



ANNUAL REPORT

2021

CITY OF **VERNON**

Fiscal Year Ended | December 31, 2021

Vernon, British Columbia

2021 ANNUAL REPORT

For the Fiscal Year Ended December 31, 2021 | Vernon, British Columbia



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

The Corporation of the City of Vernon

British Columbia

For its Annual
Financial Report
for the Year Ended

December 31, 2020

A handwritten signature in black ink that reads "Christopher P. Morrell". The signature is fluid and cursive.

Executive Director/CEO



In memory of Councillor Nahal who passed away on September 5, 2021. Dalvir was first elected to Vernon Council in 2014. During her tenure, she served on many City committees including the Affordable Housing Advisory Committee, Audit Committee, Biosolids Advisory Committee, Greater Vernon Advisory Committee, North Okanagan Regional District, Okanagan Basin Water Board, and the Tourism Advisory Committee, among others. She was an active and dedicated member of Council and was known for having an unwavering commitment to this community.

Prepared and submitted by: Financial Services | City of Vernon

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VERNON CITY COUNCIL



Mayor Victor Cumming

mayor@vernon.ca

Mayor Cumming is involved in the following committees:

- Advisory Planning Committee
- Audit Committee
- Biosolids Advisory Committee
- Economic Development Advisory Committee
- Emergency Measures Policy/ Planning
- Finance and Tax Review Panel
- Greater Vernon Advisory Committee
- North Okanagan Regional District Board of Directors
- Okanagan Basin Water Board
- Columbia Shuswap North Okanagan Regional Hospital Board
- Drought Response Team
- CEDI Working Group
- Ribbons of Green Trail Committee



Councillor Scott Anderson

sanderson@vernon.ca

Committee appointments:

- Biosolids Advisory Committee
- Transportation Advisory Committee
- Canada Day Committee
- Liquid Waste Management Plan Public Advisory Committee
- Municipal Insurance Association
- O'Keefe Ranch and Historical Society



Councillor Teresa Durning*

tdurning@vernon.ca

Committee appointments:

- Tourism Commission
- Arts Council of North Okanagan

*Elected December 4, 2021



Councillor Kari Gares

kgares@vernon.ca

Committee appointments:

- Affordable Housing Advisory Committee
- Audit Committee
- Finance and Tax Role Review Panel
- Tourism Commission
- Arts Council of the North Okanagan
- Greater Vernon Chamber of Commerce Liaison
- North Okanagan Regional Library
- North Okanagan Regional Advisory
- Regional Growth Management Committee
- School District No. 22 – Revenue Generation/ Service Efficiency Review Committee
- Vernon Winter Carnival Liaison
- Regional Agricultural Advisory
- RDNO/GVW
- Hospital Board
- Film Commission



Councillor Kelly Fehr

kfehr@vernon.ca

Committee appointments:

- Affordable Housing Advisory Committee
- Greater Vernon Advisory Committee
- North Okanagan Regional Advisory Committee (Okanagan College)
- Vernon Seniors Action Network



Councillor Dalvir Nahal

Committee appointments:

- North Okanagan Regional District Board
- Columbia Shuswap North Okanagan Regional Hospital Board
- Arts Council of North Okanagan
- Kelowna Airport Advisory Committee
- Regional Agricultural Advisory Committee



Councillor Akbal Mund

amund@vernon.ca

Committee appointments:

- Audit Committee
- Finance and Tax Role Review Panel
- Greater Vernon Advisory Committee
- North Okanagan Regional District Board
- Columbia Shuswap North Okanagan Regional Hospital Board
- CEDI Working Group
- Funtastic Sports Society Liaison



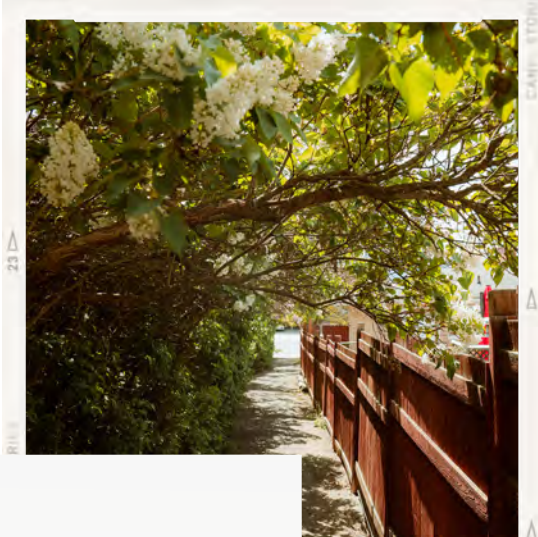
Councillor Brian Quiring

bquiring@vernon.ca

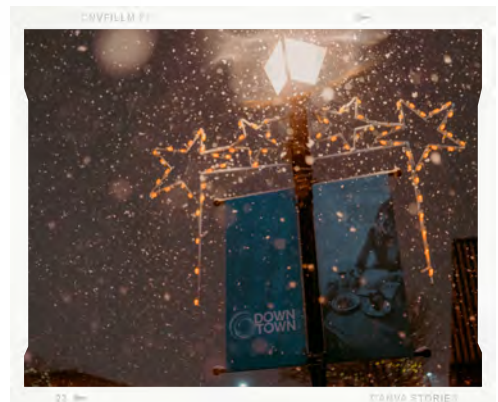
Committee appointments:

- Climate Action Advisory Committee
- North Okanagan Regional District Board
- Columbia Shuswap North Okanagan Regional Hospital Board
- Downtown Vernon Association

MISSION STATEMENT



To deliver effective and efficient local government services that benefit our citizens, our businesses, our environment and our future.



MESSAGE FROM THE MAYOR



On behalf of Council, it is my pleasure to present to you the 2021 Annual Report. This past year has been filled with changes, challenges, and triumphs that have significantly impacted all our lives. 2021 included the on-going COVID-19 pandemic, the heat dome, significant wildfires and their related dense smoke, and the drought. These events widely impacted our community and tested our resolve, strength and resiliency as individuals, families, neighbours, business owners, and organizations of all sizes.

The fire season was tense for all of us. The threat of the White Rock Lake wildfire on Vernon's boundary was very real. Emergency responders and City staff were on high alert for the duration of the active fire event. The City operated an Emergency Support Services reception centre for 40 continuous days, involving nearly 170 volunteers, clocking more than 6,000 hours of service, and registering more than 3,000 individual evacuees from numerous jurisdictions. Nearly 10,000 local

hotel/motel rooms were allocated to evacuees and nearly 8,800 other service vouchers were issued for groceries, clothing, incidentals, gas and billeting. Vernon served as home base for hundreds of British Columbia Wildfire Service firefighters and support personnel at the Kin Race Track, Kal Tire Place and Vernon Regional Airport, as they worked tirelessly to fight the fire and keep all of us safe. I'm proud of the work and dedication provided by our citizens and staff when our neighbours needed help. This was community in action.

Although this past year included many trying circumstances, we must also acknowledge and celebrate the steps we took to maintain our community and livelihoods, and foster continued growth and development in our vibrant and diverse community.

City operations, like many organizations and businesses, adapted regularly to shifting circumstances. Development activity hit a record high value of \$174 million in building permits and created 370 units of residential housing (including social housing projects) spread out across the City. Planning and Engineering staff prepared a system-wide strategy to improve our development approval processes and quickly started implementing the recommendations.

New park land was purchased, expanding Girouard Park, Civic Memorial Park, and a new Turtle Mt. West Park in conjunction with the land purchased by RDNO for the Grey Canal trail connection. Canadian Tire Jumpstart Charities donated an inclusive playground for Marshall Fields linked with the City's substantial investment. Council allocated \$10 million for the planning and development of the Kin Race Track park lands. More than \$18 million was spent on infrastructure projects, including utility replacement, street revitalizations, drainage improvements, and the initial construction of a multi-use path along Silver Star Rd.

In coordination with the Downtown Vernon Association, the City trialed a closure of the 2900-block of 30th Avenue to vehicle traffic for summertime entertainment and a pedestrian plaza. Participation was significantly limited by the heat dome and the wildfire smoke.

The City approved its first Climate Action Plan and jumped directly into initial implementation, including upgrades to major systems at recreation facilities lowering their carbon footprint, adding to our electric vehicle fleet, and endorsing the electric kick scooter pilot (67,000 trips in just over 3 months).

Council continues to move on its 2019-2022 Strategic Plan, focused on being one of the best places in Canada to live, work, explore and play, all year round, while remaining responsive to our citizens, businesses and community leaders.

A handwritten signature in black ink that reads "Victor L. Cumming". The signature is stylized with a large, sweeping 'V' and a cursive 'Cumming'.

Victor Cumming
Mayor
May 30, 2022

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER



2021 was a year of unpredictable and unconventional recovery after almost two years of COVID related lock downs, supply interruptions and travel restrictions. Throughout the COVID period the City remained open for business and continued to provide service to our residents, businesses and visitors.

Investment interest in the area took a brief reprieve and then, in a surprising turnaround, exploded to set new all-time records for development and building activity with a record year for building permits valued at \$173.6 million. Vernon became the place to build. The Okanagan Valley the place to live. Regional centres including Kelowna, Lake Country and Vernon attracted many new residents and business entrepreneurs. Despite the strong interest, business recovery was and remains spotty. Many businesses experienced new highs in activity levels while others struggled with re-establishing market share. Labour shortages quickly became the norm. Re-emerging businesses had difficulty bringing staff back into the workplace even as demand for services and products pushed through pre-pandemic levels.

2021 was a curious mix of rapid recovery in the face of staffing shortages and supply chain issues.

Throughout 2021 the City focused on service to clients. Police, Fire, Bylaw and Operations staff all provided rock solid services through the year and through a challenging fire season. Numerous large-scale wildfires, including the enormous White Rock Lake fire burned tens of thousands of hectares around the City and forced the evacuation of thousands of rural home owners. City of Vernon staff and well over 100 volunteers worked tirelessly to assist nearly 3,000 evacuees. The Emergency Operations Centre and Emergency Services Centre were open for 40 consecutive days, often 20+ hours per day. Staff from Finance, Planning, Recreation, Human Resources, Administration all worked together to support the emergency response and assist those in need who arrived into the City. More than 500 wildfire fighters camped at Kin Race Track to support regional fire fighting efforts. It was a challenging time and the City stood tall.

Ironically, by late December snow arrived and Operations crews spent 3 nights clearing heavy accumulation from downtown streets.

The City of Vernon proudly provides a broad range of services to our residents, businesses, visitors and neighbours. Business activity within our City is strong and development investment into our community runs at record levels.

Through the global pandemic, regional disaster response, the heat dome, drought conditions and heavy early winter snow, the City remained focused on keeping our community safe; parks open and attractive; activities for youth and children available and fun; our roads, water, sewer and storm systems fully operational.

Included in this Annual Report is Council's Strategic Plan which guides services and new initiatives. The City pushed ahead to deliver to Council's direction, completed a range of projects to protect the integrity of the City's core infrastructure, and delivered a safe attractive urban environment for families, individuals, seniors and children of all ages.

The City of Vernon remains in sound fiscal health, guided by the responsible budget stewardship of Council and a capable financial services team. The City has weathered an unusual and trying year, bounced back and is recognized by investors as the place to do business.

A stylized, handwritten signature in grey ink, appearing to read 'Will Pearce'.

