

THE CORPORATION OF THE DISTRICT OF PEACHLAND

BYLAW NUMBER 2314

**A Bylaw to Adopt the Financial Plan for
The Corporation of the District of Peachland for the
Current year, 2021**

WHEREAS Section 165(1) of the *Community Charter* provides that the Financial Plan shall, by bylaw, be adopted before the Annual Property Tax Bylaw is adopted;

AND WHEREAS the said Financial Plan for the year 2021 is appended hereto as Schedules 'A,' 'B' and 'C;'

NOW THEREFORE, the Council of the Corporation of the District of Peachland, in open meeting assembled, HEREBY ENACTS AS FOLLOWS:

1. That Schedules 'A,' 'B' and 'C' shall be the Financial Plan of the Corporation of the District of Peachland for the year 2021 and form an integral part of this Bylaw;
2. This Bylaw may be cited as 'The Corporation of the District of Peachland Financial Plan Bylaw Number 2314, 2021.'

READ A FIRST TIME, this 11th day of May, 2021.

READ A SECOND TIME, this 11th day of May, 2021.

READ A THIRD TIME, this 11th day of May, 2021.

FINALLY RECONSIDERED AND ADOPTED, this 11th day of May, 2021.

Mayor

Corporate Officer

Dated at Peachland, B.C.
This 11th day of May, 2021.

District of Peachland 2021 Financial Plan

	2021	2022	2023	2024	2025	Total
Revenues						
Property Taxes	5,282,564	5,388,215	5,495,978	5,605,898	5,718,017	27,490,672
Parcel Taxes	2,264,665	2,318,602	2,469,148	2,550,580	2,567,079	12,170,074
Concessions & Franchise	136,346	137,923	139,533	141,175	142,849	697,826
Sale of Services	469,143	476,757	509,623	517,994	526,506	2,500,023
User Fees	2,000,536	2,034,062	2,068,198	2,102,958	2,138,691.58	10,344,446
Borrowing Proceeds	5,634,090	0	0	0	0	5,634,090
Donations and Contributions	5,114,084	0	0	0	0	5,114,084
Other Revenue from Own Sources	536,139	529,451	543,329	547,591	552,394	2,708,904
Transfers from Other Governments	11,420,214	910,539	913,823	917,173	920,591	15,082,341
Transfers from DCC Reserve Funds	417,875	5,806,781	851,087	0	0	7,075,743
Transfers from Non-DCC Reserve Funds	1,379,864	5,720,376	210,422	31,629	31,629	7,373,920
Transfers from Asset Renewal Reserves	546,400	520,000	620,000	420,000	520,000	2,626,400
Transfers from Surplus	1,111,634	515,044	452,978	458,639	464,846	3,003,141
	<u>36,313,555</u>	<u>24,357,750</u>	<u>14,274,119</u>	<u>13,293,637</u>	<u>13,582,603</u>	<u>101,821,664</u>
Expenditures						
General Fund	7,951,517	7,427,063	7,561,781	7,699,210	7,839,381	38,478,952
Water System Fund	1,488,184	1,350,533	1,375,377	1,400,708	1,426,722	7,041,524
Sewer System	639,580	659,034	665,557	672,153	678,826	3,315,150
Debt Interest	181,849	254,866	196,694	192,408	188,450	1,014,266
Debt Principal	474,298	844,678	992,545	1,068,490	1,115,680	4,495,691
Capital Expenditure	23,453,487	12,248,728	1,849,880	620,000	720,000	38,892,095
Transfer to Reserve Funds	2,124,640	1,572,848	1,632,285	1,640,668	1,613,544	8,583,985
	<u>36,313,555</u>	<u>24,357,750</u>	<u>14,274,119</u>	<u>13,293,637</u>	<u>13,582,603</u>	<u>101,821,663</u>
Non-Cash Items						
Depreciation	<u>1,590,000</u>	<u>1,590,000</u>	<u>1,590,000</u>	<u>1,590,000</u>	<u>1,300,000</u>	<u>7,950,000</u>

District of Peachland
2021 Financial Plan
Statement of Objectives and Policies
Schedule “B” of Bylaw 2314, 2021

In accordance with Section 165(3.1) of the *Community Charter*, the District of Peachland is required to include in the financial plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 167(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source.

