



# Annual Report

## 2022





# City of Penticton 2022 Annual Report

For the Year Ended  
December 31, 2022

The Annual Report is prepared  
by the City of Penticton Finance  
and Administration Division,  
in cooperation with all civic  
departments and agencies.

Penticton, British Columbia,  
Canada



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# Land Acknowledgement

way' – Hello

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

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

limləmt – Thank You



# Our Vision

A connected, innovative, and healthy waterfront city focused on safety, livability and vibrancy.





# Message from Mayor Julius Bloomfield

The year 2022 was a year of transition, renewal and growth in Penticton.

The purpose of this document is to provide residents with a comprehensive look back at the fiscal year 2022, highlighting the success at meeting strategic goals and priorities and also how challenges faced were addressed. This report covers the City's exit from the pandemic and a return to normalcy, it also provides a base from which the City of Penticton will continue to grow.

The return of events like the Elvis Festival, IRONMAN and Peach Fest injected energy back into our city and provided a major economic boost for businesses throughout our community. Council continued to ensure service levels stayed at an expected level and made commitments to improving public safety.

Sustainable growth remains a focus in Penticton, with the approval of the North Gateway Plan and the passing of the Corporate Energy and Emissions Plan in 2022. The City has received 650 applications for apartments and lots, a total of 1,060 townhomes, duplexes or apartments have been approved and are ready to build and there another 520 units under construction. The City will soon begin a review of the Official Community Plan, with a focus on housing. Additionally, engagement has begun on the Official CommuniTREE Plan that will help build and preserve our tree canopy.

The past year also saw a municipal election and the election of a new City Council. Council's four strategic priorities are at the heart of decisions moving forward: Safe and Resilient; Livable and Accessible; Vibrant and Connected; and Organization Excellence. The latest budget sees some of those priorities put into action, with more police and fire fighters added, task forces on housing and accessibility and a robust capital works program.

It is important to take a moment to pause and reflect on the accomplishments of the past year. There is much for all of to be proud of. Now, we continue to build on the hard work done and ensure that Penticton is a welcoming, vibrant and sustainable community.

Thank you for your interest in Penticton and our efforts to make our community a place to stay forever.

**Mayor Julius Bloomfield**  
*City of Penticton*





Back Row (left to right): Councillor Ryan Graham, Councillor Isaac Gilbert, Councillor Campbell Watt, Councillor James Miller  
Front Row (left to right): Councillor Amelia Boulton, Mayor Julius Bloomfield, Councillor Helena Konanz

## Your City Council

### Council's Roles

City of Penticton's Council consists of a Mayor and six (6) Councillors serving a term of four years. The current Council was elected on October 15, 2022 and will serve residents for a four year term (2022 – 2026). Led by Mayor Bloomfield, Council is responsible for governing our city and promoting its economic, social and environmental well-being.

Learn more at [penticton.ca/council](https://penticton.ca/council)

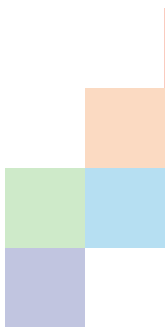






# Council Highlights for 2022

- Community safety was the theme of the 2022 Budget which included funding for three additional RCMP officers, two Municipal RCMP staff and a Training Officer for the Penticton Fire Department. Additionally Bylaw Services received Council support for expanded hours and staffing levels. Community Safety and Bylaw Enforcement Officers responded to over 7,000 calls for service in 2022.
- The Community Safety Resources Review was completed and received by Council, providing a key component of the City's continued efforts to improve safety. The report detailed the City has provided significant resources but that it was not sustainable to continue to fill the gaps that are the responsibility of the provincial government. Council also continued its call for Interior Health to introduce a Car 40 program in Penticton.
- There was more good news for parents when it came to child care: the City of Penticton will sign a deal with the YMCA of the Southern Interior to explore the development of a new centre. After the MOU is signed, the next step will be to procure an architect to help finalize the design of the expanded/renovated Bugaboo University space.
- Following the adoption of the Community Climate Action Plan in 2021, City Council looked closer to home when it comes to reducing emissions by passing the Corporate Energy and Emissions Plan. This Plan tasks the City with reducing energy and emissions as a key component of daily operations. The new targets for corporate emissions include short-term and long-term goals: by 2025 the City is working to reduce emissions by 25 percent below 2009 levels; and by 2050 the City is working towards net zero emission levels.
- Council approved the new modernized Animal Control bylaw which replaces the Responsible Dog Owner bylaw. The bylaw provides more authority to give veterinarian orders, more tools to prevent reoccurrence of serious injuries and the ability to control the cat population.

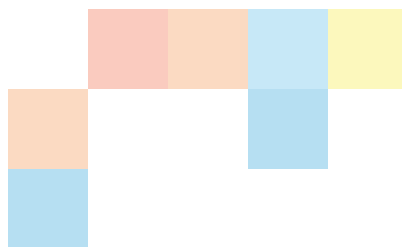




- Council gave approval to external borrowing \$12.9 million of the estimated total costs of \$18.7 million to fund infrastructure projects including expanding the Advanced Waste Water Treatment Plant (AWWTP) and the Ridgedale Reservoir and to replace the Penticton Avenue Pressure Reducing Valve.
- Council approved the City's Food Security Strategy which through partnerships will implement 18 strategies to lead the community to a more food secure future. Some key strategies include: working together with local First Nations and Indigenous organizations; strengthening urban agriculture guidance and regulation; and improving access to charitable food programs for those who need it.
- Highlighting Penticton's heritage remained a focus for Council in 2022. Two initiatives led by the Museum were underway in 2022 which included a museum exhibit featuring Penticton's heritage as "Made Right Here" as well as the installation of heritage plaques throughout the City to bring awareness to Penticton's heritage registry.
- August 2022 was a busy month with the return of the first full Penticton Peach Festival since the COVID pandemic. Council was happy to celebrate Peach Fest's 75th anniversary. IRONMAN Canada also returned to Penticton with a busy race day on August 28, 2022. Council unveiled the IRONMAN Canada mural at 185 Lakeshore Drive to commemorate the history and of the event in our community and honor the partnership between the City and IRONMAN Canada.
- Council approved the Development Cost Charges (DCCs) bylaw setting fees which help provide City

infrastructure. After not altering the rates for more than a decade, Council agreed that the DCC rates would place Penticton in the mid-range for the Okanagan region.

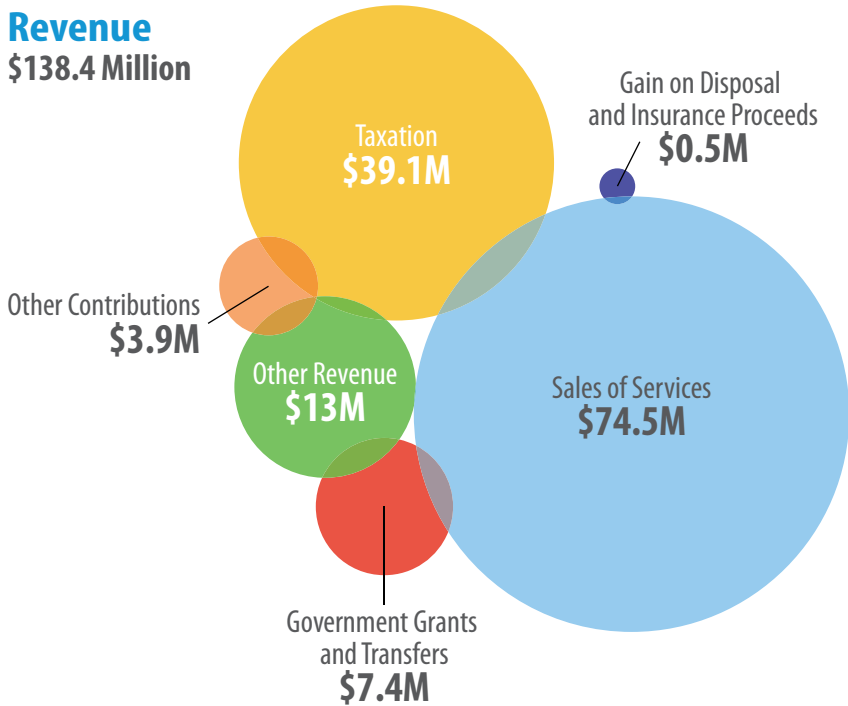
- A review of short-term rentals was requested by Council to investigate the growth in vacation rentals and explore the need for any potential restrictions. This review will help answer questions regarding the impact on the Penticton's housing supply, local motels and hotels and noise disruptions associated with vacation rentals.
- Council endorsed a new 10-year agreement with the City of Penticton and Penticton Curling Club as well as approval for a \$100,000 loan for capital improvements.
- Council supported inclusivity in our community with the approval of two rainbow crosswalks. The Downtown Penticton Business Improvement Association, Travel Penticton and South Okanagan-Similkameen Pride Society made a request for a rainbow crosswalk at the intersection of Front Street and Lakeshore Drive. Additionally, the students at Queen's Park Elementary approached Council to support inclusion, diversity and equity at their school by adding a rainbow crosswalk at the pedestrian controlled crossing on Power Street.





# Your City by the Numbers

## Revenue \$138.4 Million



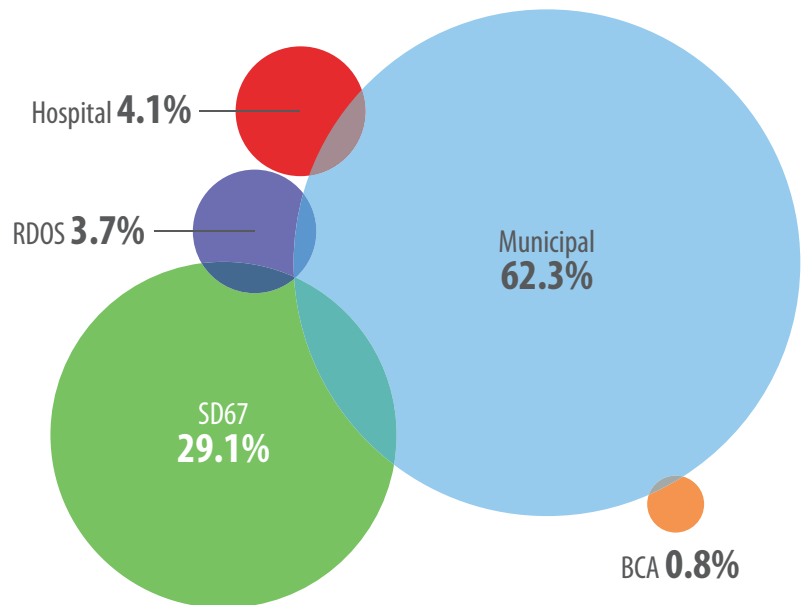
## Where Does City Revenue Come From?

The City has a number of sources of revenue to fund the essential services it provides. Over 31% of City revenues come from the sale of electricity to residents, followed by 28% in taxes collected from residents and businesses. The sale of sewer and water services makes up a further 15%, and 19% comes from user fees collected for various programs and services, including use of City facilities such as the recreation centre, garbage and recycling fees, building and licensing fees, transit and parking fees.

## Taxes

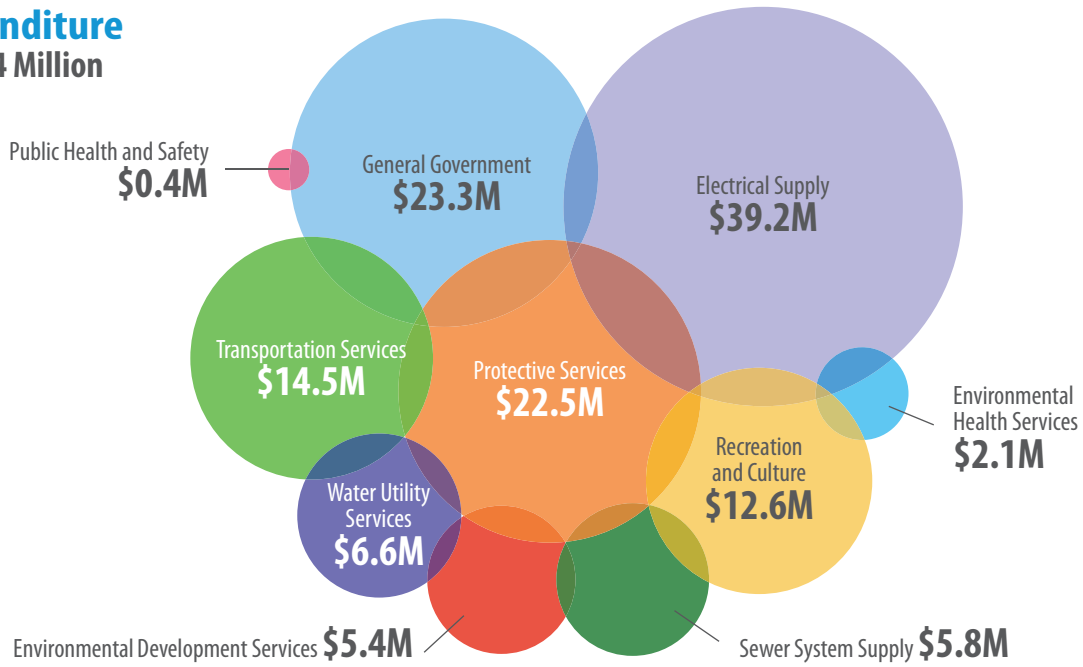
Did you know that the City collects taxes on behalf of other levels of government? Only 62% of the amount on your annual tax notice goes to the City, with the remaining 38% going to the School District, BC Assessment, the Regional District of Okanagan-Similkameen and the Regional Hospital District.

## 2022 Overall Taxation Rates





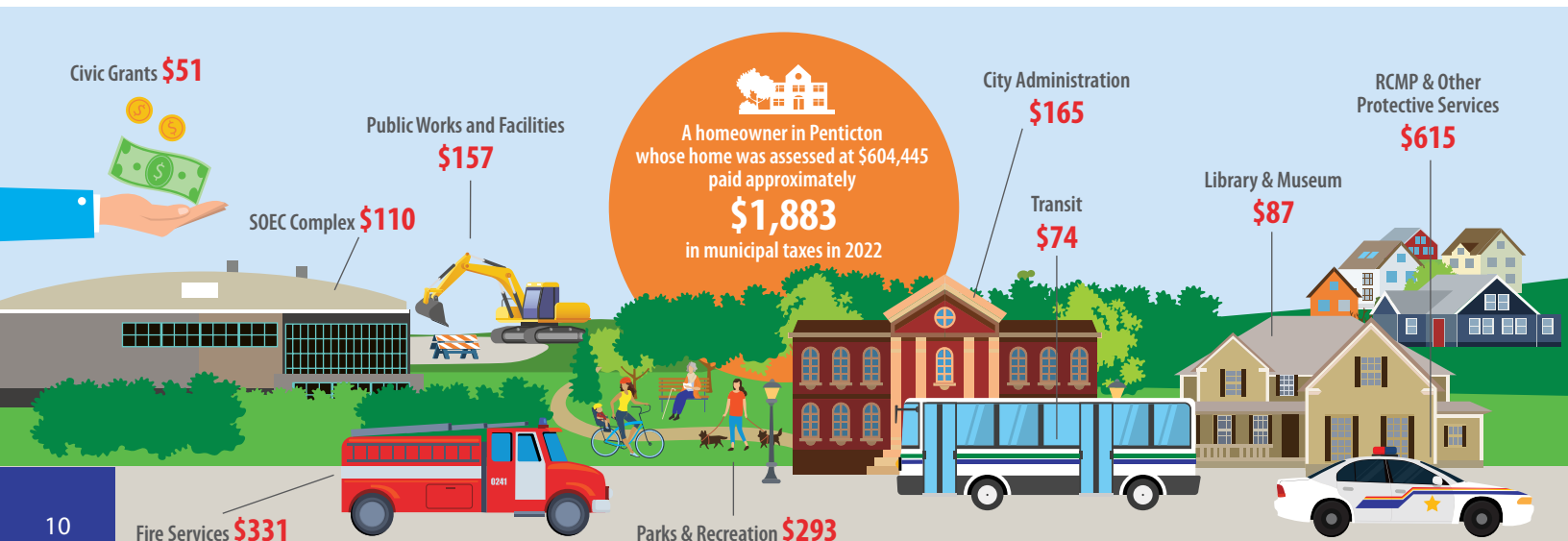
## Expenditure \$132.4 Million



## What Do Taxes and Utility Fees Fund?

The City provides a range of services to its citizens, including critical infrastructure like streets, water, sewer and electricity. The City is responsible to provide policing, fire and bylaw protective services as well as development services to assist businesses. The City operates cultural and recreational amenities that contribute to our unique and beautiful community character. The graphic below demonstrates how the City allocated 2022 taxes to provide services for residents.

