<b>2,087,271</b>	<b>1,867,157</b>	<b>1,470,185</b>	<b>1,533,268</b>	<b>1,556,974</b>	<b>1,581,141</b>	<b>1,605,779</b>	<b>1,630,895</b>
<b>Net Expense (Surplus)</b>	<b>83,424</b>	<b>2,521,972</b>	<b>2,195,850</b>	<b>2,139,050</b>	<b>2,702,000</b>	<b>2,726,124</b>	<b>2,640,765</b>	<b>2,557,453</b>	<b>2,442,193</b>

## Recreation - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 2.47	\$ 74.70	\$ 65.04	\$ 63.36	\$ 80.03	\$ 80.75	\$ 78.22	\$ 75.75	\$ 72.34
% of Property Tax	0.27 %	7.61 %	6.52 %	6.37 %	7.54 %	7.38 %	6.94 %	6.53 %	6.05 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>562,950</u>
% Change	<u>26.32</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$793K projected increase from 2020 expenses as there is no closure anticipated in 2021. Expenses anticipated to be slightly lower than pre-COVID levels.

\$63K increase in cost allocations in from other departments, primarily from facilities due to increased building usage in 2021.

(\$290K) projected increase from 2020 revenues as there is no closure anticipated in 2021. Revenue still projected to be 40-45% lower than pre-COVID levels.

## SOEC - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	-	(82,672)	(74,000)	(32,768)	(36,667)	(36,667)	(36,667)	(36,667)	(36,667)
Property Rentals	-	(161,680)	(163,445)	(163,445)	(166,500)	(169,433)	(172,422)	(175,468)	(178,575)
<b>Total Revenues</b>	-	(244,352)	(237,445)	(196,213)	(203,167)	(206,100)	(209,089)	(212,135)	(215,242)
<b>Expenses</b>									
Service Contracts	1,225,464	1,391,121	-	-	-	-	-	-	-
South Okanagan Event Centre (SOEC)	-	-	1,095,848	1,509,778	1,612,348	1,620,410	1,628,512	1,636,654	1,644,838
Penticton Trade & Convention Centre (PTCC)	-	-	392,512	450,029	395,916	397,896	399,885	401,885	403,894
Okanagan Hockey School (OHS)	-	-	(106,532)	(23,233)	(96,373)	(96,855)	(97,339)	(97,826)	(98,315)
Memorial Arena	-	-	99,430	158,384	89,641	90,089	90,540	90,992	91,447
<b>Total Expenses</b>	1,225,464	1,391,121	1,481,258	2,094,958	2,001,532	2,011,540	2,021,598	2,031,705	2,041,864
<b>Net Operating Expense / (Surplus)</b>	1,225,464	1,146,769	1,243,813	1,898,745	1,798,365	1,805,440	1,812,509	1,819,570	1,826,622
<b>Allocations In</b>									
Finance - General	-	-	79,500	79,500	79,500	79,500	79,500	79,500	79,500
Finance - Purchasing	15,673	70	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	15,673	70	79,500	79,500	79,500	79,500	79,500	79,500	79,500
<b>Net Expense (Surplus)</b>	1,241,137	1,146,839	1,323,313	1,978,245	1,877,865	1,884,940	1,892,009	1,899,070	1,906,122

## SOEC - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 36.76	\$ 33.97	\$ 39.20	\$ 58.60	\$ 55.62	\$ 55.83	\$ 56.04	\$ 56.25	\$ 56.46
% of Property Tax	3.96 %	3.46 %	3.93 %	5.90 %	5.24 %	5.11 %	4.98 %	4.85 %	4.72 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>(100,380)</u>
% Change	<u>(5.07)</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Anticipated to incur a slightly smaller level of deficit in 2021 as is forecasted for 2020. Revenues severely impacted due to COVID.

## Public Health and Safety - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Public Works - Cemetery	\$ (305,593)	\$ (418,445)	\$ (337,000)	\$ (337,063)	\$ (378,500)	\$ (378,500)	\$ (378,500)	\$ (378,500)	\$ (378,500)
<b>Expenses</b>									
Public Works - Cemetery	196,263	275,021	316,280	320,780	390,500	372,685	378,239	383,904	389,681
<b>Net Operating Expense / (Surplus)</b>	\$ (109,330)	\$ (143,424)	\$ (20,720)	\$ (16,283)	\$ 12,000	\$ (5,815)	\$ (261)	\$ 5,404	\$ 11,181

## Public Works - Cemetery - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	\$ (107,129)	\$ (148,689)	\$ (112,000)	\$ (89,563)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)
Other Revenues	(198,464)	(269,756)	(225,000)	(247,500)	(253,500)	(253,500)	(253,500)	(253,500)	(253,500)
<b>Total Revenues</b>	<b>(305,593)</b>	<b>(418,445)</b>	<b>(337,000)</b>	<b>(337,063)</b>	<b>(378,500)</b>	<b>(378,500)</b>	<b>(378,500)</b>	<b>(378,500)</b>	<b>(378,500)</b>
<b>Expenses</b>									
General Expenses	10,411	10,307	10,000	10,200	11,000	11,080	11,162	11,245	11,330
Grave Liners, Niche Vases, Misc. Inventory	11,091	13,435	12,300	12,100	12,500	12,730	12,965	13,204	13,448
Public Engagement/Education	-	-	3,000	-	-	-	-	-	-
Service Contracts	150,070	150,070	186,500	186,500	230,000	234,600	239,292	244,078	248,959
Small Equipment, Supplies, General Repairs & Maint	5,702	9,509	12,000	19,500	43,260	20,110	20,222	20,337	20,453
<b>Total Expenses</b>	<b>177,274</b>	<b>183,321</b>	<b>223,800</b>	<b>228,300</b>	<b>296,760</b>	<b>278,520</b>	<b>283,641</b>	<b>288,864</b>	<b>294,190</b>
<b>Net Operating Surplus</b>	<b>(128,319)</b>	<b>(235,124)</b>	<b>(113,200)</b>	<b>(108,763)</b>	<b>(81,740)</b>	<b>(99,980)</b>	<b>(94,859)</b>	<b>(89,636)</b>	<b>(84,310)</b>
<b>Allocations In</b>									
Finance - General	-	72,500	72,500	72,500	72,500	72,500	72,500	72,500	72,500
Public Works - Parks	11,579	11,000	11,000	11,000	11,240	11,465	11,694	11,928	12,167
Public Works - General	7,410	8,200	8,980	8,980	10,000	10,200	10,404	10,612	10,824
<b>Total cost allocations in</b>	<b>18,989</b>	<b>91,700</b>	<b>92,480</b>	<b>92,480</b>	<b>93,740</b>	<b>94,165</b>	<b>94,598</b>	<b>95,040</b>	<b>95,491</b>
<b>Net Expense (Surplus)</b>	<b>\$ (109,330)</b>	<b>\$ (143,424)</b>	<b>\$ (20,720)</b>	<b>\$ (16,283)</b>	<b>\$ 12,000</b>	<b>\$ (5,815)</b>	<b>\$ (261)</b>	<b>\$ 5,404</b>	<b>\$ 11,181</b>



## Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 3.24	\$ 4.25	\$ 0.61	\$ 0.48	\$ 0.36	\$ 0.17	\$ 0.01	\$ 0.16	\$ 0.33
% of Property Tax	(0.35)%	(0.43)%	(0.06)%	(0.05)%	0.03 %	(0.02)%	- %	0.01 %	0.03 %

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 28,283</u>
% Change	<u>(173.70)%</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Increased costs due to multi-year renewal of service contract

## Environmental Health Services - Segment Summary

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Public Works - Solid Waste Disposal	\$ (2,455,996)	\$ (2,592,901)	\$ (2,611,192)	\$ (2,628,738)	\$ (2,689,100)	\$ (2,732,780)	\$ (2,777,334)	\$ (2,822,778)	\$ (2,869,132)
<b>Expenses</b>									
Public Works - Solid Waste Disposal	1,717,123	1,913,709	1,966,029	1,935,339	2,027,100	2,066,268	2,106,219	2,146,971	2,188,534
<b>Net Operating Expense / (Surplus)</b>	\$ (738,873)	\$ (679,192)	\$ (645,163)	\$ (693,399)	\$ (662,000)	\$ (666,512)	\$ (671,115)	\$ (675,807)	\$ (680,598)