Objective

- Over time, decrease the municipality’s reliance on property taxes and focus instead on increasing our percent of total revenue received from user fees and charges.

Policies

- Mitigate the impact on property taxes by pursuing non-property taxes whenever possible through applying for government grants and charging user fees at appropriate levels.
- Ensure that fees and charges are increased on a regular basis in line with inflation while ensuring that services remain affordable and competitive.
- Universal water metering rates will be instituted to ensure that appropriate user fees are collected for water usage.
- Where possible, the District will endeavour to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on its limited property tax base.

Distribution of Property Taxes

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of District services.

Objective

- Maintain the distribution of property taxes among the property classes to reflect the level of service to each property class.

Policies

- Align the distribution of tax rates among the property classes with the social and economic goals of the community. The apportionment to each property class is calculated using the tax multipliers determined by Council prior to preparing the annual tax rate bylaw. The tax multipliers will be reviewed and set by Council annually.

Permissive Tax Exemptions

Table 3 shows the use of each permissive tax exemption. The District has an existing permissive tax exemption policy which guides the administration and approval of permissive tax exemptions. The eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- Provides recreation facilities for public use;
- Provides recreation programs to the public;
- Provides programs to and/or facilities used by, youth, seniors, or other special needs groups;
- Preserves heritage important to the community charter;
- Preserves and environmentally, ecologically significant area of the community;
- Offers cultural or educational programs to the public which promote community spirit, cohesiveness and/or tolerance;
- Offers services to the public in formal partnership with the municipality;
- Explore fiscal options to support downtown revitalization projects; and
- Support expanded retail and other commercial development throughout Peachland, especially in the downtown

Objective

- The District will continue to provide permissive tax exemptions to non-profit societies based on the criteria identified in the existing permissive tax exemption policy;
- To support expanded retail and other commercial development throughout Peachland, especially the downtown; and
- To encourage redevelopment of aging, single use downtown buildings

Policies

- Permissive tax exemptions will be considered to encourage activities that: (a) are consistent with the quality of life (economic, social, and cultural) objectives of the District; (b) provide direct access and benefit to the public; and (c) would otherwise be provided by the District.
- Revitalization tax exemptions will be considered to encourage redevelopment of Peachland's downtown

**District of Peachland
2021 Financial Plan**

Table 1: 2021 Sources of Revenue

Source	Amount	Percentage
Property Taxes	5,282,564	14.4%
Parcel Taxes	2,264,665	6.2%
Concessions & Franchise	136,346	0.4%
Sale of Services	469,143	1.3%
User Fees	2,000,536	5.5%
Borrowing Proceeds	5,634,090	15.5%
Donations and Contributions	5,114,084	14.1%
Other Revenue from Own Sources	536,139	1.5%
Transfers from Other Governments	11,420,214	31.3%
Transfers from DCC Reserve Funds	417,875	1.2%
Transfers from Non-DCC Reserve Funds	1,379,864	3.8%
Transfers from Asset Renewal Reserves	546,400	1.5%
Transfers from Surplus	1,111,634	3.1%
Total	36,313,555	100.0%

Table 2: Distribution of 2021 Property Taxes

Class	General	Policing	Transit	Total	Percentage
Residential	4,024,533	722,085	175,265	4,921,884	93.1%
Utilities	14,777	2,651	644	18,071	0.3%
Light Industry	6,792	1,219	296	8,306	0.2%
Commercial/Business	256,697	46,057	11,179	313,932	5.9%
Seasonal/Recreational	15,476	2,777	674	18,927	0.4%
Farm	1,180	212	51	1,443	0.0%
Total	4,319,455	775,000	188,109	5,282,564	100.0%

