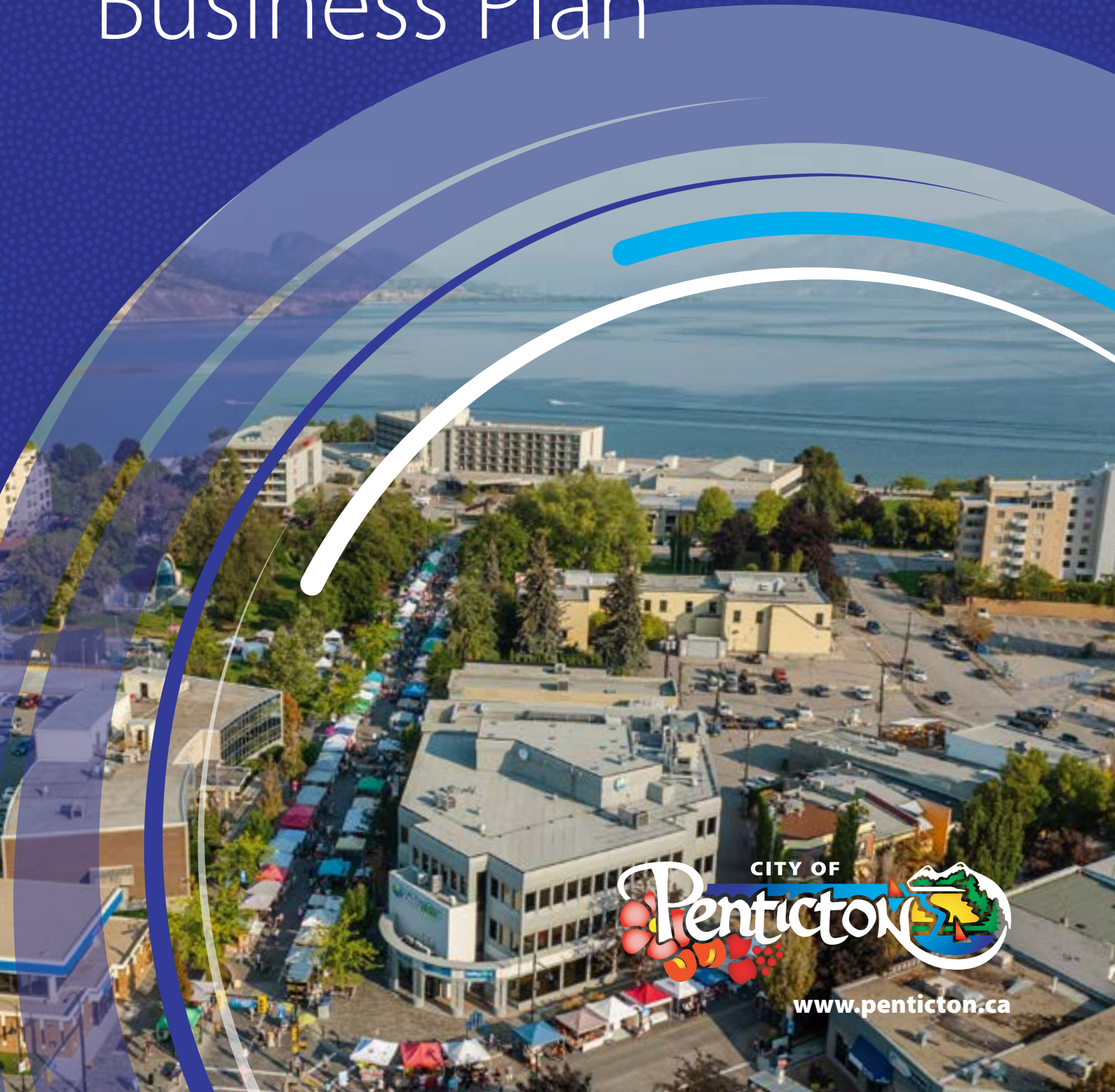


2026–2030

DRAFT

Financial & Corporate Business Plan



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Penticton
British Columbia**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Penticton, for its 2025-2029 Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of 2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Land Acknowledgement

Wai

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

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

Limləmt



A person stands on a grassy hill, looking out over a vast lake towards distant mountains under a warm, golden sunset sky. The scene is framed by a large, semi-transparent blue arc that sweeps across the image.

Penticton has an abundance of *natural beauty* that is complemented by an ethos of being *welcoming* and *inclusive*

Our Story

Penticton is the heart of the South Okanagan

Based in the traditional and unceded territory of the Syilx people in the Okanagan Nation, Penticton is a thriving and growing community of more than 37,000.

From agrarian roots, Penticton has become a popular destination for tourists and for those looking for a place to call home. One of only two communities in the world situated between two lakes, Penticton has an abundance of natural beauty that is complemented by an ethos of being welcoming and inclusive.

As a bustling city, Penticton offers residents tremendous assets – including the South Okanagan Events Centre, the Community Centre, Cleland Theatre, the Trade and Convention Centre and a variety of parks and sports fields. Residents also enjoy state-of-the-art infrastructure, ensuring the quality of water is among the best anywhere, and benefit from being one of five municipalities in the province that operate its own electric utility.

For residents and visitors, Penticton has beaches, award-winning wineries and trails with stellar

views. The outdoor market, art galleries, skating at the outdoor rink, skiing or live events at the South Okanagan Events Centre means there's always something to do. That's even truer during the summer, every weekend is full – from the Ignite the Arts Festival to the Elvis Festival to PeachFest.

Underlying all of that is a commitment to sound, fiscal management that allows the City of Penticton to continue to invest in needed infrastructure and continue to ensure we're a safe and resilient community.

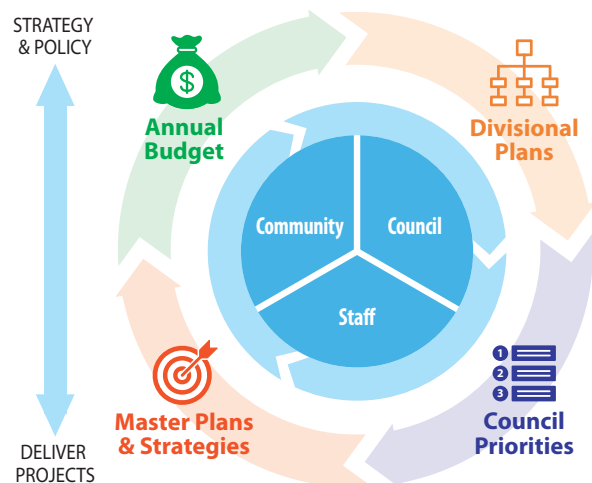
The City is committed to informing the public on City projects and progress through a variety of means including the utility newsletter, Annual Report, news releases and service announcements, podcasts as well as social media. The City's app is a source of information on upcoming events as well as highlights from Council meetings.

With the achievements accomplished during the first half of Council's term and as they move into their final year of governing, Council has refocused their

The pages that follow
infuse **action** into
the City's priorities
and initiatives as we
build a **stronger
Penticton**

priorities through strategic planning to emphasize their commitment on the community being Safe & Resilient and Livable & Accessible. **Safe & Resilient** reflects Council's commitment to creating a safe, supportive community through a balanced approach that addresses crime, assists vulnerable populations and builds long-term resilience. **Livable & Accessible** drives the City's efforts to improve the quality of life for all residents through better housing solutions, accessible public spaces and safe streets, and inclusive community services.

How the City's plans work together to achieve Council's priorities:



The City has many plans that influence the budget, these include such documents as Council Priorities, infrastructure master plans, the Official Community Plan and Urban Forest Management Plan just to name a few. These documents are used to provide a framework for the establishment of service and project initiatives.

The pages that follow infuse action into the City's priorities and initiatives as we build a stronger Penticton. It reaffirms our commitment to community safety and increased partnerships. It puts into action our plans to create attainable and affordable housing. It makes a commitment to creating an accessible and vibrant community for all.



Chief Financial Officer's Budget Message

The *Community Charter* requires the City to adopt a Five-Year Financial Plan each year prior to the adoption of the Property Tax Bylaw. This document reinforces prior year commitments included in previous financial plans while focussing on advancing Council's strategic priorities.

It is my pleasure to submit the 2026-2030 Draft Financial and Corporate Business Plan (the Plan) for the City of Penticton. This Plan outlines the continued commitment to building a safe, inclusive, and thriving community, reflects Council's strategic priorities, the City's responsibility to deliver services that meet the evolving needs of residents, businesses and visitors while maintaining the fundamental principles of fiscal responsibility.

The City is proud to have received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the 2025-2029 Plan, recognizing our efforts to meet the highest standards in financial planning, transparency, and public communication. This recognition reflects our ongoing commitment to excellence in budgeting and accountability.

Building on recent milestones, such as the successful expansion of the Penticton Vees into the Western Hockey League (WHL), the City continues to invest in infrastructure and services that support community growth and well-being. The Plan first aims to maintain existing service levels as the baseline, then introduces limited enhancements to address growth, Council direction, legislative requirements, and risk mitigation. For 2026, the Plan includes the proposed construction of a new firehall to improve emergency response, increased resources for the Fire Department, RCMP, Bylaw, and Clean Team to maintain welcoming public spaces and expanded support for the 100 More Homes initiative to address housing affordability and stability.

These investments were guided by the results of the 2025 Community Survey with a focus on delivering key community services while contemplating the most cost-effective use of taxpayer funds. The City strives to balance service delivery with fiscal responsibility, ensuring Penticton remains a place where people feel safe, supported, and proud to call home.

Inflationary pressures around construction costs are being felt by municipalities across BC including external factors such as tariffs and climate-related weather events. The City continues to focus on asset management to anticipate and manage these rising costs and infrastructure needs into the future. A strategy to close the infrastructure funding gap for long term resilience will need to be contemplated in future years to mitigate the financial risks of cost escalations.

Community engagement is a key component during the budget process as the City strives to build and foster a shared and transparent understanding of the City's financial position. The City takes proactive steps to share key budget details through a variety of methods, such as Shape Your City, as well as participating in Council's Open House to better understand the community's priorities for Penticton. We encourage residents to review the draft Plan and share their feedback as we work together to shape the future of our city.

This Plan is a direct reflection of Council's continued focus on ensuring Penticton is a resilient, safe, livable, and accessible place for residents, businesses, and visitors.



General Manager of Corporate Services

Angela Campbell

October 21, 2025

Overview

This overview is intended to provide a basic understanding of this document and briefly describe each area that is contained within. The Financial and Corporate Business Plan (the Plan) provides details of funding requirements over the next five years and serves as a communications tool as well as an operational and capital guide.

Summary of Approved Budget Changes

The draft Plan is presented to Council as a recommendation from City Staff. During deliberations, Council may choose to make changes to the proposed budget resulting in revised revenues needs which may impact taxation demand and taxpayer impacts.

Council Priorities

Each year the City follows a multi-step process to develop the five-year financial plan that involves evaluating Council's Priorities along with community feedback and department needs. The Draft 2026–2030 Financial and Corporate Business Plan reflects investment in Council's Refocused Priorities for the remainder of their 2024–2026 term:

- **Safe & Resilient:** building a secure and supportive environment for all residents, addressing issues like safety, emergency preparedness and infrastructure; and
- **Livable & Accessible:** enhancing the quality of life in Penticton through better housing solutions, vibrant public spaces and accessible services for everyone in our community.

Financial Impacts of Strategic Initiatives

Strategic initiatives brought forward in the proposed budget may have a financial component attached to them. Financial impacts of these initiatives are contained within the Plan and either funded through existing operational budgets, grant programs, capital funding, or proposed increases.

Process

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

As part of the financial planning process, the City carefully deliberates on community programming, services, goals, and overall allocation of resources, including capital projects for the coming year. This process includes meetings with Council and Senior Leadership to review Council's Priorities and strategic initiatives for the City. Capital and Operational budgets are compiled, reviewed, and updated by City managers and staff. Internal reviews involve weighing the needs

and requests of the community and ensuring these service levels can met be within the annual budget.

Budget Overview

This section presents the demographics of Penticton residents, details about services received, an overview of this year's Plan, details on available funding sources, capital borrowing, and financial policies.

Divisions & Departments

This section is organized by division, and in a few cases, by standalone departments. This allows residents to see how the priorities align with various aspects of the organization and the budgets associated with specific programs and services. Within each division's section, you'll find the following:

- What We Do
- Staffing
- Key Performance Indicators (KPIs)
- 2026 Proposed Initiatives
- 2026 Proposed Budget Overview & Key Budget Changes

Consolidated Summary

This schedule contains the consolidated five-year financial plan that is mandated by the *Community Charter* to be adopted annually by Bylaw before May 15th of the following year. The Plan contains current year operating and capital costs along with future operating revenues, costs and capital improvements. There are five balanced funds included in the Plan each part has at least one operating and one capital budget. The five funds include: General, Electric Utility, Sewer Utility, Storm Water Utility, and Water Utility. For more details on the funds, please see page 40 for a *Closer Look at 2026 Utilities* and page 39 for a *Closer Look at General Operating*.

Operating Budgets

Detailed schedules for each operating fund include breakdowns by financial segment and then by cost centre providing a comprehensive look at the City's

operating budget for the upcoming five years. Each schedule shows revenues and expenses by category including metrics and key variances.

Capital Budgets

The City's five-year capital plan is included within the financial plan and begins with a summary of capital spending by segment. Following this are detailed schedules for each area, listing the planned capital projects and information on how the spending will be funded. The Draft 2026–2030 Capital Plan includes project highlights that outline the benefit to taxpayers and support Council's Priorities. Also included are a summary of capital spending by fund and a schedule of select unfunded projects that have been identified but lack a determined funding source.

Citizen Survey

The Penticton Community Survey is conducted biennially to gauge public satisfaction with municipal programs and services and to gain insights into citizen service priorities. The 2025 Community Survey was conducted between May 20 and June 1, 2025, the survey gathered feedback from a random sample of residents and voluntary participants to inform the City's 2026 – 2030 strategic and financial planning.

Statistical Information

To support strategic planning and community insight, additional statistical information has been included detailing the City of Penticton's corporate tax payers, annual business license data, information on newcomers to our community, and occupational classification. These data points provide a more comprehensive understanding of Penticton's evolving economic landscape and workforce composition.

Glossary and Acronyms

A glossary of terms and acronyms has been included to enhance clarity and accessibility for all readers to support consistent understanding of terminology related to the financial plan and budget process.



**Julius
Bloomfield**
Mayor



Your City Council



Isaac Gilbert
Councillor



Ryan Graham
Councillor



James Miller
Councillor



Jason Reynen
Councillor



Shannon Stewart
Councillor



Campbell Watt
Councillor

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

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

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

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

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

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

SAFE & RESILIENT

Reduce Crime and Enhance Safety

- Support a combination of community policing and strategic enforcement actions to reduce crime and enhance public safety.
- Ensure that enforcement is balanced with efforts to maintain vibrant public spaces that encourage positive social interactions and deter criminal activity.

Balanced Response to Safety and Livability

- Apply a comprehensive approach to addressing social disorder, which includes both non-enforcement strategies and targeted enforcement actions.
- Promote community initiatives and partnerships alongside enforcement measures to manage issues related to homelessness, mental health, and addiction.
- Create and activate public spaces and pedestrian-friendly areas that contribute to a healthy and attractive environment.

Facilitate Support for Public Safety Partnerships

- Strengthen partnerships with local organizations to support vulnerable residents, integrating cultural, recreational, and community and economy building activities into these efforts.

Preparedness and Resiliency

- Ensure Penticton is prepared for emergencies.
- Asset Management and renewal is focused on long-term sustainable service delivery.
- Build community readiness to emergencies.

LIVABLE & ACCESSIBLE

Support Community Vibrancy and Culture

- Advance in recreational, arts, and safety amenities as part of growth to enhance the overall quality of life in Penticton.

Minimize Environmental Impact and Adapt to Climate Change

- Implement sustainable development practices in support of climate change response, that also enhance public spaces and community vibrancy.

Community Building Partnerships

- Strengthen partnerships with local organizations, the Penticton Indian Band, and other government entities to support joint initiatives that enhance livability and safety.
- Support initiatives that promote a diverse and thriving economy.

Support Attainable and Accessible Housing

- Promote housing developments across the entire housing spectrum.
- Integrate supports for youth, seniors, and unhoused residents into policies, ensuring that new developments include amenities and services tailored to their needs.
- Ensure new developments are designed to include communal spaces and amenities, enhancing livability and fostering a vibrant community.

Vision

A 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.

ENGAGEMENT

REPUTATION

MODERNIZATION

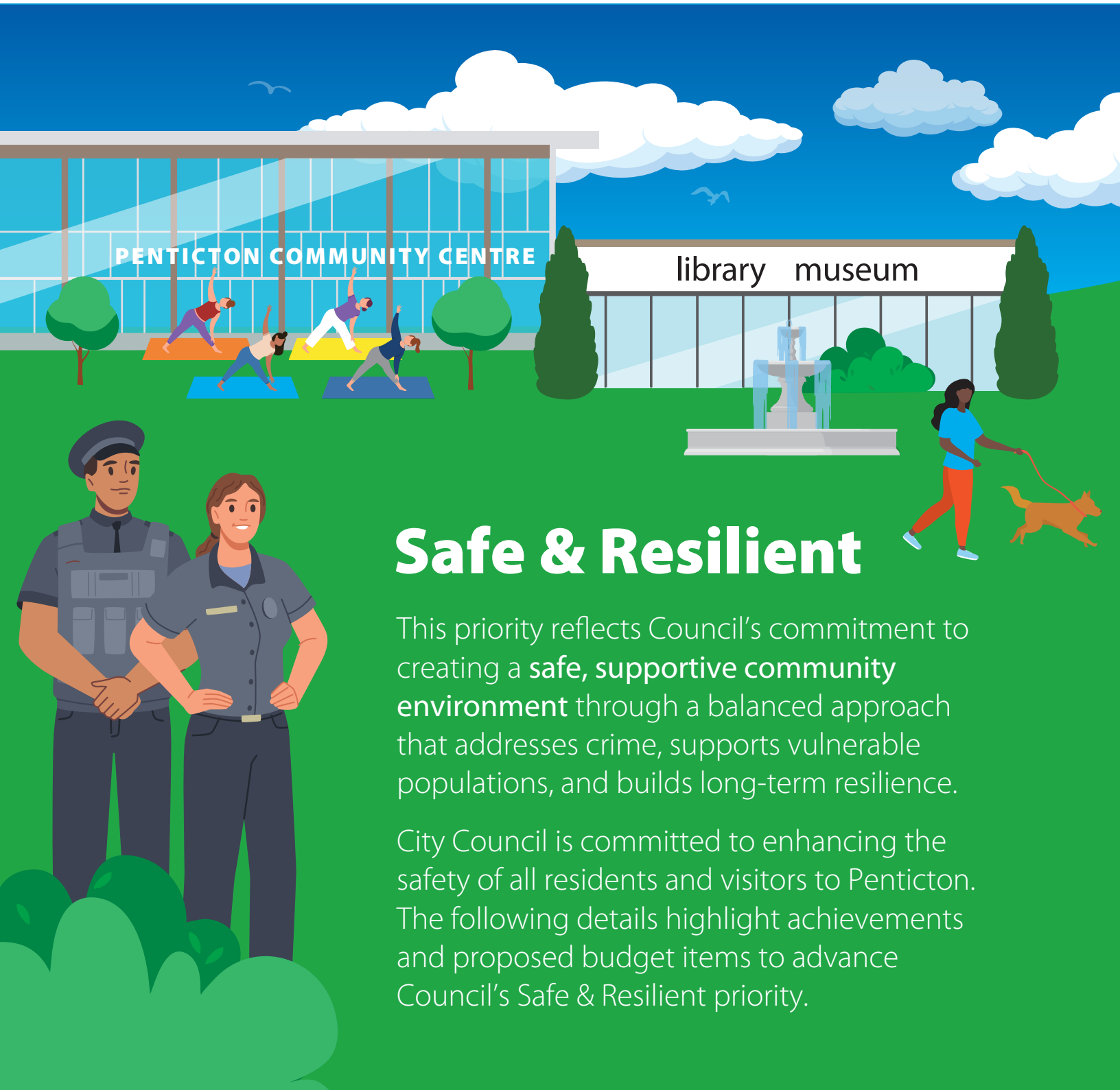
COMMUNICATION

Culture

INTEGRITY

ADAPTABILITY

Safe & Resilient Community

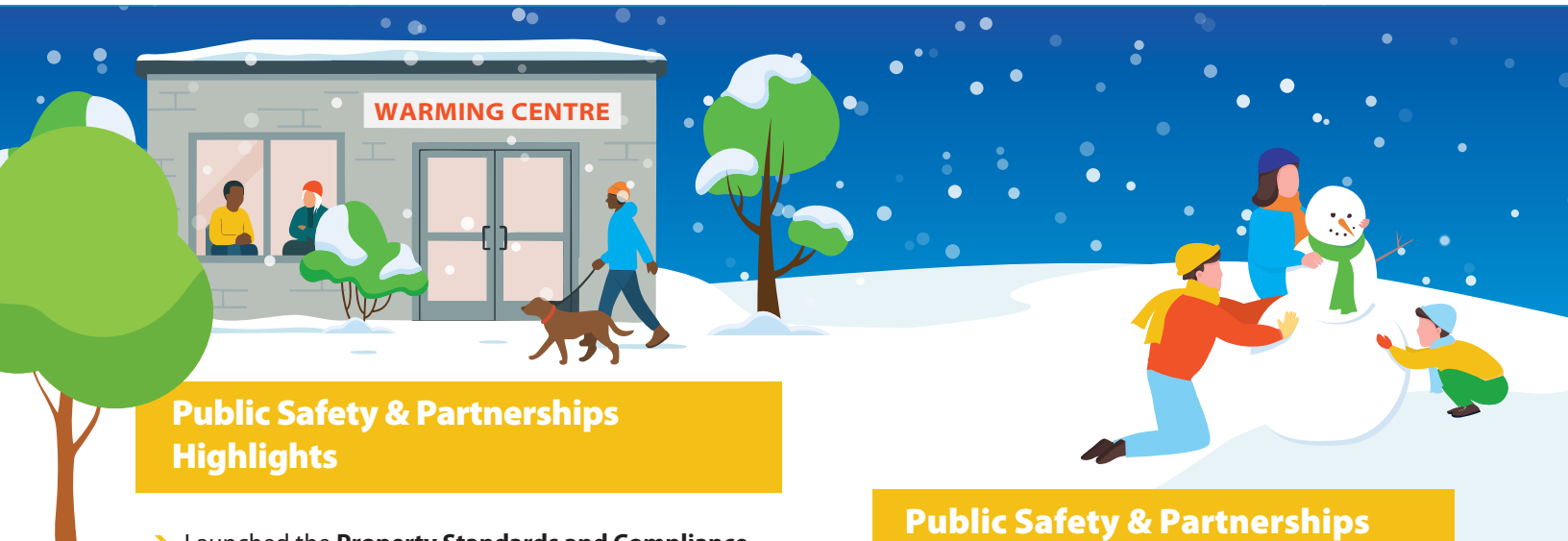


Safe & Resilient

This priority reflects Council's commitment to creating a **safe, supportive community environment** through a balanced approach that addresses crime, supports vulnerable populations, and builds long-term resilience.

City Council is committed to enhancing the safety of all residents and visitors to Penticton. The following details highlight achievements and proposed budget items to advance Council's Safe & Resilient priority.

Safe & Resilient Community



Public Safety & Partnerships Highlights

- Launched the **Property Standards and Compliance Team (PSCT)** with RCMP's Crime Reduction Unit, Bylaw, Fire, and Building Inspection
- Collaborated to complete **Crime Prevention Through Environmental Design (CPTED)** for high priority locations
- City of Penticton and SnPink'tn (Penticton) Indian Band **hosted (then) Minister Ravi Kahlon in June 2025** re: urgent need for provincial response at the Fairview encampment and **advocacy for HEART & HEARTH**
- Council approved a temporary use permit for the **Temporary Winter Shelter (TWS)** resulting in 40 less individuals returning to homelessness
- Collaborated with Chamber of Commerce and Downtown Penticton Business Improvement Association (DPBIA) to identify **additional locations for the camera program expansion in the Industrial area**
- The **Parks Bylaw was updated** to prohibit overnight sheltering along Penticton's two main lakefronts, **balancing public use** with new rules for other public spaces.
- Proposed amendments to the **Safe Public Places Bylaw**
- Partnership with the RCMP, for a **safety review of Lakeshore and Riverside drive** to respond to concentration of violent crime

Public Safety & Partnerships Budget Items

- Extension of existing **Memorandum of Understanding (MOU)** with 100 More Homes (100MH)
- Advancing **Community Safety and Wellbeing Plan**
- **HEART & HEARTH for Penticton** to support the City's commitment to addressing homelessness and complex social issues



Safe & Resilient Community



Bylaw Services Highlights

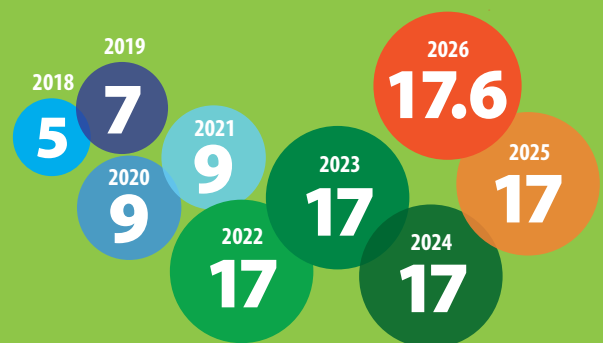
- Bylaw Services supported the **Temporary Winter Shelter Safety Plan** and conducted nearly 1,300 proactive patrols in the surrounding area
- Bylaw Services engaged in **public safety outreach and awareness** including Jail Bail, Cops for Cancer, Pups of Public Safety, Cram the Cruiser, and Positive Ticketing Campaign
- **Traffic related calls increased** from 277 in 2024 to 347 in 2025 (as of second quarter), representing a 25-percent increase
- Bylaw Services staff **field-tested new technology** to improve real-time communication, data access, and response coordination
- **Top five calls for Bylaw Services** as of 2025 second quarter: **Safe Public Spaces Bylaw, Traffic Bylaw, Good Neighbour Bylaw, and Referrals and Partnerships**
- Bylaw Services conducted **joint patrols with South Okanagan Women in Need Society (SOWINS)**
- Engaged in two (2) **community clean-up projects** with 100 More Homes
- Bylaw Officers received **recertification training** in Naloxone administration, traffic control, first aid, and use of force

Bylaw Services Budget Items

- Bylaw Services has proposed an **increase in seasonal officers** from **17 to 17.6** as part of a Seasonal Safety Initiative for peak summer months
- Records System to support **Intelligence Led Responses**
- Leveraging technology for **improved department operations**

Bylaw Services Staffing Levels

Number of bylaw services staff per year.

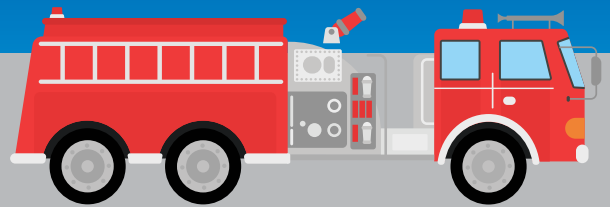


Safe & Resilient Community



Penticton Fire Department Highlights

- Creation of an **Emergency Management Hub** on the City website for accessible information and preparedness tools
- Conducted **Emergency Operations Centre training sessions** for the City of Penticton, SnPink'tn (Penticton) Indian Band, and Regional District of the Okanagan Similkameen (RDOS)
- Involved in planning and hosting five local conferences including: **Fire Prevention Officers Association of BC, Wildfire Resiliency and Training Summit, BC Fire Training Officers Association, First Nations Emergency Services Society, and Fire Chiefs Association of BC Annual Conference & Fire Expo**
- Successfully launched the **Hazard Risk Vulnerability Analysis (HRVA)** project to assess local hazards, risks, and vulnerabilities to guide future emergency planning
- Amendments to the **Fire, Life, and Safety Bylaw** are in progress

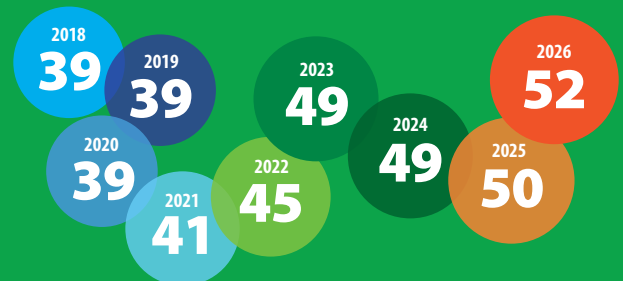


Penticton Fire Department Budget Items

- Continued development of a **HRVA** which emphasizes a comprehensive approach to mitigation, preparedness, response, and recovery
- **Wildfire and FireSmart Planning and Mitigation Strategies** to continue leadership in wildfire risk reduction and community resilience
- **Additional two (2) firefighter positions** proposed for the 2026 budget to maintain safe staffing levels in the fire suppression division

Penticton Fire Department Staffing Levels

Number of fire staff per year.



Safe & Resilient Community

RCMP Highlights

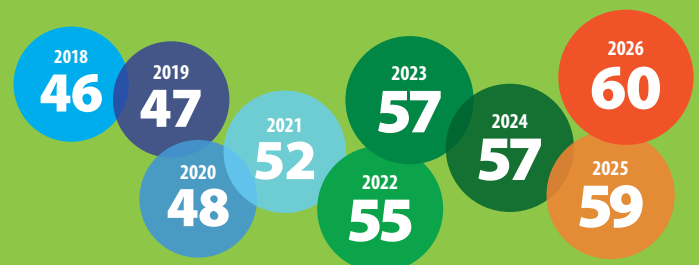
- RCMP worked with City of Penticton on **Anti-Racism Bylaw**
- Initiation of seasonal policing preparations, specifically to **review emergency management for natural and human-caused disasters**. Progress advanced through specialized policing units
- RCMP continue to **increase proactive patrol hours** for hot spot locations
- **Enhanced auto theft enforcement through IMPACT** (Integrated Municipal Provincial Auto Crime Team) supported Penticton RCMP to deter auto crime and raise awareness for auto theft
- **Combined Forces Specialized Enforcement Unit (CFSEU)** a specialized provincial support unit to offer uniformed enforcement during special events and long weekends
- **Integrated Crisis Response Team (ICRT)** responded to 617 mental health calls by the end of the second quarter. **ICRT has significantly reduced service calls**, even for clients who are actively dealing with substance use disorders
- **Partnerships with Public Safety Team** to assess risks and plan for extra enforcement for large community events
- Proactive communications resulted in **162 social media posts** and **20 news releases** issued up to the second quarter of 2025. **RCMP has more than doubled proactive media releases since May 2024**
- Successful implementation of **Body Worn Camera program for front-line RCMP Members**
- Implementation of one of two Budget 2025 **Crime Reviewer** positions to **support front line police operations** with investigative oversight, improved quality of investigations, and data scoring
- Community Policing **conducted fraud/scam educational presentations** for the community
- Revamped the **Community Safety Officer Youth Liaison position** with RCMP Community Policing and Foundry
- **Cultural Awareness Training** with the SnPink'tn (Penticton) Indian Band

RCMP Budget Items

- Penticton RCMP has proposed an additional dedicated **Crime Intelligence Analyst Civilian** position to enhance police and public safety through providing accurate, timely, intelligence to aid in enforcement and disruption of criminal activity
- **Community Resilience Against Hate:** partnership with SOICS (South Okanagan Immigrant and Community Services)
- Active collaboration on the **Youth Action Table**
- RCMP will partner with local agencies to **raise awareness for domestic violence**
- **Community Safety Unit Modernization:** continuing work to enhance support for victims and vulnerable populations
- Targeted strategies for **repeat offender management**
- **IMPACT Unit** to address auto theft and related crimes
- Continued collaboration with public safety team and RDOS to **advance preparedness for emergency response**

RCMP Staffing Levels

Number of RCMP per year.



Livable & Accessible Community



Livable & Accessible

This priority drives our efforts to **improve the quality of life for all residents** through **better housing solutions, accessible public spaces** and **safe streets**, and inclusive community services. This includes projects like affordable housing developments, improvements to public parks, and new community programs that cater to diverse needs.

Penticton cares about community and accessibility. We continue to take steps to **improve access** for people of all abilities throughout our public spaces.

City Council is committed to **proactively planning for deliberate growth**, focusing on creating an inclusive, healthy, and vibrant community. The following details highlight achievements and proposed budget items to advance Council's Livable & Accessible priority.



Livable & Accessible Community

Support Attainable and Accessible Housing

Achievements

- City finalized the **Social Housing and Infrastructure Plan (SHIP)**, reinforcing its commitment to inclusive and sustainable community development
- Economic Development launched the **“Best Move Yet”** marketing campaign, as part of our resident requirement initiatives
- Launched round one of **engagement for the Esplanade Master Plan**
- For the second quarter in 2025, there were a total of **438 housing starts** in the community, trending higher than our 5 year average
- Continued **implementation of the Social Development Framework** with over 30 actions underway
- Construction continues on the **Power Street Childcare Centre** to add 80 net new childcare spaces for Penticton
- Launched the new **“Slow Down” device campaign** as part of the Friendly Streets program

Budget Items

- **Build Canada Homes advocacy** for increased local housing supply
- **Development Navigator: Accelerating Livable Infill Housing** to assist early design reviews to support infill densification projects
- Finalization of **Area Plan for Okanagan Lakeshore/Esplanade**
- Advancing Housing Affordability with four key projects: **Affordable Housing Incentive Policies, City-Owned Land for Housing, Transit-Oriented Area Plans, and Implementation of SHIP**
- Development of a **Downtown Area Plan**

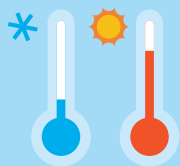


Livable & Accessible Community

Minimize Environmental Impact and Adapt to Climate Change

Achievements

- Social Development worked closely with Emergency Management and City departments to develop the **Extreme Weather Response Plan**
- **Implementation of the CommuniTREE Plan** the City's Urban Forest Management Plan
- Ellis 4 Dam improvements completed successfully to meet regulatory requirements and **provide safe water retention and storage for the community**
- Utilization of a **UBCM Disaster Risk Reduction – Climate Adaptation Grant for the new Gyro Park Cooling Hub** which features accessible walkway, misters which double as decorative solar lighting at night
- **Expansion of the City's water bottle fill stations** to provide easy access to fresh drinking water



Budget Items

- **CommuniTREE Plan Advancement:** support for canopy growth and climate resilience. **One (1) additional Arborist position proposed for 2026 budget** to be dedicated to advancing the tree planting goals in the Plan
- KVR Trail Master Plan and Green Corridor Strategy to **create a comprehensive green network** and integrating existing green corridors, parks, trails, and open areas
- **Solar Feasibility and Implementation Project** to offset municipal energy costs and reduce peak demand on the City's electrical grid
- **BC Transit Future Network Restructure Plan** is a multi-year strategic initiative aimed at enhancing public transit service levels, accessibility, and infrastructure across Penticton
- **Transportation Safety and Safe Routes to School** with a continued commitment to improving transportation safety and accessibility for all road users



Livable & Accessible Community

Support Community Vibrancy and Culture

Achievements

- **Growing Communities Grant Program** supported projects for Leir House, Lawn Bowling, Skaha Park Pickleball Courts, Baseball Fields, and Safety Village refreshment
- **Skaha Splash Park construction was completed**, and a grand opening ceremony was held on July 16, 2025
- Council approved a **new Parks Bylaw to set guidelines for park uses** and introduced new rules for temporary overnight sheltering
- **Accessibility Committee reviewed election accessibility** and updated the action log to reflect findings
- **Two (2) new Mobi-Mats installed at Okanagan Lake and Skaha Lake beaches** complementing the existing mat at Sudbury Beach
- Council endorsed a **Free Parking Policy for People with Disabilities** and digital accessibility was enhanced through updates to the Road Closures webpage
- Work continues on development of the **Community Safety and Wellbeing Plan**
- **71 events** were supported by the City's Events department from **April – June 2025**
- Improvements to the Community Centre starting blocks in **partnership with KISU Swim Club**

- **Sportsplex Facility** roof bubble recover project completed
- **Cleland Theatre lighting upgrade** project commenced in summer 2025

Budget Items

- **Advancement of Civic Places and Spaces Priority #2: Arenas**
- Skating Forward: **City Operations of Downtown Ice Rink**
- **Event Strategy Review**
- Continued Investment in **Accessibility Enhancements and Improvements at the Penticton Public Library**
- **Innovate & Create: Makerspace Enhancements** at the Penticton Public Library
- **Lakawanna Park Upgrades** including accessible and inclusive splash pad equipment and play features
- **Lions Park Master Plan** in response to 2025 Community Survey which identified investment in parks and sports fields as a top priority



Livable & Accessible Community

Community Building Partnerships

Achievements

- Social Development led **City support of cultural and equity initiatives** including commemorating Red Dress Day, Indigenous Peoples Day, and Way Art installation
- City of Penticton successfully **collaborated with Health Canada and the Ooknakane Friendship Centre (OFC)** to initiate the transfer of a Health Canada grant agreement from the City to OFC
- Social Development collaborated with the Community Foundation to identify a suitable location for a **future Food Hub**
- Social Development staff partnered with Ooknakane Friendship Centre, Penticton + Area Overdose Prevention Society, and Penticton & Area Access Centre to implement sector-wide **“Cultivating Safe Spaces Framework”** training led by Naqsmist Storytellers Inc.
- City of Penticton was **awarded the Chairman’s Award** by the BC Economic Development Association (BCEDA) Summit, hosted in Penticton, for the City’s contributions over the past three (3) years
- Economic Development partnered with the Chamber of Commerce to host a **Business Climate Forum**
- **Business Climate Survey** conducted from March to April 2025 to identify actions for Council’s consideration
- **Revival of the “Love Local” campaign** to support local businesses and services

Budget Items

- Renewal of the **Protocol Agreement between the City of Penticton and the SnPink’tn (Penticton) Indian Band**
- **Penticton Amplified: Strategic Communications for Resident and Employer Attraction** to strengthen Penticton’s regional and national identity and showcase the city
- North Gateway - **Penticton Trade & Convention Centre Hotel options**



Summary of Council Priorities

As we progress in Council's 2022 – 2026 term, their commitment to fostering a Safe & Resilient and Livable & Accessible community for the residents of Penticton remains steadfast. Strategic initiatives are designed to enhance the quality of life, ensuring that our city is not only secure and robust but also inclusive and welcoming for all.

The following table outlines the proposed division initiatives that will drive these priorities forward:

 Safe & Resilient Enhance and protect the safety of all residents and visitors to Penticton.
▪ Strategic support for coordinated encampment responses - Intergovernmental Relations will play a pivotal role in ensuring alignment across jurisdictions and amplifying local priorities
▪ Voyent Alert! Emergency Communications Integration Project
▪ Continuity planning for critical city services to ensure uninterrupted delivery of City Yards' services in the event of a local or community emergency
▪ Safety and security enhancements for the RCMP Detachment
▪ Advancement of the Civic Places and Spaces Priority #1: Fire Hall Renewals
▪ Improvements to water service resiliency and reliability continuing multi-year initiative advancing key Utilities' projects including: PRV replacement, UV feasibility study for the Water Treatment Plant (WTP), Lakeshore Drive and Martin Street raw water main replacement, and Ridgedale Reservoir
▪ Advanced Waste Water Treatment Plant (AWWTP) construction and commissioning to meet current and projected demands for our growing community
▪ Transportation Safety and Safe Routes to School supporting a continued commitment for improving safety and accessibility for all road users
▪ Extension of existing Memorandum of Understanding (MOU) with 100 More Homes Penticton building on a proven, collaborative model that addresses homelessness
▪ Records system to support intelligence led responses to provide enhanced data collection and meeting regulatory and legal requirements for Peace Officers
▪ Leveraging technology for improved department operations in Bylaw Services
▪ Advancing Community Safety Wellbeing Plan (CSWB) which represents a comprehensive, multi-year roadmap to enhance public safety, social health, and community resilience
▪ HEART (Homeless Encampment Action Response Team) & HEARTH (Homeless Encampment Action Response Temporary Housing) for Penticton to address homelessness and complex social issues through multi-sectoral partnerships



Safe & Resilient

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

- Continued development of an HRVA for Penticton focusing on **emergency mitigation, preparation, response, and recovery**
- Wildfire and FireSmart planning and mitigation strategies for **continued leadership in wildfire risk reduction and community resilience**
- Continued **advancement of the RCMP 2024 – 2027 Strategic Plan** focusing on **CONNECTING** vulnerable people with appropriate supports, **IMPACTING** crime trends, **ADVANCING** preparedness for emergencies, and **DRIVING** results together



Livable & Accessible

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

- **Advancement of the Civic Places and Spaces Priority #2: Preliminary Design on Twin Pad Arena**
- **Skating Forward: City operations of the Downtown Ice Rink**
- **Development Navigator: accelerating livable infill housing** utilizing existing resources in the Building and Permitting departments to streamline and support projects that contribute to a more livable and accessible community
- **Penticton Amplified: strategic communications for resident and employer attraction**
- Finalization of the **Area Plan for Okanagan Lakeshore/Esplanade**
- **Advancing Housing Affordability** through four key projects: affordable housing incentive policies, City-owned land for housing, Transit Oriented Area plans, and implementation of the Social Housing Infrastructure Plan (SHIP)
- North Gateway: **Penticton Trade and Convention Centre Hotel options**
- Lakawanna Park upgrades focused on **accessibility enhancements, inclusivity, and recreational value for residents of all ages and abilities**
- **KVR Trail Master Plan and Green Corridor Strategy** which strives to integrate existing green corridors, parks, trails, and open areas throughout the City
- **Solar Feasibility and Implementation Project** which identifies optimal locations for solar panel installations to offset municipal energy costs



Livable & Accessible

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

- **BC Transit Network Restructure Plan** aimed at enhancing public transit service levels, accessibility, and infrastructure access across Penticton
- Continued investment in **accessibility enhancements and improvements** for the Penticton Public Library
- **Innovate & Create: Makerspace enhancements** with cutting edge technology
- Penticton Public Library reference and resource support for the business community to **support both new and existing business owners**
- Advocacy work to attract the federal government's **Build Canada Homes program**
- Renewal of the **Protocol Agreement between the City of Penticton and the SnPink'tn (Penticton) Indian Band**
- **Event Strategy Review**
- Development of a **Downtown Area Plan** including future land use, infrastructure projects, public realm enhancements, community safety, and commercial needs
- **CommuniTREE Plan advancement**: support for canopy growth and climate resilience



Vision, Mission & Culture

Penticton is a resilient and healthy waterfront city focused on safety, livability and vibrancy. The City of Penticton will serve its residents, businesses and visitors through organizational excellence, partnerships and provision of effective and community focused services.

- **Intergovernmental Liaison Strategy** for priority advancement focused on advocacy, coordination, relationship-building, and amplifying local priorities
- Conduct the **2026 Local General Election**
- Expansion of the **Strategic Communications Program** to advance a proactive and strategic framework for the City's communication efforts
- **AI integration and IT modernization** to enhance operational efficiency, strengthening cybersecurity, and data-driven decision making

Climate Action

✓ Council endorsed the **Community Climate Action Plan (CCAP)** in 2021

GOAL 1 40%

Reduction in Greenhouse Gases from 2007 Levels by 2030

GOAL 2 100%

Reduction in Greenhouse Gases from 2007 Levels by 2050

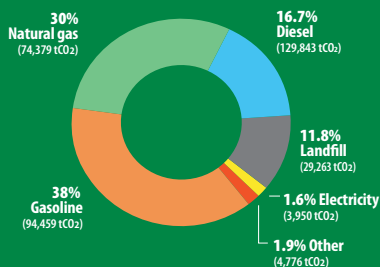
7 BIG MOVES

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

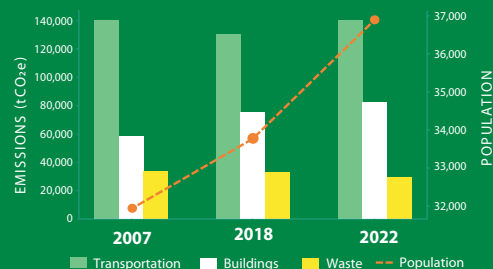
BUDGET ITEMS

- **CommuniTREE Plan Implementation** – support for Canopy Growth and Climate Resilience – seeking Council's support for an additional Arborist position dedicated to accelerating progress to the City's canopy targets
- **KVR Trail Master Plan and Green Corridor Strategy** – comprehensive plan to integrate existing green corridors, parks, trails, and open areas throughout the City
- **Solar Feasibility and Implementation Project** – continued work to identify locations for solar panel installations to offset municipal energy costs and reduce peak demand
- Continued collaboration with BC Transit to realize the **Network Restructure Plan for Penticton**
- Staff-led comprehensive review of the **Community Climate Action Plan**

Where Do Community Emissions Come From? *Community Emissions 2022*



Community Emissions by Sector with Population Growth



✓ Council endorsed the **Corporate Energy and Emissions Plan (CEEP)** in 2022

GOAL 1 25% reduction in Greenhouse Gases emissions by 2025, 40% reduction by 2030 and zero by 2050

GOAL 2 15% energy reduction below 2009 levels by 2030



ACHIEVEMENTS

- Council declared a **Climate Emergency** when adopting the CEEP
- Addition of battery electric vehicles in the City's fleet has **eliminated 6 tonnes of CO₂ emissions** to-date for 2025



ACHIEVEMENTS

Building on success made in prior years the City is pleased to report the following achievements to advance the CCAP:

- **18 Level 2** public charging stations online in 2025
- **4 level 3** public charging stations online in 2025
- **52,850 kWh** delivered by public charging stations from January–July 2025
- **Implementation of the Regional Waste Collection Contract** introducing single-packer trucks to reduce recycling contamination and trips to the landfill, reducing GHG emissions
- Construction completed for the **Lake to Lake (L2L) AAA Bike Route**
- Construction commenced on **Eckhardt Avenue** to connect downtown, **Pen Hi** and **KVRE** to the **bike network**
- RFP (Request for Proposals) for construction issued for the gap of **Penticton Creek path**, connecting from **Government Street** to **Forestbrook Drive** (construction in 2026)
- **E-Mobility Pilot Program** RFP issued for shared e-scooter and e-bike rentals
- RFP for construction issued for **Manitoba Street multi-use path**
- Continuation of the **Free Transit Under 24 program**, as part of the Building Safer Communities grant funding
- Council directed staff to complete a full consultation exercise to **understand the impacts of zero carbon step code changes**
- Operation of the **Bike Valet program** to promote active transportation options for events throughout Penticton
 - May–August 2025 the program parked over **2,200 bikes** at **26 events**

Summary of Approved Budget Changes Placeholder



Financial Impacts of Strategic Initiatives

In the divisional business plans, there are a total of **thirteen (13)** significant budget increases, the financial implication of these initiatives are contained within the financial plan. The list below summarizes these requests for new operating funding. For details on these increases and how they support Council’s priorities and benefit the community and City operations, please see the corresponding department pages.

Priority	General Fund - Department		Proposed Increase	Funding Source
	Facilities	An additional Facilities Maintenance I position is proposed to meet service requirements	\$60,000 (net)	Operating
	Facilities	City Operations of Downtown Rink	\$47,000	Operating
	Public Works	Two (2) additional Works Maintenance III roles to reduce current gaps for the City’s Clean Team	\$108,000 (net)	Operating

Priority	General Fund - Department		Proposed Increase	Funding Source
	Parks	One (1) additional Arborist position to fully meet the service levels set out in the Urban Forest Management Plan (UFMP) – CommuniTREE Plan	\$152,000	Operating
	Energy and Environment	One (1) Electrical Engineer position to support compliance with the Engineering and Geoscientists of BC (EGBC) Permit to Practice regulations as well as the Professional Practice Management Plan (PPMP)	\$47,000 (net)	Electric
	Housing and Policy Initiatives	Advancing Housing Affordability	\$120,000	Operating (Reserve funded)
	Economic Development	North Gateway: Penticton Trade and Convention Centre Hotel Options	\$75,000	Operating (Reserve funded)
	Economic Development	Development of a Downtown Area Plan	\$100,000	Operating (Reserve funded)
	Social Development	Extension of Existing Memorandum of Understanding (MOU) with 100 More Homes	\$120,000	Operating
	Bylaw Services	Records System to Support Intelligence Led Responses	\$60,000	Operating (Reserve funded)
	Bylaw Services	Two (2) Seasonal Bylaw Officers	\$72,000	Operating
	Penticton Fire Department	Additional two (2) Firefighters for the Fire Suppression Division	\$234,000	Operating
	RCMP	Criminal Intelligence Analyst	\$152,000	Operating (2027 Impact)
Total			\$1,347,000	

 Livable and Accessible  Safe and Resilient

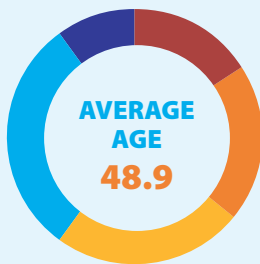
Penticton at a Glance

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

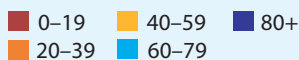


Population 37,000

POPULATION PERCENTAGE
CHANGE FROM 2016 TO 2021
↑ **9.3% INCREASE**



AGE CATEGORIES



MARITAL STATUS

Married or living common law
54%

Not married or
living common law
46%

Persons who identify as
**First Nations, Metis and/or
Inuit** and/or those who report
having membership in a **First
Nation or Indian Band**
2,420

Community members identifying
as **Racialized Population**
(previously visible minority)
9%



Education

Post-secondary **51%**
Secondary **34%**
No certificate, diploma
or degree **15%**



Labour Force

Employed **63%**
Unemployed or Retired **37%**

MEDIAN EMPLOYMENT INCOME

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

MODES OF COMMUTING FOR EMPLOYED LABOUR FORCE

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



Households



HOUSING COSTS

Penticton residents spending
less than 30% of income
on housing costs **74%**

Penticton residents spending
more than 30% of income
on housing costs **26%**

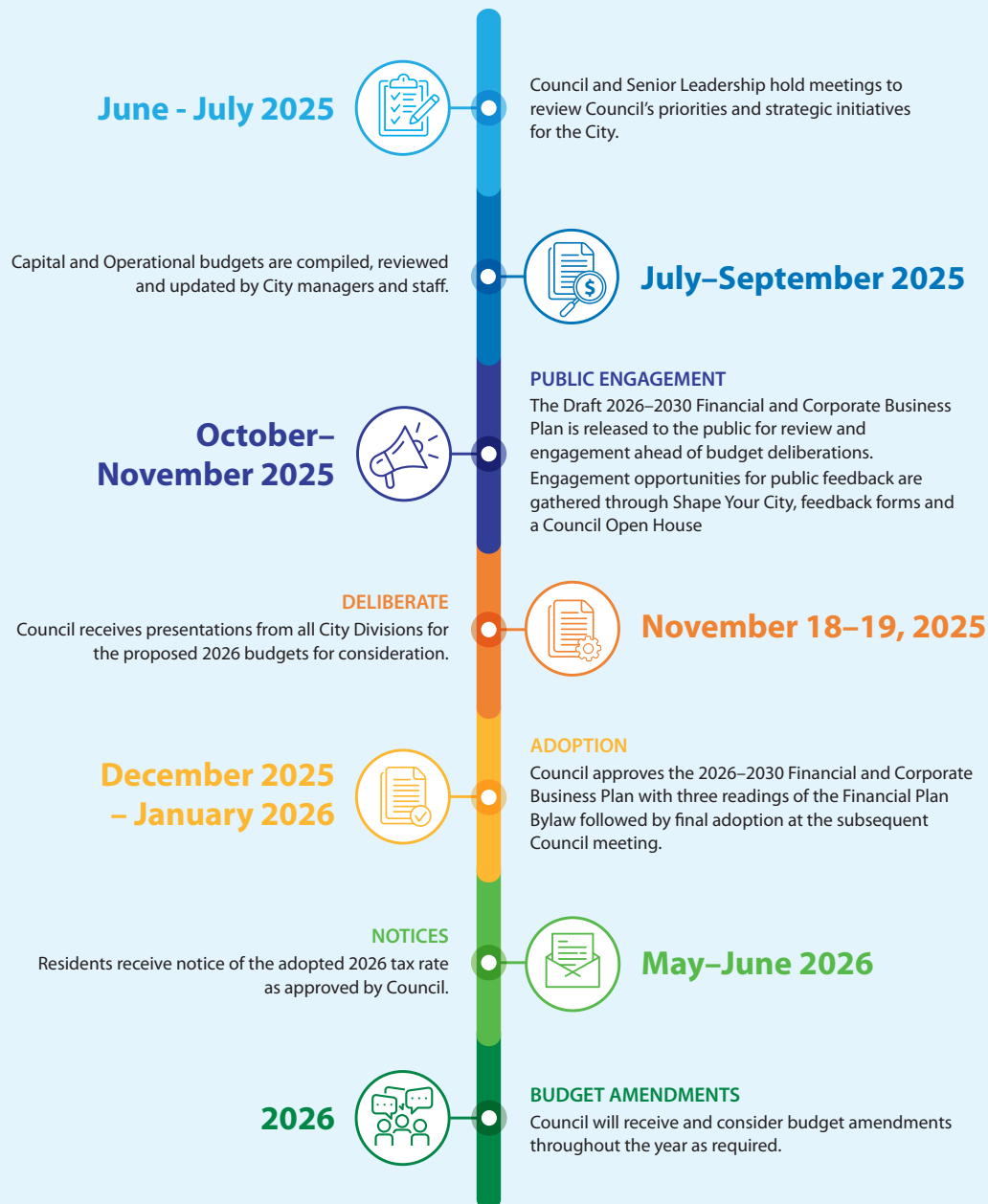
PENTICTON
1,725 km²



See pages 298-301 for additional statistical information

2026 Budget Process

The City follows a multi-step process to develop the Financial and Corporate Business Plan. It combines community feedback with Council Priorities and department needs to prepare the next 5-year Financial and Business Plan. Below are some of the key steps and dates in the budget cycle.



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

Budget Basics

Each year, the City updates its Financial Plan and goes through a budget process to determine how much it will need to spend on an annual basis to:

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

There are five parts to the Financial Plan and each part has at least one operating budget and capital budget.



General Fund



Storm Water Utility



Electric Utility



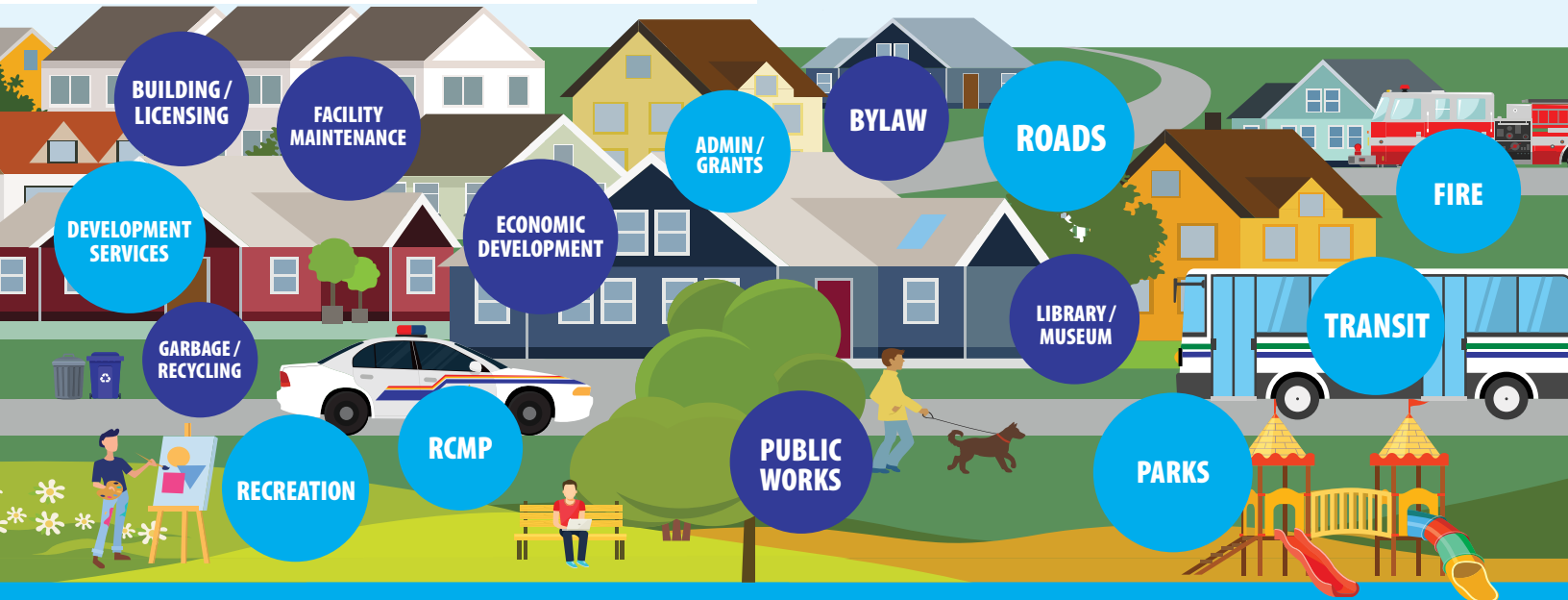
Water Utility



Sewer Utility

Services You Receive

In addition to services provided by the four utilities, residents also receive the following services through the **General Fund**.



Sources of Funding

The City receives funding for these services and capital projects from the following sources:

- Taxation
- Provincial/Federal Grants
- Utility User Fees
- Electrical Dividend
- Sale of Services
- Donations/Other
- Development Cost Charges
- Investment Income

A Steady Approach to Taxation

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

Property Taxes vs. Assessment

BC Assessment determines the **assessed value of Penticton properties** based on a valuation date of July 1st of each year. Assessment notices are mailed by BC Assessment in January and contain assessed value, property classification and tax exemption status. In the spring, the City sets its property tax rates for each of the nine property classes and applies the applicable rate, to property assessed values, less the value of any applicable tax exemptions.



	EXPENSES	Our Budget Requirements
—	REVENUE	Fees & Charges
=	PROPERTY TAXES	Total Property Tax Levy

How Assessments work with tax rates

A notice from BC Assessment showing an increase in the value of a property does not equate to what the City of Penticton tax rate will be, as property assessments are only one part of what the City uses to calculate municipal property tax rates each year. When the City sets their budget for the upcoming year, it includes the amount of revenue that will be collected through property taxes. This amount is fixed and does not change because of assessed value changes.

- **Property assessment values** may go up or down but the city-wide total property taxes collected will always equal the amount budgeted for.
- **Property tax changes** are driven by how much a property value changes relative to the average change in the community. The most important factor is not how much an assessed value has changed, but how the assessed value has changed relative to the average change for that property class in the City.

Your property's value change		Property Tax impact
1.	 LOWER THAN AVERAGE Change for Property Class	Taxes likely DECREASE
2.	 SIMILAR TO THE AVERAGE Change for Property Class	Taxes likely DO NOT CHANGE
3.	 HIGHER THAN AVERAGE Change for Property Class	Taxes likely INCREASE

Example

- A **property** is currently assessed at \$630,000, based on a valuation date of July 1 last year. The previous assessed value was \$450,000. The property increased 40% in value, while the average increase for that property class is 30%.
- **Since the property increased more than the average**, there likely be an increase in property taxes.



Other taxing agencies

The City also collects taxes on behalf of other taxing authorities. These include the Regional District of Okanagan Similkameen, the Okanagan-Similkameen Regional Hospital District, BC Assessment, the Municipal Finance Authority and School District 67. Changes in overall property tax amounts may be related to increases or decreases in rates for those authorities.

YOUR PROPERTY ASSESSMENT RELATIVE TO YOUR PROPERTY TAXES

ASSESSED VALUE	X	PROPERTY TAX RATE	=	PROPERTY TAXES
Received in January BC Assessment (BCA)		Spring Set by Taxing Authority		Taxpayer

WHAT IS THE Business Tax Multiplier (BTM)?

Local governments set tax rates each year for each assessment property class. Once the amount of taxation revenues are determined through the budget process, a decision must be made on how to split the tax burden across those property classes. Typically, classes other than the residential class pay taxes at a higher rate; how much more than residential is called the tax multiplier.

▶ **The Business Tax Multiplier (BTM) is the rate that businesses are charged in comparison to the residential rate. When setting the BTM, Council is able to shift the distribution of taxes between residential and commercial.**

Revenue Neutral Approach

The revenue neutral approach is calculated on a class by class basis, when assessment values change, the tax rate is adjusted so the dollars collected per class remains the same as the previous year. Because assessment values change year over year and the market value movement of each class differs, the result of this approach is that each class pays the same dollar amounts of taxes as in the previous year. The assessed value and ratio will change, but the taxes do not, therefore, the starting point for each class would be equal dollars paid. Council then has the option of adjusting tax rates, multipliers or burden from the base starting point in whatever manner they see fit.

The table below shows an illustration of how the multiplier shifts prior to any taxation increases when assessments shift from one year to the next:

Table 1 - Example of Revenue Neutral Multiplier Shift

		ASSESSMENT	TAX RATE	TAXES	MULTIPLIER
YEAR 1	Residential	\$600,000	\$5.00/\$1,000	\$3,000	1.00
	Commercial	\$1,000,000	\$10.00/\$1,000	\$10,000	2.00
YEAR 2	Residential	\$700,000	\$4.28/\$1,000	\$3,000	1.00
	Commercial	\$1,050,000	\$9.52/\$1,000	\$10,000	2.22

As the residential assessment increased 16% and commercial increased 5%, the multiplier naturally shifted to 2.22 in order to maintain the rates and collect the same amount of revenues from each property class, the change is seen in the tax rate which adjusts to collect the correct revenue with the new assessed values.

Using that same example, if the multiplier was changed in the second year, additional burden would be shifted to residential. Before applying any annual increase, applying a BTM of 2.00 would increase taxes by 8.33% for the residential property and reduce commercial by 2.5%.

Table 2 - Example of Multiplier Shift to 2.00

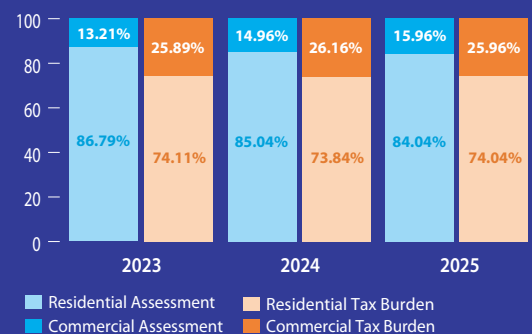
		ASSESSMENT	TAX RATE	TAXES	TAX CHANGE	MULTIPLIER
YEAR 2	Residential	\$700,000	\$4.64/\$1,000	\$3,250	8.33%	1.0
	Commercial	\$1,050,000	\$9.29/\$1,000	\$9,750	(2.5%)	2.0



Assessment Values and Tax Burdens

As the residential assessment distribution increases, so do the relative portion of taxes that the residential taxpayers bare. Since 2021, residential assessments account for more of Penticton's assessed values, and as a result, the residential tax burden, has increased as well. This is displayed comparatively in the graph below.

COMPARISON - Municipal Assessment Versus Tax Burden



The Path to 2026

In compiling the City's Financial Plan, there are many factors that impact operating revenues and expenses and ultimately the taxation rate. For 2026, the key impacts include:

- **Investment in Community Safety Resources**
- **Investment in the Vibrancy and Culture of the Community**
- **Inflationary Costs**

Previously approved Council investments incorporated into 2026 include:

- **Vibrancy and Culture Investment**
 - Supporting the Vees transition to a WHL team
- **Community Safety Investment**
 - 2 RCMP officers (2025 budget)
 - 1 Firefighter (2023 budget)

2026 Proposed Investments



CommuniTREE Plan
(Urban Forest Management Plan)



Summary of 2026 Proposed Budget Impacts

2.6%
Inflation

+

2.0%

Community Safety Investment

1.2% previously approved by Council
0.8% proposed investments

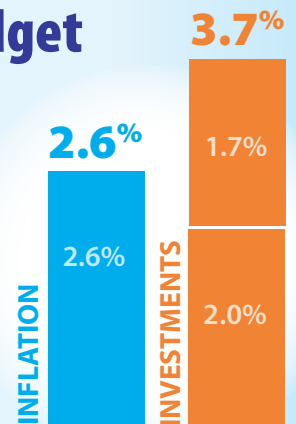
+

1.7%

Community Vibrancy and Culture Investment

1.2% previously approved by Council
0.5% proposed investments

TOTAL 6.26%



City's Financial Plan

- The **City is required by provincial legislation to release a balanced budget** and not run a deficit.
- Similar to running a household, if monthly expenses exceed monthly revenues and savings are used to make up the difference, eventually the savings will run out.



2026 Budget and You

The Draft 2026–2030 Financial and Corporate Business Plan includes a proposed tax rate of **6.26%**. The following chart shows the Estimated Monthly Increases for property taxes. The estimates are based on the average residential or commercial property.

ESTIMATED TOTAL MONTHLY INCREASE

Residents

6.26% = \$12

Residents average annual increase of **\$144** per year, based on an average annual property assessment of **\$644,947** (2025)

As the City's residential properties cover a wide range of values additional estimates have been provided for properties valued at \$500k (37% of properties are valued at <=\$500k) and \$1M (11% of properties are valued at >=\$1M).

Businesses

6.26% = \$47

Businesses average annual increase of **\$559** per year, based on an average annual property assessment of **\$1,429,658** (2025)

Assessed value	\$500k	\$1M
Monthly	\$9	\$19
Annually	\$108	\$228

Estimated Monthly Utility Change

RESIDENTS & BUSINESSES

Electric Utility

\$13

\$39

Sewer Utility

\$5

\$56

Water Utility

\$6

\$52

OVERALL UTILITY AVERAGE INCREASES

Electric **8%**
Water **9.4%**
Sewer **10.3%**
Storm Water **30%**

Storm Water

\$3

\$8

RESIDENTS

Average Residential Property will pay an estimated additional **\$324** annually, approximately **\$27** monthly.

BUSINESSES

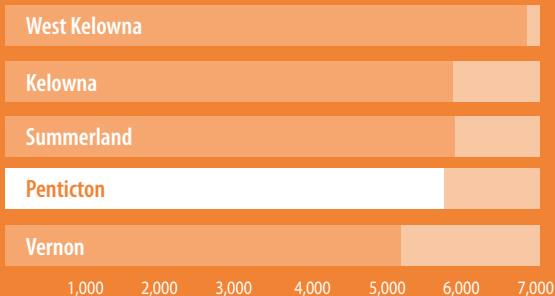
Average Business Property will pay an estimated additional **\$1,860** annually, approximately **\$155** monthly.