## Public Works - Solid Waste Disposal - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Recoveries	\$ (12,249)	\$ (10,886)	\$ (10,100)	\$ (7,600)	\$ (9,600)	\$ (9,690)	\$ (9,782)	\$ (9,875)	\$ (9,971)
MMBC Recycle Program	(445,898)	(497,736)	(499,000)	(499,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Recycling User Fees	(533,689)	(566,213)	(562,592)	(564,587)	(580,000)	(591,600)	(603,432)	(615,501)	(627,811)
Solid Waste User Fees	(1,464,160)	(1,518,066)	(1,539,500)	(1,557,551)	(1,599,500)	(1,631,490)	(1,664,120)	(1,697,402)	(1,731,350)
<b>Total Revenues</b>	<b>(2,455,996)</b>	<b>(2,592,901)</b>	<b>(2,611,192)</b>	<b>(2,628,738)</b>	<b>(2,689,100)</b>	<b>(2,732,780)</b>	<b>(2,777,334)</b>	<b>(2,822,778)</b>	<b>(2,869,132)</b>
<b>Expenses</b>									
Cart Maintenance Program	25,568	65,930	56,800	36,800	44,500	44,870	45,247	45,632	46,025
Public Engagement/Education	30,943	45,996	56,400	35,400	56,250	56,953	57,670	58,402	59,146
Recycling/Yard Waste Program	724,882	777,996	792,100	792,100	818,600	834,972	851,671	868,705	886,079
Salaries and Wages	57,898	67,182	68,675	78,300	99,250	101,235	103,260	105,325	107,431
Solid Waste Program	823,758	879,114	940,800	940,550	955,000	974,078	993,538	1,013,387	1,033,633
<b>Total Expenses</b>	<b>1,663,049</b>	<b>1,836,218</b>	<b>1,914,775</b>	<b>1,883,150</b>	<b>1,973,600</b>	<b>2,012,108</b>	<b>2,051,386</b>	<b>2,091,451</b>	<b>2,132,314</b>
<b>Net Operating Surplus</b>	<b>(792,947)</b>	<b>(756,683)</b>	<b>(696,417)</b>	<b>(745,588)</b>	<b>(715,500)</b>	<b>(720,672)</b>	<b>(725,948)</b>	<b>(731,327)</b>	<b>(736,818)</b>
<b>Allocations In</b>									
Operations	12,106	13,000	13,065	14,000	15,000	15,000	15,000	15,000	15,000
Public Works - Fleet	-	2,750	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Public Works - General	36,968	45,700	32,689	32,689	33,000	33,660	34,333	35,020	35,720
Engineering Services	5,000	-	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	<b>54,074</b>	<b>61,450</b>	<b>51,254</b>	<b>52,189</b>	<b>53,500</b>	<b>54,160</b>	<b>54,833</b>	<b>55,520</b>	<b>56,220</b>
<b>Allocations Out</b>									
General Government	-	16,041	-	-	-	-	-	-	-
<b>Total cost allocations out</b>	<b>-</b>	<b>16,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Expense (Surplus)</b>	<b>\$ (738,873)</b>	<b>\$ (679,192)</b>	<b>\$ (645,163)</b>	<b>\$ (693,399)</b>	<b>\$ (662,000)</b>	<b>\$ (666,512)</b>	<b>\$ (671,115)</b>	<b>\$ (675,807)</b>	<b>\$ (680,598)</b>

## Public Works - Solid Waste Disposal - Operating Budget

Outputs and Outcomes	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Cost per Capita	\$ 21.89	\$ 20.12	\$ 19.11	\$ 20.54	\$ 19.61	\$ 19.74	\$ 19.88	\$ 20.02	\$ 20.16
% of Property Tax	(2.36)%	(2.05)%	(1.91)%	(2.07)%	(1.85)%	(1.81)%	(1.76)%	(1.73)%	(1.69)%

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 31,399</u>
% Change	<u>4.53 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$21K increase in recycling education expenses

\$12K increase in yard waste program expenses (i.e. tipping fees, etc.)

## Electric - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Billing & Collecting	\$ (661,138)	\$ (255,114)	\$ (93,820)	\$ (81,384)	\$ (96,107)	\$ (98,387)	\$ (100,726)	\$ (103,126)	\$ (105,906)
Electric User Fees	(41,406,806)	(42,641,476)	(42,194,543)	(41,761,000)	(40,207,787)	(40,469,137)	(41,628,295)	(42,820,654)	(44,047,166)
Energy Retrofit Loan Program	(89,486)	(57,451)	(64,184)	(49,548)	(66,110)	(68,094)	(70,136)	(72,240)	(74,408)
Misc. Revenue	(78,286)	(38,207)	(53,060)	(10,271)	(54,122)	(55,204)	(56,308)	(57,434)	(58,583)
Pole Rental	(155,725)	(160,593)	(161,821)	(202,812)	(209,067)	(215,530)	(222,210)	(229,115)	(236,252)
<b>Total Revenues</b>	<b>(42,391,441)</b>	<b>(43,152,841)</b>	<b>(42,567,428)</b>	<b>(42,105,015)</b>	<b>(40,633,193)</b>	<b>(40,906,352)</b>	<b>(42,077,675)</b>	<b>(43,282,569)</b>	<b>(44,522,315)</b>
<b>Expenses</b>									
Cost of Electrical Energy	27,973,996	28,725,106	29,232,309	28,222,060	29,815,463	30,669,468	31,547,933	32,451,561	33,381,071
Customer Billing and Collection	653,272	419,976	228,972	196,707	234,210	239,583	245,098	250,758	256,563
General Expenses	238,281	265,129	508,559	396,075	322,370	328,374	451,891	310,125	313,426
Property Taxes/Leases	-	-	16,126	-	-	-	-	-	-
Regulatory, Safety & Wellness	8,142	21,209	27,185	27,185	28,001	28,842	29,706	30,598	31,516
Salaries and Wages	861,406	960,087	1,010,537	963,713	1,136,519	1,159,249	1,182,435	1,206,080	1,230,202
Small Equipment, Supplies, General Repairs & Maint	97,382	122,969	102,304	93,847	109,273	112,148	115,103	118,139	121,256
System Operation and Maintenance	2,624,367	954,799	1,491,998	1,096,817	1,317,616	1,153,917	1,170,921	1,208,657	1,237,135
Training, Conferences, & Memberships	80,943	87,162	206,917	117,547	208,130	177,526	190,688	151,363	174,409
Vandalism Removal	7,835	2,617	10,569	10,569	10,767	10,968	11,174	11,383	11,597
<b>Total Expenses</b>	<b>32,545,624</b>	<b>31,559,054</b>	<b>32,835,476</b>	<b>31,124,520</b>	<b>33,182,349</b>	<b>33,880,075</b>	<b>34,944,949</b>	<b>35,738,664</b>	<b>36,757,175</b>
<b>Net Operating Surplus</b>	<b>(9,845,817)</b>	<b>(11,593,787)</b>	<b>(9,731,952)</b>	<b>(10,980,495)</b>	<b>(7,450,844)</b>	<b>(7,026,277)</b>	<b>(7,132,726)</b>	<b>(7,543,905)</b>	<b>(7,765,140)</b>

## Electric - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Operations	62,786	67,000	67,939	70,000	71,000	71,000	71,000	71,000	71,000
Facilities	-	-	47,800	60,975	59,125	60,293	61,483	62,698	63,937
Finance - Accounting	2,292	1,957	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Finance - Purchasing	245	-	-	-	-	-	-	-	-
Information Technology	8,313	91,690	193,133	193,133	193,388	193,649	193,916	194,187	194,464
Public Works - Fleet	39,750	34,250	54,000	54,000	56,500	56,500	56,500	56,500	56,500
Public Works - General	-	43,925	-	30,000	-	-	-	-	-
Public Works - Roads And Maintenance	-	3,750	6,900	6,900	6,900	6,900	6,900	6,900	6,900
General Government/Utility Overhead Credit	1,702,834	1,524,211	1,401,158	1,401,158	1,384,510	1,384,510	1,384,510	1,384,510	1,384,510
Safety	12,844	4,226	10,000	986	10,200	10,404	10,612	10,824	11,041
Engineering Services	15,000	22,000	43,808	28,000	49,000	49,000	49,000	49,000	49,000
Under-threshold capital expense	3,347,538	2,074,080	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	<b>5,191,602</b>	<b>3,867,089</b>	<b>1,827,738</b>	<b>1,848,152</b>	<b>1,833,623</b>	<b>1,835,256</b>	<b>1,836,921</b>	<b>1,838,619</b>	<b>1,840,352</b>
<b>Allocations Out</b>									
Public Works - Roads & Maintenance	(15,216)	(23,890)	(12,500)	(12,500)	(17,000)	(17,340)	(17,687)	(18,041)	(18,401)
<b>Total cost allocations out</b>	<b>(15,216)</b>	<b>(23,890)</b>	<b>(12,500)</b>	<b>(12,500)</b>	<b>(17,000)</b>	<b>(17,340)</b>	<b>(17,687)</b>	<b>(18,041)</b>	<b>(18,401)</b>
<b>Net Surplus before Debt Servicing and Transfers</b>	<b>(4,669,431)</b>	<b>(7,750,588)</b>	<b>(7,916,714)</b>	<b>(9,144,843)</b>	<b>(5,634,221)</b>	<b>(5,208,361)</b>	<b>(5,313,492)</b>	<b>(5,723,327)</b>	<b>(5,943,189)</b>
<b>Transfer from Surplus/Reserves</b>									
<b>Transfer From Statutory Reserves</b>									
Electric Capital	(482,324)	(350,430)	-	-	-	-	-	-	-
<b>Transfer From Non-Statutory Reserves</b>									
Sewer Surplus	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
	-	-	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
<b>Total Transfers from Surplus/Reserves</b>	<b>(482,324)</b>	<b>(350,430)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>	<b>(200,000)</b>