Will Pearce
Chief Administrative Officer
May 30, 2022

MESSAGE FROM THE CHIEF FINANCIAL OFFICER



The annual report is presented to the City of Vernon residents each year to provide a summary of the City's financial activities, an update on its strategic goals and action plan, and other information that may be of interest. The report contains the 2021 audited consolidated financial statements, an update of Council's Strategic Plan 2019-2022, plus various schedules and tables summarizing the year's activities, all pursuant to Sections 98 and 167 of the *Community Charter*. The City's 2020 Annual Report was recognized with the Canadian Award for Financial Reporting by the Government Finance Officers Association for the 12th year in a row. The 2021 Annual Report will also be submitted for this award. This award provides Council and the public with assurance that the Financial Services Division continues to meet recognized international standards for financial reporting.

Each year, in June, the City starts its annual budget cycle at a public meeting where the strategic plan is discussed, an annual budget survey is presented, and the current economic pressures are presented. At that meeting Council gives Administration direction on how to proceed for the next budget cycle. Council is presented with the next year's proposed budget at its first meeting in November, with budget deliberations three weeks later. Usually in January, Council adopts that year's budget with bylaw approval. The year-end cycle begins in January so auditors can start their audit work in March, for presentation of the audited financial statements to Council by May. Management is responsible for the consolidated financial statements which are prepared in accordance with Canadian Public Sector Accounting Standards. The role of the City's auditor, KPMG, is to provide an opinion on whether the financial statements present fairly, in all material respects, the financial position of the City as at the end of the year.

The City provides numerous services to its residents and business community. The main services provided by the City are public safety, transportation infrastructure, sewer infrastructure, parks, recreation, development services, legislative services and solid waste disposal. The City is contracted by the Regional District of North Okanagan (RDNO) to maintain and operate water services. The RDNO is the owner of the water utility and oversees its major maintenance. Recreation services are provided in partnership with the District of Coldstream and RDNO Electoral Areas B and C.

At the beginning of 2021, with the introduction of a COVID vaccine, the world thought the pandemic would be curtailed once and for all. Instead, the COVID pandemic has lingered on and continues to affect our daily lives. During 2021 budget deliberations Council decided to defer the annual 1.9% Infrastructure levy to keep taxation increases as low as possible for its residents and business community. The biggest pressure in 2021 was the RCMP's substantial increase in wages. Previously the City had been advised to plan for annual 2.5% increases from 2017 onwards for a total increase to the end of 2020 of 10.2%, or \$1.5 million. In 2021 the City was advised that the settlement to the end of 2020 was a 15.2% increase, and for 2021 was an additional 3.3%. This resulted in an additional expenditure of \$1.3 million in 2021. The City continues to increase its investment in existing infrastructure, and development in the community remains very active. Starting in February 2022, the war in Ukraine has put a large strain on the world's economy. The country is experiencing high rates of inflation and interest rates are starting to rise causing concerns for those on fixed incomes and those trying to enter the housing market. Due to the global economic response to the war in Ukraine, the country is experiencing extremely high fuel costs that will affect the City's 2022 total expenditures.

The City's net financial position continues to remain strong, dropping slightly in 2021 (\$70.9M) from 2020 (\$71.9M). Cash and investments increased to \$113.9M in 2021 from \$108.8M in 2020. The City's only outstanding debt of \$8.5M (2020 - \$9.4M) is related to its water reclamation plant. During the year the City invested \$24.7M (2020 - \$19.4M) in tangible capital assets, exceeding amortization of \$11.9M (2020 - \$11.5M). The City remains committed to investing in its infrastructure through its Strategic Infrastructure Investment plan.

The City's annual surplus, despite the additional expenditure in policing, increased to \$11.8M (2020 - \$10.3M). Some of this was due to higher than planned total revenues of \$95.2M (2020 - \$91.8M). Most of the increased revenue was due to additional government transfers for federal gas tax grant, strengthening community grant, airport COVID relief grant, casino grant, wildfire event grant and infrastructure project funding. In addition, revenues have increased driven by continued development in the community due to a very strong housing market in the Okanagan. Expenses for 2021 totaled \$83.4M (2020 - \$81.5M). Savings from unspent expenditure budgets were spread across the organization and were mostly related to unpaid wages due to staff vacancies.

Reserve balances increased overall to \$79.5M (2020 - \$78.1M). Most of the increase was realized in the general capital reserves 2021 balance of \$32.6M (2020 - \$16.0M). Of this amount, \$20.0M is committed to projects in 2022 and beyond. The remaining reserves will be used for unexpected challenges or opportunities such as leveraging senior government grant funding for projects or for unexpected emergency events such as wildfires or flooding.

Overall, the City is in a very good financial position and continues to spend its financial resources responsibly. Congratulations to Council and staff for continuing to provide excellent service and value to residents during some of the most difficult times in our modern world.



Debra Law, CPA, CMA
Chief Financial Officer
May 30, 2022

REVENUE POLICY TARGETS AND RESULTS 2021

The following revenue targets were adopted under the 2021-2025 Financial Plan and are shown with their actual results:

Measure	2021 Target	2021 Actual
Business to Residential Property Tax Rate Ratio	3.20 to 1.0	2.94 to 1.0
Taxation Levy Increase for Infrastructure Projects	0.0%	0.0%
Taxation as a Proportion of Total Revenue	51.4%	48.4%
Service Fees as a Proportion of Total Revenue	30.8%	27.9%
Other Revenue as a Proportion of Total Revenue	17.7%	23.6%
Specified Area Parcel Taxes as a Proportion of Total Revenue	Less than 1%	Less than 1%

CAPITAL ASSET SURPLUS 2021*

(in \$1,000's)

Asset Category	Capital Investment	Annual Amortization	Capital Asset Surplus/ (Deficit)	Net Book Value of Disposals	Net Increase in Depreciable Assets
Buildings	\$ 5,800	\$ (2,076)	\$ 3,724	\$ -	\$ 3,724
Vehicles	1,413	(715)	698	(38)	660
Miscellaneous Equipment	3,929	(250)	3,679	-	3,679
Information Technology	107	(186)	(79)	(43)	(122)
Transportation Infrastructure	4,503	(6,082)	(1,579)	(47)	(1,626)
Storm Drainage Infrastructure	1,951	(1,116)	835	(38)	797
Sanitary Sewer Infrastructure	2,582	(1,324)	1,258	(3)	1,255
Irrigation Water Infrastructure	102	(111)	(9)	-	(9)
	\$ 20,387	\$ (11,860)	\$ 8,527	\$ (169)	\$ 8,358

*Amounts are shown on the basis of historical cost and do not represent replacement values.

CONNECT WITH US

The City of Vernon's goal is to use open, two-way communication to purposefully engage with our residents, businesses and visitors. We use a variety of online and offline tools to provide up-to-date information and engagement opportunities to stay connected with you - our valued citizens.

City of Vernon

City Hall: 3400 - 30th Street, Vernon, BC V1T 5E6
250-545-1361 | Vernon.ca

Emergency contacts

RCMP Emergency: 911
Vernon Fire Rescue: 911
Bylaw Compliance: 250-550-3505
City Utility Emergencies - Weekdays: 250-549-6757
City Utility Emergencies - After hours: 250-542-5361

Council Meetings

City of Vernon Council meetings are held twice a month (except for July, August and December, when meetings are held once monthly) in Council Chambers at City Hall. Council meetings are a great way to learn more about what is taking place in your community. Council meetings and Public Hearings are video recorded and posted to our website at Vernon.ca/council-video.

Engage Vernon

Activate your voice! One of Council's strategic priorities is to increase public participation in the development of City strategies and plans. You can be part of the process by visiting the City's online engagement hub: EngageVernon.ca.

Community Events Calendar

The Greater Vernon area is buzzing with activity and new things to try every day. Check out the City's community events calendar on our website vernon.ca/events-calendar to learn about activities taking place in Vernon and the surrounding area.

Council Advisory Committees

The primary role of an Advisory Committee is to provide advice, recommendations and a community perspective on municipal initiatives and programs. Learn more about committees, and how to get involved, by visiting Vernon.ca/councilcommittees.

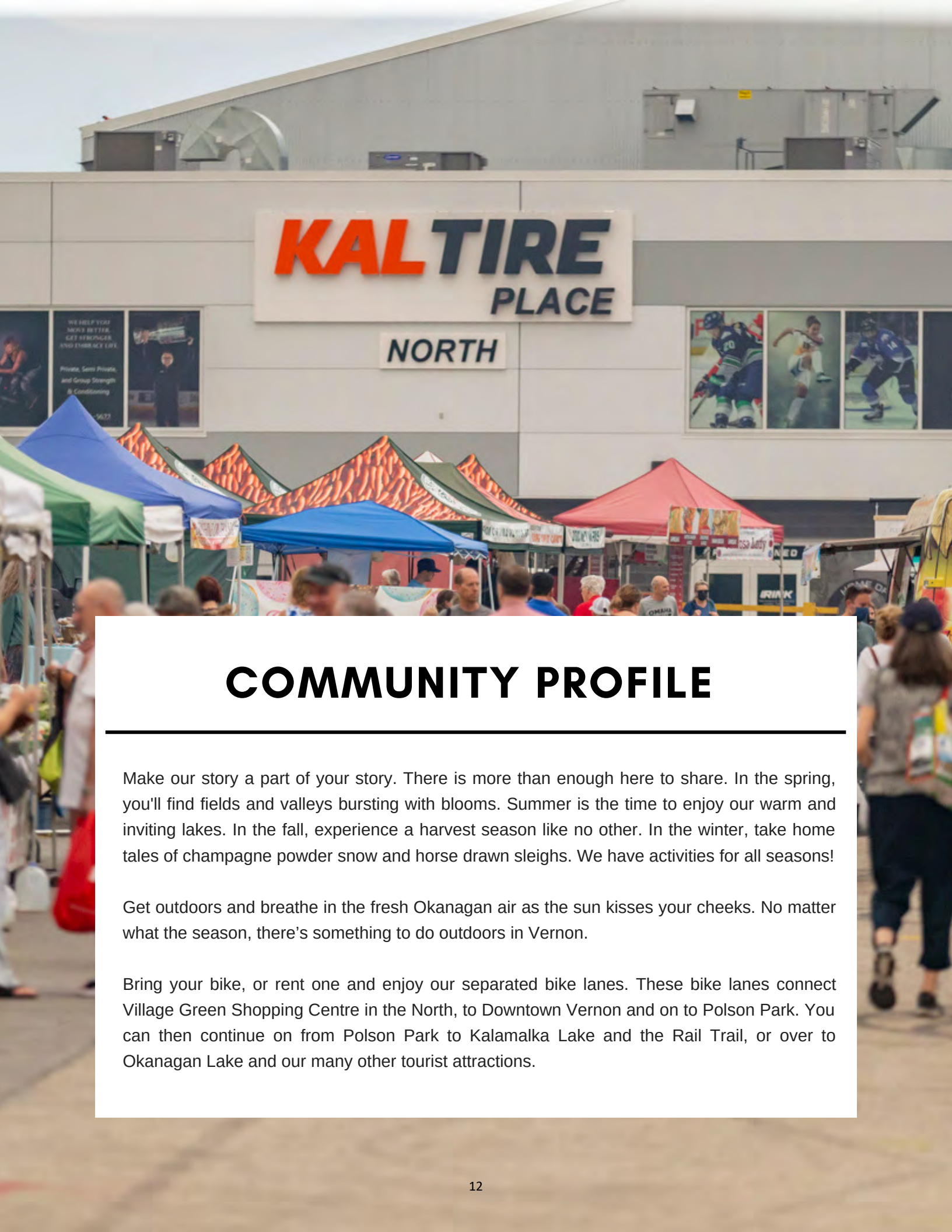
LET'S BE SOCIAL: FIND US ON THE FOLLOWING CHANNELS

www.Vernon.ca



@CityofVernon





COMMUNITY PROFILE

Make our story a part of your story. There is more than enough here to share. In the spring, you'll find fields and valleys bursting with blooms. Summer is the time to enjoy our warm and inviting lakes. In the fall, experience a harvest season like no other. In the winter, take home tales of champagne powder snow and horse drawn sleighs. We have activities for all seasons!