Resident Taxes

Residential Tax Competitiveness 2025

Total Residential Taxes & Charges Comparison

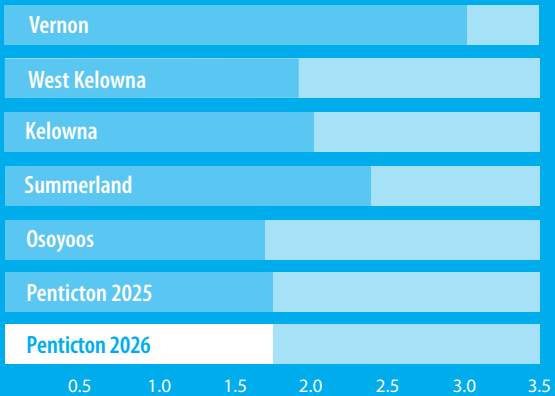
Penticton continues to have one of the lowest total residential taxes and charges (comparable utilities) in the region.



Business Taxes

Business Tax Multiplier Comparisons 2025

The Business Tax Multiplier (BTM) is the rate that businesses are charged in comparison to the residential rate. When setting the BTM, Council is able to shift the distribution of taxes between residential and commercial.

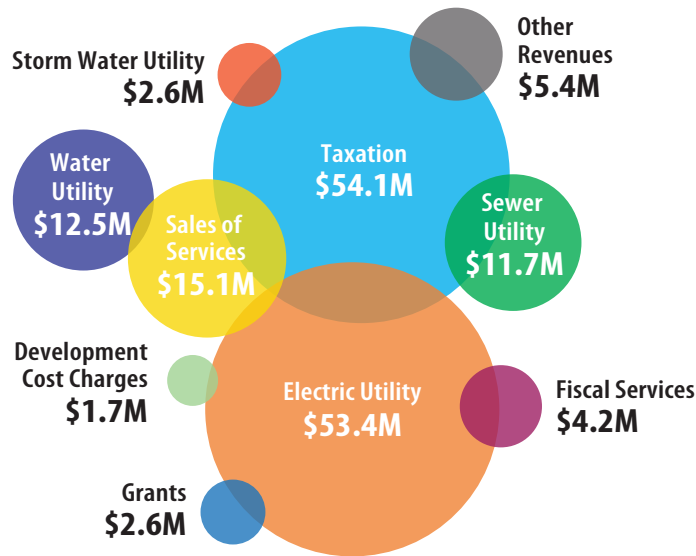


2026 Budget at a Glance

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

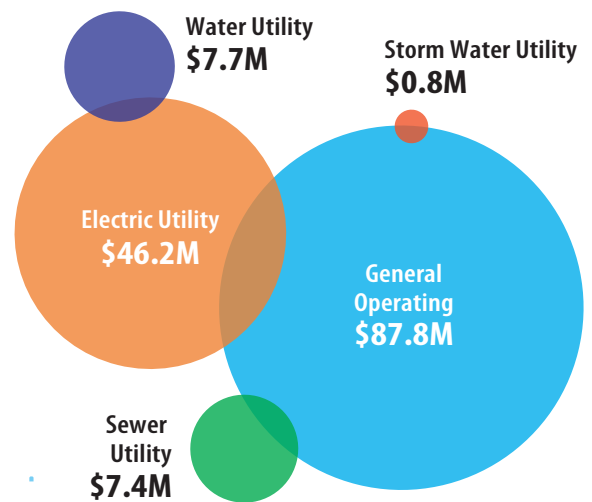
Revenues

\$163.3 Million*



Expenses

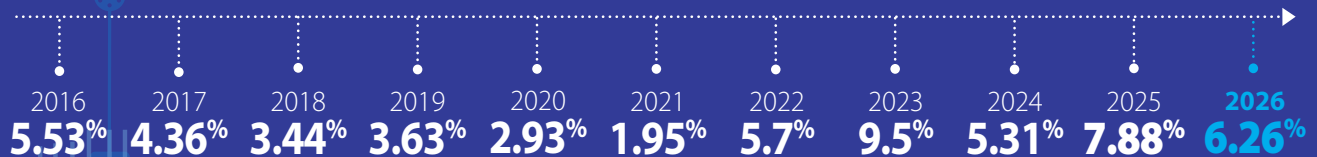
\$149.9 Million*



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

*Net of \$30M in taxes collected on behalf of others

Past Tax Increases



6.26% Tax Rate Includes

Inflationary increases including contractual labour and bargaining

Investment in Community Safety

Investment in Vibrancy & Culture

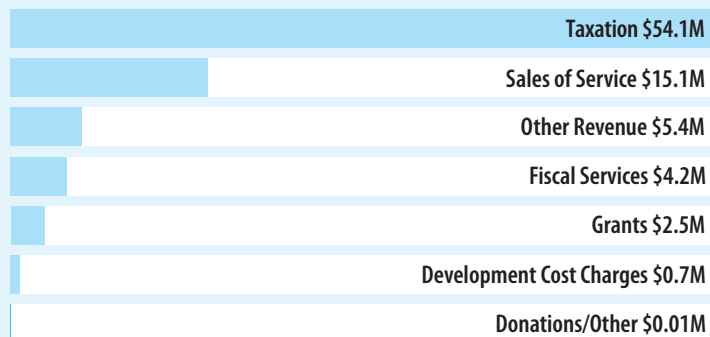
Operational increases

Proposed enhancements

A CLOSER LOOK AT General Operating

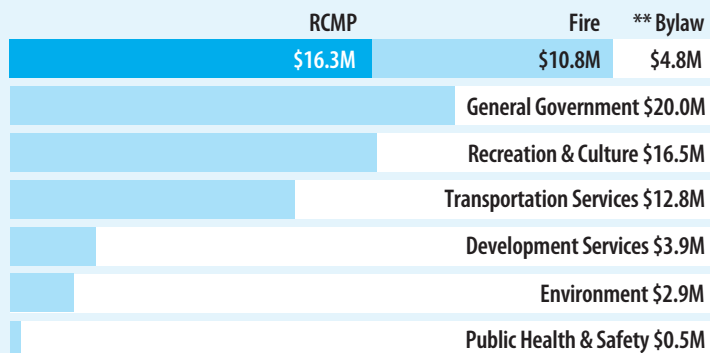
The General Operations includes revenue and expenses for all services, assets and amenities that are not associated with the utilities. The main source of funding for the General Fund is property taxes.

General Revenues \$82.0M*



*Net of \$30.3M in taxes on behalf of others and Storm Utility \$2.6M

General Expenses \$88.5 Million*



*Net of \$30.3M in taxes on behalf of others and Storm Utility \$0.8M

**Public Safety and Building & Licensing

REVENUE BASIS

- Taxation is the primary source of general operating funding for the City and represents 66% of the total budgeted operating revenue (net of storm water and taxes collected on behalf of others). The amount budgeted annually is based on Council's approved tax increase. For 2026, the proposed tax increase is 6.26%.
- Sales of Goods and Services consists of fee revenue from building, licensing, planning, recreation, land management agreements, transit, ticketing and recoveries of services rendered. Each revenue is reviewed individually and budgeted based on five-year historical revenue and known changes, or contractually agreed amounts.
- Other Revenue consists of gaming proceeds, cemetery fees, library revenue and internal allocations for fleet usage. These revenues are only budgeted if they are confirmed to continue and based on historical averages.
- Grants are grants received from other organizations, including the provincial and federal governments. Budgeted grants are for known annual grants and one-time grants that will continue into that budget year. For 2026, the grants budgeted are Community Works Fund and library and museum operating grants.
- Development Cost Charges are the revenue expected to be received from development permits, which will be transferred to the applicable reserve and are based on historical revenue.
- Donations/Other consist of donations for RCMP programs and Museum donations. As these amounts can fluctuate year to year, a minimal amount is budgeted.



A CLOSER LOOK

2026 Utilities

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



REVENUE	EXPENSES
\$53.4M	\$46.2M
CAPITAL TRANSFER	RESERVES
\$9.0M	\$(1.8M)

ELECTRIC FUND

An electric fund is established to manage and finance the City's electrical services and infrastructure. This fund ensures the electric system is self-sustaining and can provide reliable, efficient and safe electricity to residents and businesses.

HIGHLIGHTS

- City power purchase from FortisBC accounts for **88%** of expenses.
- FortisBC is anticipated to request a 2026 rate increase of 4%
- Adopted increase of **8.0%**
- Total 2026 Capital: **\$6.2M**



REVENUE	EXPENSES
\$12.7M	\$8.9M
CAPITAL TRANSFER	RESERVES
\$6.5M	\$(2.7M)

WATER FUND

A water fund is used to manage and finance the City's water-related services and infrastructure. The purpose of this fund is to ensure the water system is self-sustaining and can provide safe, reliable water to residents.

HIGHLIGHTS

- Adopted increase of **9.4%** for treated water rates
- Adopted increase of **6.1%** for agriculture water rates
- Total 2026 Capital: **\$5.5M**



REVENUE	EXPENSES
\$12.6M	\$8.0M
CAPITAL TRANSFER	RESERVES
\$6.4M	\$(1.8M)

SEWER FUND

A sewer fund is established to manage and finance the City's wastewater collection, treatment, and disposal services. This fund ensures the sewer system is self-sustaining and can effectively handle wastewater to protect public health and the environment.

HIGHLIGHTS

- Adopted increase of **10.3%** for sanitary sewer rates
- Total 2026 Capital: **\$4.2M**



REVENUE	EXPENSES
\$2.6M	\$0.8M
CAPITAL TRANSFER	RESERVES
\$1.9M	\$(0.1M)

STORM WATER FUND

A storm water fund is dedicated to managing and financing the City's storm water drainage system. This fund ensures the proper collection, treatment, and disposal of storm water runoff to prevent flooding, protect water quality and maintain environmental health.

HIGHLIGHTS

- Adopted increase of **30%** for storm water rates
- Total 2026 Capital: **\$1.9M**

Sustaining Our Utilities

The City reviews its utility rates annually and conducts a full review every four years to assess the necessary rates to fund operations, maintain infrastructure and build new projects while considering the effects on customers. A complete review was undertaken in 2023. Revenue for each utility is estimated based on actual historical usage, plus Council approved rate increases.



Capital vs. Operating

The City's budget outlines the money that will be raised and spent within the Financial Plan timeframe. This Plan aligns with the City's strategic priorities with the services we deliver to residents every day. It also determines what infrastructure investments will take place.

Capital Budget

The capital budget is used for long term investments like infrastructure and facilities. Infrastructure is the term that refers to the equipment and structures the City owns which help make Penticton a safe, connected and livable community.

The capital budget is the City's plan to purchase, build, maintain, repair and replace assets including infrastructure. Capital assets also directly and indirectly impact the City's operating budget as funds are needed to cover day-to-day operating expenses associated with the asset.

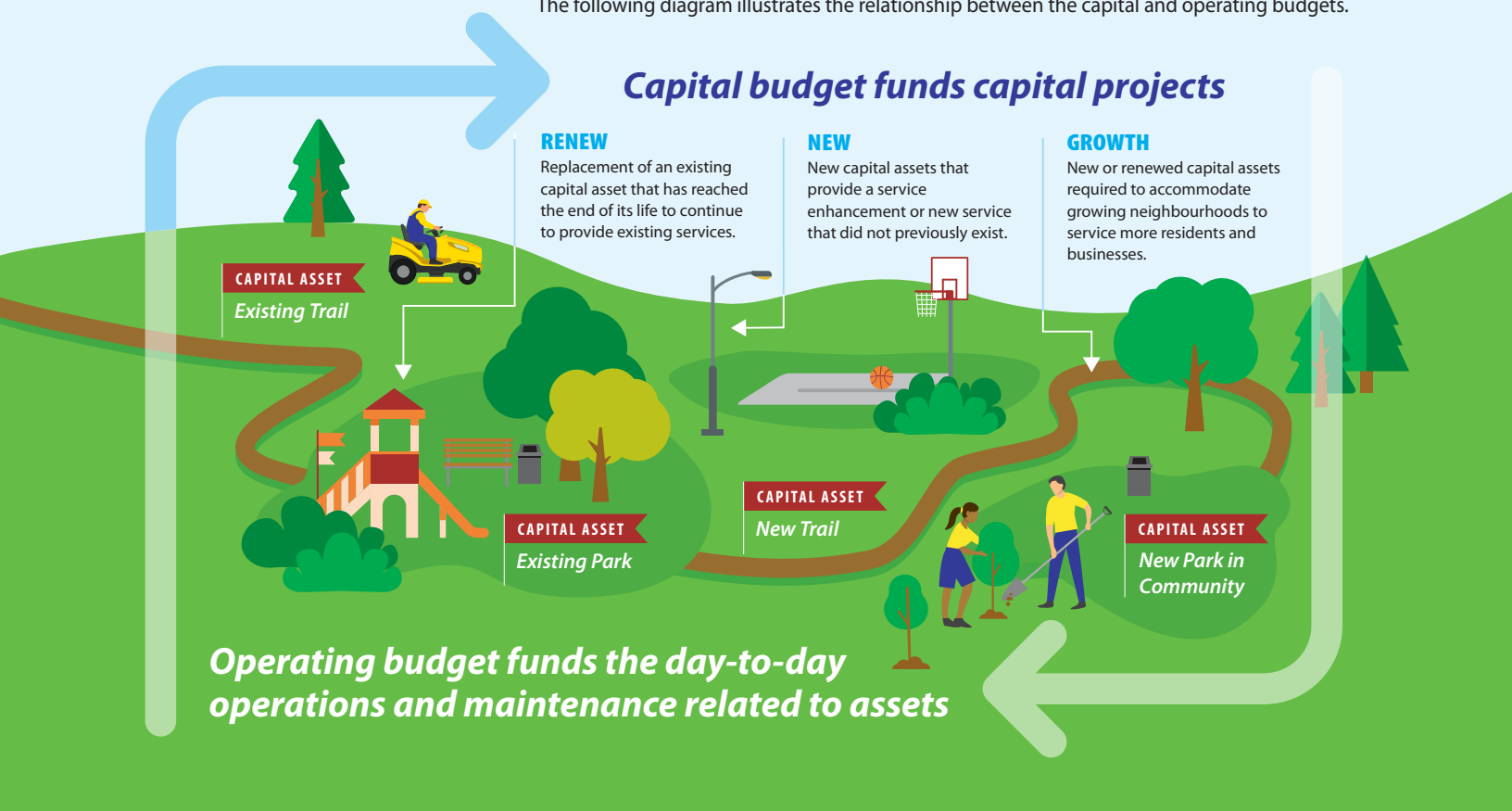
Operating Budget

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

The operating budget is the City's plan to deliver services to the community and cover day-to-day operating costs to maintain City assets.

Connecting the Capital and Operating Budgets

The following diagram illustrates the relationship between the capital and operating budgets.



ASSET MANAGEMENT & Capital Borrowing

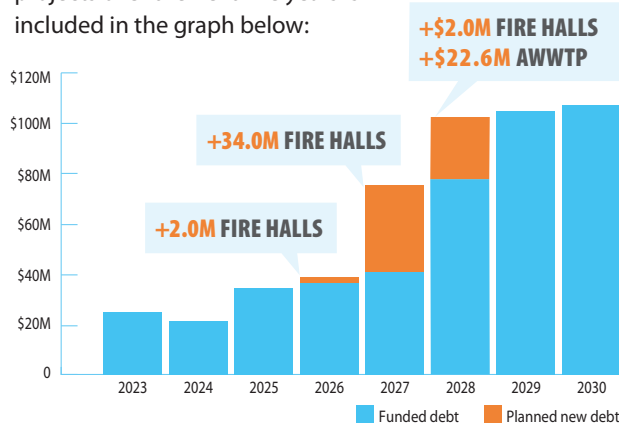
Like many cities, Penticton is challenged to fund the increasing costs to maintain, replace and extend the life of its aging infrastructure with replacement costs continuing to rise.

Planned Borrowing

The City has identified a potential \$405M in major projects, of which \$207M is projected to be funded over the next 5 years. These projects will be funded partially through grants, and DCCs and the remainder of an estimated \$60.6M funded by debt financing. Additional projects may be identified for debt financing as they are prioritized and moved from unfunded to funded projects. Debt financing is used strategically to maintain the City's financial strength and stability. Debt financing will only be undertaken in compliance with the relevant sections of the *Community Charter* and related regulations.

Forecasted Future Borrowing

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



Future Projects To Be Funded With Debt

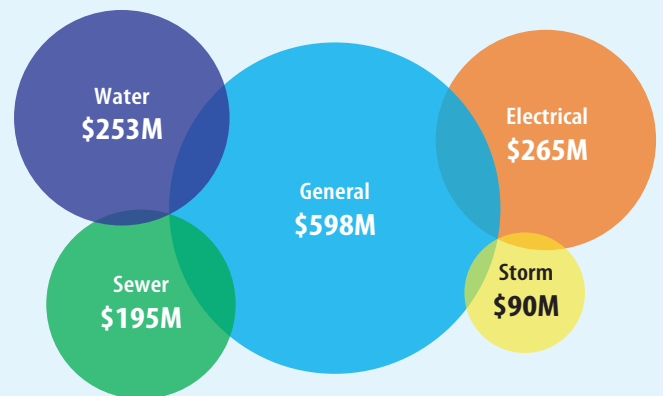
2026-2028 – Civic Places & Spaces
- Fire Hall Renewals **\$38.0M**

2028 – Advanced Waste Water Treatment Plant (AWWTP) Upgrades **\$22.6M**



Asset Replacement Values

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



How Do We Borrow?

Under the *Community Charter* legislation, provincial regulations establish a limit based on the cost of servicing the aggregate liabilities of the municipality. The cost of servicing the liabilities cannot exceed 25% of the total revenues for the previous year (some exclusions apply). The City's 2024 debt financing ratio was 2.7%, with the additional borrowing on the funded projects, the debt financing ratio will fluctuate over the next five years between 2.8% and 5.6%. In 2026 the City remains in a healthy position to take on additional debt to finance its capital needs.

Asset Management

Asset management planning allows municipalities to stretch capital and operating dollars by helping to make well-informed, evidence-based decisions. It's about making the right infrastructure investments in the right places, at the right time to meet the required levels of service in the most cost-effective manner for the present and future needs.

A CLOSER LOOK AT 2026 Capital Projects

The following projects highlight some of the City's funded capital initiatives, including ongoing multi-year projects. For detailed project overviews, refer to the Capital Plan Supplemental Schedules. To review all 2026 - 2030 capital projects, consult the Capital Plan.

Facilities Highlights

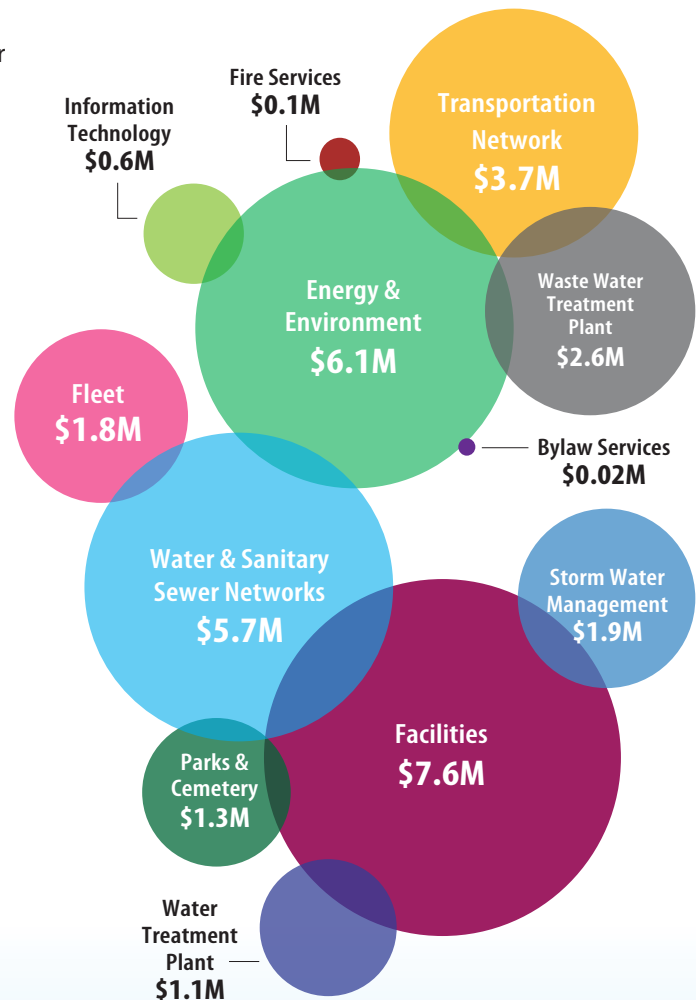
- FA-59 Civic Places & Spaces – Fire Hall Renewals (Multi-Year Project **\$38.6M**)
- FA-124 SOEC – Jumbotron & Scoreboard (2026 **\$1.2M**)

Transportation Network Highlights

- TN-TC-03 Crosswalk Improvement Program (2026-2030 **\$2.8M**)
- TN-IR-01 Pavement Management Rehabilitation Program (2026-2030 **\$6.8M**)
- TN-TC-04 Safe Routes to School (2026-2030 **\$0.8M**)
- TN-AT-03 Sidewalk Network Improvements (2026-2030 **\$3.1M**)

Water & Sanitary Sewer Network Highlights

- SC-IR-01 Aging Sanitary Sewer Infrastructure Renewal (2026-2030 **\$5.9M**)
- WD-IR-02 Aging & Undersized Water Infrastructure Renewals (2026-2030 **\$8.7M**)



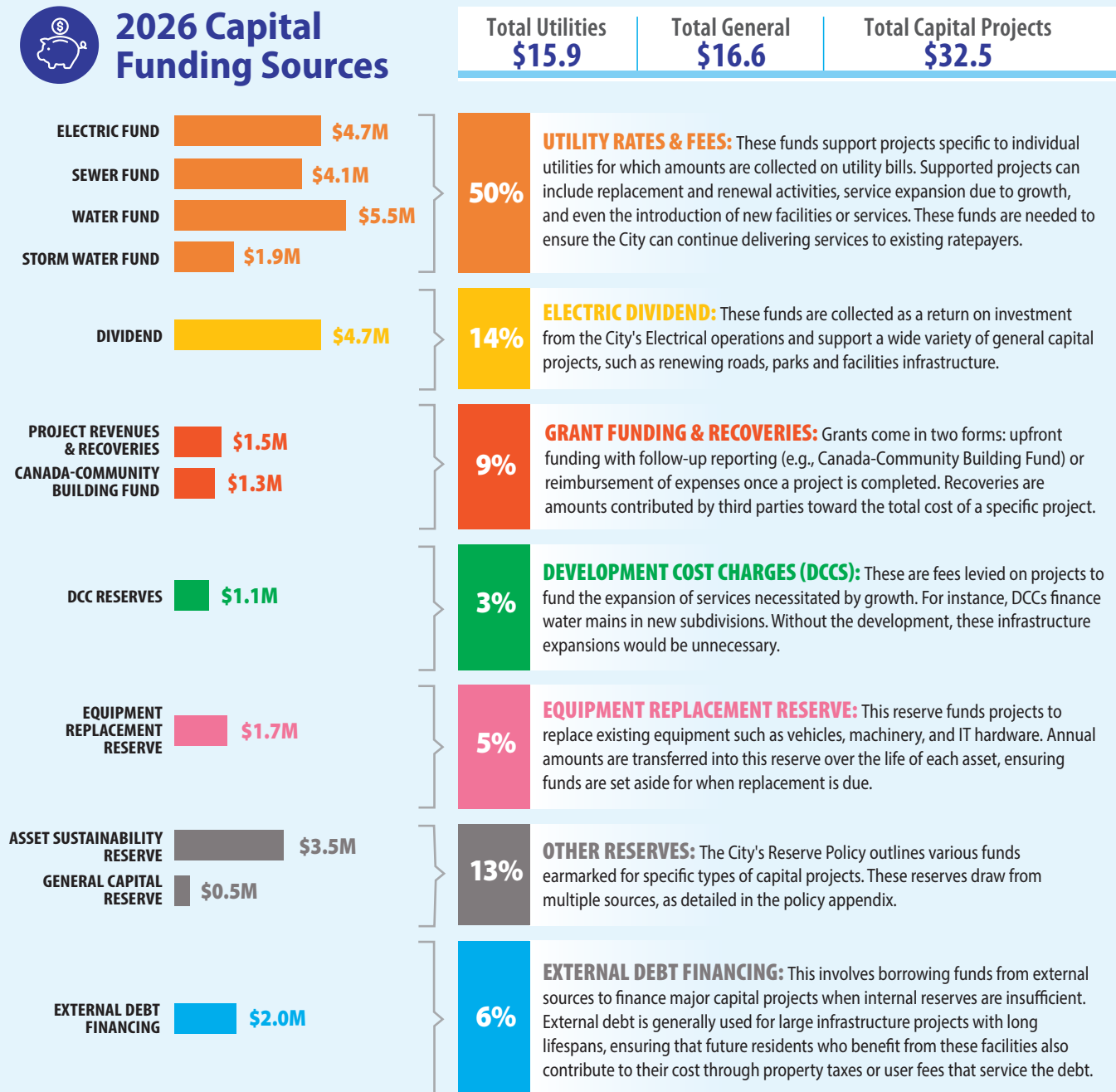
Parks & Cemetery Highlights

- CP-08 Community Park – McNicoll (2026-2027 **\$0.7M**)
- NBHB-06 Neighbourhood Park – McGregor (2026-2027 **\$0.8M**)

Capital Funding

Capital spending refers to the funds used to acquire, build, maintain, or replace City assets and amenities, such as land, buildings, and equipment. Annually, the City allocates funds to reserves to fund future capital projects, as well as actively pursuing capital grant and funding opportunities from various agencies.

2026 Capital Funding Sources



CIVIC PLACES AND SPACES PRIORITY #1

Fire Hall Renewals



This project includes construction of a new Fire Hall Headquarters at the Fire Hall #2 site on Dawson Avenue and upgrades to Fire Hall #1 on Nanaimo Ave West, to improve operational effectiveness and extend the life of facility. Once the new Fire Hall Headquarters are commissioned, Fire Hall #1 will then serve as a satellite station and Emergency Operations Centre. These upgrades will replace outdated and undersized infrastructure with modern, purpose-built facilities that meet today's standards for emergency response, firefighter health and safety, and community resilience.

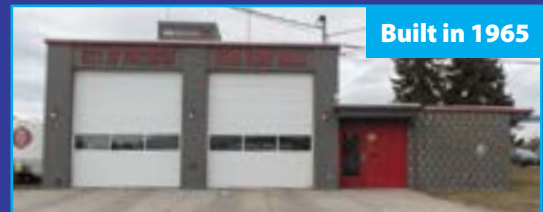
Project Background

The project responds to priorities identified in the City's Civic Places and Spaces strategy and reflects years of planning, technical analysis, and community input. It will improve emergency response times, provide safer working conditions for firefighters, and ensure the City is prepared for future emergencies.

The project will be delivered using an Integrated Project Delivery (IPD) model, which brings together architects, contractors, and City staff under a single agreement to ensure collaboration, cost certainty, and shared accountability.

Highlights

- ▶ The Fire Hall Renewal project aims to replace and modernize aging facilities with safer, more functional spaces that better support emergency response and the people who rely on it.
- ▶ The Fire Hall Renewal plan makes efficient use of City-owned land and existing assets by repurposing the existing Fire Hall Headquarters into a satellite hall and locating the new, larger Fire Hall Headquarters on available City-owned land at the Fire Hall #2 site.
- ▶ Built today, for tomorrow. The project adds approximately 22,000 sq. ft. of much needed space for Fire Services to ensure that this critical service continues to meet the needs of our community as it grows.

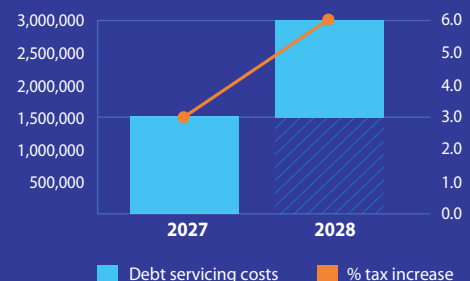


Budget Items

The total investment is estimated at \$38 million with Council endorsing a grant application for up to \$7 million in funding, through the Strategic Priorities Fund.

Debt servicing costs are estimated to total \$3 million annually, which would require 5-to-6-percent of taxation revenues to cover the payments. Should the City be successful in its grant application, these figures should be revised accordingly.

Debt Servicing and Tax Increase (5-Year Projection)



Infrastructure Investment



Funding Gap

To keep everything in good working order, we **should be investing \$13.6 million every year** in renewal projects. Currently, we're **investing only \$3.2 million per year**, less than one quarter of what is needed. This shortfall means we risk delaying projects until assets fail, which often leads to higher repair costs and service interruptions.



Inflation & Rising Costs

The price of construction and materials has **increased sharply** in recent years. For example, a fire truck that cost \$600,000 fifteen years ago now costs over \$2 million to replace. Delaying investment in capital reserves will increase the future funding gap, leading to **higher costs for taxpayers**.

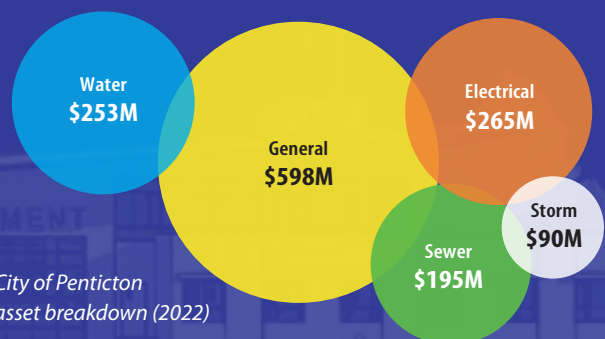


City's Infrastructure is Aging

Penticton owns and maintains approx. **\$1.4 billion** worth of infrastructure, including roads, buildings, parks, vehicles, and utilities. Infrastructure is the foundation of daily life — safe drinking water, fire halls, arenas, roads, playgrounds and more.

The **General Fund**, which covers facilities, transportation, parks, and fleet, makes up **\$598 million of that total**. These assets are the backbone of our community. Many of our facilities were built in the 1960s and '70s and are now reaching the end of their lifespan.

Without planned replacement and renewal, these services decline, and costs to repair or replace them rise sharply.



City of Penticton
asset breakdown (2022)

Infrastructure Investment supports the City of Penticton's strategic priority objectives



VISION

The City of Penticton is a connected, resilient and healthy waterfront city focused on safety, livability and vibrancy.



LIVEABLE &
ACCESSIBLE

The City of Penticton will proactively plan for deliberate growth, focusing on creating an inclusive, healthy, and vibrant community.

Infrastructure Investment



Sport & Recreation Needs Assessment (SRNA)

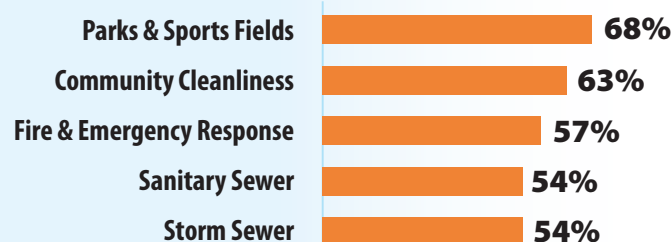
At the June 24, 2025 Council meeting, Staff provided the results of the SRNA. This assessment included the top ranked areas for investment in community amenities including trails and pathways, ice arenas/dry floor facilities, large span multi-sport facilities, indoor field facilities and grass sports fields. Some of these items are associated with rehabilitation or replacement of existing assets, while others are related to new requests from the community. Funding of \$1M was allocated from the Growing Communities Funds, however the required investments into these areas would require significant future funds.

Community Survey

The results of the 2025 Community Survey were also presented at the June 24, 2025 Council meeting.

Similar to the results for the SRNA, the public prioritized the investment into parks and sports fields, along with several other capital related areas, in the top 5, see results below.

Top priorities for investment from 2025 Community Survey



Needed Repairs at Community Centre



Mould growth due to failed sanitary line



Failed concrete leading to water ingress and damage to pipework



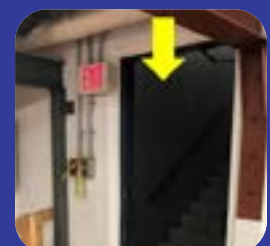
Ground water penetration due to failed perimeter drainage



Use of a fan to ventilate space due to failed HVAC equipment



Wet well (sanitary sump) without proper hatch door



Water leakage into main mechanical room due to failed concrete sealing and pipework





Divisions & Departments



Divisions & Departments

Office of the City Manager

- Mayor & Council
- Office of the City Manager
- Intergovernmental Relations

Corporate Services

- Finance
- Procurement & Inventory
- Communications & Public Engagement
- Legislative Services
- Information Technology & Digital Transformation
- Human Resources & Safety
- Municipal RCMP

Community Services

- Facilities
- Recreation, Arts & Culture
- Penticton Museum & Archives
- Land Administration

Penticton Public Library

Infrastructure

- Energy & Environment
(Electric Utility, Climate Action & Solid Waste)
- Engineering
- Public Works (Roads, Parks & Fleet)
- Utilities
(Distribution, Collection, Water & Wastewater)

Development Services

- Planning & Licensing
- Building & Permitting
- Housing & Policy Initiatives
- Development Engineering
- Economic Development

Public Safety & Partnerships

- Bylaw Services
- Social Development

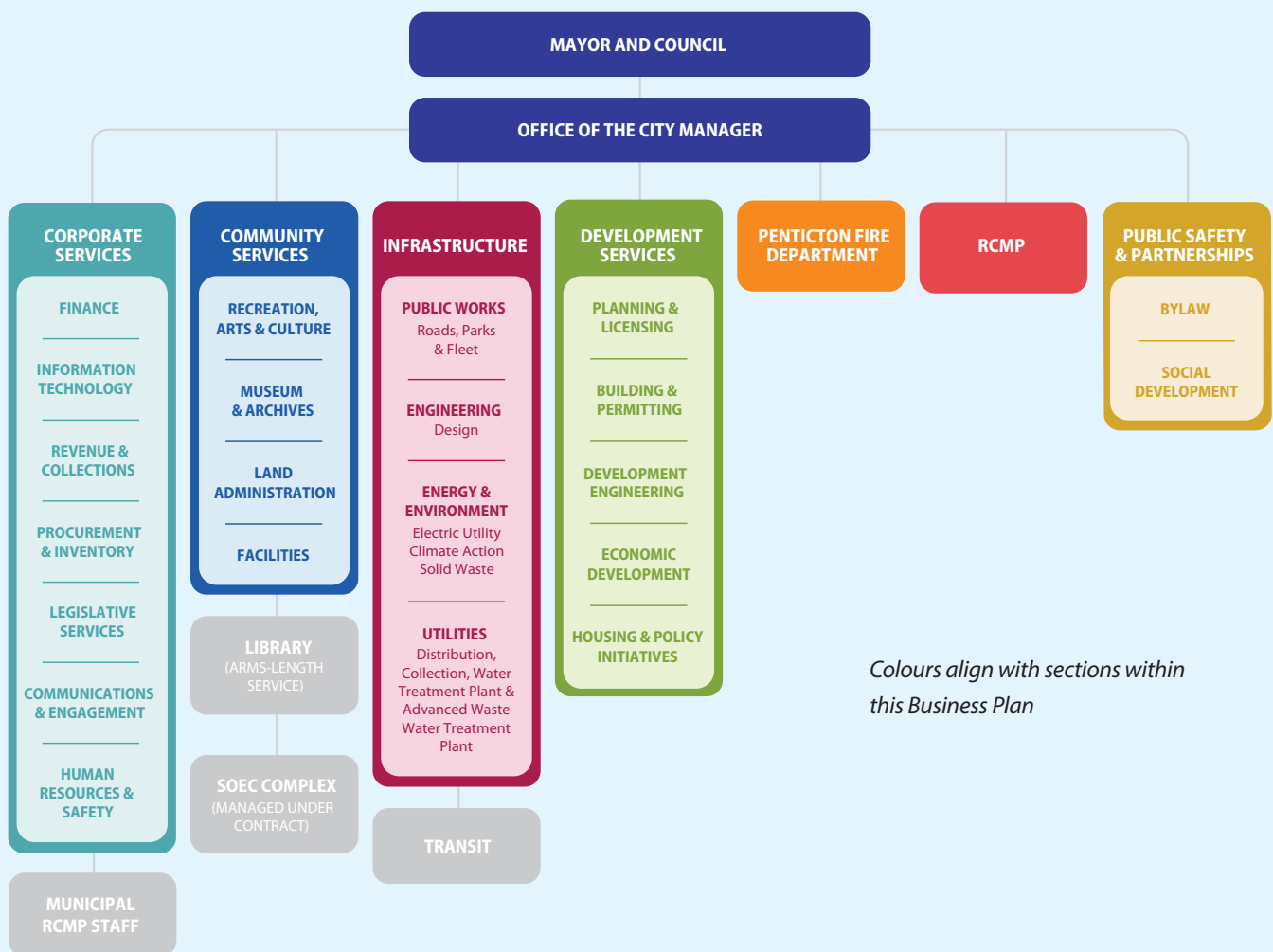
Penticton Fire Department

- Fire Chief's Office
- Suppression
- Prevention
- Training
- Emergency Management

RCMP

Organization Overview

In order to support City Council and the needs of the community, the City is led by the City Manager with support from the City's general managers, supervisors and managers, and union staff. The majority of City services are provided by five major divisions: Corporate Services, Community Services, Infrastructure, Development Services, and Public Safety & Partnerships, each with a number of departments. Stand alone services include Fire Services, contracted policing services through the RCMP, arms-length services offered through the Penticton Public Library, and the operations of the South Okanagan Events Centre provided by OVG 360 (Oak View Group).



Staffing Levels

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

The full-time equivalent staffing levels and proposed increases from 2025 to 2026 are reflected below:

Department	2024 FTE	2025 Final	New	2026 FTE Proposed	Positions
CAO Office	3	3		3	
Corporate Services	77	81		81	
Community Services	55	55	1	56	Facilities Maintenance
Infrastructure	123	126	4	130	Arborist 2 - Works Maintenance (Seasonal to Full time) Electric Engineer
Development Services	24.5	24.5		24.5	
Fire Department	49	50	2	52	2 - Firefighters
Public Safety and Partnerships	20	20	0.6	20.6	2 - Seasonal Bylaw Officers
Total City FTE	352	360	7.6	367	
Library*	14.8	14.8		14.8	
RCMP Members*	57	59	1	60	Crime Analyst

**Positions not included in municipal staffing totals.*

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

The City of Penticton is responsible for funding 90-percent of the RCMP contract to provide policing services for residents.

To meet service level requirements due to weather impacts, third party service requests, sports and cultural events or other community needs, City divisions may choose to utilize existing seasonal staff or contract services out depending on staff/contractor availability as well as budget considerations.

Full-time equivalent (FTE) is the industry standard to reflect staffing levels for local government. One FTE is equivalent to one staff working full-time.





Office of the City Manager

DIVISION OVERVIEW

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



Department Overview

MAYOR & COUNCIL

- ▶ The City of Penticton Council is the locally elected governing body responsible for guiding the City's economic, social, and environmental well-being. Accountable to residents, Council set strategic direction and provides leadership to ensure the City delivers high-quality services. Working closely with the City Manager, Council ensures that community needs are met while promoting long-term sustainability and growth.

OFFICE OF THE CITY MANAGER

- ▶ The City Manager is appointed by and is directly accountable to Mayor and Council. As Council's only employee, the City Manager is responsible for the day-to-day operations and administration of the City and oversight of its departments in accordance with the objectives, policies, and plans approved by Council. The City Manager:

- **Provides strategic support for Council Priorities:** leads Council's priority setting process, orientation, and education opportunities. This office provides updates to Council and the community on the progress of Council's strategic priorities through quarterly reporting, which includes statistics, data, and trends both tied to Council's Safe & Resilient and Livable & Accessible priorities.

- **Oversees Council logistics and event support:** the City Manager's office provides administrative support to the Mayor and Council, including serving as first point of contact for community members, scheduling, correspondence management, and project coordination.

Mayor and Council are asked to attend over one hundred events annually, ranging from speaking engagements to photo opportunities, and relationship building with event organizers and participants. The City Manager's office leads logistical support for Council and Communications with event organizers, ensuring collaboration and coordination for Council's participation in community activations each year.

- **Ensures City departments provide outstanding and efficient service:** the City Manager's office manages the City Budget, supervises City personnel and departments, ensures the effective delivery of public services, and acts as a liaison between Council and the public.
- **Leads excellence in organizational culture:** the City Manager's office ensures that all departments are committed to open communication, integrity, and professionalism to build public trust through excellence in all that we do as an organization. The City of Penticton embraces modernization, innovation, and adaptability to meet the evolving needs of our community, fostering a culture of engagement and purpose.

Organizational Cultural Values are built into performance management plans for employees, ensuring the high expectations of the community are met annually.



INTERGOVERNMENTAL RELATIONS

Intergovernmental Relations (IGR) is responsible for advancing the City of Penticton's interests in Indigenous relations and advocacy through strategic engagement with provincial, federal, Indigenous, and regional governments. This focus area ensures that municipal priorities related to intergovernmental advocacy, funding negotiations, and policy development are effectively represented.

The City is dedicated to a corporate culture that better understands the cultural sensitivities of the SnPink'tn (Penticton) Indian Band, strengthening our relationship through a foundation of trust and respect. IGR is the primary contact for government-to-government relationships including the SnPink'tn (Penticton) Indian Band and the province.



Staffing and FTE

The Office of the City Manager division consists of **3 FTE**.





2026 Office of the City Manager Initiatives

INTERGOVERNMENTAL RELATIONS

Intergovernmental Liaison Strategy for Priority Advancement

Intergovernmental Relations (IGR) component of the City Manager's office is responsible for advancing the City of Penticton's interests in Indigenous relations and advocacy through strategic engagement with provincial, federal, regional, and Indigenous governments. This role supports the City Manager and Senior Leadership team to ensure that Council's priorities related to intergovernmental advocacy, funding negotiations, and policy development are effectively represented.

Key highlights:

- **Advocacy and Coordination:** conduct a gap analysis of existing processes to identify new opportunities and risks for City projects and strategic priorities
- **Relationship-Building:** exploring ways for other levels of government and Indigenous governments to collaborate with the City of Penticton on partnerships, new program development, infrastructure investments, and emerging initiatives
- **Amplifying Local Priorities:** building policy synergies with other local governments to advocate on key issues facing local and Indigenous governments

Priority: City Mission, Vision & Values

Estimated Completion: Ongoing initiative

INTERGOVERNMENTAL RELATIONS

Strategic Support for Coordinated Encampment Responses

As part of the City's advancement of the HEART and HEARTH program, IGR will play a pivotal role in ensuring alignment across jurisdictions and magnifying local priorities. IGR will function as a strategic conduit between Mayor and Council and other levels of government, fostering collaboration with Indigenous governments and raising awareness of Penticton's homelessness-related challenges at the provincial and federal levels.

Through advocacy, coordination, and relationship-building, IGR will help secure policy support and the resources necessary to advance a compassionate and effective response to encampments and homelessness.

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative

INTERGOVERNMENTAL RELATIONS

Build Canada Homes

In alignment with recommendations from the City's Social Housing and Infrastructure Plan (SHIP), this initiative identifies City-owned land to support a housing pilot-project aimed at increasing access to affordable and attainable housing. The project focus on advocacy to the federal Build Canada Homes (BCH) program, which reintroduces the federal government as a direct developer of housing.

This initiative advocates for increased local housing supply, reduction of development barriers, and alignment between national housing efforts to build faster, smarter, and more sustainably with the City of Penticton's housing goals.

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

INTERGOVERNMENTAL RELATIONS

Renewal of the Protocol Agreement between the City of Penticton and SnPink'tn (Penticton) Indian Band

This initiative supports the renewal of the 2004 Protocol Agreement between the City of Penticton and SnPink'tn (Penticton) Indian Band, with a renewed focus in 2026 on deepening government-to-government relations and advancing shared priorities.

Key areas of emphasis include Indigenous place naming, alignment with the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) and the Truth and Reconciliation Commission (TRC) Calls to Action, cultural representation, and heritage preservation.

The renewed agreement will serve as a foundation for respectful collaboration, policy alignment, and community-building between the City and SnPink'tn Indian Band. .

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative





Corporate Administration Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Mayor & Council	\$338,569	\$332,349	\$(6,220)	0.62%
Office of the City Manager	\$503,428	\$525,601	\$22,173	0.99%
Total Corporate Administration	\$841,997	\$857,950	\$15,953	



Corporate Services

**DIVISION
OVERVIEW**

- ▶ The Corporate Services 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.



Department Overview

**GENERAL
MANAGER'S
OFFICE**

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

FINANCE

- ▶ The Finance department offers accounting, budgeting, financial analysis, and revenue and collections services for the City. Finance staff provide transactional services, financial analysis, and relevant reporting to both internal and external users to support decision-making. Additionally, controls are maintained to safeguard the City's financial resources. The Finance department collaborates with all City departments to develop a five-year financial plan and ensures compliance with the plan's spending guidelines. Finance also oversees the City's grant program and funding agreements. 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

▶ The Procurement and Inventory 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 department 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 & PUBLIC ENGAGEMENT

▶ The Communications and Public Engagement department provides strategic communications and engagement services that are essential to achieving the City's business objectives, building the City's reputation with many audiences, and connecting work to the values and concerns of the community and Council priorities. This department is responsible for ensuring the City communicates with facts and clarity, acts with empathy, and provides truthful, unbiased, and reliable information in a timely manner across all our channels.

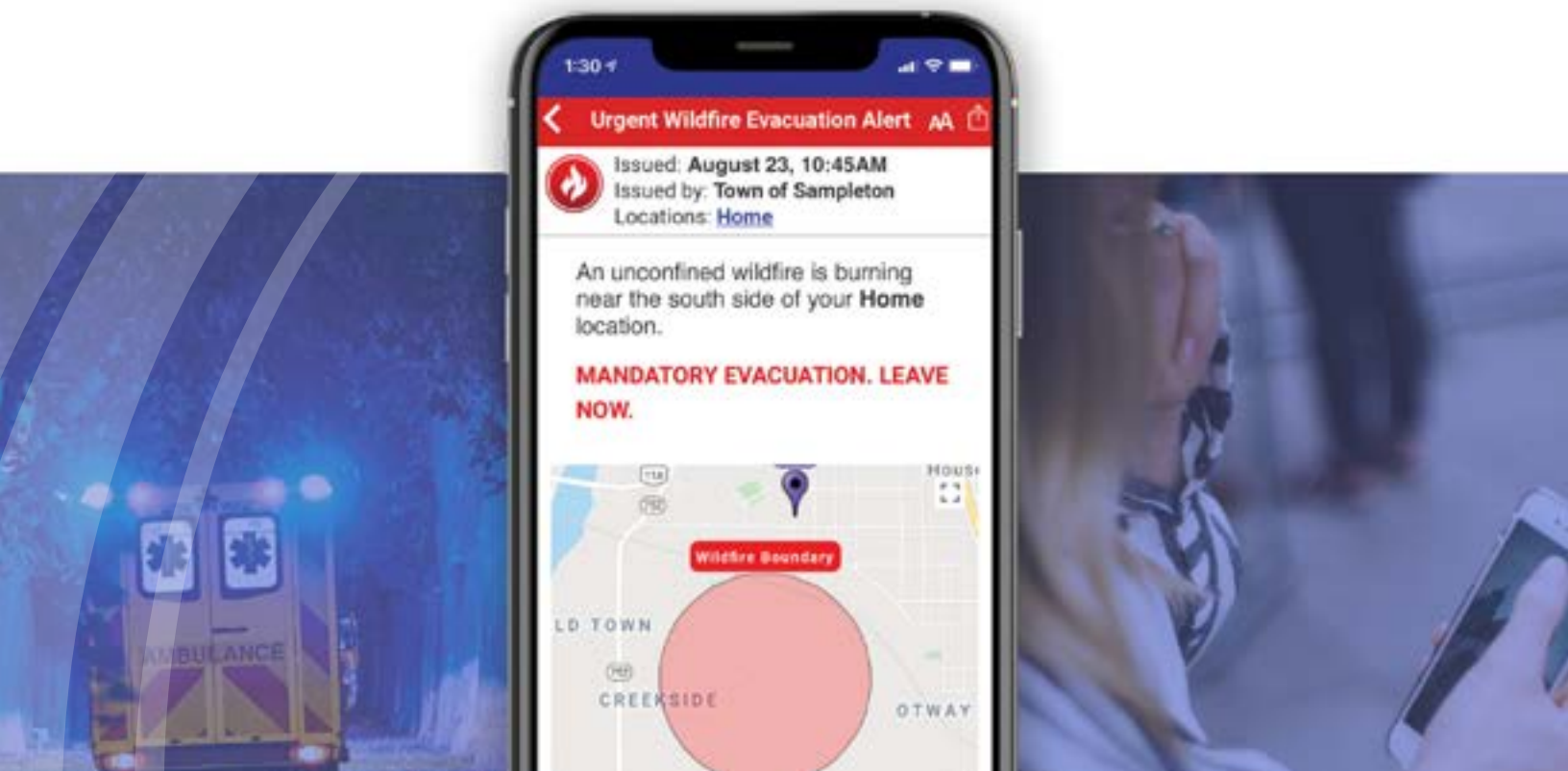
LEGISLATIVE SERVICES

▶ The Legislative Services department carries out a wide variety of statutory responsibilities and ensures City decision-making processes maintain transparency, accountability, integrity, and accessibility. Managing statutory notification processes, prepare, maintain and provide access to records of City business, including Council agendas, minutes, bylaws, and policies. Responsible for the conduct of local government elections.

INFORMATION TECHNOLOGY & DIGITAL TRANSFORMATION

▶ The Information Technology and Digital Transformation department is responsible for providing technical support to all City departments. This department helps maintain and manage complex computer systems, networks, and software programs, which are essential for the City's day-to-day operations. The department ensures that City data and information are protected from security threats, in compliance with various laws and regulations. The GIS department is responsible for managing and analyzing spatial data to support various functions within the municipality through specialized maps and apps. GIS is also critical to the effectiveness of the City's emergency operation centre.

SIGN UP FOR EMERGENCY ALERTS



HUMAN RESOURCES & SAFETY

▶ The Human Resources and Safety department manages corporate programs related to employee and labour relations, recruitment, compensation, performance management, policy compliance, employee engagement, safety and well-being, training, and benefits administration. The HR and Safety department supports the City's people resources and organizational objectives, facilitates training, and ensures compliance with legal regulations and industry standards, oversees and negotiates the renewal of four collective agreements, and manages relationships with three union organizations representing City staff.

MUNICIPAL RCMP

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



Staffing and FTE

The Corporate Services division consists of **81** FTE.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Corporate Services division:

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to July 31, 2025	2026 Plan
Financial Assets to Liability	1.91	2.0	2.0 Estimate	2.0
Debt Charges to Operating Revenues	2.8	3.0%	3.0% Estimate	3.0%
Number of Courses/Workshops Offered to Staff (In Person)	4	5	5	7
Information Technology Enterprise Software Planned Improvements	-	25	25	-
Projects Completed by Business Analyst/GIS Teams	-	11	11	15
Procurement Contracts Issued	41	40 \$20.0M	20	-
Purchase Orders Issued	662	600 \$9.0M	494	-
Provincial/Regional Procurement Meetings and Educational Opportunities	-	11	4	18



2026 Corporate Services Initiatives

GENERAL MANAGER'S OFFICE

City Yards Continuity Planning – Emergency Operations Readiness

Building on the foundational work completed to-date through the City's Business Continuity Plans, this initiative will be led by the General Manager's Office and guided by the Business Continuity Steering Committee. The focus for 2026 is to develop and implement updated processes that ensure the uninterrupted delivery of City Yards operational services in the event of a local or community emergency.

Key objectives and priorities include:

- **Risk Assessment and Scenario Planning:** identifying vulnerabilities specific to City Yards operations and developing response protocols for various emergency services
- **Continuity Process Development:** establishing clear procedures for service recovery, staff safety, and operational coordination during disruptions
- **Cross-Departmental Coordination:** engaging key departments to align recovery priorities and resource planning
- **Training and Awareness:** delivering targeted training and tabletop exercises to ensure staff readiness and familiarity with continuity protocols
- **Integration with City-Wide Plans:** alignment with continuity strategies and broader municipal emergency response frameworks

Priority: Safe & Resilient

Estimated Completion: Fall 2026

COMMUNICATIONS & ENGAGEMENT

Expansion of Strategic Communications Program

This is a continuing multi-year initiative designed to evolve City of Penticton's communication efforts from a reactive, tactical model to a proactive, strategic framework. Key components include:

- **Strategic Shift:** transitioning from strictly tactical communications and marketing activities to a focus on strategic planning and delivery
- **Citizen Sentiment Monitoring:** establishing a process to monitor and collect citizen data and sentiment, which includes Calls for Service, media coverage, social media activity, engagement platform analytics, and research and survey data
- **Corporate Communications Framework:** developing a proactive communications strategy for the organization
- **Organizational Alignment:** reviewing the corporate communications function and structure to better support organizational goals and Council Priorities

Priority: City Vision, Mission and Culture

Estimated Completion: Ongoing initiative

COMMUNICATIONS & ENGAGEMENT

Voyent Alert! - Emergency Communications & Alert System Integration

In partnership with the City's Emergency Management Program, the Communications and Engagement department will promote the Voyent Alert! Emergency notification system to ensure timely, accurate, and location-specific emergency notifications for improved community safety and municipal operations.

Project highlights:

- **Increase Awareness:** expanded communications campaign to increase citizen and employee enrollment in the recently launched emergency notification system
- **Expanded System Integration and Support:** Voyent Alert!: ensure employee enrollment to increase notifications and organizational training and operational readiness across municipal departments
- **Emergency Communications Planning:** integration of the Voyent Alert! Program with existing emergency response plans
- **Regional Coordination:** identifying opportunities for increased collaboration between local governments, emergency responders and Indigenous partners
- **Training and Support**

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative

LEGISLATIVE SERVICES

Conduct the 2026 General Local Election

In accordance with the Local Government Act, the general local election will be held on October 17, 2026. Residents will have an opportunity to vote for a mayor and six (6) members of Council. Staff will ensure the election is well planned and conducted in a transparent manner to ensure the community has confidence in the outcome of the election results.

Priority: Vision, Mission & Culture

Estimated Completion: Fall 2026

IT & GIS

AI Integration and IT Modernization

This initiative advances the City's digital transformation strategy by integrating artificial intelligence (AI) tools and modernizing IT infrastructure. Project goals include enhancing operational efficiency, strengthening cybersecurity, and improving service delivery through automation and data-driven decision-making.

Priority: Vision, Mission & Culture

Estimated Completion: Ongoing initiative



Corporate Services Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax	
Civic Grants	\$993,325	\$929,600	\$(63,725)	1.74%	
Communications	\$551,484	\$593,067	\$41,583	1.11%	
Finance & Accounting	\$(956,682)	\$(123,176)	\$833,506	(0.23%)	
General Government	\$(51,183,459)	\$(53,450,794)	\$(2,267,335)	N/A	
Human Resources	\$907,456	\$986,295	\$78,839	1.85%	
Information Technology	\$2,945,796	\$3,185,956	\$240,160	5.97%	
Legislative Services	\$619,521	\$663,728	\$44,207	1.24%	
Procurement	\$371,602	\$345,063	\$(26,539)	0.65%	
Finance - Revenue & Collections	\$148,924	\$172,179	\$23,255	0.32%	
Total Finance & Administration	\$(45,602,033)	\$(46,698,082)	\$(1,096,049)		
Department Capital Budget (\$ thousands)	2026	2027	2028	2029	2030
Information Technology	\$583	\$531	\$706	\$1,026	\$526



Community Services

DIVISION OVERVIEW

The Community Services division, led by the General Manager, takes a strategic approach to support all facets of community health and safety. Our work is focused on activities and actions that enable citizens to have a high quality of life. Our Facilities department 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. 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.



Department Overview

FACILITIES

The Facilities department is responsible for maintaining approximately 680,000 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 department 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. The Facilities department 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

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

PENTICTON MUSEUM & ARCHIVES

Penticton Museum and 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 a 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.

LAND ADMINISTRATION

The Land Administration department is responsible for more than 500 City-owned properties. The department handles 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 Land Administration department prepares and manages agreements for residential tenancies, leases and licenses to use, beach vendors, concessions, and food trucks operating under the City's Mobile Vending program. This department is also responsible for preparing and registering Right of Way agreements in the Land Title Office, Net Metering agreements for solar energy, Crown Leases/License of Occupation, and legal research, as well as title and company searches for all City departments.



Staffing and FTE

In 2026, the Community Services division is proposing an increase in FTE **from 55 to 56 staff** to support expanded operational demands across City facilities. An additional Facilities Maintenance I position is proposed to meet service requirements tied to increased usage at the Community Centre and the inclusion of new assets such as the Downtown Rink, Power Street Childcare Centre and Kings Park Washrooms / Change Rooms. The additional position will improve facility cleanliness, ensure professional standards compliance, provide enhanced scheduling flexibility, and support expanded hours and assets.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Community Services Division services:

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to July 31, 2025	2026 Plan
RECREATION, ARTS & CULTURE				
Number of Public Skating Admissions	6,094	5,300	2,263	5,500
Number of Swimming Pool Admissions	163,296	150,000	107,132	155,000
Number of Fitness Room Admissions	63,884	55,000	47,715	60,000
L.I.F.E (Leisure Involvement for Everyone) Memberships Issued	369	345	235	345
Swimming Lessons Delivered (group and private lessons)	663	500	410	550
Number of Total Event Applications Processed	180	140	146	160
Number of Cleland Theatre Bookings Processed	145	230	51	180

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* Current to Aug 2024	2026 Plan
MUSEUM & ARCHIVES				
Number of Museum Visitors	12,583	11,500	10,214	12,000
Number of School Program Participants at the Museum	2,289	1,500	660	1,500
Number of Archival Visits and Requests	350	250	245	250
FACILITIES				
Lost Time Incidents	0	0	0	0
Planned Versus Reactive Maintenance	87% Planned 13% Reactive	80% Planned 20% Reactive	84% Planned 16% Reactive	80% Planned 20% Reactive
Facilities Workorder Completion within 30 Days or Less	98%	90%	99%	90%
Workorder Generation Based on Facility Square Footage	14.17	15	20.89	15
LAND ADMINISTRATION				
Number of City Land Leases and Licenses to Use Agreements	115	116	116	-





2026 Community Services Initiatives

GENERAL MANAGER'S OFFICE

Advancement of the Civic Places and Spaces Priority #1: Fire Hall Renewals

Work continues to realize the new fire hall headquarters at Fire Hall #2 site on Dawson Avenue and a renovation to the existing fire hall headquarters at Fire Hall #1 to serve as a satellite hall with the Emergency Operations Centre.

The new Fire Hall Headquarters will be delivered through an Integrated Project Delivery (IPD) method. Work planned for 2026 includes assembly of the IPD team and completing the validation report for Council approval. Construction will be set to commence shortly after approval of the validation report.

This is a multi-year continuing project.

See page 45 for more details and Capital Plan on page 279.

Priority: Safe & Resilient

Estimated Completion: 2028

GENERAL MANAGER'S OFFICE

Advancement of the Civic Places and Spaces Priority #2: Arenas

Work in 2026 will continue to advance the 2021 Asset and Amenity Management Plan which identified aging infrastructure at McLaren and Memorial Arenas as a long-term risk. The twin arena concept aligns with Council's Livable and Accessible priority and supports community recreation, accessibility, and operational efficiency.

The preliminary design work will be undertaken for a twin arena concept focusing on:

- Site analysis and feasibility
- Conceptual design
- Public engagement

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

FACILITIES

Safety and Security Enhancements for the RCMP Detachment

Continuing from improvements made in 2025, the RCMP Detachment will receive security enhancements with improvements to reception, parking, and processing areas.

Priority: Safe & Resilient

Estimated Completion: Fall 2026

RECREATION, ARTS AND CULTURE

Skating Forward – City Operations of Downtown Ice Rink

In support of Council's Livable and Accessible priority, the City of Penticton will assume full operational responsibility for the downtown ice rink, previously managed by Activate Penticton, a local non-profit. This transition ensures long-term sustainability of the facility while enhancing public access to inclusive, barrier-free recreation. The initiative will formalize City oversight of programming, special events, and integrate the rink into broader civic recreation planning.

By embedding the rink within municipal operations, the City strengthens its commitment to safe, equitable, and community-driven public spaces that foster wellness and seasonal engagement downtown.

Priority: Livable & Accessible

Estimated Completion: Spring 2026

RECREATION, ARTS AND CULTURE

Event Strategy Review

In response to an evolving event landscape along with changing tourism and economic dynamics in our community, the City of Penticton will undertake an Event Strategy Review. The review will include a current state assessment, engagement and consultation with community partners, and an analysis of available data. Results of the review will inform future planning and decision-making on how the City should look to invest in events that support our local economy and enhance community vibrancy.

Priority: Livable & Accessible

Estimated Completion: December 2026



Community Services Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Facilities	\$868,681	\$859,503	\$(9,178)	1.61%
Land Management	\$(319,412)	\$(519,777)	\$(200,365)	(0.97%)
Museum	\$355,244	\$361,516	\$6,272	0.68%
Recreation	\$2,912,652	\$3,734,202	\$821,550	7.00%
SOEC	\$2,014,483	\$2,884,224	\$869,741	5.41%
Total Community Services	\$5,831,648	\$7,319,668	\$1,488,020	

Department Capital Budget (\$ thousands)	2026	2027	2028	2029	2030
Facilities	\$7,574	\$35,564	\$3,207	\$1,387	\$1,230

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Facilities	Staffing Resources to Meet Services Levels	An additional Facilities Maintenance I position is proposed to meet service requirements tied to increased usage at the Community Centre and the inclusion of new assets such as the Downtown Rink, Power St Childcare Centre and Kings Park Washroom / Change Rooms.	\$60,000
	City Operations of Downtown Rink	By embedding the rink within municipal operations, the City strengthens its commitment to safe, equitable, and community-driven public spaces that foster wellness and seasonal engagement downtown.	\$47,000



Pentticton Public Library

DIVISION OVERVIEW

► The Pentticton Public Library provides free library services to residents of the City of Pentticton, 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 more than 150,000 items in print, digital, and downloadable content. Provision of programming and services for the very young to the young-at-heart including baby and toddler story time, LEGO club, Teen Summer Takeover Challenges, 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.



Staffing and FTE

The Pentticton Library has **14.8 FTE**.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Penticton Public Library's services:

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to July 31, 2025	2026 Plan
Program Attendance by Children and Teens	5,951	2,000	2,469	5,000
Programs Attended by Adults	1,246	750	634	1,500
Youth Advisory Committee Attendance	78	90	32	90
Summer Reading Club Participants	578	600	655	600
School Visits and Class Visits	27	20	9	20
Reading Challenge Participants	355	350	358	350
Library of Things Circulation (e.g. board games, bird watching, radon detectors, etc.)	1,445	850	628	1,000
Digital Circulation	98,842	100,000	58,812	100,000
Physical Circulation	319,020	350,000	184,139	350,000
New Patron Registrations	1,855	2,000	1,106	2,000
Tech Help Sessions / Makerspace Sessions	250	150	86	150
In Person Traffic In Counts	138,846	150,000	87,729	150,000



2026 Penticton Public Library Initiative

PENTICTON LIBRARY

Continued Investment in Accessibility Enhancements and Improvements

Utilizing the Provincial Library's Enhancement grant, the Library Board has approved a multi-year plan for improvements to the library to support all patrons to enjoy and access the Library.

This work will improve the accessibility of the Library's collection, replace aging stacks, and enhance the comfort and enjoyment of the Library for all library users in our community.

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

PENTICTON LIBRARY

Innovate & Create: Makerspace Enhancements

Since its launch in 2024, the Penticton Library Makerspace has empowered patrons to transform artwork into tangible creations using sublimation printing and heat press technology. Building on this success, the Makerspace will introduce UV printing capabilities through the eufyMake E1 desktop printer, a consumer-friendly innovation that unlocks new creative possibilities.

Highlights Include:

- Enhance Makerspace Offerings: with cutting-edge technology
- Increase Patron Engagement: through skill-based workshops tailored to beginner, intermediate, and advanced users
- Position the Library as a Leader: in accessible, community-driven innovation

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

PENTICTON LIBRARY

Reference and Resource Support for the Business Community

The Penticton Public Library is expanding its role as a community hub by offering tailored informational resources to support both new and existing business owners.

Utilizing existing staffing resources, the Library will deliver curated collections that help patrons explore business development strategies, financial planning, market research, and regulatory requirements. This initiative is designed to foster local innovation, support economic resilience, and promote inclusive access to business knowledge.

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

Penticton Public Library Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Library	\$1,687,313	\$1,759,624	\$72,311	3.30%
Total Library	\$1,687,313	\$1,759,624		





Infrastructure

DIVISION OVERVIEW

▶ 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 division is responsible for planning, designing, constructing, operating, and maintaining City infrastructure assets including the electrical distribution system, roads, bridges, parks, beaches, water treatment and distribution networks, and sewer collection and treatment systems. We also collect garbage and recycling, set utility rates, and manage the City's contract with BC Transit.



Department Overview

PUBLIC WORKS

▶ The Public Works department includes the Roads Branch, Parks Branch, and the Fleet Branch. Public Works staff manage the roads, sidewalks, lanes, bridges, transit, compost site, and sign maintenance in our community, as well as the parks and cemeteries. To help support these services, the department also manages the City's fleet of vehicles, including RCMP.

UTILITIES

▶ The Utilities department includes the Distribution and Collections Branch, the Water Treatment Plant and the Advanced Waste Water Treatment Plant. Utilities staff help keep the community safe by providing clean drinking water, a reliable sanitary sewer system, and storm water drainage system. This department also provides irrigation water to the agricultural areas and operates and maintains City-owned dams.

ENERGY & ENVIRONMENT

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

ENGINEERING

The Engineering department is responsible for planning, designing, and executing construction contracts for any planned upgrades, expansions, or changes to the City's transportation network and underground utility systems. If there is an event or construction related road closure within Penticton, the Engineering department is involved in the traffic management plan and the issuance of a Road Closure Permit.



Staffing and FTE

For 2026, the Infrastructure division is proposing an increase in FTE **from 126 to 130 staff**.