## Electric - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfers to Reserve</b>									
<b>Transfer To Statutory Reserves</b>									
General Capital	3,171,856	3,165,733	3,100,000	3,100,000	3,362,000	3,025,240	3,289,745	3,355,540	3,422,651
Electric Capital	1,979,899	935,285	5,016,714	6,244,843	2,472,221	2,383,121	2,223,747	2,567,787	2,720,538
	5,151,755	4,101,018	8,116,714	9,344,843	5,834,221	5,408,361	5,513,492	5,923,327	6,143,189
<b>Transfer To Non-Statutory Reserves</b>									
Electric Surplus	-	4,000,000	-	-	-	-	-	-	-
	-	4,000,000	-	-	-	-	-	-	-
<b>Total Net Transfers</b>	4,669,431	7,750,588	7,916,714	9,144,843	5,634,221	5,208,361	5,313,492	5,723,327	5,943,189
<b>Net Expense (Surplus)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 3,510,622</u>
% Change	<u>38.39 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$3.7M increase in power purchase costs to reflect expected increase in unit cost and potential increase in volumes consumed

\$200K increase for the deployment of fixed collectors in 2021

\$175K increase for 2020 electrical master plan

## Water Utility - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
DCC - Water	(392,346)	(288,005)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Irrigation Revenue	(339,000)	(355,256)	(357,339)	(370,135)	(405,000)	(431,000)	(448,000)	(466,000)	(484,000)
Sale of Water	(8,510,152)	(8,846,315)	(8,627,414)	(9,101,000)	(9,729,000)	(10,069,000)	(10,371,000)	(10,682,000)	(11,002,000)
Service Recoveries	(47,695)	(19,094)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Revenues</b>	<b>(9,289,193)</b>	<b>(9,508,670)</b>	<b>(9,194,753)</b>	<b>(9,681,135)</b>	<b>(10,344,000)</b>	<b>(10,710,000)</b>	<b>(11,029,000)</b>	<b>(11,358,000)</b>	<b>(11,696,000)</b>
<b>Expenses</b>									
Consulting Services	73,640	97,772	97,500	100,500	97,500	99,450	101,438	103,468	105,536
Creeks & Dams	135,085	51,104	58,350	54,085	58,450	58,967	59,494	60,031	60,582
General Expenses	49,928	29,570	55,015	29,590	55,200	55,832	56,475	57,135	57,803
Irrigation	77,898	90,604	78,100	64,000	78,700	80,064	81,455	82,874	84,322
Main Repairs	113,414	59,104	82,600	65,000	87,000	88,320	89,666	91,039	92,440
Master Plans & Assessments	10,575	21,503	148,498	78,500	-	-	-	-	-
Metering & Billing	211,642	193,810	194,325	131,175	198,925	201,144	203,406	205,716	208,071
Regulatory, Safety & Wellness	50,821	69,429	76,000	69,050	74,500	75,990	77,509	79,059	80,642
Repairs & Maintenance - Hydrants	174,943	137,023	180,550	101,500	189,350	191,602	193,897	196,244	198,633
Repairs & Maintenance - PRV/Water Valves	22,381	59,750	82,650	63,400	86,000	86,906	87,830	88,772	89,734
Salaries and Wages	701,636	723,526	795,971	792,950	858,999	876,129	893,612	911,420	929,608
Small Equipment, Supplies, General Repairs & Maint	367,287	331,422	430,950	453,732	448,500	437,723	440,245	442,823	424,611
Training, Conferences, & Memberships	7,229	19,601	33,440	20,380	33,530	33,950	34,378	34,816	35,260
Transmission & Distribution	87,596	84,154	87,000	70,810	117,850	119,845	121,880	123,957	126,073
Utilities	446,821	466,285	425,359	455,263	473,900	474,254	474,615	474,985	475,358
Vandalism Removal	2,213	1,765	750	700	750	514	521	529	-
<b>Total Expenses</b>	<b>2,533,109</b>	<b>2,436,422</b>	<b>2,827,058</b>	<b>2,550,635</b>	<b>2,859,154</b>	<b>2,880,690</b>	<b>2,916,421</b>	<b>2,952,868</b>	<b>2,968,673</b>
<b>Net Operating Surplus</b>	<b>(6,756,084)</b>	<b>(7,072,248)</b>	<b>(6,367,695)</b>	<b>(7,130,500)</b>	<b>(7,484,846)</b>	<b>(7,829,310)</b>	<b>(8,112,579)</b>	<b>(8,405,132)</b>	<b>(8,727,327)</b>



## Water Utility - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Operations	38,574	40,000	41,809	43,000	45,000	45,000	45,000	45,000	45,000
Engineering Services	-	(150)	-	-	-	-	-	-	-
Facilities	-	-	40,152	51,219	49,665	50,646	51,646	52,666	53,707
Finance - General	870,918	780,918	707,598	707,598	707,598	1,354,725	1,354,725	1,354,725	1,354,725
Information Technology	522	8,552	23,615	23,615	20,260	20,265	20,271	20,276	20,282
Public Works - Fleet	16,856	18,027	48,750	48,750	62,751	62,751	62,751	62,751	62,751
Public Works - General	145,833	308,897	263,854	263,854	267,196	272,540	277,991	283,551	289,222
Public Works - Roads And Maintenance	-	(15,750)	19,150	19,150	19,150	19,150	19,150	19,150	19,150
General Government/Utility Overhead Credit	715,488	801,546	883,093	883,093	861,940	861,940	861,940	861,940	861,940
Safety	2,417	1,276	5,000	5,000	5,100	5,202	5,306	5,412	5,520
Engineering Services	20,000	110,999	264,104	241,000	148,000	148,000	148,000	148,000	148,000
Under-threshold capital expense	1,892,019	442,339	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	<b>3,702,627</b>	<b>2,496,654</b>	<b>2,297,125</b>	<b>2,286,279</b>	<b>2,186,660</b>	<b>2,840,219</b>	<b>2,846,780</b>	<b>2,853,471</b>	<b>2,860,297</b>
<b>Allocations Out</b>									
Public Works - Parks	(36,140)	(37,693)	(39,954)	(39,954)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
<b>Total cost allocations out</b>	<b>(36,140)</b>	<b>(37,693)</b>	<b>(39,954)</b>	<b>(39,954)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
<b>Net Surplus before Debt Servicing and Transfers</b>	<b>(3,089,597)</b>	<b>(4,613,287)</b>	<b>(4,110,524)</b>	<b>(4,884,175)</b>	<b>(5,338,186)</b>	<b>(5,029,091)</b>	<b>(5,305,799)</b>	<b>(5,591,661)</b>	<b>(5,907,030)</b>

## Water Utility - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfer from Surplus/Reserves</b>									
<b>Transfer from DCC</b>									
Water	-	-	(100,000)	(100,000)	-	-	-	-	-
	-	-	(100,000)	(100,000)	-	-	-	-	-
<b>Transfer From Non-Statutory Reserves</b>									
Water Surplus - Debt Principal Repayment	-	-	(78,498)	(422,123)	(422,123)	(794,366)	(794,366)	(794,366)	(794,366)
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)	(156,834)	(500,459)	(500,459)	(872,702)	(872,702)	(872,702)	(872,702)
<b>Total Transfers from Surplus/Reserves</b>	(78,336)	(78,336)	(256,834)	(600,459)	(500,459)	(872,702)	(872,702)	(872,702)	(872,702)
<b>Transfers to Reserve</b>									
<b>Transfer To DCC</b>									
Water	405,768	302,321	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	405,768	302,321	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Transfer To Statutory Reserves</b>									
Water Capital	2,762,165	4,389,302	4,167,358	5,284,634	5,638,645	5,701,793	5,978,501	6,264,363	6,579,732
	2,762,165	4,389,302	4,167,358	5,284,634	5,638,645	5,701,793	5,978,501	6,264,363	6,579,732
<b>Total Net Transfers</b>	3,089,597	4,613,287	4,110,524	4,884,175	5,338,186	5,029,091	5,305,799	5,591,661	5,907,030
<b>Net Expense (Surplus)</b>	-	-	-	-	-	-	-	-	-

## Water Utility - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ (454,011)</u>
% Change	<u>(9.30)%</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$100K for 2020 water master plan

\$81K overhead allocation increase per recent rate review

(\$663K) increase in revenue per rate review and Council Report tabled on Oct 6, 2020.