**Your Total Property Taxes** The City of Penticton, like all B.C. municipalities, collects property taxes on behalf of other provincial and regional authorities. *Calculated for a homeowner whose home is assessed at \$604,445*



# Council Priorities

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

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



## Safe & Resilient

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

### AREAS OF FOCUS

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



## Livable & Accessible

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

### AREAS OF FOCUS

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



## Organizational Excellence

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

### AREAS OF FOCUS

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

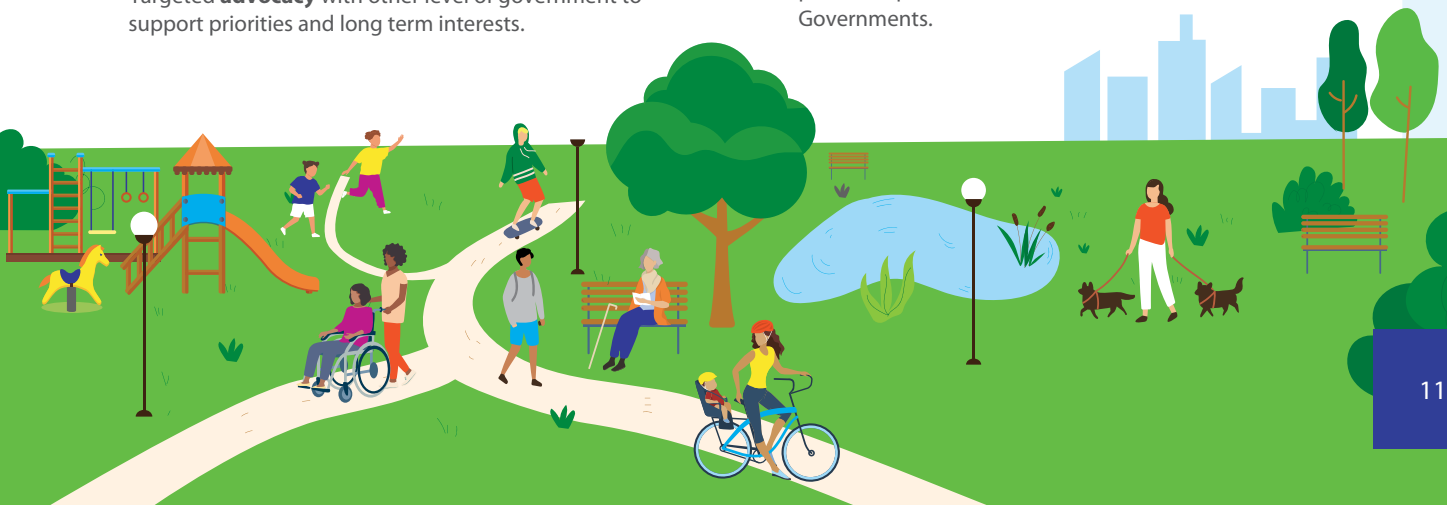


## Vibrant & Connected

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

### AREAS OF FOCUS

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





# 2023 Initiatives: Safe & Resilient

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

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

## 2023 Priorities

- Community Safety Building Design Development
- Fire Hall #2 Renovations
- Dam Safety Compliance
- Increase Resiliency and Reliability of the Electric Utility
- Develop City Programs and Projects Using Building Safer Communities Fund (BSCF) Grant
- Increasing Officer Authority for Bylaw Services
- Improved Operational Readiness for Penticton Fire Department
- First Responder Program Analysis
- Establish a Community Safety Team Position for the Penticton RCMP
- Creation of a Municipal Staff Position for Serious Crimes Administrator
- Continued Advocacy for a Car40 Program in Penticton





## 2023 Initiatives: Livable & Accessible

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

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

### **2023 Priorities**

- Attainable and Affordable Housing Development
- Develop an Urban Forestry Master Plan – Official CommuniTREE Plan
- Sanitary Sewer Plant Residuals and Organics Waste Management
- Climate Action and Sustainability Initiatives
- Points Intersection and Lake-to-Lake All Ages and Abilities Bike Route Completion
- Advanced Waste Water Treatment Plant (AWWTP) Upgrades
- Transportation Safety and Choice
- Official Community Plan Review
- Refinement of Permit and Education Programs





## 2023 Initiatives: Vibrant & Connected

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

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

### **2023 Priorities**

- Arena Use Analysis
- Sport & Event Strategy Update
- Museum & Archives Permanent Exhibit Revitalization
- Penticton Public Library Increase in Digital Collections
- Skaha Splash Pad Replacement
- Columbia Sports Court Upgrades
- Social Development Framework







## 2023 Initiatives: Organizational Excellence

**Foster a culture of service excellence built on good governance, leadership and sound financial decisions, governance, partnership and the provision of effective and community focused services.**

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

### **2023 Priorities**

- Develop a Privacy Management Program
- Utility Benchmarking and Rate Review



# City Manager's Message



May 2023

On behalf of City staff, I am pleased to present the 2022 Annual Report.

The Report outlines the exceptional work done by staff during 2022 and lays out goals and objectives as we move forward. Council lays out a vision and sets the priorities, staff then transform that into action to provide the highest possible level of service to residents.

Additionally, the report provides residents with a snapshot of the City's finances as of December 31, 2022.

The newly-elected Council has set out four priorities that will underpin all municipal planning moving forward. Council priorities provide clear direction to staff when developing initiatives and budgets.

The four priorities identified are:

- **Safe and Resilient:** Enhance and protect the safety of all residents and visitors to Penticton
- **Livable and Accessible:** Proactively plan for deliberate growth; focused on an inclusive, healthy, safe and desirable place to live
- **Vibrant and Connected Communities:** Support vibrant and diverse activities creating opportunities for connection in community
- **Organizational Excellence:** Supporting a culture of service excellence built on good governance, leadership and sound financial decisions

As we continue to meet the demands and expectations of Penticton residents, we start from an excellent foundation. The opportunities are boundless and we're ready to meet the challenges head on in 2023!

A handwritten signature in black ink that reads "Donny van Dyk".

**Donny van Dyk**  
City Manager



# Divisions & Departments



## **Corporate Administration**

- Mayor & Council
- Office of the City Manager

## **Finance & Administration**

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

## **Community Services**

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

## **Penticton Public Library**

### **Infrastructure**

- Energy & Environment (Electric, Sustainability and Solid Waste)
- Engineering (Design, Water & Wastewater Treatment)
- Public Works (Roads, Utilities, Parks & Fleet)

### **Development Services**

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

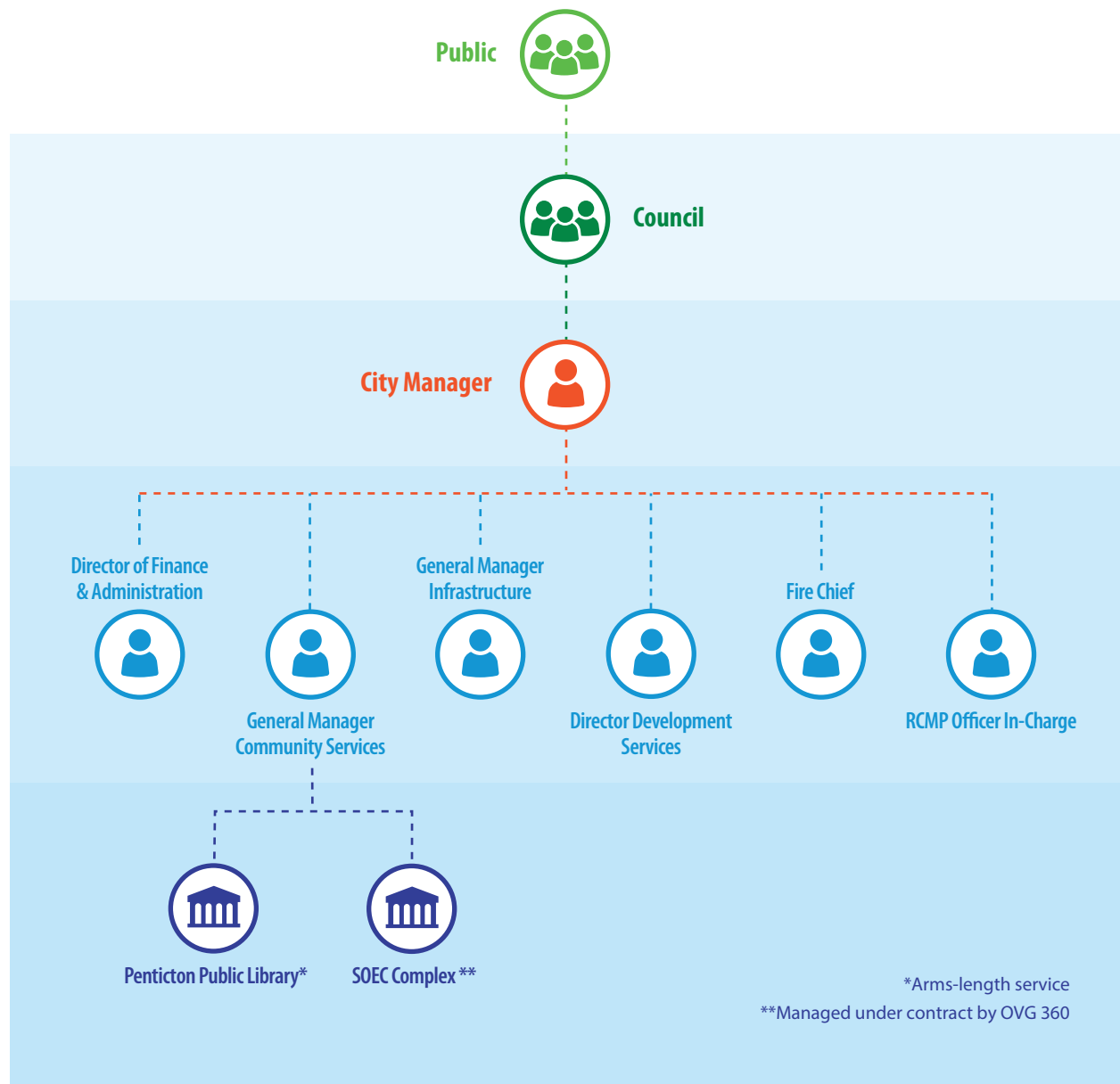
## **Penticton Fire Department**

## **RCMP**



# Organizational Overview

City Council sets the direction for the City of Penticton through the development of their strategic priorities. The City Manager (Chief Administrative Officer), reporting to Council, ensures that divisions and departments support City Council's priorities and are meeting the needs of the community. The majority of services are provided by four major divisions while protective services are led by the Penticton Fire Department and the RCMP.

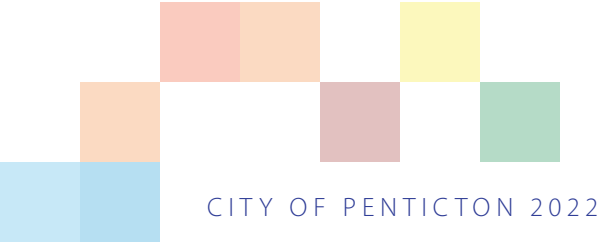




# Corporate Administration

## What We Do

- The Division previously known as Chief Administrative Officer is now called Corporate Administration. The City Manager leads this division, which provides a range of services that require close cooperation with internal and external customers to facilitate City initiatives.
- **Mayor and Council:** The City of Penticton Council is the local elected body responsible for governing our city and promoting its economic, social and environmental well-being. They are ultimately accountable to our residents and provide direction to the City Manager in order to ensure the highest levels of service for our community.
- **Office of the City Manager:** The City Manager is appointed by, and is directly accountable to, Council. As Council's only employee, the City Manager is responsible for the day-to-day operations and administration of the City and oversight of its departments in accordance with the objectives, policies and plans approved by Council. The City Manager is also responsible for keeping Council up to date on corporate matters, providing advice to Council and ensuring policies and bylaws are enforced.



## 2022 Achievements

- In 2022, Council was invited to and are proud to attend and represent the City at over **100 events** throughout the year. These events include local homegrown talent as well as larger scale provincial and national events, such as **United Way Cram the Cruiser, Jazz Fest, Peach Fest, IRONMAN Canada, Granfondo, HaHaHa Kidzfest, Wildfire Symposium, Canucks Young Stars** and many, many more.
- Office of the City Manager coordinated and executed **Council’s Strategic Planning sessions**, inauguration training and general Council orientation for elected officials. Orientation included professional seminars from industry experts, CivicInfoBC, Local Government Leadership Academy and senior staff.
- Hosted **inauguration celebration** for Mayor and Council and residents at the Penticton Trade and Convention Centre on November 1, 2022.
- Completed **Council Priority setting** for Council’s elected term of 2022 – 2026. The endorsed priorities will guide all Council’s strategic initiatives and governance for the City of Penticton.





# Finance and Administration

## What We Do

### Division

The Finance and Administration Division works as a strategic partner with departments throughout the City to ensure effective delivery of services and programs by providing financial, human resources, information technology, legislative, procurement and communication services. We are responsible for the overall financial administration of the City and collection of all City revenues.

### Director's Office

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

### Finance

Led by the Manager of Finance, the department provides accounting, budgeting, financial analysis and revenue and collections services for the City. The Finance department coordinates with every City

department to establish our five-year financial plan and ensures spending compliance with the plan. Service fees and taxes are collected and managed within this department, including the City's electricity, water and sewer charges and property taxes.

### Procurement & Inventory

Led by the Procurement Manager, this department provides centralized procurement services for the acquisition of goods and services. The City's Procurement Policy, legislation and trade agreements establish the overall direction and general principles that the City follows in the procurement of goods and services. The established fair and transparent competitive process allows all suppliers an equal opportunity to do business with the City of Penticton. This team manages the City's inventory through a consistent and effective service delivery model and ensures the appropriate disposal of City assets when they reach their end-of-life cycle.

## Communications & Engagement

This department oversees how the City communicates information to staff, residents, visitors and the media. We lead the City's Community Engagement Framework with the purpose of gaining input from the community to provide Council with information about the public's opinion and interests to support decisions. The department is responsible for maintaining and updating [shapemyourcitypenticton.ca](http://shapemyourcitypenticton.ca) as the central hub for City projects and providing opportunities for public participation. We also act as a central point of contact for media requests, maintain the City's website, issue news releases and service announcements and manage the City's social media feeds.

## Legislative Services

Led by the Corporate Officer, this department is responsible for a wide variety of statutory duties. Legislative Services, formerly named Corporate Services, is responsible for conducting local elections, Council and Committee meeting minutes and agendas and maintaining City bylaws to name a few. Records management and carrying out the requirements under the *Freedom of Information and Protection of Privacy Act* is also coordinated and managed by the Legislative Services department.

## Information Technology & Geographic Information Systems (IT/GIS)

The IT department is responsible for providing technical support to all of our City departments. IT maintains and manages our complex computer systems, networks and software programs, which are essential for our day-to-day operations. The IT team ensures that our data and information are protected from security threats and that with the City is in compliance with various laws and regulations.

The GIS team within the IT department is responsible for managing and analyzing spatial data to support various functions within the municipality through specialized maps and applications. GIS is also critical to the effectiveness of the City's Emergency Operations Centre (EOC).

## Human Resources & Safety

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

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







## 2022 Achievements

- Conducted the **2022 General Local Election**. Three advance voting opportunities were held on October 5, 8 and 13 and General Voting day was on October 15 with two polling stations. The City of Penticton had **30,278 eligible voters** and a total of **10,115 votes** were cast in the election. **234 mail-in ballots** were issued and **460 new registrations** were processed at time of voting.
- Increased **information technology capacity** by expanding the team with specialized positions to prevent and protect the City from cyber security risks which are becoming more prevalent.
- Information Technology supported the Development Services department to launch two new software applications: **CloudPermit** and **Bluebeam**. These programs improve the City's services to homeowners and the development community in submitting, processing and receiving approval for permits and applications.
- The Human Resources and Safety team was recognized with the **BC Safety Association Safety Improvement Award** for creating and implementing a new return to work program, managing claims, early intervention and training of key personnel which resulted in a measurable reduction of claims and impacts on staff.
- The City's Communications and Engagement team completed several initiatives including the **introduction of SMS text system** to provide notifications to residents on emergencies within the City. The City's podcast, **PenTALKton** was launched which explores topics of community interest; Penticton is one of the only cities in Canada hosting its own podcast.

- Communications and Engagement leads **Shape Your City**, the City's online engagement portal. In 2022, key projects were supported including: **North Gateway Draft Plan; North Wiltse Block Development; Neighbourhood Charm Project;** and numerous other re-development proposals.

## Facts and Stats 2022

### Finance

- Over **20,000 active utility accounts** to bill and manage each month
- Property Taxes General Information line received **4,292 calls**, average **358 calls per month**
- Issued approximately **1,159** accounts receivable invoices
- Approximately **15,074** accounts payable invoices processed to issue approximately **6,015** cheques and **2,952** EFT payments
- Approximately **231** cemetery sales
- **46.5%** e-billed utility accounts, up **2.8%** from 2021
- On average **513** utility customers moving in and out of properties each month
- **17,529** phone calls to Utility staff an average of **1,461** per month
- **2,362** walk-in customers and **807** City Hall drop box payments processed by cashiers each month, on average
- **21,700+** payments received online each month

### Procurement & Inventory

- **672** purchase orders issued, totalling **\$7.6M**
- **45** contracts were awarded for a total of **\$10.4M**
- **50** public bid opportunities were posted
- **4,374** inventory withdrawals processed, totalling **\$1.7M**
- **\$3.7M** saved by obtaining quotes

### Legislative Services

- **31** Public Hearings
- Managed the process for Council meetings including **19** Regular meetings, **5** Special meetings and **12** Committee of the Whole meetings
- Processed **51** Freedom of Information Requests and **59** bylaws
- **8** active Council Committees logged **35** meetings
- **13** recommendations were received from Council Committees

### Human Resources & Safety

- Human Resources received **3,078** resumes
- **113** external postings were issued and **2,737** applicants submitted a resume for consideration
- **135** positions were filled by external applicants
- **34** internal postings were created with **115** applicants reviewed
- **37** positions were filled by internal applicants
- **663** safety related forms were completed digitally through BIStrainer (this is a decrease from 2021 due to suspension of daily health screening forms)
- Hosted **147** in-class training events and **798** online courses were completed
- 2022 Wildfire Symposium utilized the BIS online registration and course delivery system with **17** classroom sessions and **347** online course completions
- Return to Work Program: **9** lost-time claims with **89%** Return to Work
- **11** health care only claims
- Claims costs increased to **\$26,463** in 2022 up from **\$16,449** in 2021

### Information Technology

- The Service Desk processed **3,718** tickets
- Business Analyst Team completed **563** tasks
- **309** tasks were completed by the Geographic Information Services (GIS) Team
- Network Analyst managed a total of **455** requests and incidents

**46.5%**  
E-BILLED  
utility accounts



**15,074**  
accounts payable invoices  
PROCESSED

over **2,362**  
walk in customers  
TO CITY HALL



**\$3.7M**  
SAVED  
BY OBTAINING QUOTES



**13**  
RECOMMENDATIONS



received from  
Council  
Committees

### Communications & Engagement

- Completed **13** community engagement projects with **6,561** active community engagement members
- Released **289** official announcements
- Produced **11** episodes of the new PentALKton podcast
- **18,208** social media followers on Facebook, Instagram and Twitter combined
- Video series to attract skilled labour played **327,693** times
- LinkedIn followers grew **250%** in 2022, to **3,795**



# Community Services

## What We Do

### Division

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

### Facilities

This team is responsible for maintaining approximately 650,000 square feet of City-owned buildings, comprised of public use facilities, residential homes and office complexes. As outlined in the Civic Places and Spaces Asset and Amenity Management Plan, these assets are aging at an unsustainable rate and require significant investment or replacement in the coming years. The Facilities' team encompasses a broad spectrum of services and competencies required to assure the built environment performs the functions for which the facilities were designed and constructed. Our team is tasked with the day-to-day activities necessary to maintain buildings (including systems and equipment) so occupants and members of the public can utilize the facilities as they were intended.

## Recreation, Arts & Culture

This department promotes and contributes to a healthy community and enhances the quality of life for Penticton residents and visitors through planning, management and delivery of recreation, aquatics, events, and festivals as well as active living opportunities. We partner with volunteers, community members and private sector providers to support recreation and wellness opportunities in our city.

### Penticton Museum & Archives

Provides exhibits, displays and programs that interpret and showcase the unique history of Penticton and the surrounding area. Temporary exhibits bring a wide variety of topics to the Museum, while permanent exhibits tell the story of Penticton from its earliest days as an Indigenous village to the present day. The Museum also collects, catalogues and stores approximately 20,000 unique artifacts that bear witness to our collective past. The Archives is also repository for documents, records and the administrative histories of community groups and organizations that have defined and shaped the community. It is a valuable source of engineering and land use maps and planning documents frequently referenced by local companies, individuals and other City departments.



## Economic Development

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

### Land Administration

Responsible for more than 500 City-owned properties. We handle all land-related transactions including purchases and sales, regulatory land-use and various types of contractual agreements while ensuring that the legal requirements of the Community Charter are met.

The team prepares and manages agreements for 14 residential tenancies, 122 leases and licenses to use, 16 beach vendors in 23 locations, four concessions and four food trucks operating under the City's Mobile Vending program. These contracts and agreements are accomplished by way of a Lease, a License to Use Agreement or a BC Residential Tenancy Agreement.