Get outdoors and breathe in the fresh Okanagan air as the sun kisses your cheeks. No matter what the season, there's something to do outdoors in Vernon.

Bring your bike, or rent one and enjoy our separated bike lanes. These bike lanes connect Village Green Shopping Centre in the North, to Downtown Vernon and on to Polson Park. You can then continue on from Polson Park to Kalamalka Lake and the Rail Trail, or over to Okanagan Lake and our many other tourist attractions.



COMMUNITY PROFILE

If golf is more to your liking, then get out on a course and perfect your swing. In the warmer months, grasp the importance of 'me time' while exploring one of our lakes in your kayak or canoe. Test your balance on a standup paddleboard and investigate the wonders of our coves and inlets.

The fish are usually biting here, so grab your licence and your gear, and head out to some of the best fishing spots in BC.

There's nothing like a day on the lake to make life all the sweeter. Come and enjoy the rush of the wind in your hair and feel your adrenaline pump as you waterski or wakeboard on Okanagan Lake. Experience bouncing across the surface on an inner tube or try wake surfing as you whisk across the lake. Bring your own boat, or rent one. We have everything you need here from boats to skis and life jackets.

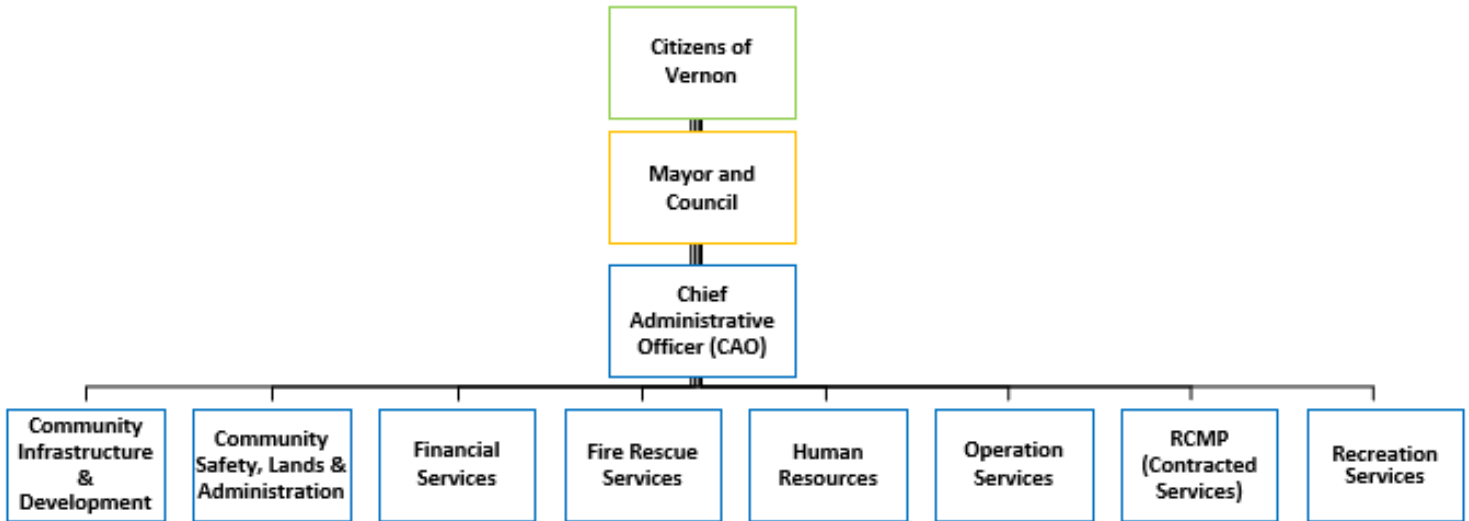


COMMUNITY PROFILE

Nestled on the northeastern shore of Okanagan Lake, Ellison Provincial Park has 220 ha (543 ac) of forested benchlands above a rocky shoreline of scenic headlands and sheltered coves with three beaches. This is where you'll find the only marine dive park in the Okanagan for snorkeling and scuba diving. Come and delve into the secret underwater world of Okanagan Lake.

Get in some quiet time at Swan Lake. It's a shallower and quieter lake for those who love a nature hike. The surrounding wetlands have some of the best bird watching in BC. It's a breeding, nesting, and migration haven for ducks, waterfowl, marsh birds and more. Don't be surprised if you see American White Pelicans and Trumpeter Swans in the spring and fall.

ORGANIZATIONAL STRUCTURE



Will Pearce, Chief Administrative Officer
wpearce@vernon.ca



Shawna Baher, Superintendent
RCMP
shawna.baher@rcmp-grc.gc.ca



Kevin Poole, Director
Community Safety, Lands & Administration
kpoole@vernon.ca



Kim Flick, Director
Community Infrastructure & Development
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Debra Law, Director
Financial Services
dlaw@vernon.ca



David Lind, Fire Chief
Fire Rescue Services
dlind@vernon.ca



Raeleen Manjak, Director
Human Resources
rmanjak@vernon.ca



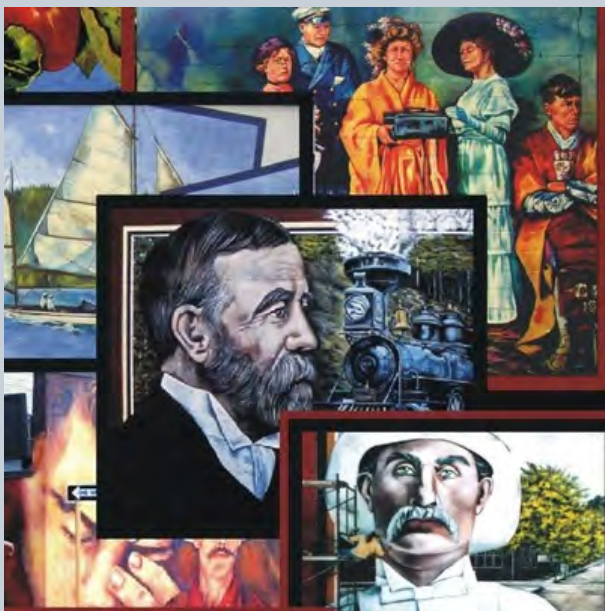
James Rice, Director
Operation Services
jrice@vernon.ca



Doug Ross, Director
Recreation Services
dross@vernon.ca

SERVICES PROVIDED TO RESIDENTS

- Collection authority for other taxing jurisdictions
- Airport operation
- Boulevard and other landscape maintenance
- Building approval and inspection
- Bylaw compliance
- Cemetery operation
- Drainage system maintenance
- Economic development
- Emergency preparedness planning and coordination
- Engineering services
- Environmental protection services
- Fire rescue protection
- Garbage and yard recycling services
- Legislative (adoption of bylaws; approval of development permits; adoption of corporate policies and procedures)
- Parking control and parkade operation



- Parks maintenance and operation
- Planning services
- Policing
- Public transit, including HandiDart operation
- Recreation programs and facilities operation and maintenance
- Safeguarding of assets
- Sanitary sewer collection system operation, maintenance and construction
- Street lighting
- Street, sidewalk, and lane maintenance, construction and reconstruction
- Tourism
- Traffic signal operation
- Water system operation on behalf of the Regional District of North Okanagan



ACTIVATE LIFE



CITY OF
Vernon

COUNCIL'S STRATEGIC PLAN

2019 – 2022

UPDATE — MARCH 2022



CONTEXT: March 2022

Floods. Wildfires. Heat domes. Global pandemic. International conflict. All of these have impacted Vernon residents and businesses over the last year. Rising prices for housing, food and fuel are affecting everyone as we collectively hold our breath and wonder, “What’s next?”

As we struggle with these issues, Council is investing in amenities, initiatives and events to support the community. Council earmarked \$10 million from the Fortis BC Legacy Fund towards the new Kin Race

Track Athletic Park. The new Civic Memorial Park is under construction at the former Civic Arena site, and planning is underway to bring the new Active Living Centre to referendum in the fall. Two new childcare centres are under construction (near the Recreation Centre and Laker’s Clubhouse) with the help of provincial grants.

The Climate Action Plan has been adopted and the focus is now on implementation to both mitigate our emissions and adapt to our changing climate. Residents embraced the community compost collection bins and now curbside organics collection will begin in May 2022. Flood mapping has been completed for the community and is the foundation for a new flood response plan, mitigation works to reduce the impacts and new conditions for development in the floodplain. The e-scooter share program was introduced as part of a provincial pilot project and residents of all ages tried them out.

The overall 2022 Budget increase of 6.88% included two new firefighters, 2.32% for RCMP services and 1.9% dedicated to timely renewal of core municipal infrastructure. More than \$18 million in infrastructure projects took place in 2021, including the revitalization of 31st Street and 37th Avenue, planning for improvements to lake access points, stormwater management and the initial construction of a multi-use path on Silver Star Road between Pleasant Valley Road and Blackcomb Way. 29th/30th Street upgrades were completed with the opening of the double roundabout at 39th Avenue. This created a complete north south route from Polson Park to the Village Green Centre, with a continuous separated asphalt path for pedestrians, cyclists and small wheels of all types.

Vernon has grown by more than 4,400 new residents since 2016, an 11% increase. Over that same time, 2,117 new dwellings units were built, ranging from first stage supportive housing to purpose built rentals to single family homes with suites. 2021 was a record building permit year for the City, with \$174 million in new development in our community. Council has invested in resources to streamline the development approval process and facilitate on-line applications.

Last year’s heat, fires, floods and continued pandemic impacts have hampered business recovery and strained municipal resources. The trial closure of a portion of 30th Avenue for pedestrians only (2900 Plaza) faced heat and smoke challenges as the White Rock Lake wildfire threatened portions of our city and more than 3,000 evacuees were registered at the Emergency Support Services (ESS) reception centre. Vernon served as home base for more than 500 BC Wildfire Service firefighters and support personnel at the Kin Race Track, Kal Tire Place and Vernon Regional Airport, as they worked tirelessly to fight the fire and keep all of us safe. Nearly 170 volunteers worked for 40 continuous days to support the evacuees, while City staff were diverted from regular duties to support the emergency operations centre (EOC).

Sadly, Councillor Dalvir Nahal passed away on September 5, 2021. A by-election on December 4, 2021 brought in Councillor Teresa Durning, who was sworn into office on December 14, 2021.

Council has endorsed a series of Action Plans to activate its Strategic Plan. This document provides an update focusing on the status of the 2021-2022 Action Plan, the last Action Plan of Council’s term. At Council’s Special Meeting of June 9, 2022, Administration will seek Council’s guidance on the 2023 Budget, which will inform the development of the budget for Council’s consideration in December. A final report on the progress of the 2019-2022 Strategic Plan will be presented to Council and the community in September.