Table 3: 2021 Tax Exempted Properties

CC Sec.	Occupied By	Use of Permissive Tax Exemption	Exempt Land	Exempt Improvements	Term (years)
220(1)(h) & 224(2)(f)	Trustees of the Congregation of Peachland United	Peachland United Church	100%	100%	1
220(1)(h) & 224(2)(f)	Synod of the Diocese of Kootenay	St. Margaret's Anglican Church	100%	100%	1
220(1)(h) & 224(2)(f)	Baptist Churches of BC Okanagan	Peachland Baptist Church	100%	100%	1
224(2)(b)	Corporation of the District of Peachland	Peachland Wellness Centre	100%	100%	1
224(2)(e)	Corporation of the District of Peachland	Peachland Riding Club	25%	100%	1
224(2)(b)	Corporation of the District of Peachland	District of Peachland Community Patrol Office	100%	100%	1
224(2)(b)	Corporation of the District of Peachland	Peachland Visitor Information Centre and Peachland Boys and Girls Club	100%	100%	1
224(2)(b)	Corporation of the District of Peachland	Peachland District Retirement Society	100%	100%	1
224(2)(a)	Baptist Churches of BC Okanagan	Maple Springs Bible Camp	99%	Note 'A'	1
224(2)(a)	The Nature Trust of BC	The Nature Trust of BC	100%	100%	1
224(2)(a)	Peachland Branch of the Royal Canadian Legion	Peachland Branch of the Royal Canadian Legion	78%	66%	1
224(2)(a)	Peachland Village Ltd	Okanagan Regional Library	Note 'B'	Note 'B'	1
224(2)(a)	Hoa Thai Nguyen and Anh Kim Pham	Peachland Chamber of Commerce	Note 'C'	Note 'C'	1

Note 'A' - 100% of the improvement value less 100% of the residential premises with garage described as buildings A and B in Schedule 'B' attached hereto and forming part of this bylaw.

Note 'B' - Assessment value per square foot of leasing space occupied by the Okanagan Regional Library as provided annually by the BC Assessment Authority multiplied by the total square footage of leasing space occupied by the Okanagan Regional Library in the Peachland Village Mall.

Note 'C' - 78.25% of Class 6 land and improvement value of the commercial area described in Schedule 'C' attached hereto and forming part of this bylaw.

**Estimates are based on 2020 tax rates plus 2%. However, School Taxes for 2020 were discounted for COVID relief so for the purposes of the 2021 PTE calculations, 2019 School Tax rates have been used. If the 2020 School Tax rates were used for the purposes of PTE calculations, the proposed exemptions would have been understated by \$19,029.46.