## Water Distribution - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Service Recoveries	(27,200)	(11,644)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Revenues</b>	(27,200)	(11,644)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Expenses</b>									
Creeks & Dams	134,106	51,046	58,350	54,085	58,450	58,967	59,494	60,031	60,582
General Expenses	39,636	31,009	24,100	4,100	24,600	24,620	24,640	24,661	24,682
Irrigation	77,898	90,604	78,100	64,000	78,700	80,064	81,455	82,874	84,322
Main Repairs	113,414	59,104	82,600	65,000	87,000	88,320	89,666	91,039	92,440
Metering & Billing	211,642	193,810	194,325	131,175	198,925	201,144	203,406	205,716	208,071
Repairs & Maintenance - Hydrants	174,943	137,023	180,550	101,500	189,350	191,602	193,897	196,244	198,633
Repairs & Maintenance - PRV/Water Valves	22,381	59,750	82,650	63,400	86,000	86,906	87,830	88,772	89,734
Salaries and Wages	13,560	3,962	-	2,450	2,500	2,500	2,500	2,500	2,500
Small Equipment, Supplies, General Repairs & Maint	184,283	136,577	171,750	163,327	178,500	165,633	166,025	166,425	146,000
Training, Conferences, & Memberships	-	-	12,440	5,180	12,530	12,530	12,530	12,530	12,530
Transmission & Distribution	87,596	84,154	87,000	70,810	117,850	119,845	121,880	123,957	126,073
Vandalism Removal	2,213	1,765	750	700	750	514	521	529	-
<b>Total Expenses</b>	1,061,672	848,804	972,615	725,727	1,035,155	1,032,645	1,043,844	1,055,278	1,045,567
<b>Net Expense</b>	1,034,472	837,160	962,615	715,727	1,025,155	1,022,645	1,033,844	1,045,278	1,035,567

## Water Distribution - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 309,428</u>
% Change	<u>43.23 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Resumption of routinely budgeted tasks that were not done in 2020 due to COVID.

## Water Treatment Plant - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Irrigation Revenue	(339,000)	(355,256)	(357,339)	(370,135)	(405,000)	(431,000)	(448,000)	(466,000)	(484,000)
Sale of Water	(8,510,152)	(8,846,315)	(8,627,414)	(9,101,000)	(9,729,000)	(10,069,000)	(10,371,000)	(10,682,000)	(11,002,000)
Service Recoveries	(20,495)	(7,450)	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(8,869,647)</b>	<b>(9,209,021)</b>	<b>(8,984,753)</b>	<b>(9,471,135)</b>	<b>(10,134,000)</b>	<b>(10,500,000)</b>	<b>(10,819,000)</b>	<b>(11,148,000)</b>	<b>(11,486,000)</b>
<b>Expenses</b>									
Consulting Services	73,640	97,772	97,500	100,500	97,500	99,450	101,438	103,468	105,536
General Expenses	24,744	18,830	30,915	25,490	30,600	31,212	31,835	32,474	33,121
Master Plans & Assessments	10,575	21,503	148,498	78,500	-	-	-	-	-
Regulatory, Safety & Wellness	50,821	69,429	76,000	69,050	74,500	75,990	77,509	79,059	80,642
Salaries and Wages	688,076	719,563	795,972	790,500	856,500	873,630	891,103	908,924	927,102
Small Equipment, Supplies, General Repairs & Maint	183,004	194,845	259,200	290,405	270,000	272,090	274,220	276,398	278,611
Training, Conferences, & Memberships	7,229	19,601	21,000	15,200	21,000	21,420	21,848	22,286	22,730
Utilities	446,821	466,285	425,359	455,263	473,900	474,254	474,615	474,985	475,358
<b>Total Expenses</b>	<b>1,484,910</b>	<b>1,607,828</b>	<b>1,854,444</b>	<b>1,824,908</b>	<b>1,824,000</b>	<b>1,848,046</b>	<b>1,872,568</b>	<b>1,897,594</b>	<b>1,923,100</b>
<b>Net Operating Surplus</b>	<b>(7,384,737)</b>	<b>(7,601,193)</b>	<b>(7,130,309)</b>	<b>(7,646,227)</b>	<b>(8,310,000)</b>	<b>(8,651,954)</b>	<b>(8,946,432)</b>	<b>(9,250,406)</b>	<b>(9,562,900)</b>
<b>Allocations Out</b>									
Public Works - Parks	(36,140)	(37,693)	(39,954)	(39,954)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
<b>Total cost allocations out</b>	<b>(36,140)</b>	<b>(37,693)</b>	<b>(39,954)</b>	<b>(39,954)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
<b>Net Surplus</b>	<b>(7,420,877)</b>	<b>(7,638,886)</b>	<b>(7,170,263)</b>	<b>(7,686,181)</b>	<b>(8,350,000)</b>	<b>(8,691,954)</b>	<b>(8,986,432)</b>	<b>(9,290,406)</b>	<b>(9,602,900)</b>

## Water Treatment Plant - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ (663,819)</u>
% Change	<u>(8.64)%</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

Increased water rates in 2021

## Sewer System - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Compost Recoveries	(14,899)	(98)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
DCC - Waste Water	(326,256)	(696,207)	(100,000)	(585,706)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Misc. Grants	(211,504)	(174,654)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)
Misc. Sewer Recoveries	(489,981)	(569,897)	(490,613)	(613,134)	(663,140)	(706,736)	(735,274)	(750,185)	(765,215)
Sewer User Fees	(5,117,472)	(5,896,769)	(7,046,552)	(6,338,000)	(7,789,000)	(8,696,000)	(8,957,000)	(9,226,000)	(9,503,000)
<b>Total Revenues</b>	<b>(6,160,112)</b>	<b>(7,337,625)</b>	<b>(7,815,559)</b>	<b>(7,715,234)</b>	<b>(9,130,534)</b>	<b>(10,081,130)</b>	<b>(10,370,668)</b>	<b>(10,654,579)</b>	<b>(10,946,609)</b>



## Sewer - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Expenses</b>									
AWWTP - Liquids	790,884	769,005	1,100,416	1,141,938	936,000	946,720	957,654	968,808	980,183
AWWTP - Reclaimed Water	99,079	124,857	115,923	88,053	71,000	71,740	72,495	73,265	74,050
AWWTP - Septage	21,638	30,215	43,945	43,394	36,600	37,198	37,807	38,430	39,065
AWWTP - Solids	352,581	336,976	503,299	477,044	408,000	416,160	424,483	432,973	441,633
General Expenses	121,076	41,720	129,739	101,841	76,000	77,240	78,505	79,795	81,111
Irrigation	33,900	38,985	35,000	50,000	53,000	55,000	57,000	59,000	61,000
Main Repairs	114,078	122,090	137,400	129,650	146,800	148,512	150,259	152,042	153,859
Master Plans & Assessments	86,596	33,909	-	-	-	-	-	-	-
Pumps, Stations, Sewers	104,448	90,943	130,056	126,237	139,880	141,502	143,154	144,841	146,560
Regulatory, Safety & Wellness	17,469	36,459	20,800	20,800	25,800	26,316	26,842	27,379	27,927
Repairs & Maintenance - Sewer Collection Operation	200,761	191,795	181,550	140,375	192,500	195,377	198,312	201,304	204,355
Repairs & Maintenance - Sewer Compost Operations	269,803	261,147	278,059	296,409	306,201	312,327	318,576	324,950	331,451
Salaries and Wages	485,177	524,258	514,389	514,396	520,099	530,503	541,114	551,934	562,977
Small Equipment, Supplies, General Repairs & Maint	72,155	60,787	74,625	55,637	69,225	70,685	72,181	73,714	75,280
Training, Conferences, & Memberships	18,807	26,009	22,200	16,200	25,000	25,500	26,010	26,530	27,060
Utilities	32,932	29,509	41,500	41,530	36,500	36,575	36,651	36,727	36,805
Vandalism Removal	-	-	1,000	500	1,000	1,015	1,030	1,046	1,062
Video Inspection	92,203	88,415	106,450	7,850	107,000	109,119	111,281	113,485	115,735
<b>Total Expenses</b>	<b>2,913,587</b>	<b>2,807,079</b>	<b>3,436,351</b>	<b>3,251,854</b>	<b>3,150,605</b>	<b>3,201,489</b>	<b>3,253,354</b>	<b>3,306,223</b>	<b>3,360,113</b>
<b>Net Operating Surplus</b>	<b>(3,246,525)</b>	<b>(4,530,546)</b>	<b>(4,379,208)</b>	<b>(4,463,380)</b>	<b>(5,979,929)</b>	<b>(6,879,641)</b>	<b>(7,117,314)</b>	<b>(7,348,356)</b>	<b>(7,586,496)</b>