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



## 2022 Achievements

- Successful return of **IRONMAN Canada Event**. With **2,097** registered participants, **4,500+** spectators, the event brought in over **\$7 million** in economic impact directly to Penticton.
- **Completion of Cleland Theatre** audio and electrical upgrades. This upgrade has increased attraction for performers and event organizers to book the Cleland Theatre. In 2022 the Theatre hosted **89** performances, events and rehearsals.
- **Continued investment** in public washrooms to prevent and address vandalism and safety concerns.
- **Completion of RCMP building** mechanical upgrades. These upgrades provide the required safety features for RCMP when handling toxic narcotics for investigation purposes.
- The **Community Safety Resource Review** was successfully completed and the Community Services team will take the lead on supporting Council to implement report recommendations as part of the City's new Public Safety Framework.
- Land Administration brought about successful conclusion to the **Skaha Lake Marina Request for Proposals** (RFP) process.
- Working with Bylaw Services, our division leads the partnership with the **Downtown Penticton Business Improvement Association (DPBIA)** on the Remote Guard Project for the downtown core.
- Facilities completed a total of **44** planned projects with a combined value of **\$2.5 million** and **15** unplanned projects with a value of **\$600,000** in 2022.



## Facts and Stats 2022

### Economic Development

- Hosted **12** major events, **15** sporting events, **53** community events, **26** private events and issued **2** film permits.
- **3** Airlines at Penticton Airport
- **\$222,490** grant funds to support non-profit special events and **\$431,491** grant funds to support partnerships for special events

### Facilities

- Responsible for **36** major buildings
- Buildings range from **10** to **90** years in age, average age of **48** years
- Floor area of City buildings ranges from **100** to **250,000** square feet. About **650,000** square feet in total

### Recreation, Arts & Culture

- **108,539** program & activity registrations
- **8,508** hours of sport field rentals
- **1,905** hours of McLaren Arena rentals

### Museum & Archives

- **10,062** Museum visits
- **24** Brown Bag Lectures
- **263** Archive requests
- **3,317** School Program participants

### Land Administration

Total Number of Agreements administered for:

- **14** residential tenancies
- **122** leases and licenses-to-use
- **16** beach vendors in **23** locations as well as **4** concessions and **4** mobile food trucks

CITY BUILDINGS cover



**650,000** SQ FT

ISSUED  
FILM  
PERMITS

**2**



**108,539**

program and activity  
REGISTRATIONS

**24**

BROWN  
BAG  
Lectures



**3**

AIRLINES



Operating at the Penticton Airport

**10,062**

MUSEUM VISITS



**16**

BEACH  
VENDORS  
in 23 locations

- **27** net metering for solar energy
- **20** Crown Leases/License of Occupation
- **51** Land Title Office documents registered
- **3** property purchases/land swaps



# Penticton Public Library

## What We Do

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

Day-to-day operations are led by the Chief Librarian with the strategic goals and priorities being governed by a Board which consists of a City Councillor and eight-to-ten citizens.

The library's collection of materials contains over 100,000 items in print, digital and downloadable content.

The Library provides programming and services for the very young to the young-at-heart including: baby and toddler story time; LEGO club; Teen Summer Takeover Challenge; After Dark Book Club; and the Ultimate Book Nerd annual reading challenge.

We also proctor exams, offer reference services for research and participate in several province-wide initiatives including the inter-library loan program.



## 2022 Achievements

- **Expansion of the Library Holds Program** to the Penticton Community Centre with the use of an electronic locker. The electronic locker is a secure repository for patrons to collect held items at a second location with different hours than the Penticton Library.
- **Digital services** continue to see increased and growing demand by patrons. The collection of electronic and digital content was expanded in 2022 to include high interest course content from music lessons to artificial intelligence.
- **In 2022, the Library went overdue fines free!** The Library recognizes that overdue fines present a financial and psychological barrier to library access that disproportionately impacts vulnerable populations and youth, we have not noticed a great difference between delinquent returns with the introduction of the fine free model. The Board has extended this pilot-program to June 2023.
- **We're continuing to grow** our physical collections including the Library of Things! This is a collection of non-traditional library materials like radon detectors and board games.

## Facts and Stats 2022

- **174,815** visitors welcomed to the Penticton Library and **74,481** online visitors
- **15,339** active resident card holders
- **323,736** items circulated, plus **58,154** digital items
- Over **100,000** items in the collection
- **22,729** reference questions answered
- **46** exams proctored
- **13,932** users of public computers and Wi-Fi
- **590** programs (both in-person and online) attended by **9,464** people (in-person and viewed)
- **29.3%** average increase in database use
- **2,073** items borrowed from or lent to other libraries



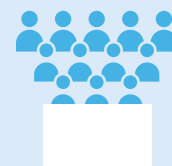
**174,815**  
VISITORS  
to the Penticton Library

**13,932** users  
of public computers  
and WI-FI



COLLECTION  
over **100,000**  
ITEMS

**590** programs  
ATTENDED BY  
**9,464** people







# Infrastructure Division

## What We Do

### Division

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

### Energy and Environment

Includes the Electric Utility and the Environmental Health Services Branch. The City of Penticton owns and operates the Electric Utility, providing service to residential, commercial and industrial customers. The department is responsible for overseeing operations, maintenance and ongoing improvements of the electrical distribution system. They also manage electrical meters, traffic signals and street lighting. The Environmental Health Services Branch is responsible for sustainability initiatives such as the Community Climate Action Plan and Corporate Energy & Emissions Plan, as well as solid waste and recycling collection and outreach.

### Engineering

Oversees the Water Treatment Plant and Advanced Waste Water Treatment Plant. Any planned upgrades, expansions or required re-design work to the City's underground water system involves Engineering. We are responsible for planning, designing and executing construction contracts for vehicle, bicycle and pedestrian transportation within Penticton. If there is an event or construction road closure within Penticton, Engineering is involved in the traffic management plan and issuance of a Road Closure Permit.

### Public Works

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

## 2022 Achievements

- Concept design work for **Advanced Waste Water Treatment Plant** expansion completed in 2022. This initiative also continues in 2023 with construction commencing this year and continuing into 2024. During concept design, consultation work occurred with the Penticton Indian Band for flows and design considerations.
- **The Penticton Creek Naturalization Reach 3A/3B** project made significant progress in 2022 and will continue in 2023, due to the limited construction opportunities within fish windows for Penticton Creek.
- The City continued to work with the **Regional District of Okanagan-Similkameen (RDOS)** on plans to introduce an organics & biosolids processing facility at the Campbell Mountain Landfill.
- In an effort to maintain and potentially expand the agricultural irrigation water supply for the south agricultural system and storm water retention for Ellis Creek, **dam safety upgrades** are required for the Ellis 4 Dam. In 2022, the detailed design for the upgrading of Ellis 4 Dam was completed, and submitted to the Ministry for approval. This initiative will continue in 2023, with upgrades expected to complete by winter 2024.
- **The Energy and Environment department** completed an electrical distribution resiliency study, which will be utilized to inform future projects and initiatives moving forward.
- We are closer to fully completing the **All Ages and Abilities Lake-to-Lake bike route**. In 2022, the route was constructed from Fairview Road/Duncan Avenue, along Atkinson Street, through to Kinney Avenue.
- **The Okanagan-Similkameen Transit Future Plan** and Network Restructure Plan was initiated in 2022 and will be completed in 2023. These Plans will shape the future of transit in our City and region.
- To further the **City's Corporate Energy & Emissions Plan**, a **fully-electric vehicle** was introduced to the fleet as well as e-cargo bikes in 2022. We expect more to be added in 2023 as part of our goal to reduce emissions associated with passenger transportation.
- We completed a significant amount of **storm system infrastructure repairs** and upgrades in 2022 as a result of the localized flooding event in Penticton on July 4, 2022 due to sudden and intense rainfall.
- Throughout 2022, improvements were completed at **Parkway Sports Field** to improve safety as well as enhancements to the Sudbury Beach entrance and parking area. Additionally, the City's Parks' team planted 120 new trees throughout Penticton last year.





## Facts and Stats 2022


### Public Works

- Maintained and supported **214** City fleet units, **53** Regional District units, **35** RCMP units, **19** Penticton Fire Department units, and **19** stationary generators.
- Fleet includes **1** electric vehicle, **4** hybrid vehicles and **6** E-bikes.
- Maintained **260 km** of roads/lanes, **161 km** of sidewalks, **4.1 km** of separated bike lanes, **257 km** of water mains, **94 km** of storm water mains and **173 km** of sewer mains
- **4,230 tonnes** of sewage waste compost produced
- **46 km** of trails/walkways, **110+acres** turf, **6,700** trees owned and maintained, **16** sport fields and **10** playgrounds
- **8** beach locations and **6** off-leash dog areas
- **500+** pieces of furniture, **185** hanging baskets, **300+** litter receptacles and **130** irrigation systems


### Engineering

- **4.7 billion litres** of water pumped from Okanagan Lake station to the Penticton Water Treatment Plant
- **19.1 million litres/day** required for average daily water demand
- **1.2 billion litres** for irrigation and **2.4 billion litres** for domestic use drawn from Penticton Creek
- **4,471,360 m3** of wastewater received
- **332 litres/day** discharged per person into the sewer system on average
- The average cost to treat a cubic meter (**1,000 litres**) of wastewater was **\$0.71**
- **8,005,319 kg** of biosolids produced and trucked to Campbell Mountain Landfill for composting
- **212,527 m3** of reclaimed water recycled for use as irrigation in City parks and golf courses


M A I N T A I N E D

260km

of roads and lanes


---

161km

of sidewalks


---

4.1km

of separated bike lanes


C O L L E C T E D


4,242

tonnes of G A R B A G E

---


1,458
tonnes of RECYCLABLES


---

1,882

tonnes of YARD WASTE



Electric system peaked at

80,329kVA

19.1 million


LITRES / DAY  
average water demand

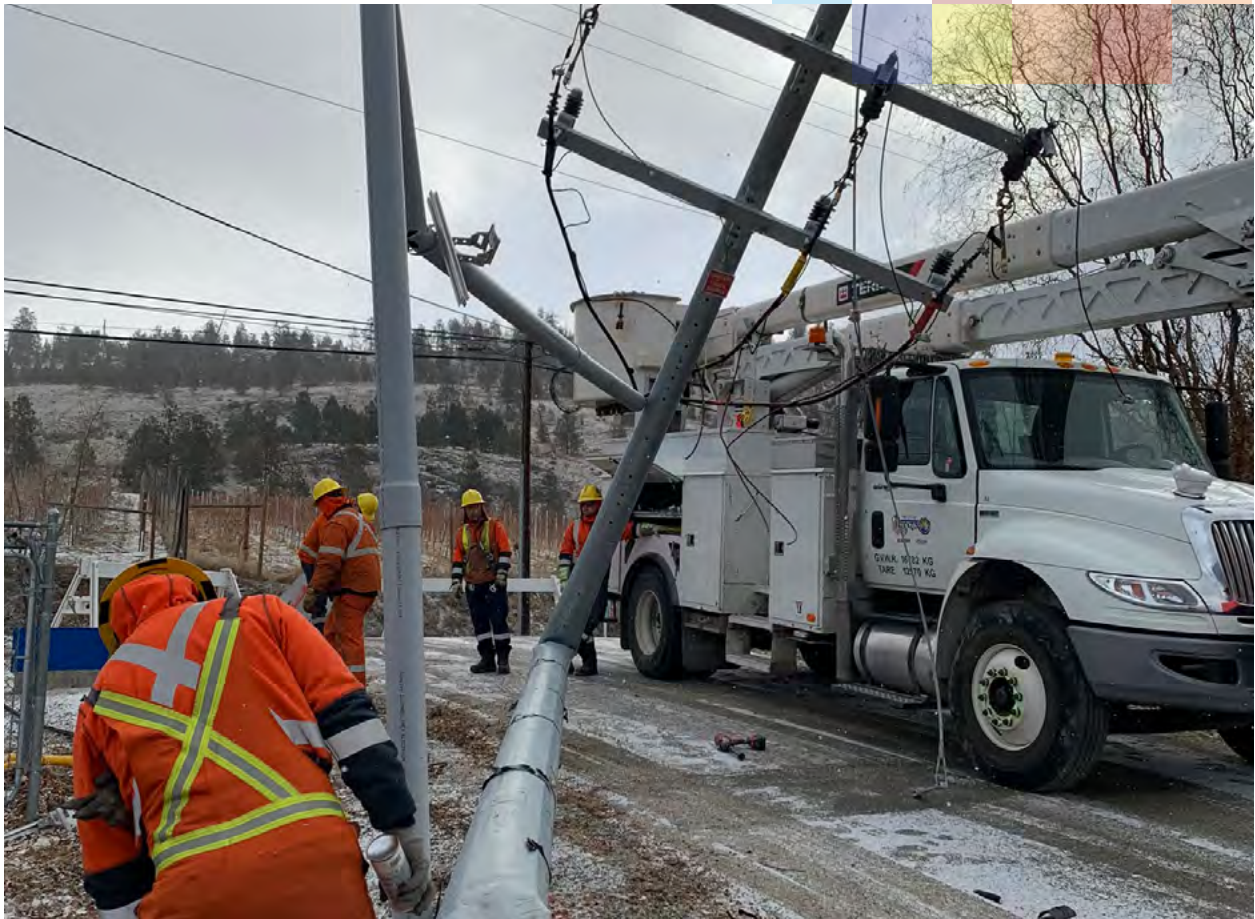
### Energy and Environment

- System Peak of **80,329 kVA** in December 2022
- **15,464** residential customers
- **5,146** commercial customers
- **4** substations feeding **21** distribution circuits
- **4,040** power poles (**2,666** wood, **1,374** steel)
- **2,766** distribution transformers
- **386 km** of overhead power lines
- **199 km** of underground cables
- **3,561** streetlights
- **40** traffic signals, **8** speed signals and **9** rapid flashing beacons
- **6** pedestrian crossing signals
- Collected through contract: **4,242 tonnes** of garbage, **1,458 tonnes** of recyclables, and **1,882 tonnes** of yard waste

### Transit \*

- Conventional passenger trips **311,770**
- Conventional service hours **22,950**
- Custom passenger trips **14,200**
- Custom service hours **4,050**

*\* Collected on behalf of the City of Penticton by BC Transit. BC Transit reporting period is March – March of each year*





# Development Services

## What We Do

### Division

Development Services, led by the Director, serves the City of Penticton by supporting positive community growth. We work with the public, the business and development community, and governmental and not-for-profit organizations, to guide growth according to the City's Official Community Plan (OCP). Development Services also oversees Bylaw Enforcement and the City's Social Development commitments.

### Planning & Licensing

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

### Building & Permitting

Ensures all construction is done safely and to consistent health and safety and energy efficient standards. We interact regularly with residents, local businesses and other stakeholders, providing information and education on how to meet City and provincial regulations, and enforcing these requirements as needed through inspection and monitoring. We also oversee the City's Short Term Rental and Secondary Suite Program as well as civic file information systems.

### Development Engineering

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



### Social Development

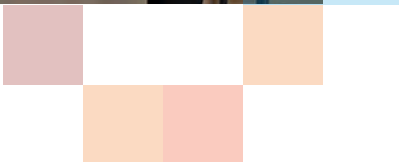
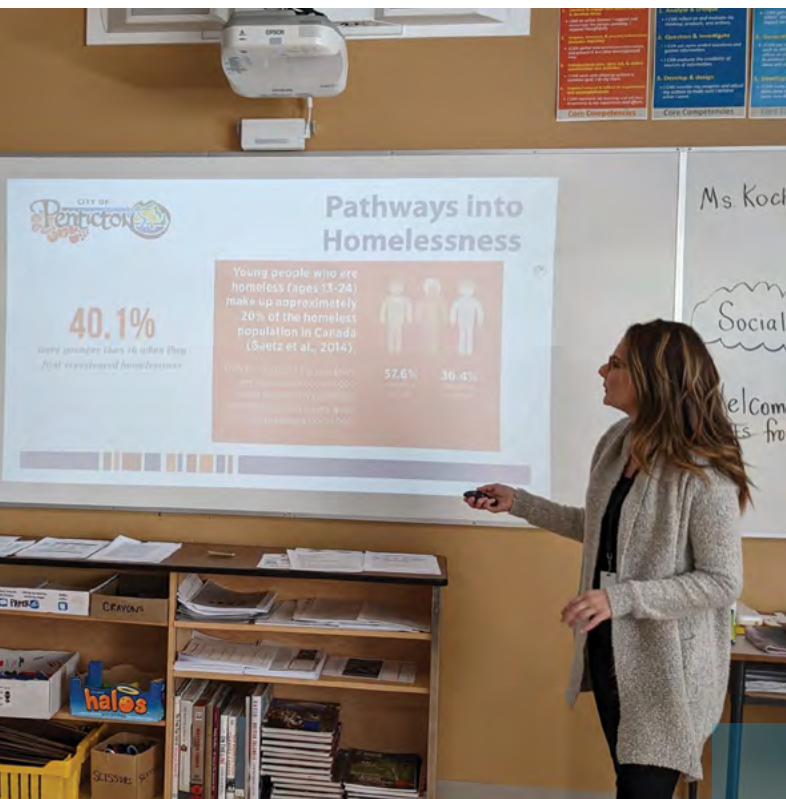
Works to build and enhance the social well-being of Penticton. We provide leadership for the City and in the community on topics such as childcare, poverty reduction, health, substance use, housing and homelessness, truth and reconciliation, age friendliness and community safety.

### Bylaw Services

Our team promotes and enhances community safety and cleanliness and acts as a complement to RCMP services. The department is committed to delivering professional bylaw education and enforcement in a timely and effective manner in accordance with Council direction. Bylaw services manages the City’s parking program and the delivery of animal control services, through contracted services.

## 2022 Achievements

- 2022 was a year where we focused on the efficient processing of applications given the high application volume. Our team was recognized by an **independent third party review**, commissioned by the Canadian Home Builders Association, as having some of the most efficient development processing times in the province. We processed over **\$180 million** in construction value in 2022, and over **1,000** development and building applications and processed over **3,900** licenses.
- A major achievement over the past year, which was delivered in collaboration with the IT Department, was **the planning and integration of two new software applications**. The first is **Cloudpermit**, an online application portal that tracks permits and gives builders up-to-the minute information on their application and acts as a central communication hub between City staff, developers and their professionals by removing many of the communication challenges of a typical application process. We are a model community for Cloudpermit being the second in the province to launch this industry leading software. The second application is **Bluebeam**, which is digital plan review software that is assisting our division with effective and efficient plan review and record keeping.
- **Bylaw Services** was supported by Council to expand hours of operation to seven days a week from 6AM to 11PM to satisfy public demand for bylaw response and enforcement. To accomplish this increased service level the Bylaw team was successful in hiring new personnel for the roles of Bylaw Intake Administrator, Community Safety Officers, Bylaw Enforcement Officers and relief officer positions.