		Year	Cost	Funding						Donations & Contributions
Code	Description			General Taxation	DCC Reserve	Non-DCC Reserve	Capital Renewal	Borrowing	Grant	
General Fund Capital										
2021 Capital										
Non-DCC Roads and Storm Drains										
RDS	Road Rehabilitation Program - Somerset (carry forward)	2021	141,200			141,200				
RDS	Pondosa Partnership Group Drainage Interconnect (Developer Funded Project)	2021	1,678,174							1,678,174
RDS	Pondosa Partnership Group Roads Interconnect (Developer Funded Project)	2021	1,850,990							1,850,990
RDS	Pondosa Drive Pedestrian Safety Improvements (Developer Funded Project)	2021	73,573						41,573	32,000
RDS	Road Rehabilitation Program	2021	200,000				200,000			
RDS	Stormwater Infrastructure Improvements	2021	120,000						120,000	
			3,963,937	0	0	141,200	200,000	0	161,573	3,361,164
Equipment										
EQUIP	Fleet Vehicle	2021	90,000				90,000			
EQUIP	Flexible Webcasting	2021	65,000						65,000	
			155,000	0	0	0	90,000	0	109,000	0
Parks										
PARK	Waterfront Foreshore	2021	71,540	71,540						
PARK	Structural Flood Mitigation from 4th to Swim Bay	2021	712,722	100,000						612,722
PARK	Dock Replacement	2021	43,000	43,000						
PARK	Community Centre Roof - Main Room	2021	75,400				75,400			
PARK	Heritage Park - Spray Park	2021	420,000			60,000				360,000
PARK	Park Pathways	2021	78,688	78,688						
PARK	Tow and Collect - goose poop collector	2021	11,000	11,000						
PARK	Turner Park Land	2021	3,100,000			750,000		2,350,000		
PARK	Municipal Hall Renovation for reopening	2021	150,000							150,000
			4,662,447	304,328	0	810,000	75,400	2,350,000	1,122,722	0
Facilities										
FAC	Peachland Museum	2021	500,000							500,000
			500,000	0	0	0	0	0	500,000	0
Fire Department										
FAC	Fire Hall Needs Analysis & Facility Assessment Study	2021	55,000	55,000						
FAC	Fire Hall Replacement Planning	2021	100,000	100,000						
FAC	Training Site	2021	195,000							195,000
EQUIP	Replacement Community Policing Van	2021	28,444	10,000		18,444				
			378,444	165,000	0	18,444	0	0	195,000	0
Financial Services and Information Technology										
I	Software Upgrades	2021	100,000							100,000
I	Vadim Fileserver Replacement	2021	45,000	30,000						15,000
			145,000	30,000	0	0	0	0	115,000	0
			9,804,828	499,328	0	989,644	325,400	2,350,000	2,299,298	3,361,164
2022 Capital										
DCC Roads										
RD1	Princeton Avenue upgrade - Hwy 57 to Ellison	2022	4,483,393		2,253,567	2,209,826				
RD2	Somerset Princeton Intersection	2022	2,200,000		1,742,400	457,600				
			6,683,393	0	3,995,967	2,667,426	0	0	0	0
Non-DCC Roads and Storm Drains										