The Parks department is seeking one (1) additional Arborist position to fully meet the service levels set out in the Urban Forest Management Plan (UFMP) – CommuniTREE Plan, specifically to achieve a Green Future. The Arborist role would be responsible to ensure compliance with the proposed Tree Protection Bylaw on public and private lands, assess tree health, manage risks, and support long-term urban forestry health.

The Energy and Environment department is seeking support for an Electrical Engineer position. This position is required to support compliance with the Engineering and Geoscientists of BC (EGBC) Permit to Practice regulations as well as the Professional Practice Management Plan (PPMP) which includes quality management, peer reviews of engineering documentation, and setting industry protocols.

The Public Works department is seeking Council's support for two (2) Works Maintenance III roles from seasonal to full-time to reduce current gaps for the City's Clean Team. The Clean Team works with Bylaw Services to maintain City public spaces to the expected standard of cleanliness. The increase in staffing resources will allow the Clean Team to fully support Public Works with regular maintenance tasks including: transit stop and garbage can cleaning; power washing sidewalks, walkways and bridges; and general support to Roads and Drainage during the spring/summer event season.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Infrastructure division.

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to July 31, 2025	2026 Plan
PUBLIC WORKS				
Pothole Service Requests	95	70	72	70
Sidewalk Inspection (Lineal Metres)	45,634	38,723	38,723	34,042
Road Side Flail Mowing (KM)	235	279	140	279
Asphalt Crack Sealing (Lineal Metres)* *Interim operational change for 2025 to repair cold joints on major collector routes	28,861	37,500	1,012*	37,500
Asphalt Replaced (Metres Squared)	27,140	20,000	13,600	20,000
Roadway Line Painting (Long Line Work Lineal Metres)	92,147	158,000	133,658	158,000
Vehicles and Equipment Available Per Year	369	370	373	377
Fleet - Operating Costs Per KM Per Vehicle	\$.030 per KM per vehicle (136 units)	\$.028 per KM per vehicle (141 units)	\$.021 per KM per vehicle (141 units)	\$.025 per KM per vehicle (141 units)
Transportation OCP Target: KMs of Separated Bike Lanes, Trails, and Multi-Use Pathways	40.18 KM	43.21 KM	43.21 KM	-
Parks – Tree Complaints Received and Addressed	195	240	77	240
Parks – Playground Inspections	116	108	70	108
Parks – New Tree Installations	-	130	192	175
Parks and Recreation OCP Target: Hectares of Active Parkland Per 1,000 Population	-	2.50	2.08	2.5

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* Current to July 31, 2025	2026 Plan
UTILITIES				
Lineal Metres of Deep Underground Utilities Renewed	-	2,175	1,252	950
Domestic Water Pipe Failures – Number of System Failures	19	10	13	10
Water Main Uni-Directional Flushing – Metres of Water Main Flushed	62,650	193,880 in 2026/27	26,647**	79,000
Fire Hydrant Maintenance – A&B Level Services	1,096	1,088	956	1,088
Sanitary Sewer Pipe Cleaning – Metres Cleaned	77,166	50,000	45,746	55,000
Storm Sewer Pipe Cleaning – Metres Cleaned	12,229	13,000	1,577	13,000

**Interim operational impact due to Penticton PRV Project.





Performance Metrics	2024 Actual	2025 Plan	2025 Actual* Current to July 31, 2025	2026 Plan
WATER TREATMENT PLANT (WTP)				
WTP Treated Water Turbidity Measurements. Regulation to always be under 0.3 NTUs	100% of time	100% of time	100% of time	100% of time
WTP Treated Water Turbidity Measurements. Regulation to always be under 0.1 NTUs	100% of time	100% of time	100% of time	100% of time
WTP Water Quality Monitoring and Regulatory Compliance. Percentage of total samples meeting compliance with regulations	100%	100%	100%	100%
Volume of Raw Irrigation Water (Chemical-Free): Cost Effective Service Deliver to Growers	2,295.7 million litres	-	1412.15 million litres	-
Percent of WTP Capacity on Peak Day. Maximum Capacity is 60 million litres per day	52.5%	53%	51.3%	53%

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* Current to July 31, 2025	2026 Plan
ADVANCED WASTE WATER TREATMENT PLANT (AWWTP)				
Number of Non-Compliances Per Year for AWWTP	5	0	0	0
Tonnes N and % of Nitrogen (N) Removed Through AWWTP Processes	210.3 Tonnes (95.9% removal)	-	120 Tonnes (97% removal)	95% removal
Tonnes of P and % Removal of Phosphorus (P) Removed Through AWWTP Processes	37 Tonnes (98.9% removal)	-	20.2 Tonnes (98.5% removal)	98% removal
Volume Reclaimed* for Golf Course/Sports Field Watering *Reduces peak demand for irrigation water customers. Extends life of current distribution and treatment infrastructure	1,384 million litres	-	897 million litres	-
ENERGY & ENVIRONMENT				
Peak Demand (Season)	80.3 MW (Winter)	80 MW (Winter)	70.0 (Summer)	80 MW (Winter)
Annual Energy Sales	335 GWh	348 GWh	203 GWh	360 GWh
No. of City Owned EV Charging Stations	6 public 6 fleet	22 public 10 fleet	8 public 6 fleet	22 public 10 fleet
KWH Delivered by Public EV Charging Stations	69,882 kWh	80,000 kWh	52,850 kWh	120,000 kWh
KWH Delivered by Fleet EV Charging Stations	15,948 kWh	14,500 kWh	9,411 kWh	20,000 kWh
Number of Charging Sessions Delivered by Public EV Charging Stations	6,426	6,500	3,195	6,500
KMs Pedaled by Staff using City Fleet E-bikes	6,053	7,000	6,679	8,000
SAIDI (System Average Interruption Duration Index)	1.249	0.60	0.051137	0.60
SAIFI (System Average Interruption Frequency Index)	0.8734	0.50	0.037	0.50
ENGINEERING				
Neighbourhood Traffic Management Plan Actions Completed	-	50	21	-



2026 Infrastructure Initiatives

PUBLIC WORKS - PARKS

CommuniTREE Plan Implementation – Support for Canopy Growth and Climate Resilience

Building on foundational work completed in 2024 and 2025, this initiative supports the long-term implementation of Penticton's Urban Forest Management Plan (UFMP): CommuniTREE Plan. Led by the Parks department, the project aims to increase the City's urban forest canopy by 18% by 2045 and 25% by 2085, contributing to climate resilience, biodiversity, and community well-being.

For 2026, the department is seeking an additional Arborist position dedicated to accelerating the progress towards the City's canopy targets and climate resilience goals.

Highlights:

- Expansion of tree planting programs in priority neighbourhoods
- Integration of canopy targets into development and infrastructure planning
- Community engagement and stewardship programs to support tree care and education
- Monitoring and reporting framework to track canopy growth and health

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative



PUBLIC WORKS - PARKS

Lakawanna Park Upgrades

Continuing multi-year project being led by the Parks department, this initiative enters its construction phase in fall 2025 following a comprehensive community engagement program completed in 2024/2025. The project focuses on revitalizing public park spaces to enhance accessibility, inclusivity, and recreational value for residents of all ages and abilities, while supporting the future growth in the area.

Project Highlights:

- **Accessible and Inclusive Water Play Area:** the redesigned water play plaza will provide year-round play opportunities, featuring a modern, sensory-friendly splash pad designed for a wide range of ages and mobility needs
- **Playground Equipment Replacement:** the project will involve removal of aging infrastructure and installation of new, CSA-compliant play structures that support physical development and inclusive play. The new playground will include a large tree structure in the central play area that utilizes vertical play, varied play options, and a dedicated ramp to welcome all abilities of play. Additionally, it also features an expanded play area, which features a fitness zone to accommodate older children
- **Parks Amenity Upgrades:** the new park will feature cast-in-place concrete, rubber surfacing, and engineered wood-fibre to enhance accessibility, while protecting existing trees. Upgrades will also include improved seating, pathways, and signage to ensure barrier-free access and comfort for all users. Benches, tables, and other park amenities will be strategically placed for caregivers and visitors to comfortably watch children play
- **Safety Enhancements:** playground entries will be redesigned for improved visibility and safer community connections and access

Priority: Livable & Accessible

Estimated Completion: Spring 2026

PUBLIC WORKS - PARKS

KVR Trail Master Plan and Green Corridor Strategy

This is a continuing multi-year initiative. Master Plan work and public engagement began in 2025. Goals of the project include creating a comprehensive green network by integrating existing green corridors, parks, trails, and open areas throughout the City. The strategy will also:

- Identify key improvements for trail infrastructure and access
- Explore ideas for wayfinding, amenities, and safety
- Highlight opportunities for community events, storytelling, and heritage
- Consider how the trail connects across neighborhoods, nature, and landmarks
- Provide an action plan for future investment and stewardship

The KVR action plan will provide a clear framework for development and implementation as well as prioritizing projects and improvements in alignment with community priorities.

Priority: Livable & Accessible

Estimated Completion: Fall 2026

UTILITIES

Improvements to Water Service Resiliency and Reliability

Penticton's water supply and treatment services are committed to long-term strategies to improve water service resiliency and accommodate community growth.

Specific projects for 2026 include:

- **Pressure Reducing Valve (PRV) Replacement** – this project is essential to provide consistent pressure for the City's water system. A new high capacity PRV will be built at the Duncan Avenue Reservoir with the overall goal of reducing unplanned service interruptions, increasing flow capacity and improved customer satisfaction with water pressure and reliability. This is an on-going multi-year initiative
- **UV Feasibility Study for the Water Treatment Plant (WTP)** – for 2026 UV technology options will be assessed for integration within existing infrastructure at the WTP. UV disinfection has many benefits including expanded lifecycle of existing infrastructure, increases to plant output, and is a supplemental barrier to improve water quality and meet evolving regulatory standards. This is an on-going multi-year initiative
- **Lakeshore Drive and Martin Street Water Main Replacement** – this project addresses recurring failures and capacity limitations on the existing intake system, which is critical for supplying untreated water to the WTP and for irrigation purposes. Design work for the project was completed in 2025 with construction scheduled to begin in 2026
- **Ridgedale Reservoir** – Upgrades to the Ridgedale Avenue Booster Station and Reservoir will play a critical role in maintaining consistent water pressure and supply for residential and commercial users. The project strengthens system reliability during peak demand and emergency events. Additionally, the project supports the City's proactive asset management goals

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative



UTILITIES

Advanced Waste Water Treatment Plant (AWWTP) Construction and Commissioning

The City of Penticton continues its multi-year investment in the AWWTP to ensure long-term reliability, safety, and environmental performance of this critical infrastructure.

Originally launched in 2023, the project is being delivered through a collaborative governance model that includes involvement with the SnPink'tn (Penticton) Indian Band and the Province of British Columbia.

In 2026, the project will enter a key phase of construction and commissioning, with several major components being installed or restored to enhance treatment capacity and operational resilience.

The AWWTP is essential to protecting public health and supporting community growth. These upgrades will:

- Extend the life of aging infrastructure
- Improve treatment performance and regulatory compliance
- Reduce the risk of service disruptions and environmental impacts

Priority: Safe & Resilient

Estimated Completion: Fall 2026

ENERGY & ENVIRONMENT – SUSTAINABILITY

Solar Feasibility and Implementation Project

Expanding on work completed in 2025, the City will continue conducting feasibility studies to identify optimal locations for solar panel installations. These installations aim to offset municipal energy costs and reduce peak demand on the City's electric grid, supporting long-term sustainability and infrastructure resilience.

Specific project deliverables for 2026 include:

- **Community Engagement:** launch targeted outreach to residents and key partners to gather input on solar priorities, educate on benefits, and build public support for clean energy investments
- **Joint Partnership Exploration:** assess opportunities for collaboration with other local and Indigenous governments to co-invest in solar infrastructure and shared benefits
- **Site Identification and Technical Assessments:** conduct engineering and environmental reviews of candidate sites, including rooftops and municipal lands
- **Integration Planning:** align solar deployment with existing infrastructure upgrades and asset management plans to maximize cost-efficiency and operational impact

Priority: Livable & Accessible

Estimated Completion: Ongoing Initiative

ENGINEERING

Transportation Safety and Safe Routes to School

This initiative supports the Engineering department's continued commitment to improving transportation safety and accessibility for all road users. Building on foundational work completed in 2024, the 2026 program will expand the Safe Routes to School network and enhance corridor safety. Key Projects Include:

- **Assess High Collision Locations:** using data from ICBC with support from RCMP, assess high collision locations to determine possible safety interventions
- **School District No. 67 (SD67) Collaboration:** continued partnership with SD67 to ensure infrastructure upgrades align with school operations and student safety needs. Safe Routes to School (SRTS) will focus on Queens Park and Wiltse Elementary schools and implementation of all completed SRTS plans. This includes coordination on pedestrian routes, signage, and traffic flow adjustments near school zones
- **Preliminary Design for Skaha Lake Road Complete Street Conversion:** in response to increasing neighbourhood demands and safety concerns in the southern portion of the City, preliminary design work will begin in 2026 to convert Skaha Lake Road into a complete street. This transformation will prioritize safe, accessible, and multimodal transportation options while enhancing connectivity to key destinations
- **Neighbourhood Friendly Streets Initiatives:** Engineering will use community-supported measures such as speed limit reductions, road narrowing, and mini roundabouts to address outstanding traffic safety concerns as well as current best practices for the safety of all road users

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative

ENGINEERING

BC Transit Future Network Restructure Plan

The BC Transit Future Network Restructure Plan is a multi-year strategic initiative aimed at enhancing public transit service levels, accessibility, and infrastructure across Penticton. Beginning in 2025 and continuing into 2026, the City will collaborate with BC Transit to implement service improvements, prepare for expanded routing, and upgrade transit-related infrastructure to support increased ridership and regional connectivity. Project Highlights:

- **Transit Network Review and Routing Enhancements:** evaluate existing routes and identify opportunities for improved coverage, frequency, and reliability
- **Bus Stop Infrastructure Upgrades:** modernize and expand bus stop amenities including shelters, seating, lighting, and accessibility features to support safe and inclusive transit access
- **Service Expansion Preparation:** coordination with BC Transit on operational planning for expanded service including scheduling, fleet readiness, and staffing
- **Community Engagement and Education:** launch outreach campaigns to inform residents of upcoming changes and encourage transit adoption

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

Infrastructure Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Engineering Services	-	-	-	-
Operations	-	-	-	-
Public Works - Cemetery	\$(37,774)	\$(30,806)	\$6,968	(0.06%)
Public Works - Fleet	\$478,382	\$363,319	\$(115,063)	0.68%
Public Works - General	-	-	-	-
Public Works - Parks	\$4,264,726	\$4,550,410	\$285,684	8.53%
Public Works - Roads	\$3,295,308	\$3,491,506	\$196,198	6.55%
Solid Waste Disposal	\$(710,020)	\$(788,530)	\$(78,510)	(1.48%)
Sustainability	\$324,249	\$334,192	\$9,943	0.63%
Storm Water	\$(1,246,435)	\$(1,818,348)	\$(571,913)	-
Street Lighting	\$453,595	\$368,415	\$(85,180)	0.69%
Traffic Control	\$270,126	\$205,500	\$(64,626)	0.39%
Transit	\$1,746,459	\$2,006,109	\$259,650	3.76%
Electric	\$(6,110,417)	\$(7,165,467)	\$(1,055,050)	-
Water	\$(3,917,680)	\$(3,859,909)	\$57,771	-
Sewer	\$(4,025,741)	\$(4,641,721)	\$(615,980)	-
Total Infrastructure	\$(5,215,222)	\$(6,985,330)	\$(1,770,108)	

Department Capital Budget (\$ thousands)	2026	2027	2028	2029	2030
Fleet	\$1,849	\$4,560	\$2,297	\$2,585	\$1,502
Transportation Network	\$3,692	\$3,265	\$3,600	\$3,167	\$3,524
Neighbourhood Reconstruction	-	\$100	-	\$100	\$100
Storm Water Management	\$1,907	-	\$1,444	-	\$100
Water & Sanitary Sewer Networks	\$5,655	\$3,475	\$11,549	\$8,528	\$10,615
Parks & Cemetery	\$1,348	\$1,672	\$1,267	\$1,138	\$710
Energy & Environment	\$6,116	\$6,050	\$6,401	\$6,275	\$7,579
Advanced Waste Water Treatment Plant	\$2,577	\$4,181	\$23,824	\$2,372	\$689
Water Treatment Plant	\$1,075	\$1,160	\$1,550	\$4,050	\$680

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Public Works	Staffing Resources to Meet Service Levels	Two (2) Works Maintenance III roles from seasonal to full-time to reduce current gaps for the City's Clean Team.	\$108,000
Parks	Staffing Resources to Meet Services Levels	Additional operating budget is proposed to meet the green canopy goals of the CommuniTREE Plan as well as one (1) additional dedicated additional arborist position to lead recommendations of the CommuniTREE - Urban Forest Management Plan (UFMP).	\$152,000
Energy and Environment	Staffing Resources to Meet Service Levels	One (1) Electrical Engineer position to support compliance with the Engineering and Geoscientists of BC (EGBC) Permit to Practice regulations as well as the Professional Practice Management Plan (PPMP).	\$47,000





Development Services

DIVISION OVERVIEW

Development Services serves the community by supporting positive community growth. The Economic Development department collaborates closely with businesses and key City partners to support economic growth, sports, and events. Housing and Policy Initiatives supports implementing tools at the local level to encourage housing development and affordability to meet identified housing needs. We work with the public, business and development community, and governmental and not-for profit organizations, to guide growth according to the City's Official Community Plan (OCP).



PLANNING & LICENSING

Department Overview

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

BUILDING & PERMITTING

Building and Permitting issues permits to ensure that construction conforms to local zoning regulations and the BC Building Code minimum requirements. This department interacts regularly with residents, local businesses, and other key partners, providing information and education on how to meet City and provincial regulations, and enforcing these requirements as needed through inspection and monitoring. Building and Permitting also oversees the City's Short-Term Rental and the civic file information systems.

HOUSING & POLICY INITIATIVES

This function was established in 2024 to support implementing local tools to support Council's priorities around housing development and affordability. Housing and Policy Initiatives works in close partnership with other departments to oversee the Official Community Plan and neighbourhood planning initiatives. This department seeks grant opportunities and ensures alignment with policy direction from higher levels of government while working closely with the local housing industry, including non-profit organizations.

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. This department serves as a liaison between Public Works and Penticton's development and design community.

ECONOMIC DEVELOPMENT

Economic Development builds and enhances Penticton's economic well-being. This department collaborates with local businesses, investors, organizations, agencies, and community leaders to identify opportunities to support economic growth. Economic Development supports key City partnerships with the Downtown Penticton Business Improvement Association (DPBIA), Penticton Industrial Development Association, Penticton & Wine Country Chamber of Commerce, Travel Penticton, and YYF Penticton Airport as well as collaboration with other governmental economic development organizations including the RDOS and SnPink'tn (Penticton) Indian Band. Economic Development strives to promote the city as an event destination and contributes to a healthy and vibrant community by attracting, developing, and facilitating festivals and sporting events.



Staffing and FTE

The Development Services division includes **24.5 FTE**.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Development Services division:

Performance Metrics	2024 Actual	2025 Plan	2025 Actual** **Current to June 30, 2025	2026 Plan
Total Number of Building Permits Issued	637	700	295	700
Total, Number of Residential Units Created	151	181	439	194
Of the Total Residential Units Created, Number of Units Created Supporting Housing Targets in the City's Official Community Plan				
Single Detached Units Created	12	-	6	-
Duplex and Infill Units Created	92	-	28	-
Apartment Units Created	47	-	405	-
Total Construction Value per Year	\$190 million	\$150 million	\$131 million	\$150 million
Of the Total Construction Value per Year, Specific Investment for Commercial and Industrial	\$44 million	\$20 million	\$20 million	\$22 million
Rental Vacancy Rate (CMHC)	1.0%	3-5%	Data not available	3-5%
Active Short Term Rental Licenses	319	400	312	400
Number of Business Licenses Total	3,640	3,700	3668	3,700
Number of Solar Energy Permits Issued	29	-	17	-



2026 Development Services Initiatives

BUILDING & PERMITTING

Development Navigator: Accelerating Livable Infill Housing

This initiative focuses on utilizing existing resources in the Building and Permitting departments to assist with early design reviews in an effort to streamline and support infill densification projects that contribute to a more livable and accessible community. The service will focus on developments with two or more housing units per lot and assist developers through:

- **Early-Stage Project Design Review** by City staff to proactively identify any project issues particularly when Development Permits are not required
- **Bridging Information Gaps** and offering just-in-time education on evolving provincial and municipal regulations
- **Clarify Application Requirements** to reduce permit issuance timelines
- **Facilitating Focused Conversations** between developers and staff, to align goals for the development community and the City

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

ECONOMIC DEVELOPMENT

Penticton Amplified: Strategic Communications for Resident and Employer Attraction

This initiative will explore marketing options focused on resident and business attraction campaigns and programs for the City of Penticton. The goal is a cohesive and strategic communications program that unifies and amplifies the City's key economic and community-building efforts, including: Start Here, Welcome Home, and Love Local.

Through a shared narrative and targeted outreach, the initiative will strengthen Penticton's regional and national identity, support resident recruitment, and showcase the city as a vibrant, inclusive, and opportunity-rich place to live, work, and invest.

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

HOUSING & POLICY INITIATIVES

Finalization of Area Plan for Okanagan Lakeshore / Esplanade

This multi-year initiative will deliver a comprehensive Area Plan for the Okanagan Lakeshore/Esplanade, with the final plan scheduled for Council presentation in early 2026. The plan will provide strategic direction on future land use, environmental stewardship, and public access along this iconic waterfront corridor. Highlights:

- **Extensive Public Engagement** was completed in 2025, through two rounds of consultation, including walkshops and surveys, to ensure inclusive and representative input
- **Interdepartmental Collaboration** across Infrastructure and Community Service divisions to align trail and walkway enhancements with accessibility goals and meeting the needs of all users
- **Integration with the KVR Master Plan and Green Corridor Strategy** to ensure cohesive planning across adjacent networks
- **Environmental and Archaeological Assessments** to guide responsible and informed land use decisions
- **Consideration of Marina Operations and Existing Lease Agreements**
- **Opportunities for Cultural and Environmental Inclusion** recognizing points of significance and supporting reconciliation and ecological integrity

This is a continuing multi-year project.

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

HOUSING & POLICY INITIATIVES

Advancing Housing Affordability

This initiative supports the City's commitment to increasing housing affordability and availability across the housing continuum by advancing four key projects:

- **Affordable Housing Incentive Policies:** development of a policy framework to encourage the creation of affordable housing through targeted incentives, regulatory tools, and partnerships with non-profit and private sector housing providers
- **City-Owned Land for Housing:** continued identification of City-owned lands suitable for residential development, with a focus on maximizing public benefit and delivering diverse housing options
- **Transit-Oriented Area Plans:** creation of area plans for key transit corridors to support higher-density, mixed-use development that aligns with sustainable transportation goals and enhances livability
- **Implementation of the Social Housing and Infrastructure Plan (SHIP):** operationalizing the recommendations of SHIP to guide investment, partnerships, and service delivery in support of vulnerable populations

Together these projects form a coordinated strategy to address housing needs, reduce barriers to development, and ensure Penticton remains a livable and inclusive community.

Priority: Livable & Accessible

Estimated Completion: Ongoing initiative

ECONOMIC DEVELOPMENT

Development of a Downtown Area Plan

A comprehensive plan for the downtown area including future land use, infrastructure projects, public realm enhancements, community safety, transportation, parking, and commercial/business needs. The plan would incorporate actions on multiple initiatives underway in the downtown, including housing development, parking needs, Nanaimo Square upgrades, public safety initiatives, active transportation, and upgrades to Main Street and other key corridors.

This is a multi-year initiative.

Priority: Livable & Accessible

Estimated Completion: December 2027

ECONOMIC DEVELOPMENT

North Gateway – Penticton Trade and Convention Centre Hotel Options

In response to a Council motion to explore the option of an attached hotel to the Penticton Trade and Convention Centre (PTCC). Public input into the project will be captured during the 2026 General Election.

Economic Development will lead this work.

Priority: Livable & Accessible

Estimated Completion: Ongoing Initiative

Development Services Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Building and Licensing	\$(843,426)	\$(799,717)	\$43,709	(1.50%)
Development Services	\$1,452,969	\$1,243,408	\$(209,561)	2.33%
Economic Development and Tourism	\$524,500	\$456,500	\$(68,000)	0.86%
Planning	\$524,194	\$482,900	\$(41,294)	0.91%
Total Development Services	\$1,658,237	\$1,383,091	\$(275,146)	



Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Housing and Policy Initiatives	Advancing Housing Affordability	This initiative supports the City's commitment to increasing housing affordability and availability across the housing continuum.	\$120,000
	North Gateway: Penticton Trade and Convention Centre Hotel Options	Explore the option of an attached hotel to the PTCC.	\$75,000
Economic Development	Development of a Downtown Area Plan	A comprehensive plan for the downtown area including future land use, infrastructure projects, public realm enhancements, community safety, transportation, parking, and commercial/business needs.	\$100,000





Public Safety & Partnerships

DIVISION OVERVIEW

- ▶ Public Safety and Partnerships division oversees Social Development and Bylaw Services and works closely with the RCMP and Fire Department on joint initiatives. The General Manager is responsible for leading multi-sector initiatives that promote community wellbeing and public safety, in partnership with the social sector, business community, and provincial/federal partners.



Department Overview

BYLAW SERVICES

- ▶ Bylaw Services support and uphold City bylaws, with the primary goals of ensuring public safety, maintaining community standards and managing behavioural and social nuisance issues. The Department is committed to delivering professional bylaw education and enforcement in a timely and effective manner. Bylaw Officers are committed to ongoing and continuous learning to maintain adherence with current best practices to best serve the community. Bylaw Services manages the delivery of animal control through contracted services.

SOCIAL DEVELOPMENT

- ▶ The Social Development Department's primary goal is to support Penticton's safety and well-being by working with partners on housing, mental health and wellness supports, homelessness, supports for people who use substances, child care and food security. The work is guided by a Social Development Framework, which offers a structure that assists with coordinating the activities, communications, community alignment, relationships and assets that spur social change through meaningful and proactive leadership to the social services sector.



Staffing and FTE

For the 2026 budget, the Public Safety and Partnerships division is proposing an increase in FTE from **20.0** to **20.6** staff.

Bylaw Services had identified a need for additional relief Bylaw Enforcement Officer (BEO) resources from May – August annually. The department is seeing a year-over-year increase in calls during this time, and the additional relief BEO resource will ensure that the department can meet the level of service expected from the community.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Public Safety and Partnerships division:

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to July 31, 2025	2026 Plan
BYLAW SERVICES				
Number of Calls for Service	5,785	5,000	2,968	5,200
Total Number of On View Calls for Service	-	1,500	626	1,500
Number of Assist Other Internal Agency Files (primarily RCMP and PFD)	40	60	31	60
Number of Proactive Patrols	4,911**	10,000	11,975	13,000
Number of Foot Patrols	225	300	343	300
Number of Bike Patrols	18	45	7	20
Number of Referrals to Other Agencies	-	20	63	50
Total Tickets Issued	6,640	6,000	4,444	6,000
Number of Bylaws Modernized	-	3	3	2

****Data available for July–December 2024 only due to a change in reporting practices**

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to July 31, 2025	2026 Plan
SOCIAL DEVELOPMENT				
Number of City Programs, Processes, Policies, and Projects Reviewed for Accessibility and Inclusion	-	10	11	10
Number of Accessibility Initiatives Implemented	-	-	7	3
Number of Social Development Framework KPIs Actioned	-	40	27	40
Number of Provincial/Federal Funding Applications	4	3	3	3







2026 Public Safety and Partnerships Initiatives

GENERAL MANAGER'S OFFICE

Extension of Existing Memorandum of Understanding (MOU) with 100 More Homes

To support a safe, resilient, and inclusive community, staff recommend that Council extend and expand the City's partnership with 100 More Homes Penticton (100MH). This initiative builds on a proven, collaborative model that addresses homelessness through coordinated service delivery, housing navigation, and community-based solutions.

The City's existing MOU with 100MH Penticton (2022–2025) has formalized a successful partnership that has contributed to improved housing stability and service coordination for vulnerable residents. This initiative supports a Safe and Resilient community through proactive partnerships and community-based responses to homelessness and housing insecurity.

Priority: Safe & Resilient

Estimated Completion: Spring 2026

GENERAL MANAGER'S OFFICE

Advancing Community Safety and Wellbeing Plan

Building on foundational work completed in 2025, this initiative will finalize Penticton's Community Safety and Wellbeing (CSWB) Plan. Staff will seek Council's endorsement of key deliverables that form a comprehensive, multi-year roadmap to strengthen public safety, social health, and community resilience.

In 2026, project efforts will focus on:

- **Finalizing the CSWB Framework:** establishing measurable goals, timelines, and clear roles across departments.
- **Integrating Actions from the Social Development Framework:** aligning ongoing and outstanding initiatives with wellbeing priorities and lived experience-informed strategies.
- **Strengthening Partnerships:** deepening collaboration with the RCMP, Penticton Fire Department, Indigenous organizations, non-profits, and provincial agencies to deliver coordinated, culturally-informed responses.
- **Breaking Down Silos:** implementing a collaborative governance model to support cross-departmental planning and shared accountability.
- **Future-Proofing the Safety Strategy:** embedding flexibility, innovation, and responsiveness into the CSWB's design to adapt to evolving community needs.
- **Leveraging Public Insights:** using feedback from the 2024 Public Safety Survey and fall 2025 community engagements to ensure the plan reflects local priorities and expectations.

Priority: Safe & Resilient

Estimated completion: Ongoing Initiative

GENERAL MANAGER'S OFFICE

HEART & HEARTH for Penticton

HEART and HEARTH is the Province's encampment response program, through which local governments and the province agree to establish a multi-sector collaboration table (HEART) to lead encampment response and encampment prevention efforts, and deploy temporary housing (HEARTH) to increase the supply of emergency housing in community while permanent supply is built.

- **HEART (Homeless Encampment Action Response Team):** a cross-sectoral working group that develops and implements decampment plans and encampment prevention efforts.
- **HEARTH (Homeless Encampment Action response Temporary Housing):** funding for temporary transition housing and shelter options to support decampment.

This initiative supports the City's commitment to addressing homelessness and complex social issues through multi-sector partnerships, and significant provincial investments.

If approved to move ahead, in 2026, the City will operationalize HEART and HEARTH as a core component of its Community Safety and Wellbeing Plan with the following focus areas:

- **Coordinated Encampment Response:** led by multidisciplinary teams including municipal staff, Indigenous support workers, health authorities, and non-profit partners
- **Deployment of HEART Teams:** to provide culturally-safe, trauma-informed outreach and service navigation for unhoused residents
- **Implementation of HEARTH housing solutions:** including temporary and transitional housing options tailored to local needs
- **Integration with the Social Development Framework:** ensuring alignment with existing municipal strategies and service gaps identified by the Social Development department
- **Strengthening Partnerships:** with provincial agencies, Indigenous organizations, and invested partners to deliver inclusive, community-informed solutions
- **Ongoing Monitoring and Reporting to Council**

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative

BYLAW SERVICES

Records System to Support Intelligence Led Responses

The City is modernizing its Records Management System (RMS) for Bylaw Services to improve efficiency, transparency, and responsiveness. This strategic upgrade replaces outdated systems with a cloud-based, integrated platform that supports frontline staff and enhances service delivery. Paired with new in-vehicle laptops, the RMS will deliver key benefits:

- Real-time access to case information, allowing officers to resolve complaints and enforcement actions more quickly.
- Automated workflows that reduce administrative tasks, enabling staff to focus on community engagement and enforcement.
- Mobile functionality, allowing officers to work directly from the field, improving visibility in the community, reporting accuracy and reducing delays.
- Data analytics and dashboards that help prioritize resources based on trends and community needs, ensuring taxpayer dollars are used effectively.

Priority: Safe & Resilient

Estimated Completion: Spring 2026

BYLAW SERVICES

Leveraging Technologies for Improved Department Operations

Following a comparative technology study completed in 2025, the City will implement new hardware (laptops) and communication tools (radios) for Bylaw Officers in 2026 to improve operational efficiency and service delivery. This initiative focuses on reducing administrative delays by enabling officers to complete documentation directly in the field, concurrent with patrols and investigations.

Priority: Safe & Resilient

Estimated Completion: Spring 2026



Public Safety and Partnerships Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Animal Control	\$98,150	\$104,918	\$6,768	0.20%
Bylaw Services	\$1,205,827	\$1,356,815	\$150,988	2.54%
Public Safety & Partnerships	\$371,200	\$272,800	\$(98,400)	0.51%
Social Development	\$380,642	\$419,640	\$38,998	0.79%
Total Public Safety and Partnerships	\$2,055,819	\$2,154,173	\$98,354	

Department Capital Budget (\$ thousands)	2026	2027	2028	2029	2030
Bylaw Services	\$20	\$21	\$22	\$11	-

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Social Development	Extension of Existing Memorandum of Understanding (MOU) with 100 More Homes	This initiative supports a Safe and Resilient community through proactive partnerships and community-based responses to homelessness and housing insecurity.	\$120,000
Bylaw Services	Records System to Support Intelligence Led Responses	Securing a technology vendor with the ability to provide enhanced data collection and real time reporting, officer safety module, and for assistance meeting regulatory and legal requirements.	\$60,000
Bylaw Services	Staffing Resources to Meet Services Levels	Bylaw Services had identified a need for additional relief Bylaw Enforcement Officer (BEO) resources from May – August annually. The relief BEO resources will ensure the service level expected from the community is met.	\$72,000



Penticton Fire Department

DIVISION OVERVIEW

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



Department Overview

FIRE CHIEF'S OFFICE

- ▶ Penticton's Fire Chief, supported by a Deputy Fire Chief and an Assistant Fire Chief, oversees the overall operations of the fire department including suppression, prevention, training, and emergency management.

SUPPRESSION

- ▶ The Suppression division 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 rescues, including motor vehicle incident, industrial accidents, and technical rescue.

PREVENTION ▶ The Prevention division, led by the Assistant Fire Chief of Prevention, is responsible for building inspections, investigating fires, fire and life safety education, and the FireSmart program.

TRAINING ▶ The Training division, led by Assistant Fire Chief of Training, is responsible for developing, implementing, and overseeing training programs to ensure firefighters are proficient in emergency response, safety protocols, and firefighting techniques.

EMERGENCY MANAGEMENT ▶ The Emergency Management department, led by the Emergency Program Manager, is responsible for identifying and reducing risk, emergency preparedness, response and recovery for major emergency events including fires, floods, landslides, pandemics, and extreme weather. The department collaborates with various departments throughout the City as well as outside organizations to build relationships and capacity to comprehensively prepare for and respond to large-scale emergencies.



Staffing and FTE

For the 2026 budget, the Penticton Fire Department (PFD) is proposing an increase in FTE from **50** to **52** staff.

This increase will support the fire suppression division to maintain safe staffing levels on each shift: A, B, C, and D. The current staffing level of 40 firefighters does not allow us to maintain safe staffing levels using firefighters on the regular shift rotation. To account for this gap in staffing resources, the PFD has been relying on overtime to maintain safe staffing levels. Continued reliance on overtime increases the budget due to higher overtime rates and is not a sustainable long-term solution.





Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate overall long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the Penticton Fire Department.

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to June 30, 2025	2026 Plan
Number of Fire Inspections Completed	1,300	-	687	-
PFD Overall Response Calls	4,328	-	1,483	-
PFD Overall Medical Calls (included in overall response calls)	2,564	-	734	-
PFD Overdose Response Calls (included in overall response calls)	155	-	78	-
PFD Training Hours	7,742	-	3,776	-





2026 Penticton Fire Department Initiatives

EMERGENCY MANAGEMENT

Continued Development of a Hazard Risk Vulnerability Analysis (HRVA)

The Emergency Management department will continue development of an HRVA in 2026. An HRVA is a foundational tool for identifying, assessing, and mitigating risks that could impact the safety and resilience of Penticton and neighbouring communities.

The HRVA is being undertaken in response to the Emergency Disaster Management Act (EDMA), which emphasizes a comprehensive approach to mitigation, preparedness, response and recovery.

Priority: Safe & Resilient

Estimated Completion: Winter 2026

PREVENTION DIVISION

Wildfire and FireSmart Planning and Mitigation Strategies

The Penticton Fire Department will continue leadership in wildfire risk reduction and community resilience through the advancement of FireSmart principles and targeted mitigation strategies.

Key focus areas for 2026 include:

- Expansion of FireSmart education and outreach
- Integration of wildfire risk data
- Collaboration with neighbouring communities

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative

Penticton Fire Department Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
Fire Services	\$9,002,591	\$9,611,173	\$608,582	18.02%
Total Fire Services	\$9,002,591	\$9,611,173	\$608,582	

Department Capital Budget (\$ thousands)	2026	2027	2028	2029	2030
Fire Services	\$63	\$65	\$66	\$68	\$70

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Penticton Fire Department	Increase Staffing Resources for the Fire Suppression Division	Additional two (2) firefighters are required to maintain safe staffing levels without relying on overtime to cover Fire Suppression shifts.	\$234,000







Penticton RCMP

DIVISION OVERVIEW

▶ The core values of integrity, compassion, respect, and accountability are at the heart of our operations at the Penticton RCMP. Our mission is clear: to safeguard the public, uphold the rule of law, and maintain order in our community. Through vigilant investigations, proactive crime prevention measures, and empathetic assistance, we are dedicated to ensuring the security and welfare of all individuals. By fostering collaborative partnerships within the community, we strive to build trust and cultivate positive relationships. Whether conducting patrols, inquiries, engaging and supporting youth, and a diverse community, or providing aid during crises, we remain steadfast in our commitment to uphold our values, ensuring that each action reflects our dedication to serving with integrity and distinction.



Staffing and FTE

The City of Penticton funds two categories of employees for the Penticton RCMP Detachment which includes **59** RCMP Members and **29** Municipal Staff.

For the 2026 budget, the RCMP is proposing an increase from **59 to 60** Members for a new dedicated Criminal Intelligence Analyst Civilian position for the City of Penticton. The Criminal Intelligence Analyst supports criminal investigations to enhance police and public safety through providing accurate, timely, intelligence to aid in enforcement and the disruption of criminal activities. This position provides additional support to the Officer in Charge by informing them on data related to crime statistics, trends and other additional business analytics. There is currently one Municipal Employee Criminal Intelligence Analyst position serving the entire Penticton South Okanagan Similkameen Regional detachment area. The additional position would directly support and enhance Criminal and Business Intelligence for the Penticton Detachment to most effectively use police resources to preserve peace, prevent crime, and apprehend criminals.



Key Performance Indicators (KPIs)

Key Performance Indicators (KPIs) provide a set of quantifiable measurements used to evaluate long-term performance. KPIs outline the City's strategic, operational, and customer service achievements as well as allowing for comparison of services between municipalities.

The following table provides an overview of key indicators for the RCMP's services:

Performance Metrics	2024 Actual	2025 Plan	2025 Actual* *Current to Second Quarter 2025	2026 Plan
Penticton RCMP Overall Calls for Service	17,173	-	9,746	-
Of Total Calls: Property Crime Calls	3,478	-	1,237	-
Of Total Calls: Violent Crime Calls	1,115	-	425	-
Number of Mental Health Calls for Service	314	-	772	-
Number of Mental Health Calls Responded to by ICRT	716	-	617	-
Number of Referrals to Mental Health and Substance Use Services	581	-	337	-
Number of Designated Repeat Violent/ Repeat Property Offenders Arrested	5	-	6	-
Number of Youth Outreach and Interactions (Community Policing)	*	-	10	-
Number of Joint Patrols and Collaboration Initiatives with Bylaw/PFD or Other Community Groups	**	-	22	-
Number of Proactive Public Safety Communications and Updates Initiated	169 social media posts 14 news releases	-	162 social media posts 20 news releases	-
Criminal Code and Controlled Drugs and Substances Act (CDSA) - Total Files	6,280	-	2,458	-

*Program was in development phase for 2024.

**New KPI for 2025, prior year data not available.



2025 Penticton RCMP Initiatives

RCMP

Advancement of the RCMP 2024 – 2027 Strategic Plan

In 2024, the Penticton RCMP finalized the 2024 – 2027 Strategic Plan “*Connected for a Safer City*” with four key areas of focus. The Penticton RCMP continues to advance its commitment to community safety and resilience through these focus areas. These initiatives reflect a collaborative, intelligence-led, and preparedness-focused approach to policing in our community.

1) Connect Vulnerable People with Appropriate Supports

- **Community Resilience Against Hate:** in partnership with SOICS (South Okanagan Immigrant and Community Services), the RCMP is co-planning a one-day symposium titled “Listen, Learn, and Lead: Building Community Resilience Against Hate,” aimed at raising awareness and fostering dialogue around hate crimes
- **Youth Engagement:** active collaboration on the Youth Action Table supporting early intervention and positive outcomes for at-risk youth
- **Domestic Violence Awareness:** in response to identified community needs, the RCMP will partner with local agencies to raise awareness and educate residents on services available to those experiencing intimate partner violence
- **Community Safety Unit Modernization:** ongoing work continues to advance the modernization of the Community Policing Victim Services branch, enhancing support for victims and vulnerable populations

2) Impact Crime Trends Through Intelligence-Led Strategies

- **Criminal Intelligence Analyst Business Case:** an additional resource has been proposed through budget to reinforce the importance of data-driven policing. The RCMP continues to advocate for the Criminal Intelligence Analyst role to support strategic decision-making and resource deployment
- **Repeat Offender Management:** targeted strategies are in place to monitor and manage repeat offenders, reducing recidivism and improving community safety
- **IMPACT Unit – Auto Theft Focus:** the RCMP is leveraging provincial enforcement partnerships through the IMPACT unit to address auto theft and related crimes using innovative, intelligence-led approaches

3) Advance Preparedness for Natural And Human Caused Disasters

- **Emergency Preparedness Partnerships:** continued collaboration with Penticton Fire Department and Regional District Okanagan Similkameen (RDOS) focused on joint-training, modernization efforts, and readiness for emergency response
- **Standard Operating Procedures (SOPs):** SOPs are being updated to ensure police response protocols align with best practices for both natural and human-caused disasters

4) Drive results together

- **Regional and Provincial Partnerships:** the RCMP is actively leveraging enforcement options through existing partnerships, such as IMPACT Unit, to enhance operational effectiveness
- **Community Collaboration:** a strong commitment remains to both existing and new partnerships with community groups and agencies, fostering a safe and resilient environment for all residents and visitors
- **Shared Mission Across Detachment Teams:** project-based policing continues across all business lines, supporting proactive and coordinated responses to emerging crime trends
- Priority: Safe & Resilient
- Estimated Completion: Ongoing initiative

Priority: Safe & Resilient

Estimated Completion: Ongoing initiative

Penticton RCMP Budget Overview

Department	2025 Budget	2026 Budget	Variance	% of Property Tax
RCMP Services	\$15,357,609	\$15,726,744	\$369,135	29.49%
Total RCMP Services	\$15,357,609	\$15,726,744	\$369,135	

Key Budget Changes

Department	Budget Request	Benefit	Proposed Operating Budget Request
Staffing Resources to Meet Service Levels	Criminal Intelligence Analyst	Criminal Intelligence Analyst supports criminal investigations and enhances public safety through intelligence-led enforcement and disruption activities. Position directly supports Members to effectively use police resources, preserve peace, prevent crime, and apprehend criminals.	\$152,000





2026–2030

DRAFT

Financial Plan



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Financial Plan Basis

Introduction

The City's Five-Year Financial Plan (the Plan), is compiled based on the following financial basis, along with Council financial policies (summarized on pages 133–134), and legislative requirements. These are used as a framework to ensure proper fiscal accountability, long-term sustainability, and stewardship over the City's funds.

Balanced Five Year Plan

In compliance with Section 165 of the *Community Charter*, within the City's Five-Year Financial Plan, the total of proposed expenditures and transfers to other funds for a year must not exceed the total of proposed funding sources and transfers from other funds for the year and be balanced. Plan comparisons to previous years are required to be presented in conjunction with the City's financial statements. The Plan aligns spending with Council and community priorities to provide valued services and programs; the authority to spend is provided exclusively through the Plan adopted by Council.

Basis of Budgeting

The budget is prepared on the modified accrual basis which combines aspects of the accrual basis and cash basis of accounting. The basis of budgeting differs from the City's audited Financial Statements that is prepared on the full



accrual basis of accounting under Public Sector Accounting Board (PSAB) guidelines. Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the City satisfies the performance obligations. Expenses are recorded in the period in which the goods or services are acquired and the liability is incurred.

Basis of Accounting

The City's audited financial statements are prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the City satisfies the performance obligations. Expenses are recorded in the period in which the goods or services are acquired and the liability is incurred.

Differences Between the Basis of Budgeting and Basis of Accounting

- The City includes a budget for amortization expense, however does not collect a tax for this expense and therefore the Financial Plan Bylaw includes a transfer item for "Amortization offset". The City's financial statements include the amortization expense for actuals and budget but excludes the "amortization offset" as this is considered a transfer.
- Debt revenue and expenses and principal repayments are included in the Financial Plan expenses and are listed separately on the Schedule A Summary, however for the City's financial statements these are excluded from the Statement of Operations and instead are an increase or reduction to the Statement of Financial Position debt liabilities.
- Capital expenses for capital projects are included in the Financial Plan, however, they are excluded from the City's Statement of Operations and instead result in an increase to the City's tangible capital assets on the Statement of Financial Position.
- Any transfers to or from reserves and unappropriated surplus accounts as revenues or expenses to balance the Financial Plan are not included in the Statement of Operations in the City's financial statements.

Long-term Financial Planning

Overview

The City of Penticton is committed to long-term sustainable financial planning, which involves identifying future challenges and opportunities through financial forecasting, analysis, and developing strategies to achieve financial stability. The City's long-term goal is to ensure there are consistently sufficient resources to deliver services that achieve the City's budget priorities: Safe & Resilient and Livable & Accessible. The Divisions & Departments narrative sections in this document describe the department, goals, work plan, and performance measures used to support City priorities.

This overview summarizes the City's long-term financial plan that projects revenues, expenditures/expenses, and the financial position for the General and Utilities funds.

The City budgets for its funds and programs in five-year increments with the tables in this Plan including five years of projections for each major fund and department.

General Fund – Financial Forecast

Revenues

General fund revenues include property taxes, sales of services, other revenue, interest revenue, grants, development cost charges, and donations. Revenues are projected for future years based on several factors including the current year budget and current actual revenue received to date, in consideration of a five-year historical trend, as well as known changes. Tax base and other revenue drivers are adjusted based on factors



identified through internal reviews, construction and population changes, economic climate and trends, and operational shifts.

Key revenue assumptions used to develop the 2026 budget and long-term budget include:

- Annual property tax increase of 6.26% in 2026, and for 2027-2030 it is currently forecasted to balance each year's budget. Overall, this is broken down by 2.6% in inflation, 2.0% in Community Safety investment and 1.7% in Community Livability investment, further detailed on page 36;
- Annual property tax levy growth of \$600,000 per year based on anticipated non-market change;
- Solid Waste fees for 2026 have increased 4.9% overall based on the Council approved rate increase of 3% and anticipated growth, with 2027-2030 rate increase budgeted at a 3% increase annually.
- Cemetery fees increases are incorporated at a 3% annually, for the years 2026-2030, which is recommended from the 2024 Cemetery Business Plan update;
- Recreation and land management agreements are forecasting a 2% increase annually for each of the years 2026-2030.
- Other fees and charges are reviewed annually and increased incrementally for inflation.
- Storm utility revenues for 2026 overall are increasing 32%, based on Council approved 30% increase and anticipated growth. For 2027-2030 a 30% increase annually has been added, based on the most recent rate review (further explained in the Utility Fund section below);
- Casino revenue budget decreased \$400,000 in 2026 based on actual revenue being received. For 2027-2030, revenue will remain steady annually thereafter.

Expenditures

Expenditures include labour, operating and maintenance, and debt servicing costs, which are presented at the fund and department level in the five-year budget. Labour expenditures are projected for future years starting with the 2025 budget as the base, and then applying cost drivers for salaries, wages and benefits, step increases, and contractual commitments from collective bargaining. Operating and maintenance expenditures are projected for future years starting from the 2025 budget, considering inflation, historical five-year actuals, known changes, and adjustments identified through internal reviews.

The overall annual increase in expenses for 2026 is 5.9 percent, for the General Fund departments the following expenditure assumptions were included:

- Wages have increased based on the following assumptions:
 - ▶ CUPE employees' 2026 annual increase is 3.25% based on the current contract and a 2% annual increase has been incorporated for 2027-2030, which will be adjusted once future contracts are negotiated.
 - ▶ IAFF employees' contract ends in 2025, annual increases of 4.5% for 2026-2030 have been included until the new contract is negotiated.
- Previously approved Council decisions impacting the 2026-2030 budget include:
 - ▶ In 2026 - two RCMP officers were approved through the 2025 Budget, one firefighter from the 2023 budget (4 firefighters approved over 4 years), and the costs associated with the Veas transition to the WHL.

- ▶ In 2027-2030, transit expansion plans and potential debt borrowing for a new Fire Hall have been incorporated based on best known estimates.
- Strategic Initiatives included in the 2026 budget total \$1.37 million dollars and are detailed on pages 29-30 of this plan.

Utility Fund – Financial Forecast

Revenues

Utility revenues received are used to fund all aspects of each utility, including day-to-day operations, current capital needs, as well as investment into reserves for funding long-term infrastructure renewal. Rate reviews are completed, in conjunction with external consultants, approximately every 4 years to assess and recommend the future rate increases required for the long-term sustainability of each utility. The current rate review was completed in 2023 and provided recommended rates for 2024-2027, these rates have been used as a baseline for the 2026-2030 rate increases. The 2027-2030 rates will be updated upon completion of the next rate review. The assumptions in this year's budget for each utility rate are:

- Electric revenue for 2026 has been budgeted to increase by 3% overall, based on Council approved rate increase of 8%, offset by anticipated reduced consumption. Consumption varies year over year depending on weather extremes. For 2027-2030, the budgeted rate increase is 8% annually;
- Sewer revenue for 2026 is budgeted to increase 7.9%, based on Council approved rate increase of 10.3%, offset by anticipated reduced usage. The 2027-2030 budgeted rate increase is 10.2% annually;
- Water revenues for 2026 are budgeted for an increase of 9.0%, based on Council approved rate increase of 9.4%, offset by other revenue reductions. This rate is higher than the recommended rate review rate, as debt borrowing for a major capital upgrade was required that was unknown at the time of the 2023 rate review. For 2027-2030, a 9.4% increase annually has been budgeted.

Expenditures

Utility expenses include labour, operating and maintenance, and capital transfers for each utility fund which are presented at the fund level in the five-year budget.

- Wages have increased based on the following assumptions:
 - ▶ CUPE employees' 2026 annual increase is 3.25% based on the current contract and a 2% increase for 2026-2030 which will be adjusted once future contracts are negotiated.
 - ▶ IBEW employees' contract ended in 2023, annual increases of 4% for 2026-2030 have been forecasted, which will be adjusted once future contracts are negotiated.

The 2026 Financial Plan reflects continued investment into the community through safety and livability initiatives while maintaining a conservative, steady budget that has incorporated known impacts along with anticipated future opportunities. City staff strive to maintain consistent and stable tax increases and avoid the need for large one-time tax adjustments whilst ensuring long-term financial stability.

Financial Planning Process

The financial plan process phases are detailed below:

Define	The City seeks public input on a cyclical basis through a Citizen's survey. That data is provided back to Council for their information prior to the process of setting strategic goals for the organization.
Compile	Departments compile the Plan at a detailed level. Updates are made for inflationary items such as labour contracts, as well as operating expenditures, revenue and rates.
Review	Senior leadership conducts a review of each department plan submissions. During this phase, Senior Leadership assesses other potential sources of funding in order to stabilize the tax rate. The Plan at this point of the process will be formalized in draft to present to Council.
Engagement	In accordance with the <i>Community Charter</i> , the Financial Plan is available for public comment with the City providing various opportunities for public input.
Deliberate	Once the public engagement period comes to an end, Council will be presented with a summary of the feedback received. Through the deliberation process Council reviews, amends, and approves in principle each divisional budget.
Adoption	Council receives and approves the Five-Year Financial Plan Bylaw. The final reading of the Financial Plan Bylaw and the Tax Rates Bylaws must be adopted by Council prior to May 15 as required by the <i>Community Charter</i> .
Monitor	Reports are provided quarterly to Council with updates on the City's financial position compared to the Plan as well as forecasted results to the end of each quarter. This regular monitoring gives Council oversight of the City's financial situation ensuring transparency of City spending.

The City's key steps and the approximate timing of the process are provided in a timeline on page 32.



Budget Amendments

Amendments to the Plan can occur throughout the year due to economic impacts, unforeseen circumstances or emerging opportunities. These amendments are approved by Council through specific reports brought to a Council Meeting or as part of the quarterly financial updates.

Budget Monitoring

The City monitors its financial performance against its budget through a quarterly financial update that compares the original approved budget to amended budget and provides an annual forecast. Each budget area is reviewed to compare actual expenditures to the amended budget, and a forecast is projected for the year. This process provides Council and the public with an update on the forecasted spending in comparison with the Plan.

Measuring, Evaluating and Reporting

The Business Plan priorities are incorporated into the annual financial plan and linked to Council's strategic priorities. The associated work items are reported to Council along with the financial plan update on a quarterly basis and are also posted to the City's website. This review provides Council with a holistic view of the City's activities and progress.

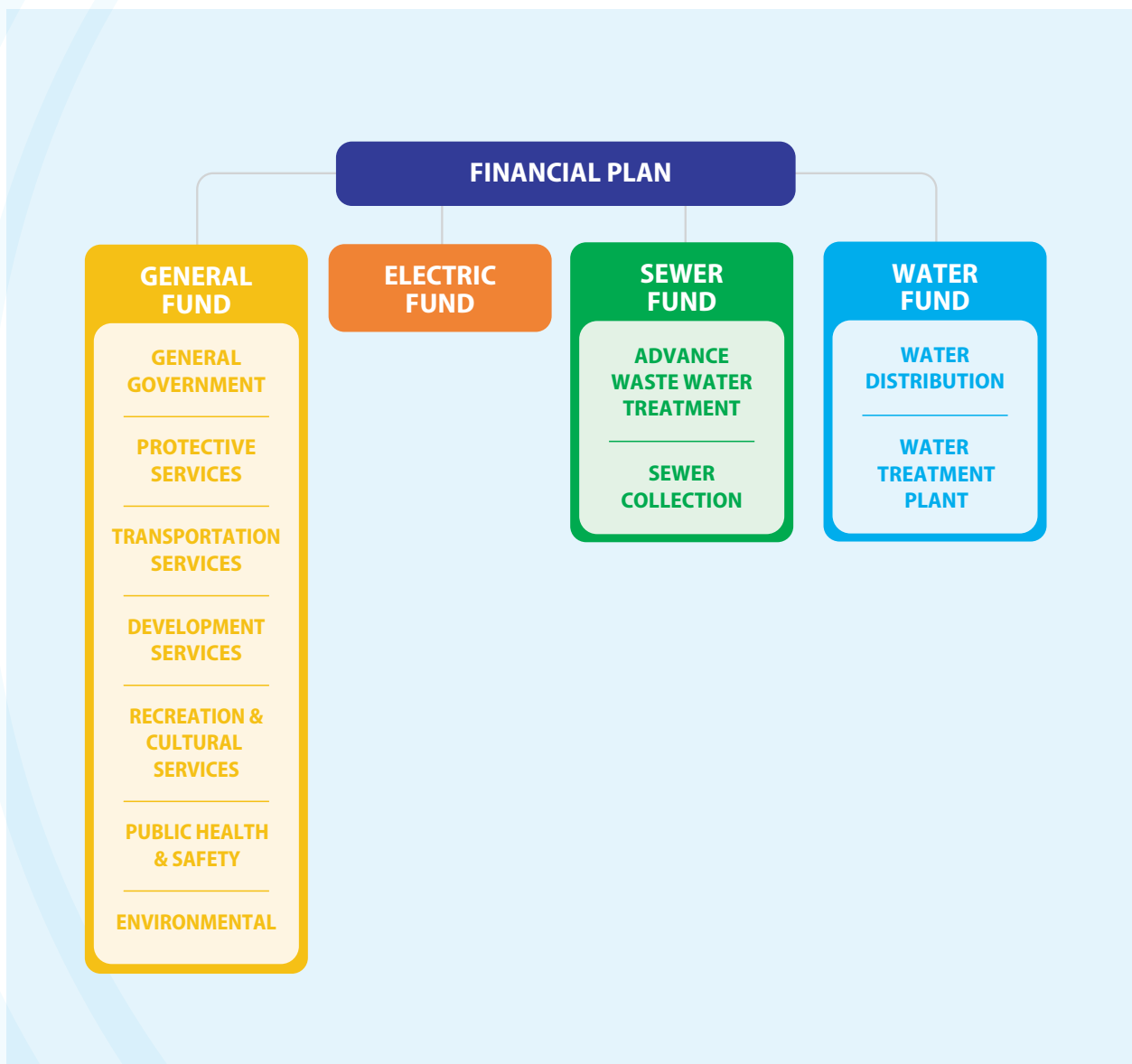
Public Consultation

In compliance with Section 166 of the *Community Charter*, the City's Five-Year Financial Plan must be available for public consultation prior to the plan being adopted. The City provides a public consultation period between the release of the Financial Plan and Council Deliberations, which is normally approximately 2–4 weeks with multiple options offered for gathering feedback.

Financial Plan Funds

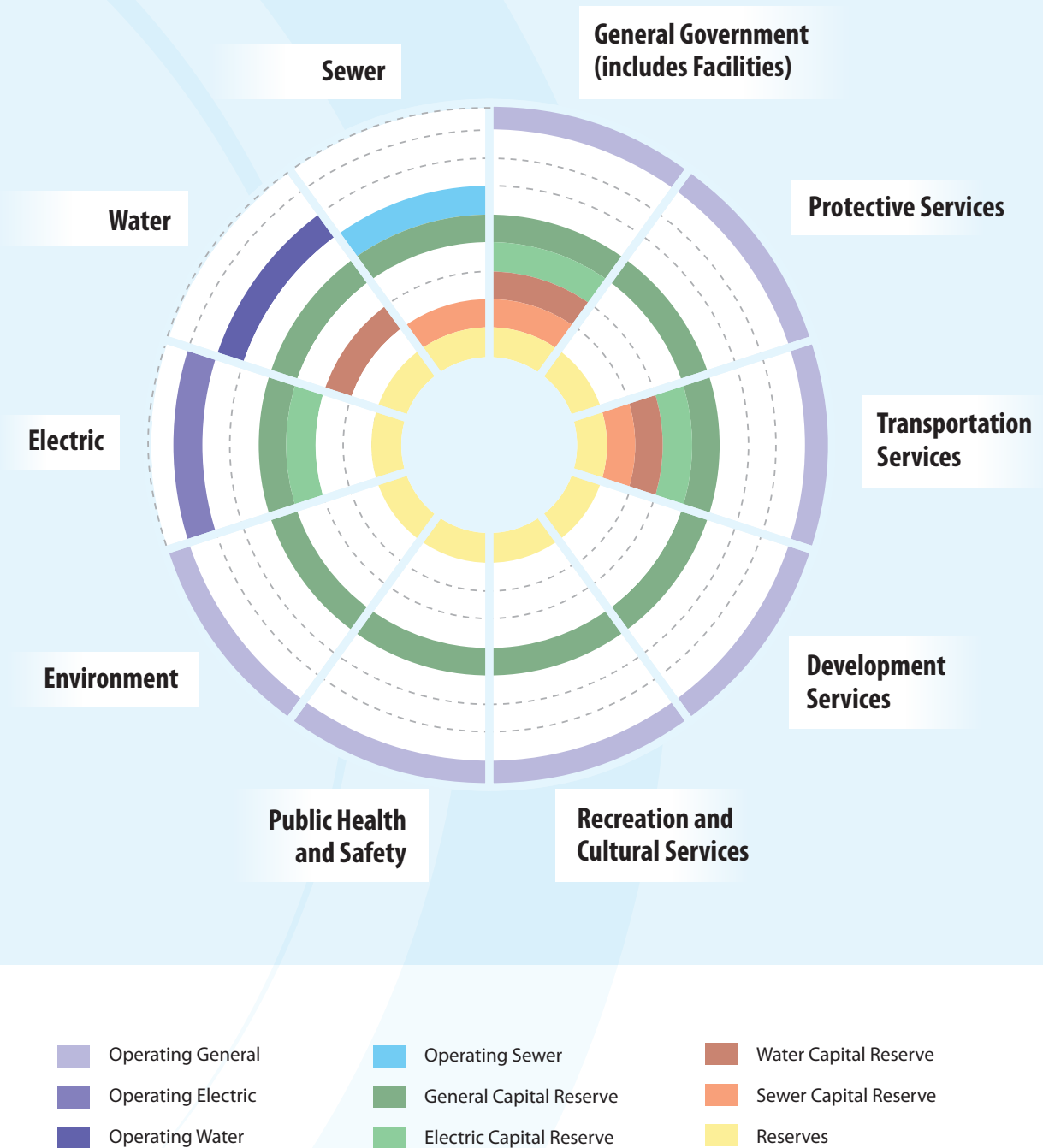
Fund Structure

The City operates under four major funds: General Fund, Electric Fund, Sewer Fund, and Water Fund, with the Storm Water utility being part of the General Fund in the Transportation Services section. All funds are included in both the budget and the audited financial statements.



Fund Usage

Use of funds by department:



The City uses specific funds to account for its revenues and expenditures. The revenue in each fund may be spent only for the purpose specified in the fund. Each fund consists of three categories: operating, capital or reserves:

- Operating funds are used for day-to-day operations.
- Capital funds pay for physical assets with a life of more than two years.
- Reserve funds accumulate revenue and interest, if applicable, that will be used in future years for capital, unexpected expenditures or specific projects.

All funds are appropriated for specific purposes as follows:

General Operating Fund – used to account for all general operating revenues and expenses of the municipality other than electric, water, and sewer operations.

Electric Operating Fund – provides for all revenues and expenses related to the operation of the electric distribution system. Revenues are collected through monthly electric billings based on volume utilized.

Water Operating Fund – provides for all revenues and expenses related to the operation of the municipal water system. Revenues are collected through water billing based on volume of water consumed.

Sewer Operating Fund – community sewage disposal system . Revenues are collected based on volume of water utilized, except from summer months where it moves to a set volume, to recognize irrigation usage.

General, Electric, Water and Sewer Capital Fund (Capital Programs) – used to account for all capital expenditures for each respective fund.

Reserves – specific purpose and accumulated surpluses available for future expenditures.



Reserves

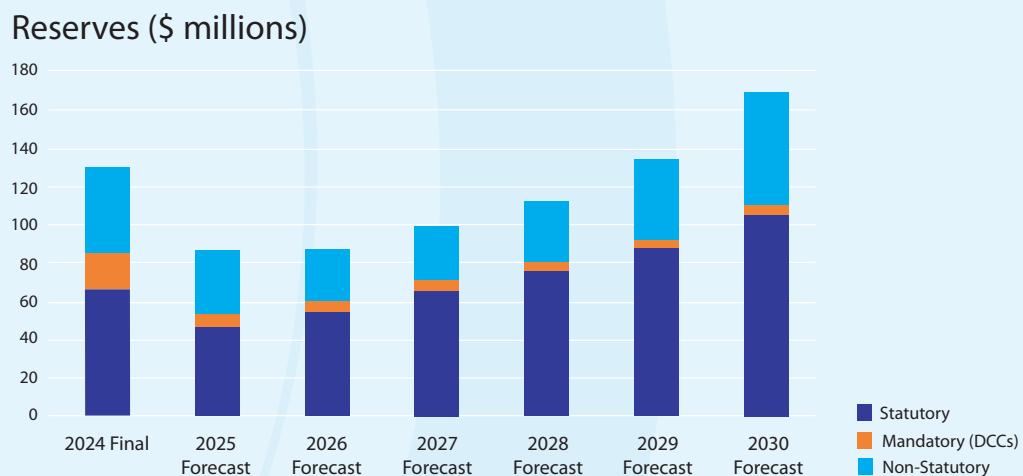
The City's reserve funds assist with long term financial stability and financial planning. Adequate reserve funds provide financial flexibility, mitigate risks, weather uncertainties, and help ensure the ongoing viability and financial sustainability of the City. Reserve funds are also leveraged to enhance and sustain City infrastructure and assist in supporting programs and community services.

Statutory Reserves are established by Council and are restricted for a specific purpose. They represent monies set aside in accordance with either Council bylaws or by the requirement of provincial legislation. Interest earned on Statutory Reserves must be allocated to the specific Statutory Reserves that earned it.

Non-statutory Reserves are allocated based on the Reserve policy, which is approved by Council, often as part of an overall strategy for funding programs and services.

Mandatory Development Cost Charges (DCC's) are mandated per subsection 188 (2) (a) of the *Community Charter*, separate reserves need to be established for DCC collections and use, under section 566 of the Local Government Act.

The City's reserves fund balances and forecast are shown as follows:



Fund Balances

The level of fund balances is an indicator of the long-term sustainability and financial strength of the City. Strong fund balances afford Council the ongoing ability to maintain taxation stability, mitigate challenging economic times and to provide capital funding for typical City projects without incurring debt on the external markets. The change in the Reserve Funds and Reserves is mainly due to operating activities, external contributions, and

capital expenditures. As part of the financial planning process, utilization of reserves is reviewed to maintain optimal balances in each reserve per the Reserve Policy. The City is currently implementing strategies to build capital reserves for long term sustainability of assets in the future.

Fund Balances (in millions)	2024 Final (\$)	2025 Projected (\$)	2026 Projected (\$)	2026–2025 Variance
General				
Opening	61.21	60.98	42.86	
Net Change	(0.23)	(18.12)	(2.71)	
Closing Balance	60.98	42.86	40.16	
Storm				
Opening	0.93	1.22	1.62	
Net Change	0.29	0.40	(0.09)	
Closing Balance	1.22	1.62	1.54	
Electric				
Opening	21.10	18.10	13.92	
Net Change	(3.00)	(4.18)	1.03	
Closing Balance	18.10	13.92	14.95	
Sewer				
Opening	25.25	25.65	12.51	In 2026, capital projects reduce in anticipation of an upcoming significant project.
Net Change	0.40	(13.15)	1.91	
Closing Balance	25.65	12.51	14.41	
Water				
Opening	22.04	21.81	14.15	
Net Change	(0.23)	(7.65)	(0.33)	
Closing Balance	21.81	14.15	13.82	
Consolidated				
Opening	130.52	126.53	83.44	
Net Change	(3.07)	(43.09)	(0.10)	
Closing Balance	127.75	85.06	84.87	

Financial Plan Schedules

The following financial plan schedules detail the City's 5 year plan, with comparisons to historical years, and include:

- Schedule A - consolidated summary of operating and capital budgets for all funds
- Segment Summary - revenue and expenses by segment
- General, Electric, Sewer and Water fund schedules
- Separate segment summaries and individual department schedules

Financial Policies

The City continues to focus on the short and long-term financial sustainability, which is governed by the following Council approved financial policies, as well as ensuring the City's five-year financial plan, is balanced in accordance with Section 165 of the *Community Charter*. The total of proposed expenditures and transfers to other funds for a year must not exceed the total of proposed funding sources and transfers from other funds for the year.