## Facts and Stats 2022

### Planning & Licensing

- **233** new planning applications received
- **646** new business license applications received
- **691** units proposed
- **70** lots proposed
- **3,618** active business licenses (including **142** non-profit and **367** active short-term (vacation) rentals)
- City Hall Reception answered **26,721** calls in 2022, an average of **2,227** per month

### Building & Permitting

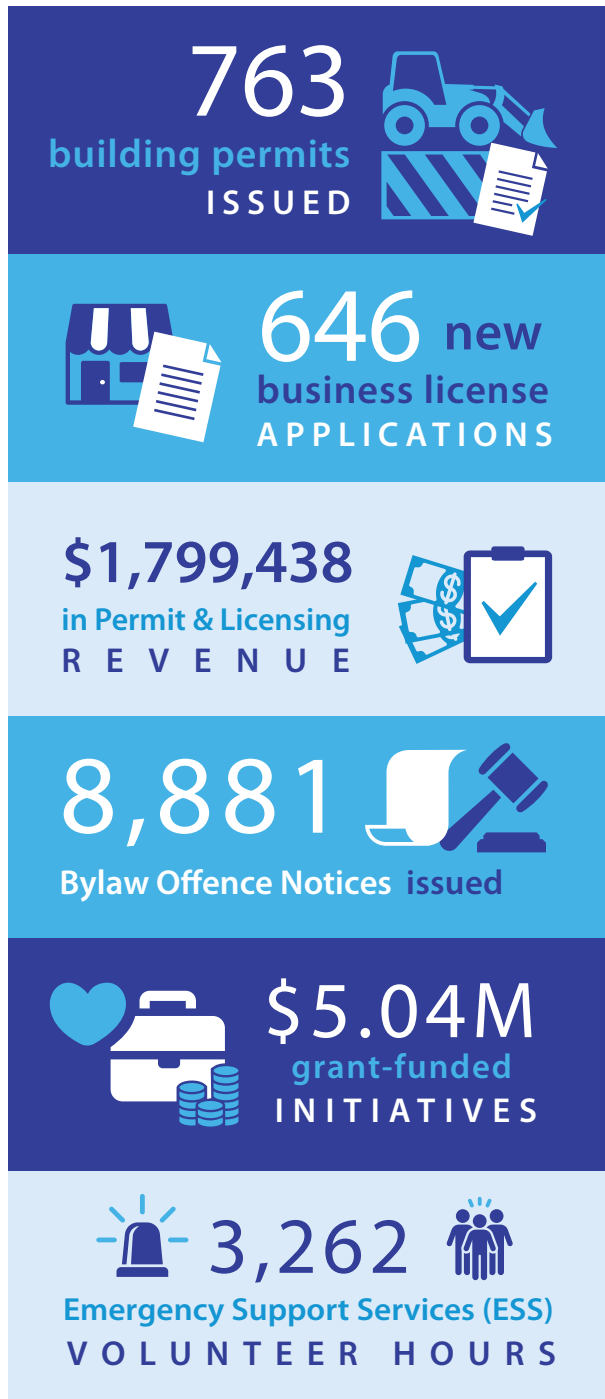
- **\$183,006,628** in total construction value
- **763** building permits issued including **55** single family homes and **53** secondary suites
- **721** building permits closed
- **4,849** construction projects and business licence inspections
- **180** Building & Licensing enforcement case files
- **\$1,799,438** in Permit & Licensing revenue

### Social Development

- **3,262** Emergency Support Services (ESS) Volunteer Hours
- **\$5.04M** grant-funded initiatives/projects
- **25** Neighbourhood Small Grants issued
- **116** net new number of child care spaces in community (started or opened)

### Bylaw Services

- **7,500** complaint files
- **8,881** Bylaw Offence notices/tickets issued
- **\$279,420** in ticketing revenue
- **60** vehicles towed
- **3,000** sharps collected from public spaces





# Penticton Fire Department

## What We Do

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

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





## 2022 Achievements

- **FireSmart Penticton program** continues, led by the FireSmart team. In 2022, the team was very active with community members participating in home evaluation and mitigation services as well as attending public events including the Downtown Penticton Market to raise awareness for the program's features and benefits.
- **The Wildfire Training Symposium** was held in Penticton from April 22 – 24, 2022. There were over 40 jurisdictions participating with over 300 firefighters in attendance. This Penticton-created symposium has been taken on by the BC Wildfire Service for 2023, and afterwards, as a provincial training event based on the Penticton model.
- **PFD made significant progress** on the **partnership program with the Justice Institute of British Columbia (JIBC)** to host Provincial training at the PFD training facility. The final agreement will be formalized and implemented in 2023.
- **Recruitment and training** were a significant focus in 2022 with **one additional full-time firefighter** and an **additional twelve auxiliary firefighters** completing the program and being added to the PFD roster.

## Facts and Stats 2022

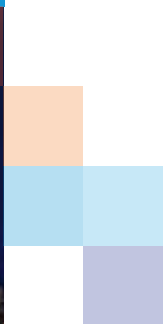
- **2** Fire Stations and **1** Training Facility
- **20** pieces of firefighting apparatus
- **6,996** hours of firefighting training and **1,300** hours (estimated) of course work completed
- **3,664** emergency response incidents
- **1,395** fire and life safety inspections
- **40** FireSmart home assessments
- **16,150 kg+** of wildfire fuel removed by weight

**3,664**  
emergency response  
INCIDENTS



**20** pieces of  
FIREFIGHTING  
APPARATUS

**40** FireSmart  
HOME ASSESSMENTS





# RCMP

## What We Do

Our mission at Penticton RCMP detachment is to serve and protect the community, and work in partnership with the City to deliver a responsive and progressive police force. We promote respect for rights and freedoms, the law and democratic traditions and we treat all people equally and with respect in accordance with our core values.



## 2022 Achievements

- **The Prolific Offender Management program** targets repeat offenders in our community. Penticton RCMP continues to dedicate investigative efforts and energies to this program.
- The **continued progress in reducing property crime** and drugs saw a positive reduction in 2022 with **property crimes decreasing by five-percent**. This is an ongoing initiative for the Penticton detachment.
- Mental health, homelessness and substance use disorders are impacting our community and many communities across British Columbia. The **Mental Health Liaison Officer** works with community partners including Interior Health and the Penticton Community Action Team to connect vulnerable persons with supports for mental health and substance use disorders as well as lessening the social issues associated with unhoused residents.

- In 2022, the Penticton detachment was successful in hiring a **Detachment Support Clerk** who provided essential administrative support to Members. This position was instrumental in improving investigative capacity for the Penticton RCMP.

## Facts and Stats 2022

- **20,706** calls for service
- **936** charges forwarded
- **1,284** prisoners lodged
- **231** police dog service interventions
- **137** forensic identification files
- **403** Victim Services referrals
- **115** impaired driving investigations
- **4** distracted driving investigations
- **280** Motor Vehicle Act violation tickets
- **376** motor vehicle collision investigations
- **15** Restorative Justice referrals
- **1,326** volunteer hours
- **2** COVID-19 tickets



**20,706**  
calls for service

**403**

VICTIM SERVICES  
REFERRALS



**936**  
CHARGES  
FORWARDED

**1,326**  
VOLUNTEER  
HOURS



# Financial Statements



May 2023

Your Worship and Members of Council,

I am pleased to present the City of Penticton's 2022 Annual Financial Report for the year ended December 31, 2022 as required by Sections 98 and 167 of the *Community Charter*. The annual report is prepared and presented to Council and the City's residents to provide a summary of the City's financial activities, an update on the strategic goals and action plan, and other information that may be of interest. The report contains the 2022 audited consolidated financial statements, an update on Council's Strategic Priorities, and statistical information from each department as well as summaries of the year's achievements.

Each year the City updates its Financial Plan and goes through a budget process to determine how much it will need to spend on an annual basis to maintain current levels of service, incorporate service enhancements, incorporate new initiatives and fund capital projects. This budget is presented to Council for their review and approval and once adopted becomes the measure of which the annual financial statements will be compared. The City provides a number of services to the community including public safety, transportation, infrastructure, recreation, development services, water, sewer and electrical services, parks and solid waste disposal. The estimated costs for providing those services are contained in the Financial Plan with actual results detailed in the annual financial statements.

The audited financial statements and supplementary financial schedules have been prepared by City staff in conformance with Generally Accepted Accounting Principles as prescribed by the Public Sector Accounting Standards (PSAS) of the Chartered Professional Accountants of Canada. The City maintains systems of internal budgetary and accounting controls that provide assurance for safeguarding of assets and the reliability of information.

These statements were audited by BDO Canada LLP, and their responsibility is to express an opinion as to whether or not the financial statements prepared by management present fairly the financial position of the City as at December 31, 2022. In their opinion, the "consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2022."

Financial results from 2022 saw an increase in the City's net financial assets of \$7.3 million bringing the total net financial assets to \$76

# Chief Financial Officer's Report





million. This resulted in a 1.5% increase in the accumulated surplus for a total of \$399 million for 2022.

Consolidated revenues for the City were \$138 million in 2022, a 7.1% increase over 2021. The increase is attributed to higher taxation revenue, higher investment interest returns and a return to pre-pandemic gaming revenue levels.

Consolidated expenditures were \$132.4 million, an increase of 13.5% from 2021 which is mainly attributable to investment in natural assets for creek rehabilitation, which was 100% grant funded, contractual wage increases, policing costs, and inflationary increases in goods and services.

The general revenue fund saw an overall surplus of \$469 thousand, with revenues coming in at \$109.9 million, an increase of 16% from 2021. Revenues increased over the previous year due to an increase in taxation revenues, federal/provincial grant proceeds, and a return to pre-pandemic gaming revenues.

Expenditures in 2022 increased by 16.1%. The main drivers behind this increase relate to investment in natural assets for creek rehabilitation, which was 100% grant funded, contractual wage increases, policing costs and inflationary increases in goods and services.

Overall reserve funds have decreased to \$114 million, a reduction of 2.8% from 2021. The reduction of funds can be attributed to use of the remainder of the COVID-19 Restart funds, deficits in the Electrical and Water funds, and use of Capital reserve funds.

In 2022, the City continued to take steps to maintain services for the community while keeping cost taxation increases down. City Council approved a tax increase for 2022 of 5.7% while deferring an additional 10% of taxes to future years to address inflation and COVID-19 impact mitigation for the public. The City saw partial recovery from COVID on revenue levels, however still continued to experience

impacts from the pandemic. As such, Council approved the use of final reserve funds from the Provincial COVID-19 Safe Restart Grant as well as General Surplus funds to bridge remaining financial gaps as a short-term solution. This deferral of taxation was planned to be phased in over the years 2023-2025 while continuing to offset losses by use general surplus funds.

For 2023, the City's Corporate Business Plan continued to be guided by Community Safety, which has now been identified as one of Council's main priorities through their strategic planning. City Council approved additional resources for both the RCMP and Fire Services with the intent to continue to improve capacity for the City's protective services. The City of Penticton is committed to managing social issues proactively by creating a stronger presence for safety enforcement and improving the quality of life and experience in Penticton for residents and visitors alike.

Like many other municipalities in the Okanagan, the City of Penticton continues to promote sustainable growth and development while at the same time addressing its aging infrastructure. In 2023, the City will continue moving forward with the Asset and Amenity Management Project, "Civic Spaces and Places" by beginning the development and design of a new Community Safety Building.

Overall through the difficult challenges of the past few years, the City has maintained a good financial position and continues to spend financial resources responsibly. With strong financial management and clear Council directives, the City will continue to provide excellent service and value to our residents.

**Angela Campbell**

*Director of Finance & Administration*

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## Management's Responsibility for Financial Reporting

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The accompanying financial statements of the Corporation of the City of Penticton are the responsibility of management and have been approved by Mayor and Council.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Certain amounts used in preparation of the financial statements are based on management's best estimate and judgements. Actual results could differ as additional information becomes available in the future. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Corporation of the City of Penticton maintains systems of internal accounting and administrative controls of reasonable quality, consistent with reasonable costs. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the entity's assets are appropriately accounted for and adequately safeguarded.

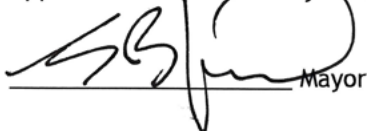
The Corporation of the City of Penticton is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Mayor and Council review the financial statements and recommend their approval. The Mayor and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the financial statements and external auditor's report. The Mayor and Council also consider the engagement of the external auditors.

The financial statements have been audited by BDO Canada LLP Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards. The independent auditors report expresses their opinion on these statements. The auditors have full and free access to the accounting records as well as Mayor and Council.

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Approved on behalf of Mayor and Council



Mayor



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1631 Dickson Avenue, Suite 400  
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## Independent Auditor's Report

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To the Mayor and Council of the Corporation of the City of Penticton

### Opinion

We have audited the financial statements of the Corporation of the City of Penticton and its controlled entities (the "Consolidated Entity"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statement of operations and accumulated surplus, the consolidated statement of change in net financial assets and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Consolidated Entity as at December 31, 2022, and its consolidated results of operations, its consolidated change in net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Consolidated Entity in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the unaudited schedules of the Consolidated Entity's financial statements.

### Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Consolidated Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Consolidated Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Consolidated Entity's financial reporting process.

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## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Consolidated Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consolidated Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Consolidated Entity to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*BDO Canada LLP*

Chartered Professional Accountants

Penticton, British Columbia  
May 2, 2023

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THE CITY OF PENTICTON  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Financial Assets</b>		
Cash	\$ 7,582,478	\$ 4,417,985
Term Deposits (Note 1)	125,705,069	124,895,292
Accounts Receivable (Note 2)	15,799,143	10,428,556
Cash deposits and demand notes (Note 14)	<u>2,469,052</u>	<u>2,451,025</u>
	<u>151,555,742</u>	<u>142,192,858</u>
<b>Financial Liabilities</b>		
Accounts Payable and Accrued Liabilities	19,671,163	15,285,176
Development Cost Charges (Note 3)	18,760,686	19,049,679
Deferred Revenue (Note 5)	7,746,391	8,510,803
Deposits	6,191,646	4,013,812
Long Term Debt (Note 9)	20,767,185	24,193,133
MFA Debt Reserve (Note 14)	<u>2,469,052</u>	<u>2,451,025</u>
	<u>75,606,123</u>	<u>73,503,628</u>
<b>Net Financial Assets</b>	\$ 75,949,619	\$ 68,689,230
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Note 11)	\$ 317,798,223	\$ 319,844,994
Inventory	4,314,643	3,543,147
Prepaid Expenses	<u>571,597</u>	<u>566,878</u>
	322,684,463	323,955,019
<b>Accumulated Surplus</b>	<u>\$ 398,634,082</u>	<u>\$ 392,644,249</u>

See accompanying notes to the Consolidated Financial Statements.

THE CITY OF PENTICTON  
CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS  
YEAR ENDED DECEMBER 31, 2022

	<b>2022 Budget (Note 15)</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>			
Taxation (Note 18)	\$ 39,384,932	\$ 39,122,903	\$ 36,561,489
Sales of Services	73,719,679	74,538,279	71,429,332
Government Grants and Transfers (Note 16)	4,182,168	7,431,582	6,141,419
Other Revenue	8,080,381	12,958,012	8,884,115
Other Contributions	10,301,893	3,861,655	5,900,602
Gain on Disposal and Insurance Proceeds	30,000	498,844	265,000
Contributed Asset	-	-	11,335
	<u>135,699,053</u>	<u>138,411,275</u>	<u>129,193,292</u>
<b>Expenditure (Note 12)</b>			
General Government	14,683,878	23,343,357	20,002,040
Protective Services	24,108,187	22,520,374	20,021,970
Transportation Services	5,992,802	14,475,233	9,828,808
Environmental Health Services	2,036,550	2,126,030	1,982,591
Public Health and Safety	376,500	423,727	381,586
Environmental Development Services	5,059,469	5,389,187	3,859,262
Recreation and Culture	12,108,716	12,601,593	10,924,940
Electrical Supply	36,394,395	39,162,231	38,679,454
Sewer System Utility	4,524,019	5,759,689	5,511,624
Water Utility Services	3,971,358	6,620,021	5,420,536
	<u>109,255,874</u>	<u>132,421,442</u>	<u>116,612,811</u>
<b>Annual Surplus</b>	26,443,179	5,989,833	12,580,481
<b>Accumulated Surplus, Beginning of Year</b>	<u>392,644,249</u>	<u>392,644,249</u>	<u>380,063,768</u>
<b>Accumulated Surplus, End of Year</b>	<u>\$419,087,428</u>	<u>\$398,634,082</u>	<u>\$392,644,249</u>

See accompanying notes to the Consolidated Financial Statements.

**THE CITY OF PENTICTON  
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS  
YEAR ENDED DECEMBER 31, 2022**

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
Annual surplus	\$ 26,443,179	\$ 5,989,833	\$ 12,580,481
Acquisition of Tangible Capital Assets (Note 11)	(46,775,469)	(14,641,140)	(16,152,246)
Amortization (Note 11)	-	14,496,921	14,793,275
Net Disposal of Tangible Capital Assets (Note 11)	-	1,542,179	-
Contributed Tangible Capital Assets (Note 11)	-	-	(11,355)
Asset reclassification (Note 11)	-	648,810	14,989
	<u>(20,332,290)</u>	<u>8,036,603</u>	<u>11,225,144</u>
Change in Prepaid Expenses (Increase)	-	(4,719)	(78,188)
Acquisition of Supplies Inventories	-	(771,495)	(11,114)
	<u>-</u>	<u>(776,214)</u>	<u>(89,302)</u>
<b>Increase in Net Financial Assets</b>	<b>(20,332,290)</b>	<b>7,260,389</b>	<b>11,135,842</b>
<b>Net Financial Assets, Beginning of Year</b>	<b>68,689,230</b>	<b>68,689,230</b>	<b>57,553,388</b>
<b>Net Financial Assets, End of Year</b>	<b><u>\$ 48,356,940</u></b>	<b><u>\$ 75,949,619</u></b>	<b><u>\$ 68,689,230</u></b>

See accompanying notes to the Consolidated Financial Statements.

THE CITY OF PENTICTON  
CONSOLIDATED STATEMENT OF CASH FLOWS  
YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>	<u>2021</u>
<b>Operating Transactions</b>		
Annual Surplus	\$ 5,989,833	\$ 12,580,481
<b>Change in Non-Cash Operating Items</b>		
Increase in Accounts Receivable	(5,370,587)	(19,332)
Increase (decrease) in Trade Accounts Payable and Accrued Liabilities	4,385,988	(1,485,436)
Decrease in Development Cost Charges	(288,993)	(7,635)
Increase (decrease) in Deferred Revenues	(764,412)	2,494,283
Increase in Deposits	2,177,834	654,625
Increase in Prepaid Expenses	(4,719)	(78,188)
Increase in Inventory	(771,496)	(11,114)
Net Disposal of Tangible Capital Assets	1,542,179	-
Amortization	14,496,921	14,793,275
Contributed Tangible Capital Assets	-	(11,355)
Asset reclassification	648,810	15,187
	<u>16,051,525</u>	<u>16,344,310</u>
<b>Cash Provided by Operating Activities</b>	22,041,358	28,924,791
<b>Capital Transactions</b>		
Cash Used to Acquire Tangible Capital Assets	(14,641,140)	(16,152,246)
<b>Financing Transactions</b>		
Debt Repayment	(3,425,948)	(3,306,989)
<b>Investing Transactions</b>		
Increase in Term Deposits	(809,777)	(33,289,452)
<b>Change in Cash</b>	3,164,493	(23,823,896)
<b>Cash, Beginning of Year</b>	<u>4,417,985</u>	<u>28,241,881</u>
<b>Cash, End of Year</b>	<u>\$ 7,582,478</u>	<u>\$ 4,417,985</u>
<b>Supplemental Cash Flow Information</b>	<u>2022</u>	<u>2021</u>
Interest Paid	\$ 1,206,888	\$ 1,178,773

Note: Investment income recognized includes an actuarial addition to the sinking fund

See accompanying notes to the Consolidated Financial Statements.