RDS	Drought Road Phase 2	2022	420,000	100,000		320,000				
RDS	Stormwater Infrastructure Renewal and Improvements	2022	100,000			80,000			50,000	
			520,000	100,000	0	0	370,000	0	90,000	0
Public Works Equipment										
EQUIP	Public Works Fleet Equipment	2022	50,000	50,000						
			50,000	50,000	0	0	0	0	0	0
Facilities										
FAC	Asset Renewal - Buildings	2022	50,000			50,000				
			50,000	0	0	0	50,000	0	0	0
Financial Services and Information Technology										
I	Exchange Server	2022	33,200	33,200						
			33,200	33,200	0	0	0	0	0	0
			7,316,563	183,200	3,995,967	2,667,426	420,000	0	90,000	0
2023 Capital										
Non-DCC Roads and Storm Drains										
RDS	MacKinnon Road	2023	420,000	100,000		320,000				
RDS	Stormwater Infrastructure Renewal and Improvements	2023	100,000			50,000			50,000	
			520,000	100,000	0	0	370,000	0	90,000	0
Public Works Equipment										
EQUIP	Public Works Fleet Equipment	2023	50,000	50,000						
			50,000	50,000	0	0	0	0	0	0
Facilities										
FAC	Asset Renewal - Buildings	2023	50,000			50,000				
			50,000	0	0	0	50,000	0	0	0
Parks										
DCC-PAR 4	Pondosa Neighbourhood Playground	2023	50,000		25,245	24,755				
			50,000	0	25,245	24,755	0	0	0	0
			670,000	150,000	25,245	24,755	420,000	0	90,000	0
2024 Capital										
Non-DCC Roads and Storm Drains										
RDS	Forest Hill Drive	2024	200,000	47,619		152,381				
RDS	York Lane	2024	150,000	36,096		121,905				
RDS	Tallyour Lane	2024	60,000	14,286		45,714				
RDS	Stormwater Infrastructure Renewal and Improvements	2024	100,000			50,000			50,000	
			520,000	100,000	0	0	370,000	0	90,000	0
Public Works Equipment										
EQUIP	Public Works Fleet Equipment	2024	50,000	50,000						
			50,000	50,000	0	0	0	0	0	0
Facilities										
FAC	Asset Renewal - Buildings	2024	50,000			50,000				
			50,000	0	0	0	50,000	0	0	0
			620,000	150,000	0	0	420,000	0	90,000	0
2025 Capital										
Non-DCC Roads and Storm Drains										
RDS	Forest Hill Drive	2025	200,000	47,619		152,381				
RDS	York Lane	2025	150,000	36,096		121,905				
RDS	Tallyour Lane	2025	60,000	14,286		45,714				
RDS	Stormwater Infrastructure Renewal and Improvements	2025	100,000			50,000			50,000	
			520,000	100,000	0	0	370,000	0	90,000	0
Public Works Equipment										
EQUIP	Public Works Fleet Equipment	2025	50,000	50,000						
			50,000	50,000	0	0	0	0	0	0
Facilities										
FAC	Asset Renewal - Buildings	2025	50,000			50,000				
			50,000	0	0	0	50,000	0	0	0
			620,000	150,000	0	0	420,000	0	90,000	0
Total 2025 Capital										
Total Five Year Plan										
			19,031,421	1,132,528	4,021,212	3,691,625	2,005,400	2,350,000	2,499,298	3,361,164