Title:

Debt Policy

Date Approved: May 2, 2023

Purpose, Overview and Scope of this Policy

The purpose of this policy is to ensure that debt is used strategically to maintain the City's financial strength and stability by providing appropriate guidance for the use of debt financing. The use of debt can support the goal of providing adequate infrastructure, services, and resources to meet the community's ongoing and emergent requirements.



Title:

Electrical Dividend Policy

Date Approved: December 12, 2023

Purpose, Overview and Scope of this Policy

The Electrical Dividend Policy governs the City's calculation and utilization of the Electrical Dividend to improve clarity and transparency for both electric rate payers and property owners. The Electrical Dividend will contribute solely to the City's General Capital Program.



Title:

Financial Plan Process Policy

Date Approved: June 24, 2025

Purpose, Overview and Scope of this Policy

The Financial Plan Process Policy defines the overall approach and philosophy to provide clarity and consistency in compiling the balanced five-year financial plan for operating, capital and carry forward budgets. The City's financial and corporate business plan will support Council's Strategic Priorities with a long-term perspective for fiscal sustainability.



Title:

Financial Management Policy

Date Approved: July 3, 2018

Purpose, Overview and Scope of this Policy

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

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



Title:

Investment Policy

Date Approved: May 2, 2023

Purpose, Overview and Scope of this Policy

The Investment Policy governs the City's investment program, which seeks to optimize risk-adjusted returns for the City's investment portfolio. The City will invest its funds in a manner that will provide for the optimal blend of security and risk-adjusted returns, while meeting current and future cash flow demands and conforming to all statutory requirements.



Title:

Reserve Policy

Date Approved: December 12, 2023

Purpose, Overview and Scope of this Policy

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

This policy outlines the primary objectives of the City's funds which are to ensure stable and predictable tax levies, focus on long-term financial stability, safeguard and maintain existing assets, provide for operating emergencies and finance new capital assets.



Title:

Year End Surplus Policy

Date Approved: February 15, 2022

Purpose, Overview and Scope of this Policy

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

City of Penticton - Schedule A

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Municipal Taxation	\$ (43,005,823)	\$ (46,098,118)	\$ (50,526,736)	\$ (50,399,819)	\$ (54,115,165)	\$ (58,408,730)	\$ (63,306,079)	\$ (65,215,438)	\$ (67,539,115)
Sale of Services	(14,033,818)	(15,399,189)	(14,577,050)	(14,567,695)	(15,118,373)	(15,305,040)	(15,475,829)	(15,641,060)	(15,815,858)
Electric Utility Revenue	(44,388,854)	(45,762,319)	(51,784,235)	(51,784,235)	(53,378,295)	(57,628,249)	(62,218,141)	(67,175,169)	(72,528,700)
Sewer Utility Revenue	(8,992,413)	(9,648,487)	(10,856,090)	(10,882,710)	(11,711,739)	(12,851,447)	(14,106,539)	(15,488,767)	(17,011,082)
Water Utility Revenue	(10,124,846)	(10,961,426)	(11,482,739)	(11,482,739)	(12,512,730)	(13,628,501)	(14,849,154)	(16,184,549)	(17,645,471)
Storm Water Utility Revenue	(1,182,705)	(1,511,321)	(1,964,700)	(1,964,700)	(2,597,590)	(3,376,867)	(4,389,927)	(5,706,905)	(7,418,977)
Fiscal Services	(8,417,114)	(8,622,989)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)
Grants	(10,057,904)	(3,639,709)	(3,490,396)	(3,566,896)	(2,591,981)	(2,589,753)	(2,589,753)	(2,589,753)	(2,589,753)
Other Contributions	(8,520,548)	(9,225,729)	(5,789,847)	(5,787,347)	(5,381,130)	(5,420,007)	(5,464,872)	(5,510,750)	(5,557,660)
Development Cost Charges	(1,035,955)	(2,848,236)	(1,470,000)	(1,470,000)	(1,662,000)	(1,662,000)	(1,662,000)	(1,662,000)	(1,662,000)
Donations	(25,888)	(10,779)	(101,393)	(99,393)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total Revenues	(149,785,868)	(153,728,302)	(156,274,186)	(156,236,534)	(163,310,003)	(175,111,594)	(188,303,294)	(199,415,391)	(212,009,616)
Operating Expenses									
General Operating	80,119,941	84,317,641	82,925,316	82,800,205	87,817,105	90,730,495	94,471,907	96,126,224	98,002,695
Storm Water	609,841	550,556	718,265	718,265	779,242	790,239	892,258	942,213	799,009
Electric Utility	43,231,642	44,704,420	45,673,818	45,673,818	46,212,828	48,289,425	50,457,548	52,589,058	54,931,750
Sewer System	7,332,065	7,787,654	7,081,034	7,051,650	7,343,365	7,202,958	7,298,629	7,745,080	7,757,926
Water Utility	7,834,860	8,051,374	7,185,440	7,399,340	7,708,807	7,564,158	7,588,665	7,560,537	7,606,511
Total Operating Expenses	139,128,349	145,411,645	143,583,873	143,643,278	149,861,347	154,577,275	160,709,007	164,963,112	169,097,891
Net Operating Surplus	(10,657,519)	(8,316,657)	(12,690,313)	(12,593,256)	(13,448,656)	(20,534,319)	(27,594,287)	(34,452,279)	(42,911,725)

City of Penticton - Schedule A

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Capital Expenses									
General Capital	11,666,079	15,453,465	14,605,823	14,605,823	16,597,312	45,538,736	12,609,873	9,418,722	7,671,785
Electric Capital	3,970,185	4,419,072	6,640,317	6,640,317	6,201,400	6,130,000	6,400,600	6,275,200	7,579,500
Sewer Capital	3,131,568	1,070,710	2,979,400	2,979,400	4,212,000	4,261,500	31,008,000	3,910,000	6,091,000
Water Capital	5,214,213	12,136,895	12,235,077	12,235,077	5,450,000	4,715,000	5,915,000	11,105,000	5,983,000
Total Capital Expenses	23,982,045	33,080,142	36,460,617	36,460,617	32,460,712	60,645,236	55,933,473	30,708,922	27,325,285
Debt Proceeds	(2,128,106)	(1,226,803)	(11,000,000)	(11,000,000)	(2,000,000)	(34,000,000)	(24,555,000)	-	-
Debt Servicing - Principal Repayments	2,218,645	2,187,650	2,100,119	2,100,119	2,543,824	2,225,972	2,903,474	2,839,651	2,459,674
Capital Grant Funding	(2,193,638)	(8,595,547)	(315,213)	(315,213)	-	-	-	-	-
Transfer To (From) Surplus/Reserve	5,133,017	256,782	1,804,790	1,707,733	(2,160,880)	9,058,111	10,707,340	18,298,706	30,521,766
Amortization Offset	(16,354,444)	(17,385,567)	(16,360,000)	(16,360,000)	(17,395,000)	(17,395,000)	(17,395,000)	(17,395,000)	(17,395,000)
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Penticton - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
General Government	\$ (66,554,168)	\$ (63,335,971)	\$ (61,154,147)	\$ (61,027,230)	\$ (64,282,446)	\$ (68,645,728)	\$ (73,543,077)	\$ (75,452,436)	\$ (77,776,113)
Protective Services	(4,672,347)	(5,724,848)	(5,582,468)	(5,662,968)	(5,606,550)	(5,654,291)	(5,713,463)	(5,764,111)	(5,821,278)
Transportation Services	(4,104,867)	(4,562,861)	(5,010,167)	(5,010,167)	(5,740,801)	(6,552,861)	(7,599,359)	(8,950,444)	(10,697,306)
Development Services	(1,779,391)	(1,922,354)	(1,955,536)	(1,905,681)	(1,776,891)	(1,590,076)	(1,607,270)	(1,624,881)	(1,642,924)
Recreation and Cultural Services	(2,921,794)	(3,424,044)	(3,622,086)	(3,616,086)	(3,242,901)	(3,238,434)	(3,266,751)	(3,295,633)	(3,325,089)
Public Health and Safety	(483,017)	(562,254)	(477,690)	(477,690)	(524,800)	(540,544)	(556,760)	(573,465)	(590,666)
Environment	(3,312,190)	(3,836,808)	(3,239,690)	(3,277,690)	(3,398,850)	(3,647,463)	(3,708,780)	(3,771,936)	(3,836,987)
General Fund Revenue	(83,827,774)	(83,369,140)	(81,041,784)	(80,977,512)	(84,573,239)	(89,869,397)	(95,995,460)	(99,432,906)	(103,690,363)
Electrical Utility	(45,453,405)	(47,159,151)	(51,784,235)	(51,784,235)	(53,378,295)	(57,628,249)	(62,218,141)	(67,175,169)	(72,528,700)
Sewer Utility	(9,815,282)	(10,875,535)	(11,758,428)	(11,785,048)	(12,636,739)	(13,776,447)	(15,031,539)	(16,413,767)	(17,936,082)
Water Utility	(10,689,407)	(12,324,476)	(11,689,739)	(11,689,739)	(12,721,730)	(13,837,501)	(15,058,154)	(16,393,549)	(17,854,471)
Total Revenues	(149,785,868)	(153,728,302)	(156,274,186)	(156,236,534)	(163,310,003)	(175,111,594)	(188,303,294)	(199,415,391)	(212,009,616)

City of Penticton - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
General Government Services	24,567,881	22,577,100	18,124,639	19,228,039	20,040,975	20,966,613	22,799,148	22,514,789	22,771,432
Protective Services	25,531,546	28,918,023	30,774,419	29,557,334	31,879,283	32,936,896	34,140,817	35,398,651	36,712,916
Transportation Services	12,115,999	13,060,246	12,937,602	12,859,482	13,584,302	14,568,915	15,786,787	16,171,327	15,981,749
Development Services	3,482,551	3,555,713	4,518,429	4,348,429	3,859,562	3,317,943	3,240,570	3,263,647	3,287,192
Recreation and Cultural Services	13,355,356	14,543,413	14,856,504	15,093,198	16,532,877	16,824,783	17,140,187	17,377,419	17,620,166
Public Health and Safety	383,856	461,107	439,916	439,916	493,994	480,043	486,214	385,011	391,436
Environment	2,545,960	2,698,399	2,853,919	2,853,919	2,944,512	3,003,673	3,065,505	3,016,577	3,081,861
General Fund Expenses	81,983,149	85,814,001	84,505,428	84,380,317	89,335,505	92,098,866	96,659,228	98,127,421	99,846,752
Electrical Utility	43,231,642	44,704,420	45,673,818	45,673,818	46,212,828	48,289,425	50,457,548	52,589,058	54,931,750
Sewer Utility	7,875,220	8,439,307	7,732,687	7,703,303	7,995,018	7,854,611	7,910,853	8,663,887	8,441,661
Water Utility	8,256,983	8,637,993	7,772,059	7,985,959	8,861,821	8,560,345	8,584,852	8,422,397	8,337,402
Total Expenses	141,346,994	147,595,721	145,683,992	145,743,397	152,405,172	156,803,247	163,612,481	167,802,763	171,557,565
Debt Payments									
Debt Principal Payments	(1,253,367)	(949,378)	(861,847)	(861,847)	(739,157)	(578,132)	(1,295,063)	(1,058,984)	(1,045,048)
Debt Principal Payments - Sewer	(543,155)	(651,653)	(651,653)	(651,653)	(651,653)	(651,653)	(612,224)	(918,807)	(683,735)
Debt Principal Payments - Water	(422,123)	(586,619)	(586,619)	(586,619)	(1,153,014)	(996,187)	(996,187)	(861,860)	(730,891)
Total Debt Payments	(2,218,645)	(2,187,650)	(2,100,119)	(2,100,119)	(2,543,824)	(2,225,972)	(2,903,474)	(2,839,651)	(2,459,674)
Total Operating Expenses	139,128,349	145,408,071	143,583,873	143,643,278	149,861,348	154,577,275	160,709,007	164,963,112	169,097,891
Net Operating Surplus	\$ (10,657,519)	\$ (8,320,231)	\$ (12,690,313)	\$ (12,593,256)	\$ (13,448,655)	\$ (20,534,319)	\$ (27,594,287)	\$ (34,452,279)	\$ (42,911,725)

General Operating Fund - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	\$ (42,474,238)	\$ (45,387,691)	\$ (49,749,506)	\$ (49,622,589)	\$ (53,337,935)	\$ (57,631,500)	\$ (62,528,849)	\$ (64,438,208)	\$ (66,761,885)
Local Improvement Levy	(87,228)	(87,228)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)
PILT - Federal	(137,960)	(230,394)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)
PILT - Provincial	(306,397)	(392,805)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
	(43,005,823)	(46,098,118)	(50,526,736)	(50,399,819)	(54,115,165)	(58,408,730)	(63,306,079)	(65,215,438)	(67,539,115)
Other Revenue									
Donations	(25,888)	(10,779)	(101,393)	(99,393)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Sale of Services	(13,879,923)	(15,264,837)	(14,570,050)	(14,560,695)	(15,109,373)	(15,296,040)	(15,466,829)	(15,632,060)	(15,806,858)
Utility Revenues	(1,182,705)	(1,511,321)	(1,964,700)	(1,964,700)	(2,597,590)	(3,376,867)	(4,389,927)	(5,706,905)	(7,418,977)
Fiscal Services	(8,417,114)	(8,622,989)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)	(4,231,000)
Grants	(9,902,127)	(3,466,012)	(3,338,058)	(3,414,558)	(2,416,981)	(2,414,753)	(2,414,753)	(2,414,753)	(2,414,753)
Development Cost Charges	(384,081)	(1,427,892)	(520,000)	(520,000)	(712,000)	(712,000)	(712,000)	(712,000)	(712,000)
Other Contributions	(7,030,113)	(6,967,192)	(5,789,847)	(5,787,347)	(5,381,130)	(5,420,007)	(5,464,872)	(5,510,750)	(5,557,660)
Total Revenues	(83,827,774)	(83,369,140)	(81,041,784)	(80,977,512)	(84,573,239)	(89,869,397)	(95,995,460)	(99,432,906)	(103,690,363)
Expenses									
Other Jurisdictions taxes	(26,508,609)	(28,752,112)	(28,649,438)	(28,649,438)	(30,258,172)	(30,258,172)	(30,258,172)	(30,258,172)	(30,258,172)
Other Flow Throughs	315,664	536,044	521,290	521,290	538,000	538,000	538,000	538,000	538,000
Taxes Collected for Other Entities	26,248,122	28,424,523	28,321,148	28,321,148	29,913,172	29,913,172	29,913,172	29,913,172	29,913,172
Municipal Grants	590,361	764,463	841,425	841,425	829,000	829,600	939,600	729,600	729,600
General Expenses	76,093,368	83,231,189	84,521,244	84,305,170	90,051,182	92,291,559	95,045,426	96,937,527	99,208,842
Annual Initiatives	2,068,018	2,189,976	2,775,849	2,746,812	3,008,617	2,755,053	2,944,817	3,166,198	2,792,210
Civic Partnerships	303,786	187,925	151,900	151,900	100,600	100,000	-	-	-
Fleet Charges	537,169	651,874	677,680	677,680	867,850	867,850	867,850	867,850	867,850
Debt Servicing	1,390,928	1,739,956	2,021,434	2,021,434	2,801,632	3,595,417	4,422,567	4,790,644	4,191,766
Debt Principal Payments	2,218,645	2,187,650	2,100,119	2,100,119	2,543,824	2,225,972	2,903,474	2,839,651	2,459,674
Grant Expenses	649,055	598,273	739,749	839,749	433,800	200,000	200,000	200,000	200,000
Total Expenses	83,906,507	91,759,761	94,022,400	93,877,289	100,829,505	103,058,451	107,516,734	109,724,470	110,642,942

General Operating Fund - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Allocations									
Allocations In	23,444,743	17,705,102	12,391,107	12,372,807	13,469,902	13,381,309	13,589,075	13,664,033	13,168,349
Allocations Out	(25,368,101)	(23,650,862)	(22,769,926)	(22,731,626)	(25,703,060)	(24,919,026)	(25,741,644)	(26,320,066)	(25,009,587)
Total Allocations	(1,923,358)	(5,945,760)	(10,378,819)	(10,358,819)	(12,233,158)	(11,537,717)	(12,152,569)	(12,656,033)	(11,841,238)
Total Expenses and Allocations	81,983,149	85,814,001	83,643,581	83,518,470	88,596,347	91,520,734	95,364,165	97,068,437	98,801,704
Net Surplus before Debt Servicing and Transfers	(1,844,625)	2,444,861	2,601,797	2,540,958	4,023,108	1,651,337	(631,295)	(2,364,469)	(4,888,659)
Transfer from Surplus/Reserves									
Transfer from DCC									
Roads	(58,099)	(58,099)	(53,563)	(53,563)	(53,563)	-	(99,000)	(198,000)	-
Parks	(368,613)	(368,613)	(214,924)	(214,924)	(214,924)	-	-	-	-
Waste Water	-	-	-	-	-	-	(99,000)	(148,500)	-
	(426,712)	(426,712)	(268,487)	(268,487)	(268,487)	-	(198,000)	(346,500)	-
Transfer from Statutory Reserves									
Capital	(3,295,166)	(3,962,132)	-	-	-	-	-	-	-
Affordable Housing	-	(11,222)	(155,000)	(70,000)	(20,000)	-	-	-	-
Asset Sustainability	(307,817)	(151,588)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)
Electric Capital	-	(1,190,030)	-	-	-	-	-	-	-
	(3,602,983)	(5,314,972)	(375,000)	(290,000)	(240,000)	(220,000)	(220,000)	(220,000)	(220,000)
Transfer from Non-Statutory Reserves									
Asset Emergency	-	(60,000)	-	-	-	-	-	-	-
Carefund	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Climate Action	(187,908)	(257,803)	(226,000)	(226,000)	(209,083)	(209,083)	(209,083)	(209,083)	(209,083)
Election	-	-	-	-	(100,000)	-	-	-	(100,000)
Financial Stabilization	-	-	(255,000)	(255,000)	(275,000)	(100,000)	-	-	-
Gaming	(1,748,177)	(1,792,088)	(1,551,077)	(1,551,077)	(1,468,960)	(1,120,000)	(820,000)	(520,000)	(520,000)
General Surplus	-	-	(395,085)	(1,109,246)	-	-	-	-	-

General Operating Fund - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
COVID-19 Restart	-	(29,860)	(30,200)	(30,200)	-	-	-	-	-
Multi-Material BC	(287,500)	(287,500)	(429,000)	(429,000)	(472,000)	(474,140)	(476,325)	(365,000)	(365,000)
RCMP	-	-	(690,000)	-	(1,125,000)	(1,181,250)	(1,240,313)	(1,302,328)	(1,367,445)
OAP Reserve	(40,000)	-	-	-	(100,000)	-	-	-	-
Amortization Offset - Finance	(8,778,828)	(9,871,276)	(8,779,000)	(8,779,000)	(9,875,000)	(9,875,000)	(9,875,000)	(9,875,000)	(9,875,000)
Amortization Offset - General Fleet	(2,928,033)	(3,226,439)	(2,930,000)	(2,930,000)	(3,227,000)	(3,227,000)	(3,227,000)	(3,227,000)	(3,227,000)
Amortization Offset - Accretion	(130,993)	(457,816)	(131,000)	(131,000)	(460,000)	(460,000)	(460,000)	(460,000)	(460,000)
	(14,131,439)	(16,012,782)	(15,446,362)	(15,470,523)	(17,342,043)	(16,676,473)	(16,337,721)	(15,988,411)	(16,153,528)
Total Transfers from Surplus/Reserves	(18,161,134)	(21,754,466)	(16,089,849)	(16,029,010)	(17,850,530)	(16,896,473)	(16,755,721)	(16,554,911)	(16,373,528)
Transfers to Reserve									
Transfer to DCC									
Roads	222,277	959,103	160,000	160,000	387,000	387,000	387,000	387,000	387,000
Parks	87,826	445,876	225,000	225,000	230,000	230,000	230,000	230,000	230,000
Drainage	73,978	22,916	135,000	135,000	95,000	95,000	95,000	95,000	95,000
	384,081	1,427,895	520,000	520,000	712,000	712,000	712,000	712,000	712,000
Transfer to Statutory Reserves									
Equipment Replacement	1,698,029	1,805,558	1,300,000	1,300,000	1,400,000	1,600,000	1,800,000	2,000,000	2,200,000
General Capital	3,244,303	4,049,961	-	-	-	-	-	-	-
Land Acquisition	69,119	47,415	-	-	-	-	-	-	-
Local Improvement	117,043	117,166	87,000	87,000	53,000	53,000	53,000	53,000	53,000
Off-Street Parking	7,685	(41,679)	-	-	-	-	-	-	-
Community Works	1,761,025	1,878,294	1,742,928	1,742,928	1,742,928	1,812,645	1,812,645	1,812,645	1,812,645
Affordable Housing	12,957	12,573	-	-	-	-	-	-	-
Alternative Transportation	37,110	11,160	-	-	-	-	-	-	-
Asset Sustainability	2,568,432	2,732,618	2,471,172	2,471,172	2,460,048	2,760,048	3,060,048	3,360,048	3,660,048
Water Capital	229,133	662,683	-	-	-	-	-	-	-
Sewer Capital	221,884	624,043	-	-	-	-	-	-	-

General Operating Fund - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Electric Capital	331,207	484,003	-	-	-	-	-	-	-
Parkland Reserve	49,455	12,726	-	-	-	-	-	-	-
	10,347,382	12,396,521	5,601,100	5,601,100	5,655,976	6,225,693	6,725,693	7,225,693	7,725,693
Transfer to Non-Statutory Reserves									
Amenity Bonusing	7,750	7,678	-	-	-	-	-	-	-
Asset Emergency	-	80,437	-	-	-	-	-	-	-
Cemetery Care Fund Remittance	50,251	58,103	30,000	30,000	45,000	46,350	47,741	49,173	50,648
Climate Action	226,902	664,828	-	-	-	226,902	226,902	226,902	226,902
Election	37,500	37,500	37,500	37,500	-	12,500	25,000	25,000	25,000
Electric Surplus - repayment	346,009	542,320	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Financial Stabilization	73,617	350,936	-	-	-	-	-	-	-
Gaming	1,658,924	1,527,523	1,800,000	1,800,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
General Surplus	215,745	561,498	-	-	-	-	-	-	-
Investment Income	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Liability Insurance	7,353,788	316,964	-	-	-	-	-	-	-
Marinas	72,691	76,074	61,170	61,170	86,940	86,940	86,940	86,940	86,940
Multi-Material BC	578,910	585,944	640,000	640,000	640,000	640,000	640,000	640,000	640,000
OAP Reserve	339,719	239,598	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Principal Payment Offset	-	-	861,847	861,847	739,158	578,132	1,295,063	1,058,984	1,045,048
RCMP	250,000	250,000	-	-	-	-	-	-	-
Storm Capital	-	-	210,000	210,000	1,907,000	10,000	1,444,000	10,000	110,000
Storm Reserve	444,302	627,352	1,036,435	1,036,435	(88,652)	2,576,628	2,053,668	4,754,693	6,509,967
Urban Forest Reserve	2,950	-	-	-	-	-	-	-	-
Year end adjustments	(2,384,762)	(441,566)	-	-	-	-	-	-	-
	9,274,296	5,485,189	7,366,952	7,366,952	7,459,446	8,307,452	9,949,314	10,981,692	12,824,505
Total Transfers to Reserves	20,005,759	19,309,605	13,488,052	13,488,052	13,827,422	15,245,145	17,387,007	18,919,385	21,262,198
Total Net Transfers	1,844,625	(2,444,861)	(2,601,797)	(2,540,958)	(4,023,108)	(1,651,328)	631,286	2,364,474	4,888,670
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Services - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Civic Grants	\$ (13,175)	\$ (9,205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities	(37,661)	(24,190)	-	-	-	-	-	-	-
Finance and Accounting	(2,338,137)	(2,274,049)	(2,375,000)	(2,375,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)
General Government	(63,960,470)	(60,849,951)	(58,642,517)	(58,515,600)	(62,124,946)	(66,488,228)	(71,385,577)	(73,294,936)	(75,618,613)
Human Resources & Safety	(14,972)	(3,826)	-	-	-	-	-	-	-
Information Technology	(42,360)	(31,420)	(6,130)	(6,130)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Legislative Services	(19,840)	(19,339)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Finance - Revenue and Collections	(127,553)	(123,991)	(130,000)	(130,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Total Revenues	(66,554,168)	(63,335,971)	(61,154,147)	(61,027,230)	(64,282,446)	(68,645,728)	(73,543,077)	(75,452,436)	(77,776,113)
Expenses									
Civic Grants	894,147	952,388	993,325	993,325	929,600	929,600	939,600	729,600	729,600
Communications	527,337	527,021	551,484	551,484	593,067	591,067	583,067	591,067	583,067
Facilities	1,483,403	1,047,056	868,681	1,034,681	859,503	823,064	851,770	854,646	862,677
Finance and Accounting	3,828,671	2,959,318	1,418,318	2,098,318	1,902,824	3,073,060	4,067,776	4,126,055	4,186,580
General Government	12,700,701	10,950,596	7,459,058	7,459,058	8,674,152	8,672,962	8,671,748	8,670,510	8,669,247
Human Resources & Safety	949,354	1,247,922	907,456	1,000,256	986,295	986,295	986,295	986,295	986,295
Information Technology	2,386,859	2,849,984	2,951,926	3,123,126	3,191,956	3,232,698	3,284,750	3,338,156	3,402,955
Legislative Services	462,717	596,147	620,021	620,021	664,228	564,228	564,228	564,228	664,228
Mayor and Council	319,886	318,710	338,569	338,569	332,349	325,899	334,706	343,776	358,119
Office of the City Manager	472,039	541,469	503,428	503,428	525,601	525,601	525,601	525,601	525,601
Finance - Purchasing	296,957	286,567	371,602	371,602	345,063	345,655	354,515	363,649	373,071
Finance - Revenue and Collections	245,810	299,922	278,924	272,324	297,179	318,352	340,029	362,222	384,944
Total Expenses	24,567,881	22,577,100	17,262,792	18,366,192	19,301,817	20,388,481	21,504,085	21,455,805	21,726,384
Net Operating Expense / (Surplus)	\$ (41,986,287)	\$ (40,758,871)	\$ (43,891,355)	\$ (42,661,038)	\$ (44,980,629)	\$ (48,257,247)	\$ (52,038,992)	\$ (53,996,631)	\$ (56,049,729)

Civic Grants - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	\$ (13,175)	\$ (9,205)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(13,175)	(9,205)	-	-	-	-	-	-	-
Expenses									
Civic Partnerships	303,786	187,925	151,900	151,900	100,600	100,000	-	-	-
Municipal Grants	590,361	764,463	841,425	841,425	829,000	829,600	939,600	729,600	729,600
Total Expenses	894,147	952,388	993,325	993,325	929,600	929,600	939,600	729,600	729,600
Net Expense (Surplus)	\$ 880,972	\$ 943,183	\$ 993,325	\$ 993,325	\$ 929,600	\$ 929,600	\$ 939,600	\$ 729,600	\$ 729,600

% of Property Tax	2.07 %	2.08 %	2.00 %	2.00 %	1.74 %	1.61 %	1.50 %	1.13 %	1.09 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ (63,725)
% Change	(6.42)%

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Municipal Grants									
Annual Municipal Grants									
2028 BC Summer Games Society	-	-	-	-	-	-	110,000	-	-
British Columbia Hockey League (BCHL)	48,267	50,000	-	-	-	-	-	-	-
Canadian Mental Health Association	500	400	-	-	-	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	10,000	-	-	-	-	-	-	-	-
Cat's Paw Productions Society	-	2,000	-	-	-	-	-	-	-
Community Foundation of the S.O.S. (Neighbourhood Small Grants)	5,000	5,000	-	-	-	-	-	-	-
DPBIA (Community Market)	3,161	-	-	-	-	-	-	-	-
DPBIA (Light Up Festival)	-	2,000	-	-	-	-	-	-	-
DPBIA (Slack Alley)	15,000	9,000	-	-	-	-	-	-	-
Dragonfly Pond Family Society	623	698	-	-	-	-	-	-	-
Four Seasons Cultural Society	-	-	20,000	20,000	-	-	-	-	-
HA HA HA Kidzfest Society	7,235	8,085	-	-	-	-	-	-	-
Jean Minguy Memorial Police Youth Academy	3,000	3,000	-	-	-	-	-	-	-
Okanagan Fruit Tree Project Society	3,500	3,600	-	-	-	-	-	-	-
Okanagan School of the Arts	10,000	10,000	-	-	-	-	-	-	-
Okanagan Similkameen Conservation Alliance (Meadowlark Festival)	3,500	3,600	-	-	-	-	-	-	-
Okanagan Valley Music Festival Society	5,000	5,000	-	-	-	-	-	-	-
Okanagan Valley Music Festival Society (PABC Event)	20,717	-	-	-	-	-	-	-	-
Other	-	-	4,900	4,900	15,000	15,000	15,000	15,000	15,000
Pathways Addictions Resource Centre	10,000	-	-	-	-	-	-	-	-
Pentastic Jazz Festival	9,700	-	-	-	-	-	-	-	-
Penticton & Area Access Society	11,610	7,910	-	-	-	-	-	-	-
Penticton & Area Cycling Association (3BM Crew)	5,500	-	-	-	-	-	-	-	-
Penticton & Area Cycling Association (GoByBike)	2,500	-	-	-	-	-	-	-	-
Penticton & Area Cycling Association - Bike Valet	4,390	-	-	-	-	-	-	-	-
Penticton & District Community Arts Council	12,312	-	-	-	-	-	-	-	-
Penticton & District Community Arts Council (Arts Walks)	3,333	-	-	-	-	-	-	-	-
Penticton Art Gallery (Ignite the Arts Festival)	14,596	18,691	21,000	21,000	-	-	-	-	-
Penticton Art Gallery Society	125,000	-	-	-	-	-	-	-	-
Penticton BMX	4,200	-	-	-	-	-	-	-	-
Penticton Concert Band	600	600	-	-	-	-	-	-	-
Penticton Curling Club (Curling Classic)	15,000	15,927	-	-	-	-	-	-	-
Penticton Paddle Sports Association (Event)	10,382	-	-	-	-	-	-	-	-
Penticton Paddle Sports Association	8,966	8,966	-	-	-	-	-	-	-
Penticton Elvis Festival	5,184	-	-	-	-	-	-	-	-
Penticton Farmers' Market	5,406	-	-	-	-	-	-	-	-

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Penticton Historic Automobile Society (Peach City Beach Cruise)	8,742	-	-	-	-	-	-	-	-
Penticton Lawn Bowling Club	1,500	1,550	-	-	-	-	-	-	-
Penticton Peach Festival Society	22,353	-	-	-	-	-	-	-	-
Penticton Peach Festival (Operating)	-	5,000	-	-	-	-	-	-	-
Penticton Recovery Resource Society (Discovery House)	12,275	12,650	-	-	-	-	-	-	-
Penticton Regional Bridge Tournament (Dino District)	5,000	5,150	-	-	-	-	-	-	-
Penticton Royalty Society	1,500	-	-	-	-	-	-	-	-
Penticton Scottish Festival Society	7,848	-	-	-	-	-	-	-	-
Wine Country Writers' Festival Society	-	2,000	-	-	-	-	-	-	-
Penticton Seniors Drop-In Centre	2,200	-	-	-	-	-	-	-	-
Good Samaritan Canada	-	2,472	-	-	-	-	-	-	-
Penticton Triathlon Club	4,029	4,600	-	-	-	-	-	-	-
Ukraine Nightingale Project (Event)	-	1,171	-	-	-	-	-	-	-
Rotary Club of Penticton (Ribfest)	6,869	-	-	-	-	-	-	-	-
Royal Cdn Legion - Facility Rent	3,792	4,339	4,800	4,800	-	-	-	-	-
Skaha Bluffs Park Watch Society	15,000	15,465	-	-	-	-	-	-	-
Penticton Paddle Sports Association (CORA)	-	6,100	-	-	-	-	-	-	-
Penticton Peach Festival Society (Royalty)	-	4,156	-	-	-	-	-	-	-
South Okanagan Loss Society (SOLS)	8,400	-	-	-	-	-	-	-	-
Community Recreational Initiatives Society (Event)	-	602	-	-	-	-	-	-	-
Conseil Jeunesse Francophone de la C.-B. (BC Franc	-	1,000	-	-	-	-	-	-	-
SOS Health Care Society	-	1,175	23,825	23,825	-	-	-	-	-
South Okanagan Seniors Wellness Society	13,000	13,000	-	-	-	-	-	-	-
South Okanagan Seniors Wellness Society - Senior's Week	2,500	2,575	-	-	-	-	-	-	-
Penticton Firefighters Charitable Society	-	978	-	-	-	-	-	-	-
SS Sicamous - Operating	45,000	-	-	-	-	-	-	-	-
SS Sicamous - Utilities	20,000	-	-	-	-	-	-	-	-
The Penti-Con Association	4,000	7,150	-	-	-	-	-	-	-
The Penticton Centre for Exceptional Learning	1,706	1,673	-	-	-	-	-	-	-
United Way Emergency Transportation Assistance	7,290	9,855	10,800	10,800	10,800	-	-	-	-
Annual Municipal Grants Total	577,186	257,138	85,325	85,325	25,800	15,000	125,000	15,000	15,000
Multi-year Municipal Grants									
Activate Penticton (Rink)	-	15,000	15,500	15,500	-	-	-	-	-
Canadian Sport School Hockey League (CSSHL)	-	100,000	100,000	100,000	100,000	100,000	100,000	-	-
DPBIA (Community Market)	-	4,300	4,300	4,300	4,400	4,400	4,400	-	-
Ha Ha Ha Kidzfest	-	-	-	-	10,300	10,300	10,300	-	-
Pentastic Jazz Festival Society	-	10,200	10,200	10,200	10,500	10,500	10,500	-	-
Penticton & Area Cycling Association (3BM Crew)	-	49,000	50,500	50,500	51,000	51,000	51,000	-	-

Supplemental Schedule - Civic Grants and Partnerships - Detailed Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Penticton & District Community Arts Council	-	30,000	30,900	30,900	51,000	51,000	51,000	-	-
Penticton Art Gallery Society	-	110,000	113,400	113,400	115,000	115,000	115,000	-	-
Penticton Elvis Festival	-	6,300	6,300	6,300	6,500	6,500	6,500	-	-
Penticton Farmers' Market	-	6,000	6,000	6,000	6,200	6,200	6,200	-	-
Penticton Historic Automobile Society (Peach City)	-	10,500	10,500	10,500	10,800	10,800	10,800	-	-
Penticton Paddle Sports Association (Event)	-	12,000	12,000	12,000	22,700	22,700	22,700	-	-
Penticton Peach Festival Society	-	60,000	60,000	60,000	61,600	61,600	61,600	-	-
Penticton Scottish Festival Society	-	8,400	8,400	8,400	8,600	8,600	8,600	-	-
Penticton Triathlon Club (Peach Classic)	-	-	-	-	5,100	5,100	5,100	-	-
Royal Canadian Legion Branch 40, Penticton	-	-	-	-	4,900	4,900	4,900	-	-
S.S. Sicamous Restoration Society	-	85,000	87,600	87,600	90,000	90,000	90,000	-	-
City Grants Program	-	-	240,500	240,500	244,600	256,000	256,000	714,600	714,600
Multi-year Municipal Grants Total	-	506,700	756,100	756,100	803,200	814,600	814,600	714,600	714,600
Total Municipal Grants	577,186	763,838	841,425	841,425	829,000	829,600	939,600	729,600	729,600
Civic Partnerships									
Annual Civic Partnerships									
Civic Partnerships - Granfondo	100,000	-	-	-	-	-	-	-	-
Civic Partnerships - Hoodoo Adventures Company Ltd	12,000	-	-	-	-	-	-	-	-
Civic Partnerships - Hoodoo Adventures Company Ltd	500	392	400	400	-	-	-	-	-
Civic partnerships - Library	8,680	8,680	-	-	-	-	-	-	-
Civic Partnerships - Okanagan Trestles Tour	2,825	2,724	600	600	600	-	-	-	-
Civic Partnerships - Throwdown Series	5,000	5,000	900	900	-	-	-	-	-
Civic Partnerships - Tri 1 Events Ltd	-	2,600	-	-	-	-	-	-	-
Civic Partnerships - Triathlon	174,781	-	-	-	-	-	-	-	-
Civic Partnerships - Hoodoo Adventures Company Ltd	-	-	50,000	50,000	-	-	-	-	-
Annual Civic Partnerships Total	303,786	19,396	51,900	51,900	600	-	-	-	-
Multi-year Civic Partnerships									
Civic Partnerships - Granfondo	-	100,000	100,000	100,000	100,000	100,000	-	-	-
Civic Partnerships - Triathlon	-	59,949	-	-	-	-	-	-	-
Multi-year Civic Partnerships Total	-	159,949	100,000	100,000	100,000	100,000	-	-	-
Total Civic Partnerships	303,786	179,345	151,900	151,900	100,600	100,000	-	-	-
Total Civic Grants and Partnerships	880,972	943,183	993,325	993,325	929,600	929,600	939,600	729,600	729,600

Communications - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
Advertising	\$ 30,912	\$ 34,548	\$ 30,500	\$ 30,500	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500	\$ 29,500
Consulting Services	36,278	18,471	19,000	19,000	19,000	19,000	19,000	19,000	19,000
General Expenses	5,460	17,428	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Public Relations	36,070	55,196	49,000	49,000	75,000	73,000	65,000	73,000	65,000
Salaries and Wages	490,567	485,189	498,900	498,900	520,610	520,610	520,610	520,610	520,610
Training, Conferences, & Memberships	7,289	9,067	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Total Expenses	606,576	619,899	612,900	612,900	659,610	657,610	649,610	657,610	649,610
Net Allocations									
Information Technology	35,871	21,847	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Total Allocations In	35,871	21,847	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Allocations Out									
Facilities	(84)	-	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(115,026)	(114,725)	(116,416)	(116,416)	(121,543)	(121,543)	(121,543)	(121,543)	(121,543)
Total Allocations Out	(115,110)	(114,725)	(116,416)	(116,416)	(121,543)	(121,543)	(121,543)	(121,543)	(121,543)
Net Allocations	(79,239)	(92,878)	(61,416)	(61,416)	(66,543)	(66,543)	(66,543)	(66,543)	(66,543)
Total Expenses and Allocations	527,337	527,021	551,484	551,484	593,067	591,067	583,067	591,067	583,067
Net Expense (Surplus)	\$ 527,337	\$ 527,021	\$ 551,484	\$ 551,484	\$ 593,067	\$ 591,067	\$ 583,067	\$ 591,067	\$ 583,067

Communications - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	1.24 %	1.16 %	1.11 %	1.11 %	1.11 %	1.03 %	0.93 %	0.92 %	0.87 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 41,583</u>
% Change	<u>7.54 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:
\$26k Increase for engagement and newsletters.

Facilities - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	\$ (37,661)	\$ (24,190)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(37,661)	(24,190)	-	-	-	-	-	-	-
Expenses									
Depreciation Offset	274,239	-	-	-	-	-	-	-	-
General Expenses	329,439	55,260	76,500	76,500	66,000	66,000	66,000	66,000	66,000
Property Taxes/Leases	83,257	76,976	81,700	144,700	175,928	176,485	213,057	213,647	214,255
Safety and Wellness	-	57	-	-	-	-	-	-	-
Repairs & Maintenance - Electrical	178,763	158,506	168,980	168,980	163,797	162,239	163,198	164,178	165,176
Repairs & Maintenance - Envelope	4,690	26,439	98,575	98,575	135,600	135,682	135,765	135,851	135,938
Repairs & Maintenance - HVAC	79,268	263,927	132,349	132,349	113,117	110,779	110,945	111,114	111,286
Repairs & Maintenance - Plumbing	182,080	162,634	146,117	146,117	140,350	137,045	137,754	138,477	139,214
Salaries and Wages	388,389	411,144	510,476	510,476	702,402	706,860	711,407	716,044	720,775
Security	208,687	164,867	110,500	110,500	108,000	108,000	108,000	108,000	108,000
Service Contracts	776,210	776,306	653,844	656,844	790,100	760,000	747,958	745,975	749,052
Small Equipment, Supplies, General Repairs & Maintenance	1,438,581	1,702,501	1,377,423	1,477,423	1,494,115	1,394,970	1,444,259	1,466,997	1,490,190
Training, Conferences, & Memberships	11,987	6,277	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Utilities	897,450	904,401	862,610	862,610	913,068	925,758	938,700	951,903	965,369
Vandalism	84,960	52,816	98,070	98,070	74,975	75,495	76,024	76,565	77,116
Total Expenses	4,938,000	4,762,111	4,327,144	4,493,144	4,887,452	4,769,313	4,863,067	4,904,751	4,952,371

Facilities - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Communications	84	-	-	-	-	-	-	-	-
Information Technology	158,477	40,187	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Public Works - Fleet	73,000	80,000	80,000	80,000	73,500	73,500	73,500	73,500	73,500
General Gov - RCMP	56,100	57,222	58,365	58,365	59,500	60,690	61,904	63,142	64,405
Recreation	61,208	95,478	78,200	78,200	85,000	85,000	85,000	85,000	85,000
Human Resources & Safety	6,069	2,957	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Allocations In	354,938	275,844	259,065	259,065	260,500	261,690	262,904	264,142	265,405
Allocations Out									
Animal Control	(8,182)	(16,312)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)	(9,500)
Bylaw Enforcement	(25,873)	(28,680)	(43,900)	(43,900)	-	-	-	-	-
Electric	(80,115)	(83,479)	(83,084)	(83,084)	(85,575)	(86,418)	(87,661)	(88,929)	(90,222)
Fire Services	(188,171)	(142,719)	(124,115)	(124,115)	(130,000)	(130,514)	(131,038)	(131,573)	(132,119)
General Capital	-	-	(113,000)	(113,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
General Government/Utility Overhead Credit	(125,535)	(147,455)	(183,725)	(183,725)	(274,275)	(274,275)	(274,275)	(274,275)	(274,275)
Land Management	(268,774)	(339,498)	(351,791)	(351,791)	(222,295)	(167,954)	(168,628)	(169,316)	(170,020)
Library	(134,726)	(145,187)	(112,020)	(112,020)	(94,884)	(95,664)	(112,659)	(113,470)	(114,296)
Museum	(89,817)	(96,791)	(74,680)	(74,680)	(63,256)	(63,775)	(75,105)	(75,645)	(76,197)
Public Works - Cemetery	-	(1,439)	(2,500)	(2,500)	(22,500)	(2,500)	(2,500)	(2,500)	(2,500)
Public Works - Fleet	(51,274)	(53,427)	(53,174)	(53,174)	(54,768)	(55,308)	(56,103)	(56,915)	(57,742)
Parks	(433,396)	(414,316)	(441,437)	(441,437)	(440,996)	(444,331)	(447,901)	(451,543)	(455,258)
Public Works - Roads & Maintenance	(19,228)	(20,035)	(19,940)	(19,940)	(20,538)	(20,740)	(21,039)	(21,343)	(21,653)
RCMP	(283,528)	(263,243)	(229,959)	(229,959)	(236,340)	(220,585)	(222,875)	(225,210)	(227,592)
Recreation	(1,966,324)	(2,098,072)	(1,735,121)	(1,735,121)	(2,339,756)	(2,341,191)	(2,367,645)	(2,394,628)	(2,422,151)
Sewer Utility	(67,296)	(70,123)	(69,791)	(69,791)	(71,883)	(72,592)	(73,636)	(74,700)	(75,787)
Water Utility	(67,296)	(70,123)	(69,791)	(69,791)	(71,883)	(72,592)	(73,636)	(74,700)	(75,787)
Total Allocations Out	(3,809,535)	(3,990,899)	(3,717,528)	(3,717,528)	(4,288,449)	(4,207,939)	(4,274,201)	(4,314,247)	(4,355,099)
Net Allocations	(3,454,597)	(3,715,055)	(3,458,463)	(3,458,463)	(4,027,949)	(3,946,249)	(4,011,297)	(4,050,105)	(4,089,694)

Facilities - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Total Expenses and Allocations	1,483,403	1,047,056	868,681	1,034,681	859,503	823,064	851,770	854,646	862,677
Net Expense (Surplus)	\$ 1,445,742	\$ 1,022,866	\$ 868,681	\$ 1,034,681	\$ 859,503	\$ 823,064	\$ 851,770	\$ 854,646	\$ 862,677

% of Property Tax	3.40 %	2.25 %	1.75 %	2.09 %	1.61 %	1.43 %	1.36 %	1.33 %	1.29 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ (9,178)
% Change	(1.06)%

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$189k Increase for addition of the Front St facility.

(\$44k) Decrease for the Bylaw facility being amalgamated back to City Hall.

\$107k Increase for Outdoor Rink operation, including an additional Facility Maintenance position.

\$20k Increase for Cemetery building repairs.

\$385k Increase for Community Centre maintenance and cleaning due to increased usage and addition of Power Street Childcare Centre.

(\$112k) Decrease from 2025 for one time house demolitions.

Supplemental Schedule - Facilities - Budget by Location

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Facilities - General	\$ 764,006	\$ 442,801	\$ 581,976	\$ 581,976	\$ 615,402	\$ 614,860	\$ 619,407	\$ 624,044	\$ 628,775
135 Riverside Dr - Structure Demolition (Washroom)	44,867	-	-	-	-	-	-	-	-
Non-Recreational Facilities - 100 Front St	-	-	-	166,000	188,500	188,500	224,500	224,500	224,500
Non-Recreational Facilities - Animal Control	8,181	16,313	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Bylaw Office	25,873	28,680	43,900	43,900	-	-	-	-	-
Non-Recreational Facilities - Cemetery Buildings	5,786	1,440	2,500	2,500	22,500	2,500	2,500	2,500	2,500
Non-Recreational Facilities - City Hall	250,426	373,707	255,374	255,374	269,145	233,359	221,634	219,977	223,387
Non-Recreational Facilities - City Houses & Leases	326,392	282,595	291,866	291,866	179,706	125,285	125,876	126,482	127,103
Non-Recreational Facilities - Fire Hall # 1	121,497	75,130	51,260	51,260	58,100	58,614	59,138	59,674	60,219
Non-Recreational Facilities - Fire Hall # 2	66,673	67,588	72,855	72,855	71,900	71,900	71,900	71,900	71,900
Non-Recreational Facilities - Misc Sites	72,662	51,845	59,131	59,131	47,920	48,688	49,475	50,280	51,105
Non-Recreational Facilities - RCMP Building	227,427	206,019	171,594	171,594	176,840	159,895	160,971	162,068	163,187
Non-Recreational Facilities - Yards & Warehouse	358,269	425,478	357,337	357,337	342,300	345,674	350,645	355,717	360,889
Recreational Facilities - Washroom	360,336	326,960	399,830	399,830	398,743	401,686	404,686	407,747	410,869
Recreational Facilities - Community Centre	1,383,422	1,487,214	1,231,574	1,231,574	1,682,600	1,688,222	1,706,706	1,725,561	1,744,792
Recreational Facilities - Curling Club Building	740	1,838	2,000	2,000	-	-	-	-	-
Recreational Facilities - Edmonton Ave Centre	3,140	469	2,500	2,500	-	-	-	-	-
Recreational Facilities - Gyro Bandshell	3,356	18,634	5,050	5,050	4,600	4,622	4,644	4,667	4,691
Recreational Facilities - Ice Rink (Martin St)	11,366	11,575	5,000	5,000	47,000	47,000	47,000	47,000	47,000
Recreational Facilities - Indoor Soccer Facility	155,903	166,843	132,620	132,620	121,000	121,070	121,141	121,214	121,289
Recreational Facilities - Jubilee Pavilion	12,783	11,783	13,500	13,500	13,500	13,500	13,500	13,500	13,500
Recreational Facilities - Library/Museum	224,543	262,204	186,700	186,700	158,140	159,439	187,763	189,115	190,493
Recreational Facilities - McLaren Arena	417,007	430,802	380,427	380,427	439,156	433,899	440,777	447,793	454,948
Recreational Facilities - Mobile Washrooms	3,139	900	5,500	5,500	500	500	500	500	500
Recreational Facilities - Sicamous Boathouse	21,854	16,073	24,000	24,000	9,500	9,500	9,500	9,500	9,500

Supplemental Schedule - Facilities - Budget by Location

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Recreational Facilities - Skaha East Concession	-	-	5,000	5,000	-	-	-	-	-
Recreational Facilities - Westminster Centre	29,516	30,407	35,250	35,250	30,000	30,200	30,404	30,612	30,824
Recreational Facilities - 199 Ellis St	1,175	623	900	900	900	900	900	900	900
Net Operating Expense	\$ 4,900,339	\$ 4,737,921	\$ 4,327,144	\$ 4,493,144	\$ 4,887,452	\$ 4,769,313	\$ 4,863,067	\$ 4,904,751	\$ 4,952,371

Finance and Accounting - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	(59,888)	(97,688)	-	-	-	-	-	-	-
Gaming Revenue	(1,843,249)	(1,697,248)	(2,000,000)	(2,000,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)
Traffic Fines - Municipal Portion	(360,000)	(377,000)	(375,000)	(375,000)	(394,000)	(394,000)	(394,000)	(394,000)	(394,000)
Other Revenue	(75,000)	(102,113)	-	-	(32,000)	(32,000)	(32,000)	(32,000)	(32,000)
Total Revenues	(2,338,137)	(2,274,049)	(2,375,000)	(2,375,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)	(2,026,000)
Expenses									
Debt Principal Payments	1,253,367	949,378	861,847	861,847	739,157	578,132	1,295,063	1,058,984	1,045,048
Debt Principal Payments - Sewer	543,155	651,653	651,653	651,653	651,653	651,653	612,224	918,807	683,735
Debt Principal Payments - Water	422,123	586,619	586,619	586,619	1,153,014	996,187	996,187	861,860	730,891
General Expenses	541,946	529,526	362,900	362,900	413,400	413,400	413,400	413,400	413,400
Insurance Claims/Settlements	192,136	334,384	210,000	210,000	210,000	210,000	210,000	210,000	210,000
Debt Interest	510,337	573,155	512,783	512,783	669,501	1,534,737	2,402,837	2,172,697	2,020,719
Debt Interest - Sewer	494,775	671,100	800,600	800,600	800,600	800,600	759,650	1,529,867	1,242,867
Debt Interest - Water	372,726	526,251	708,051	708,051	1,331,531	1,260,080	1,260,080	1,088,080	928,180
Labour Load Stabilization	515,461	(260,323)	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Liability Insurance	177,191	192,096	200,000	200,000	220,000	231,000	242,550	254,678	267,411
Operating Provision	21,661	-	(480,000)	200,000	(2,000)	200,000	200,000	200,000	200,000
Property Insurance	710,423	839,930	800,000	800,000	832,000	865,280	899,891	935,887	973,322
Salaries and Wages	1,320,401	1,400,159	1,378,711	1,378,711	1,484,210	1,493,970	1,503,925	1,514,080	1,524,437
Training, Conferences, & Memberships	19,194	18,246	29,150	29,150	28,150	28,150	28,150	28,150	28,150
Transfers to Other Governments - PIB	259,325	244,725	200,000	200,000	160,000	160,000	160,000	160,000	160,000
Total Expenses	7,354,221	7,256,899	6,832,314	7,512,314	8,701,216	9,433,189	10,993,957	11,356,490	10,438,160

Finance and Accounting - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Procurement	796	1,826	-	-	-	-	-	-	-
Information Technology	10,916	15,817	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Total Allocations In	11,712	17,643	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Allocations Out									
Electric	(3,276)	(1,877)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
SOEC Complex	(96,600)	(113,700)	(113,700)	(113,700)	(113,700)	(113,700)	(56,850)	-	-
General Government/Utility Overhead Credit	(1,191,823)	(1,347,003)	(1,336,418)	(1,336,418)	(1,496,911)	(1,496,911)	(1,496,911)	(1,496,911)	(1,496,911)
Principal Payments	-	-	(861,847)	(861,847)	(739,157)	(578,132)	(1,295,063)	(1,058,984)	(1,045,048)
Public Works - Cemetery	(72,500)	(107,500)	(107,500)	(107,500)	(107,500)	(107,500)	(107,500)	-	-
Public Works - General	(864)	(1,112)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Parks	(141,633)	(99,092)	(46,146)	(46,146)	(36,440)	(36,440)	(22,790)	-	-
Recreation	(197,787)	(209,317)	(214,462)	(214,462)	(380,886)	(331,926)	(331,926)	(288,926)	(136,948)
Sewer Utility	(1,037,930)	(1,322,753)	(1,452,253)	(1,452,253)	(1,452,253)	(1,452,253)	(1,371,874)	(2,448,674)	(1,926,602)
Water Utility	(794,849)	(1,112,870)	(1,294,670)	(1,294,670)	(2,484,545)	(2,256,267)	(2,256,267)	(1,949,940)	(1,659,071)
Total Allocations Out	(3,537,262)	(4,315,224)	(5,429,996)	(5,429,996)	(6,814,392)	(6,376,129)	(6,942,181)	(7,246,435)	(6,267,580)
Net Allocations	(3,525,550)	(4,297,581)	(5,413,996)	(5,413,996)	(6,798,392)	(6,360,129)	(6,926,181)	(7,230,435)	(6,251,580)
Total Expenses and Allocations	3,828,671	2,959,318	1,418,318	2,098,318	1,902,824	3,073,060	4,067,776	4,126,055	4,186,580
Net Expense (Surplus)	\$ 1,490,534	\$ 685,269	\$ (956,682)	\$ (276,682)	\$ (123,176)	\$ 1,047,060	\$ 2,041,776	\$ 2,100,055	\$ 2,160,580

Finance and Accounting - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	3.51 %	1.51 %	(1.92)%	(0.56)%	(0.23)%	1.82 %	3.27 %	3.26 %	3.24 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 833,506</u>
% Change	<u>87.12 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$400k Decrease in gaming revenue based on actual revenues being received.

\$478k Increase in Operating Provision mainly for timing of 2025 approved RCMP members starting.

General Government - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Municipal Taxation									
General Property Tax Levy	\$ (42,474,238)	\$ (45,387,691)	\$ (49,749,506)	\$ (49,622,589)	\$ (53,337,935)	\$ (57,631,500)	\$ (62,528,849)	\$ (64,438,208)	\$ (66,761,885)
Local Improvement Levy	(87,228)	(87,228)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)	(87,230)
PILT - Federal	(137,960)	(230,394)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)
PILT - Provincial	(306,397)	(392,805)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)	(450,000)
Total Municipal Taxation	(43,005,823)	(46,098,118)	(50,526,736)	(50,399,819)	(54,115,165)	(58,408,730)	(63,306,079)	(65,215,438)	(67,539,115)
Other Revenues									
DCC - Parks	(87,826)	(445,876)	(225,000)	(225,000)	(230,000)	(230,000)	(230,000)	(230,000)	(230,000)
DCC - Roads	(222,277)	(959,103)	(160,000)	(160,000)	(387,000)	(387,000)	(387,000)	(387,000)	(387,000)
DCC - Waste Water	(73,978)	(22,913)	(135,000)	(135,000)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Equipment Sales Proceeds	(25,332)	(13,798)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Franchise Fees	(772,550)	(754,181)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Gas Tax Revenue	(1,610,446)	(1,742,928)	(1,742,928)	(1,742,928)	(1,742,928)	(1,812,645)	(1,812,645)	(1,812,645)	(1,812,645)
Interest and Penalties	(383,874)	(506,794)	(331,000)	(331,000)	(331,000)	(331,000)	(331,000)	(331,000)	(331,000)
Investment Income	(8,007,908)	(8,102,397)	(3,860,000)	(3,860,000)	(3,860,000)	(3,860,000)	(3,860,000)	(3,860,000)	(3,860,000)
Misc Grants	(18,400)	(18,400)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Misc Recoveries	(616,609)	(474,995)	(278,853)	(278,853)	(293,853)	(293,853)	(293,853)	(293,853)	(293,853)
OAP Revenue	(339,719)	(239,598)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Other Contributions	(1,548,829)	(1,442,298)	-	-	-	-	-	-	-
Other Revenue	(11,433)	(17,592)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Provincial Grants	(7,235,466)	(10,960)	(313,000)	(313,000)	-	-	-	-	-
Total Other Revenues	(20,954,647)	(14,751,833)	(8,115,781)	(8,115,781)	(8,009,781)	(8,079,498)	(8,079,498)	(8,079,498)	(8,079,498)
Total Revenues	(63,960,470)	(60,849,951)	(58,642,517)	(58,515,600)	(62,124,946)	(66,488,228)	(71,385,577)	(73,294,936)	(75,618,613)
Expenses									
Amortization - General Finance	8,778,828	9,871,276	8,779,000	8,779,000	9,875,000	9,875,000	9,875,000	9,875,000	9,875,000
Accretion Expense	130,993	457,816	131,000	131,000	460,000	460,000	460,000	460,000	460,000
Debt Interest Accrual	13,090	(30,550)	-	-	-	-	-	-	-
Grant Expenses	178,543	-	-	-	-	-	-	-	-
Misc Adjustments	228,035	16,895	-	-	-	-	-	-	-

General Government - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
PILT - Federal	-	96,095	96,000	96,000	96,000	96,000	96,000	96,000	96,000
PILT - Provincial	-	111,659	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Total Expenses	9,329,489	10,523,191	9,103,000	9,103,000	10,528,000	10,528,000	10,528,000	10,528,000	10,528,000
Other Jurisdictions taxes									
Funds Collected									
B.I.A. Levy	(316,124)	(326,442)	(328,290)	(328,290)	(345,000)	(345,000)	(345,000)	(345,000)	(345,000)
School Tax Levy - Res	(13,426,632)	(13,992,312)	(13,996,205)	(13,996,205)	(14,275,000)	(14,275,000)	(14,275,000)	(14,275,000)	(14,275,000)
School Tax Levy - Non Res	(6,001,498)	(6,902,722)	(7,009,893)	(7,009,893)	(7,693,000)	(7,693,000)	(7,693,000)	(7,693,000)	(7,693,000)
Hospital Levy	(2,573,998)	(2,815,785)	(2,830,520)	(2,830,520)	(3,198,200)	(3,198,200)	(3,198,200)	(3,198,200)	(3,198,200)
BCAA Levy	(531,493)	(564,378)	(565,730)	(565,730)	(590,235)	(590,235)	(590,235)	(590,235)	(590,235)
MFA Levy	(2,971)	(3,088)	(3,000)	(3,000)	(3,120)	(3,120)	(3,120)	(3,120)	(3,120)
Regional District Levy	(1,775,973)	(2,152,003)	(2,129,205)	(2,129,205)	(2,360,082)	(2,360,082)	(2,360,082)	(2,360,082)	(2,360,082)
SIR Parcel Tax Levy	(20,436)	(18,385)	(18,385)	(18,385)	(17,900)	(17,900)	(17,900)	(17,900)	(17,900)
SIR Levy	(229,802)	(249,325)	(249,570)	(249,570)	(269,000)	(269,000)	(269,000)	(269,000)	(269,000)
911 Levy	(469,585)	(513,337)	(518,640)	(518,640)	(506,635)	(506,635)	(506,635)	(506,635)	(506,635)
Hotel Room Tax (MRDT)	(1,160,097)	(1,214,335)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Total Funds Collected	(26,508,609)	(28,752,112)	(28,649,438)	(28,649,438)	(30,258,172)	(30,258,172)	(30,258,172)	(30,258,172)	(30,258,172)
Funds Disbursed									
B.I.A. Levy	315,664	328,290	328,290	328,290	345,000	345,000	345,000	345,000	345,000
School Tax Levy - Res	13,375,045	13,885,140	13,996,205	13,996,205	14,275,000	14,275,000	14,275,000	14,275,000	14,275,000
School Tax Levy - Non Res	6,053,084	7,009,893	7,009,893	7,009,893	7,693,000	7,693,000	7,693,000	7,693,000	7,693,000
Hospital Levy	2,574,661	2,830,522	2,830,520	2,830,520	3,198,200	3,198,200	3,198,200	3,198,200	3,198,200
BCAA Levy	532,601	565,731	565,730	565,730	590,235	590,235	590,235	590,235	590,235
MFA Levy	2,977	3,097	3,000	3,000	3,120	3,120	3,120	3,120	3,120
RDOS	1,883,284	2,204,905	2,204,895	2,204,895	2,440,767	2,440,767	2,440,767	2,440,767	2,440,767
SIR Levy	250,217	267,951	267,955	267,955	286,900	286,900	286,900	286,900	286,900
911 Levy	395,764	442,949	442,950	442,950	425,950	425,950	425,950	425,950	425,950
Hotel Room Tax (MRDT) - remittances	1,180,489	1,214,335	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Funds Disbursed	26,563,786	28,752,813	28,649,438	28,649,438	30,258,172	30,258,172	30,258,172	30,258,172	30,258,172
Net Other Jurisdictions Taxes	55,177	701	-	-	-	-	-	-	-

General Government - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Legislative Services	111,229	119,537	114,689	114,689	129,292	129,292	129,292	129,292	129,292
Communications	115,026	114,725	116,416	116,416	121,543	121,543	121,543	121,543	121,543
Facilities	125,535	147,455	183,725	183,725	274,275	274,275	274,275	274,275	274,275
Finance	1,191,823	1,347,003	1,336,418	1,336,418	1,496,911	1,496,911	1,496,911	1,496,911	1,496,911
Procurement	252,977	263,337	352,260	352,260	321,157	321,157	321,157	321,157	321,157
Revenue And Collections	697,950	710,060	797,481	797,481	766,164	766,164	766,164	766,164	766,164
Land Management	65,102	67,379	63,456	63,456	72,621	72,621	72,621	72,621	72,621
Human Resources & Safety	168,599	186,986	187,730	187,730	196,909	196,909	196,909	196,909	196,909
Information Technology	551,171	586,700	602,867	602,867	638,639	638,639	638,639	638,639	638,639
Mayor and Council	63,085	66,851	71,131	71,131	65,151	65,151	65,151	65,151	65,151
General Government	4,962,865	2,284,931	-	-	-	-	-	-	-
Office of the City Manager	92,203	97,906	103,242	103,242	103,184	103,184	103,184	103,184	103,184
Total Allocations In	8,397,565	5,992,870	3,929,415	3,929,415	4,185,846	4,185,846	4,185,846	4,185,846	4,185,846
Allocations Out									
Electric	(1,485,896)	(1,593,393)	(1,628,259)	(1,628,259)	(1,783,305)	(1,783,305)	(1,783,305)	(1,783,305)	(1,783,305)
Library	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)	(188,800)
Operating Transfers	(1,321,930)	(1,531,205)	(1,314,778)	(1,314,778)	(1,522,548)	(1,522,548)	(1,522,548)	(1,522,548)	(1,522,548)
Facilities - RCMP	(56,100)	(57,222)	(58,365)	(58,365)	(59,500)	(60,690)	(61,904)	(63,142)	(64,405)
Sewer Utility	(955,292)	(1,016,824)	(1,151,685)	(1,151,685)	(1,150,659)	(1,150,659)	(1,150,659)	(1,150,659)	(1,150,659)
Storm Water	(80,000)	(81,000)	(82,000)	(82,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)
Water Utility	(993,512)	(1,097,722)	(1,149,470)	(1,149,470)	(1,251,882)	(1,251,882)	(1,251,882)	(1,251,882)	(1,251,882)
Total Allocations Out	(5,081,530)	(5,566,166)	(5,573,357)	(5,573,357)	(6,039,694)	(6,040,884)	(6,042,098)	(6,043,336)	(6,044,599)
Net Allocations	3,316,035	426,704	(1,643,942)	(1,643,942)	(1,853,848)	(1,855,038)	(1,856,252)	(1,857,490)	(1,858,753)
Total Expenses and Allocations	12,700,701	10,950,596	7,459,058	7,459,058	8,674,152	8,672,962	8,671,748	8,670,510	8,669,247
Net Expense / (Surplus) before Debt Servicing and Transfers	(51,259,769)	(49,899,355)	(51,183,459)	(51,056,542)	(53,450,794)	(57,815,266)	(62,713,829)	(64,624,426)	(66,949,366)
Transfer from Surplus/Reserves									
Transfer from DCC									

General Government - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Roads	(58,099)	(58,099)	(53,563)	(53,563)	(53,563)	-	(99,000)	(198,000)	-
Parks	(368,613)	(368,613)	(214,924)	(214,924)	(214,924)	-	-	-	-
Waste Water	-	(1,056,151)	-	-	-	-	(99,000)	(148,500)	-
Total Transfer from DCC	(426,712)	(1,482,863)	(268,487)	(268,487)	(268,487)	-	(198,000)	(346,500)	-
Transfer from Statutory Reserves									
Capital	(3,295,166)	(3,962,132)	-	-	-	-	-	-	-
Affordable Housing	-	(11,222)	(155,000)	(70,000)	(20,000)	-	-	-	-
Asset Sustainability	(307,817)	(151,588)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)	(220,000)
Electric Capital	-	(1,190,030)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(3,602,983)	(5,314,972)	(375,000)	(290,000)	(240,000)	(220,000)	(220,000)	(220,000)	(220,000)
Transfer from Non-Statutory Reserves									
Asset Emergency	-	(60,000)	-	-	-	-	-	-	-
Carefund	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Climate Action	(187,908)	(257,803)	(226,000)	(226,000)	(209,083)	(209,083)	(209,083)	(209,083)	(209,083)
Grants	-	(29,860)	(30,200)	(30,200)	-	-	-	-	-
Election	-	-	-	-	(100,000)	-	-	-	(100,000)
Financial Stabilization	-	-	(255,000)	(255,000)	(275,000)	(100,000)	-	-	-
Gaming	(1,748,177)	(1,792,088)	(1,551,077)	(1,551,077)	(1,468,960)	(1,120,000)	(820,000)	(520,000)	(520,000)
General Surplus	-	-	(395,085)	(1,109,246)	-	-	-	-	-
Multi-Material BC	(287,500)	(287,500)	(429,000)	(429,000)	(472,000)	(474,140)	(476,325)	(365,000)	(365,000)
OAP Reserve	(40,000)	-	-	-	(100,000)	-	-	-	-
RCMP	-	-	(690,000)	-	(1,125,000)	(1,181,250)	(1,240,313)	(1,302,328)	(1,367,445)
Amortization Offset	(8,778,828)	(9,871,276)	(8,779,000)	(8,779,000)	(9,875,000)	(9,875,000)	(9,875,000)	(9,875,000)	(9,875,000)
Accretion Offset	(130,993)	(457,816)	(131,000)	(131,000)	(460,000)	(460,000)	(460,000)	(460,000)	(460,000)
Total Transfer from Non-Statutory Reserves	(11,203,406)	(12,786,343)	(12,516,362)	(12,540,523)	(14,115,043)	(13,449,473)	(13,110,721)	(12,761,411)	(12,926,528)
Total Transfers from Surplus/Reserves	(15,233,101)	(19,584,178)	(13,159,849)	(13,099,010)	(14,623,530)	(13,669,473)	(13,528,721)	(13,327,911)	(13,146,528)

General Government - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Transfers to Reserve									
Transfer to DCC									
Parks	87,826	445,876	225,000	225,000	230,000	230,000	230,000	230,000	230,000
Roads	222,277	959,103	160,000	160,000	387,000	387,000	387,000	387,000	387,000
Drainage	73,978	22,916	135,000	135,000	95,000	95,000	95,000	95,000	95,000
Waste Water	1,056,151	-	-	-	-	-	-	-	-
Total Transfer to DCC	1,440,232	1,427,895	520,000	520,000	712,000	712,000	712,000	712,000	712,000
Transfer to Statutory Reserves									
Affordable Housing	12,957	12,573	-	-	-	-	-	-	-
Alternative Transportation	37,110	11,160	-	-	-	-	-	-	-
Asset Sustainability	2,568,432	2,732,618	2,471,172	2,471,172	2,460,048	2,760,048	3,060,048	3,360,048	3,660,048
Community Works	1,761,025	1,878,294	1,742,928	1,742,928	1,742,928	1,812,645	1,812,645	1,812,645	1,812,645
Electric Capital	331,207	484,003	-	-	-	-	-	-	-
Equipment Replacement	1,698,029	1,805,558	1,300,000	1,300,000	1,400,000	1,600,000	1,800,000	2,000,000	2,200,000
General Capital	3,244,303	4,049,961	-	-	-	-	-	-	-
Land Acquisition	69,119	47,415	-	-	-	-	-	-	-
Local Improvement	117,043	117,166	87,000	87,000	53,000	53,000	53,000	53,000	53,000
Off-Street Parking	7,685	(41,679)	-	-	-	-	-	-	-
Parkland Reserve	49,455	12,726	-	-	-	-	-	-	-
Sewer Capital	221,884	624,043	-	-	-	-	-	-	-
Water Capital	229,133	662,683	-	-	-	-	-	-	-
Total Transfer to Statutory Reserves	10,347,382	12,396,521	5,601,100	5,601,100	5,655,976	6,225,693	6,725,693	7,225,693	7,725,693

General Government - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Transfer to Non-Statutory Reserves									
Amenity Bonusing	7,750	7,678	-	-	-	-	-	-	-
Asset Emergency	-	80,437	-	-	-	-	-	-	-
Cemetery Care Fund Remittance	50,251	58,103	30,000	30,000	45,000	46,350	47,741	49,173	50,648
Climate Action	226,902	664,828	-	-	-	226,902	226,902	226,902	226,902
Election	37,500	37,500	37,500	37,500	-	12,500	25,000	25,000	25,000
Electric Surplus - repayment	346,009	542,320	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Financial Stabilization	73,617	350,936	-	-	-	-	-	-	-
Gaming	1,658,924	1,527,523	1,800,000	1,800,000	1,440,000	1,440,000	1,440,000	1,440,000	1,440,000
Investment Income	-	-	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Growing Communities Fund	7,353,788	316,964	-	-	-	-	-	-	-
Marinas	72,691	76,074	61,170	61,170	86,940	86,940	86,940	86,940	86,940
Multi-Material BC	578,910	585,944	640,000	640,000	640,000	640,000	640,000	640,000	640,000
OAP Reserve	339,719	239,598	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Principal Payment Offset	-	-	861,847	861,847	739,158	578,132	1,295,063	1,058,984	1,045,048
RCMP	250,000	250,000	-	-	-	-	-	-	-
Urban Forest Reserve	2,950	-	-	-	-	-	-	-	-
Total Transfer to Non-Stat. Res.	10,999,011	4,737,905	6,120,517	6,120,517	5,641,098	5,720,824	6,451,646	6,216,999	6,204,538
Total Transfers to Reserves	22,786,625	18,562,321	12,241,617	12,241,617	12,009,074	12,658,517	13,889,339	14,154,692	14,642,231
Total Net Transfers	7,553,524	(1,021,857)	(918,232)	(857,393)	(2,614,456)	(1,010,956)	360,618	826,781	1,495,703
Net Expense (Surplus)	\$ (43,706,245)	\$ (50,921,212)	\$ (52,101,691)	\$ (51,913,935)	\$ (56,065,250)	\$ (58,826,222)	\$ (62,353,211)	\$ (63,797,645)	\$ (65,453,663)

General Government - Operating Budget

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (2,267,335)</u>
% Change	<u>(4.43)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$3.1M) Increased revenue for 6.26% property tax increase.