### **Management's Responsibility for the Financial Statements**

The consolidated financial statements of the City are the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The Corporation of the City of Penticton ("the City") is a municipality in the Province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as fire, public works, planning, parks, recreation and other general government services.

### **Basis of Consolidation**

The consolidated financial statements reflect the assets, liabilities, revenue and expenses of all municipal organizations, committees and Boards which are owned or controlled by the City. All inter-entity transactions and balances have been eliminated. The controlled organizations include:

Penticton Public Library

### **Deferred Revenue**

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the Consolidated Statement of Financial Position. The revenue is recognized in the Consolidated Statement of Operations in the year in which it is used for the specified purpose.

### **Revenue Recognition**

#### **Taxation**

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollected amounts.

#### **Government Transfers**

Government transfers are recognized as revenue in the consolidated financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the Consolidated Statement of Operations as the stipulation liabilities are settled.

#### **Utilities**

Charges for sewer and water usage are recorded as user fees. Connection fee revenues are recognized when the connection has been established. Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled.

**Revenue Recognition continued**

**Fee for Service**

Sales of service and other revenue is recognized on an accrual basis.

**Inventory**

The City holds consumable inventory which is recorded at the lower of cost and replacement value. Cost is determined on a weighted average basis.

**Tangible Capital Assets**

Tangible capital assets are not available to discharge existing liabilities and are held for use in the provision of goods and services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

Tangible capital assets are recorded at cost, net of capital asset disposals, write-downs and amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. The City holds several works of art and historic treasures that have not been included in the tangible capital assets, including displays at the museum and various works of art and decorations in the facilities. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Buildings	20 to 70 years
Roads and Sidewalks	25 to 75 years
Machinery and Equipment	5 to 20 years
Water Infrastructure	50 to 100 years
Sewer Infrastructure	10 to 100 years
Electrical Infrastructure	20 to 50 years
Parks and Recreation Infrastructure	10 to 50 years
Vehicles	10 to 20 years
Furniture and Equipment	10 to 20 years
Computer Hardware and Software	4 to 10 years
Books and Library Materials	5 to 13 years
Construction in progress	No amortization taken

### **Retirement and Employee Benefits**

The City's retirement contributions due during the period to its multi-employer defined benefit plan are expensed as incurred.

City employees belonging to CUPE local 608 are eligible to accumulate sick leave until termination of employment. Unused sick leave is not eligible for payment upon retirement or termination and may not be used as vacation. Employees may accumulate a maximum of 10 days of sick leave.

### **Reserve for Future Expenditure**

Reserves for future expenditure are non-statutory reserves which represent an appropriation of surplus for specific purposes. Transfers to reserves for future expenditure include funds to finance incomplete projects and accumulations for specific purposes.

### **Statutory Reserve Funds**

The use of these funds is restricted by the Community Charter and associated Municipal Bylaws. Statutory reserve funds are funded 100% by cash and temporary investments.

### **Use of Estimates**

The preparation of consolidated financial statements in accordance with Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Adjustments, if any, will be reflected in the consolidated financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

### **Collection of Taxes on Behalf of Other Taxation Authorities**

The City collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of entities are not reflected in these consolidated financial statements.

### **Contaminated Sites**

A liability for contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- a) An environmental standard exists
- b) Contamination exceeds the environmental standard
- c) The City is directly responsible or accepts responsibility for remediation
- d) It is expected that future economic benefits will be given up; and
- e) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

As at December 31, 2022 and 2021, the City has no liability for contaminated sites.



THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

1. Term Deposits

	Maturity Date	Effective Interest Rate (%)	2022	2021
Valley First	n/a	-	\$ 23,432,628	\$ 15,270,196
Valley First	Aug 17, 2023	3.05	5,638,937	5,472,039
Valley First	Aug 27, 2024	1.60	5,080,000	5,000,000
Valley First	Dec 14, 2025	5.80	10,000,000	-
Canaccord	Sep 12, 2023	4.45	5,142,275	-
Canaccord	Feb 12, 2024	4.65	5,384,453	-
Canaccord	May 17, 2024	3.80	9,081,900	-
Canaccord	May 17, 2024	3.75	5,877,821	-
Canaccord	Aug 12, 2024	2.80	2,500,000	2,642,157
Canaccord	Aug 12, 2024	2.75	2,500,000	2,500,000
Canaccord	Sept 25, 2025	1.90	5,000,000	5,000,000
Canaccord	Aug 31, 2026	2.20	5,000,000	5,000,000
National Bank Financial	n/a	-	41,067,055	40,210,024
Valley First Redemptions	n/a	-	-	8,212,444
Canaccord Redemptions	n/a	-	-	35,588,432
			<u>\$ 125,705,069</u>	<u>\$ 124,895,292</u>

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

2. Accounts Receivable

	2022	2021
Property Taxes	\$ 1,269,952	\$ 1,187,213
Other Receivables	2,996,077	3,281,652
Federal Government	1,389,413	273,137
Provincial Government	3,646,615	391,049
Other Government Agencies	161,154	119,797
Utility Rates Receivable	4,976,929	4,695,834
Accrued Interest Receivable	1,427,983	532,905
Cemetery Trust Fund Receivable (Payable)	(68,980)	(53,031)
	<u>\$ 15,799,143</u>	<u>\$ 10,428,556</u>

3. Development Cost Charges (DCC)

The City collects development cost charges to pay for a proportionate share of infrastructure related to new growth. In accordance with the Local Government Act of BC, these funds must be deposited into a separate reserve fund. When the related costs are incurred, the DCCs are recognized as revenue.

	2022	2021
<b>DCC by Type</b>		
Roads DCC	\$ 2,070,651	\$ 1,952,843
Parks DCC	902,011	1,122,459
Drainage DCC	1,127,322	962,925
Waste Water DCC	10,985,760	11,153,100
Water DCC	3,674,942	3,858,352
	<u>18,760,686</u>	<u>19,049,679</u>
<b>DCC Activity</b>		
Balance, Beginning of Year	19,049,679	19,057,314
Return on Investments	527,549	296,810
DCCs Levied in the Year	1,356,681	3,451,464
Transfers	(2,173,223)	(3,755,909)
	<u>\$ 18,760,686</u>	<u>\$ 19,049,679</u>

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

**4. Development Cost Charges Reductions**

In 2010, Council adopted Economic Incentive Zone Bylaw and in 2022 adopted an updated Development Cost Charge Bylaw. The purpose of these bylaws was to spur development in key areas of the City, promote sustainable development and promote the development of affordable rental housing. The bylaws also contain provisions to encourage high-end hotel development.

The Development Cost Charges and Economic Incentive tax exemption program have been implemented in accordance with the provisions of Section 933(1) of the Local Government Act and Section 226 of the Community Charter, respectively. In 2022 \$295,504 (2021 - \$310,897) of Economic Incentive tax exemptions were granted.

**5. Deferred Revenue**

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as Deferred Revenue on the Consolidated Statement of Financial Position. The revenue is recognized in the Consolidated Statement of Operations in the year in which it is used for the specified purpose. Deferred Revenue is comprised of the following:

	<u>Taxes</u>	<u>Recreation</u>	<u>Other</u>	<u>Total</u>
Balance at December 31, 2021	\$ 5,367,750	\$ 390,276	\$ 2,752,777	\$ 8,510,803
Collected	10,173,991	988,823	376,475	11,539,289
Recognized	<u>(9,522,888)</u>	<u>(830,927)</u>	<u>(1,949,886)</u>	<u>(12,303,701)</u>
<b>Balance at December 31, 2022</b>	<u>\$ 6,018,853</u>	<u>\$ 548,172</u>	<u>\$ 1,179,366</u>	<u>\$ 7,746,391</u>

## 6. Pension Liability

The City and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the Plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for the average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation as at December 31, 2021 indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The City of Penticton paid \$2,490,003 (2021 - \$2,423,278) for employer contributions to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024 with results available in 2025.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

## 7. Contingent Liabilities

### a. Regional District of Okanagan Similkameen

Under Section 836 of the Local Government Act, all monies borrowed by a Regional District, shall be upon its credit at large and shall, in the event of any default, constitute an indebtedness of the member municipalities for which they are jointly and severally liable. At December 31, 2022, the long term debt of the Regional District aggregated \$81,042,444 (2021 - \$68,123,927).

### b. General Contingencies

From time to time there are potential claims against the City for incidents which arise in the ordinary course of business. In the opinion of management and legal counsel, the outcomes of the claims are not determinable at this time and cannot be estimated. Should any loss result from the resolution of these claims, such loss will be charged to operations in the year of resolution.

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

**8. Letters of Credit**

In addition to the performance deposits reflected in the Consolidated Statement of Financial Position, the City is holding irrevocable Letters of Credit in the amount of \$1,726,136 which were received from depositors to ensure their performance of works to be undertaken within the City. These amounts are not reflected in the consolidated financial statements but are available to satisfy liabilities arising from non-performance by the depositors.

**9. Long Term Debt**

Long term debt reported on the Consolidated Statement of Financial Position is comprised of the following:

	2022	2021
Long Term Debt	\$ 20,767,185	\$ 24,193,133

Principal repayments relating to long term debt of \$20,767,185 outstanding are due as follows (in thousands):

	2023	2024	2025	2026	2027	Thereafter	Sinking Fund
General Fund	\$ 1,253	\$ 949	\$ 862	\$ 739	\$ 578	\$ 1,232	\$ 4,121
Sewer Fund	543	543	543	543	543	740	3,066
Water Fund	422	422	422	422	265	397	2,162
	<u>\$ 2,218</u>	<u>\$ 1,914</u>	<u>\$ 1,827</u>	<u>\$ 1,704</u>	<u>\$ 1,386</u>	<u>\$ 2,369</u>	<u>\$ 9,349</u>

Long term debt is secured by the assets of the City. The Long Term Debt is held by the Municipal Finance Authority. The principal payments are invested by the Municipal Finance Authority into a Sinking Fund. The principal repayments are currently estimated at between 3-3.75%. The 2022 earnings in the Sinking Fund were calculated to be \$1,214,823 and are included in Other Revenue on the Consolidated Statement of Operations.

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

10. Debt Issued and Outstanding

LIA B Law	S/1 B Law	Issue	Issue Date	Purpose	Issue Amount	Outstanding Amount	Term (Years)	Maturity	Rate (%)	2022 Payments	
										Interest	Principal
<b>General Fund</b>											
2003-15	2268	81	22-Apr-04	Storm Sewer	\$ 337,500	\$ 50,356	20	2024	2.850	\$ 9,619	\$ 10,207
2004-16	859-2004	85	25-Oct-04	Parks - Land Acquisition	1,680,000	250,662	20	2024	2.250	37,800	50,807
2004-18	859/2004	85	25-Oct-04	Roads Works -S. Main St.	195,000	29,095	20	2024	2.250	4,388	5,897
2004-19	859/2004	85	15-Oct-04	Road Design-Main St.	150,000	22,381	20	2024	2.250	3,375	4,536
2004-20	859/2004	85	25-Oct-04	Integrated Waterfront	550,000	82,062	20	2024	2.250	12,375	16,633
2004-21	859/2004	93	25-Oct-04	Youth Park	50,000	7,460	20	2024	2.250	1,125	1,512
2004-11	1108/2004	93	06-Apr-05	Wine Information Centre	800,000	147,115	20	2025	5.100	8,692	46,620
2004-20	1108-2004	93	06-Apr-05	Integrated Waterfront	520,000	95,625	20	2025	5.100	5,650	30,303
2004-21	614/2005	95	13-Oct-05	Youth Park	150,000	30,018	20	2025	0.910	1,365	6,112
2005-18	615/2005	95	13-Oct-05	Integrated Waterfront	825,000	165,099	20	2025	0.910	7,508	33,618
2006-15	17/17/2006	99	07-Nov-06	Road Works-Fairview/Ind	1,595,000	426,015	20	2026	1.530	24,404	53,563
2006-17	17/17/2006	99	07-Nov-06	Sportsfields	3,200,000	854,701	20	2026	1.530	48,960	107,462
2006-33	273/2007	102	02-Nov-07	Integrated Waterfront '06	350,000	114,651	20	2027	2.250	7,875	11,754
2006-76	024/2008	103	23-Apr-08	Wellness Centre	3,000,000	1,157,180	20	2028	2.650	79,500	100,745
2007-41	333/2008	104	20-Nov-08	Cemetery-Columbarium	2,500,000	964,314	20	2028	2.900	72,500	83,954
2007-52	333/2008	104	20-Nov-08	Indoor Soccer Facility	1,000,000	385,726	20	2028	2.900	29,000	33,582
2007-57	333/2008	104	20-Nov-08	Integrated Waterfront	530,000	204,435	20	2028	2.900	15,370	17,798
2007-52	638/2009	106	13-Oct-09	Indoor Soccer Facility	415,000	183,281	20	2029	2.250	9,338	13,936
2007-52	15/30/2010	110	08-Apr-10	Indoor Soccer Ph2	586,000	289,066	20	2030	1.280	7,501	21,542
2009-14	15/30/2010	110	08-Apr-10	Pool Upgrades	7,400,000	3,650,323	20	2030	1.280	94,720	272,037
2007-52	B25/2011	116	04-Apr-11	Indoor Soccer Facility	135,000	73,702	20	2031	1.470	1,985	4,963
2009-43	B25/2011	116	04-Apr-11	Road Wrks-Smythe Dr	447,000	244,036	20	2031	1.470	6,571	16,432
26/2018				Downtown 300 Block Main Street	1,530,000	306,000	5		-	12,406	306,000
					<u>27,945,500</u>	<u>9,733,303</u>				<u>502,027</u>	<u>1,250,013</u>

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

10. Debt Issued and Outstanding continued

LIA B Law	S/1 B Law	Issue	Issue Date	Purpose	Issue Amount	Outstanding Amount	Term (Years)	Maturity	Rate (%)	2022 Payments	
										Interest	Principal
<b>Water Fund</b>											
2006-07	17/07/2006	99	07-Nov-06	Naramata Rd. Upgrade	4,670,000	1,247,329	20	2026	1.530	71,451	156,827
2007-83	333/2008	104	20-Nov-08	Water Filtration Plant	4,000,000	1,542,902	20	2028	2.900	116,000	134,327
2007-83	638/2009	106	13-Oct-09	Water Filtration Plant	3,900,000	1,722,403	20	2029	2.250	87,750	130,969
					<u>12,570,000</u>	<u>4,512,634</u>				<u>275,201</u>	<u>422,123</u>
<b>Sewer Fund</b>											
2006-61	273/2007	102	02-Nov-07	Septage Handling Facility	1,050,000	343,951	20	2027	2.250	23,625	35,261
2008-10	332-2008	104	02-Nov-07	Sewer System Upgrade	8,000,000	3,085,805	20	2028	2.900	232,000	268,654
2008-10	638-2009	106	13-Oct-09	Sewer Plant Expansion	7,000,000	3,091,492	20	2029	2.250	157,500	235,072
					<u>16,050,000</u>	<u>6,521,248</u>				<u>413,125</u>	<u>538,987</u>
					<u>\$ 56,565,500</u>	<u>\$ 20,767,185</u>				<u>\$ 1,190,353</u>	<u>\$ 2,211,123</u>

**THE CITY OF PENTICTON  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
DECEMBER 31, 2022**

**11. Tangible Capital Assets**

The City of Penticton budgets for Tangible Capital Assets (TCA) as well as non-operating repairs and maintenance through the capital budget. During the year, the City incurred \$20,916,677 of expenditures that fall within the Capital Budget. Of this amount, \$14,641,140 met the TCA capitalization policy criteria while the remaining \$6,275,537 was expensed due to the expenditure being outside the TCA capitalization policy criteria or they were related to repairs and maintenance.

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Sewer Infrastructure</u>	<u>Water Infrastructure</u>	<u>Electrical Infrastructure</u>	<u>Roads</u>	<u>Construction in Progress</u>	<u>2022 Total</u>
<b>COST</b>									
Opening Balance	\$ 54,952,999	\$ 171,245,111	\$ 51,988,121	\$ 58,359,846	\$ 62,465,696	\$ 84,605,031	\$ 100,531,105	\$ 5,952,267	\$ 590,100,176
Add: Additions	1,848,176	167,480	2,954,977	558,379	1,046,744	1,167,841	3,030,309	3,867,234	14,641,140
Add: Trsf to/from Construction in Progress	-	173,774	103,711	65,632	52,304	212,435	113,026	(720,882)	-
Less: Disposals	1,501,263	-	403,718	-	-	-	-	-	1,904,981
Re-classification	-	-	-	-	-	-	-	(648,810)	(648,810)
	<u>55,299,912</u>	<u>171,586,365</u>	<u>54,643,091</u>	<u>58,983,857</u>	<u>63,564,744</u>	<u>85,985,307</u>	<u>103,674,440</u>	<u>8,449,809</u>	<u>602,187,525</u>
<b>ACCUMULATED AMORTIZATION</b>									
Opening Balance	-	90,977,086	35,846,317	15,073,856	22,824,852	45,231,433	60,301,638	-	270,255,182
Add: Amortization	-	4,988,001	2,707,857	1,213,091	1,001,026	1,605,479	2,981,467	-	14,496,921
Less: Acc Amortization on Disposals	-	-	362,801	-	-	-	-	-	362,801
	<u>-</u>	<u>95,965,087</u>	<u>38,191,373</u>	<u>16,286,947</u>	<u>23,825,878</u>	<u>46,836,912</u>	<u>63,283,105</u>	<u>-</u>	<u>284,389,302</u>
<b>Net Book Value for Year Ended Dec. 31, 2022</b>	<u>\$ 55,299,912</u>	<u>\$ 75,621,278</u>	<u>\$ 16,451,718</u>	<u>\$ 42,696,910</u>	<u>\$ 39,738,866</u>	<u>\$ 39,148,395</u>	<u>\$ 40,391,335</u>	<u>\$ 8,449,809</u>	<u>\$ 317,798,223</u>



THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

11. Tangible Capital Assets continued

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Sewer Infrastructure</u>	<u>Water Infrastructure</u>	<u>Electrical Infrastructure</u>	<u>Roads</u>	<u>Construction in Progress</u>	<u>2021 Total</u>
<b>COST</b>									
Opening Balance	\$ 53,892,359	\$ 169,950,122	\$ 48,775,083	\$ 57,442,536	\$ 60,880,419	\$ 83,701,837	\$ 96,612,562	\$ 2,760,055	\$ 574,014,973
Add: Additions	1,060,640	1,290,893	3,216,229	917,310	1,585,277	889,004	3,523,688	3,669,205	16,152,246
Add: Trsf to/from Construction in Progress	-	11,841	41,114	-	-	14,190	394,855	(462,000)	-
Add: Contributed Assets	-	-	11,355	-	-	-	-	-	11,355
Less: Disposals	-	7,745	55,660	-	-	-	-	-	63,405
Re-classification to Financial Assets	-	-	-	-	-	-	-	(14,993)	(14,993)
	<u>54,952,999</u>	<u>171,245,111</u>	<u>51,988,121</u>	<u>58,359,846</u>	<u>62,465,696</u>	<u>84,605,031</u>	<u>100,531,105</u>	<u>5,952,267</u>	<u>590,100,176</u>
<b>ACCUMULATED AMORTIZATION</b>									
Opening Balance	-	85,997,491	33,322,415	13,887,058	21,860,213	43,015,311	57,442,824	-	255,525,312
Add: Amortization	-	4,987,340	2,579,562	1,186,798	964,639	2,216,122	2,858,814	-	14,793,275
Less: Acc Amortization on Disposals	-	7,745	55,660	-	-	-	-	-	63,405
	<u>-</u>	<u>90,977,086</u>	<u>35,846,317</u>	<u>15,073,856</u>	<u>22,824,852</u>	<u>45,231,433</u>	<u>60,301,638</u>	<u>-</u>	<u>270,255,182</u>
<b>Net Book Value for Year Ended Dec. 31, 2021</b>	<u>\$ 54,952,999</u>	<u>\$ 80,268,025</u>	<u>\$ 16,141,804</u>	<u>\$ 43,285,990</u>	<u>\$ 39,640,844</u>	<u>\$ 39,373,598</u>	<u>\$ 40,229,467</u>	<u>\$ 5,952,267</u>	<u>\$ 319,844,994</u>

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

12. Reporting by Object

	2022	2021
Salaries and Benefits	\$ 35,654,039	\$ 31,273,173
Goods and Services	64,433,751	55,303,328
Interest	1,206,888	1,178,773
Amortization	14,496,921	14,793,275
Other Expenses	3,069,854	2,047,029
Vehicle & Equipment Maintenance	4,939,604	4,180,720
Policing Agreement	8,620,385	7,836,513
	<u>\$ 132,421,442</u>	<u>\$ 116,612,811</u>

13. Credit Facilities

a. Line of Credit

The City holds a \$5,000,000 line of credit with the Valley First Credit Union. This line of credit has a borrowing rate of prime and is secured by the Revenue Anticipation Borrowing Bylaw 2011 No. 5003.