SUMMARY of Strategic Priorities, Actions and Measures of Success

The following table summarizes all the required actions identified in the Strategic Plan.

Strategic Priority Area	Actions Required to Achieve Vision	How We Measure Success
Recreation, Parks & Open Space	<ul style="list-style-type: none"> • Complete Recreation Feasibility Study • Commence construction of priority recreation facilities at Kin Park • Complete Polson Park Master Plan • Commence priority Polson Park projects • Develop a strategy for acquisition of mountaintop parks • Develop a minimum of one lake access site per year 	<ul style="list-style-type: none"> • Annual investment in Kin Park and Polson Park • Acquisition of an off-leash dog park • Acquisition of natural park areas on mountaintops in acres • Number of lake access sites developed annually
Affordable & Attainable Housing	<ul style="list-style-type: none"> • Develop a City Housing First Strategy • Continue to partner with BC Housing, not-for-profits and the development community on affordable housing, including the use of City-owned land • Review and streamline residential development approval process • Complete a Housing Needs Assessment to inform the Affordable and Attainable Housing Implementation Strategy and the next Official Community Plan review 	<ul style="list-style-type: none"> • Increased vacancy rate • Number of new units by type and neighbourhood • % of all homes within 500 m of active transportation, services and parks • Time to process a single family building permit and a multi family development permit
Vibrant Downtown	<ul style="list-style-type: none"> • Identify incentives to encourage redevelopment and upgrades to existing buildings • Increase events and amenities in the Downtown • Investigate the potential closure of 30th Avenue to vehicular traffic from 29th Street to 35th Street • Create parking for the Okanagan Rail Trail in the redevelopment of the Civic Arena site • Support economic development initiatives that attract skilled labour to the area • Identify and implement actions to address drug use, vagrancy and safety concerns, the role of Bylaw Services & increased RCMP presence • Evaluate and seek Council direction on the impact of retail cannabis stores Downtown • Promote the Okanagan Rail Trail through marketing, trail connections and other initiatives • Support the Folks on Spokes program and other clean up initiatives in the Downtown core 	<ul style="list-style-type: none"> • Annual investment in public events and amenities and event attendance • Private investment in new development and building upgrades • Number of calls for Bylaw Services • Number of new housing units in the City Centre, by type and value

Strategic Priority Area	Actions Required to Achieve Vision	How We Measure Success
Organization Priorities	<ul style="list-style-type: none"> • Increase public participation in the development of strategies and plans • Investigate new approaches to engage citizens (e.g. on-line platforms) • Investigate opportunities to enhance the transparency of decision making • Review application processes to ensure they are efficient as possible • Implement more on-line application types • Develop a learning and development framework and coaching and mentoring programs for the organization • Support continued implementation of health and wellness initiatives • Investigate options to provide additional space for the RCMP • Prioritize staff recruitment 	<ul style="list-style-type: none"> • Number of people engaged in public participation annually • Number of processes reviewed annually • Number of new on-line applications annually and number received annually • Number of learning and development opportunities provided to/accessed by staff • Number of staff vacancies
Regional Relationships	<ul style="list-style-type: none"> • Continue and build upon CEDI partnership with OKIB • Improve communication/consultation with RDNO • Work with RDNO on the acquisition of natural parkland in the city • Obtain RDNO approval to consult with City staff on In Camera issues at RDNO 	<ul style="list-style-type: none"> • Number of activities between the City and OKIB annually • Acquisition of natural parkland in the City of Vernon by RDNO, in acres
Other Sustainability Priorities	<ul style="list-style-type: none"> • Investigate methods to increase recycling & alternatives to recycling, including an organics diversion plan • Support the provision of affordable childcare • Promote transit oriented mixed use development • Adopt a Climate Action Plan • Encourage initiatives to support green buildings, including the BC Energy Step Code • Update the Landscaping Standards Bylaw to require sustainable and Fire Smart landscaping • Identify ways to foster innovation in technology and manufacturing (business retention and expansion) • Continue to implement Fire Smart principles in the wildfire interface area and improve communication with residents throughout the year, in addition to emergency events • Review and implement the Fire and Rescue Services Strategic Plan • Undertake drainage studies, risk and threat assessments and related bylaw amendments • Continued commitment to the development and implementation of asset management plans • During the next review of the Master Transportation Plan, revisit the highway bypass and explore alternatives to transit in low density areas • Support the extension of water along Eastside Road 	<ul style="list-style-type: none"> • Number of new residential units within walking distance of a transit stop • Number of businesses in the technology and manufacturing sectors • Tonnage of organics diverted from the landfill, annually • Number of childcare spaces in the community, by age group • Tonnage of GHGe emitted annually, corporately and community-wide • Number of acres treated to reduce fuel load (wildlands/City lands)

Recreation, Parks and Natural Spaces

VISION 2022

The comprehensive plan for the Kin Park lands is completed, informed by the Recreation Master Plan feasibility study and public participation. New recreation facilities are under development on the site. A new fenced off-leash dog park has just opened. The Polson Park Master Plan is complete and improvements are underway to better showcase the jewel of the Vernon urban parks system to the many residents and visitors that use the park and as a connection to the Okanagan Rail Trail. New natural area parks are being acquired at Turtle Mountain, Adventure Bay, the Foothills and the Commonage, supported by our regional partners where possible.

WHAT DID WE DO IN 2019?

- Released RFP to acquire a consultant to conduct the Active Living feasibility study and conduct public consultation to determine what specific recreation facilities the community wants and can afford
- Completed fencing of Marshall Field off leash area
- Worked with parties on the potential for new parkland
- Adopted Parks DCC Bylaw
- Completed the demolition of Kin Race Track buildings/area
- Applied for BC-Canada Recreation Infrastructure Grant for Lakeview Pool revitalization
- Completed priority lake access improvements at Beachcomber Bay Road

WHAT DID WE DO IN 2020?

- Designed the planning process for Kin Race Track Lands
- Completed public engagement as part of the Active Living Centre feasibility study process and released the draft results to the Greater Vernon elected officials and the public
- Revised the draft after receiving feedback and provide the elected officials and the public with a final report including a preferred option in the spring for the Active Living Centre
- Worked with parties on the potential for new parkland
- Identified lake access to be improved in 2021 through the Budget 2021 process (capital funding supported in budget process with Site #1 identified at Council's Regular Meeting of January 5, 2021)
- Plan for new fenced off leash park

WHAT DID WE DO IN 2021?

- Ensured Dog Control bylaw can be implemented in contract with RDNO
- Confirmed Council direction on the next lake accesses to be developed
- Secured (partial) funding for Kin Race Track Lands Park
- Completed consultation and design for Civic Memorial Park
- Purchased park land as appropriate

WHAT ARE WE STILL WORKING ON?

- Conduct public participation and work toward referendum for Active Living Centre in the fall of 2022
- Request approval of the preferred option for the Active Living Centre by resolution from all Greater Vernon partners (City of Vernon, District of Coldstream and Electoral Areas B & C)
- Conduct planning and consultation process for Kin Race Track Lands incorporating results of the Recreation Feasibility Study (consider residential component on the site)

- Purchase a sport flooring system for Kal Tire Place and Kal Tire Place North that can be used to host dry floor sporting events (2022)
- Dependent on the outcome of the BC-Canada Recreation Infrastructure Grant application, undertake Lakeview Pool revitalization
- Complete Canadian Lakeview Estates upgrades, Pottery Ravine Park improvements, Whitecourt to Foothills Place Trail Connections
- Continue to implement the Recreation Master Plan
- Purchase of park land as appropriate
- Complete construction of Civic Arena park
- Develop planning process to update Polson Park Master Plan
- Complete priority lake access improvements at 8797 Okanagan Landing Road

WHAT DO WE STILL HAVE TO GET TO?

- Conduct public engagement for Polson Park

HOW DO WE MEASURE SUCCESS?



Annual (capital) investment in Kin Park and Polson Park

\$3,000 (2018)
\$5,000 (2020)
\$474,487 (2021)



New off-leash dog parks

1 (2019)
0 (2020)
0 (2021)



Acquisition of mountaintop natural park area in acres

5.8 (2019)
0 (2020)
0 (2021)



Number of lake access sites developed annually

2 (2018)
1 (2019)
0 (2020)
2 (2021)

Affordable and Attainable Housing

VISION

Finding affordable and attainable housing has gotten easier. The vacancy rate is up and there are new housing options available across the continuum. The City has partnered with BC Housing, local not-for-profits and the development community on new affordable rental units on City-owned land. A streamlined residential development approval process is helping private developers deliver new units more efficiently. New family housing options are provided close to services and active transportation routes, and upscale options are under development in the Downtown.

WHAT DID WE DO IN 2019?

- Commenced short term rentals policy/bylaw consultation
- Investigated and pursued opportunities for affordable/attainable housing partnerships, as appropriate
- Identified any available parcels of land in advance of the Spring 2020 BC Housing call for funding
- Completed Lease and Housing Agreement for 4005 Pleasant Valley Road in partnership with BC Housing and Vernon Land Trust
- Participated in provincial review of development requirements
- Worked with RDNO to oversee regional housing assessment

WHAT DID WE DO IN 2020?

- Worked with RDNO on a Regional Housing Strategy to ensure City needs are reflected
- In conjunction with Social Planning Council, investigated potential City owned lands for affordable housing
- Worked with BC Housing and other agencies on project development
- Investigated and pursue opportunities for affordable/attainable housing partnerships, as appropriate

WHAT DID WE DO IN 2021?

- Assessed residential development approval process and identified areas to streamline
- Completed review of impediments to secondary suites and carriage homes
- Worked with BC Housing and other agencies on project development
- Investigated and pursued opportunities for affordable/attainable housing partnerships, as appropriate
- Continued to proactively identify lands to develop affordable housing

WHAT ARE WE STILL WORKING ON?

- Complete implementation of development process review recommendations
- Develop short term rentals policy/bylaw for Council's consideration
- Develop public materials to increase awareness of development processes and timelines
- Integrate outcomes of housing needs assessment into Housing Strategy Implementation Plan
- Reviewing impediments to tiny homes

WHAT DO WE STILL HAVE TO GET TO?

- Adopt Housing Strategy Implementation Plan
- Implement Housing Strategy Implementation Plan priorities

HOW DO WE MEASURE SUCCESS?



Increased
vacancy rate

1.5% (2018)

1.9% (2019)

1% (2020)

0.9% (2021)



Active Transportation

n/a (2018)

87 (2019)

88 (2020)

88 (2021)



Services

n/a (2018)

21 (2019)

24 (2020)

25 (2021)



Parks

n/a (2018)

84 (2019)

84 (2020)

86 (2021)

% of all homes within 500m of:



2018		2019		2020		2021	
Single Family	Multi Family	Single Family	Multi Family	Single Family	Multi Family	Single Family	Multi Family

Number of new units, by type and neighbourhood

	1	8	0	0	0	7	0	100
City Centre	53	215	42	280	46	180	50	61
Neighbourhood District	102	73	78	51	56	41	98	57
Hillside Residential and Agricultural District	n/a	n/a	3.99	12.5	3.65	16.5	4.25	16.5
Time to process a building/development permit (weeks)								

Vibrant Downtown

VISION 2022

The Downtown is bustling with shoppers and employees enjoying the many outdoor patios, events and amenities. The new multi family units in the City Centre have increased the number of residents in the area, including families and affluent residents. Crime has been trending down and the streets are free from litter and unwanted graffiti. New mixed use development is complemented by the investment business owners have taken in their buildings, all contributing to a vibrant Downtown. Fully connected into the Okanagan Rail Trail, the Downtown has seen a surge of new tourists enjoying our many restaurants, stores and amenities.