(\$600k) Non-Market Change estimate for 2026.

Human Resources & Safety - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	\$ (10,172)	\$ (3,826)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Provincial Grants	(4,800)	-	-	-	-	-	-	-	-
Total Revenues	(14,972)	(3,826)	-	-	-	-	-	-	-
Expenses									
Emergency Work/Prevention	95,249	144,215	8,000	8,000	8,000	8,000	8,000	8,000	8,000
General Expenses	21,073	44,049	41,982	43,282	42,882	42,882	42,882	42,882	42,882
Recruitment and Labour Relations	133,010	99,393	79,000	79,000	88,500	88,500	88,500	88,500	88,500
Legal	27,864	153,098	30,000	90,000	40,000	40,000	40,000	40,000	40,000
Safety and Wellness	285,871	339,047	251,700	283,200	261,500	261,500	261,500	261,500	261,500
Salaries and Wages	642,443	769,635	740,704	740,704	803,322	803,322	803,322	803,322	803,322
Training, Conferences, & Memberships	27,125	33,023	39,000	39,000	39,000	39,000	39,000	39,000	39,000
Total Expenses	1,232,635	1,582,460	1,190,386	1,283,186	1,283,204	1,283,204	1,283,204	1,283,204	1,283,204
Net Allocations									
Information Technology	14,673	16,380	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Safety/Emergency Expenses	142,815	264,893	96,000	130,000	107,000	107,000	107,000	107,000	107,000
Total Allocations In	157,488	281,273	113,000	147,000	124,000	124,000	124,000	124,000	124,000
Allocations Out									
Electric	(69,137)	(37,264)	(28,900)	(28,900)	(30,500)	(30,500)	(30,500)	(30,500)	(30,500)
Facilities	(6,069)	(2,957)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Fire Services	(12,353)	(21,670)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Human Resources & Safety	(142,815)	(264,893)	(96,000)	(130,000)	(107,000)	(107,000)	(107,000)	(107,000)	(107,000)
Public Works - General	(22,346)	(59,869)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Parks	(932)	-	-	-	-	-	-	-	-
RCMP	(932)	-	-	-	-	-	-	-	-
Recreation	(5,563)	(1,180)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Sewer Utility	(6,743)	(21,149)	(24,400)	(24,400)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)
Water Utility	(5,280)	(19,843)	(24,400)	(24,400)	(26,000)	(26,000)	(26,000)	(26,000)	(26,000)

Human Resources & Safety - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
General Government/Utility Overhead Credit	(168,599)	(186,986)	(187,730)	(187,730)	(196,909)	(196,909)	(196,909)	(196,909)	(196,909)
Total Allocations Out	(440,769)	(615,811)	(395,930)	(429,930)	(420,909)	(420,909)	(420,909)	(420,909)	(420,909)
Net Allocations	(283,281)	(334,538)	(282,930)	(282,930)	(296,909)	(296,909)	(296,909)	(296,909)	(296,909)
Total Expenses and Allocations	949,354	1,247,922	907,456	1,000,256	986,295	986,295	986,295	986,295	986,295
Net Expense (Surplus)	\$ 934,382	\$ 1,244,096	\$ 907,456	\$ 1,000,256	\$ 986,295	\$ 986,295	\$ 986,295	\$ 986,295	\$ 986,295

% of Property Tax	2.20 %	2.74 %	1.82 %	2.02 %	1.85 %	1.71 %	1.58 %	1.53 %	1.48 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ 78,839
% Change	8.69 %

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$10k Increase for legal budget.

\$11k Increase for safety licenses.

Information Technology - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (42,360)	\$ (31,420)	\$ (6,130)	\$ (6,130)	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (6,000)	\$ (6,000)
Total Revenues	(42,360)	(31,420)	(6,130)	(6,130)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
Expenses									
General Expenses	72,759	89,002	80,010	81,710	75,763	75,817	75,872	75,928	75,986
GIS Operations	376,532	419,434	438,145	442,145	461,825	472,897	484,305	496,065	508,186
Operational Reviews & Process Improvements	268,631	255,876	291,000	279,000	327,000	331,300	335,686	340,160	344,723
Salaries and Wages	980,452	1,172,007	1,286,400	1,286,400	1,368,870	1,387,152	1,405,800	1,424,821	1,444,222
Service Contracts	52,092	68,650	48,818	48,818	50,000	51,000	52,020	53,060	54,122
Small Equipment, Supplies, General Repairs & Maintenance	126,658	240,092	140,000	295,000	160,000	160,000	160,000	160,000	160,000
Software Licenses & Maintenance	934,286	938,966	1,115,737	1,132,437	1,284,525	1,280,975	1,295,902	1,311,323	1,337,261
Telephone/Internet/Fax	211,876	224,829	199,500	213,000	202,400	205,388	208,436	211,545	214,716
Training, Conferences, & Memberships	25,778	24,473	31,000	31,000	31,000	31,000	31,000	31,000	31,000
Total Expenses	3,049,064	3,433,329	3,630,610	3,809,510	3,961,383	3,995,529	4,049,021	4,103,902	4,170,216
Net Allocations									
Operating Transfers	353,530	365,693	355,000	355,000	366,000	366,000	366,000	366,000	366,000
Public Works - Fleet	5,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Total Allocations In	359,030	372,193	361,500	361,500	372,500	372,500	372,500	372,500	372,500

Information Technology - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Allocations Out									
Accounting	(10,916)	(15,817)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)	(16,000)
Building and License	(54,482)	(49,220)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Bylaw Enforcement	(4,489)	(6,971)	(3,950)	(3,950)	(63,950)	(63,950)	(63,950)	(63,950)	(63,950)
Communications	(35,871)	(21,847)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Development Services	(20,833)	(10,602)	(9,321)	(9,321)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)
Electric	(12,860)	(16,516)	(23,000)	(23,000)	(26,500)	(27,250)	(28,023)	(28,818)	(29,638)
Engineering Services	(43,508)	(46,880)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
Facilities	(158,477)	(40,187)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Fire Services	(14,354)	(8,636)	(23,000)	(36,000)	(38,000)	(38,000)	(38,000)	(38,000)	(38,000)
General Government/Utility Overhead Credit	(551,171)	(586,700)	(602,867)	(602,867)	(638,639)	(638,639)	(638,639)	(638,639)	(638,639)
Human Resources & Safety	(14,673)	(16,380)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)
Land Management	(219)	(414)	-	-	-	-	-	-	-
Legislative Services	(516)	(41,115)	(32,000)	(32,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Mayor and Council	(74)	-	-	-	-	-	-	-	-
Museum	(2,845)	(2,282)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Operations	(2,729)	-	-	-	-	-	-	-	-
Parks	-	(669)	-	-	-	-	-	-	-
Planning	-	(2)	-	-	-	-	-	-	-
Procurement	(34,269)	(27,143)	(40,500)	(40,500)	(30,500)	(22,500)	(22,500)	(22,500)	(22,500)
Public Works - Fleet	(8,419)	(12,699)	(7,175)	(7,175)	(7,175)	(7,175)	(7,175)	(7,175)	(7,175)
Public Works - General	(8,579)	(3,875)	(6,695)	(6,695)	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)
Public Works - Roads & Maintenance	-	(370)	-	-	-	-	-	-	-
Public Works - Solid Waste Disposal	-	(150)	-	-	-	-	-	-	-
Recreation	(33,012)	(33,970)	(35,966)	(35,966)	(37,100)	(37,700)	(38,312)	(38,936)	(39,573)
Revenue and Collections	(7,201)	(3,363)	(7,950)	(2,650)	(2,703)	(2,757)	(2,812)	(2,868)	(2,926)
Sewer Utility	(1,382)	(1,459)	(3,560)	(3,560)	(3,560)	(3,560)	(3,560)	(3,560)	(3,560)
Water Utility	(356)	(8,271)	(8,700)	(8,700)	(8,700)	(8,700)	(8,700)	(8,700)	(8,700)
Total Allocations Out	(1,021,235)	(955,538)	(1,040,184)	(1,047,884)	(1,141,927)	(1,135,331)	(1,136,771)	(1,138,246)	(1,139,761)

Information Technology - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations	(662,205)	(583,345)	(678,684)	(686,384)	(769,427)	(762,831)	(764,271)	(765,746)	(767,261)
Total Expenses and Allocations	2,386,859	2,849,984	2,951,926	3,123,126	3,191,956	3,232,698	3,284,750	3,338,156	3,402,955
Net Expense (Surplus)	\$ 2,344,499	\$ 2,818,564	\$ 2,945,796	\$ 3,116,996	\$ 3,185,956	\$ 3,226,698	\$ 3,278,750	\$ 3,332,156	\$ 3,396,955

% of Property Tax	5.52 %	6.21 %	5.92 %	6.28 %	5.97 %	5.60 %	5.24 %	5.17 %	5.09 %
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 240,160</u>
% Change	<u>8.15 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$110k Increase for licensing and migration of accounting software to Cloud.

\$30k Increase for equipment maintenance licenses.

\$21k Increase for communication system annual costs.

Legislative Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (29)	\$ (360)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)
Other Contributions	(19,811)	(18,979)	-	-	-	-	-	-	-
Total Revenues	(19,840)	(19,339)	(500)	(500)	(500)	(500)	(500)	(500)	(500)
Expenses									
Election Expenses	-	-	62,000	62,000	100,000	-	-	-	100,000
General Expenses	46,409	41,776	16,000	16,000	18,000	18,000	18,000	18,000	18,000
Legal	191,491	199,025	260,000	200,000	200,000	200,000	200,000	200,000	200,000
Salaries and Wages	406,616	445,778	444,710	444,710	465,520	465,520	465,520	465,520	465,520
Training, Conferences, & Memberships	19,139	15,205	17,000	17,000	17,000	17,000	17,000	17,000	17,000
Total Expenses	663,655	701,784	799,710	739,710	800,520	700,520	700,520	700,520	800,520
Net Allocations									
Information Technology	516	41,115	32,000	32,000	30,000	30,000	30,000	30,000	30,000
Public Works - Fleet	11,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	11,516	54,115	45,000	45,000	43,000	43,000	43,000	43,000	43,000
Allocations Out									
Engineering Services	(17,539)	(878)	(20,000)	-	-	-	-	-	-
Development Services	(83,686)	(39,337)	(90,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
General Government/Utility Overhead Credit	(111,229)	(119,537)	(114,689)	(114,689)	(129,292)	(129,292)	(129,292)	(129,292)	(129,292)
Total Allocations Out	(212,454)	(159,752)	(224,689)	(164,689)	(179,292)	(179,292)	(179,292)	(179,292)	(179,292)
Net Allocations	(200,938)	(105,637)	(179,689)	(119,689)	(136,292)	(136,292)	(136,292)	(136,292)	(136,292)
Total Expenses and Allocations	462,717	596,147	620,021	620,021	664,228	564,228	564,228	564,228	664,228
Net Expense (Surplus)	\$ 442,877	\$ 576,808	\$ 619,521	\$ 619,521	\$ 663,728	\$ 563,728	\$ 563,728	\$ 563,728	\$ 663,728

Legislative Services - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	1.04 %	1.27 %	1.25 %	1.25 %	1.24 %	0.98 %	0.90 %	0.87 %	0.99 %

Change 2025 budget to 2026 budget:

\$ Change	\$ 44,207
% Change	7.14 %

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$100k Increase for election, which is offset by transfer from Election Reserve.

(\$60k) Decrease in legal to match 5 year average.

Mayor and Council - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
Annual Indemnity	\$ 260,952	\$ 264,822	\$ 282,200	\$ 282,200	\$ 285,000	\$ 293,550	\$ 302,357	\$ 311,427	\$ 320,770
General Expenses	14,519	13,080	12,500	12,500	12,500	12,500	12,500	12,500	12,500
Public Relations	21,575	21,194	40,000	40,000	20,000	10,000	10,000	10,000	10,000
Training, Conferences, & Memberships	85,851	86,465	75,000	75,000	80,000	75,000	75,000	75,000	80,000
Total Expenses	382,897	385,561	409,700	409,700	397,500	391,050	399,857	408,927	423,270
Net Allocations									
Information Technology	74	-	-	-	-	-	-	-	-
Total Allocations In	74	-	-	-	-	-	-	-	-
Allocations Out									
General Government/Utility Overhead Credit	(63,085)	(66,851)	(71,131)	(71,131)	(65,151)	(65,151)	(65,151)	(65,151)	(65,151)
Total Allocations Out	(63,085)	(66,851)	(71,131)	(71,131)	(65,151)	(65,151)	(65,151)	(65,151)	(65,151)
Net Allocations	(63,011)	(66,851)	(71,131)	(71,131)	(65,151)	(65,151)	(65,151)	(65,151)	(65,151)
Total Expenses and Allocations	319,886	318,710	338,569	338,569	332,349	325,899	334,706	343,776	358,119
Net Expense (Surplus)	\$ 319,886	\$ 318,710	\$ 338,569	\$ 338,569	\$ 332,349	\$ 325,899	\$ 334,706	\$ 343,776	\$ 358,119
% of Property Tax	0.75 %	0.70 %	0.68 %	0.68 %	0.62 %	0.57 %	0.54 %	0.53 %	0.54 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (6,220)</u>
% Change	<u>(1.84)%</u>

Office of the City Manager - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
General Expenses	\$ 30,899	\$ 59,624	\$ 33,000	\$ 33,000	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500	\$ 37,500
Salaries and Wages	530,007	571,765	561,670	561,670	583,285	583,285	583,285	583,285	583,285
Training, Conferences, & Memberships	3,336	7,986	12,000	12,000	8,000	8,000	8,000	8,000	8,000
Total Expenses	564,242	639,375	606,670	606,670	628,785	628,785	628,785	628,785	628,785
Allocations Out									
General Government/Utility Overhead Credit	(92,203)	(97,906)	(103,242)	(103,242)	(103,184)	(103,184)	(103,184)	(103,184)	(103,184)
Total Allocations Out	(92,203)	(97,906)	(103,242)	(103,242)	(103,184)	(103,184)	(103,184)	(103,184)	(103,184)
Total Expenses and Allocations	472,039	541,469	503,428	503,428	525,601	525,601	525,601	525,601	525,601
Net Expense (Surplus)	\$ 472,039	\$ 541,469	\$ 503,428	\$ 503,428	\$ 525,601	\$ 525,601	\$ 525,601	\$ 525,601	\$ 525,601

% of Property Tax	1.11 %	1.19 %	1.01 %	1.01 %	0.99 %	0.91 %	0.84 %	0.82 %	0.79 %
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 22,173</u>
% Change	<u>4.40 %</u>

Finance - Purchasing - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
General Expenses	114,634	97,174	133,700	133,700	95,300	98,450	101,758	105,230	108,877
Legal	999	2,433	4,000	4,000	-	-	-	-	-
Salaries and Wages	391,618	417,696	527,262	527,262	515,020	520,462	526,014	531,676	537,451
Training, Conferences, & Memberships	3,210	1,610	12,400	12,400	12,400	12,400	12,400	12,400	12,400
Total Expenses	510,461	518,913	677,362	677,362	622,720	631,312	640,172	649,306	658,728
Net Allocations									
Information Technology	34,269	27,143	40,500	40,500	30,500	22,500	22,500	22,500	22,500
Public Works - Fleet	6,000	6,000	6,000	6,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	40,269	33,143	46,500	46,500	43,500	35,500	35,500	35,500	35,500
Allocations Out									
SOEC Complex	-	(326)	-	-	-	-	-	-	-
Finance	(796)	(1,826)	-	-	-	-	-	-	-
General Government/Utility Overhead Credit	(252,977)	(263,337)	(352,260)	(352,260)	(321,157)	(321,157)	(321,157)	(321,157)	(321,157)
Total Allocations Out	(253,773)	(265,489)	(352,260)	(352,260)	(321,157)	(321,157)	(321,157)	(321,157)	(321,157)
Net Allocations	(213,504)	(232,346)	(305,760)	(305,760)	(277,657)	(285,657)	(285,657)	(285,657)	(285,657)
Total Expenses and Allocations	296,957	286,567	371,602	371,602	345,063	345,655	354,515	363,649	373,071
Net Expense	\$ 296,957	\$ 286,567	\$ 371,602	\$ 371,602	\$ 345,063	\$ 345,655	\$ 354,515	\$ 363,649	\$ 373,071

Finance - Purchasing - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	0.70 %	0.63 %	0.75 %	0.75 %	0.65 %	0.60 %	0.57 %	0.56 %	0.56 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (26,539)</u>
% Change	<u>(7.14)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$39k) Decrease for one time purchase in 2025 for racking in new storage area.

Finance - Revenue and Collections - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (127,453)	\$ (123,941)	\$ (130,000)	\$ (130,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)	\$ (125,000)
Other Contributions	(100)	(50)	-	-	-	-	-	-	-
Total Revenues	(127,553)	(123,991)	(130,000)	(130,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
Expenses									
General Expenses	287,988	237,594	305,975	305,975	280,000	288,010	296,260	304,758	313,511
Salaries and Wages	643,871	765,296	758,580	758,580	776,740	789,849	803,221	816,860	830,771
Training, Conferences, & Memberships	4,700	3,729	3,900	2,600	3,900	3,900	3,900	3,900	3,900
Total Expenses	936,559	1,006,619	1,068,455	1,067,155	1,060,640	1,081,759	1,103,381	1,125,518	1,148,182
Net Allocations									
Information Technology	7,201	3,363	7,950	2,650	2,703	2,757	2,812	2,868	2,926
Total Allocations In	7,201	3,363	7,950	2,650	2,703	2,757	2,812	2,868	2,926
Allocations Out									
General Government/Utility Overhead Credit	(697,950)	(710,060)	(797,481)	(797,481)	(766,164)	(766,164)	(766,164)	(766,164)	(766,164)
Total Allocations Out	(697,950)	(710,060)	(797,481)	(797,481)	(766,164)	(766,164)	(766,164)	(766,164)	(766,164)
Net Allocations	(690,749)	(706,697)	(789,531)	(794,831)	(763,461)	(763,407)	(763,352)	(763,296)	(763,238)
Total Expenses and Allocations	245,810	299,922	278,924	272,324	297,179	318,352	340,029	362,222	384,944
Net Expense (Surplus)	\$ 118,257	\$ 175,931	\$ 148,924	\$ 142,324	\$ 172,179	\$ 193,352	\$ 215,029	\$ 237,222	\$ 259,944
% of Property Tax	0.28 %	0.39 %	0.30 %	0.29 %	0.32 %	0.34 %	0.34 %	0.37 %	0.39 %
Change 2025 budget to 2026 budget:									
\$ Change	\$ 23,255								
% Change	15.62 %								

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$25k) Decrease in postage costs.

Protective Services - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Animal Control	\$ (114,051)	\$ (107,470)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)	\$ (117,000)
Building and License	(1,987,831)	(2,671,074)	(2,487,000)	(2,487,000)	(2,543,350)	(2,591,091)	(2,650,263)	(2,700,911)	(2,758,078)
Bylaw Services	(918,970)	(1,109,152)	(1,143,000)	(1,140,000)	(1,180,700)	(1,180,700)	(1,180,700)	(1,180,700)	(1,180,700)
Fire Services	(1,124,025)	(1,109,320)	(1,213,500)	(1,313,500)	(1,149,500)	(1,149,500)	(1,149,500)	(1,149,500)	(1,149,500)
RCMP	(527,470)	(727,832)	(621,968)	(605,468)	(616,000)	(616,000)	(616,000)	(616,000)	(616,000)
Total Revenues	(4,672,347)	(5,724,848)	(5,582,468)	(5,662,968)	(5,606,550)	(5,654,291)	(5,713,463)	(5,764,111)	(5,821,278)
Expenses									
Animal Control	198,227	216,427	215,150	214,650	221,918	229,477	237,338	245,513	254,016
Building and License	1,602,145	1,712,873	1,643,574	1,643,574	1,743,633	1,770,618	1,798,143	1,826,219	1,854,855
Bylaw Services	1,937,560	2,463,343	2,348,827	2,353,827	2,537,515	2,554,739	2,593,728	2,633,497	2,674,060
Fire Services	8,795,377	10,211,329	10,216,091	10,588,006	10,760,673	11,136,355	11,528,730	11,938,546	12,366,582
Public Safety	-	184,679	371,200	371,200	272,800	217,000	217,000	217,000	217,000
RCMP	12,998,237	14,129,372	15,979,577	14,386,077	16,342,744	17,028,707	17,765,878	18,537,876	19,346,403
Total Expenses	25,531,546	28,918,023	30,774,419	29,557,334	31,879,283	32,936,896	34,140,817	35,398,651	36,712,916
Net Operating Expense / (Surplus)	\$ 20,859,199	\$ 23,193,175	\$ 25,191,951	\$ 23,894,366	\$ 26,272,733	\$ 27,282,605	\$ 28,427,354	\$ 29,634,540	\$ 30,891,638

Animal Control - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
License Fees	\$ (96,386)	\$ (88,075)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)	\$ (95,000)
Penalty/Ticket/Fee Revenues	(210)	-	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
Dog Kennel	(17,455)	(19,395)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)
Total Revenues	(114,051)	(107,470)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)	(117,000)
Expenses									
General Expenses	10,865	8,148	7,950	7,950	7,950	7,950	7,950	7,950	7,950
Service Contracts	163,680	176,467	181,700	181,700	188,968	196,527	204,388	212,563	221,066
Training, Conferences, & Memberships	-	-	500	-	-	-	-	-	-
Total Expenses	174,545	184,615	190,150	189,650	196,918	204,477	212,338	220,513	229,016
Net Allocations									
Facilities	8,182	16,312	9,500	9,500	9,500	9,500	9,500	9,500	9,500
Land Management	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500	15,500
Total Allocations In	23,682	31,812	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Expenses and Allocations	198,227	216,427	215,150	214,650	221,918	229,477	237,338	245,513	254,016
Net Expense (Surplus)	\$ 84,176	\$ 108,957	\$ 98,150	\$ 97,650	\$ 104,918	\$ 112,477	\$ 120,338	\$ 128,513	\$ 137,016

Animal Control - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	0.20 %	0.24 %	0.20 %	0.20 %	0.20 %	0.20 %	0.19 %	0.20 %	0.21 %

Change 2025 budget to 2026 budget:

\$ Change	\$ 6,768
% Change	6.90 %

Building and License - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
License Fees	\$ (825,784)	\$ (794,045)	\$ (807,000)	\$ (807,000)	\$ (807,000)	\$ (807,000)	\$ (807,000)	\$ (807,000)	\$ (807,000)
Misc Recoveries	(14,621)	-	-	-	-	-	-	-	-
Misc Grants	11,288	-	-	-	-	-	-	-	-
Penalty/Ticket/Fee Revenues	(30,398)	(74,394)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Permitting Fees	(1,128,316)	(1,802,635)	(1,635,000)	(1,635,000)	(1,691,350)	(1,739,091)	(1,798,263)	(1,848,911)	(1,906,078)
Total Revenues	(1,987,831)	(2,671,074)	(2,487,000)	(2,487,000)	(2,543,350)	(2,591,091)	(2,650,263)	(2,700,911)	(2,758,078)
Expenses									
Consulting Services	-	-	2,500	2,500	2,500	2,500	2,500	2,500	2,500
General Expenses	12,551	9,355	11,000	11,000	8,200	8,200	8,200	8,200	8,200
Operational Reviews & Process Improvements	35,358	1,383	-	-	-	-	-	-	-
Public Relations	11,476	5,569	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Salaries and Wages	1,320,123	1,493,243	1,403,574	1,403,574	1,499,933	1,526,918	1,554,443	1,582,519	1,611,155
Training, Conferences, & Memberships	35,155	21,603	27,000	27,000	27,000	27,000	27,000	27,000	27,000
Total Expenses	1,414,663	1,531,153	1,456,074	1,456,074	1,549,633	1,576,618	1,604,143	1,632,219	1,660,855
Net Allocations									
Fire Services	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Information Technology	54,482	49,220	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Public Works - Fleet	33,000	32,500	32,500	32,500	39,000	39,000	39,000	39,000	39,000
Total Allocations In	187,482	181,720	187,500	187,500	194,000	194,000	194,000	194,000	194,000
Net Allocations	187,482	181,720	187,500	187,500	194,000	194,000	194,000	194,000	194,000
Total Expenses and Allocations	1,602,145	1,712,873	1,643,574	1,643,574	1,743,633	1,770,618	1,798,143	1,826,219	1,854,855
Net Expense (Surplus)	\$ (385,686)	\$ (958,201)	\$ (843,426)	\$ (843,426)	\$ (799,717)	\$ (820,473)	\$ (852,120)	\$ (874,692)	\$ (903,223)

Building and License - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	(0.91)%	(2.11)%	(1.70)%	(1.70)%	(1.50)%	(1.42)%	(1.36)%	(1.36)%	(1.35)%

Change 2025 budget to 2026 budget:

\$ Change	\$ 43,709
% Change	5.18 %

Bylaw Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (7,818)	\$ (6,065)	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (5,500)	\$ (5,500)
Penalty/Ticket/Fee Revenues	(140,730)	(130,669)	(205,500)	(202,500)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Parking Revenues	(770,422)	(972,418)	(932,000)	(932,000)	(1,000,200)	(1,000,200)	(1,000,200)	(1,000,200)	(1,000,200)
Total Revenues	(918,970)	(1,109,152)	(1,143,000)	(1,140,000)	(1,180,700)	(1,180,700)	(1,180,700)	(1,180,700)	(1,180,700)
Expenses									
General Expenses	149,051	167,082	110,250	115,250	116,750	116,750	116,750	116,750	116,750
Property Taxes/Leases	25,653	34,068	42,000	42,000	21,000	-	-	-	-
Public Relations	2,354	2,603	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	1,626,093	2,117,182	1,998,227	1,998,227	2,190,315	2,228,539	2,267,528	2,307,297	2,347,860
Security	22,305	20,363	30,000	30,000	25,000	25,000	25,000	25,000	25,000
Training, Conferences, & Memberships	33,391	34,133	25,500	25,500	25,500	25,500	25,500	25,500	25,500
Vandalism	28,851	29,038	31,000	31,000	31,000	31,000	31,000	31,000	31,000
Total Expenses	1,887,698	2,404,469	2,239,977	2,244,977	2,412,565	2,429,789	2,468,778	2,508,547	2,549,110
Net Allocations									
Facilities	25,873	28,680	43,900	43,900	-	-	-	-	-
Information Technology	4,489	6,971	3,950	3,950	63,950	63,950	63,950	63,950	63,950
Public Works - Fleet	49,500	62,423	61,000	61,000	61,000	61,000	61,000	61,000	61,000
Total Allocations In	79,862	98,074	108,850	108,850	124,950	124,950	124,950	124,950	124,950
Allocations Out									
Social Development	(30,000)	(39,200)	-	-	-	-	-	-	-
Total Allocations Out	(30,000)	(39,200)	-	-	-	-	-	-	-
Net Allocations	49,862	58,874	108,850	108,850	124,950	124,950	124,950	124,950	124,950
Total Expenses and Allocations	1,937,560	2,463,343	2,348,827	2,353,827	2,537,515	2,554,739	2,593,728	2,633,497	2,674,060
Net Expense (Surplus)	\$ 1,018,590	\$ 1,354,191	\$ 1,205,827	\$ 1,213,827	\$ 1,356,815	\$ 1,374,039	\$ 1,413,028	\$ 1,452,797	\$ 1,493,360

Bylaw Services - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	2.40 %	2.98 %	2.42 %	2.45 %	2.54 %	2.38 %	2.26 %	2.25 %	2.24 %

Change 2025 budget to 2026 budget:

\$ Change	\$ 150,988
% Change	12.52 %

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$28k Reduction in ticket revenues based on actual revenues received.

(\$21k) Decrease for lease for amalgamation of Bylaw back to City Hall.

\$72k Increase for 2 additional Bylaw Officer seasonal positions.

\$60k Increase for new call tracking system.

Fire Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Emergency Recoveries	\$ (55,534)	\$ (21,625)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
Misc Recoveries	(39,852)	(40,402)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Mutual Aid/Service Contracts	(874,979)	(869,938)	(880,000)	(880,000)	(910,000)	(910,000)	(910,000)	(910,000)	(910,000)
Misc Grants	(70,693)	(7,000)	-	-	-	-	-	-	-
Permitting Fees	(2,104)	(3,769)	(6,500)	(6,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Provincial Grants	(80,863)	(166,586)	(292,000)	(392,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Total Revenues	(1,124,025)	(1,109,320)	(1,213,500)	(1,313,500)	(1,149,500)	(1,149,500)	(1,149,500)	(1,149,500)	(1,149,500)
Expenses									
Emergency Work/Prevention	39,038	56,778	24,735	24,735	23,000	23,400	23,808	24,224	24,649
Fire Events & Mutual Aid Costs	169,553	173,710	204,745	204,745	175,500	182,350	189,506	196,981	204,790
Fire Prevention	7,352	5,463	7,500	7,500	7,500	7,500	7,500	7,500	7,500
General Expenses	161,666	52,606	108,690	108,690	59,250	59,760	60,280	60,811	61,352
Grant Expenses	156,100	174,089	292,000	392,000	200,000	200,000	200,000	200,000	200,000
Public Relations	7,373	14	-	-	-	-	-	-	-
Safety and Wellness	288,452	293,540	237,785	237,785	245,200	252,174	259,381	266,831	274,534
Salaries and Wages	7,063,266	8,570,767	8,506,001	8,764,916	9,147,873	9,504,532	9,877,241	10,266,722	10,673,729
Small Equipment, Supplies, General Repairs & Maintenance	119,074	131,880	121,395	121,395	123,800	126,276	128,802	131,379	134,005
Training, Conferences, & Memberships	172,855	144,641	147,625	147,625	139,450	140,749	142,074	143,425	144,804
Total Expenses	8,184,729	9,603,488	9,650,476	10,009,391	10,121,573	10,496,741	10,888,592	11,297,873	11,725,363

Fire Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Facilities	188,171	142,719	124,115	124,115	130,000	130,514	131,038	131,573	132,119
Information Technology	14,354	8,636	23,000	36,000	38,000	38,000	38,000	38,000	38,000
Operating Transfers	83,493	81,061	83,500	83,500	81,100	81,100	81,100	81,100	81,100
Public Works - Fleet	412,277	453,755	420,000	420,000	475,000	475,000	475,000	475,000	475,000
Human Resources & Safety	12,353	21,670	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Allocations In	710,648	707,841	665,615	678,615	739,100	739,614	740,138	740,673	741,219
Allocations Out									
Building and License	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Total Allocations Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Net Allocations	610,648	607,841	565,615	578,615	639,100	639,614	640,138	640,673	641,219
Total Expenses and Allocations	8,795,377	10,211,329	10,216,091	10,588,006	10,760,673	11,136,355	11,528,730	11,938,546	12,366,582
Net Expense (Surplus)	\$ 7,671,352	\$ 9,102,009	\$ 9,002,591	\$ 9,274,506	\$ 9,611,173	\$ 9,986,855	\$ 10,379,230	\$ 10,789,046	\$ 11,217,082

% of Property Tax	18.06 %	20.05 %	18.10 %	18.69 %	18.02 %	17.33 %	16.60 %	16.74 %	16.80 %
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 608,582</u>
% Change	<u>6.76 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$234k Increase for 2 additional firefighter positions.

Public Safety - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
General Expenses	\$ -	\$ -	\$ 169,200	\$ 169,200	\$ 55,800	\$ -	\$ -	\$ -	\$ -
Salaries and Wages	-	184,679	197,500	197,500	212,500	212,500	212,500	212,500	212,500
Training, Conferences, & Memberships	-	-	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Total Expenses and Allocations	-	184,679	371,200	371,200	272,800	217,000	217,000	217,000	217,000
Net Expense (Surplus)	\$ -	\$ 184,679	\$ 371,200	\$ 371,200	\$ 272,800	\$ 217,000	\$ 217,000	\$ 217,000	\$ 217,000

% of Property Tax	-	%	0.41 %	0.75 %	0.75 %	0.51 %	0.38 %	0.35 %	0.34 %	0.33 %
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Change 2025 forecast to 2026 budget:

\$ Change	\$ (98,400)
% Change	(26.51)%

Changes in net operating budget from 2025 forecast to 2026 budget are primarily due to:

(\$38k) Reduction for Remote Guard Project reducing for final year.

(\$75k) Reduction for Community Wellness initiative complete in 2025.

RCMP - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Donations	\$ -	\$ (200)	\$ (2,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Misc Recoveries	(393,890)	(545,274)	(465,500)	(477,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)
Other Contributions	(133,580)	(177,301)	(115,000)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)	(112,500)
Provincial Grants	-	(5,057)	(39,468)	(15,968)	(23,500)	(23,500)	(23,500)	(23,500)	(23,500)
Total Revenues	(527,470)	(727,832)	(621,968)	(605,468)	(616,000)	(616,000)	(616,000)	(616,000)	(616,000)
Expenses									
Crime Prevention	30,973	3,318	57,468	33,968	37,500	37,500	37,500	37,500	37,500
General Expenses	46,622	61,051	47,150	47,150	47,500	47,500	47,500	47,500	47,500
Safety and Wellness	9,913	9,670	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Salaries and Wages	2,393,321	2,795,863	2,991,500	2,991,500	3,205,904	3,270,022	3,335,423	3,402,131	3,470,174
Service Contracts	10,194,086	10,957,856	12,615,000	11,045,000	12,782,000	13,419,600	14,089,080	14,792,035	15,530,137
Training, Conferences, & Memberships	27,862	25,371	17,000	17,000	12,000	12,000	12,000	12,000	12,000
Total Expenses	12,702,777	13,853,129	15,736,618	14,143,118	16,093,404	16,795,122	17,530,003	18,299,666	19,105,811
Net Allocations									
Facilities	283,528	263,243	229,959	229,959	236,340	220,585	222,875	225,210	227,592
Public Works - Fleet	11,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Human Resources & Safety	932	-	-	-	-	-	-	-	-
Total Allocations In	295,460	276,243	242,959	242,959	249,340	233,585	235,875	238,210	240,592
Net Allocations	295,460	276,243	242,959	242,959	249,340	233,585	235,875	238,210	240,592
Total Expenses and Allocations	12,998,237	14,129,372	15,979,577	14,386,077	16,342,744	17,028,707	17,765,878	18,537,876	19,346,403
Net Expense (Surplus)	\$ 12,470,767	\$ 13,401,540	\$ 15,357,609	\$ 13,780,609	\$ 15,726,744	\$ 16,412,707	\$ 17,149,878	\$ 17,921,876	\$ 18,730,403

RCMP - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	29.36 %	29.53 %	30.87 %	27.77 %	29.49 %	28.48 %	27.43 %	27.81 %	28.06 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 369,135</u>
% Change	<u>2.40 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:
\$152k Increase for 1 RCMP Crime Analyst member..

Transportation Services - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Public Works - Fleet	\$ (2,129,326)	\$ (2,316,945)	\$ (2,314,680)	\$ (2,314,680)	\$ (2,471,430)	\$ (2,504,213)	\$ (2,537,651)	\$ (2,571,758)	\$ (2,606,548)
Public Works - General	(27,074)	(21,563)	-	-	-	-	-	-	-
Storm Water	(1,182,807)	(1,511,321)	(1,964,700)	(1,964,700)	(2,597,590)	(3,376,867)	(4,389,927)	(5,706,905)	(7,418,977)
Street Lighting	(22)	-	-	-	-	-	-	-	-
Traffic Control	(6,351)	(6,099)	-	-	-	-	-	-	-
Transit	(759,287)	(706,933)	(730,787)	(730,787)	(671,781)	(671,781)	(671,781)	(671,781)	(671,781)
Total Revenues	(4,104,867)	(4,562,861)	(5,010,167)	(5,010,167)	(5,740,801)	(6,552,861)	(7,599,359)	(8,950,444)	(10,697,306)
Expenses									
Engineering Services	149,215	111,651	-	-	-	-	-	-	-
Operations	11,577	34,671	-	-	-	-	-	-	-
Public Works - Fleet	5,533,106	6,034,635	5,723,062	5,623,062	6,061,749	6,077,888	6,094,602	6,111,663	6,129,074
Public Works - General	26,670	124,011	-	-	-	-	-	-	-
Public Works - Roads and maintenance	2,955,589	3,194,258	3,295,308	3,303,188	3,491,506	3,533,778	3,672,497	3,847,116	3,622,636
Storm Water	609,841	550,556	718,265	718,265	779,242	790,239	892,258	942,213	799,009
Street Lighting	441,429	451,380	453,595	453,595	368,415	383,969	400,593	408,358	427,346
Traffic Control	167,687	183,003	270,126	284,126	205,500	205,500	205,500	205,500	205,500
Transit	2,220,885	2,376,081	2,477,246	2,477,246	2,677,890	3,577,541	4,521,336	4,656,478	4,798,185
Total Expenses	12,115,999	13,060,246	12,937,602	12,859,482	13,584,302	14,568,915	15,786,786	16,171,328	15,981,750
Net Operating Expense / (Surplus)	\$ 8,011,132	\$ 8,497,385	\$ 7,927,435	\$ 7,849,315	\$ 7,843,501	\$ 8,016,054	\$ 8,187,427	\$ 7,220,884	\$ 5,284,444

Engineering Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
Consulting Services	\$ 164,395	\$ 249,886	\$ 130,000	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
General Expenses	5,635	7,604	6,200	6,200	6,200	6,200	6,200	6,200	6,200
Master Plans & Assessments	-	-	75,000	75,000	426,500	130,000	280,000	415,000	-
Salaries and Wages	657,476	816,525	1,263,912	1,263,912	1,273,110	1,288,030	1,303,249	1,318,772	1,334,605
Training, Conferences, & Memberships	37,592	33,901	43,000	43,000	34,500	34,500	34,500	34,500	34,500
Total Expenses	865,098	1,107,916	1,518,112	1,518,112	1,840,310	1,558,730	1,723,949	1,874,472	1,475,305
Net Allocations									
Legislative Services	17,539	878	20,000	-	-	-	-	-	-
Information Technology	43,508	46,880	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Operations	26,000	24,562	26,115	26,115	28,091	28,091	28,091	28,091	28,091
Public Works - Fleet	11,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Allocations In	98,047	85,320	109,115	89,115	91,091	91,091	91,091	91,091	91,091

Engineering Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Allocations Out									
Electric	(64,000)	(58,000)	(62,000)	(62,000)	(61,300)	(60,900)	(61,600)	(62,200)	(62,800)
General Capital	(62,000)	(205,000)	(367,000)	(367,000)	(353,100)	(356,700)	(360,300)	(363,900)	(367,700)
Parks	(16,000)	(8,500)	(15,000)	(15,000)	(14,300)	(24,000)	(14,100)	(15,300)	(15,400)
Public Works - Roads & Maintenance	(64,000)	(35,000)	(105,000)	(105,000)	(64,100)	(69,000)	(169,400)	(304,800)	(40,200)
Sewer Capital	(20,000)	(100,000)	(238,000)	(218,000)	(230,500)	(232,800)	(235,100)	(237,500)	(239,900)
Sewer Collection	(157,000)	(144,000)	(147,000)	(147,000)	(165,500)	(184,400)	(145,800)	(146,800)	(148,300)
Sewer Utility	-	-	(10,000)	(10,000)	(196,500)	-	(50,000)	-	-
Storm Water	(124,930)	(69,085)	(121,227)	(121,227)	(125,001)	(129,921)	(221,240)	(272,363)	(123,696)
Waste Water Treatment Plant	(48,000)	(44,000)	(47,000)	(47,000)	(46,500)	(46,000)	(46,400)	(46,900)	(47,400)
Water Capital	(53,000)	(230,000)	(321,000)	(321,000)	(312,600)	(315,700)	(318,900)	(322,100)	(325,300)
Water Distribution	(157,000)	(144,000)	(147,000)	(147,000)	(165,500)	(184,400)	(145,800)	(146,800)	(148,300)
Water Treatment Plant	(48,000)	(44,000)	(47,000)	(47,000)	(46,500)	(46,000)	(46,400)	(46,900)	(47,400)
Water Utility	-	-	-	-	(150,000)	-	-	-	-
Total Allocations Out	(813,930)	(1,081,585)	(1,627,227)	(1,607,227)	(1,931,401)	(1,649,821)	(1,815,040)	(1,965,563)	(1,566,396)
Net Allocations	(715,883)	(996,265)	(1,518,112)	(1,518,112)	(1,840,310)	(1,558,730)	(1,723,949)	(1,874,472)	(1,475,305)
Total Expenses and Allocations	149,215	111,651	-	-	-	-	-	-	-
Net Expense (Surplus)	\$ 149,215	\$ 111,651	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operations - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
Salaries and Wages	\$ 263,974	\$ 273,356	\$ 253,015	\$ 253,015	\$ 272,500	\$ 272,500	\$ 272,500	\$ 272,500	\$ 272,500
Training, Conferences, & Memberships	1,249	3,515	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Total Expenses	265,223	276,871	257,515	257,515	277,000	277,000	277,000	277,000	277,000
Net Allocations									
Information Technology	2,729	-	-	-	-	-	-	-	-
Total Allocations In	2,729	-	-	-	-	-	-	-	-
Allocations Out									
Electric	(75,375)	(71,208)	(75,711)	(75,711)	(81,440)	(81,440)	(81,440)	(81,440)	(81,440)
Engineering Services	(26,000)	(24,562)	(26,115)	(26,115)	(28,091)	(28,091)	(28,091)	(28,091)	(28,091)
Storm Water	(16,000)	(15,115)	(16,070)	(16,070)	(17,286)	(17,286)	(17,286)	(17,286)	(17,286)
Public Works - Roads & Maintenance	(27,000)	(25,508)	(27,120)	(27,120)	(29,172)	(29,172)	(29,172)	(29,172)	(29,172)
Public Works - Solid Waste Disposal	(16,000)	(15,115)	(16,071)	(16,071)	(17,287)	(17,287)	(17,287)	(17,287)	(17,287)
Sewer Utility	(48,000)	(45,346)	(48,214)	(48,214)	(51,862)	(51,862)	(51,862)	(51,862)	(51,862)
Water Utility	(48,000)	(45,346)	(48,214)	(48,214)	(51,862)	(51,862)	(51,862)	(51,862)	(51,862)
Total Allocations Out	(256,375)	(242,200)	(257,515)	(257,515)	(277,000)	(277,000)	(277,000)	(277,000)	(277,000)
Net Allocations	(253,646)	(242,200)	(257,515)	(257,515)	(277,000)	(277,000)	(277,000)	(277,000)	(277,000)
Total Expenses and Allocations	11,577	34,671	-	-	-	-	-	-	-
Net Expense (Surplus)	\$ 11,577	\$ 34,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Public Works - Fleet - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
RDOS Fleet Recoveries	\$ (44,961)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RCMP Fleet Recoveries	(73,886)	(64,980)	(49,000)	(49,000)	(49,980)	(50,980)	(51,999)	(53,039)	(54,100)
Fleet Hourly Charges	(1,437,603)	(1,558,106)	(1,558,000)	(1,558,000)	(1,589,160)	(1,620,943)	(1,653,362)	(1,686,429)	(1,720,158)
Fleet Pool Charges	(533,669)	(649,060)	(677,680)	(677,680)	(832,290)	(832,290)	(832,290)	(832,290)	(832,290)
Other Revenue	(39,207)	(44,799)	(30,000)	(30,000)	-	-	-	-	-
Total Revenues	(2,129,326)	(2,316,945)	(2,314,680)	(2,314,680)	(2,471,430)	(2,504,213)	(2,537,651)	(2,571,758)	(2,606,548)
Expenses									
Amortization - General Fleet	2,928,033	3,226,439	2,930,000	2,930,000	3,227,000	3,227,000	3,227,000	3,227,000	3,227,000
Fleet Insurance	92,146	84,473	100,000	100,000	110,000	110,000	110,000	110,000	110,000
Fuel, Oil, Grease	502,524	486,715	590,000	490,000	437,000	437,000	437,000	437,000	437,000
General Expenses	-	340	-	-	-	-	-	-	-
Internal Fleet Charges	537,169	651,874	677,680	677,680	867,850	867,850	867,850	867,850	867,850
Salaries and Wages	580,417	622,918	847,403	847,403	871,931	886,633	901,628	916,924	932,525
Small Equipment, Supplies, General Repairs & Maintenance	781,829	858,255	659,000	659,000	664,500	664,620	664,742	664,867	664,995
Training, Conferences, & Memberships	23,448	23,013	26,900	26,900	33,400	33,400	33,400	33,400	33,400
Total Expenses	5,445,566	5,954,385	5,830,983	5,730,983	6,211,681	6,226,503	6,241,620	6,257,041	6,272,770
Net Allocations									
Facilities	51,274	53,427	53,174	53,174	54,768	55,308	56,103	56,915	57,742
Information Technology	8,419	12,699	7,175	7,175	7,175	7,175	7,175	7,175	7,175
Operating Transfers	937,776	1,080,877	876,278	876,278	1,075,448	1,075,448	1,075,448	1,075,448	1,075,448
Public Works - General	30,517	30,985	46,632	46,632	49,027	49,804	50,606	51,434	52,289
Total Allocations In	1,027,986	1,177,988	983,259	983,259	1,186,418	1,187,735	1,189,332	1,190,972	1,192,654

Public Works - Fleet - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Allocations Out									
Building and License	(33,000)	(32,500)	(32,500)	(32,500)	(39,000)	(39,000)	(39,000)	(39,000)	(39,000)
Bylaw Enforcement	(49,500)	(62,423)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)
Legislative Services	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Electric	(66,560)	(72,600)	(109,860)	(109,860)	(118,410)	(118,410)	(118,410)	(118,410)	(118,410)
Engineering Services	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Facilities	(73,000)	(80,000)	(80,000)	(80,000)	(73,500)	(73,500)	(73,500)	(73,500)	(73,500)
Fire Services	(412,277)	(453,755)	(420,000)	(420,000)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)
Information Technology	(5,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Public Works - General	(38,399)	(41,432)	(39,840)	(39,840)	(41,400)	(41,400)	(41,400)	(41,400)	(41,400)
Parks	(61,000)	(100,000)	(105,250)	(105,250)	(113,160)	(113,160)	(113,160)	(113,160)	(113,160)
Public Works - Roads & Maintenance	-	-	-	-	(66,000)	(66,000)	(66,000)	(66,000)	(66,000)
Public Works - Solid Waste Disposal	(5,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Procurement	(6,000)	(6,000)	(6,000)	(6,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
RCMP	(11,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)	(13,000)
Recreation	(12,200)	(6,500)	-	-	-	-	-	-	-
Sewer Utility	(76,040)	(102,040)	(94,564)	(94,564)	(160,140)	(160,140)	(160,140)	(160,140)	(160,140)
Water Utility	(68,470)	(88,488)	(90,166)	(90,166)	(123,740)	(123,740)	(123,740)	(123,740)	(123,740)
Total Allocations Out	(940,446)	(1,097,738)	(1,091,180)	(1,091,180)	(1,336,350)	(1,336,350)	(1,336,350)	(1,336,350)	(1,336,350)
Net Allocations	87,540	80,250	(107,921)	(107,921)	(149,932)	(148,615)	(147,018)	(145,378)	(143,696)
Total Expenses and Allocations	5,533,106	6,034,635	5,723,062	5,623,062	6,061,749	6,077,888	6,094,602	6,111,663	6,129,074
Net Expense / (Surplus) before Debt Servicing and Transfers	3,403,780	3,717,690	3,408,382	3,308,382	3,590,319	3,573,675	3,556,951	3,539,905	3,522,526
Transfer from Surplus/Reserves									
Transfer from Non-Statutory Reserves									
Amortization Offset	(2,928,033)	(3,226,439)	(2,930,000)	(2,930,000)	(3,227,000)	(3,227,000)	(3,227,000)	(3,227,000)	(3,227,000)
Total Transfers from Surplus/Reserves	(2,928,033)	(3,226,439)	(2,930,000)	(2,930,000)	(3,227,000)	(3,227,000)	(3,227,000)	(3,227,000)	(3,227,000)

Public Works - Fleet - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Expense (Surplus)	\$ 475,747	\$ 491,251	\$ 478,382	\$ 378,382	\$ 363,319	\$ 346,675	\$ 329,951	\$ 312,905	\$ 295,526

% of Property Tax	8.01 %	8.19 %	6.85 %	6.67 %	6.73 %	6.20 %	5.69 %	5.49 %	5.28 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ 181,937
% Change	5.34 %

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$100k) Decrease in budgeted fuel.

Public Works - General - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Service Recoveries	\$ (27,074)	\$ (21,563)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(27,074)	(21,563)	-	-	-	-	-	-	-
Expenses									
General Expenses	5,659	4,367	4,500	4,500	4,500	4,500	4,500	4,500	4,500
Salaries and Wages	1,012,624	1,116,012	1,235,485	1,235,485	1,299,273	1,320,998	1,343,430	1,366,589	1,390,502
Service Contracts	43,501	45,245	-	-	-	-	-	-	-
Training, Conferences, & Memberships	3,204	13,125	5,750	5,750	5,250	5,250	5,250	5,250	5,250
Total Expenses	1,064,988	1,178,749	1,245,735	1,245,735	1,309,023	1,330,748	1,353,180	1,376,339	1,400,252
Net Allocations									
Accounting	864	1,112	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Information Technology	8,579	3,875	6,695	6,695	7,300	7,300	7,300	7,300	7,300
Public Works - Fleet	38,399	41,432	39,840	39,840	41,400	41,400	41,400	41,400	41,400
Human Resources & Safety	22,346	59,869	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Total Allocations In	70,188	106,288	59,535	59,535	61,700	61,700	61,700	61,700	61,700

Public Works - General - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Allocations Out									
Public Works - Cemetery	(11,564)	(11,768)	(9,851)	(9,851)	(10,349)	(10,513)	(10,682)	(10,857)	(11,037)
Public Works - Fleet	(30,517)	(30,985)	(46,632)	(46,632)	(49,027)	(49,804)	(50,606)	(51,434)	(52,289)
Parks	(37,004)	(47,073)	(59,106)	(59,106)	(62,092)	(63,076)	(64,092)	(65,141)	(66,223)
Public Works - Roads & Maintenance	(243,401)	(254,800)	(264,768)	(264,768)	(283,415)	(287,913)	(292,557)	(297,353)	(302,304)
Public Works - Solid Waste Disposal	(42,132)	-	-	-	-	-	-	-	-
Public Works - Transit	(37,912)	(53,075)	(50,240)	(50,240)	(53,853)	(54,707)	(55,588)	(56,497)	(57,437)
Sewer Utility	(249,191)	(272,215)	(321,280)	(321,280)	(334,188)	(339,482)	(344,949)	(350,594)	(356,422)
Storm Water	(92,031)	(98,040)	(115,093)	(115,093)	(120,955)	(122,872)	(124,850)	(126,893)	(129,003)
Water Utility	(364,754)	(393,070)	(438,300)	(438,300)	(456,844)	(464,081)	(471,555)	(479,271)	(487,238)
Total Allocations Out	(1,108,506)	(1,161,026)	(1,305,270)	(1,305,270)	(1,370,723)	(1,392,448)	(1,414,879)	(1,438,040)	(1,461,953)
Net Allocations	(1,038,318)	(1,054,738)	(1,245,735)	(1,245,735)	(1,309,023)	(1,330,748)	(1,353,179)	(1,376,340)	(1,400,253)
Total Expenses and Allocations	26,670	124,011	-	-	-	-	-	-	-
Net Expense	\$ (404)	\$ 102,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Public Works - Roads and maintenance - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
Emergency Work/Prevention	\$ 3,574	\$ 5,869	\$ 5,845	\$ 5,845	\$ 5,925	\$ 5,995	\$ 6,066	\$ 6,139	\$ 6,214
General Expenses	37,746	72,680	61,350	61,350	62,815	63,331	63,858	64,395	64,943
Parking Lots	340,068	251,081	301,330	301,330	312,358	317,234	322,258	327,445	332,794
Repairs & Maintenance - Roads and Related Infrastructure	1,639,460	1,718,487	1,789,085	1,789,085	1,915,988	1,934,807	1,954,002	1,973,594	1,993,575
Salaries and Wages	-	50,825	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	90,942	95,417	55,140	55,140	65,035	65,606	66,188	66,781	67,387
Snow & Ice Removal	264,709	410,442	491,995	491,995	474,770	479,743	484,816	489,990	495,268
Streetscape	107,446	136,256	68,555	68,555	82,320	83,457	84,617	85,801	87,009
Training, Conferences, & Memberships	31,756	41,362	42,300	42,300	43,300	43,300	43,300	43,300	43,300
Vandalism	109,848	82,722	79,020	86,900	81,390	82,570	83,773	85,000	86,251
Total Expenses	2,625,549	2,865,141	2,894,620	2,902,500	3,043,901	3,076,043	3,108,878	3,142,445	3,176,741
Net Allocations									
Electric	21,611	38,604	29,060	29,060	29,580	30,110	30,651	31,203	31,766
Engineering Services	64,000	35,000	105,000	105,000	64,100	69,000	169,400	304,800	40,200
Facilities	19,228	20,035	19,940	19,940	20,538	20,740	21,039	21,343	21,653
Information Technology	-	370	-	-	-	-	-	-	-
Operations	27,000	25,508	27,120	27,120	29,172	29,172	29,172	29,172	29,172
Public Works - Fleet	-	-	-	-	66,000	66,000	66,000	66,000	66,000
Public Works - General	243,401	254,800	264,768	264,768	283,415	287,913	292,557	297,353	302,304
Total Allocations In	375,240	374,317	445,888	445,888	492,805	502,935	608,819	749,871	491,095

Public Works - Roads and maintenance - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Allocations Out									
Electric	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)	(6,900)
Sewer Utility	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Water Utility	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)	(19,150)
Total Allocations Out	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)	(45,200)
Net Allocations	330,040	329,117	400,688	400,688	447,605	457,735	563,619	704,671	445,895
Total Expenses and Allocations	2,955,589	3,194,258	3,295,308	3,303,188	3,491,506	3,533,778	3,672,497	3,847,116	3,622,636
Net Expense	\$ 2,955,589	\$ 3,194,258	\$ 3,295,308	\$ 3,303,188	\$ 3,491,506	\$ 3,533,778	\$ 3,672,497	\$ 3,847,116	\$ 3,622,636

% of Property Tax	6.96 %	7.04 %	6.62 %	6.66 %	6.55 %	6.13 %	5.87 %	5.97 %	5.43 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ 196,198
% Change	5.95 %

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$108k Increase for 2 Works Maintenance positions to shift from seasonal to full time.

Storm Water - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	(102)	-	-	-	-	-	-	-	-
Storm Water User Fee	(1,182,705)	(1,511,321)	(1,964,700)	(1,964,700)	(2,597,590)	(3,376,867)	(4,389,927)	(5,706,905)	(7,418,977)
Total Revenues	(1,182,807)	(1,511,321)	(1,964,700)	(1,964,700)	(2,597,590)	(3,376,867)	(4,389,927)	(5,706,905)	(7,418,977)
Expenses									
Catch Basin Cleaning	21,591	35,309	29,200	29,200	33,000	33,640	34,293	34,959	35,638
Detention Ponds	17,476	15,602	20,000	20,000	17,500	17,500	17,500	17,500	17,500
Ditching	70,372	73,789	76,000	76,000	70,000	71,400	72,827	74,285	75,770
General Expenses	2,800	3,685	-	-	65,000	65,000	65,000	65,000	65,000
Main Repairs	71,852	36,382	102,425	102,425	82,500	83,120	83,752	84,397	85,055
Master Plans & Assessments	-	49,134	75,000	75,000	50,000	50,000	50,000	50,000	50,000
Utilities	56,252	70,775	46,250	46,250	90,000	90,000	90,000	90,000	90,000
Video Inspection	49,037	2,640	35,000	35,000	25,000	25,500	26,010	26,530	27,061
Total Expenses	289,380	287,316	383,875	383,875	433,000	436,160	439,382	442,671	446,024
Net Allocations									
Electric	7,500	-	-	-	-	1,000	6,500	-	-
Engineering Services	124,930	69,085	121,227	121,227	125,001	129,921	221,240	272,363	123,696
General Government/Overhead	80,000	81,000	82,000	82,000	83,000	83,000	83,000	83,000	83,000
Operations	16,000	15,115	16,070	16,070	17,286	17,286	17,286	17,286	17,286
Public Works - General	92,031	98,040	115,093	115,093	120,955	122,872	124,850	126,893	129,003
Total Allocations In	320,461	263,240	334,390	334,390	346,242	354,079	452,876	499,542	352,985
Total Expenses and Allocations	609,841	550,556	718,265	718,265	779,242	790,239	892,258	942,213	799,009
Net Surplus before Debt									
Servicing and Transfers	(572,966)	(960,765)	(1,246,435)	(1,246,435)	(1,818,348)	(2,586,628)	(3,497,669)	(4,764,692)	(6,619,968)
Transfers to Reserve									
Transfer to Non-Statutory Reserves									
Storm Reserve	444,302	627,352	1,036,435	1,036,435	(88,652)	2,576,628	2,053,668	4,754,693	6,509,967
Storm Capital	-	-	210,000	210,000	1,907,000	10,000	1,444,000	10,000	110,000
Total Transfers to Reserves	444,302	627,352	1,246,435	1,246,435	1,818,348	2,586,628	3,497,668	4,764,693	6,619,967

Storm Water - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Total Net Transfers	444,302	627,352	1,246,435	1,246,435	1,818,348	2,586,628	3,497,668	4,764,693	6,619,967
Net Expense (Surplus)	\$ (128,664)	\$ (333,413)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (571,913)</u>
% Change	<u>(45.88)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$633k) Revenue increase for a 30% rate increase and anticipated growth per the utility rate review offset by transfer to reserve.

Street Lighting - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	\$ (22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(22)	-	-	-	-	-	-	-	-
Expenses									
Lighting Projects	194,289	198,407	200,000	200,000	100,000	100,000	100,000	90,000	90,000
General Expenses	279	612	500	500	500	500	500	500	500
Master Plans & Assessments	-	413	-	-	-	-	-	-	-
Parking Lots	-	18	-	-	1,000	1,000	1,000	1,000	1,000
Small Equipment, Supplies, General Repairs & Maintenance	52,403	61,940	47,925	47,925	48,415	48,919	49,439	49,974	50,525
Utilities	601	1,908	-	-	-	-	-	-	-
Vandalism	23,857	1,082	5,080	5,080	3,500	3,500	3,500	3,500	3,500
Total Expenses	271,429	264,380	253,505	253,505	153,415	153,919	154,439	144,974	145,525
Net Allocations									
Electric	170,000	187,000	200,090	200,090	215,000	230,050	246,154	263,384	281,821
Total Allocations In	170,000	187,000	200,090	200,090	215,000	230,050	246,154	263,384	281,821
Total Expenses and Allocations	441,429	451,380	453,595	453,595	368,415	383,969	400,593	408,358	427,346
Net Expense (Surplus)	\$ 441,407	\$ 451,380	\$ 453,595	\$ 453,595	\$ 368,415	\$ 383,969	\$ 400,593	\$ 408,358	\$ 427,346

% of Property Tax	1.04 %	0.99 %	0.91 %	0.91 %	0.69 %	0.67 %	0.64 %	0.63 %	0.64 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ (85,180)
% Change	(18.78)%

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$100k) Decrease in lighting projects.

Traffic Control - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	\$ (6,351)	\$ (6,099)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(6,351)	(6,099)	-	-	-	-	-	-	-
Expenses									
General Expenses	48	-	-	-	-	-	-	-	-
Small Equipment, Supplies, General Repairs & Maintenance	89,358	105,015	200,000	214,000	134,000	134,000	134,000	134,000	134,000
Utilities	41,953	42,661	67,626	67,626	69,000	69,000	69,000	69,000	69,000
Vandalism	2,220	1,219	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Expenses	133,579	148,895	270,126	284,126	205,500	205,500	205,500	205,500	205,500
Net Allocations									
Electric	34,108	34,108	-	-	-	-	-	-	-
Total Allocations In	34,108	34,108	-	-	-	-	-	-	-
Total Expenses and Allocations	167,687	183,003	270,126	284,126	205,500	205,500	205,500	205,500	205,500
Net Expense (Surplus)	\$ 161,336	\$ 176,904	\$ 270,126	\$ 284,126	\$ 205,500	\$ 205,500	\$ 205,500	\$ 205,500	\$ 205,500

% of Property Tax	0.38 %	0.39 %	0.54 %	0.57 %	0.39 %	0.36 %	0.33 %	0.32 %	0.31 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ (64,626)
% Change	(23.92)%

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$70k) Decrease for change in methodology for annual licensing.