As of December 31, 2022 there was no balance outstanding.

b. Bank Indebtedness

The City holds a \$5,930,000 EFT limit.

14. Municipal Finance Authority

Cash Deposits and Demand Notes - The City issues the majority of its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debt proceeds is withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debt borrowing whereby the City may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature.

Proceeds on loan requests are 98.40% of the gross amount of the loan. 1% is deducted by the MFA for security against loan default (this is held in trust by the MFA in its Debt Reserve Fund and will be refunded to clients, with interest, at loan expiry). The remaining 0.60% is deducted as an issue expense to cover the costs of administering the Debt Reserve Fund.

	2022	2021
Cash deposits	<u>\$ 2,469,052</u>	<u>\$ 2,451,025</u>

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

15. Budget

The Financial Plan (Budget) Bylaw No. 2021-45 adopted by Council on December 14, 2021 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget figures anticipated use of reserves accumulated in previous years to reduce current year expenditures in excess of current year revenues to Nil. In addition, the budget expensed all tangible capital expenditures rather than including amortization expense. As a result, the budget figures presented in the Consolidated Statements of Operations and change in Consolidated Net Financial Assets represent the Financial Plan adopted by Council with adjustments as follows:

	<u>2022</u>
Financial Plan (Budget) Bylaw surplus for the year	\$ -
<b>Add:</b>	
Transfer to Funds/Reserves	20,497,554
Debt Principal Repayments	2,211,126
Budgeted Capital Expenditures - General	16,133,300
Budgeted Capital Expenditures - Electric	8,190,169
Budgeted Capital Expenditures - Sewer	11,004,000
Budgeted Capital Expenditures - Water	11,448,000
<b>Less:</b>	
Budgeted Transfers from Surplus	<u>43,040,970</u>
<b>Budget Surplus per Consolidated Statement of Operations</b>	<u><u>\$ 26,443,179</u></u>

16. Transfers From Other Governments

	<u>2022</u>	<u>2021</u>
Community Building Fund (Gas Tax)	\$ 1,543,768	\$ 3,020,636
Capital Grants	2,981,727	1,886,436
Traffic fine revenue sharing	359,030	425,601
Edmonton Avenue Child Care Centre	1,565,671	349,903
Okanagan Basin Water Board grants	152,338	152,338
Local Government Climate Action Program	189,082	-
Library	132,298	160,285
Miscellaneous	507,668	146,220
	<u>\$ 7,431,582</u>	<u>\$ 6,141,419</u>

THE CITY OF PENTICTON  
 NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS  
 DECEMBER 31, 2022

**17. Penticton Public Library**

The establishment of a municipal public library in the City of Penticton Bylaw 2639 was passed December 8, 1969. The Bylaw indicates that the City exercises control over the Penticton Public Library and is required to fund its operations as per the Library Act. The Penticton Public Library assets as managed by the Library Board are recorded as assets of the City. The operations of the Penticton Public Library have been wholly consolidated by the City.

**18. Taxation**

	<b>Budget</b>	<b>2022</b>	<b>2021</b>
<b>Municipal Taxation</b>			
Real Property	\$ 38,720,932	\$ 38,575,222	\$ 35,980,141
Special Assessments	171,000	87,228	86,106
Grants in Lieu	493,000	460,453	495,242
<b>Total municipal taxation</b>	<b>39,384,932</b>	<b>39,122,903</b>	<b>36,561,489</b>
<b>Collections For other Governments</b>			
School	17,100,000	17,989,195	17,055,692
Regional District	2,166,600	2,358,940	2,137,160
Regional Hospital	2,650,000	2,529,865	2,603,596
BCAA	450,000	491,028	451,069
<b>Total collections for other taxing authorities</b>	<b>22,366,600</b>	<b>23,369,028</b>	<b>22,247,517</b>
Transfers to Other Governments	(22,366,600)	(23,353,375)	(22,275,645)
Supplemental Taxation Recovered (Remitted)	-	(15,653)	28,128
<b>Net taxation for municipal purposes</b>	<b>\$ 39,384,932</b>	<b>\$ 39,122,903</b>	<b>\$ 36,561,489</b>

**19. Comparative Figures**

Certain comparative figures have been reclassified to conform with the current year presentation.

## 20. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in an asset in the future. The City's contractual rights arise because of contracts entered into for long-term land leases that grant rights to the City, upon termination of the lease, to any Building(s) the Tenant has constructed on the land. The following listing outlines the nature, amount, and timing for each of the City's contractual rights to future assets:

### **The Penticton Golf & Country Club**

The Lease Agreement between The City of Penticton and The Penticton Golf & Country Club dated July 1, 2007, will generate an asset to the City upon expiry of the lease. The Lease Agreement grants the right of ownership of the Golf Clubhouse Building to the City; the current market value for this building is \$1,669,000. This is a 26 year, 4 month Lease, due to expire in 2033.

### **Art Gallery of the South Okanagan (Inc. 9986)**

The Lease Agreement between The City of Penticton and the Art Gallery of the South Okanagan (Inc, 9986) dated October 1, 1999, will generate an asset to the City upon expiry of the lease. The Lease Agreement grants the right of ownership of the Art Gallery Building to the City; the current market value for this building is \$2,807,000. This is a 5 year Lease, due to expire in 2025.

### **Penticton Seniors' Drop-in Centre Society**

The Lease Agreement between The City of Penticton and the Penticton Seniors' Drop-in Centre Society dated May 31, 2019, will generate an asset to the City upon expiry of the lease. The Lease Agreement grants the right of ownership of the Drop-In Centre Building to the City; the current market value for this building is \$5,836,000. This is a 20 year Lease, due to expire in 2039.

### **Gateway Casinos & Entertainment Limited**

The Lease Agreement between The City of Penticton and Gateway Casinos & Entertainment Limited dated May 4, 2016, will generate an asset to the City upon expiry of the lease. The Lease Agreement grants the right of ownership of the Casino Building to the City; the current market value for this building is \$11,011,000. This is a 20 year Lease, due to expire in 2036 with two 10-year extension options.

### **One Sky Community Resources Society**

The Lease Agreement between the City of Penticton and One Sky Community Resources Society dated October 1, 2021, will generate an asset to the City upon expiry of the lease. The Lease Agreement grants the right of ownership of the daycare to the City; the current market value for this building is \$2,152,000. This is a 60 year Lease, due to expire in 2081.

## 21. Segmented Information

The City is a diversified municipal government institution that provides a wide range of services to its citizens such as transit, police, fire, water and electricity. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

### General Government Services

General Government operations are primarily funded by property taxation. This segment includes all of the revenues and expenses that relate to the operations of the City itself and cannot be directly attributed to one of the other specific segments including administration, financial services, human resources, information technology, and revenue and collections.

### Protective Services

Protection is comprised of police services, fire protection, bylaw services, dog control and building and licensing services. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education.

### Transportation Services

Transportation is responsible for the delivery of municipal public works services related to the City's public transit services, roads and maintenance, bridges, drainage systems, public works, street lighting and traffic control.

### Environmental Health Services

Environmental services consists of providing waste disposal to citizens.

### Public Health and Safety

Health services are comprised of public health services; this segment includes the operation of the City's Cemeteries.

### Environmental Development Services

This segment includes city planning, land management, economic development and ensures all property development and land use is in line with City Bylaw's and policies and is in the best interest of the community.

### Recreation and Culture

This segment provides services meant to improve health and development of the City's citizens. Recreational programs and cultural programs like swimming and skating lessons are provided at the arenas, the aquatic centre and the community centre. Also, the City provides library services to assist with its citizens' informational needs and a museum that houses collections and artifacts. The segment also includes parks, land administration and the City's net contribution to the operations of the South Okanagan Events Centre.

### Electrical Utility

The electrical supply system is responsible for distribution of electricity to the City's citizens and businesses. This segment includes all of the operating activities related to the supply of the City's electricity.

## 21. Segmented Information continued

### Sewer Utility

The City's sanitary sewer system collects, conveys and treats and disposes of domestic and industrial wastewater. This segment includes all of the operating activities related to the collection and treatment of wastewater (sewage) throughout the City.

### Water Utility

The water utility is responsible for planning, designing, building and operating and maintaining the City's water system and includes all of the operating activities related to the treatment and distribution of water throughout the City.

## 22. Cemetery Perpetual Trust Fund

The Cemetery Trust fund is established in accordance with the Cremation, Interment, and Funeral Services Act, to upkeep the cemetery grounds/facilities upon closure of the cemetery. As per legislation, current interest income earned on the Reserve balance may be used to offset cemetery operating and capital expenditures. Annual cemetery operating and capital expenditures are approved by Council through the annual budgeting process. The trust fund assets and liabilities are not included in the consolidated financial statements. At December 31, 2022, the balance of funds held in trust was \$1,197,261 (2021 - \$1,152,141).

**THE CITY OF PENTICTON  
SCHEDULE OF SEGMENT DISCLOSURE  
DECEMBER 31, 2022**

	<b>General Government Services</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Environmental Health Services</b>	<b>Public Health and Safety</b>	<b>Environmental Development Services</b>	<b>Recreation and Culture</b>	<b>Electrical Utility</b>	<b>Sewer Utility</b>	<b>Water Utility</b>	<b>2022 Total</b>
<b>REVENUE</b>											
Taxation	\$ 39,122,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,122,903
Sales of Services	1,929,129	3,519,540	2,003,564	2,873,038	390,607	530,212	2,220,999	42,847,262	8,612,757	9,611,171	74,538,279
Government Grants and Transfers	3,523,541	369,390	2,754,732	-	-	207,399	424,182	-	152,338	-	7,431,582
Other Revenue	9,671,046	1,732,356	-	-	-	1,374,640	172,270	7,700	-	-	12,958,012
Other Contributions	544,339	-	533,651	-	-	-	(500)	663,803	1,318,042	802,320	3,861,655
Gain on Disposal	177,730	-	-	-	-	238,737	82,377	-	-	-	498,844
	<u>54,968,688</u>	<u>5,621,286</u>	<u>5,291,947</u>	<u>2,873,038</u>	<u>390,607</u>	<u>2,350,988</u>	<u>2,899,328</u>	<u>43,518,765</u>	<u>10,083,137</u>	<u>10,413,491</u>	<u>138,411,275</u>
<b>EXPENDITURE</b>											
Salaries and Benefits	6,195,854	11,716,716	2,016,035	207,052	45,227	1,992,643	6,602,374	2,594,734	1,872,726	2,410,678	35,654,039
Goods and Services	6,881,765	1,527,324	7,439,489	1,911,889	298,646	2,225,497	5,081,243	34,635,302	1,796,606	2,635,990	64,433,751
Interest	29,540	-	62,161	-	72,500	-	368,762	-	403,804	270,121	1,206,888
Amortization	8,103,450	-	2,573,875	-	-	-	-	1,605,479	1,213,091	1,001,026	14,496,921
Other Expenses	1,664,633	81,093	19,970	1,285	-	1,160,946	35,895	51,784	6,579	47,669	3,069,854
Vehicle & Equipment Maintenance	468,115	574,856	2,363,703	5,804	7,354	10,101	513,319	274,932	466,883	254,537	4,939,604
Policing Agreement	-	8,620,385	-	-	-	-	-	-	-	-	8,620,385
	<u>23,343,357</u>	<u>22,520,374</u>	<u>14,475,233</u>	<u>2,126,030</u>	<u>423,727</u>	<u>5,389,187</u>	<u>12,601,593</u>	<u>39,162,231</u>	<u>5,759,689</u>	<u>6,620,021</u>	<u>132,421,442</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 31,625,331</u>	<u>\$(16,899,088)</u>	<u>\$ (9,183,286)</u>	<u>\$ 747,008</u>	<u>\$ (33,120)</u>	<u>\$ (3,038,199)</u>	<u>\$ (9,702,265)</u>	<u>\$ 4,356,534</u>	<u>\$ 4,323,448</u>	<u>\$ 3,793,470</u>	<u>\$ 5,989,833</u>



**THE CITY OF PENTICTON  
SCHEDULE OF SEGMENT DISCLOSURE  
DECEMBER 31, 2021**

	<b>General Government Services</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Environmental Health Services</b>	<b>Public Health and Safety</b>	<b>Environmental Development Services</b>	<b>Recreation and Culture</b>	<b>Electrical Supply</b>	<b>Sewer System Utility</b>	<b>Water Utility Services</b>	<b>2021 Total</b>
<b>REVENUE</b>											
Taxation	\$ 36,561,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,561,489
Sales of Services	1,073,945	2,876,286	1,890,377	2,730,999	371,484	621,563	1,189,972	42,056,153	8,577,763	10,040,790	71,429,332
Government Grants and Transfers	3,824,437	3,220	1,886,436	-	-	93,031	181,957	-	152,338	-	6,141,419
Other Revenue	5,309,986	2,194,149	896	-	-	1,184,765	172,960	9,359	-	12,000	8,884,115
Other Contributions	1,142,033	-	166,276	-	-	-	-	868,259	1,292,072	2,431,962	5,900,602
Gain on Disposal	265,000	-	-	-	-	-	-	-	-	-	265,000
Contributed Asset	11,335	-	-	-	-	-	-	-	-	-	11,335
	<u>48,188,225</u>	<u>5,073,655</u>	<u>3,943,985</u>	<u>2,730,999</u>	<u>371,484</u>	<u>1,899,359</u>	<u>1,544,889</u>	<u>42,933,771</u>	<u>10,022,173</u>	<u>12,484,752</u>	<u>129,193,292</u>
<b>EXPENDITURE</b>											
Salaries and Benefits	6,027,389	10,268,300	1,307,819	132,079	28,757	1,607,419	5,582,678	2,367,168	1,856,777	2,094,787	31,273,173
Goods and Services	4,467,956	1,335,755	4,268,570	1,843,374	278,422	1,534,645	4,445,243	33,734,239	1,548,064	1,847,060	55,303,328
Interest	(26,388)	-	64,740	-	72,500	-	393,331	-	396,054	278,536	1,178,773
Amortization	7,972,574	-	2,453,142	-	-	-	-	2,216,122	1,186,798	964,639	14,793,275
Other Expenses	1,145,237	43,514	13,110	-	-	707,647	19,482	89,632	2,097	26,310	2,047,029
Vehicle & Equipment Maintenance	415,272	537,888	1,721,427	7,138	1,907	9,551	484,206	272,293	521,834	209,204	4,180,720
Policing Agreement	-	7,836,513	-	-	-	-	-	-	-	-	7,836,513
	<u>20,002,040</u>	<u>20,021,970</u>	<u>9,828,808</u>	<u>1,982,591</u>	<u>381,586</u>	<u>3,859,262</u>	<u>10,924,940</u>	<u>38,679,454</u>	<u>5,511,624</u>	<u>5,420,536</u>	<u>116,612,811</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>\$ 28,186,185</u>	<u>\$(14,948,315)</u>	<u>\$(5,884,823)</u>	<u>\$ 748,408</u>	<u>\$ (10,102)</u>	<u>\$(1,959,903)</u>	<u>\$(9,380,051)</u>	<u>\$ 4,254,317</u>	<u>\$ 4,510,549</u>	<u>\$ 7,064,216</u>	<u>\$ 12,580,481</u>

THE CITY OF PENTICTON  
GENERAL REVENUE FUND  
STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>			
Taxation	\$ 39,384,932	\$ 39,122,903	\$ 36,561,489
Sales of Services	18,217,654	19,335,956	16,134,107
Government Grants and Transfers	3,619,830	7,279,244	5,989,081
Transfer From Other Funds/Reserves	2,951,838	6,219,921	3,343,881
Other Revenue	8,070,381	12,950,313	8,862,756
Other Contributions	456,712	1,077,490	1,308,309
Sale of Assets	30,000	498,844	265,000
Collections For other Governments	22,366,600	23,369,027	22,247,518
	<u>95,097,947</u>	<u>109,853,698</u>	<u>94,712,141</u>
<b>Expenditure</b>			
Salaries and Benefits	28,177,454	29,428,381	25,696,683
Goods and Services	23,678,641	27,405,404	19,870,200
Interest	495,617	532,962	504,183
Principal Payments	1,250,016	1,250,015	1,246,252
Other Expenses	2,576,723	2,963,821	1,928,989
Vehicle & Equipment Maintenance	1,441,229	3,943,252	3,177,388
Policing Agreement	10,388,000	8,620,385	7,836,513
Transfer to Other Funds/Reserves	4,723,667	11,886,973	11,664,748
Transfers to Other Governments	22,366,600	23,353,375	22,275,645
	<u>95,097,947</u>	<u>109,384,568</u>	<u>94,200,601</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>469,130</u>	<u>511,540</u>
<b>CHANGE IN FUND BALANCES</b>	-	469,130	511,540
<b>FUND BALANCES, BEGINNING OF YEAR</b>	9,646,419	9,646,419	9,134,879
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 9,646,419</u>	<u>\$ 10,115,549</u>	<u>\$ 9,646,419</u>