WHAT DID WE DO IN 2019?

- Continued to promote infill and redevelopment opportunities in the City Centre
- Provided Council update on the Revitalization Tax Exemption and continued program
- Continued investment in City Centre capital projects
- Successful application to Destination BC for Okanagan Rail Trail promotion in partnership with ORTC, TOTA and Tourism Kelowna
- Installed new downtown public washroom
- Replacement of existing public washrooms at the Transit Exchange
- Increased visibility of Bylaw and RCMP with joint patrols on foot and bike
- Business outreach through DVA and Chamber to provide “Who to call information”
- Provided off hours sharps pickup when needed
- Monitored Folks on Spokes program
- Continued to find locations for sharps drop boxes on COV buildings and properties to expand coverage and support the Folks on Spokes and Street Clinic weekly clean ups
- Collaborated with the Province’s Community Safety Unit (CSU) to direct enforcement toward unlicensed cannabis retailers and monitor licensed stores for compliance
- Supported Anti-Tag team program with compliance letters and enforcement when necessary
- Investigated alternative aggregate products for grit application during snow and ice control season to reduce dust and air quality issues in the downtown
- Worked with Canada Day Society to limit liability and enable safe fireworks display
- Increased DVA Maintenance Funding
- Worked with DVA to enhance the downtown with new parking signage, planters at 29th street parking lot, etc.
- Completed annual mural maintenance including cleaning and protective coatings as required
- Collected on and off-street parking data over the summer
- Participated in Rural and Northern Immigration Pilot Program (RNIP) to attract skilled workers to Vernon (three year program launches January 2020)
- Hosted Emergency Vehicle Technician Association British Columbia conference (third consecutive year)

WHAT DID WE DO IN 2020?

- 32nd Ave rehabilitation including improved street lights, sidewalks and road
- Continued outreach to businesses and residents to address concerns
- New Okanagan Rail Trail website launched through ORTC. Additional Rail Trail promotion included in Tourism Vernon 2020 Marketing Plan
- Continued collaboration with service providers to connect clients to available services
- Promoted new City DCC Bylaw and working to minimize increases in RDNO Water DCC Bylaw rates
- Expanded joint patrols with RCMP in hot spots and parks close to downtown core and the BIA
- Continued funding of Folks on Spokes based on a measured success of pilot project through community feedback
- Continued with Revitalization Tax Exemption
- Continued to participate in Rural and Northern Immigration Pilot Program (RNIP) to attract skilled workers to Vernon
- Met with Downtown Vernon Association and business owners to discuss opportunity of closing 30th Avenue to vehicular traffic
- Purchased new sweeper to focus on removal of surface dust particles and improve air quality as well as providing higher level of service for street sweeping in the downtown (delivery April 2021)
- Implement improved aggregate products for winter maintenance to reduce dust and improve air quality



WHAT DID WE DO IN 2021?

- Continued funding of Folks on Spokes based on a measured success of pilot project through community feedback: Submitted a Service Level Adjustment for the 2021 Budget for funding to continue the Folks on Spokes program
- Continued funding of Anti-Tag Team based on a measured success of pilot project through business feedback and reduced visual impact: Submitted a Service Level Adjustment for the 2021 Budget for funding to continue the Anti-Tag Team program
- Submitted a Service Level Adjustment for the 2021 Budget for funding to continue the weekly clean up initiative by service providers in the downtown
- Increased funding for Bylaw's part time Seasonal Enforcement Unit (.5 position) from 4 hours per day to 7 hours per day to enable additional service delivery hours Saturdays to Tuesdays
- Promoted Okanagan Rail Trail in Tourism Vernon 2021 Marketing Plan
- Tried closure of 30th Avenue (2900 block) to vehicular traffic for a period of two months
- Continued road and utility upgrade projects radiating from the downtown core including 30th Street to improve and relieve traffic in the downtown
- Continued to provide support for the new Innovation Centre which opened downtown in Summer 2020
- Upgraded the parking lot at the downtown transit exchange to include new electric vehicle charging, landscaping, paving and amenity space
- Continued outreach to businesses and residents to address concerns in the downtown
- Continued to participate in Rural and Northern Immigration Pilot Program (RNIP) to attract skilled workers to Vernon
- Continued to collaborate with BC Hydro to identify opportunities to underground overhead wires (Vernon Block completed in 2021)



WHAT ARE WE STILL WORKING ON?

- Identify potential parking lot locations based on parking congestion
- Increase promotion of Folks on Spokes program through traditional/social media channels
- Continue to promote infill and redevelopment opportunities in the City Centre

WHAT DO WE STILL HAVE TO GET TO?

- Explore other incentive opportunities to encourage building upgrades (e.g. façade improvement grants)

HOW DO WE MEASURE SUCCESS?



Annual investment in Downtown public events and amenities

n/a (2018)
\$119,150 (2019)
\$8,578 (2020)
\$32,578 (2021)



Annual attendance at Downtown public events

n/a (2018)
30,900 (2019)
4,050 (2020)
28,774 (2021)



Private investment in new development and building upgrades

n/a (2018)
\$1.32M (2019)
\$4.3M (2020)
\$34.2M (2021)



Number of calls for Bylaw Services in the Downtown

1,494 (2018)
1,235 (2019)
924 (2020)
634 (2021)



Number of calls for RCMP in the Downtown

6,810 (2018)
7,330 (2019)
6,274 (2020)
6,531 (2021)



Number of new housing units in the City Centre, by type and value

9 (2018)
n/a (2019)
7 (\$1.19M) (2020)
100 (\$19.7M) (2021)

Organization Priorities

VISION 2022

The City of Vernon is a customer focused organization. Decision making is increasingly transparent and accountable through the use of various tools, including those on-line. Citizens are offered lots of opportunity for participation in the development of strategies and plans. Application processes have been reviewed and streamlined where possible, including the increased use of on-line applications. Staff vacancies are at a minimum and learning and development are fostered across the organization to ensure that we have a capable and contemporary workforce.

WHAT DID WE DO IN 2019?

- Constructed and commissioned the septage receiving station at VWRC
- Implemented the 2019 Capital Projects
- Engaged the public with the Budget survey in May, as directed by Council
- Expanded use of EFT payments, eHOG applications, PAWS payments and Utility auto-debits
- Investigated eTax (electronic mailing of property tax notice)
- Council held a Town Hall Meeting on June 4, 2019
- Added video of COW Meetings and Public Hearings
- Initiated a one year radio advertising pilot on Beach Radio
- Launched the Vernon Connect app
- Participated in the Provincial review of the development approval processes
- Completed the DCC Bylaw update, lowering DCCs across the city
- Updated the Mobile Vending Policy
- Implemented new ways of engaging community members for the development of the Climate Action Plan
- Included staff from all Divisions in the Climate Action planning process
- Emergency Program and Emergency Operations Center training was ongoing throughout the organization
- Posted the Vernon Fire Rescue Services Eight Year Strategic Plan 2018 - 2025 on the website
- VFRS developed shared core values, mission, vision and a philosophy of operations reflective of the City mission statement and the management team participated in training to communicate more effectively
- VFRS provided "Project All In" and a presentation for members regarding mental health and building resiliency
- Constructed sidewalks and multi-use paths and install additional bike parking
- Developed and launched the City of Vernon Learning and Development Framework
- Allocated and refined resources to manage high volume requirements related to talent acquisition
- Conducted a corporate Values Workshop
- Attracted, engaged and retained talent from different backgrounds, age groups, genders, and nationalities
- Developed a mentoring program
- Undertook capacity building around employee development to recognize and support diversity in leadership roles
- Surveyed and performed a gap analysis on strategic (capacity) development and leadership at the senior management, management and supervisory levels

- Developed the Module Three Strategic Capacity and Leadership Development Program
- Conducted the annual review of Bullying and Harassment Policy and bi-annual review of Fit for Work Policy
- Held a Day of Mourning Event
- Held an Employee Wellness Fair
- Implemented Return to Work/ Stay at Work and Employee Care Coordination
- Conducted a cyber security review
- Upgraded the City's information systems infrastructure equipment
- Investigated options to replace the City's HR/Payroll systems and ERP (Financials)
- Electronic Records Management (ERMS): Recreation and Operations Divisions templates built and launched
- Summer grant workers scanned and secured 10 full shelving units of permanent property file records into ERMS
- Updated financial policies to reflect contemporary practices (Purchasing Policy)
- Ensured financial reporting meets all new legislative and public sector accounting standards
- Introduction of the provincial Mobile Response Team (MRT) Training to City staff for outreach and short term psychosocial support education
- Reviewed Corporate and RCMP space needs (North Okanagan Traffic terminating lease of December 31, 2019 in the annex area of City Hall), expanding space for RCMP and City staff

WHAT DID WE DO IN 2020?

- Implemented extensive COVID protocols to protect staff and the public. All public services, except Recreation Services maintained in 2020
- Hired a Land Agent to assist the Real Estate Department to negotiate and secure statutory rights of way and road dedications to support capital, drainage and sewer projects
- Draw down treated water holding reservoir
- Budget survey conducted in September, as directed by Council
- Pilot project completed to implement electronic mailing of property tax notices
- Created informational videos for public to explain MyCity and Utility billing
- Investigated Tempest for e-billing business license renewals
- Utilized engagevernon.ca for large planning processes and small "check ins" with the community
- Hired two full time career firefighters
- Revised VFRS auxiliary application process for online applications
- Conducted a hiring intake for paid-per-call members
- Conducted public engagement for Civic Arena Park
- Activated Mental Wellness Initiative using the Guarding Minds survey to establish benchmarks/programming guidelines
- Hired IS Security Technician
- VFRS formalized programs for breathing air, PPE, confined space rescue, hazardous materials response, decontamination, etc. in line with industry best practices and safety standards
- Addressed gaps in WSBC coverage for ESS volunteers
- Developed a stakeholder engagement template to help Capital project managers engage citizens more effectively and not just "after the fact" to inform them
- Implemented Capital Strategic Communications Plan, identifying key external stakeholders, objectives and tactics to build relationships and identify opportunities for collaboration and public participation





- Implemented project management principles and methodology to procurement of capital projects
- Hired a Drainage Engineer
- Hired Exempt Assistant Manager - Protective Services to assist manager with staffing, scheduling, budget, investigation, service delivery, work with community partners
- The Vernon Emergency Program Support Committee is providing direct feedback and information exchange from public stakeholder groups to the Vernon Emergency Program
- Emergency Program and Emergency Operations Centre training is ongoing throughout the organization
- Empowered local residents with the ability to accept or reject sewer projects in the Okanagan Landing area
- Provision of space determined in vacated NOTS area in City Hall for municipal staff and COV RCMP
- Development of a City of Vernon Train the Trainer Workshop
- Completed corporate call for mentors/mentees to test the City of Vernon Mentoring Program Framework
- Developed a coaching program
- Priority on Return to Work/ Stay at Work and Employee Care Coordination
- Carry out “lunch & learn” sessions put on by staff, local consultants and webinars
- Delivery of Managing Yourself to Manage Your Time
- Continue with the provincial Mobile Response Team (MRT) Training to City staff for outreach and short term psychosocial support education
- Annual review of Bullying and Harassment Policy

WHAT DID WE DO IN 2021?