Transit - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Transit Fees	(759,287)	(706,933)	(730,787)	(730,787)	(671,781)	(671,781)	(671,781)	(671,781)	(671,781)
Total Revenues	(759,287)	(706,933)	(730,787)	(730,787)	(671,781)	(671,781)	(671,781)	(671,781)	(671,781)
Expenses									
General Expenses	18,359	12,767	16,661	16,661	13,500	13,580	13,662	13,745	13,830
Service Contracts	2,119,128	2,245,694	2,342,345	2,342,345	2,546,197	3,443,686	4,385,267	4,518,141	4,657,522
Snow & Ice Removal	10,113	14,592	20,000	20,000	15,000	15,240	15,485	15,735	15,989
Transit Infrastructure	35,373	49,953	48,000	48,000	49,340	50,328	51,334	52,360	53,407
Total Expenses	2,182,973	2,323,006	2,427,006	2,427,006	2,624,037	3,522,834	4,465,748	4,599,981	4,740,748
Net Allocations									
Public Works - General	37,912	53,075	50,240	50,240	53,853	54,707	55,588	56,497	57,437
Total Allocations In	37,912	53,075	50,240	50,240	53,853	54,707	55,588	56,497	57,437
Total Expenses and Allocations	2,220,885	2,376,081	2,477,246	2,477,246	2,677,890	3,577,541	4,521,336	4,656,478	4,798,185
Net Expense (Surplus)	\$ 1,461,598	\$ 1,669,148	\$ 1,746,459	\$ 1,746,459	\$ 2,006,109	\$ 2,905,760	\$ 3,849,555	\$ 3,984,697	\$ 4,126,404

% of Property Tax	3.44 %	3.68 %	3.51 %	3.52 %	3.76 %	5.04 %	6.16 %	6.18 %	6.18 %
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 259,650</u>
% Change	<u>14.87 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$204k Increase for service contract increase.

Development Services - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Development Services	\$ (38,038)	\$ (21,631)	\$ (70,700)	\$ (70,700)	\$ (71,040)	\$ (71,387)	\$ (71,741)	\$ (72,101)	\$ (72,469)
Economic Development & Tourism	(20,500)	-	-	-	-	-	-	-	-
Land Management	(1,180,872)	(1,304,612)	(1,222,087)	(1,222,232)	(1,302,051)	(1,348,689)	(1,365,529)	(1,382,780)	(1,400,455)
Planning	(277,017)	(217,824)	(225,000)	(175,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)
Social Development	(262,964)	(378,287)	(437,749)	(437,749)	(233,800)	-	-	-	-
Total Revenues	(1,779,391)	(1,922,354)	(1,955,536)	(1,905,681)	(1,776,891)	(1,590,076)	(1,607,270)	(1,624,881)	(1,642,924)
Expenses									
Development Services	897,430	975,463	1,523,669	1,393,669	1,314,448	1,207,103	1,120,010	1,133,175	1,146,605
Economic Development	453,919	133,854	274,500	234,500	206,500	91,500	91,500	91,500	91,500
Tourism	287,500	262,500	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Land Management	805,399	909,022	902,675	902,675	782,274	729,924	732,630	735,389	738,207
Planning	752,506	593,637	749,194	749,194	652,900	659,776	666,790	673,943	681,240
Social Development	285,797	681,237	818,391	818,391	653,440	379,640	379,640	379,640	379,640
Total Expenses	3,482,551	3,555,713	4,518,429	4,348,429	3,859,562	3,317,943	3,240,570	3,263,647	3,287,192
Net Operating Expense / (Surplus)	\$ 1,703,160	\$ 1,633,359	\$ 2,562,893	\$ 2,442,748	\$ 2,082,671	\$ 1,727,867	\$ 1,633,300	\$ 1,638,766	\$ 1,644,268

Development Services - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Inspection Fees	\$ (19,260)	\$ -	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)	\$ (52,000)
Misc Recoveries	(18,778)	(21,631)	(18,700)	(18,700)	(19,040)	(19,387)	(19,741)	(20,101)	(20,469)
Total Revenues	(38,038)	(21,631)	(70,700)	(70,700)	(71,040)	(71,387)	(71,741)	(72,101)	(72,469)
Expenses									
Bylaw & Policy Updates	3,782	559	5,000	-	-	-	-	-	-
Consulting Services	-	48,609	130,000	45,000	220,000	100,000	-	-	-
General Expenses	46,717	85,388	364,454	364,454	45,500	45,500	45,500	45,500	45,500
Salaries and Wages	730,643	779,305	971,394	971,394	1,033,148	1,045,803	1,058,710	1,071,875	1,085,305
Training, Conferences, & Memberships	11,769	11,663	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Total Expenses	792,911	925,524	1,479,348	1,389,348	1,307,148	1,199,803	1,112,710	1,125,875	1,139,305
Net Allocations									
Legislative Services	83,686	39,337	90,000	50,000	50,000	50,000	50,000	50,000	50,000
Information Technology	20,833	10,602	9,321	9,321	12,300	12,300	12,300	12,300	12,300
Total Allocations In	104,519	49,939	99,321	59,321	62,300	62,300	62,300	62,300	62,300
Allocations Out									
General Capital	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Total Allocations Out	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Net Allocations	104,519	49,939	44,321	4,321	7,300	7,300	7,300	7,300	7,300
Total Expenses and Allocations	897,430	975,463	1,523,669	1,393,669	1,314,448	1,207,103	1,120,010	1,133,175	1,146,605
Net Expense (Surplus)	\$ 859,392	\$ 953,832	\$ 1,452,969	\$ 1,322,969	\$ 1,243,408	\$ 1,135,716	\$ 1,048,269	\$ 1,061,074	\$ 1,074,136

Development Services - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	2.02 %	2.10 %	2.92 %	2.67 %	2.33 %	1.97 %	1.68 %	1.65 %	1.61 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (209,561)</u>
% Change	<u>(14.42)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$100k Increase for Council directed Downtown Plan.

(\$315k) Decrease for completion of housing initiatives that were grant funded.

Economic Development - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Other Contributions	\$ (20,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(20,500)	-	-	-	-	-	-	-	-
Expenses									
Attraction	5,137	33,129	27,000	27,000	23,000	23,000	23,000	23,000	23,000
Collaboration	11,304	4,688	7,500	7,500	17,500	17,500	17,500	17,500	17,500
Consulting Services	117,523	8,107	5,000	5,000	1,000	1,000	1,000	1,000	1,000
General Expenses	223,536	66,438	205,000	165,000	145,000	30,000	30,000	30,000	30,000
Retention & Expansion	9,675	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Salaries and Wages	(395)	-	-	-	-	-	-	-	-
Strategic Communication	22,864	8,574	18,000	18,000	8,000	8,000	8,000	8,000	8,000
Training, Conferences, & Memberships	3,067	2,918	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Total Expenses	392,711	133,854	274,500	234,500	206,500	91,500	91,500	91,500	91,500
Net Allocations									
Recreation	61,208	-	-	-	-	-	-	-	-
Total Allocations In	61,208	-	-	-	-	-	-	-	-
Total Expenses and Allocations	453,919	133,854	274,500	234,500	206,500	91,500	91,500	91,500	91,500
Net Expense (Surplus)	\$ 433,419	\$ 133,854	\$ 274,500	\$ 234,500	\$ 206,500	\$ 91,500	\$ 91,500	\$ 91,500	\$ 91,500

Economic Development - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	1.02 %	0.29 %	0.55 %	0.47 %	0.39 %	0.16 %	0.15 %	0.14 %	0.14 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (68,000)</u>
% Change	<u>(24.77)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$140) Decrease for Okanagan Lakeshore/Esplanade Area Plan completed in 2025.

\$75k Increase for North Gateway Plan.

Tourism - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Expenses									
Tourism Contract	\$ 287,500	\$ 262,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Total Expenses and Allocations	287,500	262,500	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Net Expense (Surplus)	\$ 287,500	\$ 262,500	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
% of Property Tax	0.68 %	0.58 %	0.50 %	0.50 %	0.47 %	0.43 %	0.40 %	0.39 %	0.37 %

Land Management - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (2,400)	\$ (14,700)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Property Rentals	(1,178,472)	(1,289,912)	(1,212,087)	(1,212,232)	(1,292,051)	(1,338,689)	(1,355,529)	(1,372,780)	(1,390,455)
Total Revenues	(1,180,872)	(1,304,612)	(1,222,087)	(1,222,232)	(1,302,051)	(1,348,689)	(1,365,529)	(1,382,780)	(1,400,455)
Expenses									
General Expenses	112,705	58,754	47,000	47,000	47,000	47,000	47,000	47,000	47,000
Property Taxes/Leases	185,804	201,367	199,500	199,500	199,800	199,800	199,800	199,800	199,800
Safety and Wellness	17,732	20,224	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Salaries and Wages	296,895	317,243	320,240	320,240	334,800	336,791	338,823	340,894	343,008
Training, Conferences, & Memberships	3,872	6,662	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Total Expenses	617,008	604,250	590,740	590,740	605,600	607,591	609,623	611,694	613,808
Net Allocations									
Facilities	268,774	339,498	351,791	351,791	222,295	167,954	168,628	169,316	170,020
Information Technology	219	414	-	-	-	-	-	-	-
Recreation	-	47,739	39,100	39,100	42,500	42,500	42,500	42,500	42,500
Total Allocations In	268,993	387,651	390,891	390,891	264,795	210,454	211,128	211,816	212,520
Allocations Out									
Animal Control	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)	(15,500)
General Government/Utility Overhead Credit	(65,102)	(67,379)	(63,456)	(63,456)	(72,621)	(72,621)	(72,621)	(72,621)	(72,621)
Total Allocations Out	(80,602)	(82,879)	(78,956)	(78,956)	(88,121)	(88,121)	(88,121)	(88,121)	(88,121)
Net Allocations	188,391	304,772	311,935	311,935	176,674	122,333	123,007	123,695	124,399
Total Expenses and Allocations	805,399	909,022	902,675	902,675	782,274	729,924	732,630	735,389	738,207
Net Expense (Surplus)	\$ (375,473)	\$ (395,590)	\$ (319,412)	\$ (319,557)	\$ (519,777)	\$ (618,765)	\$ (632,899)	\$ (647,391)	\$ (662,248)

Land Management - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	(0.88)%	(0.87)%	(0.64)%	(0.64)%	(0.97)%	(1.07)%	(1.01)%	(1.00)%	(0.99)%

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (200,365)</u>
% Change	<u>(62.73)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

- (\$35k) Increase in revenue for additional rental opportunities.
- (\$120k) Decrease in facilities costs mainly related to demolitions.

Planning - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Application Fees	\$ (189,435)	\$ (201,064)	\$ (200,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Misc Recoveries	(87,582)	(16,760)	(25,000)	(25,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Revenues	(277,017)	(217,824)	(225,000)	(175,000)	(170,000)	(170,000)	(170,000)	(170,000)	(170,000)
Expenses									
General Expenses	644	1,598	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Public Relations	6,606	4,707	6,000	6,000	3,000	3,000	3,000	3,000	3,000
Safety and Wellness	-	52	-	-	-	-	-	-	-
Salaries and Wages	516,293	586,742	594,694	594,694	631,400	638,276	645,290	652,443	659,740
Training, Conferences, & Memberships	20,037	16,917	17,500	17,500	17,500	17,500	17,500	17,500	17,500
Total Expenses	543,580	610,016	619,194	619,194	652,900	659,776	666,790	673,943	681,240
Net Allocations									
Social Development	324,388	58,889	130,000	130,000	-	-	-	-	-
Sustainability	1,344	-	-	-	-	-	-	-	-
Information Technology	-	2	-	-	-	-	-	-	-
Total Allocations In	325,732	58,891	130,000	130,000	-	-	-	-	-
Allocations Out									
Social Development	(113,372)	(75,270)	-	-	-	-	-	-	-
Sustainability	(3,434)	-	-	-	-	-	-	-	-
Total Allocations Out	(116,806)	(75,270)	-	-	-	-	-	-	-
Net Allocations	208,926	(16,379)	130,000	130,000	-	-	-	-	-
Total Expenses and Allocations	752,506	593,637	749,194	749,194	652,900	659,776	666,790	673,943	681,240
Net Expense (Surplus)	\$ 475,489	\$ 375,813	\$ 524,194	\$ 574,194	\$ 482,900	\$ 489,776	\$ 496,790	\$ 503,943	\$ 511,240

Planning - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	1.12 %	0.83 %	1.05 %	1.16 %	0.91 %	0.85 %	0.79 %	0.78 %	0.77 %

Change 2025 budget to 2026 budget:

\$ Change	\$ (41,294)
% Change	(7.88)%

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$50k) Revenue reduction due to provincial legislation changes.

Social Development - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Federal Grants	\$ -	\$ (286,930)	\$ (437,749)	\$ (437,749)	\$ (233,800)	\$ -	\$ -	\$ -	\$ -
Misc Recoveries	-	(7,400)	-	-	-	-	-	-	-
Misc Grants	(262,964)	(83,957)	-	-	-	-	-	-	-
Total Revenues	(262,964)	(378,287)	(437,749)	(437,749)	(233,800)	-	-	-	-
Expenses									
Collaboration	73,041	100,813	155,000	155,000	120,000	120,000	120,000	120,000	120,000
General Expenses	25,325	48,052	130,000	130,000	56,000	16,000	16,000	16,000	16,000
Grant Expenses	271,089	248,641	437,749	437,749	233,800	-	-	-	-
Salaries and Wages	122,364	221,925	220,642	220,642	238,640	238,640	238,640	238,640	238,640
Training, Conferences, & Memberships	4,994	6,225	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenses	496,813	625,656	948,391	948,391	653,440	379,640	379,640	379,640	379,640
Net Allocations									
Bylaw Enforcement	-	39,200	-	-	-	-	-	-	-
Planning	113,372	75,270	-	-	-	-	-	-	-
Total Allocations In	113,372	114,470	-	-	-	-	-	-	-
Allocations Out									
Planning	(324,388)	(58,889)	(130,000)	(130,000)	-	-	-	-	-
Total Allocations Out	(324,388)	(58,889)	(130,000)	(130,000)	-	-	-	-	-
Net Allocations	(211,016)	55,581	(130,000)	(130,000)	-	-	-	-	-
Total Expenses and Allocations	285,797	681,237	818,391	818,391	653,440	379,640	379,640	379,640	379,640
Net Expense (Surplus)	\$ 22,833	\$ 302,950	\$ 380,642	\$ 380,642	\$ 419,640	\$ 379,640	\$ 379,640	\$ 379,640	\$ 379,640

Social Development - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	0.05 %	0.67 %	0.77 %	0.77 %	0.79 %	0.66 %	0.61 %	0.59 %	0.57 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 38,998</u>
% Change	<u>10.25 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:
\$120k Included for 100 More homes agreement, which was an overall additional cost of \$35k from prior year.
(\$72k) Decrease for lease ending for Temporary Winter Shelter.

Recreation and Cultural Services - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Library	\$ (298,573)	\$ (334,081)	\$ (616,406)	\$ (616,406)	\$ (317,653)	\$ (285,426)	\$ (285,426)	\$ (285,426)	\$ (285,426)
Museum	(99,308)	(38,066)	(86,500)	(86,500)	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
Parks	(129,399)	(231,866)	-	-	-	-	-	-	-
Recreation	(2,156,842)	(2,557,158)	(2,369,433)	(2,363,433)	(2,631,700)	(2,655,540)	(2,679,858)	(2,704,662)	(2,729,958)
SOEC Complex	(237,672)	(262,873)	(549,747)	(549,747)	(256,048)	(259,968)	(263,967)	(268,045)	(272,205)
Total Revenues	(2,921,794)	(3,424,044)	(3,622,086)	(3,616,086)	(3,242,901)	(3,238,434)	(3,266,751)	(3,295,633)	(3,325,089)
Expenses									
Library	1,803,103	1,976,243	2,303,719	2,303,719	2,077,277	2,062,682	2,096,866	2,115,210	2,133,920
Museum	400,757	404,463	441,744	441,744	399,016	402,704	417,267	421,104	425,020
Parks	3,921,120	4,182,616	4,264,726	4,506,920	4,550,410	4,771,913	4,967,851	5,137,332	5,361,104
Recreation	4,997,935	5,657,787	5,282,085	5,276,585	6,365,902	6,386,681	6,452,507	6,491,951	6,424,063
SOEC Complex	2,232,441	2,322,304	2,564,230	2,564,230	3,140,272	3,200,803	3,205,696	3,211,822	3,276,059
Total Expenses	13,355,356	14,543,413	14,856,504	15,093,198	16,532,877	16,824,783	17,140,187	17,377,419	17,620,166
Net Operating Expense / (Surplus)	\$ 10,433,562	\$ 11,119,369	\$ 11,234,418	\$ 11,477,112	\$ 13,289,976	\$ 13,586,349	\$ 13,873,436	\$ 14,081,786	\$ 14,295,077

Library - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Donations	\$ (16,345)	\$ (1,651)	\$ (91,393)	\$ (91,393)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)	\$ (2,000)
Federal Grants	-	-	(12,500)	(12,500)	(17,505)	(17,505)	(17,505)	(17,505)	(17,505)
Misc Grants	(33,618)	(33,994)	(33,652)	(33,652)	(38,652)	(33,652)	(33,652)	(33,652)	(33,652)
Other Contributions	(109,910)	(100,681)	(126,900)	(126,900)	(141,400)	(136,400)	(136,400)	(136,400)	(136,400)
Penalty/Ticket/Fee Revenues	(1,204)	(1,520)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
Provincial Grants	(137,496)	(195,230)	(350,461)	(350,461)	(115,596)	(93,369)	(93,369)	(93,369)	(93,369)
Service Recoveries	-	(1,005)	-	-	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Total Revenues	(298,573)	(334,081)	(616,406)	(616,406)	(317,653)	(285,426)	(285,426)	(285,426)	(285,426)
Expenses									
Book/Audiobook/Periodical Purchases	262,542	350,436	510,092	510,092	276,727	254,500	254,500	254,500	254,500
General Expenses	69,184	66,799	174,243	174,243	83,500	73,500	73,500	73,500	73,500
Public Relations	2,461	4,119	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Salaries and Wages	1,060,933	1,129,828	1,212,564	1,212,564	1,341,866	1,358,718	1,375,907	1,393,440	1,411,324
Small Equipment, Supplies, General Repairs & Maintenance	36,195	38,962	47,000	47,000	42,500	42,500	42,500	42,500	42,500
Training, Conferences, & Memberships	14,085	24,284	18,000	18,000	15,000	15,000	15,000	15,000	15,000
Videos & Online Databases	34,177	27,828	38,000	38,000	31,000	31,000	31,000	31,000	31,000
Total Expenses	1,479,577	1,642,256	2,002,899	2,002,899	1,793,593	1,778,218	1,795,407	1,812,940	1,830,824
Net Allocations									
Facilities	134,726	145,187	112,020	112,020	94,884	95,664	112,659	113,470	114,296
General Government	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800	188,800
Total Allocations In	323,526	333,987	300,820	300,820	283,684	284,464	301,459	302,270	303,096
Total Expenses and Allocations	1,803,103	1,976,243	2,303,719	2,303,719	2,077,277	2,062,682	2,096,866	2,115,210	2,133,920
Net Expense	\$ 1,504,530	\$ 1,642,162	\$ 1,687,313	\$ 1,687,313	\$ 1,759,624	\$ 1,777,256	\$ 1,811,440	\$ 1,829,784	\$ 1,848,494

Library - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	3.54 %	3.62 %	3.39 %	3.40 %	3.30 %	3.08 %	2.90 %	2.84 %	2.77 %

Change 2025 budget to 2026 budget:

\$ Change	\$ 72,311
% Change	4.29 %

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$129k Salary increases for contract negotiations and inflationary increases.

Revenue and expenses have equally decreased for a one time grant ending of \$234k and one time donations of \$87k in 2025.

Museum - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Donations	\$ (9,543)	\$ (8,928)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)	\$ (8,000)
Federal Grants	(552)	-	(25,000)	(25,000)	-	-	-	-	-
Misc Recoveries	(5,015)	(3,788)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Misc Grants	(1,005)	(350)	-	-	-	-	-	-	-
Provincial Grants	(83,193)	(25,000)	(49,000)	(49,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenues	(99,308)	(38,066)	(86,500)	(86,500)	(37,500)	(37,500)	(37,500)	(37,500)	(37,500)
Expenses									
Archives	50,082	41,995	41,500	41,500	43,500	43,500	43,500	43,500	43,500
Collections Management	7,858	5,769	8,700	8,700	5,000	5,000	5,000	5,000	5,000
Exhibits, Programs, & Projects	20,216	10,528	60,000	60,000	11,000	11,000	11,000	11,000	11,000
General Expenses	8,806	3,793	3,700	3,700	3,700	3,700	3,700	3,700	3,700
Grant Expenses	539	732	-	-	-	-	-	-	-
Public Relations	2,291	3,880	3,000	3,000	2,500	2,500	2,500	2,500	2,500
Salaries and Wages	218,268	238,325	243,664	243,664	264,960	268,129	271,362	274,659	278,023
Training, Conferences, & Memberships	35	368	4,000	4,000	2,600	2,600	2,600	2,600	2,600
Total Expenses	308,095	305,390	364,564	364,564	333,260	336,429	339,662	342,959	346,323
Net Allocations									
Facilities	89,817	96,791	74,680	74,680	63,256	63,775	75,105	75,645	76,197
Information Technology	2,845	2,282	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Allocations In	92,662	99,073	77,180	77,180	65,756	66,275	77,605	78,145	78,697
Total Expenses and Allocations	400,757	404,463	441,744	441,744	399,016	402,704	417,267	421,104	425,020
Net Expense	\$ 301,449	\$ 366,397	\$ 355,244	\$ 355,244	\$ 361,516	\$ 365,204	\$ 379,767	\$ 383,604	\$ 387,520

Museum - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	0.71 %	0.81 %	0.71 %	0.72 %	0.68 %	0.63 %	0.61 %	0.60 %	0.58 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 6,272</u>
% Change	<u>1.77 %</u>

Parks - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Federal Grants	\$ (99,872)	\$ (200,128)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Service Recoveries	(29,527)	(31,738)	-	-	-	-	-	-	-
Total Revenues	(129,399)	(231,866)	-	-	-	-	-	-	-
Expenses									
Beach Maintenance	197,737	242,419	201,410	252,260	225,015	229,888	234,872	239,987	245,220
Depreciation Offset	1,067	-	-	-	-	-	-	-	-
General Expenses	176,756	197,010	109,208	110,908	38,200	128,211	258,222	328,233	458,246
Park/Beach Horticulture Expenses	690,233	728,974	803,257	791,220	1,008,480	1,076,745	1,115,433	1,184,555	1,224,125
Parks, SD, Boulevards, Trails Maintenance	1,045,403	1,134,409	1,117,322	1,376,713	1,244,219	1,265,224	1,286,704	1,308,674	1,331,145
Salaries and Wages	581,427	635,561	765,185	704,625	792,250	802,498	812,951	823,614	834,489
Service Contracts	14,477	19,071	15,000	13,000	13,000	13,260	13,525	13,796	14,072
Signage	11,811	9,334	36,590	41,440	34,390	34,680	34,975	35,280	35,586
Snow & Ice Removal	45,068	76,804	84,100	84,100	86,033	87,949	89,911	91,922	93,983
Solid Waste Program	274,978	255,649	261,240	261,240	264,860	270,237	275,736	281,358	287,110
Sport & Events	13,157	69,345	42,000	42,000	43,445	44,244	45,059	45,891	46,740
Training, Conferences, & Memberships	48,405	33,467	40,200	40,200	40,200	40,200	40,200	40,200	40,200
Vandalism	45,331	23,853	33,440	33,440	30,000	30,440	30,890	31,348	31,817
Total Expenses	3,145,850	3,425,896	3,508,952	3,751,146	3,820,092	4,023,576	4,238,478	4,424,858	4,642,733

Parks - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Engineering Services	16,000	8,500	15,000	15,000	14,300	24,000	14,100	15,300	15,400
Facilities	433,396	414,316	441,437	441,437	440,996	444,331	447,901	451,543	455,258
Finance	141,633	99,092	46,146	46,146	36,440	36,440	22,790	-	-
Information Technology	-	669	-	-	-	-	-	-	-
Public Works - Fleet	61,000	100,000	105,250	105,250	113,160	113,160	113,160	113,160	113,160
Public Works - General	37,004	47,073	59,106	59,106	62,092	63,076	64,092	65,141	66,223
Human Resources & Safety	932	-	-	-	-	-	-	-	-
Waste Water Treatment Plant	57,000	59,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Water Treatment Plant	40,000	40,000	61,000	61,000	61,000	65,000	65,000	65,000	66,000
Total Allocations In	786,965	768,650	767,939	767,939	767,988	786,007	767,043	750,144	756,041
Allocations Out									
Public Works - Cemetery	(11,695)	(11,930)	(12,165)	(12,165)	(37,670)	(37,670)	(37,670)	(37,670)	(37,670)
Total Allocations Out	(11,695)	(11,930)	(12,165)	(12,165)	(37,670)	(37,670)	(37,670)	(37,670)	(37,670)
Net Allocations	775,270	756,720	755,774	755,774	730,318	748,337	729,373	712,474	718,371
Total Expenses and Allocations	3,921,120	4,182,616	4,264,726	4,506,920	4,550,410	4,771,913	4,967,851	5,137,332	5,361,104
Net Expense	\$ 3,791,721	\$ 3,950,750	\$ 4,264,726	\$ 4,506,920	\$ 4,550,410	\$ 4,771,913	\$ 4,967,851	\$ 5,137,332	\$ 5,361,104

Parks - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	8.93 %	8.70 %	8.57 %	9.08 %	8.53 %	8.28 %	7.94 %	7.97 %	8.03 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 285,684</u>
% Change	<u>6.70 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$152k Increase for additional Arborist position and continued implementation of the Urban Forest Management Plan.

\$125k Increase for new agreement to maintain school fields for recently closed schools.

Supplemental Schedule - Parks - Project Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Parks - General	\$ 696,524	\$ 731,577	\$ 1,000,033	\$ 944,773	\$ 998,695	\$ 1,150,193	\$ 1,311,922	\$ 1,443,886	\$ 1,606,092
A - Standard - Beaches	155,597	180,437	158,500	207,700	184,235	188,037	191,929	195,916	199,995
A - Standard - Parks	522,317	606,754	508,920	688,520	604,424	616,604	629,063	641,810	654,859
B - Standard - Beaches	44,943	58,663	47,050	49,600	51,370	52,493	53,640	54,822	56,029
B - Standard - Parks	166,643	188,484	231,130	249,630	229,710	234,651	239,705	244,877	250,167
Boulevards	306,357	327,412	387,937	342,990	440,230	449,479	458,942	468,623	478,528
C - Standard - Beaches	6,267	9,470	11,750	9,850	14,600	14,849	15,102	15,364	15,632
C - Standard - Parks	10,214	16,094	16,850	14,240	16,440	16,785	17,138	17,499	17,868
Natural Green Belts	23,231	10,218	12,480	19,420	14,850	15,162	15,480	15,809	16,141
Parking Lots	8,090	7,103	13,950	12,650	14,300	14,612	14,931	15,258	15,591
Parks City Owned Buildings	124,111	130,983	131,490	138,990	158,406	161,377	164,414	167,519	170,694
School District	35,847	34,135	48,550	49,121	122,475	122,941	123,417	123,903	124,400
Sports Fields	279,427	330,009	303,770	390,120	314,391	319,814	325,362	331,037	336,843
Trails	200,257	140,484	192,992	190,992	202,195	204,865	207,595	210,388	213,244
Undeveloped Lots	2,046	4,657	3,210	3,210	4,700	4,806	4,915	5,025	5,140
Parks - Tools and Equipment	8,605	14,194	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Parks - Garbage and Recycling	274,978	255,649	261,240	261,240	264,860	270,237	275,736	281,358	287,110
Parks - Snow and Ice Control	40,767	69,515	80,000	80,000	81,833	83,650	85,511	87,418	89,372
Parks - Wildlife Control	13,372	12,339	17,500	15,500	15,578	15,895	16,217	16,547	16,884
Parks - Mobile Toilets	14,072	9,620	17,200	17,200	12,200	12,444	12,693	12,947	13,205
Parks - Fountains	871	5,149	4,000	4,000	4,200	4,282	4,366	4,452	4,539
Parks - Other Accounts	12,513	15,363	10,000	10,000	20,000	20,000	20,000	20,000	20,000
Public Works - Parks	69,402	35,721	40,400	41,400	40,400	40,400	40,400	40,400	40,400
Total Parks Projects	\$ 3,016,451	\$ 3,194,030	\$ 3,508,952	\$ 3,751,146	\$ 3,820,092	\$ 4,023,576	\$ 4,238,478	\$ 4,424,858	\$ 4,642,733

Recreation - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Aquatics	\$ (791,180)	\$ (1,007,408)	\$ (949,700)	\$ (949,700)	\$ (1,020,000)	\$ (1,021,500)	\$ (1,023,030)	\$ (1,024,591)	\$ (1,026,182)
Facility Rentals	(864,835)	(1,017,326)	(908,884)	(908,884)	(1,035,000)	(1,052,500)	(1,070,350)	(1,088,558)	(1,107,127)
Misc Recoveries	(54,759)	(70,865)	(137,700)	(137,700)	(137,700)	(137,700)	(137,700)	(137,700)	(137,700)
Misc Grants	-	-	(12,300)	(12,300)	-	-	-	-	-
Programs	(446,068)	(461,559)	(360,849)	(354,849)	(439,000)	(443,840)	(448,778)	(453,813)	(458,949)
Total Revenues	(2,156,842)	(2,557,158)	(2,369,433)	(2,363,433)	(2,631,700)	(2,655,540)	(2,679,858)	(2,704,662)	(2,729,958)
Expenses									
Aquatics	616,258	904,231	844,000	844,000	1,092,000	1,113,350	1,135,127	1,157,340	1,179,996
Consulting Services	14,760	29,860	30,200	30,200	-	-	-	-	-
Event Sport Tourism	127,361	120,792	195,300	195,300	190,160	193,963	197,842	201,800	205,835
Facility Rentals	153,545	188,880	171,620	171,620	202,574	206,345	210,192	214,115	218,119
General Expenses	266,790	332,454	279,500	279,500	221,910	237,838	223,785	224,751	225,736
Program Expenses	579,255	716,418	670,966	665,466	746,721	758,835	771,192	783,797	796,652
Salaries and Wages	1,131,532	1,141,941	1,187,450	1,187,450	1,247,395	1,258,031	1,268,880	1,279,946	1,291,233
Training, Conferences, & Memberships	15,965	17,389	29,800	29,800	29,900	30,002	30,106	30,212	30,320
Total Expenses	2,905,466	3,451,965	3,408,836	3,403,336	3,730,660	3,798,364	3,837,124	3,891,961	3,947,891
Net Allocations									
Facilities	1,966,324	2,098,072	1,735,121	1,735,121	2,339,756	2,341,191	2,367,645	2,394,628	2,422,151
Finance	197,787	209,317	214,462	214,462	380,886	331,926	331,926	288,926	136,948
Information Technology	33,012	33,970	35,966	35,966	37,100	37,700	38,312	38,936	39,573
Public Works - Fleet	12,200	6,500	-	-	-	-	-	-	-
Human Resources & Safety	5,563	1,180	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Total Allocations In	2,214,886	2,349,039	1,990,549	1,990,549	2,762,742	2,715,817	2,742,883	2,727,490	2,603,672
Allocations Out									
Facilities	(122,417)	(95,478)	(78,200)	(78,200)	(85,000)	(85,000)	(85,000)	(85,000)	(85,000)
Land Management	-	(47,739)	(39,100)	(39,100)	(42,500)	(42,500)	(42,500)	(42,500)	(42,500)
Total Allocations Out	(122,417)	(143,217)	(117,300)	(117,300)	(127,500)	(127,500)	(127,500)	(127,500)	(127,500)
Net Allocations	2,092,469	2,205,822	1,873,249	1,873,249	2,635,242	2,588,317	2,615,383	2,599,990	2,476,172

Recreation - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Total Expenses and Allocations	4,997,935	5,657,787	5,282,085	5,276,585	6,365,902	6,386,681	6,452,507	6,491,951	6,424,063
Net Expense (Surplus)	\$ 2,841,093	\$ 3,100,629	\$ 2,912,652	\$ 2,913,152	\$ 3,734,202	\$ 3,731,141	\$ 3,772,649	\$ 3,787,289	\$ 3,694,105

% of Property Tax	6.69 %	6.83 %	5.85 %	5.87 %	7.00 %	6.47 %	6.03 %	5.88 %	5.53 %
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 821,550</u>
% Change	<u>28.21 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$262k) Additional revenue for higher usage and increased hours.

\$248k Increase for additional program offerings.

\$165k Increase for increased debt borrowing costs for updated borrowing rates.

\$605k Increased facility operating costs for increased cleaning and maintenance due to increased usage and additional recreation facilities (Power Street Childcare Centre, Kings Park Change Rooms).

SOEC Complex - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (60,393)	\$ (76,028)	\$ (100,470)	\$ (100,470)	\$ (60,048)	\$ (60,048)	\$ (60,048)	\$ (60,048)	\$ (60,048)
Other Contributions	-	-	(270,702)	(270,702)	-	-	-	-	-
Property Rentals	(177,279)	(186,845)	(178,575)	(178,575)	(196,000)	(199,920)	(203,919)	(207,997)	(212,157)
Total Revenues	(237,672)	(262,873)	(549,747)	(549,747)	(256,048)	(259,968)	(263,967)	(268,045)	(272,205)
Expenses									
Service Contracts	2,135,841	2,208,278	-	-	-	-	-	-	-
South Okanagan Event Centre (SOEC)	-	-	1,612,622	1,612,622	2,101,741	2,143,776	2,186,651	2,230,384	2,274,992
Penticton Trade & Convention Centre (PTCC)	-	-	652,145	652,145	742,470	757,319	772,466	787,915	803,673
Okanagan Hockey School (OHS)	-	-	(18,443)	(18,443)	(24,955)	(25,454)	(25,963)	(26,482)	(27,012)
Memorial Arena	-	-	204,206	204,206	207,316	211,462	215,692	220,005	224,406
Total Expenses	2,135,841	2,208,278	2,450,530	2,450,530	3,026,572	3,087,103	3,148,846	3,211,822	3,276,059
Net Allocations									
Finance	96,600	113,700	113,700	113,700	113,700	113,700	56,850	-	-
Procurement	-	326	-	-	-	-	-	-	-
Total Allocations In	96,600	114,026	113,700	113,700	113,700	113,700	56,850	-	-
Total Expenses and Allocations	2,232,441	2,322,304	2,564,230	2,564,230	3,140,272	3,200,803	3,205,696	3,211,822	3,276,059
Net Expense (Surplus)	\$ 1,994,769	\$ 2,059,431	\$ 2,014,483	\$ 2,014,483	\$ 2,884,224	\$ 2,940,835	\$ 2,941,729	\$ 2,943,777	\$ 3,003,854
% of Property Tax	4.70 %	4.54 %	4.05 %	4.06 %	5.41 %	5.10 %	4.70 %	4.57 %	4.50 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 869,741</u>
% Change	<u>43.17 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

\$500k Increase for additional costs for Veas contract.

\$271k One time marketing agreement revenue received in 2025.

Public Works - Cemetery - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (141,844)	\$ (153,450)	\$ (150,125)	\$ (150,125)	\$ (155,000)	\$ (159,650)	\$ (164,439)	\$ (169,373)	\$ (174,454)
Other Contributions	(341,173)	(408,804)	(327,565)	(327,565)	(369,800)	(380,894)	(392,321)	(404,092)	(416,212)
Total Revenues	(483,017)	(562,254)	(477,690)	(477,690)	(524,800)	(540,544)	(556,760)	(573,465)	(590,666)
Expenses									
General Expenses	14,908	38,476	13,250	13,250	13,375	13,503	13,633	13,765	13,901
Grave Liners, Niche Vases, Misc. Inventory	14,341	15,319	13,600	13,600	13,350	13,607	13,869	14,137	14,409
Service Contracts	234,781	253,366	260,000	260,000	270,000	275,400	280,908	286,526	292,257
Small Equipment, Supplies, General Repairs & Maintenance	23,787	21,084	20,800	20,800	19,000	19,100	19,202	19,306	19,412
Training, Conferences, & Memberships	280	225	250	250	250	250	250	250	250
Total Expenses	288,097	328,470	307,900	307,900	315,975	321,860	327,862	333,984	340,229
Net Allocations									
Facilities	-	1,439	2,500	2,500	22,500	2,500	2,500	2,500	2,500
Finance	72,500	107,500	107,500	107,500	107,500	107,500	107,500	-	-
Public Works - General	11,564	11,768	9,851	9,851	10,349	10,513	10,682	10,857	11,037
Parks	11,695	11,930	12,165	12,165	37,670	37,670	37,670	37,670	37,670
Total Allocations In	95,759	132,637	132,016	132,016	178,019	158,183	158,352	51,027	51,207
Net Allocations	95,759	132,637	132,016	132,016	178,019	158,183	158,352	51,027	51,207
Total Expenses and Allocations	383,856	461,107	439,916	439,916	493,994	480,043	486,214	385,011	391,436
Net Expense (Surplus)	\$ (99,161)	\$ (101,147)	\$ (37,774)	\$ (37,774)	\$ (30,806)	\$ (60,501)	\$ (70,546)	\$ (188,454)	\$ (199,230)

Public Works - Cemetery - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	(0.23)%	(0.22)%	(0.08)%	(0.08)%	(0.06)%	(0.10)%	(0.11)%	(0.29)%	(0.30)%

Change 2025 budget to 2026 budget:

\$ Change	\$ 6,968
% Change	18.45 %

Environment - Segment Summary

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Solid Waste Disposal	\$ (3,004,106)	\$ (3,118,871)	\$ (3,227,190)	\$ (3,265,190)	\$ (3,383,850)	\$ (3,443,381)	\$ (3,504,698)	\$ (3,567,854)	\$ (3,632,905)
Sustainability	(308,084)	(717,937)	(12,500)	(12,500)	(15,000)	(204,082)	(204,082)	(204,082)	(204,082)
Total Revenues	(3,312,190)	(3,836,808)	(3,239,690)	(3,277,690)	(3,398,850)	(3,647,463)	(3,708,780)	(3,771,936)	(3,836,987)
Expenses									
Solid Waste Disposal	2,121,258	2,157,764	2,517,170	2,517,170	2,595,320	2,652,039	2,711,380	2,717,636	2,780,328
Sustainability	424,702	540,635	336,749	336,749	349,192	351,634	354,125	298,941	301,533
Total Expenses	2,545,960	2,698,399	2,853,919	2,853,919	2,944,512	3,003,673	3,065,505	3,016,577	3,081,861
Net Operating Expense / (Surplus)	\$ (766,230)	\$ (1,138,409)	\$ (385,771)	\$ (423,771)	\$ (454,338)	\$ (643,790)	\$ (643,275)	\$ (755,359)	\$ (755,126)

Solid Waste Disposal - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (18,089)	\$ (10,284)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)	\$ (12,190)
MMBC Recycle Program	(578,910)	(585,944)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)	(640,000)
Other Contributions	-	(1,670)	-	-	-	-	-	-	-
Recycling User Fees	(645,563)	(684,452)	(684,000)	(725,000)	(747,300)	(747,300)	(747,300)	(747,300)	(747,300)
Solid Waste User Fees	(1,761,544)	(1,836,521)	(1,891,000)	(1,888,000)	(1,984,360)	(2,043,891)	(2,105,208)	(2,168,364)	(2,233,415)
Total Revenues	(3,004,106)	(3,118,871)	(3,227,190)	(3,265,190)	(3,383,850)	(3,443,381)	(3,504,698)	(3,567,854)	(3,632,905)
Expenses									
Cart Maintenance Program	120,973	29,305	73,000	73,000	77,000	77,000	77,000	77,000	77,000
General Expenses	28,315	30,349	31,000	31,000	31,620	32,248	32,896	33,562	34,248
Public Relations	60,699	73,840	82,000	82,000	84,750	85,545	86,356	87,183	88,027
Recycling/Yard Waste Program	860,503	908,730	1,089,000	1,089,000	1,112,980	1,138,048	1,164,254	1,191,650	1,220,297
Salaries and Wages	-	-	64,000	64,000	107,000	109,140	111,325	-	-
Solid Waste Program	994,636	994,675	1,043,000	1,043,000	1,098,250	1,126,338	1,155,829	1,186,796	1,219,311
Training, Conferences, & Memberships	-	-	-	-	3,000	3,000	3,000	3,000	3,000
Total Expenses	2,065,126	2,036,899	2,382,000	2,382,000	2,514,600	2,571,319	2,630,660	2,579,191	2,641,883
Net Allocations									
Operations	16,000	15,115	16,071	16,071	17,287	17,287	17,287	17,287	17,287
Information Technology	-	150	-	-	-	-	-	-	-
Public Works - Fleet	5,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Public Works - General	42,132	-	-	-	-	-	-	-	-
Sustainability	-	106,750	120,249	120,249	64,583	64,583	64,583	122,308	122,308
Total Allocations In	63,632	128,515	142,820	142,820	88,370	88,370	88,370	146,095	146,095
Allocations Out									
Water Utility	(7,500)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)
Total Allocations Out	(7,500)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)	(7,650)
Net Allocations	56,132	120,865	135,170	135,170	80,720	80,720	80,720	138,445	138,445
Total Expenses and Allocations	2,121,258	2,157,764	2,517,170	2,517,170	2,595,320	2,652,039	2,711,380	2,717,636	2,780,328

Solid Waste Disposal - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Expense (Surplus)	\$ (882,848)	\$ (961,107)	\$ (710,020)	\$ (748,020)	\$ (788,530)	\$ (791,342)	\$ (793,318)	\$ (850,218)	\$ (852,577)

% of Property Tax	(2.08)%	(2.12)%	(1.43)%	(1.51)%	(1.48)%	(1.37)%	(1.27)%	(1.32)%	(1.28)%
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Change 2025 budget to 2026 budget:

\$ Change	\$ (78,510)
% Change	(11.06)%

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$156k) Increase in user fees.

\$43k Increase over 2025 for Solid Waste Coordinator, which is funded by the Multi-Material BC Reserve.

Sustainability - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Recoveries	\$ (4,037)	\$ (4,852)	\$ (2,500)	\$ (2,500)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)	\$ (15,000)
Misc Grants	(84,965)	(135,469)	(10,000)	(10,000)	-	-	-	-	-
Other Contributions	(30,000)	(23,593)	-	-	-	-	-	-	-
Provincial Grants	(189,082)	(554,023)	-	-	-	(189,082)	(189,082)	(189,082)	(189,082)
Total Revenues	(308,084)	(717,937)	(12,500)	(12,500)	(15,000)	(204,082)	(204,082)	(204,082)	(204,082)
Expenses									
General Expenses	168,143	225,395	196,500	196,500	152,500	152,500	152,500	152,500	152,500
Grant Expenses	42,784	174,811	10,000	10,000	-	-	-	-	-
Salaries and Wages	203,533	233,251	240,498	240,498	251,275	253,717	256,208	258,749	261,341
Training, Conferences, & Memberships	8,152	13,928	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Expenses	422,612	647,385	456,998	456,998	413,775	416,217	418,708	421,249	423,841
Net Allocations									
Planning	3,434	-	-	-	-	-	-	-	-
Total Allocations In	3,434	-	-	-	-	-	-	-	-
Allocations Out									
Planning	(1,344)	-	-	-	-	-	-	-	-
Public Works - Solid Waste Disposal	-	(106,750)	(120,249)	(120,249)	(64,583)	(64,583)	(64,583)	(122,308)	(122,308)
Total Allocations Out	(1,344)	(106,750)	(120,249)	(120,249)	(64,583)	(64,583)	(64,583)	(122,308)	(122,308)
Net Allocations	2,090	(106,750)	(120,249)	(120,249)	(64,583)	(64,583)	(64,583)	(122,308)	(122,308)
Total Expenses and Allocations	424,702	540,635	336,749	336,749	349,192	351,634	354,125	298,941	301,533
Net Expense (Surplus)	\$ 116,618	\$ (177,302)	\$ 324,249	\$ 324,249	\$ 334,192	\$ 147,552	\$ 150,043	\$ 94,859	\$ 97,451

Sustainability - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	0.27 %	(0.39)%	0.65 %	0.65 %	0.63 %	0.26 %	0.24 %	0.15 %	0.15 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 9,943</u>
% Change	<u>3.07 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

In 2024 City received funding for 3 years, which is transferred to reserve to fund future year initiatives.

2026 Climate Action Initiatives are reserve funded and include:

- Food waste accelerator fund \$35k
- Clean Air update \$25k
- Blue skies transportation fund \$30k
- Solar Study \$20k

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Electric - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Electric User Fees	\$ (43,955,676)	\$ (45,317,005)	\$ (51,283,232)	\$ (51,283,232)	\$ (52,834,420)	\$ (57,061,174)	\$ (61,626,068)	\$ (66,556,156)	\$ (71,880,652)
Energy Retrofit Loan Program	(44,636)	(17,787)	(74,305)	(74,305)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)
Misc Revenue	(153,019)	(180,576)	(164,698)	(164,698)	(194,500)	(195,460)	(196,439)	(197,438)	(198,457)
Other Contributions	(918,038)	(1,271,707)	-	-	-	-	-	-	-
Pole Rental	(235,523)	(246,951)	(262,000)	(262,000)	(278,000)	(300,240)	(324,259)	(350,200)	(378,216)
Service Recoveries	(146,513)	(125,125)	-	-	-	-	-	-	-
Total Revenues	(45,453,405)	(47,159,151)	(51,784,235)	(51,784,235)	(53,378,295)	(57,628,249)	(62,218,141)	(67,175,169)	(72,528,700)
Expenses									
Amortization - Electrical	2,683,052	2,047,518	2,685,000	2,685,000	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000
Cost of Electrical Energy	33,345,272	35,620,262	38,000,000	38,000,000	39,000,000	40,950,000	42,997,501	45,147,377	47,404,748
General Expenses	282,714	263,145	290,333	290,333	180,155	200,654	311,173	181,713	182,275
Metering & Billing	342,098	355,928	205,955	205,955	204,620	209,273	214,112	219,144	224,376
Property Taxes/Leases	9,369	9,369	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Safety and Wellness	48,585	50,945	20,600	20,600	29,718	31,034	32,411	33,850	35,358
Salaries and Wages	1,221,079	1,448,808	1,270,387	1,270,387	1,546,637	1,594,119	1,643,501	1,694,859	1,748,269
Small Equipment, Supplies, General Repairs & Maintenance	147,767	133,853	143,505	143,505	163,525	168,306	173,258	178,389	183,703
System Operation and Maintenance	845,473	840,140	1,089,544	1,089,544	903,215	969,862	997,549	988,814	1,018,704
Training, Conferences, & Memberships	194,677	132,213	161,730	161,730	167,200	172,590	164,660	169,914	175,362
Vandalism	1,195	10,197	6,200	6,200	6,408	6,624	6,849	7,083	7,327
Total Expenses	39,121,281	40,912,378	43,883,254	43,883,254	44,261,478	46,362,462	48,601,014	50,681,143	53,040,122

Electric - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Engineering Services	64,000	58,000	62,000	62,000	61,300	60,900	61,600	62,200	62,800
Facilities	80,115	83,479	83,084	83,084	85,575	86,418	87,661	88,929	90,222
Accounting	3,276	1,877	2,000	2,000	2,000	2,000	2,000	2,000	2,000
General Government	1,485,896	1,593,393	1,628,259	1,628,259	1,783,305	1,783,305	1,783,305	1,783,305	1,783,305
Information Technology	12,860	16,516	23,000	23,000	26,500	27,250	28,023	28,818	29,638
Operations	75,375	71,208	75,711	75,711	81,440	81,440	81,440	81,440	81,440
Public Works - Fleet	66,560	72,600	109,860	109,860	118,410	118,410	118,410	118,410	118,410
Public Works - Roads And Maintenance	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900	6,900
Human Resources & Safety	69,137	37,264	28,900	28,900	30,500	30,500	30,500	30,500	30,500
Under-threshold capital expense	2,548,461	2,110,517	-	-	-	-	-	-	-
Total Allocations In	4,412,580	4,051,754	2,019,714	2,019,714	2,195,930	2,197,123	2,199,839	2,202,502	2,205,215
Allocations Out									
Storm Water	(7,500)	-	-	-	-	(1,000)	(6,500)	-	-
Public Works - Roads & Maintenance	(21,611)	(38,604)	(29,060)	(29,060)	(29,580)	(30,110)	(30,651)	(31,203)	(31,766)
Public Works - Street Lighting	(204,108)	(221,108)	(200,090)	(200,090)	(215,000)	(230,050)	(246,154)	(263,384)	(281,821)
Sewer Utility	(34,500)	-	-	-	-	(4,500)	(30,000)	-	-
Water Utility	(34,500)	-	-	-	-	(4,500)	(30,000)	-	-
Total Allocations Out	(302,219)	(259,712)	(229,150)	(229,150)	(244,580)	(270,160)	(343,305)	(294,587)	(313,587)
Net Allocations	4,110,361	3,792,042	1,790,564	1,790,564	1,951,350	1,926,963	1,856,534	1,907,915	1,891,628
Total Expenses and Allocations	43,231,642	44,704,420	45,673,818	45,673,818	46,212,828	48,289,425	50,457,548	52,589,058	54,931,750
Net Surplus before Debt Servicing and Transfers	(2,221,763)	(2,454,731)	(6,110,417)	(6,110,417)	(7,165,467)	(9,338,824)	(11,760,593)	(14,586,111)	(17,596,950)

Electric - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Transfer from Surplus/Reserves									
Transfer from Statutory Reserves									
Electric Capital	(4,013,720)	(4,697,011)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(4,013,720)	(4,697,011)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Electric Surplus	(1,963,107)	(1,226,803)	(4,008,683)	(4,008,683)	(4,534,333)	(3,502,577)	(2,272,165)	(733,275)	1,065,949
General Surplus	(346,009)	(390,732)	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)	(740,000)
Amortization Offset	(2,683,052)	(2,047,518)	(2,685,000)	(2,685,000)	(2,050,000)	(2,050,000)	(2,050,000)	(2,050,000)	(2,050,000)
Total Transfer from Non-Statutory Reserves	(4,992,168)	(3,665,053)	(7,433,683)	(7,433,683)	(7,324,333)	(6,292,577)	(5,062,165)	(3,523,275)	(1,724,051)
Total Transfers from Surplus/Reserves	(9,005,888)	(8,362,064)	(7,433,683)	(7,433,683)	(7,324,333)	(6,292,577)	(5,062,165)	(3,523,275)	(1,724,051)
Transfers to Reserve									
Transfer to Statutory Reserves									
General Capital	5,703,306	5,417,889	4,444,100	4,444,100	4,707,800	5,084,400	5,491,200	5,930,500	6,227,000
Electric Capital	6,221,559	9,943,825	8,360,000	8,360,000	9,042,000	9,807,000	10,591,560	11,438,885	12,354,000
Total Transfer to Statutory Reserves	11,924,865	15,361,714	12,804,100	12,804,100	13,749,800	14,891,400	16,082,760	17,369,385	18,581,000
Transfer to Non-Statutory Reserves									
Electric Surplus - repayment	2,846,009	(1,709,729)	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Electric Surplus	(3,543,223)	(2,835,190)	-	-	-	-	-	-	-
Total Transfer to Non-Statutory Reserves	(697,214)	(4,544,919)	740,000	740,000	740,000	740,000	740,000	740,000	740,000
Total Transfers to Reserves	11,227,651	10,816,795	13,544,100	13,544,100	14,489,800	15,631,400	16,822,760	18,109,385	19,321,000

Electric - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Total Net Transfers	2,221,763	2,454,731	6,110,417	6,110,417	7,165,467	9,338,823	11,760,595	14,586,110	17,596,949
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (1,055,050)</u>
% Change	<u>(17.27)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$1.6M) Increase in electric revenue for 2026 average rate increase of 8.0%, offset by lower consumption.

\$1.0M Increase in electrical purchase costs offset by lower consumption.

(\$110k) Reduced technical assistance costs.

\$114k Increase for new Electric Engineer position.

Water Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
DCC - Water	\$ (157,423)	\$ (530,965)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)	\$ (200,000)
Irrigation Revenue	(355,704)	(377,275)	(400,000)	(400,000)	(425,000)	(425,000)	(425,000)	(425,000)	(425,000)
Misc. Water Recoveries	(167,595)	(178,285)	(209,739)	(209,739)	(184,830)	(184,830)	(184,830)	(184,830)	(184,830)
Other Contributions	(399,756)	(822,858)	-	-	-	-	-	-	-
Sale of Water	(9,582,271)	(10,384,006)	(10,858,000)	(10,858,000)	(11,877,900)	(12,993,671)	(14,214,324)	(15,549,719)	(17,010,641)
Service Recoveries	(7,382)	(9,227)	(7,000)	(7,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Service Recoveries	(19,276)	(21,860)	(15,000)	(15,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Total Revenues	(10,689,407)	(12,324,476)	(11,689,739)	(11,689,739)	(12,721,730)	(13,837,501)	(15,058,154)	(16,393,549)	(17,854,471)
Expenses									
Amortization - Water	712,116	709,753	713,000	713,000	710,000	710,000	710,000	710,000	710,000
Consulting Services	123,102	80,518	376,600	377,000	356,000	221,230	221,464	221,704	256,948
Creeks & Dams	197,547	86,220	189,700	189,700	196,300	196,440	196,583	196,728	196,877
Fuel, Oil, Grease	3,495	1,100	4,220	4,220	4,200	4,220	4,240	4,261	4,282
General Expenses	74,169	151,768	93,574	93,574	109,330	109,330	109,330	109,330	109,330
Irrigation	36,310	79,326	84,500	84,500	106,500	106,940	107,389	107,847	108,314
Main Repairs	43,219	126,942	250,000	410,000	300,000	300,000	300,000	300,000	300,000
Metering & Billing	530,203	499,140	319,600	319,600	370,000	370,720	371,454	372,203	372,968
Repairs & Maintenance - Hydrants	216,483	186,467	246,000	246,000	238,000	238,320	238,646	238,979	239,319
Repairs & Maintenance - PRV/Water Valves	159,691	113,120	150,500	150,500	153,500	153,800	154,106	154,418	154,736
Repairs & Maintenance - Water General	251	-	-	-	-	-	-	-	-
Safety and Wellness	92,929	102,943	87,000	87,000	82,500	82,920	83,348	83,785	84,231
Salaries and Wages	844,830	924,988	1,012,083	1,009,083	1,019,505	1,035,505	1,051,825	1,068,471	1,085,450
Small Equipment, Supplies, General Repairs & Maintenance	813,369	660,833	892,390	892,390	867,200	867,340	867,482	867,628	867,776
Training, Conferences, & Memberships	48,816	71,963	53,200	53,200	58,500	58,500	58,500	58,500	58,500
Transmission & Distribution	90,047	137,993	132,500	189,000	172,500	173,690	174,904	176,142	177,404
Utilities	473,779	411,227	449,800	449,800	447,044	455,253	463,626	472,166	480,878

Water Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Vandalism	232	227	500	500	500	500	500	500	500
Total Expenses	4,460,588	4,344,528	5,055,167	5,269,067	5,191,579	5,084,708	5,113,397	5,142,662	5,207,513
Net Allocations									
Electric	34,500	-	-	-	-	4,500	30,000	-	-
Engineering Services	205,000	188,000	194,000	194,000	362,000	230,400	192,200	193,700	195,700
Facilities	67,296	70,123	69,791	69,791	71,883	72,592	73,636	74,700	75,787
Finance	794,849	1,112,870	1,294,670	1,294,670	2,484,545	2,256,267	2,256,267	1,949,940	1,659,071
General Government	993,512	1,097,722	1,149,470	1,149,470	1,251,882	1,251,882	1,251,882	1,251,882	1,251,882
Information Technology	356	8,271	8,700	8,700	8,700	8,700	8,700	8,700	8,700
Operations	48,000	45,346	48,214	48,214	51,862	51,862	51,862	51,862	51,862
Public Works - Fleet	68,470	88,488	90,166	90,166	123,740	123,740	123,740	123,740	123,740
Public Works - General	364,754	393,070	438,300	438,300	456,844	464,081	471,555	479,271	487,238
Public Works - Roads And Maintenance	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
Public Works - Solid Waste Disposal	7,500	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650
Human Resources & Safety	5,280	19,843	24,400	24,400	26,000	26,000	26,000	26,000	26,000
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Under-threshold capital expense	1,224,728	1,281,932	-	-	-	-	-	-	-
Total Allocations In	3,853,395	4,352,465	3,364,511	3,364,511	4,884,256	4,536,824	4,532,642	4,206,595	3,926,780
Allocations Out									
Principal Payments	-	-	(586,619)	(586,619)	(1,153,014)	(996,187)	(996,187)	(861,860)	(730,891)
Parks	(57,000)	(59,000)	(61,000)	(61,000)	(61,000)	(65,000)	(65,000)	(65,000)	(66,000)
Total Allocations Out	(57,000)	(59,000)	(647,619)	(647,619)	(1,214,014)	(1,061,187)	(1,061,187)	(926,860)	(796,891)
Net Allocations	3,796,395	4,293,465	2,716,892	2,716,892	3,670,242	3,475,637	3,471,455	3,279,735	3,129,889
Total Expenses and Allocations	8,256,983	8,637,993	7,772,059	7,985,959	8,861,821	8,560,345	8,584,852	8,422,397	8,337,402
Net Surplus before Debt Servicing and Transfers	(2,432,424)	(3,686,483)	(3,917,680)	(3,703,780)	(3,859,909)	(5,277,156)	(6,473,302)	(7,971,152)	(9,517,069)

Water Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Water	(488,379)	(566,514)	(566,514)	(566,514)	(715,014)	(566,514)	(566,514)	(432,187)	(301,218)
Total Transfer from DCC	(488,379)	(566,514)	(566,514)	(566,514)	(715,014)	(566,514)	(566,514)	(432,187)	(301,218)
Transfer from Statutory Reserves									
Water Capital	(3,905,493)	(3,063,909)	-	-	-	-	-	-	-
Total Transfer From Statutory Reserves	(3,905,493)	(3,063,909)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Water Surplus	-	-	(1,274,470)	(1,488,370)	(1,316,741)	(181,994)	-	-	-
West Bench Water	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)	(78,336)
Amortization Offset	(712,116)	(709,753)	(713,000)	(713,000)	(710,000)	(710,000)	(710,000)	(710,000)	(710,000)
Total Transfer from Non-Statutory Reserves	(790,452)	(788,089)	(2,065,806)	(2,279,706)	(2,105,077)	(970,330)	(788,336)	(788,336)	(788,336)
Total Transfers from Surplus/Reserves	(5,184,324)	(4,418,512)	(2,632,320)	(2,846,220)	(2,820,091)	(1,536,844)	(1,354,850)	(1,220,523)	(1,089,554)
Transfers to Reserve									
Transfer to DCC									
Water	157,423	530,964	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Transfer to DCC	157,423	530,964	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfer to Statutory Reserves									
Water Capital	7,106,783	9,743,270	6,350,000	6,350,000	6,480,000	6,614,000	6,746,280	6,881,205	7,018,830
Total Transfer to Statutory Reserves	7,106,783	9,743,270	6,350,000	6,350,000	6,480,000	6,614,000	6,746,280	6,881,205	7,018,830
Transfer to Non-Statutory Reserves									
	352,542	(2,169,239)	-	-	-	-	881,872	2,110,470	3,387,793

Water Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Total Transfer To Non-Statutory Reserve	352,542	(2,169,239)	-	-	-	-	881,872	2,110,470	3,387,793
Total Transfers to Reserves	7,616,748	8,104,995	6,550,000	6,550,000	6,680,000	6,814,000	7,828,152	9,191,675	10,606,623
Total Net Transfers	2,432,424	3,686,483	3,917,680	3,703,780	3,859,909	5,277,156	6,473,302	7,971,152	9,517,069
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 57,771</u>
% Change	<u>1.47 %</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$1.0M) Increased revenues for an average 9.4% water user fee increase, offset by lower consumption.

\$909k Increase in debt for Ellis 4 dam borrowing.

\$100k Increase in debt interest for existing borrowing.