		Year	Cost	Funding						
Code	Description			General Taxation	DCC Reserve	Non-DCC Reserve	Capital Renewal	Borrowing	Grant	Donations & Contributions
2026 to 2030 Capital										
DCC Roads										
RDS	Ponderosa Sidewalk	2026-2030	583,219	0	294,467	288,752				
			583,219	0	294,467	288,752	0	0	0	0
Non-DCC Roads and Storm Drains										
RDS	1st Street (2026)	2026-2030	15,000	3,571			11,429			
RDS	Eyre Road (2026)	2026-2030	45,000	10,714			34,286			
RDS	Huaton Road (2026)	2026-2030	80,000	19,048			60,952			
RDS	Pineridge Road (2026)	2026-2030	60,000	14,286			45,714			
RDS	Ponderosa Drive Phase 1 (2026)	2026-2030	220,000	52,381			167,619			
RDS	Ponderosa Drive Phase 2 (2026)	2026-2030	420,000	100,000			320,000			
RDS	Ponderosa Drive Phase 3 (2027)	2026-2030	420,000	100,000			320,000			
RDS	Pinecroft Avenue Phase 1 (2028)	2026-2030	420,000	100,000			320,000			
RDS	Pinecroft Avenue Phase 2 (2029)	2026-2030	420,000	100,000			320,000			
RDS	Stormwater Infrastructure Renewal and Improvements	2026-2030	500,000				250,000		250,000	
			2,600,000	500,000	0	0	1,850,000	0	250,000	0
Public Works Equipment										
EQUIP	Public Works Fleet Equipment	2026-2030	300,000	300,000						
			300,000	300,000	0	0	0	0	0	0
Facilities										
FAC	Asset Renewal - Buildings	2026-2030	250,000				250,000			
			250,000	0	0	0	250,000	0	0	0
Fire Department										
FIRE	Engine 21 Replacement	2026-2030	800,000			800,000				
			800,000	0	0	800,000	0	0	0	0
Financial Services and Information Technology										
I	Server Replacements	2026-2030	70,000	70,000						
			70,000	70,000	0	0	0	0	0	0
Parks										
DCC-PAR 2	MacGinnon Park Improvements (1.93 Hectares)	2026-2030	50,000		25,245	24,755				
DCC-PAR 3	Pinecroft Neighbourhood Playground	2026-2030	50,000		49,500	500				
DCC-PAR 1	Beach Avenue Waterfront Walkway - 13th Street to Todd Road	2027	1,326,999		670,002	656,997				
DCC-PAR 6	Washroom: 13th Avenue	2026-2030	200,000		100,960	99,040				
			1,626,999	0	845,727	781,272	0	0	0	0
Recreation										
REC	Recreation Equipment Replacement	2026-2030	22,500	22,500						
			22,500	22,500	0	0	0	0	0	0
	Total 2026-2030 Capital		6,252,718	892,500	1,140,194	1,870,024	2,100,000	0	250,000	0
2031 to 2040 Capital										
DCC Roads										
RDS	Turner Pinecroft Intersection	2031-2040	415,976		210,531	205,445				
RDS	Pinecroft Avenue Upgrade - Ellison to Turner	2031-2040	1,585,675		800,607	785,068				
			2,002,651	0	1,011,138	991,513	0	0	0	0
Non-DCC Roads and Storm Drains										
RDS	Pinecroft Avenue Phase 3 (2030)	2031-2040	420,000	100,000			320,000			
RDS	Pinecroft Avenue Phase 4 (2031)	2031-2040	420,000	100,000			320,000			
RDS	Stormwater Infrastructure Renewal and Improvements	2031-2040	1,000,000				500,000		500,000	
			1,840,000	200,000	0	0	1,140,000	0	500,000	0
Public Works Equipment										
EQUIP	Public Works Fleet Equipment	2031-2040	650,000	650,000						
			650,000	650,000	0	0	0	0	0	0
Facilities										
FAC	Asset Renewal - Buildings	2031-2040	500,000				500,000			
			500,000	0	0	0	500,000	0	0	0
Fire Department										
FIRE	Satellite Fire Hall Servicing Boundary Expansion	2031-2040	400,000			400,000		0		
			400,000	0	0	400,000	0	0	0	0
Financial Services and Information Technology										
I	Server Replacements	2031-2040	140,000	140,000						
			140,000	140,000	0	0	0	0	0	0
Parks										
DCC-PAR 5	Somerset Walking Trail/Path Connection	2031-2040	1,049,065		529,673	519,392				
DCC-PAR 7	Heritage Park Washroom	2031-2040	300,000		151,470	148,530				
PARK	13th Street Pier	2031-2040	100,000	100,000						
PARK	3rd Street Pier	2031-2040	100,000	100,000						
			1,549,065	200,000	681,143	667,922	0	0	0	0
Recreation										
REC	Recreation Equipment Replacement	2031-2040	50,000	50,000						
			50,000	50,000	0	0	0	0	0	0
	Total 2031-2040 Capital		7,131,718	1,240,000	1,692,281	2,099,435	1,640,000	0	500,000	0
	Grand Total - 20-Year Capital		32,415,885	3,268,025	6,893,687	7,591,294	5,745,400	2,350,000	3,249,226	3,361,164