- Completed conveyance line from VWRC to Okanagan Spring Brewery
- Reviewed and implemented new sewer rates
- Reviewed development processes and assessed residential development approval process and identified areas to streamline
- Maintained extensive COVID protocols and strictly followed public health orders

- Developed public engagement tools for the flood mapping study
- Redefined and launched Vernon Employee Recognition Program
- City of Vernon Values follow-up and launch
- Developed and delivered Public Speaking & Presentation Workshop
- Delivered HR Literacy (fundamentals)
- Recommitment to the City of Vernon Performance Leadership Planning Process
- Developed and deliver Module Three Strategic Capacity and Leadership Development Program
- Developed internal communication framework to support learning and development activities and promote opportunities for staff
- Ensured financial reporting meets all new legislative and public sector accounting standards
- Completed roll out of Electronic Records Management System
- Implemented proof of vaccination policy for all staff and volunteers

WHAT ARE WE STILL WORKING ON?

- Identify and implement new on-line applications, where possible
- Construction and commissioning of high strength waste treatment facility at VWRC (anaerobic digester)
- Review City of Vernon owned media channels and determine areas for improvement to increase public participation in the development of strategies and plans
- Update financial policies to reflect contemporary practices: Reserve Management Policy, Purchasing Policy and Investment Policy
- Develop a City of Vernon Talent Acquisition and Retention Framework

- Ensure appropriate resource allocation and that adequate staffing is in place and available to manage and deal with high volume/gap requirements
- Develop partnerships with Mercer to apply to WorkSafe BC for funding to research, develop, and design a multi-dimensional ACTIVATE wellness program, specific to City of Vernon employee requirements to address and capture specific needs using the

City of Vernon ACTIVATE Guarding Minds (R) Survey data

- Create Financial Competency Framework to guide staff training in City financial systems
- Hire two career fire fighters as per Vernon Fire and Rescue Services (VFRS) Eight Year Strategic Plan and complete the hiring strategy begun with the hire of two career firefighters in 2022

WHAT DO WE STILL HAVE TO GET TO?

- Develop public engagement and communication toolkit based on IAP2 principles
- Zoning Bylaw #5000 Update (e.g. several housekeeping and relatively minor updates)
- Implementation of pilot project for biomass planting to provide for sustainable feedstock for Regional Biosolids Composting Facility

HOW DO WE MEASURE SUCCESS?

(data not available for 2018)



Number of people engaged in public participation annually

15,728 (2019)
3,634 (2020)
4,604 (2021)



Number of processes reviewed annually

22 (2019)
99 (2020)
101 (2021)



Number of staff vacancies (as of December 31)

13 (2019)
12 (2020)
36 (2021)



Number of learning and development opportunities:

Provided to staff by City or City staff

109 (2019)
141 (2020)
121 (2021)

Accessed by staff

1,522 (2019)
1,305 (2020)
1,992 (2021)




Number of new on-line applications annually

1 (2019) **5** (2020) **7** (2021)

Number of on-line applications received annually

6,183 (2019)
6,087 (2020)
6,734 (2021)



Regional Relationships

VISION 2022

Vernon residents believe their voice is better reflected in decisions by the Regional District of North Okanagan (RDNO) Board. Water issues are resolved to everyone's satisfaction and progress is made on issues of mutual concern. The new Cultural Centre is under construction in the Downtown. Productive relationships support the acquisition of major natural areas. The City and the Okanagan Indian Band are continuing to build on the relationship established through the Community Economic Development Initiative.

WHAT DID WE DO IN 2019?

- Continued the Community Economic Development Initiative (CEDI) Partnership with OKIB
- Held CEDI Workshop #4 on June 6 and 7, 2019
- Held CEDI monthly working group meetings
- Participated in the regional Emergency Program Coordinators meetings
- Met regularly with RDNO staff and participated in joint working groups
- Continued open and effective communication with RDNO regarding operation and maintenance of the water distribution infrastructure within the City and Electoral Areas B and C
- Connected with RDNO around opportunities to acquire natural parkland in the City as they arise
- Resolution of RDNO Board (May 22, 2019) permits members to share In Camera Items from RDNO and GVAC at respective jurisdictions at In Camera meetings

WHAT DID WE DO IN 2020?

- C2C Meeting with OKIB (virtual)
- Continuation of the CEDI partnership with OKIB until completion in mid 2020
- CEDI monthly working group meetings
- Meet regularly with RDNO staff and participate in joint working groups
- Continued open and effective communication with RDNO regarding operation and maintenance of the water distribution infrastructure within the City and Electoral Areas B and C

WHAT DID WE DO IN 2021?

- Transitioned CEDI partnership with OKIB to ongoing working group that meets monthly
- C2C Meeting with OKIB (virtual)
- Involved a cultural monitor in construction projects to identify objects of cultural and archaeological significance
- Consulted with OKIB on the BX Creek project
- Addressed outstanding issues related to water meter location and development charges
- Shared flood mapping results with OKIB

- Connected with RDNO around opportunities to acquire natural parkland and regional trail connections in the City as they arise
- Meet regularly with RDNO staff and participate in joint working groups
- Involved Electoral Areas B & C in drainage studies and works where impacts are cross boundary

WHAT ARE WE STILL WORKING ON?

- Look into naming opportunities of streets and creeks that incorporate First Nations history and culture
- Work with BX/Swan Lake Fire Rescue and Coldstream Fire Rescue to develop “Automatic Aid” in areas where another’s resources are located to better serve the area

WHAT DO WE STILL HAVE TO GET TO?

- Address pending Water DCC Bylaw rate increases
- Involvement of OKIB in development of Polson Park Master Plan
- Support amalgamation study if brought forward by the District of Coldstream and / or Regional District of North Okanagan

HOW DO WE MEASURE SUCCESS?



Number of activities between the City and OKIB annually

21 (2018)
19 (2019)
13 (2020)
11 (2021)



Acquisition of natural parkland in the City of Vernon by RDNO, in acres

0 (2018)
0 (2019)
0 (2020)
3 (2021)

Other Sustainability Priorities

VISION 2022

Vernon is promoting best practices in sustainable infrastructure, agriculture and landscaping, including updated bylaw standards. Fire Smart principles are utilized more widely in the city, reducing our risk of wildfires. Water is being extended down Eastside Road to better protect against fire in this area. Vernon residents have been trying out a pilot organics diversion plan while recycling options have been expanded. New childcare spaces are making it easier for families to find affordable options to meet their needs. Transit oriented mixed use development is putting more households within walking distance of a transit stop. New jobs are being created, particularly in the technology and manufacturing sectors locally and regionally, to help diversify our employment base.

WHAT DID WE DO IN 2019?

- Secured provincial grant to look at establishing additional childcare facility
- Partnered with Community Futures on a feasibility study and business plan for an Innovation Centre
- Piloted community organics bins, assessed success and reviewed options to expand the program
- Purchased second all electric vehicle
- Added electric bikes to the City fleet
- Updated DCC Bylaw to further encourage growth in City Centre and Neighborhood Districts
- Implemented Sustainability events program, including sponsoring a workshop(s) for Step Code and Air Tightness
- Implemented Sustainability Grants Program
- Investigated methods of increasing boulevard and roadside recycling options
- Implemented the Okanagan Landing sewer expansion program
- Continued implementation of OCP growth strategy to prevent sprawl
- Increased the use of lining technology/ trenchless technology for sanitary laterals to reduce the GHG from the large equipment used in the excavations and restorative works
- Completed the design of a dedicated anaerobic treatment process to deal specifically with high strength waste at the VWRC
- Constructed alum chemical dosing building at the VWRC to ensure permit compliance for treated effluent discharged to Okanagan Lake, should the need arise
- VWRC participated in the BC Hydro Strategic Energy Cohort to identify potential energy savings
- Completed design and installation of the boiler replacement in City Hall, which supplies heat to City Hall, RCMP, Fire Hall #1 and Museum (switching to high efficiency will reduce our natural gas consumption)

- Completed Cemetery Master Plan
- Provided Fire Smart training for two managers
- Held stakeholder meeting, door-to-door information, and media release regarding a prescribed burn in the Foothill
- Provided “The Era of Mega Fires” presentation to Council, the public and Fire Services personnel to increase awareness
- Provided regular fire safety messaging through the website and PSAs
- Conducted FireSmart Community Champions Workshop and facilitated FireSmart community registration programs
- Integrated FireSmart community sessions into Sustainability Events and Climate Action Planning
- Vernon Emergency Program Support provided feedback and information exchange from public stakeholder groups to the Vernon Emergency Program
- Inspected and completed FireSmart work adjacent to cemetery maintenance building and storage area
- Integrated FireSmart principles into landscape bylaw update
- Fire, Planning and Operations collaborated regarding implementation of Fire Smart to City lands and buildings
- Removed dead cedars and trimmed others in line with Fire Smart at Stations 1 and 2
- Modernized the fire prevention program with updated process and electronic inspection tools
- Utilized new technology to provide safe and environmentally friendly fire extinguisher training

- Purchased fire/rescue engine and ladder truck and removed end of life engine, rescue, and ladder from service
- Removed creek bedload material from BX Creek at intake (Star Road)
- Upgraded the City fleet’s GPS system with a focus on the ability to monitor idle emissions, route planning and vehicle usage to reduce fuel consumption

WHAT DID WE DO IN 2020?

- Completed needs analysis for childcare centre
- Applied for two \$3 million provincial grants for child care centres
- Phase 2 of Compost Pilot
- Explored other opportunities for regional organics diversion, including with RDNO to provide community organics collection program
- Conducted detailed review of hazards related to climate change as well as planning to address hazards as part of Climate Action Plan
- Removed creek bedload material from Pleasant Valley Road and 48th Avenue sediment basins
- Established fleet reserve base funding
- Implemented the Sustainability events program, including support development community in transition to Step Code and the Sustainability Grants Program
- Completed the design and construction of a dedicated anaerobic treatment process to deal specifically with high strength waste at the VWRC
- Obtained better data on roads for asset management
- Application made for Forest Enhancement Grant funding to address City owned lands WUI fuel loads and leverage the project to

encourage Provincial (Ellison Park), private land owners, and stratas to address the wildfire risk at the far end of Eastside Road

- Developed year-round FireSmart messaging campaigns for social and traditional media channels
- Hired two career fire fighters
- Seasonal staffing of Fire Hall 3 during high risk periods
- Hired a Drainage Engineer
- Okanagan Landing sewer expansion program implementation
- Seek to treat MOTI lands adjacent to Eastside Road to decrease the likelihood of a road blockage due to downed power lines or trees during a wildfire
- Leachate Containment at Regional Bio solids Composting Facility

WHAT DID WE DO IN 2021?