## Sewer - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Allocations In</b>									
Operations	38,574	40,000	41,809	43,000	45,000	45,000	45,000	45,000	45,000
Facilities	-	-	40,152	51,219	49,665	50,646	51,646	52,666	53,707
Finance - General	1,384,878	1,091,587	952,112	952,112	952,112	1,104,467	1,104,467	1,249,415	1,249,415
Information Technology	1,549	10,140	25,651	25,651	25,765	25,880	25,998	26,117	26,239
Public Works - Fleet	21,354	36,635	58,450	58,450	58,450	58,450	58,450	58,450	58,450
Public Works - General	145,833	222,897	191,405	191,405	185,000	188,700	192,474	196,323	200,250
Public Works - Roads And Maintenance	-	15,750	19,150	19,150	19,150	19,150	19,150	19,150	19,150
General Government/Utility Overhead Credit	649,601	741,608	833,782	833,782	823,334	823,334	823,334	823,334	823,334
Safety	6,192	2,446	5,000	5,000	5,100	5,202	5,306	5,412	5,520
Engineering Services	20,000	111,144	262,672	242,000	146,000	146,000	146,000	146,000	146,000
Under-threshold capital expense	(1,398,590)	(1,407,076)	-	-	-	-	-	-	-
<b>Total cost allocations in</b>	<b>869,391</b>	<b>865,131</b>	<b>2,430,183</b>	<b>2,421,769</b>	<b>2,309,576</b>	<b>2,466,829</b>	<b>2,471,825</b>	<b>2,621,867</b>	<b>2,627,065</b>
<b>Allocations Out</b>									
Public Works - Parks	(33,900)	(38,985)	(35,000)	(50,000)	(53,000)	(55,000)	(57,000)	(59,000)	(61,000)
<b>Total cost allocations out</b>	<b>(33,900)</b>	<b>(38,985)</b>	<b>(35,000)</b>	<b>(50,000)</b>	<b>(53,000)</b>	<b>(55,000)</b>	<b>(57,000)</b>	<b>(59,000)</b>	<b>(61,000)</b>
<b>Net Surplus before Debt Servicing and Transfers</b>	<b>(2,411,034)</b>	<b>(3,704,400)</b>	<b>(1,984,025)</b>	<b>(2,091,611)</b>	<b>(3,723,353)</b>	<b>(4,467,812)</b>	<b>(4,702,489)</b>	<b>(4,785,489)</b>	<b>(5,020,431)</b>

## Sewer - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Transfer from Surplus/Reserves</b>									
<b>Transfer from DCC</b>									
Waste Water	(169,845)	(607,731)	-	-	-	-	-	-	-
	(169,845)	(607,731)	-	-	-	-	-	-	-
<b>Transfer From Statutory Reserves</b>									
Sewer Capital	(1,252,791)	(1,238,157)	-	-	-	-	-	-	-
<b>Transfer From Non-Statutory Reserves</b>									
Sewer Surplus - Debt Principal Repayment	-	-	-	(538,987)	(538,987)	(626,625)	(626,625)	(710,003)	(710,003)
	-	-	-	(538,987)	(538,987)	(626,625)	(626,625)	(710,003)	(710,003)
<b>Total Transfers from Surplus/Reserves</b>	(1,422,636)	(1,845,888)	-	(538,987)	(538,987)	(626,625)	(626,625)	(710,003)	(710,003)
<b>Transfers to Reserve</b>									
<b>Transfer To DCC</b>									
Waste Water	496,101	1,303,938	100,000	585,706	500,000	500,000	500,000	500,000	500,000
	496,101	1,303,938	100,000	585,706	500,000	500,000	500,000	500,000	500,000
<b>Transfer To Statutory Reserves</b>									
Sewer Capital	3,337,569	4,246,350	1,684,025	1,844,892	3,562,340	4,394,437	4,629,114	4,795,492	5,030,434
	3,337,569	4,246,350	1,684,025	1,844,892	3,562,340	4,394,437	4,629,114	4,795,492	5,030,434
<b>Transfer To Non-Statutory Reserves</b>									
Electric Surplus	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
	-	-	200,000	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Net Transfers</b>	2,411,034	3,704,400	1,984,025	2,091,611	3,723,353	4,467,812	4,702,489	4,785,489	5,020,431
<b>Net Expense (Surplus)</b>	-	-	-	-	-	-	-	-	-

## Sewer - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ (1,631,742)</u>
% Change	<u>78.01 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

(\$1.45M) increased revenue per utility rate review and Council report tabled Oct 6, 2020.

(\$125K) for 2020 sanitary sewer master plan not being rebudgeted in 2021

## Sewer Collection - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Compost Recoveries	(14,899)	(98)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total Revenues</b>	(14,899)	(98)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Expenses</b>									
General Expenses	2,394	2,916	5,000	-	4,000	4,080	4,162	4,245	4,330
Main Repairs	114,078	122,090	137,400	129,650	146,800	148,512	150,259	152,042	153,859
Master Plans & Assessments	86,596	22,022	-	-	-	-	-	-	-
Repairs & Maintenance - Sewer Collection Operation	200,761	191,795	181,550	140,375	192,500	195,377	198,312	201,304	204,355
Repairs & Maintenance - Sewer Compost Operations	269,803	261,147	278,059	296,409	306,201	312,327	318,576	324,950	331,451
Salaries and Wages	9,131	-	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maint	37,622	15,162	43,125	27,475	47,905	48,939	50,000	51,089	52,203
Vandalism Removal	-	-	1,000	500	1,000	1,015	1,030	1,046	1,062
Video Inspection	92,203	88,415	106,450	7,850	107,000	109,119	111,281	113,485	115,735
<b>Total Expenses</b>	812,588	703,547	752,584	602,259	805,406	819,369	833,620	848,161	862,995
<b>Net Operating Expense / (Surplus)</b>	797,689	703,449	747,584	597,259	800,406	814,369	828,620	843,161	857,995
<b>Net Expense (Surplus)</b>	797,689	703,449	747,584	597,259	800,406	814,369	828,620	843,161	857,995

## Sewer Collection - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ 203,147</u>
% Change	<u>34.01 %</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

\$100K increased video inspection expenses that were deferred in 2020

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

\$20K increase to sewer main flushing

Multiple expense increases from 2020 forecast due to resumption of routinely budgeted items that were deferred in 2020.

## Advanced Waste Water Treatment Plant - Operating Budget

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>Revenue</b>									
Misc. Sewer Recoveries	(489,981)	(568,025)	(490,613)	(613,134)	(663,140)	(706,736)	(735,274)	(750,185)	(765,215)
Misc. Grants	(211,504)	(174,654)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)	(173,394)
Sewer User Fees	(5,117,472)	(5,896,769)	(7,046,552)	(6,338,000)	(7,789,000)	(8,696,000)	(8,957,000)	(9,226,000)	(9,503,000)
<b>Total Revenues</b>	<b>(5,818,957)</b>	<b>(6,639,448)</b>	<b>(7,710,559)</b>	<b>(7,124,528)</b>	<b>(8,625,534)</b>	<b>(9,576,130)</b>	<b>(9,865,668)</b>	<b>(10,149,579)</b>	<b>(10,441,609)</b>
<b>Expenses</b>									
AWWTP - Liquids	790,884	769,005	1,100,416	1,141,938	936,000	946,720	957,654	968,808	980,183
AWWTP - Reclaimed Water	99,079	124,857	115,923	88,053	71,000	71,740	72,495	73,265	74,050
AWWTP - Septage	21,638	30,215	43,945	43,394	36,600	37,198	37,807	38,430	39,065
AWWTP - Solids	352,581	336,976	503,299	477,044	408,000	416,160	424,483	432,973	441,633
General Expenses	146,643	70,819	124,739	101,841	72,000	73,160	74,343	75,550	76,781
Irrigation	33,900	38,985	35,000	50,000	53,000	55,000	57,000	59,000	61,000
Master Plans & Assessments	-	11,887	-	-	-	-	-	-	-
Pumps, Stations, Sewers	104,448	90,943	130,056	126,237	139,880	141,502	143,154	144,841	146,560
Regulatory, Safety & Wellness	17,469	36,459	20,800	20,800	25,800	26,316	26,842	27,379	27,927
Salaries and Wages	476,046	524,258	514,388	514,396	520,100	530,502	541,112	551,934	562,973
Small Equipment, Supplies, General Repairs & Maint	34,533	45,625	31,500	28,162	21,320	21,746	22,181	22,625	23,077
Training, Conferences, & Memberships	18,807	26,009	22,200	16,200	25,000	25,500	26,010	26,530	27,060
Utilities	32,932	29,509	41,500	41,530	36,500	36,575	36,651	36,727	36,805
<b>Total Expenses</b>	<b>2,128,960</b>	<b>2,135,547</b>	<b>2,683,766</b>	<b>2,649,595</b>	<b>2,345,200</b>	<b>2,382,119</b>	<b>2,419,732</b>	<b>2,458,062</b>	<b>2,497,114</b>
<b>Net Operating Expense / (Surplus)</b>	<b>(3,689,997)</b>	<b>(4,503,901)</b>	<b>(5,026,793)</b>	<b>(4,474,933)</b>	<b>(6,280,334)</b>	<b>(7,194,011)</b>	<b>(7,445,936)</b>	<b>(7,691,517)</b>	<b>(7,944,495)</b>
<b>Allocations Out</b>									
Public Works - Parks	(33,900)	(38,985)	(35,000)	(50,000)	(53,000)	(55,000)	(57,000)	(59,000)	(61,000)
<b>Total cost allocations out</b>	<b>(33,900)</b>	<b>(38,985)</b>	<b>(35,000)</b>	<b>(50,000)</b>	<b>(53,000)</b>	<b>(55,000)</b>	<b>(57,000)</b>	<b>(59,000)</b>	<b>(61,000)</b>
<b>Net Expense (Surplus)</b>	<b>(3,723,897)</b>	<b>(4,542,886)</b>	<b>(5,061,793)</b>	<b>(4,524,933)</b>	<b>(6,333,334)</b>	<b>(7,249,011)</b>	<b>(7,502,936)</b>	<b>(7,750,517)</b>	<b>(8,005,495)</b>