THE CITY OF PENTICTON  
 RESERVE FUNDS  
 STATEMENT OF FINANCIAL POSITION  
 YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

	<u>2022</u>	<u>2021</u>
Balance, Beginning of Year	\$ 30,069,059	\$ 27,862,842
<b>Add</b>		
<b>Transfers from:</b>		
Revenue Funds	6,110,128	9,121,090
Interest Earned	864,483	436,597
<b>Deduct</b>		
<b>Transfers to:</b>		
Capital Funds	5,161,258	7,039,217
Revenue Funds	-	312,253
	<u>\$ 31,882,412</u>	<u>\$ 30,069,059</u>
 <b>STATUTORY RESERVE FUND BALANCES</b>		
Affordable Housing Reserve	260,175	224,043
Alternative Transportation Reserve	219,833	210,578
Asset Sustainability	7,377,259	5,628,860
Capital Reserve Fund	1,644,735	3,276,175
Community Works Reserve	3,064,694	3,292,166
Electric Capital Reserve Fund	5,400,752	5,252,117
Equipment Replacement Reserve	7,314,267	6,584,966
Land Acquisition Reserve	1,235,553	551,116
Local Improvement Reserve	1,278,779	1,227,141
Off-Street Parking Reserve	144,568	130,974
Parkland Acquisition Reserve	221,301	101,793
Public Amenity Reserve	155,621	122,365
Sewer Capital Reserve	1,455,497	1,415,440
Tax Sale Lands Reserve	8,311	8,082
Water Capital Reserve	2,101,067	2,043,243
<b>Balance, End of Year</b>	<u>\$ 31,882,412</u>	<u>\$ 30,069,059</u>

THE CITY OF PENTICTON  
RESERVE FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

	Balance, Beginning of Year	Transfer from General Revenue Fund	Interest Earned	Transfer to/from General Revenue/Capital Fund	2022 Total
<b>Reserve</b>					
Affordable Housing	\$ 224,043	\$ 29,376	\$ 6,756	\$ -	\$ 260,175
Alternate Transportation	210,578	3,250	6,005	-	219,833
Asset Sustainability	5,628,860	1,886,061	181,469	(319,131)	7,377,259
Capital	3,276,175	-	68,659	(1,700,099)	1,644,735
Community Works	3,292,166	1,543,768	88,694	(1,859,934)	3,064,694
Electric Capital	5,252,117	-	148,635	-	5,400,752
Equipment Replacement	6,584,966	1,201,872	194,031	(666,602)	7,314,267
Land Acquisition	551,116	1,275,000	24,929	(615,492)	1,235,553
Local Improvement	1,227,141	16,674	34,964	-	1,278,779
Off-Street Parking	130,974	9,750	3,844	-	144,568
Parkland Acquisition	101,793	115,000	4,508	-	221,301
Public Amenity	122,365	29,377	3,879	-	155,621
Sewer Capital	1,415,440	-	40,057	-	1,455,497
Tax Sale Lands	8,082	-	229	-	8,311
Water Capital	2,043,243	-	57,824	-	2,101,067
	<b>\$ 30,069,059</b>	<b>\$ 6,110,128</b>	<b>\$ 864,483</b>	<b>\$ (5,161,258)</b>	<b>\$ 31,882,412</b>

THE CITY OF PENTICTON  
RESERVES  
STATEMENT OF CHANGES IN FUND BALANCES  
YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

	Balance, Beginning of Year	Transfers In	Transfers Out	Interest	Inter-fund Borrowing	2022 Total
<b>Non-Statutory</b>						
Asset Emergency	\$ 4,249,145	\$ -	\$ (133,286)	\$ -	\$ -	\$ 4,115,859
Cemetery Land	133,000	-	-	-	-	133,000
Climate Action	560,147	189,082	(80,719)	-	-	668,510
COVID -19 Restart	2,392,938	-	(2,392,938)	-	-	-
Election	90,000	-	(90,000)	-	-	-
Electric Surplus	23,990,874	-	(2,157,808)	-	(3,460,090)	18,372,976
Financial Stabilization	2,743,108	-	-	-	-	2,743,108
Gaming	1,275,583	1,675,594	(1,102,961)	-	-	1,848,216
General Surplus	9,646,419	469,130	-	-	-	10,115,549
Investment Income	1,369,942	-	-	-	-	1,369,942
Marinas	508,254	44,523	(120,373)	-	-	432,404
Multi-Material BC	1,062,831	549,223	(250,000)	-	-	1,362,054
OAP	-	102,624	-	-	-	102,624
Parking & Revitalization	51,765	-	-	-	-	51,765
Public Art	76,771	-	-	-	-	76,771
RCMP	688,000	-	(75,000)	-	-	613,000
Sewer Equipment Replacement	350,000	-	-	-	-	350,000
Sewer Surplus	5,610,219	2,390,098	-	-	-	8,000,317
Storm Water	344,548	364,230	(98,735)	-	-	610,043
Urban Forest	9,450	1,350	-	-	-	10,800
Water Surplus	10,548,680	(540,692)	-	-	-	10,007,988
West Bench Capital	1,185,185	-	-	-	-	1,185,185
West Bench Water	1,331,712	-	(78,336)	-	-	1,253,376
	68,218,571	5,245,162	(6,580,156)	-	(3,460,090)	63,423,487
<b>Statutory</b>	30,069,059	6,110,128	(5,161,258)	864,483	-	31,882,412
<b>DCC</b>	19,049,679	1,356,681	(2,173,223)	527,549	-	18,760,686
	<u>\$117,337,309</u>	<u>\$ 12,711,971</u>	<u>\$ (13,914,637)</u>	<u>\$ 1,392,032</u>	<u>\$ (3,460,090)</u>	<u>\$114,066,585</u>

\*inter-fund borrowing to be repaid by general fund (2022-2032)

THE CITY OF PENTICTON  
 RESERVE  
 COVID19 RESTART GRANT  
 YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

**COVID19 RESTART GRANT FUND**

Balance, Beginning of Year

**Deduct:**

COVID impacts on revenue and expenses

**Balance, End of Year**

	<b>2022</b>	<b>2021</b>
	<u>\$ 2,392,938</u>	<u>\$ 3,748,276</u>
	<u>2,392,938</u>	<u>1,355,338</u>
	<u><u>\$ -</u></u>	<u><u>\$ 2,392,938</u></u>

THE CITY OF PENTICTON  
SEWER REVENUE FUND  
STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>			
Sales of Services	\$ 8,611,580	\$ 8,716,757	\$ 8,672,873
Government Grants and Transfers	152,338	152,338	152,338
Other Contributions	1,258,133	1,318,043	1,292,072
Transfer From Other Funds/Reserves	-	1,152,102	707,624
	<u>10,022,051</u>	<u>11,339,240</u>	<u>10,824,907</u>
<b>Expenditure</b>			
Salaries and Benefits	1,972,367	1,872,727	1,856,777
Goods and Services	2,308,768	2,784,821	2,456,421
Interest	413,125	403,804	396,054
Principal Payments	538,987	538,987	538,987
Other Expenses	-	6,579	2,097
Vehicle & Equipment Maintenance	816,377	466,883	521,834
Transfer to Other Funds/Reserves	3,972,427	2,875,341	2,053,923
	<u>10,022,051</u>	<u>8,949,142</u>	<u>7,826,093</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>2,390,098</u>	<u>2,998,814</u>
<b>CHANGE IN FUND BALANCES</b>	-	2,390,098	2,998,814
<b>FUND BALANCES, BEGINNING OF YEAR</b>	5,610,219	5,610,219	2,611,405
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 5,610,219</u>	<u>\$ 8,000,317</u>	<u>\$ 5,610,219</u>

THE CITY OF PENTICTON  
WATER REVENUE FUND  
STATEMENT OF OPERATIONS  
YEAR ENDED DECEMBER 31, 2022  
(UNAUDITED)

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>			
Sales of Services	\$ 10,262,600	\$ 9,666,171	\$ 10,099,380
Transfer From Other Funds/Reserves	78,336	2,441,784	2,823,881
Other Revenue	-	-	12,000
Other Contributions	488,379	457,065	2,444,324
	<u>10,829,315</u>	<u>12,565,020</u>	<u>15,379,585</u>
<b>Expenditure</b>			
Salaries and Benefits	2,054,749	2,410,677	2,094,787
Goods and Services	2,261,433	3,643,271	2,773,324
Interest	275,201	270,121	278,536
Principal Payments	422,123	422,123	422,123
Other Expenses	31,200	47,669	26,310
Vehicle & Equipment Maintenance	354,457	254,537	209,204
Transfer to Other Funds/Reserves	5,430,152	6,057,314	7,389,558
	<u>10,829,315</u>	<u>13,105,712</u>	<u>13,193,842</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(540,692)</u>	<u>2,185,743</u>
<b>CHANGE IN FUND BALANCES</b>	-	(540,692)	2,185,743
<b>FUND BALANCES, BEGINNING OF YEAR</b>	10,548,680	10,548,680	8,362,937
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 10,548,680</u>	<u>\$ 10,007,988</u>	<u>\$ 10,548,680</u>



THE CITY OF PENTICTON  
 ELECTRIC REVENUE FUND  
 STATEMENT OF OPERATIONS  
 YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
<b>Revenue</b>			
Sales of Services	\$ 42,567,253	\$ 43,049,370	\$ 42,233,342
Other Revenue	10,000	7,700	9,359
Other Contributions	-	663,803	868,259
Transfer From Other Funds/Reserves	12,274,758	4,316,109	73,028
	<u>54,852,011</u>	<u>48,036,982</u>	<u>43,183,988</u>
<b>Expenditure</b>			
Salaries and Benefits	1,984,030	2,594,734	2,367,168
Goods and Services	35,601,583	36,177,750	35,171,514
Other Expenses	84,228	51,784	89,632
Vehicle & Equipment Maintenance	265,100	274,932	272,293
Transfer to Other Funds/Reserves	16,917,070	11,095,590	4,168,931
	<u>54,852,011</u>	<u>50,194,790</u>	<u>42,069,538</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(2,157,808)</u>	<u>1,114,450</u>
<b>CHANGE IN FUND BALANCES</b>	-	(2,157,808)	1,114,450
<b>FUND BALANCES, BEGINNING OF YEAR</b>	23,990,874	23,990,874	22,876,424
<b>FUND BALANCES, END OF YEAR</b>	<u>\$ 23,990,874</u>	<u>\$ 21,833,066</u>	<u>\$ 23,990,874</u>

THE CITY OF PENTICTON  
 STORM WATER  
 STATEMENT OF REVENUE AND EXPENDITURE  
 YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

	<b>2022 Budget</b>	<b>2022</b>	<b>2021</b>
<b>REVENUE</b>			
Sales of Services	\$ 966,000	\$ 957,387	\$ 763,377
Transfer from Other Funds/Reserves	56,173	-	-
<b>EXPENDITURE</b>			
Salaries and Benefits	269,523	264,069	221,197
Goods and Services	161,150	125,388	125,125
Vehicle & Equipment Maintenance	41,500	25,964	21,171
Transfer to Other Funds/Reserves	550,000	177,735	155,904
	<u>1,022,173</u>	<u>593,156</u>	<u>523,397</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>\$ 364,231</u>	<u>\$ 239,980</u>

THE CITY OF PENTICTON  
 CEMETERY PERPETUAL TRUST FUND  
 YEAR ENDED DECEMBER 31, 2022  
 (UNAUDITED)

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Bank Term Deposits	\$ 1,128,282	\$ 1,099,110
<b>Less:</b>		
Due From General Revenue Fund	<u>(68,980)</u>	<u>(53,031)</u>
	<u>\$ 1,197,262</u>	<u>\$ 1,152,141</u>
<b>SURPLUS</b>		
Balance, Beginning of Year	\$ 1,152,141	\$ 1,108,545
<b>Add:</b>		
Care Fund Contributions	45,120	43,513
Interest Earned	<u>29,420</u>	<u>10,883</u>
	<u>74,540</u>	<u>54,396</u>
<b>Deduct:</b>		
Cemetery Maintenance	<u>29,420</u>	<u>10,800</u>
<b>Balance, End of Year</b>	<u>\$ 1,197,261</u>	<u>\$ 1,152,141</u>



# Development Cost Charges

Development cost charges (DCCs) are fees that municipalities collect from new development to help pay for the cost of infrastructure services that are needed for community growth. DCC's are imposed by bylaw pursuant to the *Local Government Act* with the charges being intended to facilitate development by providing a method to fund capital projects related to roads, drainage (storm water), sewer, waterworks, and parkland. DCC funds can be expended either to fund projects fully at the time of project completion or can be used to offset debt servicing costs.

Local governments are permitted to temporarily lend available money from one DCC reserve fund to another. The money, along with appropriate interest, is required to be returned to the original reserve fund.

The City's DCC program supports community development and integrates with longer-term plans. DCCs support local government best practices in reflecting current development conditions in the community such as revised growth projections, fluctuating construction costs and new infrastructure capital works. Infrastructure requirements are based on the Official Community Plan (OCP) that estimates a resulting population of 41,900 by the end of 2046.

In 2022 Development Cost Charges Bylaw No. 2007-79 and the amendments were repealed. Following the 2021 Development Cost Charge Review, Development Cost Charges Bylaw No. 2022-38 was adopted by Council on October 18, 2022. Following local government best practices and to reflect current development conditions in the community such as revised growth projections, changing construction costs and new infrastructure capital works. This process included significant public engagement prior to the adoption of the Bylaw. The revised Bylaw included significant changes including the revising of municipal assist factors, as shown below, update of all

DCC project lists, and a recalculation of rates including revised costs and inflationary impacts.

## Municipal Assist Factors

The *Local Government Act* requires local governments to assist in the cost of new infrastructure. The municipal assist factor signifies Council's and the community's support towards the financing costs of new infrastructure. The level of the assist, determined by City Council, reflects a benefit to the existing population while encouraging development and housing affordability.

### City of Penticton current assist factor based on Council Resolution 230/2022

- Roads 1%
- Water Mains 1%
- Water Plants 1%
- Parks 1%
- Wastewater 1%
- Storm Water 1%





## Development Cost Charges Reserve Funds

DCC by Type	Opening Balance	DCC's Levied	Expenditures*	Interest	2022 Balance
Roads	\$ 1,952,843	\$ 119,769	\$ 58,099	\$ 56,138	\$ 2,070,651
Parks	1,122,459	119,918	368,613	28,247	902,011
Storm (Drainage)	962,925	135,233	0	29,164	1,127,322
Wastewater	11,153,100	781,898	1,258,132	308,894	10,985,760
Water	3,858,352	199,863	488,379	105,106	3,674,943
<b>Total</b>	<b>\$ 19,049,679</b>	<b>\$ 1,356,681</b>	<b>\$ 2,173,223</b>	<b>\$ 527,549</b>	<b>\$ 18,760,686</b>

\* Expenditures include project expenses, one time adjustments, annual transfers and debt financing costs

## Project Expenditures 2022

### Roads

- \$53k debt payments – Fairview & Industrial
- \$5k debt payments – Main Street

### Parks

- \$154k debt payment and annual transfer - Munson Mountain land purchase
- \$215k debt payment and annual transfer
- New playing fields

### Storm Water

- No project expenditures

### Sewer

- \$850k debt payment and annual transfer - Lee Avenue Lift Station, Forcemain & Inlet Sewer Upgrades
- \$408k debt payment and annual transfer - Wastewater Treatment Plant Expansion from LWMP

### Water

- \$488k debt payments and annual transfer - Water Filtration Plant upgrade

## Planned DCC Spending

Total planned project expenses funded through DCCs for 2023 and 2024 are included below. Further information on planned DCC projects from 2025–2027 can be found in the City’s 2023–2027 Financial and Corporate Business Plan on the Development Cost Charges Funded Projects (page 226).

### Roads

- \$308k for the AAA Bike Network Plan (2023)
- \$186k for Sidewalks, Curbs and Gutter Projects (2023)
- \$53k for Intersection & Road Marking Improvements (2024)
- \$210k for Sidewalks, Curbs and Gutter Projects (2024)

### Sewer

- \$1.5M AWWTP Expansion & Upgrades (2024)
- \$338k SOEC Lift Station Wet Well Expansion (2024)

### Parks

- \$99k KVR Trail Network Master Plan & Improvements
- \$247k Robinson Park Improvements

# 2022 City of Penticton Grant Program

Penticton's vision is to become a "vibrant, innovative, and adventurous waterfront city focused on sustainability, community, and economic opportunity". To support this vision, the City of Penticton provides municipal grants. These grants are designed to improve the quality

of life for Penticton residents, meet the needs of community organizations and fulfill the objectives of City Council in meaningful and measurable ways. Municipal grants may include cash funding and in-kind support, as well as partnering agreements.