- Adopted Climate Action Plan
- Implemented the Step Code for housing into the Building Bylaw
- Updated the 2014 Transit Future Plan Work with BC Transit and regional partners including reviewing density and changes to travel patterns after the anticipated changes in ride sharing/taxi licensing
- Explored community wide composting program
- Explored other opportunities for regional organics diversion, including with RDNO to provide community organics collection program
- Coordinated buy local program in conjunction with Greater Vernon Chamber of Commerce, Downtown Vernon Association and other community economic development agencies
- Secured grant funds for two childcare centres and initiated construction



- Incorporated the latest road data collection and assessment into a modernized pavement management system
- Completed the Lower BX Creek detailed flood mapping, risk analysis and mitigation
- Completed Vernon Creek detailed flood mapping, risk and threat assessment and mitigation (grant funding secured)
- Completed Flood Risk Study with maps to set the basis for future bylaws
- Studied the impacts of flooding and drainage and planning for it
- Implemented recommendations from the waste management practices review
- Applied for 2021 CRI FireSmart grant funding to continue Eastside Road and other projects (grant was successful)
- Implemented the VFRS Strategic Plan 2021: Replace radios & hazardous materials equipment (reserve funded)
- Treated 30 ha to reduce fuel load
- Seasonal staffing of Fire Hall 3 and support to BC Wildfire Services
- Opened and operated Reception Centre and Emergency Support Services, supporting 3,000 evacuees

WHAT ARE WE STILL WORKING ON?

- Support the extension of sanitary sewer servicing to the Okanagan Landing area using the municipal fee model, as approved by Council
- Present a drainage and water resources policy and bylaws gap analysis report to Council
- Work with the development community on the roll out of the Step Code
- Research options and funding for a building retrofit program, including a budget request if necessary
- Explore opportunities to showcase local businesses within planned City of Vernon Community E-news
- Continued implementation of OCP growth strategy to prevent sprawl
- Begin work on the Parks Asset Management Plan
- Undertake study of Okanagan Lake North drainage area
- Municipal Wastewater Regulation (MWR) registration
- Construction and commissioning of high strength waste facility at VWRC (anaerobic digester)
- Continue developing and implementing year-round FireSmart messaging for traditional and contemporary media channels
- Grow the number of local FireSmart boards (and assessments for them

to prioritize neighbourhood level FireSmart work)

- Continue to implement Community Resiliency Investment (CRI) FireSmart grant projects
- Continue to champion connecting City fuel management projects with those of others to achieve landscape level treatments
- Implement City of Vernon lands fuels treatment program
- Hire two career firefighters in (new ongoing funds)
- Implement the VFRS Strategic Plan: Increase service level from Predator Ridge Fire Station:
 - Exterior operations (limited scope)
 - Live-in program
- Review Tree Protection Bylaw #4152 to better encourage FireSmart practices
- Update and implement the Landscaping Standards Bylaw
- Train staff on the implementation of the landscape bylaw with FireSmart principles
- Address Wildland-Urban Interface (WUI) fuel treatment of City owned lands at Predator Ridge

WHAT DO WE STILL HAVE TO GET TO?

- Implement the VFRS Strategic Plan 2021:
 - External service review in preparation for Fire Underwriters Survey (one time funding)
- Implementation of pilot project for biomass planting to provide for sustainable feedstock for Regional Biosolids Composting Facility
- Implement findings of Tassie Creek study, Okanagan Lake South Shore Study, and Okanagan Lake north slope drainage area and Smith Creek Study

HOW DO WE MEASURE SUCCESS?



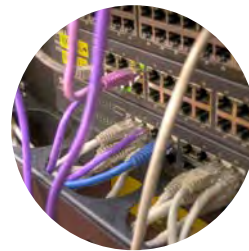
Number of new residential units within walking distance of a transit stop

n/a (2018) **204** (2020)
132 (2019) **178** (2021)



Hours of transit service annually

48,100 (2018) **48,000** (2020)
48,500 (2019) **48,200** (2021)



Number of businesses in the technology and manufacturing sectors

116 (2018) **109** (2020)
105 (2019) **117** (2021)



Metres of new sidewalk

1,505 (2018)
740 (2019)
447 (2020)
2,067 (2021)

Metres of new multi-use path

735 (2018)
815 (2019)
2,310 (2020)
953 (2021)



Number of childcare spaces in the community, by age group

	2019	2020	2021
Birth - 36 months	112	112	124
36 months - School Age	342	342	386
Licensed Pre-school	286	270	270
School Age	466	484	525
Multi-Age	64	64	64
Family Child Care	133	134	120
In-Home Multi-Age	8	8	8
Total	1,411	1,412	1,497

Tonnage diverted from the landfill, annually:

Recycling from single family homes

1,417 (2018)
1,206 (2019)
1,498 (2020)
1,597 (2021)



Organics

n/a (2018)
105,233 kg (2019)
142,202 kg (2020)
379,280 kg (2021)

Tonnage of GHGe emitted annually

Corporate

3,639 (2018)
-- (2019)
-- (2020)
-- (2021)



Community
(only available every five years)

309,407 (2019)

2021 ACHIEVEMENTS

Lifesaving Society Affiliate Award



Greater Vernon Recreation Services has been recognized at a provincial level for its efforts in first aid training for staff and in the community. The BC & Yukon Branch of the Lifesaving Society Canada hosted its annual general meeting. As part of that meeting, a number of awards were presented. Recreation Services, through the Vernon Aquatic Centre, won a 2021 Affiliate Award for the most first aid courses and aquatic re-certifications taught in a community, with a population of 20,000 – 50,000.

EOCP Operator of the Year



Kevin Holman, an operator at the Vernon Water Reclamation Centre, was recently named the Operator of the Year for British Columbia and the Yukon by the Environmental Operators' Certification Program (EOCP). This award goes to an individual who goes above and beyond in their work, volunteers to help co-workers, makes presentations, serves on committees, and provides exemplary service over an extended period of time.



The City of Vernon is proud to announce it has been included in the Canadian HR Reporter Magazine's list of *Best Places to Work 2021*. Additionally, the Human Resources (HR) Division and staff members have received national accolades for their dedication, work and professionalism within the HR profession. Recently, HRD Canada and Canadian HR Reporter Magazine hosted the 2021 Canadian HR Awards, the leading independent awards event for the HR profession in Canada. The awards recognize teams, individuals and employers for their outstanding achievements, leadership, programs and initiatives in the field of HR over the past 12 months.

During the event, the City of Vernon was honoured to be named a finalist in the category for *Best Learning & Development Strategy*. The City's Director of HR, Dr. Raeleen Manjak, was awarded the O.C. Tanner Award for Lifetime Achievement in the HR Industry. And another member of the HR team, Sarah Patterson (Talent Acquisition and Retention Specialist) was recognized as a 2021 Young Influencer. The Young Influencers list showcases up-and-coming talent in Canada's HR industry.

2021 ACHIVEMENTS

Girouard Park Additional Lands



The City of Vernon acquired an additional 1.3 acres of land to add to Girouard Park in the Harwood neighbourhood. The acquisition was based on the unique opportunity to purchase undeveloped land in an urban environment, which will add park space in an area of Vernon that has existing multi-family development and is experiencing continued growth. The property that was acquired is currently heavily treed and has a seasonal creek that runs through it. FireSmart and CPTED (Crime Prevention Through Environmental Design) principles work was completed which improved the safety and utility of the new park area for the community.

City of Vernon Long Service Awards
25 years: Mark Hawthorne, Mark Hackworth
30 years: Greg Olson

Canadian Tire Jumpstart Charities Inclusive Playground at Marshall Fields



With support and funding from local Associate Canadian Tire Dealer Jack D'Amico, Canadian Tire Jumpstart Charities donated a professionally designed inclusive playground and rubber surface to the City of Vernon, located at Marshall Fields. The City's contribution to the project included the site and site preparation, accessibility upgrades including paved walkways, bathroom upgrades and facilities around the playground, playground inspection, maintenance and annual reporting. The new Jumpstart Inclusive Playground opened in 2021.

2021 Distinguished Budget Presentation & 2020 Canadian Financial Reporting Award



The Government Finance Officers Association of the United States and Canada (GFOA) awarded the City of Vernon the GFOA's *Distinguished Budget Presentation Award* for its 2021 Financial Plan and *2020 Canadian Award for Financial Reporting* (CanFr). These awards represent significant achievements by the City. They reflect the City of Vernon's commitment to meeting the highest principles of government budgeting and reporting.

COUNCIL REMUNERATION AND EXPENSES

NAME	OFFICE	2021 REMUNERATION		EXPENSES*	
Cumming, Victor	Mayor	\$	96,292	\$	1,076
Anderson, Scott	Councillor		35,026		406
Fehr, Kelly	Councillor		34,766		-
Gares, Kari	Councillor		34,766		-
Mund, Akbal	Councillor		35,026		300
Nahal, Dalvir	Councillor		24,620		25
Quiring, Brian F *	Councillor		35,026		-
	Total	\$	295,521	\$	1,807

RELATED PARTY AMOUNTS

*MQN Interiors Ltd	\$	4,363	DND Washroom Renovations
	\$	4,363	

EMPLOYEE REMUNERATION AND EXPENSES

EMPLOYEE NAME	2021 GROSS EARNINGS	EXPENSES (NET OF TAX)	EMPLOYEE NAME	2021 GROSS EARNINGS	EXPENSES (NET OF TAX)
Adkins, I	\$ 102,140	\$ 889	Donker, B	\$ 101,981	\$ 162
Ahvenus, K	77,762	97	Doorman, J	112,532	59
Archer, H	79,537	902	Dowhaniuk, M	132,285	1,914
Arnold, M	80,968	-	Doyle, M	75,382	1,912
Austin, K	108,867	1,352	Flick, K	167,468	442
Bandy, B	107,892	136	Fredin, C	106,722	4,153
Barker, C	102,875	512	Fugel, T	81,798	386
Beauregard, J	108,698	107	Fuhr, D	75,237	-
Bedard, R	85,064	772	Gaucher, G	115,446	36
Bond, B	133,812	29	Gaythorpe, G	96,403	1,963
Bouchard, M	95,259	236	Gellein, D	112,309	668
Bowie, K	75,706	-	Gilroy, C	115,016	29
Bowness, T	85,227	1,523	Goolia, N	75,245	532
Box, H	79,056	2,166	Grier, C	102,683	2,202
Bradley, J	110,795	2,041	Hackworth, M	78,318	277
Bridal, P	81,968	27	Harris, K	89,984	302
Bridge, S	84,762	392	Harrison, A	78,105	353
Briggs, G	82,271	1,475	Hawn, B	76,932	1,026
Broadbent, A	81,309	-	Hawthorne, M	92,859	536
Broderick, C	123,538	1,269	Hemstad, S	89,065	1,519
Browne, R	93,215	1,239	Holloway, R	83,642	1,866
Calder, S	104,014	1,100	Holman, K	81,017	499
Carter, B	106,007	30	Holtz, C	76,145	1,073
Cecchini, D	143,180	59	Imrich, D	150,851	4
Chirkoff, P	90,489	182	Irwin, S	120,354	3,978
Clarke, C	139,826	27	Jacobson, K	93,517	-
Clary, J	96,154	1,643	Jameson, K	87,006	-
Clerke, T	81,287	642	Jmaiff, C	77,636	-
Cleverley, C	94,627	509	Johannson, I	76,285	3,029
Cooper, L	81,293	1,163	Keast, M	90,865	460
Cordell, L	112,876	1,340	Keenan, T	126,064	29
Cover, D	109,422	-	Knuhtsen, S	104,313	642
Crawford, B	117,919	970	Kozin, S	104,255	198
Croy, E	107,210	-	Kruysifix, D	115,428	27
Cucheran, R	140,708	1,073	Kryszak, K	97,876	1,924
Cunningham, T	89,581	708	Kulak, C	125,968	350
Cyr, A	79,001	-	Langdon, N	75,454	203
Davis, M	75,975	-	Law, D	158,131	4,901
De Dood, B	82,622	-	Lees, D	95,911	1,387
Demers, P	119,348	-	Lefebvre, G	93,086	-
Dobson, S	85,888	2,949	Lind, D	187,452	2,049