## Advanced Waste Water Treatment Plant - Operating Budget

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Change 2020 forecast to 2021 budget:

\$ Change	<u>\$ (1,808,401)</u>
% Change	<u>(39.97)%</u>

Changes in net operating budget from 2020 forecast to 2021 budget are primarily due to:

(\$1.45M) increase in revenue per recent rate review

(\$220K) budgeted in 2020 for major bioreactor parts not budgeted in 2021

(\$110K) budgeted in 2020 for UV bulbs and seals not budgeted in 2021



# **City of Penticton**

**Financial Plan 2021 - 2025**

**Appendix A – Capital Plan**

## Capital Budget Summary

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>FUNDED Capital</b>					
<b>General Capital Fund</b>					
Facilities	2,714,000	2,438,500	1,784,500	2,171,500	1,790,000
Engineering	6,436,400	7,431,300	7,646,000	1,576,500	1,823,650
Fire	55,000	56,500	58,000	59,300	60,600
Information Technology	742,000	576,000	1,121,000	1,371,000	571,000
Cemetery	64,000	60,000	60,000	60,000	60,000
Fleet	2,344,950	1,212,200	810,250	859,100	2,300,550
Parks	402,000	787,850	397,250	399,875	467,500
Traffic Control	174,833	179,593	125,904	132,198	138,810
<b>Total General Capital Fund</b>	<b>12,933,183</b>	<b>12,741,943</b>	<b>12,002,904</b>	<b>6,629,473</b>	<b>7,212,110</b>
Sewer Utility	1,859,500	11,566,500	2,775,000	5,009,000	2,619,000
Water Utility	5,967,700	16,181,000	4,083,500	3,782,500	4,757,200
Electric Utility	4,104,205	3,698,331	3,170,686	3,371,387	3,375,702
<b>Total Funded Capital Budget</b>	<b>24,864,588</b>	<b>44,187,774</b>	<b>22,032,090</b>	<b>18,792,360</b>	<b>17,964,012</b>
<b>UNFUNDED Capital 2021- 2025</b>					
General	53,836,000				
Sewer Utility	8,500,000				
Water Utility	-				
Electric Utility	-				
<b>Total Unfunded Capital</b>	<b>62,336,000</b>				

## General Capital Fund – Summary

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
Facilities	2,714,000	2,438,500	1,784,500	2,171,500	1,790,000
Engineering	6,436,400	7,431,300	7,646,000	1,576,500	1,823,650
Fire Services	55,000	56,500	58,000	59,300	60,600
Information Technology	742,000	576,000	1,121,000	1,371,000	571,000
Cemetery	64,000	60,000	60,000	60,000	60,000
Fleet	2,344,950	1,212,200	810,250	859,100	2,300,550
Parks	402,000	787,850	397,250	399,875	467,500
Traffic Control	174,833	179,593	125,904	132,198	138,810
<b>Total Funded General Capital Projects</b>	<b>12,933,183</b>	<b>12,741,943</b>	<b>12,002,904</b>	<b>6,629,473</b>	<b>7,212,110</b>
<b>Funding Sources &amp; Transfers</b>					
Debt Financing	-	(3,108,580)	(1,470,750)	(500,000)	-
Donations - Park & Recreation	(10,000)	(150,000)	-	-	-
Electrical Dividend	(3,162,000)	(3,225,240)	(3,289,745)	(3,355,540)	(3,422,651)
Grant Funding	(2,602,300)	(1,535,000)	(4,547,250)	-	-
Transfer to/(from) Capital Reserve	(926,533)	(399,903)	(204,409)	286,367	754,141
Transfer to/(from) Community Works	(2,819,000)	(1,672,500)	(797,500)	(1,516,000)	(1,812,650)
Transfer to/(from) DCC Reserve	-	(927,720)	-	-	-
Transfer to/(from) DCC storm sewer	-	-	-	-	-
Transfer to/(from) general capital reserve, from electrical surplus	(200,000)	200,000	-	-	-
Transfer to/(from) Equipment Reserve	(2,696,350)	(1,468,000)	(1,066,250)	(1,415,300)	(2,656,950)
Transfer to/(from) Marina Reserve	(195,000)	-	-	-	-
Transfer to/(from) RCMP Reserve	(75,000)	(75,000)	-	-	-
Transfer to/(from) Storm Operating	(247,000)	(380,000)	(627,000)	(129,000)	(74,000)
<b>Total Funding Sources</b>	<b>(12,933,183)</b>	<b>(12,741,943)</b>	<b>(12,002,904)</b>	<b>(6,629,473)</b>	<b>(7,212,110)</b>
<b>General Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>(12,933,183)</b>	<b>(12,741,943)</b>	<b>(12,002,904)</b>	<b>(6,629,473)</b>	<b>(7,212,110)</b>
<b>UNFUNDED Capital 2021 - 2025</b>					
Facilities	32,500,000				
Engineering	21,336,000				
Information Technology	-				
<b>Total Unfunded General Capital Projects</b>	<b>53,836,000</b>				

## Facilities

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
Art Gallery	50,000	-	50,000	-	150,000
City Hall - Furniture & Renos	40,000	20,000	-	25,000	50,000
City Wide Security	40,000	-	-	-	-
City Yards- Misc	28,000	65,000	70,000	40,000	65,000
City Yards- Roof Replacement	200,000	-	-	-	-
Cleland Theatre - AV Upgrades - Financing	-	410,000	-	-	-
Cleland Theatre - AV Upgrades - Grant Expense	-	410,000	-	-	-
Community Ctr - Cleland Dressing Room Renos	-	-	70,000	-	-
Community Ctr -Mechanical & Electrical	40,000	25,000	100,000	570,000	110,000
Curling Rink - Architectural	-	25,000	100,000	-	-
Curling Rink - Mechanical	-	10,000	10,000	90,000	-
Curling Rink -Electrical	-	-	-	100,000	-
Fire Hall #2 - 2 Bay Garage	-	200,000	-	-	-
Fire Hall #2 - Replace Rear Paved Surfaces	-	-	-	35,000	-
Fire Hall Roof Replacements (FH1 & FH2)	195,000	-	-	-	-
Gyro Bandshell - Washroom	200,000	-	-	-	-
Jubilee Pavilion	-	-	12,500	-	-
Leir House	-	-	50,000	125,000	125,000
Library/Museum - Mechanical (HVAC, misc)	80,000	125,000	-	25,000	50,000
McLaren Arena - Refrigeration & floor	537,500	10,000	100,000	750,000	-
McLaren Arena - Roofing	20,000	-	-	-	-
Memorial Arena - Misc.	73,000	51,000	230,000	115,000	105,000
Misc Land Improvements/Demolitions	100,000	-	-	-	-
OHTC	46,000	27,500	21,000	6,500	-
Okanagan Lake Washroom Upgrade	40,000	90,000	55,000	15,000	-
PTCC Misc. Capital	-	50,000	584,000	65,000	65,000
PTCC - Building Renos	10,000	-	-	-	-
PTCC - Dishpit	165,000	-	-	-	-
PTCC - Freezer	42,500	-	-	-	-
PTCC - Generator	100,000	-	-	-	-
PTCC - Walkway & Rear Entrance	200,000	400,000	-	-	-
RCMP Office/Furniture Upgrades	75,000	75,000	75,000	60,000	400,000
Re-key City Buildings	60,000	60,000	60,000	-	-
Riverside Washroom	-	200,000	-	-	-
Skaha Marina Repairs	100,000	-	15,000	-	-
SOEC - Misc. Minor Capital	37,000	165,000	182,000	150,000	320,000
SOEC Gate 1 Remodel	-	-	-	-	150,000
Sportsplex - new surface	200,000	-	-	-	200,000
SS Sicamous - berm for SS Naramata	15,000	-	-	-	-
SS Sicamous Fire Protection Upgrade	20,000	20,000	-	-	-
<b>Total Funded Facilities Capital</b>	<b>2,714,000</b>	<b>2,438,500</b>	<b>1,784,500</b>	<b>2,171,500</b>	<b>1,790,000</b>
<b>UNFUNDED Capital</b>					
City Hall - Mechanical & Envelope	4,400,000				
Skaha Park East	2,350,000				
SOEC - Jumbotron	750,000				
Arena upgrade/replacement	25,000,000				
Fire Hall upgrade/replacement	<u>Not determined</u>				
<b>Total Unfunded Facilities Capital</b>	<u>32,500,000</u>				