Supplemental Schedule - Water Distribution - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc. Water Recoveries	\$ (11,781)	\$ (45,956)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)	\$ (34,830)
Service Recoveries	\$ (19,276)	\$ (21,860)	\$ (15,000)	\$ (15,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)
Total Revenues	(31,057)	(67,816)	(49,830)	(49,830)	(59,830)	(59,830)	(59,830)	(59,830)	(59,830)
Expenses									
Consulting Services	19,835	1,509	122,500	122,500	150,000	115,000	115,000	115,000	150,000
Creeks & Dams	197,131	86,145	189,700	189,700	196,300	196,440	196,583	196,728	196,877
General Expenses	48,132	110,709	60,330	60,330	78,830	78,830	78,830	78,830	78,830
Irrigation	36,310	79,326	84,500	84,500	106,500	106,940	107,389	107,847	108,314
Main Repairs	43,219	126,942	250,000	410,000	300,000	300,000	300,000	300,000	300,000
Metering & Billing	530,203	499,140	319,600	319,600	370,000	370,720	371,454	372,203	372,968
Repairs & Maintenance - Hydrants	216,483	186,467	246,000	246,000	238,000	238,320	238,646	238,979	239,319
Repairs & Maintenance - PRV/Water Valves	159,691	113,120	150,500	150,500	153,500	153,800	154,106	154,418	154,736
Repairs & Maintenance - Water General	251	-	-	-	-	-	-	-	-
Salaries and Wages	18,502	26,032	20,000	20,000	22,000	22,000	22,000	22,000	22,000
Small Equipment, Supplies, General Repairs & Maintenance	331,366	295,168	293,500	293,500	291,500	291,500	291,500	291,500	291,500
Training, Conferences, & Memberships	35,192	48,200	34,500	34,500	38,500	38,500	38,500	38,500	38,500
Transmission & Distribution	90,047	137,993	132,500	189,000	172,500	173,690	174,904	176,142	177,404
Vandalism	232	227	500	500	500	500	500	500	500
Total Expenses	1,726,594	1,710,978	1,904,130	2,120,630	2,118,130	2,086,240	2,089,412	2,092,647	2,130,948
Net Expense	\$ 1,695,537	\$ 1,643,162	\$ 1,854,300	\$ 2,070,800	\$ 2,058,300	\$ 2,026,410	\$ 2,029,582	\$ 2,032,817	\$ 2,071,118

Supplemental Schedule - Water Distribution - Operating Budget

Outputs and Outcomes	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
% of Property Tax	3.99 %	3.62 %	3.73 %	4.17 %	3.86 %	3.52 %	3.25 %	3.15 %	3.10 %

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ 204,000</u>
% Change	<u>11.00 %</u>

Supplemental Schedule - Water Treatment Plant - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Irrigation Revenue	\$ (355,704)	\$ (377,275)	\$ (400,000)	\$ (400,000)	\$ (425,000)	\$ (425,000)	\$ (425,000)	\$ (425,000)	\$ (425,000)
Misc. Water Recoveries	(155,814)	(132,329)	(174,909)	(174,909)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Sale of Water	(9,582,271)	(10,384,006)	(10,858,000)	(10,858,000)	(11,877,900)	(12,993,671)	(14,214,324)	(15,549,719)	(17,010,641)
Service Recoveries	(7,382)	(9,227)	(7,000)	(7,000)	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)
Total Revenues	(10,101,171)	(10,902,837)	(11,439,909)	(11,439,909)	(12,461,900)	(13,577,671)	(14,798,324)	(16,133,719)	(17,594,641)
Expenses									
Amortization - Water	712,116	709,753	713,000	713,000	710,000	710,000	710,000	710,000	710,000
Consulting Services	103,267	79,009	254,100	254,500	206,000	106,230	106,464	106,704	106,948
Fuel, Oil, Grease	3,495	1,100	4,220	4,220	4,200	4,220	4,240	4,261	4,282
General Expenses	23,006	20,605	33,244	33,244	30,500	30,500	30,500	30,500	30,500
Safety and Wellness	92,929	102,943	87,000	87,000	82,500	82,920	83,348	83,785	84,231
Salaries and Wages	826,328	898,956	992,083	989,083	997,505	1,013,505	1,029,825	1,046,471	1,063,450
Small Equipment, Supplies, General Repairs & Maintenance	482,003	365,665	598,890	598,890	575,700	575,840	575,982	576,128	576,276
Training, Conferences, & Memberships	13,624	23,763	18,700	18,700	20,000	20,000	20,000	20,000	20,000
Utilities	473,779	411,227	449,800	449,800	447,044	455,253	463,626	472,166	480,878
Total Expenses	2,730,547	2,613,021	3,151,037	3,148,437	3,073,449	2,998,468	3,023,985	3,050,015	3,076,565

Supplemental Schedule - Water Treatment Plant - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Allocations									
Public Works - Solid Waste Disposal	7,500	7,650	7,650	7,650	7,650	7,650	7,650	7,650	7,650
Sewer	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Allocations In	27,500	27,650	27,650	27,650	27,650	27,650	27,650	27,650	27,650
Allocations Out									
Parks	(57,000)	(59,000)	(61,000)	(61,000)	(61,000)	(65,000)	(65,000)	(65,000)	(66,000)
Total Allocations Out	(57,000)	(59,000)	(61,000)	(61,000)	(61,000)	(65,000)	(65,000)	(65,000)	(66,000)
Net Allocations	(29,500)	(31,350)	(33,350)	(33,350)	(33,350)	(37,350)	(37,350)	(37,350)	(38,350)
Total Expenses and Allocations	2,701,047	2,581,671	3,117,687	3,115,087	3,040,099	2,961,118	2,986,635	3,012,665	3,038,215
Net Surplus	\$ (7,400,124)	\$ (8,321,166)	\$ (8,322,222)	\$ (8,324,822)	\$ (9,421,801)	\$ (10,616,553)	\$ (11,811,689)	\$ (13,121,054)	\$ (14,556,426)

% of Property Tax	(17.42)%	(18.33)%	(16.73)%	(16.78)%	(17.66)%	(18.42)%	(18.89)%	(20.36)%	(21.80)%
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (1,099,579)</u>
% Change	<u>(13.21)%</u>

Sewer Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Compost Recoveries	\$ (14,638)	\$ (16,251)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DCC - Waste Water	(494,451)	(889,379)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
Misc Grants	(155,777)	(173,697)	(152,338)	(152,338)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Misc Sewer Recoveries	(545,494)	(557,837)	(559,090)	(585,710)	(631,739)	(642,307)	(653,087)	(664,083)	(675,300)
Other Contributions	(172,641)	(163,972)	-	-	-	-	-	-	-
Sewer User Fees	(8,432,281)	(9,074,399)	(10,297,000)	(10,297,000)	(11,080,000)	(12,209,140)	(13,453,452)	(14,824,684)	(16,335,782)
Total Revenues	(9,815,282)	(10,875,535)	(11,758,428)	(11,785,048)	(12,636,739)	(13,776,447)	(15,031,539)	(16,413,767)	(17,936,082)
Expenses									
Amortization - Sewer	1,121,422	1,072,765	1,122,000	1,122,000	1,073,000	1,073,000	1,073,000	1,073,000	1,073,000
AWWTP - Liquids	1,161,078	1,240,996	1,289,100	1,300,100	1,243,236	1,258,141	1,273,344	1,288,850	1,304,667
AWWTP - Reclaimed Water	90,875	75,518	89,500	89,500	90,000	90,360	90,727	91,102	91,484
AWWTP - Septage	51,681	41,826	44,574	44,574	51,000	51,470	51,949	52,438	52,938
AWWTP - Solids	487,930	460,211	437,754	430,000	454,750	466,438	478,508	490,977	503,862
Emergency Work/Prevention	-	114,892	-	-	-	-	-	-	-
General Expenses	151,679	186,591	83,000	89,000	100,000	100,000	100,000	100,000	100,000
Main Repairs	151,620	140,137	195,500	195,500	199,500	201,620	203,782	205,988	208,238
Pumps, Stations, Sewers	124,404	150,006	163,385	163,755	173,400	174,625	175,875	177,147	178,445
Repairs & Maintenance - Sewer Collection Operation	221,426	136,961	219,200	232,200	230,500	234,200	237,974	241,826	245,748
Repairs & Maintenance - Sewer Compost Operations	369,706	403,715	372,900	372,900	393,285	400,567	407,994	415,571	423,298
Safety and Wellness	47,810	44,290	44,500	44,500	53,000	43,000	43,000	43,000	43,000
Salaries and Wages	528,112	600,903	621,144	621,144	645,305	654,805	664,495	674,379	684,460
Small Equipment, Supplies, General Repairs & Maintenance	164,536	129,580	158,700	158,700	151,000	136,600	137,212	137,836	138,473

Sewer Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Training, Conferences, & Memberships	35,316	20,123	22,686	23,186	25,500	25,500	25,500	25,500	25,500
Utilities	57,710	40,986	62,200	62,200	57,500	57,500	57,500	57,500	57,500
Video Inspection	106,216	18,386	129,300	76,800	87,500	87,840	88,187	88,541	88,901
Total Expenses	4,871,521	4,877,886	5,055,443	5,026,059	5,028,476	5,055,666	5,109,047	5,163,655	5,219,514
Net Allocations									
Electric	34,500	-	-	-	-	4,500	30,000	-	-
Engineering Services	205,000	188,000	204,000	204,000	408,500	230,400	242,200	193,700	195,700
Facilities	67,296	70,123	69,791	69,791	71,883	72,592	73,636	74,700	75,787
Finance	1,037,930	1,322,753	1,452,253	1,452,253	1,452,253	1,452,253	1,371,874	2,448,674	1,926,602
General Government	955,292	1,016,824	1,151,685	1,151,685	1,150,659	1,150,659	1,150,659	1,150,659	1,150,659
Information Technology	1,382	1,459	3,560	3,560	3,560	3,560	3,560	3,560	3,560
Operations	48,000	45,346	48,214	48,214	51,862	51,862	51,862	51,862	51,862
Public Works - Fleet	76,040	102,040	94,564	94,564	160,140	160,140	160,140	160,140	160,140
Public Works - General	249,191	272,215	321,280	321,280	334,188	339,482	344,949	350,594	356,422
Public Works - Roads And Maintenance	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150	19,150
Human Resources & Safety	6,743	21,149	24,400	24,400	26,000	26,000	26,000	26,000	26,000
Under-threshold capital expense	363,175	562,362	-	-	-	-	-	-	-
Total Allocations In	3,063,699	3,621,421	3,388,897	3,388,897	3,678,195	3,510,598	3,474,030	4,479,039	3,965,882
Allocations Out									
Principal Payments	-	-	(651,653)	(651,653)	(651,653)	(651,653)	(612,224)	(918,807)	(683,735)
Parks	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Water Utility	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Allocations Out	(60,000)	(60,000)	(711,653)	(711,653)	(711,653)	(711,653)	(672,224)	(978,807)	(743,735)
Net Allocations	3,003,699	3,561,421	2,677,244	2,677,244	2,966,542	2,798,945	2,801,806	3,500,232	3,222,147
Total Expenses and Allocations	7,875,220	8,439,307	7,732,687	7,703,303	7,995,018	7,854,611	7,910,853	8,663,887	8,441,661
Net Surplus before Debt Servicing and Transfers	(1,940,062)	(2,436,228)	(4,025,741)	(4,081,745)	(4,641,721)	(5,921,836)	(7,120,686)	(7,749,880)	(9,494,421)

Sewer Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Transfer from Surplus/Reserves									
Transfer from DCC									
Waste Water	(1,819,832)	(1,366,630)	(1,366,630)	(1,366,630)	(1,515,130)	(1,366,630)	(1,366,630)	(516,630)	(108,498)
Total Transfer from DCC	(1,819,832)	(1,366,630)	(1,366,630)	(1,366,630)	(1,515,130)	(1,366,630)	(1,366,630)	(516,630)	(108,498)
Transfer from Statutory Reserves									
Sewer Capital	(2,544,890)	(2,184,598)	-	-	-	-	-	-	-
Total Transfer from Statutory Reserves	(2,544,890)	(2,184,598)	-	-	-	-	-	-	-
Transfer from Non-Statutory Reserves									
Sewer Surplus	-	-	(658,127)	(493,625)	-	-	-	-	-
Amortization Offset	(1,121,422)	(1,072,765)	(1,122,000)	(1,122,000)	(1,073,000)	(1,073,000)	(1,073,000)	(1,073,000)	(1,073,000)
Total Transfer from Non-Statutory Reserves	(1,121,422)	(1,072,765)	(1,780,127)	(1,615,625)	(1,073,000)	(1,073,000)	(1,073,000)	(1,073,000)	(1,073,000)
Total Transfers from Surplus/Reserves	(5,486,144)	(4,623,993)	(3,146,757)	(2,982,255)	(2,588,130)	(2,439,630)	(2,439,630)	(1,589,630)	(1,181,498)
Transfers to Reserve									
Transfer to DCC									
Waste Water	-	1,945,529	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Total Transfer to DCC	-	1,945,529	750,000	750,000	750,000	750,000	750,000	750,000	750,000
Transfer to Statutory Reserves									
Sewer Capital	4,834,038	4,841,311	6,314,000	6,314,000	6,442,000	6,574,000	6,705,480	6,839,590	6,976,380
Total Transfer to Statutory Reserves	4,834,038	4,841,311	6,314,000	6,314,000	6,442,000	6,574,000	6,705,480	6,839,590	6,976,380
Transfer to Non-Statutory Reserves									
Sewer Surplus	2,592,168	273,381	108,498	-	37,851	1,037,466	2,104,836	1,749,920	2,949,539

Sewer Utility - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Total Transfer to Non-Statutory Reserves	2,592,168	273,381	108,498	-	37,851	1,037,466	2,104,836	1,749,920	2,949,539
Total Transfers to Reserves	7,426,206	7,060,221	7,172,498	7,064,000	7,229,851	8,361,466	9,560,316	9,339,510	10,675,919
Total Net Transfers	1,940,062	2,436,228	4,025,741	4,081,745	4,641,721	5,921,836	7,120,686	7,749,880	9,494,421
Net Expense (Surplus)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (615,980)</u>
% Change	<u>(15.30)%</u>

Changes in net operating budget from 2025 budget to 2026 budget are primarily due to:

(\$888k) Increase in sewer user fees for an average rate increase of 10.3%.

Supplemental Schedule - Sewer Collection - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Compost Recoveries	\$ (14,638)	\$ (16,251)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	(14,638)	(16,251)	-	-	-	-	-	-	-
Expenses									
General Expenses	4,000	2,743	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Main Repairs	151,620	140,137	195,500	195,500	199,500	201,620	203,782	205,988	208,238
Safety and Wellness	3,140	5,171	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Repairs & Maintenance - Sewer Collection Operation	221,426	136,961	219,200	232,200	230,500	234,200	237,974	241,826	245,748
Repairs & Maintenance - Sewer Compost Operations	367,144	403,715	372,900	372,900	393,285	400,567	407,994	415,571	423,298
Small Equipment, Supplies, General Repairs & Maintenance	42,976	29,518	38,700	38,700	31,000	16,000	16,000	16,000	16,000
Utilities	3,861	5,075	4,700	4,700	5,000	5,000	5,000	5,000	5,000
Video Inspection	106,216	18,386	129,300	76,800	87,500	87,840	88,187	88,541	88,901
Total Expenses	900,383	741,706	972,800	933,300	959,285	957,727	971,437	985,426	999,685
Total Expenses and Allocations	900,383	741,706	972,800	933,300	959,285	957,727	971,437	985,426	999,685
Net Expense (Surplus)	\$ 885,745	\$ 725,455	\$ 972,800	\$ 933,300	\$ 959,285	\$ 957,727	\$ 971,437	\$ 985,426	\$ 999,685

% of Property Tax	2.09 %	1.60 %	1.96 %	1.88 %	1.80 %	1.66 %	1.55 %	1.53 %	1.50 %
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Change 2025 budget to 2026 budget:

\$ Change	\$ (13,515)
% Change	(1.39)%

Supplemental Schedule - Advanced Waste Water Treatment Plant - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Revenue									
Misc Sewer Recoveries	\$ (541,978)	\$ (557,837)	\$ (559,090)	\$ (585,710)	\$ (631,739)	\$ (642,307)	\$ (653,087)	\$ (664,083)	\$ (675,300)
Misc Grants	(155,777)	(173,697)	(152,338)	(152,338)	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Other Contributions	(24,021)	-	-	-	-	-	-	-	-
Sewer User Fees	(8,419,119)	(9,057,997)	(10,287,000)	(10,287,000)	(11,070,000)	(12,199,140)	(13,443,452)	(14,814,684)	(16,325,782)
Total Revenues	(9,140,895)	(9,789,531)	(10,998,428)	(11,025,048)	(11,876,739)	(13,016,447)	(14,271,539)	(15,653,767)	(17,176,082)
Expenses									
Amortization - Sewer	1,121,422	1,072,765	1,122,000	1,122,000	1,073,000	1,073,000	1,073,000	1,073,000	1,073,000
AWWTP - Liquids	1,161,078	1,240,996	1,289,100	1,300,100	1,243,236	1,258,141	1,273,344	1,288,850	1,304,667
AWWTP - Reclaimed Water	90,875	75,518	89,500	89,500	90,000	90,360	90,727	91,102	91,484
AWWTP - Septage	51,681	41,826	44,574	44,574	51,000	51,470	51,949	52,438	52,938
AWWTP - Solids	487,930	460,211	437,754	430,000	454,750	466,438	478,508	490,977	503,862
Emergency Work/Prevention	-	114,892	-	-	-	-	-	-	-
General Expenses	73,406	79,579	78,000	84,000	95,000	95,000	95,000	95,000	95,000
Pumps, Stations, Sewers	124,404	150,006	163,385	163,755	173,400	174,625	175,875	177,147	178,445
Safety and Wellness	44,670	39,119	37,000	37,000	45,500	35,500	35,500	35,500	35,500
Salaries and Wages	528,112	600,903	621,144	621,144	645,305	654,805	664,495	674,379	684,460
Small Equipment, Supplies, General Repairs & Maintenance	121,560	100,062	120,000	120,000	120,000	120,600	121,212	121,836	122,473
Training, Conferences, & Memberships	35,316	20,123	22,686	23,186	25,500	25,500	25,500	25,500	25,500
Utilities	53,849	35,911	57,500	57,500	52,500	52,500	52,500	52,500	52,500
Total Expenses	3,894,303	4,031,911	4,082,643	4,092,759	4,069,191	4,097,939	4,137,610	4,178,229	4,219,829
Allocations Out									
Parks	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Water Utility	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Total Allocations Out	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Net Allocations	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Total Expenses and Allocations	3,834,303	3,971,911	4,022,643	4,032,759	4,009,191	4,037,939	4,077,610	4,118,229	4,159,829

Supplemental Schedule - Advanced Waste Water Treatment Plant - Operating Budget

	2023 Actual	2024 Actual	2025 Budget	2025 Forecast	2026 Budget	2027 Projection	2028 Projection	2029 Projection	2030 Projection
Net Expense (Surplus)	\$ (5,306,592)	\$ (5,817,620)	\$ (6,975,785)	\$ (6,992,289)	\$ (7,867,548)	\$ (8,978,508)	\$ (10,193,929)	\$ (11,535,538)	\$ (13,016,253)

% of Property Tax	(12.49)%	(12.82)%	(14.02)%	(14.09)%	(14.75)%	(15.58)%	(16.30)%	(17.90)%	(19.50)%
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Change 2025 budget to 2026 budget:

\$ Change	<u>\$ (891,763)</u>
% Change	<u>(12.78)%</u>

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2026–2030

DRAFT Capital Plan



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Capital Budget Introduction

The City of Penticton, like many cities, is challenged to maintain, replace and extend the life of its aging infrastructure. Asset management and master plans assist in determining priorities for investment with an aim to provide sustainable services to the community.

The City's capital structure includes seven segments: General Government Services, Protective Services, Fleet, Transportation, Roads & Utilities, Parks, Energy & Environment, and Treatment Plants. Funding for projects within these segments comes from a variety of sources including utility reserves, grants, borrowing, the electrical dividend and general capital reserves.

The capital budget is presented in two ways: by segment and by fund. The segment view outlines total project costs for each functional area of the City. The fund view presents the same projects categorized by funding source—general, electric, sewer, or water.

The projects detailed in this financial plan are guided by the City's asset management program as well as planned investments to support the continued growth of the community.

Capital Planning Process

The development of the Capital Plan requires extensive coordination with all applicable City departments. This process starts in the second quarter of the year and ensures that initiatives meet the City's long-term vision as well as Council's Priorities.

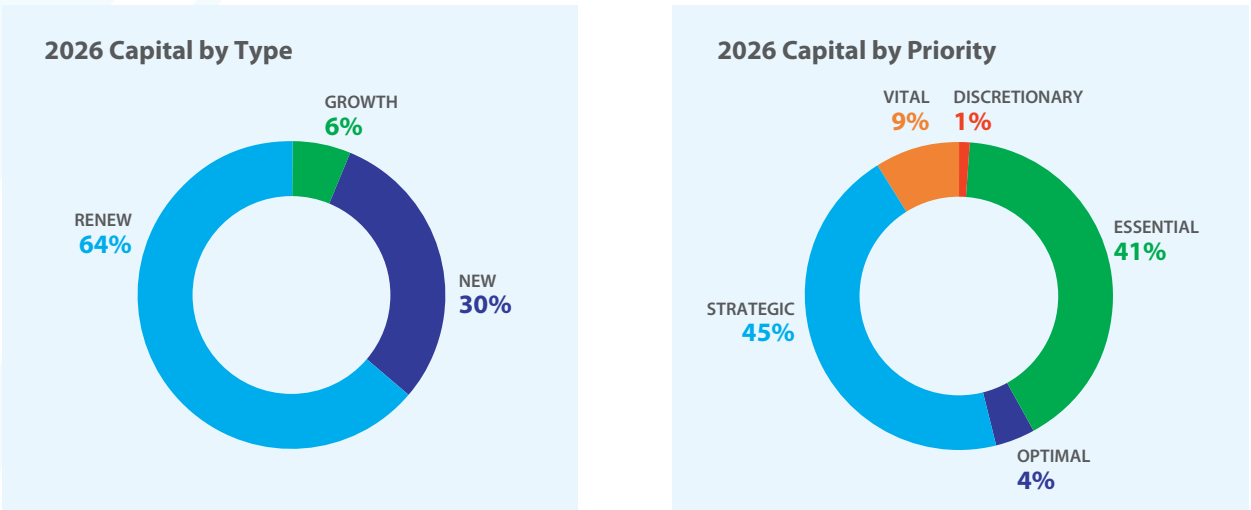
Project costs are estimated based on project expenditures including consideration of inflationary impacts, market conditions and other factors. These estimates are based on current assumptions and are subject to change, these may be amended during the year to reflect updated costs.

All capital submissions have been evaluated to ensure alignment with the City's guidelines for tangible capital assets, if they do, they are further evaluated based on the minimum thresholds on the next table:

Asset Category	Threshold
Land	Capitalize Only
Parks Infrastructure	\$5,000
Buildings	\$50,000
Building Improvements	\$50,000
Machinery and Equipment	\$5,000
Vehicles	\$5,000
IT Infrastructure	\$5,000
Infrastructure (e.g. water, electrical, wastewater, roads, etc.)	\$100,000

Where submissions were deemed to not meet the tangible capital asset thresholds, requests were included in the operating budget.

Capital requests are categorized into three types: renew, growth, and new. "Renew" refers to the replacement of an existing capital asset. "Growth" indicates a project eligible for development cost charge funding. "New" denotes a new asset that will provide additional services.



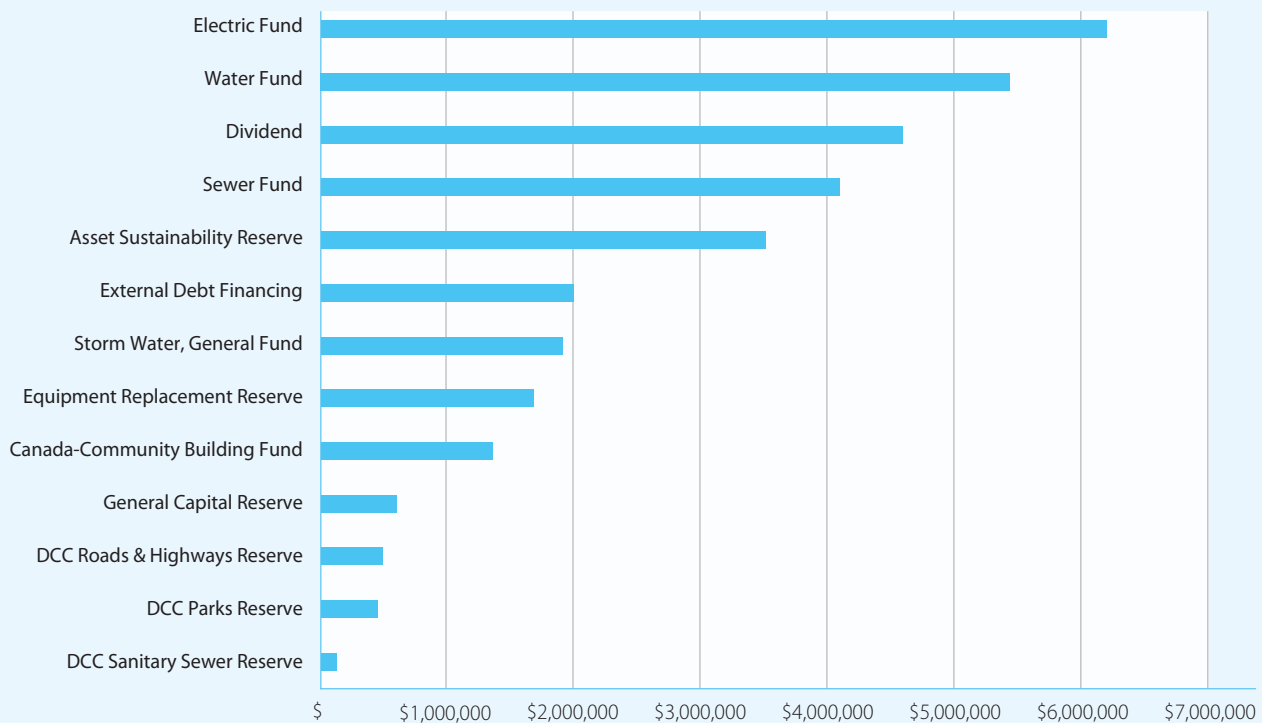
Capital requests are prioritized to guide funding decisions and work planning. The table below outlines five priority levels for categorizing capital projects, from vital to discretionary. This system helps ensure the maintenance of critical infrastructure and core services while considering strategic goals, operational efficiency, and funding constraints.

Priority	Description
Vital	A vital priority to maintain key infrastructure or delivery of core services. Exclusion of this project increases risk to the municipality in the short term (1-2 years).
Essential	An essential priority to maintain key infrastructure or delivery of core services. Exclusion of this project increases risk to the municipality in the medium term (3-5 years).
Strategic	Capital works that have been specifically identified in the strategic plan or represents an increase in the capacity to achieve Council's strategic goals.
Optimal	Capital works that optimize the infrastructure network and improve the effectiveness and efficiency of core services.
Discretionary	Capital works that have not been identified in the strategic or any master plans. Represents no risk to the municipality if it is not approved.

Capital Funding

Council has approved several financial policies—including the Financial Management Policy, Reserve Policy, Debt Management Policy, and Electrical Dividend Policy—which guide decision-making and funding strategies. The City exercises prudence with reserve funding to safeguard the municipality's current and future financial viability. A graph below illustrates the various capital funding sources used in the annual capital plan.

2026 Capital Funding



Future Annual Operations and Maintenance Costs

Future annual operating and maintenance costs include new ongoing costs associated with new or upgraded assets such as utilities, maintenance, custodial, etc. Impacts on operating costs from the capital program are incorporated into the City's operating budgets as projects are completed.

Debt

In the past decade, the City has managed its capital investment with minimal external debt financing. This approach has reduced the overall impact to taxpayers, provided flexibility in times of financial crisis, built long-term sustainability and reduced overall borrowing costs. However, given the substantial level of capital investment anticipated over the next few years due to the aging of infrastructure and community growth, debt financing will be required to bridge cash flow gaps.

The City has used long-term borrowing to fund infrastructure projects that support growth in the community and that are repaid by Development Cost Charges (DCCs) collections. This borrowing may precede development and the use of long-term borrowing spreads the payment stream over a similar time frame to match the revenue stream. This ensures that these assets will be paid for by future DCC's, rather than increasing taxes.

Current outstanding long-term debt at the end of 2024 totals \$21M, and is forecasted to be \$35M at the end of 2025. A trend of the City's debt can be found on page 42.

The long-term debt principal and interest payments (in millions) for the City are as follows:

Fund Balances	2026	2027	2028	2029	2030	Thereafter
General	\$1.41	\$1.17	\$1.09	\$0.62	\$0.46	\$0.02
Water	\$1.575	\$1.347	\$0.347	\$1.040	\$0.750	\$15.859
Sewer	\$1.452	\$1.452	\$1.372	\$0.759	\$0.237	\$2.773
Total	\$4.44	\$3.97	\$3.81	\$2.42	\$1.45	\$18.65

Debt Limits

The *Community Charter* Section 174 and BC Regulations 254/2004 defines the debt limit for the City, which sets the total liability servicing limit at 25% of specific municipal revenues of the City for the previous year.

The City's combined external and internal total liability servicing limit should be maintained according to the limits set out in the City's Financial Management Policy.

Capital Budget Summary by Segment

Summary of Capital Projects

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
General Government Services	11,113,405	5,143,785	8,157,500	36,095,000	3,913,000	2,413,000	1,756,000
Protective Services	48,965	97,700	83,100	85,800	88,500	79,700	69,900
Fleet	3,478,140	2,367,800	1,849,212	4,560,336	2,297,473	2,585,122	1,501,785
Transportation, Roads & Utilities	15,488,440	18,872,630	11,254,500	6,840,100	16,592,900	11,795,400	14,339,100
Parks	1,609,530	3,267,385	1,348,000	1,672,500	1,267,000	1,138,500	710,000
Energy & Environment	4,198,390	4,410,317	6,116,400	6,050,000	6,400,600	6,275,200	7,579,500
Treatment Plants	23,569,915	2,301,000	3,652,000	5,341,500	25,374,000	6,422,000	1,369,000
Total Funded Capital Projects	\$ 59,506,785	\$ 36,460,618	\$ 32,460,712	\$ 60,645,236	\$ 55,933,473	\$ 30,708,922	\$ 27,325,285

General Government Services

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Facilities	9,609,265	4,013,975	7,574,500	35,564,000	3,207,000	1,387,000	1,230,000
Information Technology	1,497,700	622,000	583,000	531,000	706,000	1,026,000	526,000
Other General Government	6,440	507,810	-	-	-	-	-
Total General Government Services	\$ 11,113,405	\$ 5,143,785	\$ 8,157,500	\$ 36,095,000	\$ 3,913,000	\$ 2,413,000	\$ 1,756,000

Protective Services

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Fire Services	48,965	79,400	63,100	64,800	66,500	68,200	69,900
Bylaw Services	-	18,300	20,000	21,000	22,000	11,500	-
Total Protective Services	\$ 48,965	\$ 97,700	\$ 83,100	\$ 85,800	\$ 88,500	\$ 79,700	\$ 69,900

Fleet

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Fleet	3,478,140	2,367,800	1,849,212	4,560,336	2,297,473	2,585,122	1,501,785
Total Fleet	\$ 3,478,140	\$ 2,367,800	\$ 1,849,212	\$ 4,560,336	\$ 2,297,473	\$ 2,585,122	\$ 1,501,785

Capital Budget Summary by Segment cont.

Transportation, Roads & Utilities

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Transportation Network	4,749,510	3,196,138	3,692,500	3,265,100	3,599,900	3,167,400	3,524,100
Neighbourhood Reconstruction	3,634,690	2,066,200	-	100,000	-	100,000	100,000
Storm Water Management	1,124,895	75,000	1,907,000	-	1,444,000	-	100,000
Water & Sanitary Networks	5,979,345	13,535,292	5,655,000	3,475,000	11,549,000	8,528,000	10,615,000
Total Transportation, Roads & Utilities	\$ 15,488,440	\$ 18,872,630	\$ 11,254,500	\$ 6,840,100	\$ 16,592,900	\$ 11,795,400	\$ 14,339,100

Parks

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Parks & Cemetery	1,609,530	3,267,385	1,348,000	1,672,500	1,267,000	1,138,500	710,000
Total Parks	\$ 1,609,530	\$ 3,267,385	\$ 1,348,000	\$ 1,672,500	\$ 1,267,000	\$ 1,138,500	\$ 710,000

Energy & Environment

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Energy & Environment	4,198,390	4,410,317	6,116,400	6,050,000	6,400,600	6,275,200	7,579,500
Total Energy & Environment	\$ 4,198,390	\$ 4,410,317	\$ 6,116,400	\$ 6,050,000	\$ 6,400,600	\$ 6,275,200	\$ 7,579,500

Treatment Plants

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Subschedule							
Advanced Waste Water Treatment Plant	14,617,650	1,525,000	2,577,000	4,181,500	23,824,000	2,372,000	689,000
Water Treatment Plant	8,952,265	776,000	1,075,000	1,160,000	1,550,000	4,050,000	680,000
Total Treatment Plants	\$ 23,569,915	\$ 2,301,000	\$ 3,652,000	\$ 5,341,500	\$ 25,374,000	\$ 6,422,000	\$ 1,369,000

General Government Services

Facilities Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
FA-02	ESSENTIAL	Bus Barn - Facility Equipment Replacement	-	-	-	15,000	-	-	-	RENEW
FA-110	OPTIMAL	Bus Barn - Facility Improvements	-	-	-	-	-	25,000	-	RENEW
FA-116	ESSENTIAL	City Facilities - Replace BMS Controls	-	-	400,000	350,000	-	-	-	RENEW
FA-08	ESSENTIAL	City Hall - Facility Equipment Replacement	-	-	-	-	27,000	-	-	RENEW
FA-78	VITAL	City Hall - HVAC Chiller Repair	342,500	-	650,000	-	-	-	-	RENEW
FA-07	OPTIMAL	City Hall - Rolling Vault Shelves	87,250	(87,250)	-	-	-	-	-	RENEW
FA-131	VITAL	City Hall - Roof Renewal & Replacement	-	-	25,000	-	-	-	650,000	RENEW
FA-69	ESSENTIAL	City Hall - Server Room Renovations	165,200	125,000	-	-	-	-	-	RENEW
FA-09	VITAL	City Wide Security - Major System Upgrade	145,395	-	-	-	-	-	-	RENEW
FA-70	ESSENTIAL	City Yards - Electrical Building	501,570	250,000	-	-	-	-	-	NEW
FA-15	ESSENTIAL	City Yards - Facility Equipment Replacement	-	-	-	-	75,000	300,000	-	RENEW
FA-11	OPTIMAL	City Yards - Facility Improvements	-	-	-	-	50,000	-	-	RENEW
FA-14	ESSENTIAL	City Yards - Fire Suppression System Retrofit	-	-	-	-	170,000	-	-	RENEW
FA-10	ESSENTIAL	City Yards - Main Building Upgrades	1,106,650	(856,650)	-	-	-	-	-	NEW
FA-130	OPTIMAL	Civic Places & Spaces - Arenas	-	-	200,000	300,000	-	-	-	NEW
FA-59	STRATEGIC	Civic Places & Spaces - Fire Hall Renewals*	298,390	265,000	2,000,000	34,000,000	2,000,000	-	-	RENEW
FA-109	VITAL	Cleland Theatre - Lighting	124,095	487,500	-	-	-	-	-	RENEW
FA-21	VITAL	Community Centre - Elevator Control Replacement & Refurbishment	-	-	-	300,000	-	-	-	RENEW
FA-23	ESSENTIAL	Community Centre - Energy & Emissions Reductions Retrofit	1,928,385	-	800,000	-	-	-	-	RENEW
FA-22	VITAL	Community Centre - Facility Equipment Replacement	75,000	-	-	-	105,000	30,000	130,000	RENEW
FA-19	VITAL	Community Centre - Facility Improvements	87,455	20,000	-	55,000	105,000	180,000	190,000	RENEW
FA-16	VITAL	Community Centre - Fire Suppression System Refurbishment	-	160,000	-	-	-	-	-	RENEW
FA-18	OPTIMAL	Community Centre - Front Counter Redesign	-	-	-	-	-	-	150,000	RENEW
FA-71	STRATEGIC	Community Centre - Power Street Child Care Project	3,383,790	-	-	-	-	-	-	RENEW
FA-66	VITAL	Community Centre - Replace Boiler*	592,480	-	-	-	-	-	-	RENEW
FA-120	DISCRETIONARY	Community Centre - Starting Blocks Replacement	-	85,000	-	-	-	-	-	RENEW
FA-CC3	STRATEGIC	Connected Communities - Lawn Bowling Improvements	-	62,192	-	-	-	-	-	RENEW
FA-CC2	STRATEGIC	Connected Communities - Leir House Improvements	-	84,683	-	-	-	-	-	RENEW
FA-911	VITAL	Facility Emergency Repairs	318,300	430,500	-	-	-	-	-	RENEW
FA-118	ESSENTIAL	Fire Hall 2 - Heating & Cooling Equipment	47,590	-	-	-	-	-	-	RENEW
FA-132	VITAL	General Facilities - Facility Equipment Replacement	-	-	15,000	-	-	-	-	RENEW
FA-27	ESSENTIAL	Kings Park/Sportsplex - Facility Improvements	-	-	-	-	110,000	-	35,000	RENEW
FA-64	ESSENTIAL	Kings Park/Sportsplex - Washroom	-	700,000	-	-	-	-	-	RENEW
FA-117	OPTIMAL	Lakawanna - Washroom Accessibility Upgrades	-	200,000	-	-	-	-	-	RENEW
FA-28	ESSENTIAL	Leir House - Building Envelope Replacements	-	-	150,000	-	-	-	-	RENEW
FA-33	ESSENTIAL	Library/Museum - Facility Equipment Replacement	-	-	-	15,000	-	-	-	RENEW
FA-32	OPTIMAL	Library/Museum - Facility Improvements	-	-	-	-	75,000	100,000	-	RENEW
FA-30	ESSENTIAL	Library/Museum - Replace Condensing Unit/Heat Pump	-	500,000	-	-	-	-	-	RENEW
FA-29	VITAL	Library/Museum - Replace HVAC	-	200,000	-	-	-	-	-	RENEW
FA-31	ESSENTIAL	Library/Museum - Replace Interior Air Handling Unit	-	-	550,000	-	-	-	-	RENEW
FA-35	ESSENTIAL	McLaren Arena - Facility Equipment Replacements	-	-	-	12,000	30,000	-	-	RENEW
FA-34	OPTIMAL	McLaren Arena - Facility Improvements	-	-	-	-	50,000	120,000	-	RENEW
FA-38	OPTIMAL	OHTC - Facility Equipment Replacement	-	65,000	131,500	-	-	-	-	RENEW
FA-106	OPTIMAL	OHTC - Facility Improvements	-	-	-	-	200,000	-	-	RENEW
FA-42	OPTIMAL	PTCC - Expo Lounge Renovation	-	-	-	120,000	-	-	-	RENEW
FA-133	VITAL	PTCC - Facility Equipment Replacement	-	-	110,000	-	-	-	-	RENEW
FA-128	ESSENTIAL	PTCC - Facility Improvements	-	-	125,000	132,000	-	-	-	RENEW
FA-44	OPTIMAL	PTCC - Replace Small Wares	25,000	-	-	-	-	-	-	RENEW

* Capital Project Highlight available in Supplemental Schedules

Facilities Capital Projects cont.

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
FA-119	ESSENTIAL	PTCC - Ride-On Floor Scrubber	-	28,000	-	-	-	-	-	RENEW
FA-68	STRATEGIC	Public Washrooms - Okanagan Lake Park Renovations	100,000	-	-	-	-	-	-	NEW
FA-122	VITAL	RCMP - Electrical Upgrade	-	-	250,000	-	-	-	-	RENEW
FA-50	VITAL	RCMP - Facility Equipment Replacement	-	-	130,000	-	135,000	-	-	RENEW
FA-48	OPTIMAL	RCMP - Facility Improvements	-	100,000	75,000	165,000	75,000	232,000	75,000	RENEW
FA-49	VITAL	RCMP - Main Distribution Panel	-	50,000	-	-	-	-	-	RENEW
FA-115	VITAL	RCMP - Rebuild Boilers & Belimo Valves	-	200,000	-	-	-	-	-	RENEW
FA-47	VITAL	RCMP - Roof	-	-	-	-	-	400,000	-	RENEW
FA-112	ESSENTIAL	RCMP - Secure Parking	-	50,000	200,000	-	-	-	-	NEW
FA-111	VITAL	RCMP - Vestibule	-	100,000	-	-	-	-	-	NEW
FA-51	ESSENTIAL	Skaha East Washroom & Concession - Facility Equipment Replacement	-	-	13,000	-	-	-	-	RENEW
FA-74	VITAL	Soccer Facility - Recover Roof Bubble	28,000	580,000	-	-	-	-	-	RENEW
FA-125	VITAL	SOEC - Boiler Replacements	-	-	350,000	-	-	-	-	RENEW
FA-92	VITAL	SOEC - Cooling Tower Heat Exchanger Replacement	13,775	-	-	-	-	-	-	RENEW
FA-53	OPTIMAL	SOEC - Facility Equipment Replacement	60,000	125,000	130,000	-	-	-	-	RENEW
FA-108	ESSENTIAL	SOEC - Facility Improvements	-	-	-	75,000	-	-	-	RENEW
FA-124	ESSENTIAL	SOEC - Jumbotron & Scoreboard*	-	-	1,200,000	-	-	-	-	RENEW
FA-55	ESSENTIAL	SOEC - Replace Hallway Flooring	178,440	-	-	-	-	-	-	RENEW
FA-62	VITAL	SS Sicamous - Repairs & Abatement	-	90,000	-	-	-	-	-	RENEW
FA-134	VITAL	SS Sicamous - Roof Repair	-	-	70,000	-	-	-	-	RENEW
FA-58	OPTIMAL	Westminster Centre - Facility Improvements	-	-	-	25,000	-	-	-	RENEW
Funded Capital Projects: Facilities			\$ 9,609,265	\$ 4,013,975	\$ 7,574,500	\$ 35,564,000	\$ 3,207,000	\$ 1,387,000	\$ 1,230,000	
Funding Sources & Transfers										
		Project Revenues	-	82,692	35,000	-	-	-	-	
		Water Fund	500,000	(450,000)	40,000	35,000	-	-	-	
		Sewer Fund	500,000	(450,000)	40,000	35,000	-	-	-	
		Electric Fund	481,820	250,000	40,000	35,000	-	-	-	
		Financial Stabilization Reserve	-	287,500	-	-	-	-	-	
		Canada-Community Building Fund	159,685	552,000	1,350,000	-	-	-	-	
		Equipment Replacement Reserve	592,480	-	-	-	-	-	-	
		Dividend	1,358,305	1,646,100	1,309,500	1,159,000	1,207,000	1,387,000	1,230,000	
		Grant Funding	4,741,780	-	-	-	-	-	-	
		General Capital Reserve	49,020	43,000	510,000	300,000	-	-	-	
		Asset Emergency Reserve	645,300	125,500	-	-	-	-	-	
		Asset Sustainability Reserve	536,875	1,545,000	2,250,000	-	-	-	-	
		External Debt Financing	-	-	2,000,000	34,000,000	2,000,000	-	-	
		Growing Communities Fund	44,000	292,183	-	-	-	-	-	
		Asset Retirement Obligations	-	90,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 9,609,265	\$ 4,013,975	\$ 7,574,500	\$ 35,564,000	\$ 3,207,000	\$ 1,387,000	\$ 1,230,000	

*Capital Project Highlight available in Supplemental Schedules

Information Technology Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
IT-14	ESSENTIAL	City Facilities Network Wiring Upgrades	-	62,000	60,000	60,000	60,000	60,000	60,000	NEW
IT-01	ESSENTIAL	Hardware - Audio Visual	100,000	50,000	60,000	50,000	40,000	40,000	40,000	RENEW
IT-10	OPTIMAL	Hardware - Cleland Theatre	-	10,000	-	-	-	-	-	RENEW
IT-02	ESSENTIAL	Hardware - Council Chambers	-	10,000	-	-	-	-	-	RENEW
IT-03	VITAL	Hardware - Desktop & Cellular Telephones	332,580	20,000	20,000	20,000	250,000	20,000	20,000	RENEW
IT-04	ESSENTIAL	Hardware - Desktop Computers, Laptops, Tablets	145,350	50,000	125,000	125,000	125,000	125,000	125,000	RENEW
IT-05	ESSENTIAL	Hardware - Printers	-	25,000	6,000	6,000	6,000	6,000	6,000	RENEW
IT-06	VITAL	Hardware - Servers & Appliances	112,225	50,000	50,000	50,000	50,000	600,000	100,000	RENEW
IT-11	ESSENTIAL	Hardware - SOEC	53,650	165,000	100,000	100,000	100,000	100,000	100,000	RENEW
IT-12	ESSENTIAL	Infrastructure - GIS	286,420	-	45,000	45,000	-	-	-	NEW
IT-07	VITAL	Infrastructure - Local Area Network	339,035	150,000	75,000	50,000	50,000	50,000	50,000	RENEW
IT-09	OPTIMAL	IT Strategy - System Reconfigurations	-	30,000	42,000	25,000	25,000	25,000	25,000	NEW
IT-13	VITAL	Utility Billing Software Upgrade	128,440	-	-	-	-	-	-	NEW
Funded Capital Projects: Information Technology			\$ 1,497,700	\$ 622,000	\$ 583,000	\$ 531,000	\$ 706,000	\$ 1,026,000	\$ 526,000	
Funding Sources & Transfers										
		Water Fund	26,695	-	-	-	-	-	-	
		Sewer Fund	26,695	-	-	-	-	-	-	
		Electric Fund	75,050	-	45,000	45,000	-	-	-	
		Equipment Replacement Reserve	257,575	100,000	175,000	175,000	175,000	725,000	225,000	
		Dividend	1,111,685	522,000	363,000	311,000	531,000	301,000	301,000	
Total Funding Sources & Transfers			\$ 1,497,700	\$ 622,000	\$ 583,000	\$ 531,000	\$ 706,000	\$ 1,026,000	\$ 526,000	

Other General Government Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
LAND-01	STRATEGIC	Land Acquisitions	-	505,000	-	-	-	-	-	NEW
PL-01	STRATEGIC	Official Community Plan Review	6,440	2,810	-	-	-	-	-	RENEW
Funded Capital Projects: Other General Government			\$ 6,440	\$ 507,810	\$ -	\$ -	\$ -	\$ -	\$ -	
Funding Sources & Transfers										
		Canada-Community Building Fund	6,440	2,810	-	-	-	-	-	
		Land Acquisition Reserve	-	505,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 6,440	\$ 507,810	\$ -	\$ -	\$ -	\$ -	\$ -	

Protective Services

Fire Services Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
FS-01	ESSENTIAL	Emergency Training Centre Upgrades	27,000	36,354	13,500	14,000	14,500	15,000	15,500	RENEW
FS-03	VITAL	Equipment Replacement	16,965	31,400	31,600	31,800	32,000	32,200	32,400	RENEW
FS-02	VITAL	Fire Hose Replacement	5,000	11,646	18,000	19,000	20,000	21,000	22,000	RENEW
Funded Capital Projects: Fire Services			\$ 48,965	\$ 79,400	\$ 63,100	\$ 64,800	\$ 66,500	\$ 68,200	\$ 69,900	
Funding Sources & Transfers										
		Equipment Replacement Reserve	16,965	31,400	31,600	31,800	32,000	32,200	32,400	
		Dividend	32,000	48,000	31,500	33,000	34,500	36,000	37,500	
Total Funding Sources & Transfers			\$ 48,965	\$ 79,400	\$ 63,100	\$ 64,800	\$ 66,500	\$ 68,200	\$ 69,900	

Bylaw Services Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
BS-01	OPTIMAL	Downtown Parking Pay Stations	-	18,300	20,000	21,000	22,000	11,500	-	NEW
Funded Capital Projects: Bylaw Services			\$ -	\$ 18,300	\$ 20,000	\$ 21,000	\$ 22,000	\$ 11,500	\$ -	
Funding Sources & Transfers										
		Dividend	-	18,300	20,000	21,000	22,000	11,500	-	
Total Funding Sources & Transfers			\$ -	\$ 18,300	\$ 20,000	\$ 21,000	\$ 22,000	\$ 11,500	\$ -	

Fleet

Fleet Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
FLT-16	ESSENTIAL	1 Ton Dump Truck (Replace Unit 16)	-	-	130,000	-	-	-	-	RENEW
FLT-133	ESSENTIAL	1 Ton Pickup (Replace Unit 133)	160,000	-	-	-	-	-	-	RENEW
FLT-1TONW	ESSENTIAL	1 Ton Truck with Service Body	-	-	120,000	-	-	-	-	NEW
FLT-1TON	ESSENTIAL	1 Ton Truck with Winch Crane	-	171,200	-	-	-	-	-	NEW
FLT-L202	VITAL	100' Platform Fire Truck (Replace Unit L-202)	2,300,000	-	-	-	-	-	-	RENEW
FLT-R&D	ESSENTIAL	1-3 Ton Service Truck, Roads & Drainage	-	-	50,000	-	-	-	-	NEW
FLT-70	ESSENTIAL	16' Mower (Replace Unit 70)	-	-	-	-	250,000	-	-	RENEW
FLT-9429	ESSENTIAL	Aerator (Replace Unit 9429)	5,375	-	-	-	-	-	-	RENEW
FLT-9430	ESSENTIAL	Aerator (Replace Unit 9430)	20,000	-	-	-	-	-	-	RENEW
FLT-52	ESSENTIAL	Aerial Truck (Replace Unit 52)	-	-	-	-	-	400,000	-	RENEW
FLT-732	ESSENTIAL	Aerial Truck (Replace Unit 732)	-	-	-	-	350,000	-	-	RENEW
FLT-49	ESSENTIAL	Arborist Truck (Replace Unit 49)	-	-	575,000	-	-	-	-	RENEW
FLT-58	ESSENTIAL	Backhoe (Replace Unit 58)	-	-	-	250,000	-	-	-	RENEW
FLT-71	ESSENTIAL	Backhoe (Replace Unit 71)	-	-	-	-	250,000	-	-	RENEW
FLT-9413	ESSENTIAL	Barge Engine (Replace Unit 9413)	-	-	-	-	-	-	60,000	RENEW
FLT-98A	ESSENTIAL	Beach Cleaner (Replace Unit 98A)	-	-	-	-	-	110,000	-	RENEW
FLT-75	ESSENTIAL	Boom Truck (Replace Unit 75)	-	-	-	250,000	-	-	-	RENEW
FLT-B201	ESSENTIAL	Bush Truck (Replace Unit B-201)	-	50,000	-	-	-	-	-	RENEW
FLT-B202	ESSENTIAL	Bush Truck (Replace Unit B-202)	-	-	-	-	150,000	-	-	RENEW
FLT-CAR.VAN	ESSENTIAL	Car & Van, New & Replacements	-	95,000	235,000	55,000	245,000	55,000	90,000	RENEW
FLT-50	ESSENTIAL	Digger Derrick Aerial (Replace Unit 50)	450,000	350,000	-	-	-	-	-	NEW
FLT-BIKES	OPTIMAL	Electric Bikes	-	-	8,000	-	-	-	-	NEW
FLT-61	ESSENTIAL	Electric Line Truck (Replace Unit 61)	-	-	-	400,000	-	-	-	RENEW
FLT-TOOLS	VITAL	EV/Hybrid Tools	-	40,000	-	-	-	-	-	NEW
FLT-BOAT	STRATEGIC	Fire Services Rescue Boat	80,000	-	-	-	-	-	-	NEW
FLT-E203	ESSENTIAL	Fire Truck (Replace Unit E-203)	-	-	-	1,800,000	-	-	-	RENEW
FLT-9409	ESSENTIAL	Flail Mower (Replace Unit 9409)	-	11,000	-	-	-	-	-	RENEW
FLT-EQUIP	ESSENTIAL	Fleet Equipment, New & Replacements	-	-	95,000	25,000	130,000	-	-	RENEW
FLT-344	ESSENTIAL	Forklift (Replace Unit 344)	-	75,000	-	-	-	-	-	RENEW
FLT-67	ESSENTIAL	Forklift (Replace Unit 67)	-	-	-	-	-	130,000	-	RENEW
FLT-GARAGE	ESSENTIAL	Garage Equipment, New & Replacements	34,000	10,000	40,200	22,404	193,612	35,824	29,041	RENEW
FLT-9401	ESSENTIAL	Gravelly (Replace Unit 9401)	-	25,000	-	-	-	-	-	RENEW
FLT-140	ESSENTIAL	Heavy Duty Truck (Replace Unit 140)	-	-	300,000	-	-	-	-	RENEW
FLT-18	ESSENTIAL	Heavy Duty Truck (Replace Unit 18)	-	-	-	130,000	-	-	-	RENEW
FLT-47	ESSENTIAL	Heavy Duty Truck (Replace Unit 47)	-	-	-	130,000	-	-	-	RENEW
FLT-15	ESSENTIAL	Hybrid Bucket Truck (Replace Unit 15)	-	-	-	-	350,000	-	-	RENEW
FLT-129	ESSENTIAL	Hydrant Truck (Replace Unit 129)	5,935	-	-	-	-	-	-	RENEW
FLT-9460	ESSENTIAL	Overseeder (Replace Unit 9460)	11,000	-	-	-	-	-	-	RENEW
FLT-CART	ESSENTIAL	Parks Equipment - Cart Washer	-	-	-	25,000	-	-	-	NEW
FLT-ROLL	ESSENTIAL	Parks Equipment - Vibratory Single Roller	-	-	-	10,000	-	-	-	NEW
FLT-TANK	ESSENTIAL	Parks Equipment - Water & Brine Tank	-	-	40,000	-	-	-	-	NEW
FLT-PARKS	ESSENTIAL	Parks Equipment, New & Replacements	12,500	29,600	21,012	26,932	43,861	22,298	22,744	RENEW
FLT-53	ESSENTIAL	Single Dump (Replace Unit 53)	-	435,000	-	-	-	-	-	RENEW
FLT-86	ESSENTIAL	Snow Plows/Sanders/Blades (Replace Unit 86)	-	130,000	-	-	-	75,000	-	RENEW
FLT-9425	ESSENTIAL	Sprayer (Replace Unit 9425)	-	-	-	10,000	-	-	-	RENEW
FLT-77A	ESSENTIAL	Street Sweeper (Replace Unit 77A)	-	-	-	-	-	550,000	-	RENEW
FLT-756	ESSENTIAL	Tandem Dump Truck (Replace Unit 756)	-	-	-	550,000	-	-	-	RENEW
FLT-91	ESSENTIAL	Tandem Dump Truck (Replace Unit 91)	-	550,000	-	-	-	-	-	RENEW
FLT-48	ESSENTIAL	Tractor (Replace Unit 48)	-	-	-	-	100,000	-	-	RENEW
FLT-62	ESSENTIAL	Tractor (Replace Unit 62)	-	-	110,000	-	-	-	-	RENEW
FLT-TRAILER	ESSENTIAL	Trailer, New & Replacements	9,960	20,000	-	16,000	-	7,000	-	RENEW

Fleet Capital Projects cont.

Project ID	Capital Priority	Funded Capital Projects	0	0	0	0	0	0	0	Capital Type
FLT-TRUCK	ESSENTIAL	Truck, New & Replacements	42,000	270,000	125,000	610,000	235,000	480,000	300,000	RENEW
FLT-TURF	STRATEGIC	Turf Tank (Autonomous Line Painter)	-	75,000	-	-	-	-	-	NEW
FLT-403	ESSENTIAL	Tycrop Top Dresser (Replace Unit 403)	-	-	-	-	-	20,000	-	RENEW
FLT-51	ESSENTIAL	Utility Service Truck (Replace Unit 51)	117,370	31,000	-	-	-	-	-	RENEW
FLT-42	ESSENTIAL	Vactor Power Flush Truck (Replace Unit 42)	-	-	-	-	-	-	1,000,000	RENEW
FLT-WT201	ESSENTIAL	Water Tender (Replace Unit WT-201)	-	-	-	-	-	700,000	-	RENEW
FLT-330	ESSENTIAL	Zamboni (Replace Unit 330)	-	-	-	250,000	-	-	-	RENEW
FLT-331	ESSENTIAL	Zamboni (Replace Unit 331)	230,000	-	-	-	-	-	-	RENEW
Funded Capital Projects: Fleet			\$ 3,478,140	\$ 2,367,800	\$ 1,849,212	\$ 4,560,336	\$ 2,297,473	\$ 2,585,122	\$ 1,501,785	
Funding Sources & Transfers										
		Water Fund	-	85,600	185,000	-	-	-	-	
		Sewer Fund	-	85,600	90,000	-	-	-	-	
		Electric Fund	60,000	350,000	-	-	-	-	-	
		Equipment Replacement Reserve	3,386,180	1,531,600	1,476,212	4,525,336	2,297,473	2,585,122	1,501,785	
		Dividend	31,960	170,000	8,000	35,000	-	-	-	
		Asset Emergency Reserve	-	105,000	-	-	-	-	-	
		Climate Action Reserve	-	40,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 3,478,140	\$ 2,367,800	\$ 1,849,212	\$ 4,560,336	\$ 2,297,473	\$ 2,585,122	\$ 1,501,785	

Transportation, Roads & Utilities

Transportation Network Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
TN-AT-01.2	OPTIMAL	AAA Bike Network - Lake to Lake Sections 1-4	2,551,395	210,000	-	-	-	-	-	GROWTH
ELEC-NE-10	STRATEGIC	Accessible Pedestrian Signal Upgrades	-	120,000	120,000	120,000	120,000	-	-	NEW
TN-AT-01A	STRATEGIC	Bike Network Improvements	31,325	-	-	-	-	-	-	RENEW
TN-TC-03	OPTIMAL	Crosswalk Improvement Program*	-	433,000	483,000	532,000	545,000	593,000	604,000	NEW
PW-03	STRATEGIC	Decorative Seasonal Lighting	35,500	130,000	-	-	-	-	-	NEW
TN-FS-01	STRATEGIC	Friendly Streets	461,450	180,000	179,000	193,000	193,000	204,000	204,000	NEW
TN-MP-01	STRATEGIC	Intersection Safety Improvements	200,770	650,000	391,000	236,000	243,000	243,000	256,000	RENEW
LAND-03	VITAL	Okanagan Lake Marina Public Dock	-	95,372	-	-	-	-	-	RENEW
TN-IR-01	STRATEGIC	Pavement Management Rehabilitation Program*	-	320,000	1,268,000	1,057,000	1,596,000	1,290,000	1,587,000	RENEW
TN-MP-03	STRATEGIC	Point Intersection	350,000	90,000	-	-	-	-	-	GROWTH
TN-TC-04	STRATEGIC	Safe Routes to School*	110,280	363,000	150,000	150,000	150,000	150,000	150,000	NEW
TN-AT-03	STRATEGIC	Sidewalk Network Improvements*	993,140	327,766	819,000	770,000	496,000	496,000	530,000	GROWTH
ELEC-NE-12	ESSENTIAL	Street Lighting	-	80,000	80,000	80,000	125,000	125,000	125,000	NEW
ELEC-NE-06	VITAL	Traffic Detection & Controllers	15,650	136,000	141,500	63,100	64,700	66,400	68,100	RENEW
ELEC-NE-09	OPTIMAL	Traffic Signalization	-	61,000	61,000	64,000	67,200	-	-	RENEW
Funded Capital Projects: Transportation Network			\$ 4,749,510	\$ 3,196,138	\$ 3,692,500	\$ 3,265,100	\$ 3,599,900	\$ 3,167,400	\$ 3,524,100	
Funding Sources & Transfers										
		Electric Fund	-	195,000	-	-	-	-	-	
		Marina Reserve	-	65,000	-	-	-	-	-	
		Gaming Reserve	31,325	-	-	-	-	-	-	
		Canada-Community Building Fund	1,668,455	1,454,841	-	1,057,000	-	-	-	
		DCC Roads & Highways Reserve	716,875	320,925	486,486	457,380	294,624	294,624	314,820	
		Dividend	574,985	680,000	1,938,014	982,720	2,517,276	2,872,776	3,209,280	
		Grant Funding	930,100	-	-	-	-	-	-	
		Asset Emergency Reserve	-	30,372	-	-	-	-	-	
		Asset Sustainability Reserve	392,270	320,000	1,268,000	768,000	788,000	-	-	
		Growing Communities Fund	435,500	130,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 4,749,510	\$ 3,196,138	\$ 3,692,500	\$ 3,265,100	\$ 3,599,900	\$ 3,167,400	\$ 3,524,100	

* Capital Project Highlight available in Supplemental Schedules

Neighbourhood Reconstruction Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
RC-16	STRATEGIC	Duncan Avenue East Corridor Reconstruction	85,000	-	-	-	-	-	-	RENEW
RC-15	STRATEGIC	Eckhardt Avenue Corridor Reconstruction	3,430,890	2,060,000	-	-	-	-	-	RENEW
RC-20	STRATEGIC	Westminster Avenue Corridor Reconstruction	-	125,000	-	100,000	-	-	-	RENEW
RC-19	STRATEGIC	Winnipeg Street Corridor Reconstruction	-	-	-	-	-	-	100,000	RENEW
RC-05	ESSENTIAL	Woodstock Road - Water Main Replacement	118,800	(118,800)	-	-	-	-	-	RENEW
RC-17	STRATEGIC	Yorkton Avenue Corridor Reconstruction	-	-	-	-	-	100,000	-	RENEW
Funded Capital Projects: Neighbourhood Reconstruction			\$ 3,634,690	\$ 2,066,200	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	
Funding Sources & Transfers										
		Water Fund	1,629,800	(18,800)	-	45,000	-	35,000	45,000	
		Sewer Fund	360,000	-	-	45,000	-	30,000	45,000	
		Electric Fund	-	1,560,000	-	-	-	-	-	
		Canada-Community Building Fund	-	150,000	-	-	-	-	-	
		Dividend	-	-	-	-	-	25,000	-	
		Asset Sustainability Reserve	1,250,000	-	-	-	-	-	-	
		Growing Communities Fund	-	375,000	-	-	-	-	-	
		Storm Water, General Fund	394,890	-	-	10,000	-	10,000	10,000	
Total Funding Sources & Transfers			\$ 3,634,690	\$ 2,066,200	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	

Storm Water Management Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
DC-MP-02	STRATEGIC	Churchill Avenue Improvements	-	-	100,000	-	1,344,000	-	-	NEW
DC-MP-01	ESSENTIAL	Dynes Lane Storm Diversion	-	75,000	1,807,000	-	-	-	-	NEW
DC-NE-01	STRATEGIC	Miscellaneous Storm Projects	107,000	-	-	-	-	-	-	RENEW
DC-NE-02	STRATEGIC	Okanagan Lake Channel Retaining Wall	462,660	-	-	-	-	-	-	RENEW
PCR-R2	STRATEGIC	Penticton Creek Restoration - Reach 2	435,335	-	-	-	-	-	-	RENEW
DC-MP-03	STRATEGIC	Power Street North Improvements	-	-	-	-	100,000	-	-	NEW
DC-MP-06	STRATEGIC	Power Street South Improvements	-	-	-	-	-	-	100,000	NEW
STC-02	STRATEGIC	Weather Monitoring Stations	119,900	-	-	-	-	-	-	NEW
Funded Capital Projects: Storm Water Management			\$ 1,124,895	\$ 75,000	\$ 1,907,000	\$ -	\$ 1,444,000	\$ -	\$ 100,000	
Funding Sources & Transfers										
		Water Fund	119,900	-	-	-	-	-	-	
		Dividend	270,335	-	-	-	-	-	-	
		Asset Sustainability Reserve	462,660	-	-	-	-	-	-	
		Storm Water, General Fund	272,000	75,000	1,907,000	-	1,444,000	-	100,000	
Total Funding Sources & Transfers			\$ 1,124,895	\$ 75,000	\$ 1,907,000	\$ -	\$ 1,444,000	\$ -	\$ 100,000	

Water & Sanitary Sewer Networks Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
WD-IR-02	STRATEGIC	Aging & Undersized Water Infrastructure Renewals*	150,000	1,757,000	2,950,000	-	-	3,176,000	2,528,000	RENEW
WD-IR-04	OPTIMAL	Aging Irrigation System Infrastructure Renewals	-	-	-	-	-	2,000,000	-	RENEW
SC-IR-01	STRATEGIC	Aging Sanitary Sewer Infrastructure Renewals & Relining*	400,000	1,783,800	1,355,000	-	1,469,000	1,508,000	1,548,000	RENEW
WD-NE-02	DISCRETIONARY	Agricultural Irrigation Meter Program	14,740	175,000	270,000	270,000	-	-	-	NEW
PW-04	VITAL	CCTV Video Inspection System	-	250,000	-	-	-	-	-	NEW
WD-NE-07	ESSENTIAL	Convert Park Irrigation to Treated Effluent Water	-	-	-	-	-	-	261,000	RENEW
WD-NE-03	STRATEGIC	Ellis 2 Dam Upgrades	215,150	(50,000)	-	-	-	-	-	RENEW
WD-NE-04	STRATEGIC	Ellis 4 Dam Upgrades	-	7,754,065	-	-	-	-	-	RENEW
WD-NE-05	STRATEGIC	Ellis Creek Diversion Dam Upgrades	-	-	-	125,000	100,000	1,029,000	-	RENEW
WD-MP-01	STRATEGIC	Hydrant Installations	-	149,000	160,000	180,000	180,000	180,000	180,000	NEW
WD-IR-03	ESSENTIAL	Industrial Area Fire Flow Upgrades	110,000	-	-	-	1,089,000	-	1,689,000	RENEW
WD-NE-06	ESSENTIAL	Miscellaneous Dam Projects	180,095	82,428	125,000	-	250,000	75,000	100,000	NEW
SC-MP-03	STRATEGIC	North Interceptor - AWWTP to SOEC Lift Station	-	-	-	-	3,801,000	-	-	RENEW
WD-MP-09	STRATEGIC	PRV & Altitude Valve Upgrades - Above Ground Vault Conversions	-	65,000	500,000	60,000	500,000	60,000	500,000	RENEW
WD-IR-05	VITAL	Raw Water Main Replacements	63,000	1,664,000	145,000	2,840,000	2,191,000	-	-	RENEW
G-WAT-01	STRATEGIC	Ridgedale Reservoir Upgrade	4,731,360	-	-	-	-	-	-	GROWTH
ROW	STRATEGIC	Right of Way Acquisitions	-	20,000	-	-	-	-	-	NEW
SC-MP-02	STRATEGIC	SOEC Force Main Upsizing	-	-	-	-	582,000	-	-	RENEW
SC-MP-01	STRATEGIC	SOEC Lift Station Wet Well Expansion	115,000	(115,000)	150,000	-	1,257,000	-	-	GROWTH
SC-MP-04	STRATEGIC	South Interceptor - AWWTP to Fairview Road	-	-	-	-	75,000	-	3,809,000	RENEW
WD-MP-07	STRATEGIC	Wiltse Drive Fire Flow PRV	-	-	-	-	55,000	500,000	-	NEW
Funded Capital Projects: Water & Sanitary Sewer			\$ 5,979,345	\$ 13,535,292	\$ 5,655,000	\$ 3,475,000	\$ 11,549,000	\$ 8,528,000	\$ 10,615,000	
Funding Sources & Transfers										
		Grant Funding	-	82,428	-	-	-	-	-	
		Water Fund	794,005	534,065	4,150,000	3,475,000	4,214,065	7,020,000	5,258,000	
		External Debt Financing	4,670,340	11,000,000	-	-	-	-	-	
		DCC Sanitary Sewer Reserve	-	-	-	-	505,239	-	-	
		Sewer Fund	515,000	1,818,800	1,505,000	-	6,678,761	1,508,000	5,357,000	
		Storm Water, General Fund	-	100,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 5,979,345	\$ 13,535,292	\$ 5,655,000	\$ 3,475,000	\$ 11,549,000	\$ 8,528,000	\$ 10,615,000	

* Capital Project Highlight available in Supplemental Schedules

Parks

Parks & Cemetery Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
CWP-01	STRATEGIC	City-Wide Park - Gyro	-	-	-	-	-	205,000	-	RENEW
P-DCC-03	STRATEGIC	City-Wide Park - Gyro DCC Projects	-	-	-	-	97,000	480,000	-	GROWTH
PK-2020-P2B	STRATEGIC	City-Wide Park - Lakawanna Spray Park & Splash Pad	-	415,200	-	-	-	-	-	RENEW
PK-2020-P17	STRATEGIC	City-Wide Park - Rotary Point Site Improvements	88,620	60,000	-	-	-	-	-	RENEW
CWP-09	STRATEGIC	City-Wide Park - Skaha	-	-	-	-	-	318,500	-	RENEW
PK-2023-P40	STRATEGIC	City-Wide Park - Skaha Pedestrian Bridge Replacements	41,590	-	-	-	-	-	-	RENEW
PK-2020-P1	STRATEGIC	City-Wide Park - Skaha Upgrades	876,560	-	-	-	-	-	-	RENEW
PK-2022-P17	OPTIMAL	City-Wide Park - Sudbury Parking Lot Landscaping	5,000	-	-	-	-	-	-	RENEW
PK-2020-P14	STRATEGIC	City-Wide Park - Three Mile Beach Upgrades	35,060	-	-	-	-	-	-	RENEW
CP-04	STRATEGIC	Community Park - Kiwanis	-	-	-	-	-	-	110,000	RENEW
CP-06	STRATEGIC	Community Park - Lion's	-	-	128,000	-	-	-	-	RENEW
P-DCC-07	STRATEGIC	Community Park - Lion's DCC Projects	-	-	110,000	-	500,000	-	80,000	GROWTH
CP-08	STRATEGIC	Community Park - McNicoll*	-	-	100,000	617,500	-	-	-	RENEW
PK-2020-P20	STRATEGIC	Community Park - Riverside Site & Entry Improvements	64,120	-	-	-	-	-	-	RENEW
P-DCC-09	STRATEGIC	Community Park - Robinson DCC Projects	-	-	250,000	-	-	-	-	GROWTH
PK-2020-P16	STRATEGIC	Community Park - Robinson Pickleball Courts	56,740	-	-	-	-	-	-	NEW
PK-CC3	STRATEGIC	Connected Communities - Baseball Diamond Improvements	-	162,000	-	-	-	-	-	RENEW
PK-CC2	STRATEGIC	Connected Communities - Safety Village Improvements	-	137,400	-	-	-	-	-	RENEW
PK-CC1	STRATEGIC	Connected Communities - Skaha Park Pickleball Courts	-	270,000	-	-	-	-	-	NEW
PK-2020-P17A	STRATEGIC	Kiwanis Walking Pier Replacement	141,555	800,000	-	-	-	-	-	RENEW
PK-MISC	STRATEGIC	Miscellaneous Parks Projects	-	60,000	-	-	-	-	-	NEW
MISCP-02	STRATEGIC	Miscellaneous Projects - Dog Park Improvements	99,550	-	-	-	250,000	-	-	RENEW
MISCP-03	STRATEGIC	Miscellaneous Projects - Leir House	-	-	120,000	-	-	-	-	RENEW
MISCP-06	STRATEGIC	Miscellaneous Projects - Sportsfield Development	-	86,000	-	-	-	-	-	NEW
MISCP-01	STRATEGIC	Miscellaneous Projects - Summer Games Program	-	-	-	-	100,000	-	-	RENEW
NBHB-04	STRATEGIC	Neighbourhood Park - Dunant	-	-	-	-	-	-	110,000	RENEW
NBHB-06	STRATEGIC	Neighbourhood Park - McGregor*	-	-	80,000	695,000	-	-	-	RENEW
OSP-05	STRATEGIC	Open Space - Duncan Avenue Reservoir	-	-	-	-	-	-	100,000	RENEW
OSP-07	STRATEGIC	Open Space - Library, Museum & RCMP Landscaping	-	-	130,000	-	-	-	-	RENEW
PK-2020-P6	STRATEGIC	Playground Equipment Replacements	-	936,000	-	-	-	-	-	RENEW
SPP-02	STRATEGIC	Special Purpose - Lakeview Cemetery	75,735	-	215,000	60,000	70,000	60,000	60,000	RENEW
P-DCC-10	STRATEGIC	Three Blind Mice Management Plan	-	-	-	-	-	75,000	-	GROWTH
P-DCC-04	STRATEGIC	Trail Corridors - KVR Trail Master Plan & Improvements	125,000	-	125,000	-	-	-	-	GROWTH
TC-02	STRATEGIC	Trail Corridors - Poplar Grove Trailhead	-	-	90,000	-	-	-	-	RENEW
TC-04	STRATEGIC	Trail Corridors - TCT/KVR Trail	-	-	-	300,000	250,000	-	250,000	RENEW
PK-2023-P42	STRATEGIC	Water Supply, Refill, Wash & Cooling Stations	-	340,785	-	-	-	-	-	NEW
Funded Capital Projects: Parks & Cemetery			\$ 1,609,530	\$ 3,267,385	\$ 1,348,000	\$ 1,672,500	\$ 1,267,000	\$ 1,138,500	\$ 710,000	
Funding Sources & Transfers										
		Project Revenues	-	122,200	-	-	-	-	-	
		Water Fund	-	168,000	-	-	-	-	-	
		Gaming Reserve	99,550	60,000	-	-	-	-	-	
		Canada-Community Building Fund	203,000	-	-	-	-	-	-	
		Dividend	429,310	501,200	892,600	1,672,500	695,176	698,940	630,800	
		Grant Funding	-	232,785	-	-	-	-	-	
		Asset Sustainability Reserve	-	936,000	-	-	-	-	-	
		Growing Communities Fund	737,080	1,247,200	-	-	-	-	-	
		DCC Parks Reserve	99,000	-	455,400	-	571,824	439,560	79,200	
		Public Amenity Reserve	41,590	-	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 1,609,530	\$ 3,267,385	\$ 1,348,000	\$ 1,672,500	\$ 1,267,000	\$ 1,138,500	\$ 710,000	