			Funding							
Code	Description	Year	Cost	General Taxation	DCC Reserve	Non-DCC Reserve	Capital Renewal	Borrowing	Grant	Donations & Contributions
Water Capital Fund										
2021 Capital										
Water System One										
	Gravity Trunk – Ponderosa Interconnection – Pipes (Developer Funded Project)	2021	1,273,148					0		1,273,148
DCC-WTR 1	Peachland Creek Water Treatment Plant	2021	2,026,020					2,026,020		
DCC-WAT 4	Gravity Trunk to Trepazier System	2021	3,813,163		417,675	376,424	221,000		2,797,864	
DCC-WAT 6	Double PRV Station (Ponderosa/Trepazier)	2021	1,339,386						1,339,386	
	Total 2021 Capital		5,451,717	0	417,675	376,424	221,000	2,026,020	4,137,250	1,273,148
2022 Capital										
Water System One										
DCC-WAT 1	Low Lift Pump Station	2022	1,606,500		524,944	1,081,656				
DCC-WAT 2	Upper Ponderosa Reservoir	2022	2,675,656		939,470	1,036,165				
DCC-WAT 9	Downtown Water Supply Upgrades (Beach Avenue)	2022	360,000		346,500	3,500				
WATER	Watermain - Priority 1	2022	100,000				100,000			
	Total 2022 Capital		4,932,156	0	1,810,914	3,021,321	100,000	0	0	0
2023 Capital										
Water System One										
WATER	Trepazier PRV #1	2023	300,000			100,000	200,000			
	Total 2023 Capital		300,000	0	0	100,000	200,000	0	0	0
2024 Capital										
Water System One										
WATER	Asset Renewal - Water	2024	0							
	Total 2024 Capital		0	0	0	0	0	0	0	0
2025 Capital										
Water System One										
WATER	Watermain - Priority 1	2025	100,000				100,000			
	Total 2025 Capital		100,000	0	0	0	100,000	0	0	0
	Total Five Year Plan		13,763,862	0	2,228,689	3,497,745	621,000	2,026,020	4,137,250	1,273,148
2026 to 2030 Capital										
Water System One										
DCC-WAT 3	Gravity Trunk - Peachland Creek to Turner Avenue	2026-2030	5,794,726		1,893,137	3,901,589				
DCC-WAT 5	Couline Reservoir (Including Supply Line)	2026-2030	4,819,500		3,578,479	1,241,021				
DCC-WTR 2	Peachland Creek Water Treatment Plant - Phase 2	2026-2030	5,200,000		5,148,000	52,000				
WATER	Trepazier PRV #2 (2026)	2026-2030	300,000			100,000	200,000			
WATER	Bonny Lane (2026)	2026-2030	300,000			100,000	200,000			
WATER	Watermain - Priority 1 (2027)	2026-2030	100,000				100,000			
	Total 2026-2030 Capital		16,514,226	0	10,619,616	5,394,610	600,000	0	0	0
2031 to 2040 Capital										
DCC Water System One										
DCC-WAT 7	Oklavgen Lake Pump House Upgrades (UV and Intake) (2034)	2031-2040	2,400,000		1,211,780	1,188,240				
WATER	Vernon (2031)	2031-2040	300,000			100,000	200,000			
WATER	Watermain - Priority 1 (2031, 2033, 2036, and 2040)	2031-2040	400,000				400,000			
	Total 2031-2040 Capital		3,100,000	0	1,211,780	1,288,240	600,000	0	0	0
	Grand Total - 20-Year Capital		33,368,078	0	14,060,065	10,180,595	1,721,000	2,026,020	4,137,250	1,273,148
Sewer Capital Fund										
2021 Capital										
Sewer										
	Ponderosa Partnership Group Sewer Interconnect (Developer Funded Project)	2021	479,772							479,772
Sewer	Phase 3a Wastewater Collection System Expansion (carry forward)	2021	4,717,170					1,258,070	3,459,100	
	Total 2021 Capital		5,196,942	0	0	0	0	1,258,070	3,459,100	479,772
2022 Capital										
	Total 2022 Capital		0	0	0	0	0	0	0	0
2023 Capital										
DCC-SAN 3	Preliminary Study for Flow Equalization	2023	71,400		70,686	714				
DCC-SAN 6	Emergency Storage Facility Upgrade #1	2023	580,000		574,200	5,800				
DCC-SAN 1	Upgrade 50m section of 450mm pipe (between 11th and 12th)	2023	119,000		94,248	24,752				
DCC-SAN 2	Upgrade 45m section of 525mm pipe (between Butler and Trepazier)	2023	109,480		86,708	22,772				
	Total 2023 Capital		879,880	0	825,842	34,036	0	0	0	0
2024 Capital										
	Total 2024 Capital		0	0	0	0	0	0	0	0
2025 Capital										
	Asset Renewal - Sewer	2025	0							
	Total 2025 Capital		0	0	0	0	0	0	0	0
	Five-Year Total		6,076,822	0	825,842	34,036	0	1,258,070	3,459,100	479,772
2026 to 2030 Capital										
DCC-SAN 4	Flow Equalization in South Princeton Area (2026)	2026-2030	1,770,000		1,752,300	17,700				
DCC-SAN 5	Main Lift Station Upgrade #1 (70LA to 95LA) (2026)	2026-2030	370,000		293,040	76,960				
DCC-SAN 7	Emergency Storage Facility Upgrade #2 (2026)	2026-2030	1,420,000		1,406,800	14,200				
SEWER	Sewer Servicing - Phase 2 and 3	2026-2030	20,000,000					6,666,667	13,333,333	
SEWER	Robinson Lift Station (2026)	2026-2030	400,000			330,000	70,000			
SEWER	Rennett Lift Station (2026)	2026-2030	400,000			330,000	70,000			
	Total 2026-2030 Capital		24,360,000	0	3,481,140	769,960	140,000	6,666,667	13,333,333	0
2031 to 2040 Capital										
Non-DCC Sewer										
SEWER	Phase 4	2031-2040	12,000,000					4,000,000	8,000,000	
SEWER	Hardy Lift Station (2031)	2031-2040	400,000			330,000	70,000			
	Total 2031-2040 Capital		12,400,000	0	0	330,000	70,000	4,000,000	8,000,000	0
	Grand Total - 20-Year Capital		42,836,822	0	4,276,962	1,152,896	210,000	11,824,737	24,792,433	479,772