## Engineering – General Fund Capital

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
<b>Facilities</b>					
Rainfall Monitoring - Budget - Gen Cap	46,000	256,000	-	-	-
<b>Storm Drainage</b>					
Huth Ave. Storm Sewer Construction - Gen Cap Portion	-	-	872,500	-	-
Oxbow Drainage Improvements	56,000	56,000	56,000	56,000	-
Storm Drainage Projects	78,000	-	-	-	-
Storm Water Management - Liquid Waste Management Plan	-	68,000	72,000	73,000	74,000
<b>Total Storm Drainage</b>	<b>134,000</b>	<b>124,000</b>	<b>1,000,500</b>	<b>129,000</b>	<b>74,000</b>
<b>Parks</b>					
Okanagan Marina	145,000	-	-	-	-
<b>Roads and Maintenance</b>					
Bike Network Planning & Infrastructure	600,000	600,000	-	-	-
Dewdney Crescent Storm Upgrades - Budget - Gen Cap	75,000	-	-	-	-
E. Penticton Interceptor - Fairway Ave to Treatment Plant - Gen Cap	-	-	363,000	-	-
Ellis Creek Revitalization - Financing	-	495,000	1,020,750	-	-
Ellis Creek Revitalization - Grant Expenses	-	-	4,547,250	-	-
Intersection and Road Marking Improvements - Gen Cap Portion	317,000	50,000	51,500	58,500	60,650
Pavement Management: Rehabilitation - Gen Cap Portion	1,018,000	633,000	338,000	1,064,000	1,339,000
Pavement Management: Primary Access Lanes	100,000	-	-	-	-
Penticton Crk Flood Mitigation - Grant Portion	-	750,000	-	-	-
Penticton Crk Flood Mitigation - Gen Cap	-	250,000	-	-	-
Penticton Crk Restoration Design	100,000	-	-	-	-
Penticton Crk Revitalization - Reach 3 - Grant Expense	2,154,300	-	-	-	-
Penticton Crk Revitalization - Reach 3 - Gen Cap	718,100	-	-	-	-
Penticton Crk Revitalization Reach 12 - Gen Cap	38,000	-	-	-	-
Penticton Crk Revitalization Reach 12 - Grant Expense	375,000	375,000	-	-	-
Penticton Crk Revitalization Reach 12 - Financed	-	812,000	-	-	-
Pt Intersection Kinney & South Main - Re-Align Galt Ave - Financing	-	1,391,580	-	-	-
Pt Intersection Kinney & South Main - Re-Align Galt Ave - Gen Cap	75,000	-	-	-	-
Pt Intersection Kinney & South Main - Re-Align Galt Ave - DCC	-	927,720	-	-	-
Sidewalks, Curbs and Gutter Projects	175,000	200,000	225,000	225,000	250,000
Traffic Calming Program	366,000	100,000	100,000	100,000	100,000
Woodstock Road Reconstruction - Gen Cap Portion	-	467,000	-	-	-
<b>Total Engineering - Roads &amp; Maintenance</b>	<b>6,111,400</b>	<b>7,051,300</b>	<b>6,645,500</b>	<b>1,447,500</b>	<b>1,749,650</b>
<b>Total Funded Engineering General Capital</b>	<b>6,436,400</b>	<b>7,431,300</b>	<b>7,646,000</b>	<b>1,576,500</b>	<b>1,823,650</b>
<b>UNFUNDED Capital 2021 - 2025</b>					
Bike Network Planning & Infrastructure	6,869,000				
Campbell Drainage	2,216,000				
Carmi Drainage	2,447,000				
Downtown Revitalization	1,597,000				
Ellis Creek Revitalization	5,850,000				
Reservoir Road Reconstruction	2,357,000				
<b>Total Unfunded Engineering Capital</b>	<b>21,336,000</b>				

## Fire Services

	2021	2022	2023	2024	2025
	Budget	Projection	Projection	Projection	Projection
<b>FUNDED Capital</b>					
Emergency Training Center Upgrades	11,000	11,500	12,000	12,500	13,000
Equipment Replacement	30,400	30,800	31,000	31,200	31,400
Fire Hose Replacement Program	13,600	14,200	15,000	15,600	16,200
<b>Total Funded Fire Capital</b>	<b>55,000</b>	<b>56,500</b>	<b>58,000</b>	<b>59,300</b>	<b>60,600</b>

## Information Technology

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
Cleland Theatre Sound/Lighting Upgrades	-	10,000	10,000	10,000	10,000
Council Chambers hardware upgrade	125,000	-	-	-	-
Information Technology - Hardware	402,000	266,000	261,000	561,000	361,000
Information Technology - Infrastructure	165,000	75,000	75,000	75,000	75,000
Information Technology - Software	-	100,000	200,000	100,000	-
IT - Billing Software upgrade/replacement - financing	-	-	-	500,000	-
IT - Billing Software upgrade/replacement - financing	-	-	450,000	-	-
IT Capital - SOEC/PTCC	25,000	100,000	100,000	100,000	100,000
IT Strategy - System reconfigurations	25,000	25,000	25,000	25,000	25,000
<b>Total Funded IT Capital</b>	<b>742,000</b>	<b>576,000</b>	<b>1,121,000</b>	<b>1,371,000</b>	<b>571,000</b>

Cemetery

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
Cemetery - Lakeview Cemetery	64,000	60,000	60,000	60,000	60,000
<b>Total Funded Cemetery Capital</b>	64,000	60,000	60,000	60,000	60,000



## Fleet

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
Fleet Future Capital Purchases	-	1,212,200	810,250	859,100	2,300,550
1 Ton Pick up w/ winch crane (Replace Unit 41)	65,000	-	-	-	-
1/2 Ton Pick Up (replacing unit #94)	32,000	-	-	-	-
Aerator (replacing #9430)	20,000	-	-	-	-
Asphalt Patching Trailer (Gen Cap)	70,000	-	-	-	-
Asphalt Recycler	125,000	-	-	-	-
Auto Hoist	16,000	-	-	-	-
Digger Derrick Aerial to Replace Unit 50	25,000	-	-	-	-
Front V Plow	20,000	-	-	-	-
Misc Shop Equipment	7,500	-	-	-	-
Misc Small Equipment	12,950	-	-	-	-
Pumper/Rescue Combination Truck (replacements)	990,000	-	-	-	-
Road Marking / Painting Unit (Gen Cap)	15,000	-	-	-	-
Small Lawn Tractor (replacing unit #9510)	3,500	-	-	-	-
SOEC Ice resurfacer (Replace Unit 336)	175,000	-	-	-	-
Tandem Dump (replacing unit #43)	200,000	-	-	-	-
Tire Machine	11,000	-	-	-	-
Trailer (Replace Unit 201)	12,000	-	-	-	-
Urban Forestry Truck (Replace Unit 49)	150,000	-	-	-	-
Utility Service Truck (replacing unit #51)	160,000	-	-	-	-
Municipal tractor with attachments (Replace Unit 79)	210,000	-	-	-	-
Winter Sander/Blade (replacing unit #86)	25,000	-	-	-	-
<b>Total Funded Fleet Capital</b>	<b>2,344,950</b>	<b>1,212,200</b>	<b>810,250</b>	<b>859,100</b>	<b>2,300,550</b>

## Parks

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
Beach Slides	14,000	-	-	7,000	-
Irrigation Upgrades	173,000	42,500	81,250	139,375	64,500
Kings Park - Entry Improvements	-	35,000	-	-	-
Lakawanna Park - Splash Pad replacement	-	-	-	-	114,000
Marina Way Park - Pedestrian Access	10,000	-	-	-	-
Park Misc - CinderBlock Dugout Improv. McLaren & Bambino	-	31,500	-	31,500	-
Park Misc - Playground Equipment	-	60,000	294,000	222,000	40,000
Parkway 2 - raise outfield fences	105,000	-	-	-	-
Pickleball Courts	-	-	-	-	150,000
Riverside park - Site/Entry Improvements	-	-	-	-	99,000
Skaha Park - Splash Pad replacement	100,000	353,000	-	-	-
SOEC - Landscaping Alberni/Creston parking lot	-	-	22,000	-	-
Sudbury Park - Parking Lot Landscaping	-	27,100	-	-	-
Three Mile Beach - Upgrade parking, site and entry improv.	-	238,750	-	-	-
<b>Total Funded Parks Capital</b>	<b>402,000</b>	<b>787,850</b>	<b>397,250</b>	<b>399,875</b>	<b>467,500</b>

## Traffic Control

	2021	2022	2023	2024	2025
	Budget	Projection	Projection	Projection	Projection
<b>FUNDED Capital</b>					
Traffic signalization - Upgrade Controllers	108,281	111,189	55,594	58,374	61,292
Traffic Signals - New Traffic Detection Devices	66,552	68,404	70,310	73,824	77,518
<b>Total Funded Traffic Control Capital</b>	<b>174,833</b>	<b>179,593</b>	<b>125,904</b>	<b>132,198</b>	<b>138,810</b>