Organization	Total Support **
Activate Penticton Ice Rink (Bathrooms)*	\$240
Canadian Mental Health Association	\$5,000
Canadian Sport School Hockey League (CSSHL)	\$10,000
Cat's Paw Productions Society	\$500
Community Arts Council	\$12,312
Community Foundation of the South Okanagan (ie. Neighbourhood Small Grants)	\$4,650
Community Market (Farmer's Market)	\$5,252
Downtown Penticton Business Improvement Association	\$3,537
Dragonfly Pond Family Society	\$500
First Things First Okanagan	\$1,080
Granfondo*	\$48,890
Ha Ha Ha Kidzfest Society	\$8,821
Hoodoo Adventures Company Ltd*	\$6,285
IRONMAN Triathlon*	\$272,322
Miss Penticton Royalty	\$9,150
Okanagan Fest of Ale Society	\$3,675
Okanagan Fruit Tree Project Society	\$3,500
Okanagan School of the Arts	\$10,000
Okanagan Similkameen Conservation Alliance (MeadowLark Festival)	\$3,500
Okanagan Trestle Tours*	\$2,825
Pathways Addictions Resource Centre	\$10,000
Peach Festival Society	\$47,579
Pentastic Jazz Festival	\$9,700
Penticton Art Gallery Society	\$125,000
Penticton Art Gallery Society (Ignite the Arts Festival)	\$29,191



<b>Organization</b>	<b>Total Support **</b>
Penticton BMX	\$4,200
Penticton Curling Club (Nufloors Classic)	\$13,367
Penticton Cycling Association	\$14,028
Penticton Dragonboat Festival Society	\$19,296
Penticton Elvis Festival	\$19,541
Penticton Historic Automobile Association	\$7,775
Penticton Kiwanis Music Festival	\$5,000
Penticton Recovery Resource Society	\$12,275
Penticton Regional Bridge Tournament	\$5,000
Penticton Scottish Festival Society	\$8,000
Penticton Senior's Drop in Centre	\$2,200
RCMP Youth Academy	\$3,000
Rotary Club of Penticton	\$9,320
S.S. Sicamous Society	\$80,000
Salvation Army	\$20
Skaha Bluffs Park Watch Society	\$15,000
South Okanagan Seniors Wellness Society	\$15,500
The Penti-Con Association	\$4,000
The Penticton Centre for Exceptional Learning	\$2,100
Tri 1 Events Ltd.*	\$2,879
United Way Emergency Transportation Assistance Program	\$8,100
<b>2022 Grand Total</b>	<b>\$884,110</b>

\* Denotes Partnering Agreement

\*\* All listed amounts are rounded to the closest dollar

## 2022 Permissive Tax Exemptions

Organization Name	Civic Address	Actual 2022 Municipal Taxes
Affordable Living for Today Society	245 Warren Ave. W.	\$7,290
BC Wine Info Centre	101 - 553 Veas Dr.	\$4,268
BPOE Penticton Elks Lodge #51	343 Ellis St.	\$2,690
Community Foundation of the South Okanagan Similkameen	501 Main St.	\$26,512
Concordia Lutheran Church of Penticton BC	2800 South Main St.	\$5,200
Fraternal Order Of Eagles #4281	1197 Main St.	\$3,642
Good Samaritan Canada	270 Hastings Ave.	\$48,603
Grace Mennonite Brethren Church	74 Penticton Ave.	\$1,749
Green Mountain Congregation of Jehovah's Witnesses	52 Roy Ave.	\$3,793
Hellenic Community of Penticton	1265 Fairview Ave.	\$1,543
Holy Cross School	1299 Manitoba St.	\$17,490
Living Way Life Church	608 Winnipeg St.	\$1,294
Luso Canadian Multicultural Society	135 Winnipeg St.	\$2,796
Oasis United Church	2964 Skaha Lake Rd.	\$15,079
Okanagan Boys & Girls Clubs	1295 Manitoba St.	\$8,103
Okanagan Similkameen Neurological Society	103 - 550 Carmi Ave.	\$0
OneSky Community Resources Society	847 Winnipeg St.	\$1,863
OneSky Community Resources Society	470 Edmonton Ave.	\$3,592
OneSky Community Resources Society	500 Edmonton Ave.	\$978
OneSky Community Resources Society	2434 Baskin St.	\$1,084
OneSky Community Resources Society	2450 Baskin St.	\$1,087
OneSky Community Resources Society	150 McPherson Cres.	\$2,719
OneSky Community Resources Society	154 McPherson Cres.	\$2,719
OneSky Community Resources Society	101 - 208 Ellis St.	\$2,144
OneSky Community Resources Society	330 Ellis St.	\$14,261
OneSky Housing Society	107 - 285 Nanaimo Ave. W.	\$548
OneSky Housing Society	108 - 285 Nanaimo Ave. W.	\$713
OneSky Housing Society	110 - 285 Nanaimo Ave. W.	\$582
OneSky Housing Society	111 - 285 Nanaimo Ave. W.	\$583
OneSky Housing Society	112 - 285 Nanaimo Ave. W.	\$826





## 2022 Permissive Tax Exemptions

Organization Name	Civic Address	Actual 2022 Municipal Taxes
OneSky Housing Society	113 - 285 Nanaimo Ave. W.	\$685
OneSky Housing Society	114 - 285 Nanaimo Ave. W.	\$1,028
OneSky Housing Society	115 - 285 Nanaimo Ave. W.	\$935
OneSky Housing Society	101 - 285 Nanaimo Ave. W.	\$538
OneSky Housing Society	102 - 285 Nanaimo Ave. W.	\$713
OneSky Housing Society	103 - 285 Nanaimo Ave. W.	\$713
OneSky Housing Society	104 - 285 Nanaimo Ave. W.	\$944
OneSky Housing Society	105 - 285 Nanaimo Ave. W.	\$732
OneSky Housing Society	106 - 285 Nanaimo Ave. W.	\$1,131
OneSky Housing Society	207 - 285 Nanaimo Ave. W.	\$560
OneSky Housing Society	208 - 285 Nanaimo Ave. W.	\$729
OneSky Housing Society	209 - 285 Nanaimo Ave. W.	\$729
OneSky Housing Society	210 - 285 Nanaimo Ave. W.	\$975
OneSky Housing Society	211 - 285 Nanaimo Ave. W.	\$975
OneSky Housing Society	212 - 285 Nanaimo Ave. W.	\$558
OneSky Housing Society	213 - 285 Nanaimo Ave. W.	\$1,159
OneSky Housing Society	214 - 285 Nanaimo Ave. W.	\$944
OneSky Housing Society	201 - 285 Nanaimo Ave. W.	\$584
OneSky Housing Society	202 - 285 Nanaimo Ave. W.	\$729
OneSky Housing Society	203 - 285 Nanaimo Ave. W.	\$729
OneSky Housing Society	204 - 285 Nanaimo Ave. W.	\$963
OneSky Housing Society	205 - 285 Nanaimo Ave. W.	\$748
OneSky Housing Society	206 - 285 Nanaimo Ave. W.	\$1,156
OneSky Housing Society	307 - 285 Nanaimo Ave. W.	\$571
OneSky Housing Society	308 - 285 Nanaimo Ave. W.	\$741
OneSky Housing Society	309 - 285 Nanaimo Ave. W.	\$741
OneSky Housing Society	310 - 285 Nanaimo Ave. W.	\$997
OneSky Housing Society	311 - 285 Nanaimo Ave. W.	\$994
OneSky Housing Society	312 - 285 Nanaimo Ave. W.	\$569
OneSky Housing Society	313 - 285 Nanaimo Ave. W.	\$1,181
OneSky Housing Society	314 - 285 Nanaimo Ave. W.	\$963

## 2022 Permissive Tax Exemptions

Organization Name	Civic Address	Actual 2022 Municipal Taxes
OneSky Housing Society	301 - 285 Nanaimo Ave. W.	\$560
OneSky Housing Society	302 - 285 Nanaimo Ave. W.	\$741
OneSky Housing Society	303 - 285 Nanaimo Ave. W.	\$741
OneSky Housing Society	304 - 285 Nanaimo Ave. W.	\$984
OneSky Housing Society	305 - 285 Nanaimo Ave. W.	\$763
OneSky Housing Society	306 - 285 Nanaimo Ave. W.	\$1,178
OneSky Housing Society	407 - 285 Nanaimo Ave. W.	\$583
OneSky Housing Society	408 - 285 Nanaimo Ave. W.	\$754
OneSky Housing Society	409 - 285 Nanaimo Ave. W.	\$754
OneSky Housing Society	410 - 285 Nanaimo Ave. W.	\$1,016
OneSky Housing Society	411 - 285 Nanaimo Ave. W.	\$1,013
OneSky Housing Society	412 - 285 Nanaimo Ave. W.	\$581
OneSky Housing Society	413 - 285 Nanaimo Ave. W.	\$1,206
OneSky Housing Society	414 - 285 Nanaimo Ave. W.	\$984
OneSky Housing Society	401 - 285 Nanaimo Ave. W.	\$571
OneSky Housing Society	402 - 285 Nanaimo Ave. W.	\$754
OneSky Housing Society	403 - 285 Nanaimo Ave. W.	\$754
OneSky Housing Society	404 - 285 Nanaimo Ave. W.	\$1,003
OneSky Housing Society	405 - 285 Nanaimo Ave. W.	\$776
OneSky Housing Society	406 - 285 Nanaimo Ave. W.	\$1,203
Ooknakane Friendship Centre	146 Ellis St.	\$4,621
Our Redeemer Lutheran Church of Penticton, B.C.	1370 Church St.	\$1,768
Penticton & District Community Arts Council	220 Manor Park Ave.	\$14,814
Penticton & District Minor Hockey Association	399 Power St.	\$1,434
Penticton Alliance Church	197 Brandon Ave.	\$4,470
Penticton and District Emergency Program Society	251 Dawson Ave.	\$1,684
Penticton and District Multicultural Society	340 Ellis St.	\$5,786
Penticton and District Society for Community Living	252 Conklin Ave.	\$2,252
Penticton and District Society for Community Living	180 Industrial Ave. W.	\$13,069
Penticton and District Society for Community Living	259 Backstreet Blvd. (up to 15 units)	\$12,658
Penticton and District Society for Community Living	234 Van Horne St.	\$2,608



## 2022 Permissive Tax Exemptions

Organization Name	Civic Address	Actual 2022 Municipal Taxes
Penticton and District Society for Community Living	1706 Main St.	\$7,038
Penticton and District Society for Community Living	453 Winnipeg St. (Chestnut Place)	\$3,548
Penticton and District Society for Community Living	146 & 150 Bruce Ct.	\$12,159
Penticton Art Gallery	199 Marina Way	\$18,622
Penticton Bethel Pentecostal Tabernacle	945 Main St.	\$6,371
Penticton Bethel Pentecostal Tabernacle	65 Preston Ave.	\$2,139
Penticton Bethel Pentecostal Tabernacle	973 Main St.	\$4,887
Penticton BMX Society	630 Munson Mountain Rd.	\$3,310
Penticton Christian School Society	1060 Main St.	\$932
Penticton Community Gardens Society	480 Vancouver Ave.	\$1,564
Penticton Curling Club	505 Veas Dr.	\$12,591
Penticton Disc Golf Club	500 Marina Way	\$7,447
Penticton First Baptist Church	1498 Government St.	\$5,794
Penticton Free Presbyterian Church	120 Preston Ave.	\$3,023
Penticton Golf & Country Club	600 Comox St.	\$5,228
Penticton Golf & Country Club	852 Eckhardt Ave. W.	\$13,904
Penticton Kiwanis Housing Society	101 - 150 Van Horne St.	\$592
Penticton Kiwanis Housing Society	103 - 150 Van Horne St.	\$493
Penticton Kiwanis Housing Society	105 - 150 Van Horne St.	\$493
Penticton Kiwanis Housing Society	113 - 150 Van Horne St.	\$493
Penticton Kiwanis Housing Society	115 - 150 Van Horne St.	\$600
Penticton Kiwanis Housing Society	112 - 150 Van Horne St.	\$593
Penticton Kiwanis Housing Society	104 - 150 Van Horne St.	\$491
Penticton Kiwanis Housing Society	102 - 150 Van Horne St.	\$593
Penticton Kiwanis Housing Society	201 - 150 Van Horne St.	\$602
Penticton Kiwanis Housing Society	209 - 150 Van Horne St.	\$503
Penticton Kiwanis Housing Society	211 - 150 Van Horne St.	\$503
Penticton Kiwanis Housing Society	213 - 150 Van Horne St.	\$503
Penticton Kiwanis Housing Society	215 - 150 Van Horne St.	\$610
Penticton Kiwanis Housing Society	214 - 150 Van Horne St.	\$603
Penticton Kiwanis Housing Society	212 - 150 Van Horne St.	\$507

## 2022 Permissive Tax Exemptions

Organization Name	Civic Address	Actual 2022 Municipal Taxes
Penticton Kiwanis Housing Society	210 - 150 Van Horne St.	\$503
Penticton Kiwanis Housing Society	204 - 150 Van Horne St.	\$501
Penticton Kiwanis Housing Society	202 - 150 Van Horne St.	\$603
Penticton Kiwanis Housing Society	301 - 150 Van Horne St.	\$617
Penticton Kiwanis Housing Society	315 - 150 Van Horne St.	\$622
Penticton Kiwanis Housing Society	314 - 150 Van Horne St.	\$614
Penticton Kiwanis Housing Society	312 - 150 Van Horne St.	\$515
Penticton Kiwanis Housing Society	310 - 150 Van Horne St.	\$514
Penticton Kiwanis Housing Society	308 - 150 Van Horne St.	\$601
Penticton Kiwanis Housing Society	304 - 150 Van Horne St.	\$512
Penticton Kiwanis Housing Society	302 - 150 Van Horne St.	\$614
Penticton Kiwanis Housing Society	401 - 150 Van Horne St.	\$627
Penticton Kiwanis Housing Society	413 - 150 Van Horne St.	\$525
Penticton Kiwanis Housing Society	415 - 150 Van Horne St.	\$632
Penticton Kiwanis Housing Society	414 - 150 Van Horne St.	\$625
Penticton Kiwanis Housing Society	412 - 150 Van Horne St.	\$526
Penticton Kiwanis Housing Society	410 - 150 Van Horne St.	\$522
Penticton Kiwanis Housing Society	408 - 150 Van Horne St.	\$613
Penticton Kiwanis Housing Society	406 - 150 Van Horne St.	\$519
Penticton Kiwanis Housing Society	404 - 150 Van Horne St.	\$519
Penticton Kiwanis Housing Society	402 - 150 Van Horne St.	\$625
Penticton Lawn Bowling Club	260 Brunswick St.	\$4,953
Penticton Masonic Building Association	416 Westminster Ave. W.	\$3,808
Penticton New Beginnings Christian Fellowship	101 - 96 Edmonton Ave.	\$933
Penticton Recovery Resource Society	633 Winnipeg St.	\$0
Penticton Recovery Resource Society	101 Edna Ave.	\$2,178
Penticton Safety Village Society	490 Edmonton Ave.	\$6,159
Penticton Seniors' Drop-In Centre Society	2905 South Main St.	\$23,826
Penticton Sikh Temple and Indian Cultural Society	3290 South Main St.	\$7,935
Penticton Tennis Club	675 Marina Way	\$2,658
Penticton United Church	696 Main St.	\$3,179



# 2022 Permissive Tax Exemptions

Organization Name	Civic Address	Actual 2022 Municipal Taxes
Penticton Vineyard Community Church	102 - 1825 Main St.	\$8,243
Penticton Yacht Club	293 Marina Way	\$9,500
S.S. Sicamous Restoration Society	1099 Lakeshore Dr. W.	\$8,387
Seventh-day Adventist Church (British Columbia Conference)	290 Warren Ave. W.	\$4,568
South Okanagan Similkameen Brain Injury Society	742 Argyle St.	\$2,125
South Okanagan Similkameen Brain Injury Society	332 Eckhardt Ave. W.	\$2,664
South Okanagan Women in Need Society	Hughes House	\$0
South Okanagan Women in Need Society	Tamarack	\$0
South Okanagan Women in Need Society	101 - 1027 Westminster Ave. W.	\$586
South Okanagan Women in Need Society	102 - 1027 Westminster Ave. W.	\$1,206
St. Andrew's Presbyterian Church	397 Martin St.	\$1,327
St. Andrew's Presbyterian Church	157 Wade Ave. W.	\$0
St. Ann's Parish	1296 Main St.	\$5,851
St. Ann's Parish (Penticton Recovery Resource Society)	397 Wade Ave. W.	\$1,673
St. Ann's Parish (Pregnancy Support Program under OneSky Communities)	200 Bennett Ave.	\$1,732
St. Ann's Parish (St. John Vianney)	361 Wade Ave. W.	\$2,618
St. Saviour's Anglican Church	150 Orchard Ave.	\$4,193
The British Columbia Society for the Prevention of Cruelty to Animals	2200 Dartmouth Dr.	\$15,333
The Care Closet	574 Main St.	\$2,746
The Church of Jesus Christ of Latter-day Saints in Canada	2946 South Main St.	\$5,881
The Penticton Church of the Nazarene	523 Jermyn Ave.	\$3,237
The Penticton Horseshoe Pitchers Club	2905 South Main St.	\$2,437
The Penticton Kinsmen Disability Resource Center Society	216 Hastings Ave.	\$11,778
The Salvation Army Penticton	2399 South Main St.	\$12,196
The Salvation Army Penticton	2469 South Main St.	\$4,055
The Salvation Army Penticton	318 Ellis St.	\$4,634
YMCA of Okanagan Association	630 Birch Ave.	\$2,452
<b>2022 Permissive Tax Exemptions</b>		<b>\$595,288</b>

## 2022 Revitalization Tax Exemptions

Civic Address	2022 Municipal Taxes Forgone
192 Industrial Ct.	\$3,236
198 Winnipeg St.	\$766
361 Martin St.	\$10,947
399 Main St.	\$9,268
1000 Lakeshore Dr.	\$3,970
553 Veas Dr.	\$68,536
21 Lakeshore Dr. W.	\$90,854
161 Ellis St.	\$4,308
101 - 110 Ellis St.	\$4,108
102 - 110 Ellis St.	\$2,655
103 - 110 Ellis St.	\$2,962
201 - 110 Ellis St.	\$1,237
202 - 110 Ellis St.	\$614
204 - 110 Ellis St.	\$807
301 - 110 Ellis St.	\$1,112
302 - 110 Ellis St.	\$629
303 - 110 Ellis St.	\$872
304 - 110 Ellis St.	\$1,103
305 - 110 Ellis St.	\$941
306 - 110 Ellis St.	\$542
307 - 110 Ellis St.	\$542
308 - 110 Ellis St.	\$969
309 - 110 Ellis St.	\$994
310 - 110 Ellis St.	\$717
311 - 110 Ellis St.	\$679
312 - 110 Ellis St.	\$1,022
401 - 110 Ellis St.	\$1,115
402 - 110 Ellis St.	\$614
403 - 110 Ellis St.	\$860
404 - 110 Ellis St.	\$1,103



## 2022 Revitalization Tax Exemptions

Civic Address	2022 Municipal Taxes Forgone
405 - 110 Ellis St.	\$972
406 - 110 Ellis St.	\$542
407 - 110 Ellis St.	\$542
408 - 110 Ellis St.	\$966
409 - 110 Ellis St.	\$994
410 - 110 Ellis St.	\$707
411 - 110 Ellis St.	\$660
412 - 110 Ellis St.	\$991
501 - 110 Ellis St.	\$1,115
502 - 110 Ellis St.	\$614
503 - 110 Ellis St.	\$860
504 - 110 Ellis St.	\$1,103
505 - 110 Ellis St.	\$960
506 - 110 Ellis St.	\$542
507 - 110 Ellis St.	\$542
508 - 110 Ellis St.	\$966
509 - 110 Ellis St.	\$994
510 - 110 Ellis St.	\$707
511 - 110 Ellis St.	\$660
512 - 110 Ellis St.	\$991
601 - 110 Ellis St.	\$1,499
602 - 110 Ellis St.	\$1,511
603 - 110 Ellis St.	\$1,470
604 - 110 Ellis St.	\$1,611
605 - 110 Ellis St.	\$1,284
606 - 110 Ellis St.	\$1,156
198 Ellis St.	\$5,870
325 Van Horne St.	\$5,122
331 Van Horne St.	\$4,595
101 - 135 Front St.	\$1,192



## 2022 Revitalization Tax Exemptions

Civic Address	2022 Municipal Taxes Forgone
201 - 135 Front St.	\$492
202 - 135 Front St.	\$502
203 - 135 Front St.	\$492
204 - 135 Front St.	\$502
301 - 135 Front St.	\$502
302 - 135 Front St.	\$502
303 - 135 Front St.	\$502
304 - 135 Front St.	\$511
401 - 135 Front St.	\$511
402 - 135 Front St.	\$520
403 - 135 Front St.	\$511
404 - 135 Front St.	\$520
501 - 135 Front St.	\$857
502 - 135 Front St.	\$872
409 Ellis St.	\$846
99 White Ave. E.	\$3,119
232 Rosetown Ave.	\$3,136
2060 Government St.	\$2,483
2147 Dartmouth Rd.	\$6,818
647 Okanagan Ave. E.	\$7,459
117 - 2203 Dartmouth Dr.	\$1,095
121 - 2203 Dartmouth Dr.	\$901
125 - 2203 Dartmouth Dr.	\$901
129 - 2203 Dartmouth Dr.	\$1,135







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