* Capital Project Highlight available in Supplemental Schedules

Energy & Environment

Electric & Sustainability Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
ELEC-NE-07	ESSENTIAL	25KV Conversion	-	-	49,200	50,500	51,800	53,100	1,000,000	NEW
ELEC-NE-03	ESSENTIAL	Carmi Substation Feeders	50,000	(44,369)	-	-	-	-	-	NEW
ELEC-IR-03	STRATEGIC	Distribution System Rebuilds	-	798,000	838,000	880,000	924,000	971,000	1,020,000	RENEW
ELEC-IR-05	ESSENTIAL	Downtown Underground Conversion	1,371,650	(329,000)	1,293,000	2,000,000	2,100,000	2,205,000	2,316,000	RENEW
SP-02	STRATEGIC	Electric Vehicle (EV) Rapid Charging Infrastructure	266,490	240,000	-	-	-	-	-	NEW
ELEC-NE-11	ESSENTIAL	Electrical Inventory Storage Racks	10,850	50,000	50,000	50,000	-	-	-	RENEW
ELEC-NE-04	ESSENTIAL	Fiber Optic System Redundancy	131,250	-	138,000	-	145,000	-	153,000	NEW
ELEC-ND-02	STRATEGIC	Flat Rate New/Upgrade Services	-	431,000	442,000	454,000	466,000	478,000	490,000	NEW
ELEC-IR-02	STRATEGIC	Huth Substation Refurbishment	324,730	-	-	-	-	-	-	RENEW
ELEC-ND-05	STRATEGIC	Modern Metering Conversion	-	100,000	-	-	-	-	-	NEW
ELEC-ND-01	STRATEGIC	New/Upgrade Services	-	1,293,000	1,326,000	1,360,000	1,394,000	1,429,000	1,465,000	NEW
ELEC-ND-03	STRATEGIC	New/Upgrade Underground Services	-	197,000	197,000	207,000	218,000	229,000	241,000	NEW
ELEC-NE-05	ESSENTIAL	Power Line Technician & Engineering Tools	-	48,000	109,200	50,500	51,800	53,100	54,500	RENEW
ELEC-NE-02	ESSENTIAL	Reliability/Resiliency Improvements	21,400	905,000	500,000	525,000	552,000	580,000	609,000	NEW
ELEC-NE-01	ESSENTIAL	SCADA Improvements & System Automation	20,000	66,000	120,000	69,000	73,000	77,000	81,000	NEW
ELEC-IR-01	VITAL	Substation Refurbishments	312,120	655,000	670,000	-	-	-	-	RENEW
ELEC-IR-04	STRATEGIC	Underground Residential Subdivision Rebuild	-	686	384,000	404,000	425,000	200,000	150,000	RENEW
ELEC-NE-08	ESSENTIAL	Utility Scale Battery Storage	1,689,900	-	-	-	-	-	-	NEW
Funded Capital Projects: Energy & Environment			\$ 4,198,390	\$ 4,410,317	\$ 6,116,400	\$ 6,050,000	\$ 6,400,600	\$ 6,275,200	\$ 7,579,500	
Funding Sources & Transfers										
		Recoveries	-	1,514,861	1,487,640	1,530,880	1,575,120	1,620,250	1,559,500	
		Electric Fund	3,931,900	2,655,456	4,628,760	4,519,120	4,825,480	4,654,950	6,020,000	
		Dividend	266,490	140,000	-	-	-	-	-	
		Climate Action Reserve	-	100,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 4,198,390	\$ 4,410,317	\$ 6,116,400	\$ 6,050,000	\$ 6,400,600	\$ 6,275,200	\$ 7,579,500	

Treatment Plants

Advanced Waste Water Treatment Plant (AWWTP) Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	Capital Type
AWWTP-AM-01	ESSENTIAL	Asset Management Plant Renewals	310,000	815,000	670,000	1,021,500	292,000	414,000	433,000	RENEW
AWWTP-AM-02	ESSENTIAL	Asset Management Lift Station Renewals	20,620	200,000	400,000	450,000	150,000	150,000	-	RENEW
AWWTP-NE-01	ESSENTIAL	Automated Nutrient Analyzer (Chemscan)	-	-	120,000	-	-	-	-	NEW
AWWTP-IR-03	ESSENTIAL	AWWTP - SCADA Upgrades	25,500	35,000	20,000	20,000	20,000	20,000	20,000	RENEW
AWWTP-IR-02	ESSENTIAL	Blower Room Upgrades	-	-	180,000	1,900,000	-	-	-	RENEW
AWWTP-LWMP07	ESSENTIAL	Centrifuge Upgrades	-	-	150,000	-	8,125,000	-	-	GROWTH
AWWTP-LWMP13	ESSENTIAL	Deep Lake Outfall & Third Primary Clarifier	-	-	-	-	-	150,000	-	NEW
AWWTP-LWMP12	ESSENTIAL	Dewatering Cake Bin Room	-	-	-	-	-	100,000	-	GROWTH
AWWTP-LWMP10	ESSENTIAL	FOG Sump Structural Assessment & Repair	-	-	-	-	-	150,000	-	NEW
AWWTP-LWMP14	ESSENTIAL	Fourth Tertiary Filter Installation	-	-	-	-	-	55,000	-	GROWTH
AWWTP-LWMP03	ESSENTIAL	Instrumentation Upgrades	-	-	237,000	265,000	255,000	203,000	236,000	NEW
AWWTP-LWMP00	VITAL	Liquid Waste Management Plan Update	32,300	-	-	-	-	-	-	RENEW
AWWTP-20J	ESSENTIAL	Main Breaker PDC Replacement	50,000	300,000	-	-	-	-	-	RENEW
AWWTP-IR-01	ESSENTIAL	Motor Control Center Replacements	-	-	500,000	525,000	552,000	580,000	-	RENEW
AWWTP-LWMP01	ESSENTIAL	NMLR Pumps, Headworks, Bioreactor Gates & Third Secondary Clarifier	14,008,480	-	-	-	-	-	-	GROWTH
AWWTP-LWMP06	ESSENTIAL	Operational Storage for Reclaimed Effluent	-	-	-	-	-	100,000	-	GROWTH
AWWTP-LWMP02	ESSENTIAL	Replacement of Equalization Tanks	-	-	-	-	-	150,000	-	NEW
AWWTP-LWMP05	ESSENTIAL	Second Dissolved Air Floatation Unit	-	-	150,000	-	6,240,000	-	-	GROWTH
AWWTP-LWMP04	ESSENTIAL	Second Fermenter	-	175,000	150,000	-	8,190,000	-	-	GROWTH
AWWTP-LWMP11	ESSENTIAL	Septage Receiving Station Upgrades	-	-	-	-	-	150,000	-	NEW
AWWTP-LWMP09	ESSENTIAL	UV Reactors Replacement	-	-	-	-	-	150,000	-	NEW
AWWTP-20P	ESSENTIAL	Wilson & Marina Way Generators & Flow Meters	170,750	-	-	-	-	-	-	RENEW
Funded Capital Projects: AWWTP			\$ 14,617,650	\$ 1,525,000	\$ 2,577,000	\$ 4,181,500	\$ 23,824,000	\$ 2,372,000	\$ 689,000	
Funding Sources & Transfers										
		Sewer Fund	4,043,585	309,308	-	-	-	-	-	
		DCC Sanitary Sewer Reserve	7,414,065	-	118,800	-	-	103,950	-	
		Sewer Fund	-	1,215,692	2,458,200	4,181,500	1,269,000	2,268,050	689,000	
		External Debt Financing	3,080,000	-	-	-	22,555,000	-	-	
		Sewer Equipment Replacement Reserve	80,000	-	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 14,617,650	\$ 1,525,000	\$ 2,577,000	\$ 4,181,500	\$ 23,824,000	\$ 2,372,000	\$ 689,000	

Water Treatment Plant (WTP) Capital Projects

Project ID	Capital Priority	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	CapitalType
WTP-NE-02	ESSENTIAL	Building Improvements	237,480	-	270,000	210,000	200,000	200,000	200,000	NEW
WTP-NE-08	ESSENTIAL	Duncan Avenue Pump Station Roof Replacement	15,000	150,000	-	-	-	-	-	RENEW
WTP-IR-06	ESSENTIAL	Electrical Main Switch Replacement	-	-	-	-	-	-	30,000	RENEW
WTP-IR-03	ESSENTIAL	Equipment Replacement	14,000	80,000	375,000	350,000	350,000	350,000	350,000	RENEW
WTP-IR-05	ESSENTIAL	Makeup Air Replacement	449,840	-	-	-	-	-	-	RENEW
WTP-IR-12	ESSENTIAL	Okanagan Lake Pump Station Generator Replacement	-	-	10,000	-	900,000	-	-	RENEW
WTP-NE-07	ESSENTIAL	Okanagan Lake Pump Station Roof Replacement	48,270	130,000	-	-	-	-	-	RENEW
WTP-IR-01	STRATEGIC	Penticton Avenue PRV Upgrade	8,096,910	-	-	-	-	-	-	GROWTH
WTP-IR-02	VITAL	PLC & Communications Equipment Replacement	90,765	-	100,000	100,000	100,000	100,000	100,000	RENEW
WTP-NE-10	VITAL	Radio Equipment Upgrades	-	-	150,000	-	-	-	-	NEW
WTP-NE-05	ESSENTIAL	SCADA Upgrades	-	20,000	80,000	400,000	-	-	-	RENEW
WTP-NE-11	ESSENTIAL	Security Gate	-	-	90,000	-	-	-	-	NEW
WTP-NE-09	ESSENTIAL	Solar Panel Installation	-	246,000	-	-	-	-	-	NEW
WTP-NE-03	ESSENTIAL	UV Treatment Upgrade	-	150,000	-	100,000	-	3,400,000	-	NEW
Funded Capital Projects: WTP			\$ 8,952,265	\$ 776,000	\$ 1,075,000	\$ 1,160,000	\$ 1,550,000	\$ 4,050,000	\$ 680,000	
Funding Sources & Transfers										
		Water Fund	1,162,475	130,000	-	-	-	-	-	
		Water Fund	704,390	531,000	1,075,000	1,160,000	1,550,000	4,050,000	680,000	
		External Debt Financing	4,793,000	-	-	-	-	-	-	
		Electric Fund	-	115,000	-	-	-	-	-	
Total Funding Sources & Transfers			\$ 8,952,265	\$ 776,000	\$ 1,075,000	\$ 1,160,000	\$ 1,550,000	\$ 4,050,000	\$ 680,000	

PROJECT ID: SC-IR-01; WD-IR-02

Aging Water & Sanitary Sewer Infrastructure Renewals

CAPITAL TYPE: RENEW

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	Carry Forward	2025	2026	2027	2028	2029	2030
Project Budget	\$550	\$3,541	\$4,305	-	\$1,469	\$4,684	\$4,076
Water Fund	(\$150)	(\$1,757)	(\$2,950)	-	-	(\$3,176)	(\$2,528)
Sewer Fund	(\$400)	\$1,784	(1,355)	-	(\$1,469)	(\$1,508)	(\$1,548)

PROJECT SUMMARY:

The basic function of a water distribution system is to transport the water from the treatment facility to the customer. In addition, distribution systems may also provide storage, as well as provide flow and pressure adequate for fire protection. The role of sanitary sewer systems is to get wastewater to treatment plants without any of it leaking from the pipes or overflowing from manholes. Leaks and overflows can both contaminate groundwater and nearby water sources.

2026:

- Water: Westminster Avenue from Cambie to Middle Bench (plus side streets) with sidewalk construction on Westminster.
- Sanitary Sewer: McKenzie/McGraw Area relining (a “no dig” trenchless process where new epoxy-saturated pipe tubing is inserted to existing pipes, inflated, and cured in place).

PROJECT ID: FA-59

Civic Spaces & Places – Fire Hall Renewals

CAPITAL TYPE: RENEW

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	Carry Forward	2025	2026	2027	2028
Project Budget	\$298	\$265	\$2,000	\$34,000	\$2,000
General Fund	(\$298)	-	-	-	-
Asset Sustainability Reserve	-	(\$265)	-	-	-
External Debt Financing	-	-	(\$2,000)	(\$34,000)	(\$2,000)

PROJECT SUMMARY:

In 2024, following thorough site analysis, Council approved a plan to build a new Fire Hall Headquarters at the Dawson Avenue location, while converting our existing facility at Nanaimo Avenue into a satellite station with better emergency response capabilities.

The preliminary design of the Fire Hall Headquarters was completed in March 2025. The design features a 2-storey mass timber building with 4 tandem fire apparatus bays, 8 dormitories, and a 4-storey structural steel frame hose tower—totaling approximately 27,000 square feet. The Headquarters will house Fire Administration offices, including the Emergency Management Program and Fire Prevention teams. It will provide suitable operational space for training, equipment maintenance, decontamination, communications, and gear storage, while ensuring appropriate living quarters for firefighters during their 24-hour shifts.

This project will be delivered using the Integrated Project Delivery (IPD) method, which brings together the owner, architect, and contractors under one agreement. This collaborative approach prevents change orders, creates predictable outcomes, and ensures the team shares both responsibility and success.

Following the completion of the new Headquarters, we will continue our commitment to emergency response by transforming the Nanaimo Avenue facility. This \$1M investment will create a specialized satellite station with improved living quarters, modernized operational spaces, and a dedicated Emergency Operations Centre for coordinating responses during critical incidents.

Community Park - McNicoll

CAPITAL TYPE: RENEW

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	2026	2027
Project Budget	\$100	\$618
General Fund	(\$100)	(\$618)

PROJECT SUMMARY:

This project proposes the renewal of the aging irrigation system at McNicoll Park Rugby Site, which is approaching 40 years old. The system has exceeded its expected lifecycle and now presents significant operational and maintenance challenges for the Parks Department.

Repairs and troubleshooting have become frequent and costly, straining limited maintenance budgets and reducing irrigation efficiency. Additionally, opportunities for water conservation and operational savings remain largely untapped due to the outdated infrastructure. As part of the renewal, the existing turf areas will be upgraded to accommodate the new irrigation layout and improve field conditions, and the cinder track will be assessed. The project will cover approximately 21,500 m² of turf area, including converting the 2,975 m² track area to turf.

The planning and design will take place in 2026, followed by construction in 2027. This investment aligns with the City’s asset management strategy and supports the long-term sustainability of Penticton’s park infrastructure.

PROJECT ID: TN-TC-03

Crosswalk Improvements

CAPITAL TYPE: NEW

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	2025	2026	2027	2028	2029	2030
Project Budget	\$433	\$483	\$532	\$545	\$593	\$604
Canada-Communities Building Fund	(\$433)	-	-	-	-	-
Asset Sustainability Reserve	-	(\$483)	-	-	(\$593)	(\$604)
General Fund	-	-	(\$532)	(\$545)	-	-

PROJECT SUMMARY:

The Crosswalk Improvement Program funds infrastructure upgrades for safer street crossings for all road users. It covers design, specifications, material procurement, and construction for crossing location improvements. The program includes curb extensions, signal upgrades, raised crosswalks, new signalization options (such as lead pedestrian intervals), and rapid flashing beacons. Safe crossings are essential to community connectivity, safety, and livability.

We aim to enhance pedestrian and cyclist safety through two objectives: 1) reducing accidents by installing pedestrian signals, crosswalks, refuge islands, and improving lighting and signage; and 2) ensuring accessibility by following the Transportation Association of Canada (TAC) and BC Active Transportation Guide standards to create crossings safe for children, elderly, and disabled individuals.

Currently, the City has 26 requests for new crosswalks in various locations around the City. Over the next few years, the City plans to review and address the following locations:

- 2026: Vancouver & Abbott (existing); Duncan & OK College (existing), 1 new (location TBD).
- 2027: KVR Trail & Edmonton (existing) & Main; Duncan & Moosejaw (existing), 1 new (location TBD).

Neighbourhood Park - McGregor

CAPITAL TYPE: RENEW

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	2026	2027
Project Budget	\$80	\$695
General Fund	(\$80)	(\$695)

PROJECT SUMMARY:

McGregor Park, one of Penticton’s oldest neighbourhood parks, constructed in the early 1980s, needs renewal due to the aged assets in the park. The park’s infrastructure lacks aesthetic appeal and functionality, with significant deterioration evident throughout its infrastructure. As a result, it no longer meets current standards for accessibility, safety, and provides limited recreational value.

McGregor Park is near the old Parkway School site and although Parkway is now a closed school, it still has community value in the park and recreation assets that exist today. As part of the site investigation for McGregor Park, consideration will be given to the need to complement what is available from the parks and recreation context at the adjacent park and recreational properties.

Public engagement will be conducted in 2026 with the neighbourhood to discuss future needs of the park and help shape the vision for the renewed park. The proposed budget for 2027 is an estimate only, as the scope will be determined through the 2026 engagement and review of neighboring park and recreation assets. The proposed upgrades are in line with the Parks and Recreation Masterplan asset renewal guidelines, recommending replacement cycles of 20 years for playgrounds. The planning and design will take place in 2026, followed by construction in 2027.

PROJECT ID: TN-IR-01

Pavement Rehabilitation Program

CAPITAL TYPE: RENEW

CAPITAL PRIORITY: ESSENTIAL



Type (\$ thousands)	2025	2026	2027	2028	2029	2030
Project Budget	\$320	\$1,268	\$1,057	\$1,596	\$1,290	\$1,587
Asset Sustainability Reserve	(\$320)	(\$1,268)	-	-	-	-
Canada-Community Building Fund	-	-	(\$1,057)	-	-	-
General Fund	-	-	-	(\$1,596)	(\$1,290)	(\$1,587)

PROJECT SUMMARY:

The Pavement Rehabilitation Program is an improvement initiative that focuses on comprehensive pavement rehabilitation through assessment, repair identification, and implementation of measures to enhance safety and functionality. The objective is to extend pavement service life and improve structural capacity through strategic resurfacing, restoration, and rehabilitation techniques.

Over the next few years, the City plans to review and address the following roads:

Year	Road	From	To	Paving Width	Quantity m ²
2026	Lakeshore Dr	Riverside Dr	Front St	Travel Lanes	10,875
2027	Main Street	Warren Ave	Kinney Ave	Full Width	7,300
2027	Vancouver Ave	Round-a-bout	Vancouver Place	Travel Lanes	5,200
2028	Duncan Ave	Fairview Road	Moosejaw St	Full Width	7,475
2028	Kinney Ave	Atkinson St	Baskin St	Full Width	6,215
2029	Government St	Ellis St	Eckhardt	Full Width	8,625
2029	Winnipeg Street	Eckhardt Ave	Scott Ave	Full Width	4,600
2029	Industrial Ave	Fairview Road	Quebec St	Full Width	3,850
2030	Fairview Road	Duncan Ave	Highway 97	Full Width	7,280
2030	Martin Street	Nanaimo Ave	Eckhardt Ave	Travel Lanes	5,600

Safe Routes to School

CAPITAL TYPE: NEW

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	Carry Forward	2025	2026	2027	2028	2029	2030
Project Budget	\$110	\$363	\$150	\$150	\$150	\$150	\$150
General Fund	(\$110)	(\$363)	(\$150)	(\$150)	(\$150)	(\$150)	(\$150)

PROJECT SUMMARY:

The City is enhancing safety around schools and playgrounds through the Safe Routes to School program. This initiative aims to create a secure environment for students to walk, wheel, and roll to school. The process involves collaborating with the entire school community to identify ways to make active travel safer and more accessible.

The safe route plans for both Columbia and Skaha Lake elementary have been completed and recommended changes to Manitoba Street to support the relocation of Carmi to KVR Elementary are in the process of being implemented. The planning process is also currently underway for Wiltse and Queen's Park elementary.

In 2026, the City will be supporting the implementation of measures recommended in the Wiltse and Queen's Park elementary plans, along with other low-cost projects from all plans.

PROJECT ID: TN-AT-03

Sidewalk Network Improvements

CAPITAL TYPE: GROWTH

CAPITAL PRIORITY: STRATEGIC



Type (\$ thousands)	Carry Forward	2025	2026	2027	2028	2029	2030
Project Budget	\$993	\$328	\$819	\$770	\$496	\$496	\$530
Canada-Communities Building Fund	(\$659)	\$92	-	-	-	-	-
General Fund	-	-	(\$333)	(\$313)	(\$201)	(\$201)	(\$215)
DCC Reserve - Roads & Highways	(\$334)	(\$305)	(\$486)	(\$457)	(\$295)	(\$295)	(\$315)
Electric Fund	-	(\$115)	-	-	-	-	-

PROJECT SUMMARY:

Sidewalks play a crucial role in urban life. They serve as pathways for pedestrians, improving connectivity, encouraging walking and support transit users. Additionally, sidewalks function as public spaces, activating streets both socially and economically. Investing in safe, accessible, and well-maintained sidewalks is essential for cities. The City has an annual program which prioritizes project areas each year. Plans for upcoming years include:

2026:

- Manitoba Street Multiuse Path, Penticton Avenue to Duncan Avenue, 730 meters

2027:

- Phoenix Avenue, 70 meters
- Cornwall Drive, Cornwall Court to Baskin Street, 287 meters
- McKenzie Street, Kinney Avenue to McGraw Street, 621 meters

SOEC – Jumbotron & Scoreboard

CAPITAL TYPE: RENEW

CAPITAL PRIORITY: ESSENTIAL



Type (\$ thousands)	2026
Project Budget	\$1,200
Asset Sustainability Reserve	(\$1,200)

PROJECT SUMMARY:

This project will replace the outdated jumbotron and scoreboard system at the South Okanagan Events Centre (SOEC) in Penticton. The current display technology is obsolete and requires upgrading to meet modern standards for sports and entertainment venues.

The SOEC, Penticton's premier venue, hosts hockey games, concerts, and conventions. A new jumbotron and scoreboard system will enhance the spectator experience, boost the venue's competitiveness, and strengthen its position in the regional market.

This upgrade will deliver higher resolution displays that improve the spectator's experience while increasing reliability and reducing maintenance costs. The new system will provide greater flexibility for advertising and sponsorship opportunities, which will result in increased revenue generation and help the venue remain competitive in attracting events. This improvement also aligns with the City's asset management strategy for recreational facilities.

Capital Budget Summary by Fund

Summary of Capital Projects

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Funded Capital Projects							
Electric Capital Fund	4,548,770	6,640,317	6,201,400	6,130,000	6,400,600	6,275,200	7,579,500
General Capital Fund	22,245,665	14,605,823	16,597,312	45,538,736	12,609,873	9,418,722	7,671,785
Sewer Capital Fund	16,019,345	2,979,400	4,212,000	4,261,500	31,008,000	3,910,000	6,091,000
Water Capital Fund	16,693,005	12,235,077	5,450,000	4,715,000	5,915,000	11,105,000	5,983,000
Total Funded Capital Projects	\$ 59,506,785	\$ 36,460,618	\$ 32,460,712	\$ 60,645,236	\$ 55,933,473	\$ 30,708,922	\$ 27,325,285

Electric Capital Fund

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Department							
Electric	3,931,900	4,250,317	6,116,400	6,050,000	6,400,600	6,275,200	7,579,500
Engineering	-	1,675,000	-	-	-	-	-
Engineering - WTP	-	115,000	-	-	-	-	-
Facilities	481,820	250,000	40,000	35,000	-	-	-
Information Technology	75,050	-	45,000	45,000	-	-	-
Public Works - Fleet	60,000	350,000	-	-	-	-	-
Total Electric Capital Fund	4,548,770	6,640,317	6,201,400	6,130,000	6,400,600	6,275,200	7,579,500
Funding Sources & Transfers							
Electric Fund	(4,548,770)	(5,125,456)	(4,713,760)	(4,599,120)	(4,825,480)	(4,654,950)	(6,020,000)
Recoveries, Electric Fund	-	(1,514,861)	(1,487,640)	(1,530,880)	(1,575,120)	(1,620,250)	(1,559,500)
Electric Funding Sources & Transfers	\$ (4,548,770)	\$ (6,640,317)	\$ (6,201,400)	\$ (6,130,000)	\$ (6,400,600)	\$ (6,275,200)	\$ (7,579,500)

General Capital Fund

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Department							
Bylaw Enforcement	-	18,300	20,000	21,000	22,000	11,500	-
Electric	15,650	317,000	402,500	327,100	376,900	191,400	193,100
Engineering	7,316,920	3,254,138	5,197,000	2,948,000	4,667,000	3,011,000	3,441,000
Facilities	8,127,445	4,663,975	7,454,500	35,459,000	3,207,000	1,387,000	1,230,000
Fire Services	48,965	79,400	63,100	64,800	66,500	68,200	69,900
Land Management	-	505,000	-	-	-	-	-
Information Technology	1,369,260	622,000	538,000	486,000	706,000	1,026,000	526,000
Planning	6,440	2,810	-	-	-	-	-
Public Works - Fleet	3,418,140	1,846,600	1,574,212	4,560,336	2,297,473	2,585,122	1,501,785
Public Works - General	35,500	130,000	-	-	-	-	-
Public Works - Parks	1,609,530	2,926,600	1,348,000	1,672,500	1,267,000	1,138,500	710,000
Public Works - Roads And Maintenance	31,325	-	-	-	-	-	-
Sustainability	266,490	240,000	-	-	-	-	-
Total General Capital Fund	22,245,665	14,605,823	16,597,312	45,538,736	12,609,873	9,418,722	7,671,785
Funding Sources & Transfers							
Project Revenues	(20,000)	(250,890)	(35,000)	-	-	-	-
Asset Emergency Reserve	(645,300)	(229,874)	-	-	-	-	-
Asset Retirement Obligations	-	(90,000)	-	-	-	-	-
Asset Sustainability Reserve	(2,641,805)	(2,801,000)	(3,518,000)	(768,000)	(788,000)	-	-
Canada-Community Building Fund	(2,037,580)	(2,157,651)	(1,350,000)	(1,057,000)	-	-	-
Climate Action Reserve	-	(140,000)	-	-	-	-	-
DCC Parks Reserve	(99,000)	-	(455,400)	-	(571,824)	(439,560)	(79,200)
DCC Roads & Highways Reserve	(716,875)	(320,925)	(486,486)	(457,380)	(294,624)	(294,624)	(314,820)
Dividend	(4,075,070)	(4,444,100)	(4,707,800)	(5,084,400)	(5,491,200)	(5,930,500)	(6,227,000)
Equipment Replacement Reserve	(4,233,200)	(1,663,000)	(1,682,812)	(4,732,136)	(2,504,473)	(3,342,322)	(1,759,185)
Financial Stabilization Reserve	-	(287,500)	-	-	-	-	-
Gaming Reserve	(130,875)	(60,000)	-	-	-	-	-
General Capital Debt Financing	-	-	(2,000,000)	(34,000,000)	(2,000,000)	-	-
General Capital Reserve	(49,020)	715,500	(454,814)	570,180	484,248	598,284	818,420
Grant Funding	(5,671,880)	(60,000)	-	-	-	-	-
Growing Communities Fund	(1,216,580)	(2,071,383)	-	-	-	-	-
Internal Borrowing	-	-	-	-	-	-	-
Land Acquisition Reserve	-	(505,000)	-	-	-	-	-
Marina Reserve	-	(65,000)	-	-	-	-	-
Public Amenity Reserve	(41,590)	-	-	-	-	-	-
RCMP Reserve	-	-	-	-	-	-	-
Storm Water, General Fund	(666,890)	(175,000)	(1,907,000)	(10,000)	(1,444,000)	(10,000)	(110,000)
General Funding Sources & Transfers	\$ (22,245,665)	\$ (14,605,823)	\$ (16,597,312)	\$ (45,538,736)	\$ (12,609,873)	\$ (9,418,722)	\$ (7,671,785)

Sewer Capital Fund

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Department							
Engineering - AWWTP	14,617,650	1,525,000	2,577,000	4,181,500	23,824,000	2,372,000	689,000
Engineering	875,000	1,818,800	1,505,000	45,000	7,184,000	1,538,000	5,402,000
Facilities	500,000	(450,000)	40,000	35,000	-	-	-
Information Technology	26,695	-	-	-	-	-	-
Public Works - Fleet	-	85,600	90,000	-	-	-	-
Total Sewer Capital Fund	16,019,345	2,979,400	4,212,000	4,261,500	31,008,000	3,910,000	6,091,000
Funding Sources & Transfers							
Debt Financing	(3,080,000)	-	-	-	(22,555,000)	-	-
Development Cost Charges	(7,414,065)	-	(118,800)	-	(505,239)	(103,950)	-
Sewer Equipment Replacement Reserve	(80,000)	-	-	-	-	-	-
Sewer Fund	(5,445,280)	(2,979,400)	(4,093,200)	(4,261,500)	(7,947,761)	(3,806,050)	(6,091,000)
Sewer Funding Sources & Transfers	\$ (16,019,345)	\$ (2,979,400)	\$ (4,212,000)	\$ (4,261,500)	\$ (31,008,000)	\$ (3,910,000)	\$ (6,091,000)

Water Capital Fund

	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Department							
Engineering	6,804,060	3,616,200	3,755,000	3,125,000	4,015,000	5,951,000	5,203,000
Engineering - WTP	8,952,265	661,000	1,075,000	1,160,000	1,550,000	4,050,000	680,000
Facilities	500,000	(450,000)	40,000	35,000	-	-	-
Information Technology	26,695	-	-	-	-	-	-
Public Works - Fleet	-	85,600	185,000	-	-	-	-
Public Works - Parks	-	340,785	-	-	-	-	-
Water	-	-	-	-	-	-	100,000
Water Distribution	409,985	7,981,492	395,000	395,000	350,000	1,104,000	-
Total Water Capital Fund	16,693,005	12,235,077	5,450,000	4,715,000	5,915,000	11,105,000	5,983,000
Funding Sources & Transfers							
Debt Financing	(9,463,340)	(11,000,000)	-	-	-	-	-
Grant Revenues	-	(255,213)	-	-	-	-	-
Development Cost Charges	(2,292,400)	-	-	-	(150,935)	-	-
Water Fund	(4,937,265)	(979,865)	(5,450,000)	(4,715,000)	(5,764,065)	(11,105,000)	(5,983,000)
Water Funding Sources & Transfers	\$ (16,693,005)	\$ (12,235,077)	\$ (5,450,000)	\$ (4,715,000)	\$ (5,915,000)	\$ (11,105,000)	\$ (5,983,000)

Debt Funded Projects

External Debt Financing

Project ID	Funded Capital Projects	Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
AWWTP-LWMP07	Centrifuge Upgrades	-	-	-	-	8,125,000	-	-
FA-S9	Civic Places & Spaces - Fire Hall Renewals*	-	-	2,000,000	34,000,000	2,000,000	-	-
WD-NE-04	Ellis 4 Dam Upgrades	-	11,000,000	-	-	-	-	-
AWWTP-LWMP01	NMLR Pumps, Headworks, Bioreactor Gates & Third Secondary Clarifier	3,080,000	-	-	-	-	-	-
WTP-IR-01	Penticton Avenue PRV Upgrade	4,793,000	-	-	-	-	-	-
G-WAT-01	Ridgedale Reservoir Upgrade	4,670,340	-	-	-	-	-	-
AWWTP-LWMP05	Second Dissolved Air Floatation Unit	-	-	-	-	6,240,000	-	-
AWWTP-LWMP04	Second Fermenter	-	-	-	-	8,190,000	-	-
Funded Capital Projects: External Financing		\$ 12,543,340	\$ 11,000,000	\$ 2,000,000	\$ 34,000,000	\$ 24,555,000	\$ -	\$ -

Development Cost Charges Funded Projects

Project ID		Carry Forward Projects	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Roads Development Cost Charges								
TN-AT-01.2	AAA Bike Network - Lake to Lake Sections 1-4	382,930	-	-	-	-	-	-
TN-AT-03	Sidewalk Network Improvements*	333,945	304,675	486,486	457,380	294,624	294,624	314,820
TN-MP-01	Intersection Safety Improvements	-	16,250	-	-	-	-	-
	Engineering Services - Master Plans - Transportation			-	-	99,000	198,000	-
Total Roads Development Cost Charges		716,875	320,925	486,486	457,380	393,624	492,624	314,820
Storm Water Development Cost Charges								
	Engineering Services - Master Plans - Storm Water			-	-	99,000	148,500	-
Total Storm Water Development Cost Charges		-	-	-	-	99,000	148,500	-
Sewer Development Cost Charges								
AWWTP-LWMP01	NMLR Pumps, Headworks, Bioreactor Gates & Third Secondary Clarifier	7,414,065	-	-	-	-	-	-
AWWTP-LWMP04	Second Fermenter	-	-	118,800	-	-	-	-
AWWTP-LWMP12	Dewatering Cake Bin Room	-	-	-	-	-	49,500	-
AWWTP-LWMP14	Fourth Tertiary Filter Installation	-	-	-	-	-	54,450	-
SC-MP-01	SOEC Lift Station Wet Well Expansion	-	-	-	-	505,239	-	-
	Engineering Services - Master Plans - Sanitary Sewer			148,500	-	-	-	-
Total Sewer Development Cost Charges		7,414,065	-	267,300	-	505,239	103,950	-
Water Development Cost Charges								
WD-IR-03	Industrial Area Fire Flow Upgrades	-	-	-	-	150,935	-	-
WTP-IR-01	Penticton Avenue PRV Upgrade	2,292,400	-	-	-	-	-	-
	Engineering Services - Master Plans - Domestic Water			148,500	-	-	-	-
Total Water Development Cost Charges		2,292,400	-	148,500	-	150,935	-	-
Parks Development Cost Charges								
P-DCC-03	City-Wide Park - Gyro DCC Projects	-	-	-	-	76,824	380,160	-
P-DCC-04	Trail Corridors - KVR Trail Master Plan & Improvements	99,000	-	99,000	-	-	-	-
P-DCC-07	Community Park - Lion's DCC Projects	-	-	108,900	-	495,000	-	79,200
P-DCC-09	Community Park - Robinson DCC Projects	-	-	247,500	-	-	-	-
P-DCC-10	Three Blind Mice Management Plan	-	-	-	-	-	59,400	-
Total Parks Development Cost Charges		99,000	-	455,400	-	571,824	439,560	79,200
Total Development Cost Charges:		\$ 10,522,340	\$ 320,925	\$ 1,357,686	\$ 457,380	\$ 1,720,622	\$ 1,184,634	\$ 394,020

Capital Projects Without Identified Funding

Projects are identified with estimated costs at a high-level and have not been fully scoped or quoted nor has the year of the project been determined. The purpose of this listing is to provide visibility to potential additional capital needs beyond those included or funded within this plan and there is no intent to begin these without approved funding. Please note that this list is not exhaustive and does not include all projects that may exist including those within master plans with no estimated costs associated.

Project ID		Estimated Project Cost
FLT-AERIAL	Aerial Bucket Truck	350,000
FA-99	Animal Control - Facility Improvements	27,000
FA-03	City Hall - Building Envelope Renovation	4,000,000
FA-10	City Yards - Main Building Upgrades	4,000,000
CWP-02	City-Wide Park - Kings	1,200,000
CWP-09	City-Wide Park - Skaha	2,909,400
FA-130	Civic Places & Spaces - Arenas	70,000,000
FA-19	Community Centre - Facility Improvements	100,000
CP-06	Community Park - Lion's	5,115,500
CP-08	Community Park - McNicoll*	585,000
P-DCC-11	Community Parkland Acquisition	1,500,000
AWWTP-LWMP13	Deep Lake Outfall & Third Primary Clarifier	4,030,000
RC-16	Duncan Avenue East Corridor Reconstruction	10,316,000
WD-NE-03	Ellis 2 Dam Upgrades	5,600,000
ECR-R7	Ellis Creek Restoration - Reach 7	5,739,000
ECR-R8	Ellis Creek Restoration - Reach 8	5,789,000
FS-04	Emergency Training Centre - Burn Building	850,000
FS-06	Fire Services Upgraded Fire Uniforms	1,000,000
FLT-E201	Fire Truck (Replace Unit E-201)	1,800,000
AWWTP-LWMP10	FOG Sump Structural Assessment & Repair	3,386,000
FS-05	Heavy & Technical Rescue Equipment	85,000
FA-36	McLaren Arena - Replace Concrete, Slab-on-Grade	1,500,000
FLT-MILL	Millwright Service Truck	250,000
MISCP-06	Miscellaneous Projects - Sportsfield Development	1,800,000
ELEC-ND-05	Modern Metering Conversion	9,900,000
FA-129	OHTC - Dasher Glass Replacement	600,000
FA-106	OHTC - Facility Improvements	60,000
AWWTP-LWMP06	Operational Storage for Reclaimed Effluent	2,600,000
PCR-R2	Penticton Creek Restoration - Reach 2	7,100,000
DC-MP-03	Power Street North Improvements	3,225,000
TN-AT-01	Protected Active Transportation Network	7,198,000
FA-127	PTCC - Accessibility Upgrades	350,000
FA-128	PTCC - Facility Improvements	120,000
FA-40	PTCC - Replace Air Wall	800,000
FA-43	PTCC - Resurface Ballroom Floor	100,000
AWWTP-LWMP02	Replacement of Equalization Tanks	3,400,000
FA-60	Skaha Park East - Boathouse	1,000,000
FA-53	SOEC - Facility Equipment Replacement	35,000
FA-108	SOEC - Facility Improvements	365,000
FA-123	SOEC - North Retractable Seating	825,000
FA-126	SOEC - Sound System Upgrades	905,000
FA-62	SS Sicamous - Repairs & Abatement	1,200,000
TN-AT-02	Standard & Shared Bike Network	775,000
FLT-SUV	SUV	85,000
FLT-TRUCK	Truck, New & Replacements	55,000
ELEC-NE-08	Utility Scale Battery Storage	10,210,000
AWWTP-LWMP09	UV Reactors Replacement	4,940,000
RC-20	Westminster Avenue Corridor Reconstruction	9,950,000
Capital Projects Without Identified Funding:		\$ 197,729,900



Appendices



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2025 Community Survey

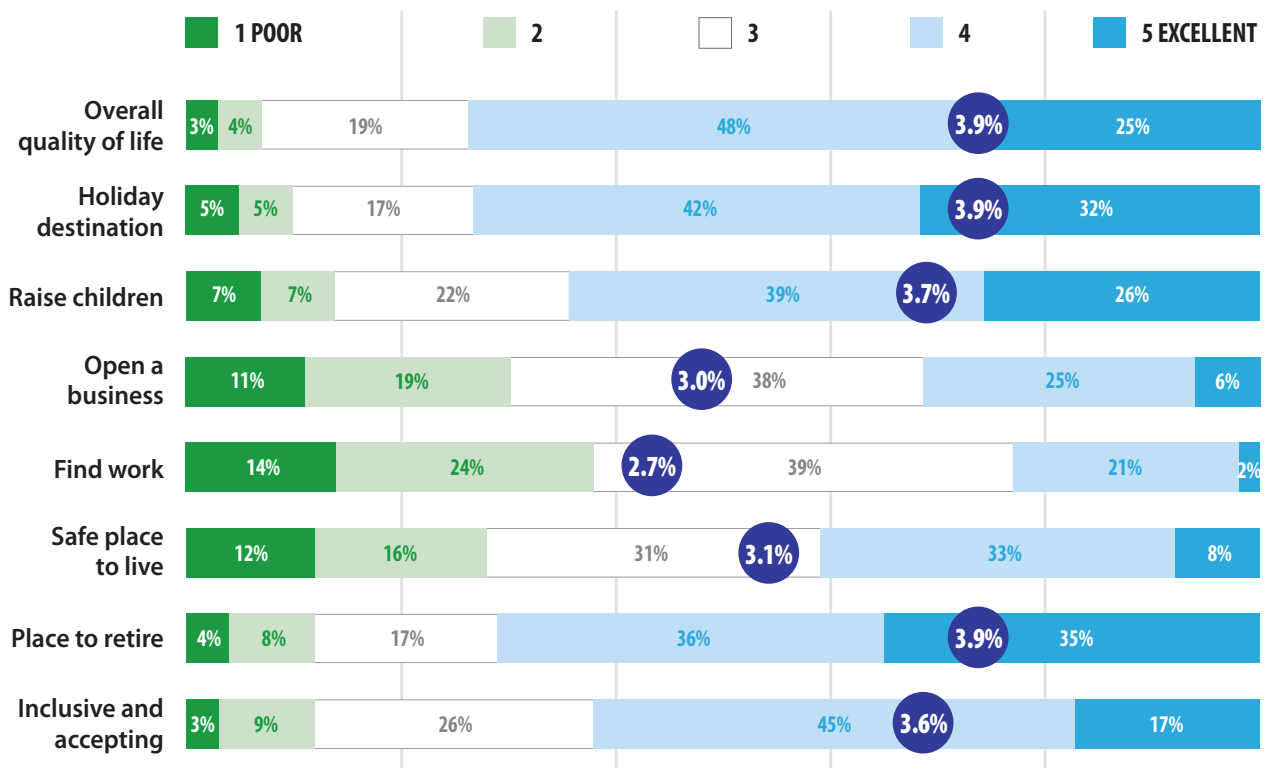
Between **May 20** and **June 1, 2025**, the City of Penticton invited residents to participate in the latest edition of the **Community Survey**. This initiative asked residents to evaluate City services and share their perspectives on the City's strategic direction. Conducted every few years, the survey provides valuable insights into community sentiment and helps guide Council's priorities – building on the last survey conducted in **2023**.

A total of **1,635** residents took part in the 2025 survey, offering feedback that informs both operational planning and budget decisions. The full results are available at www.shapeyourcitypenticton.ca where you can explore how the community rated the current state of Council priorities and City services.

Survey Highlights

Quality of Life

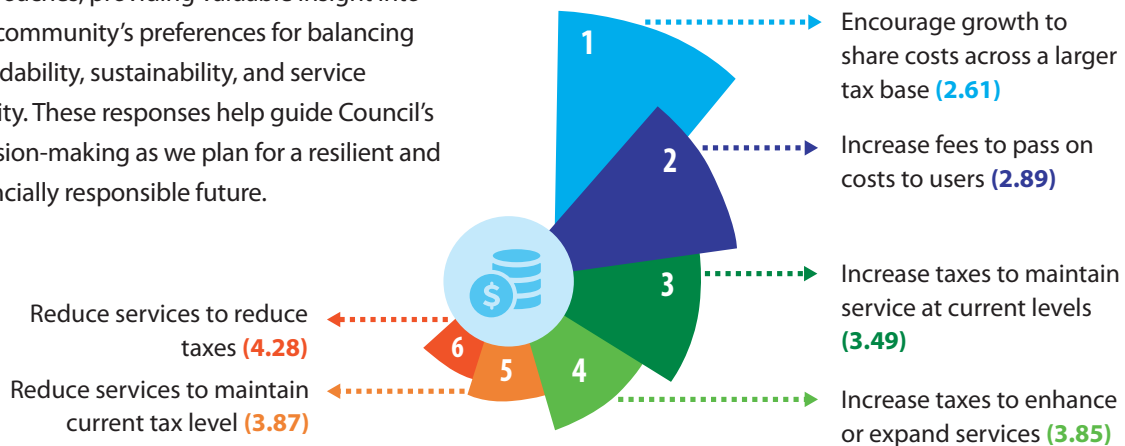
The 2025 Community Survey results determined areas for Council's focus in their commitment to their priorities of **Safe & Resilient** and **Livable & Accessible**. These strategic pillars reflect the community's desire for secure, inclusive, and vibrant Penticton.



● Scores for each of the measures were converted into an Overall Average Rating to allow for comparisons

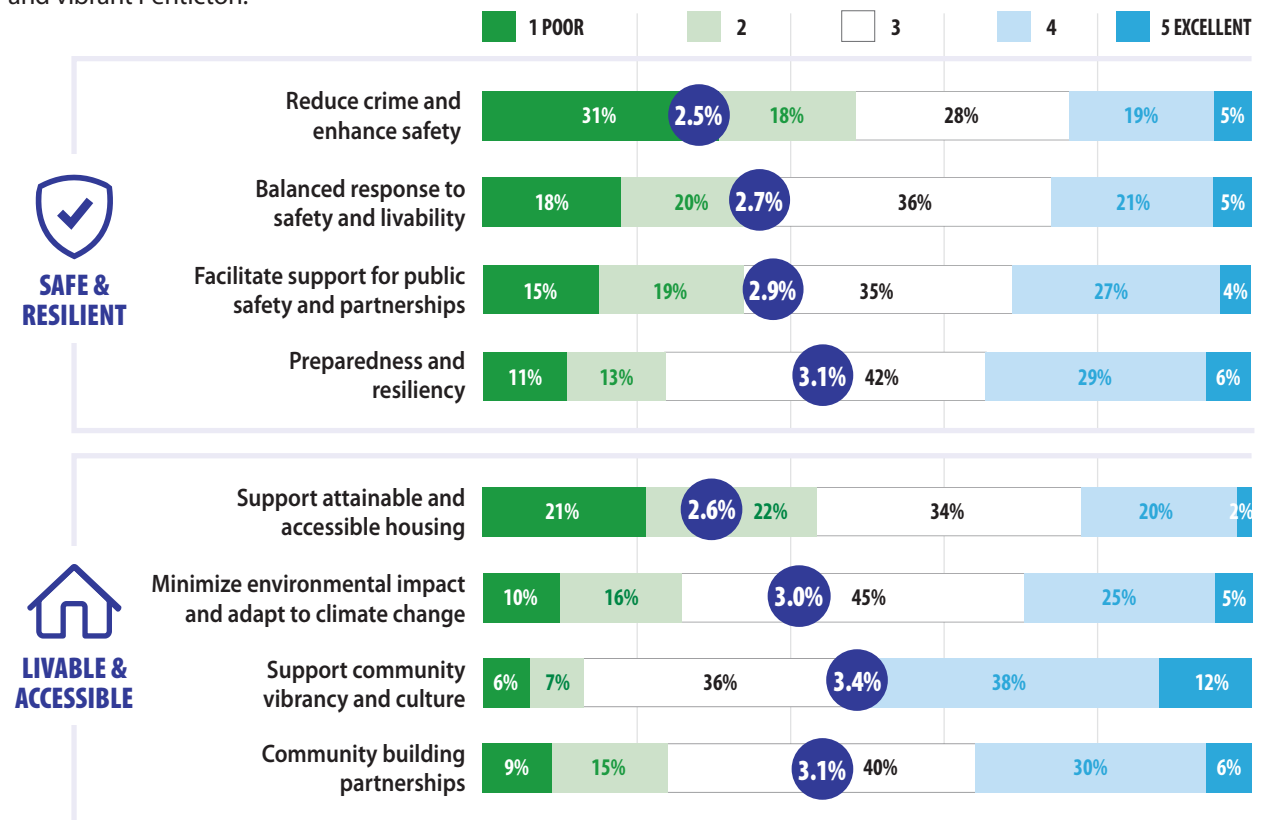
How Should We Address the Rising Costs of Services?

Residents were asked to consider how the City should respond to the increasing costs of delivering services, maintaining and replacing infrastructure, and advancing community priorities. Participants ranked six potential approaches, providing valuable insight into the community's preferences for balancing affordability, sustainability, and service quality. These responses help guide Council's decision-making as we plan for a resilient and financially responsible future.



Council Priorities Overall (%)

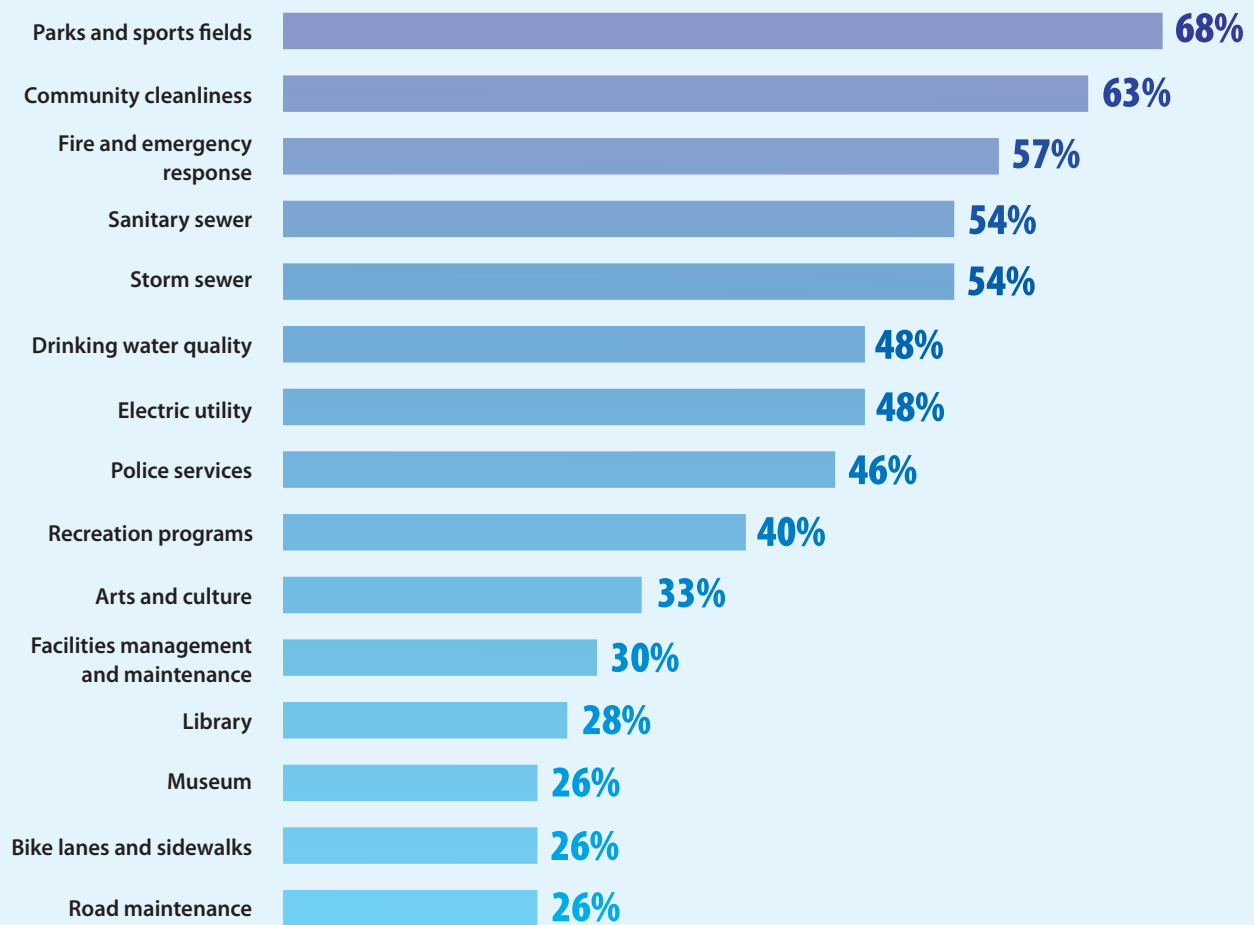
The 2025 Community Survey results reaffirm Council's commitment to priorities that residents value most: **Safe & Resilient** and **Livable & Accessible**. These strategic pillars reflect the community's desire for a secure, inclusive, and vibrant Penticton.



● Scores for each of the measures were converted into an Overall Average Rating to allow for comparisons

Priorities for Investment (%)

Survey participants were invited to identify their top priorities from a list of areas where the City could focus future investments. The top selections – chosen by more than half of respondents – included **parks and sports fields**, **community cleanliness**, **fire and emergency response**, **sanitary sewer**, and **storm water**. These results help guide Council's budget decisions and ensure investments align with what matters most to the community.



Statistical Information

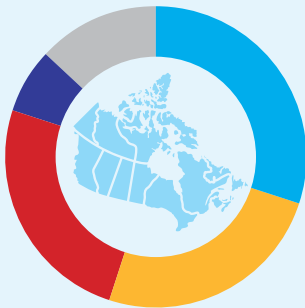
PENTICTON is located on the ancestral territory of the Syilx/Okanagan people. Its name, from the Interior Salish word *snpinktkn*, is commonly translated as “a place to stay forever,” or more accurately, “a place where people live year-round.”

Life in Penticton is about easy access to all the things that matter most. It’s about lakes, trails, bike routes, and other recreational activities outside your door. It’s a simpler life, with long sunny days and friendly faces greeting you hello.



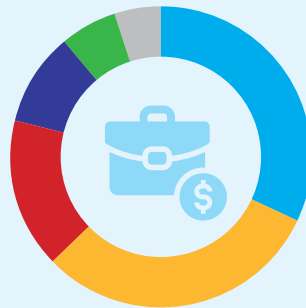
The City’s **START HERE 2024** Campaign captured the following:

WHERE ARE NEWCOMERS TO PENTICTON COMING FROM?



Metro Vancouver.....	30%
Alberta.....	25%
BC Interior/Northern BC.....	25%
Ontario.....	7%
No response.....	13%

WHAT DO THEY DO FOR WORK?



Moved for employment	32%
Retired	31%
Remote work/work from home	16%
I’m currently unemployed	10%
Plan to open/take over a business	6%
No response.....	5%



TYPE OF HOUSING WHERE THEY ARE LIVING?

Apartment/condo	32%
House	30%
Townhouse	19%
No response	19%

LOCAL ECONOMY Penticton's economy is diverse, balancing traditional strengths in **agriculture** and **manufacturing** with **public services** (healthcare, government, and education) and a growing innovation sector, including **tech**, and a vibrant **culinary scene**.

The city is experiencing significant growth, driven by an increasing population, and was recognized as one of Canada's **most livable cities** according to the **Globe and Mail's 2024 rankings**.



Visit our website for more details:

www.penticton.ca/startherepenticton/latestupdates/penticton-ranks-ninth-most-livable-city-canada



Tourism – What Penticton is Known For

Penticton is an iconic destination that all types of visitors have been exploring for generations and creating traditions that are carried on for years to come. Penticton is a year-round travel destination.

Here are the top things to do:

1 Floating the Penticton Channel



2 Beaches and Lakes



3 Kettle Valley Rail (KVR) Trail



4 Wine Tours and Tastings



5 Craft Beer PENTICTON IS THE CRAFT BEER CAPITAL OF CANADA!



6 Rock Climbing



7 Endurance Training



8 Markets and Orchards



9 Motorcycle Touring



10 Arts and Culture



Source: www.visitpenticton.com

Top 10 Corporate Tax Contributor Properties 2025 v 2024

2025		
Rank	Occupation Class	Type of Property
1.	Wholesale and Retail Trade	Shopping Centre
2.	Wholesale and Retail Trade	Shopping Centre
3.	Wholesale and Retail Trade	Shopping Centre
4.	Accommodation and Food Services	Hotel and Convention
5.	Natural Resources, Agriculture and Related Production	Gas and/or Electric Utility
6.	Finance, Insurance, Real Estate, Rental, and Leasing	Multi Family Residential
7.	Accommodation and Food Services	Hotel and Convention
8.	Wholesale and Retail Trade	Shopping Centre
9.	Wholesale and Retail Trade	Shopping Centre
10.	Accommodation and Food Services	Hotel and Convention

2024		
Rank	Occupation Class	Type of Property
1.	Wholesale and Retail Trade	Shopping Centre
2.	Wholesale and Retail Trade	Shopping Centre
3.	Wholesale and Retail Trade	Shopping Centre
4.	Natural Resources, Agriculture and Related Production	Gas and/or Electric Utility
5.	Accommodation and Food Services	Hotel and Convention
6.	Finance, Insurance, Real Estate, Rental, and Leasing	Multi Family Residential
7.	Accommodation and Food Services	Hotel and Convention
8.	Accommodation and Food Services	Hotel and Convention
9.	Wholesale and Retail Trade	Shopping Centre
10.	Wholesale and Retail Trade	Shopping Centre

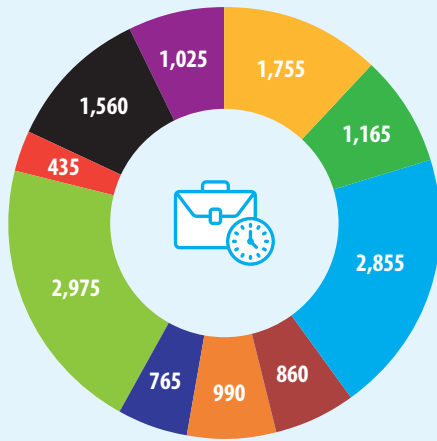
Tax Comparison Analysis - 2024 & 2025

<i>Business</i>	2024	2025	Difference	Change
Assessed Value	1,333,317	1,429,658	96,341	7.23%
Municipal				
General Tax Levy	8,207	8,933	726	8.85%
City Services				
Storm Water	372	483	111	30.00%
School				
General Tax Levy	4,520	5,090	570	12.60%
Other Taxing Jurisdictions				
Regional District Levy	674	767	93	13.78%
Hospital Levy	600	724	124	20.64%
BC Assessment Levy	128	144	16	12.35%
Municipal Finance Authority	1	1	0	7.23%
Total Tax Levy	14,501	16,141	1,640	11.31%

<i>Residential</i>	2024	2025	Difference	Change
Assessed Value	658,891	644,947	13,944	-2.12%
Municipal				
General Tax Levy	2,112	2,298	186	8.80%
City Services				
Garbage & Yard Waste	157	160	3	1.91%
Recycling	36	38	2	5.56%
Storm Water	81	106	24	30.00%
	274	304	29	10.72%
School				
General Tax Levy	877	891	14	1.60%
Homeowner Grant	770	770	-	0.00%
	107	121	14	13.12%
Other Taxing Jurisdictions				
Regional District Levy	136	141	5	3.86%
Hospital Levy	121	133	12	10.15%
BC Assessment Levy	23	23	0	0.70%
Municipal Finance Authority	0	0	0	-2.12%
Total Tax Levy	2,773	3,020	247	8.91%

Top 10 Occupations in Penticton

North American Industry Classification Systems (NAICS)



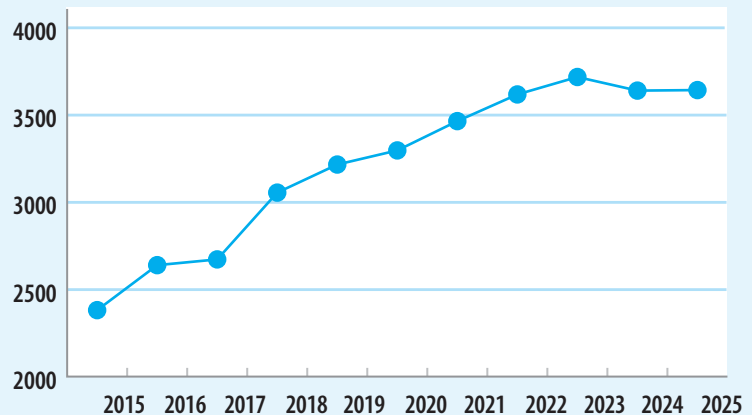
Source: Statistics Canada
2021 Census



Business Licenses

2015	2,381
2016	2,639
2017	2,672
2018	3,055
2019	3,216
2020	3,297
2021	3,465
2022	3,618
2023	3,718
2024	3,640
2025	3,643*

*Current to July 31, 2025



Penticton is an entrepreneurial city, where big ideas can turn into big business. It's the hub of British Columbia's Okanagan-Similkameen region, with **more than 3,600 businesses** serving **100,000 people** throughout the region.

Getting to Penticton is easy, with access to major highways and the U.S. border. Penticton airport offers direct flights to **Vancouver** **Calgary** and has easy access to the **Kelowna International Airport** for international flights.

Distance (KM) to Penticton from:

Kelowna	69
Vernon	119
Kamloops	244
Vancouver	396
Calgary	676
Edmonton	1,051
Oroville-Osoyoos U.S. Border Crossing	60



Acronyms

› 100MH	100 More Homes Penticton
› AWWTP	Advanced Waste Water Treatment Plant
› BCA	BC Assessment
› BCEDA	BC Economic Development Association
› BCH	Build Canada Homes
› BEO	Bylaw Enforcement Officer
› BTM	Business Tax Multiplier
› CCAP	Community Climate Action Plan
› CDSA	Controlled Drugs and Substances Act
› CEEP	Corporate Energy and Emissions Plan
› CFSEU	Combined Forces Specialized Enforcement Unit
› CMHC	Canada Mortgage and Housing Corporation
› CPI	Consumer Price Index
› CPTED	Crime Prevention Through Environmental Design
› CSA	Canadian Standards Association
› CSWB	Community Safety and Wellbeing Plan
› CUPE	Canadian Union of Public Employees
› DCC	Development Cost Charge
› DPBIA	Downtown Penticton Business Improvement Association
› EDMA	Emergency Disaster and Management Act
› EGBC	Engineering and Geoscientists of BC
› FOIPPA	Freedom of Information and Protection of Privacy Act
› FTE	Full Time Equivalent
› GFOA	Government Finance Officers Association
› HEART	Homeless Encampment Action Response Team
› HEARTH	Homeless Encampment Action Response Temporary Housing
› HRVA	Hazard Risk Vulnerability Analysis
› IAFF	International Association of Fire Fighters
› IBEW	International Brotherhood of Electric Workers
› ICBC	Insurance Corporation of British Columbia
› ICRT	Integrated Crisis Response Team
› IGR	Intergovernmental Relations
› IMPACT	Integrated Municipal Provincial Auto Crime Team

› IPD	Integrated Project Delivery
› KVR	Kettle Valley Rail
› LGA	Local Government Act
› LGMA	Local Government Management Association
› L.I.F.E.	Leisure Involvement for Everyone
› MFA	Municipal Finance Authority
› MIA	Municipal Insurance Association
› NTU	Nephelometric Turbidity Unit
› OBWB	Okanagan Basin Water Board
› OCF	Official Community Plan
› OFC	Ooknakane Friendship Centre
› OVG	Oak View Group
› PFD	Penticton Fire Department
› PPMP	Professional Practice Management Plan
› PRV	Pressure Reducing Valve
› PSAB	Public Sector Accounting Board
› PSCT	Property Standards and Compliance Team
› PTCC	Penticton Trade & Convention Centre
› RCMP	Royal Canadian Mounted Police
› RDOS	Regional District of Okanagan Similkameen
› RMS	Records Management System
› SAIDI	System Average Interruption Duration Index
› SAIFI	System Average Interruption Frequency Index
› SHIP	Social Housing and Infrastructure Plan
› SILGA	Southern Interior Local Government Association
› SOEC	South Okanagan Events Centre
› SOICS	South Okanagan Immigrant and Community Services
› SOWINS	South Okanagan Women in Need Society
› SRNA	Sport & Recreation Needs Assessment
› TRC	Truth and Reconciliation Commission
› UBCM	Union of British Columbia Municipalities
› UFMP	Urban Forest Management Plan
› UNDRIP	United Nations Declaration on the Rights of Indigenous Peoples
› WTP	Water Treatment Plant

Glossary

› Accrual basis of accounting	A method of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
› Accumulated surplus	The balance in a fund that represents the accumulative excess in revenues over expenditures from prior years which has not been set aside for specific purpose.
› Amortization	Is the gradual reduction of debt by means of equal periodic payments sufficient to meet current interest and liquidate the debt at maturity.
› Appropriation	Term used to refer to the setting aside of monies into a reserve account or fund.
› Balanced budget	A plan of financial operations where revenues and transfers from all sources equal all expenses and transfers.
› Base budget	The initial budget that provides for the existing levels of service in the current year.
› Capital assets	Is a long-term asset that is not purchased or sold in the normal course of business. Generally, it includes fixed assets.
› Capital expenditure	Expenditures of a non-operating or maintenance nature, such as costs to acquire equipment, land, buildings and costs associated with new infrastructure or improvements to existing infrastructure.
› Carryforward	The process of transferring something from one period, stage or situation to another. Involves moving unused funds or balances to the next financial period.
› Community Charter	The Provincial Legislation conveying many of the powers and responsibility to the City.
› Cost Centre	Within the City's reporting structure a cost center refers to a specific director, manager, supervisor or division (see Department/Division/Branch).
› Capital project	Major construction acquisition or renovation/renewal activities, which add value to the City's capital assets or significantly increase their useful life.
› Discretionary grant	Each year the City awards discretionary grants to organizations for the purpose of providing funding under general guidelines established by policy.
› Electric dividend	The funds that are collected through electrical user fees that recognize return on the City's investment for operating an electrical utility and are transferred from the Electrical Fund to the General Capital Fund.
› Debenture	A form of long-term corporate debt that is not secured by the pledge of specific assets.

› Depreciation	Accounting method used to allocate the cost of a tangible or physical asset over its useful life.
› Expenditure	The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.
› Financial Plan	A Financial Plan is required each year under section 165 of the <i>Community Charter</i> , for the operating year and four following years, to authorize by bylaw the planned revenues and expenditures. The terms financial plan, and budget are often used interchangeably.
› Fund	A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific activity. The City has four main funds: general, water, wastewater, and airport. There are also various statutory reserve funds.
› Fund balance	The combined total of revenues, expenditures, debt payments, debt proceeds, and inter fund transfers for a specific fund.
› Infrastructure	Facilities and improvements such as buildings, roads, sidewalks, storm drainage, waterworks, sanitary sewer systems.
› Modified accrual basis	Modified accrual accounting recognizes revenues when they become available and measurable and with a few exceptions, recognizes expenditures when liabilities are incurred.
› Official Community Plan	OCP is intended to define the vision of the community – how the community sees itself growing and developing in the future and ultimately what kind of place the community wants Penticton to be.
› Property taxation	The process by which the City obtains the required funds to pay for the General Fund Operating and Capital expenditures of any given year not funded from another source. This is provided by a levy on each property of various classes within the municipality.
› Reserve account	Part of the Accumulated Surplus that has been earmarked for future operating or capital expenditures.
› Statutory reserve	A reserve fund is established by bylaw for a specified purpose as per the <i>Community Charter</i> .
› Non-Statutory reserve	A reserve fund is for a specified purpose but not established by bylaw.
› Utility	The City owns three utilities: electric, water, and wastewater. Storm is also treated like a separate utility. These utilities pay for themselves through a separate revenue structure specific to each one that pays for their respective operating costs, debt servicing costs and capital projects not funded from other sources.





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