## Sewer Fund

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
<b>Engineering - Sewer Capital</b>					
Aging Sanitary Sewer Infrastructure Replacement and Upgrades	798,000	876,000	-	1,352,000	1,470,000
Aging Sewer Main Replacement Program	225,000	-	-	-	-
E. Penticton Interceptor - Fairview Ave to Treatment Plant - San Cap	-	50,000	1,486,000	-	-
N. Penticton Interceptor - Fairway Rd to Treatment Plant - DCC	-	2,941,000	-	-	-
N. Penticton Interceptor - Fairway Rd to Treatment Plant - San Cap	75,000	-	-	-	-
Pt Intersection Kinney & South Main - Re-Align Galt Ave - San Cap	25,000	-	-	-	-
Small Sanitary Sewer Upsizing - San Cap Portion	-	638,500	-	-	-
<b>Total Engineering Sewer Capital Projects</b>	<b>1,123,000</b>	<b>4,505,500</b>	<b>1,486,000</b>	<b>1,352,000</b>	<b>1,470,000</b>
<b>Advanced Waste Water Treatment Plant</b>					
1990 HVAC Replacement	20,000	20,000	20,000	20,000	-
Asset Management Renewal Assessment AWWTP	-	750,000	750,000	750,000	750,000
Asset Management Renewal Assessment Waste Water Lift Stations	30,000	30,000	30,000	200,000	30,000
AWWTP - Bioreactor Gate Replacement	-	250,000	250,000	-	-
AWWTP - CMMS (Asset Management software)	60,000	-	-	-	-
AWWTP - Main breaker PDC replacement	50,000	50,000	-	-	-
AWWTP - PLC Upgrades	50,000	50,000	50,000	50,000	50,000
AWWTP Clarifier - DCC	-	3,126,816	-	-	-
AWWTP Expansion and Upgrades - Financing	-	2,719,184	-	2,587,000	-
AWWTP Expansion and Upgrades Design	304,000	-	134,000	-	269,000
LWMP review	100,000	-	-	-	-
Power Monitoring Efficiencies	25,000	25,000	15,000	15,000	15,000
SCADA Efficiencies	35,000	35,000	35,000	35,000	35,000
<b>Total Advanced Waste Water Treatment Plant Capital Projects</b>	<b>674,000</b>	<b>7,056,000</b>	<b>1,284,000</b>	<b>3,657,000</b>	<b>1,149,000</b>
CIS Software Upgrades - Sewer Portion	62,500	5,000	5,000	-	-
<b>Total Funded Sewer Capital</b>	<b>1,859,500</b>	<b>11,566,500</b>	<b>2,775,000</b>	<b>5,009,000</b>	<b>2,619,000</b>
<b>Funding Source</b>					
Debt Financing	-	(2,719,184)	-	(2,587,000)	-
Development Cost Charges	-	(6,067,816)	-	-	-
Net Transfer to/(from) Sewer surplus	(1,859,500)	(2,779,500)	(2,775,000)	(2,422,000)	(2,619,000)
<b>Total Funding Source</b>	<b>(1,859,500)</b>	<b>(11,566,500)</b>	<b>(2,775,000)</b>	<b>(5,009,000)</b>	<b>(2,619,000)</b>
<b>Sewer Utility Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNFUNDED Sewer Capital 2021 - 2025</b>					
Compost Site Improvements	8,500,000				
<b>Total Unfunded Sewer Capital</b>	<b>8,500,000</b>				

## Water Fund

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
<b>Engineering Water Capital Projects</b>					
50mm and 100mm Water Main Replacement Program	1,953,200	-	-	-	1,108,200
Aging Water Main Replacement Program	1,767,000	-	838,000	813,000	830,000
East Penticton Interceptor - Fairview Ave to Treatment Plant	-	-	350,000	-	-
Industrial Area Fire Flow Upgrades - Water Cap Portion	-	-	1,237,500	776,500	-
Irrigation System - Infrastructure Renewals	490,000	638,000	638,000	638,000	638,000
Point Intersection Kinney & South Main - Re-Align Galt Avenue	25,000	-	-	-	-
Riddle Road Improvements - Water Service & Fire Protection	-	-	-	-	1,626,000
Ridgedale Reservoir Upgrade - DCC Portion	-	911,259	-	-	-
Ridgedale Reservoir Upgrade - Financing	-	3,249,741	-	-	-
Ridgedale Reservoir Upgrade - Water Cap Portion	100,000	-	-	-	-
Small Sanitary Sewer Upsizing	-	125,000	-	-	-
<b>Total Engineering Water Capital Projects</b>	<b>4,335,200</b>	<b>4,924,000</b>	<b>3,063,500</b>	<b>2,227,500</b>	<b>4,202,200</b>
<b>Water Treatment Plant Capital Projects</b>					
Air unit replacement program	100,000	50,000	100,000	100,000	-
Asset Management Equipment Replacement	50,000	50,000	50,000	50,000	50,000
Duncan Ave Genset	50,000	-	-	-	-
PLC Equipment Replacement	80,000	100,000	200,000	-	-
Rebuild lake pump #4	-	50,000	335,000	300,000	-
Roof replacement	50,000	410,000	-	-	-
Source Protection Plan & Assessment	100,000	-	-	-	-
WTP Filter Gallery Valve Replacement	30,000	30,000	30,000	30,000	30,000
WTP Pressure Reducing Station Equipment	110,000	2,112,000	-	-	-
WTP Rotork Valve Replacement	60,000	60,000	60,000	60,000	60,000
<b>Total Water Treatment Plant Capital Projects</b>	<b>630,000</b>	<b>2,862,000</b>	<b>775,000</b>	<b>540,000</b>	<b>140,000</b>
<b>Water Distribution System Capital Projects</b>					
Dam Safety Review - Legislated	150,000	-	-	-	175,000
Ellis 2 Dam - Consulting & Upgrades	-	250,000	100,000	750,000	-
Ellis 4 Dam - Consulting and Upgrades - Financing	300,000	8,000,000	-	-	-
Ellis Creek Diversion Dam - Consulting & Upgrades	350,000	-	-	125,000	100,000
Irrigation Meter Program	140,000	140,000	140,000	140,000	140,000
<b>Total Water Distribution System Capital Projects</b>	<b>940,000</b>	<b>8,390,000</b>	<b>240,000</b>	<b>1,015,000</b>	<b>415,000</b>
CIS Software Upgrades - Water Portion	62,500	5,000	5,000	-	-
<b>Total Funded Water Utility Capital Projects</b>	<b>5,967,700</b>	<b>16,181,000</b>	<b>4,083,500</b>	<b>3,782,500</b>	<b>4,757,200</b>
<b>Funding Source</b>					
Debt Financing	(300,000)	(11,249,741)	-	-	-
Development Cost Charges	-	(911,259)	-	-	-
Net Transfer to/(from) Water Surplus	(5,667,700)	(4,020,000)	(4,083,500)	(3,782,500)	(4,757,200)
<b>Total Funding Source</b>	<b>(5,967,700)</b>	<b>(16,181,000)</b>	<b>(4,083,500)</b>	<b>(3,782,500)</b>	<b>(4,757,200)</b>
<b>Water Utility Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Electric Fund

	2021 Budget	2022 Projection	2023 Projection	2024 Projection	2025 Projection
<b>FUNDED Capital</b>					
55' Pole Trailer	65,000	-	-	-	-
Departmental Tools- PLT & Engineering Tools	272,436	43,709	45,020	46,371	47,762
Distribution System - Voltage Conversion/System Rebuild	671,258	696,922	723,585	751,287	780,068
Distribution System Rebuild- UG Residential Subdivision Rebuild	300,000	314,868	330,473	346,851	364,041
Electric/Fire Hall Building needs assessment	150,000	-	-	-	-
Electrical Hybrid or Electric Van (Electric)	65,000	-	-	-	-
Fiber System Redundancy	-	100,000	-	100,000	-
Sendero backup OH extension	500,000	525,000	-	-	-
Non Discretionary - Estimated New/Upgraded Services	1,167,337	1,200,684	1,234,997	1,270,306	1,306,640
Non Discretionary - Flat Rate New/Upgrade Services	134,069	136,799	139,597	142,463	145,399
Non Discretionary - New UG Subdivision	166,127	169,450	172,838	176,295	179,821
SCADA Upgrades - New Dual PC, PowerLink Upgrade	56,573	58,132	59,736	61,385	63,226
System Reliability Improvements	431,405	442,768	454,439	466,429	478,746
<b>Total Electrical Capital Expenses</b>	<b>3,979,205</b>	<b>3,688,331</b>	<b>3,160,686</b>	<b>3,361,387</b>	<b>3,365,702</b>
GIS Implementation & Conversion	125,000	10,000	10,000	10,000	10,000
<b>Total Funded Electrical Capital Expense</b>	<b>4,104,205</b>	<b>3,698,331</b>	<b>3,170,686</b>	<b>3,371,387</b>	<b>3,375,702</b>
Recoveries	(1,248,585)	(1,273,114)	(1,298,126)	(1,323,629)	(1,349,633)
Transfer to/(from) Electric Capital Reserve/Surplus	(721,256)	(54,243)	392,960	408,901	423,038
Transfer to/(from) Electric Operating Fund	(2,134,364)	(2,370,974)	(2,265,521)	(2,456,659)	(2,449,107)
<b>Total Funding Sources</b>	<b>(4,104,205)</b>	<b>(3,698,331)</b>	<b>(3,170,686)</b>	<b>(3,371,387)</b>	<b>(3,375,702)</b>
<b>Electrical Utility Capital Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>