Employee Remuneration and Expenses | Continued

EMPLOYEE NAME	2021 GROSS EARNINGS	EXPENSES (NET OF TAX)	EMPLOYEE NAME	2021 GROSS EARNINGS	EXPENSES (NET OF TAX)
Linton, C	\$ 107,309	\$ 1,418	Ross, D	\$ 175,702	\$ 363
Low, R	86,531	-	Satchell, K	121,290	1,983
Luxton, J	81,449	36	Saunders, S	94,629	914
Manjak, R	167,874	3,321	Savill, P	75,956	642
Markel, M	95,759	518	Schikowski, T	93,508	203
Martens, T	112,447	1,308	Scott, T	100,066	3,827
Massier, M	81,041	27	Sengotta, R	84,559	260
Mcdonald, K	82,508	100	Seymour, D	90,863	716
Mcgiverin, R	122,932	1,100	Sheel, C	120,357	4,129
Mirsky, N	79,887	3,317	Sibilleau, D	118,649	27
Mitchell, S	93,137	321	Silverthorn, T	84,293	194
Morrison, N	79,660	196	Sissons, D	81,940	-
Mulligan, G	79,717	1,432	Stoll, M	128,952	57
Mustonen, E	103,197	263	Story, B	95,783	365
Nadeau, D	100,906	61	Stowards, B	84,980	421
Nuriel, R	102,572	390	Strobel, R	108,283	660
Olson, G	84,407	100	Stuart, A	116,399	962
Olson, M	109,141	4	Suranko, B	81,910	1,137
Ovens, C	126,260	293	Sykes, A	101,286	987
Ovington, C	82,232	1,135	Taylor, D	100,177	819
Parker, R	105,089	147	Thomas, J	99,213	50
Parsons, B	143,664	27	Thompson, G	85,019	936
Patterson, S	94,441	4,326	Toopitsin, H	95,969	-
Pearce, W	242,063	2,039	Van Der Gulik, A	86,551	136
Pearson, J.	108,064	27	Van Dyke, W	89,983	565
Poirier, C	93,508	1,474	Vienneau, R	84,205	-
Poole, K	138,036	802	Wakefield, D	128,647	30
Pope, C	76,018	1,254	Walker, D	128,300	287
Powell, R	79,665	490	Walker, L	91,568	601
Price, E	83,977	1,226	Walters, K	77,549	292
Pridham, D	89,252	350	Watson, A	123,844	694
Pshyk, S	115,024	1,098	Wood, N	78,330	4,506
Reich, A	120,782	102	Wright, D	81,287	-
Reichlin, G	119,232	988	Wright, S	100,546	164
Rice, J	119,387	162	Wycott, C	75,609	544
Robar, S	90,686	713	Zubick, R	85,407	100
Robinson, C	138,863	89	Total	16,023,053	131,285
Robinson, D	105,426	1,128	All Employees Under \$75,000	11,032,610	124,734
Roemer, D	81,258	2,761	Grand Total	\$ 27,055,663	\$ 256,019
Roesler, D	92,873	529	Total gross earnings differs from the total wages included in the		

Total gross earnings differs from the total wages included in the City's Consolidated Statement of Operations due to employer portions of salary costs.

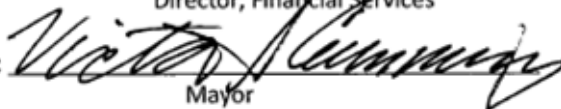
STATEMENT OF SEVERANCE AGREEMENTS

In accordance with the requirements of the *Financial Information Act* below is a schedule of Severance Agreements and equivalent's month range of compensation for the year 2021 for which severance payments commenced in 2021.

Number of Severance Agreements: 1
Range of equivalent's months pay: 0.5 months

Approved by: 
Director, Financial Services

Dated: May 9, 2022

Approved by Council: 
Mayor

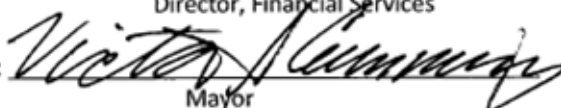
Dated: May 9, 2022

STATEMENT OF GUARANTEES

In accordance with the requirements of the *Financial Information Act* below is a summary of Guarantees in effect for the year 2021. The City of Vernon has issued an irrevocable letter of credit in favour of the Agricultural Land Commission (ALC) as a guarantee to fund works required by the ALC as a condition of a property being removed from the Agricultural Land Reserve. The amount of the guarantee is \$716,000. As of December 31, 2021 no drawing on the letter of credit has occurred.

Approved by: 
Director, Financial Services

Dated: May 9, 2022

Approved by Council: 
Mayor

Dated: May 9, 2022

PAYMENTS TO VENDORS IN EXCESS OF \$25,000

VENDOR NAME	2021	VENDOR NAME	2021
0705297 BC Ltd	\$ 42,398	City of Kelowna	\$ 46,847
0872355 BC Ltd DBA Speedpro Signs	33,831	Cjib-Fm - 107.5 Beach Radio	56,772
1 & 2 Electric Ltd	81,782	Cleartech Industries Inc	102,083
1122820 BC Ltd	170,403	Commercial Aquatic Supplies - Db Perks	39,707
6-4 Building Maintenance Ltd	99,707	Copcan Civil Lp	48,545
A & D Asphalt Solutions Ltd	244,285	Cormac Projects Inc	481,108
A & G Supply Ltd	76,230	Corporate Express DBA Staples Advantage	26,334
Accurate Fence & Mfg	29,634	Dawson International Truck Centres Ltd	28,223
Accu-Sweep Services Ltd	39,813	Dekra-Lite	46,841
Advanced Powerlines Ltd	37,958	Devon Transport Ltd	94,463
Advantage Asset Tracking Inc	50,846	District of Coldstream	131,976
Aecom Canada Ltd	319,897	Donald's Machine Works Ltd	203,980
Alfa Laval Inc	29,233	Downtown Vernon Association	52,758
Align Engineering Ltd	136,195	Dynamic Asphalt Services Inc	82,194
All Pro Tree & Landscape Services Inc	97,888	EB Horsman & Son Ltd	25,545
Alpha Omega Security Ltd	36,053	Emco Corporation	142,951
Altec Industries Ltd	235,718	EMPS Electric Motor & Pump Service Ltd	51,151
Anderson Grant	185,773	Engineered Air	56,805
Andrew Sheret Ltd	262,741	Envirosafe Janitorial Inc	306,070
ANR Construction Ltd	354,863	Escribe Software Ltd.	59,331
Associated Environmental Consultants Inc	120,793	E-Sorted Digital Marketing	112,587
Associated Fire Safety Group Inc	75,113	Esri Canada Ltd	25,394
Athanasios Colovos	185,635	Evergreen Building Maintenance Inc	170,759
Ats Electric & Technical Service Ltd	80,856	Everton Ridge Homes Ltd	323,733
Ats Traffic Ltd	29,465	Evoqua Water Technologies Ltd	52,830
Badger Daylighting Lp	32,230	Executive Flight Centre Fuel Services Ltd	275,100
Bang The Table Canada Ltd	44,800	Farrer Rentals Ltd	81,105
Bannister Chevrolet Buick Gmc Vernon Inc	43,252	Fletcher Paine Associates Ltd	82,399
BC Assessment Authority - Taxation	549,608	Fortis BC	29,715
BC Hydro & Power Authority	2,345,911	FP Teleset	85,296
BC Transit	1,871,394	Franz Maria Anna	244,061
Bench Site Design Inc	108,345	Fraser Valley Refrigeration Ltd	896,065
Bge Indoor Air Quality Solutions Ltd	31,758	Gary Penway Consulting	49,110
Black Press Group Ltd	58,448	Gilbert Supply Company Ltd	101,663
Blackbird Security Inc	47,355	Glenn Power Contractors (1994) Ltd	133,138
Bradley Refrigeration Consultants Ltd	31,267	Goldcliff Electric	27,641
Bry-Mac Mechanical Ltd	81,636	Gotraffic Management Inc.	1,845
Busy Bee Pest Control	38,766	Government Finance Officers Association	40,503
C2 Biz Services Ltd	33,608	Great West Equipment	47,438
Cabin Resource Management Ltd	68,451	Green Giant Tree Removal	44,308
Canada Post Corp Acct #4065786	61,126	Grizzly Curb & Concrete Ltd	224,664
Canada Safety Equipment Ltd	91,491	Grounds Guys Landscape Management	27,935
Canadian Mental Health Assoc Vernon	58,419	Gryphon Enterprises DBA Jani-King of Southern	66,881
Canadian National Railway Co	391,419	Hach Sales & Service Canada Ltd	46,495
Capri Cmw Insurance	616,034	Heartwood Homes	38,208
Carlisle Developments Inc	122,011	Hub Fire Engines & Equip Ltd	43,685
Caro Analytical Services	48,408	Iconix Waterworks	138,524
Catherine Gardens Life Lease Society	32,459	Innov8 Digital Solutions Inc	516,794
CDW Canada Inc	47,281	Intercontinental Truck Body (BC)	65,295
Centralsquare Canada Software	110,679	Interprovincial Traffic Services Ltd	53,541
CGL Contracting Ltd	4,028,265	Ironman Directional Drilling Ltd	40,604
Chances Bulk Unloading Ltd	47,942	J. E. Electric Ltd	40,845
Chapman Industries Ltd	450,760	Jaydon Thiessen Electric	110,375
Chapman Mechanical Ltd	379,057	JS Ferguson Construction Inc	300,900

Payments to Vendors in Excess of \$25,000 | Continued

VENDOR NAME	2021	VENDOR NAME	2021
Justice Institute Of British Columbia	\$ 26,884	Rollins Machinery Ltd	\$ 34,531
Kal Tire Ltd	28,348	Rosenau Rodney	28,441
Kalamalka Security Inc	47,208	Russell Shortt Land Surveyor	42,468
Kelownas TNT Trucking Ltd	127,485	Ryan Ulc	36,522
Kendrick Equipment Ltd	29,398	Sawchuk Developments Co Ltd	807,979
Kerr Wood Leidal Associates Ltd	99,103	Scotiabank	43,283
Kone Inc	202,128	Seal Tec Industries Ltd	97,400
Kpmg LLP T4348	47,199	Sel Surveys/Douglas R Jacobi	131,771
Kti Limited	95,253	Silver Star Gateway Business Park Ltd	31,937
Lafrentz Road Marking - Div of Cdn Road Builders	285,713	Siteone Landscape Supply Llc	27,410
Landmark Solutions Ltd	722,673	Smith Cameron Process Solutions Inc	33,977
Larratt Aquatic Consulting Ltd	25,017	Social Planning Council For The NO	91,217
Lawson Engineering Ltd	120,115	Softchoice Lp	35,326
Leko Precast Ltd	53,322	Special T Cleaning (2012) Ltd	60,527
Lidstone & Company	289,951	Stantec Consulting Ltd	857,915
Lidstone & Company In Trust	496,164	Stephanie Tambellini Design Studio Inc	27,914
Links Lawn & Yard Services	38,123	Suncor Energy Products Partnership	552,760
London Drugs Ltd	74,459	Sunset West Mechanical Ltd	49,439
Mazzei Electric Ltd	92,244	Super Save Disposal Inc	94,377
Mcelhanney Ltd	247,785	TD Bank	32,410
Mearl's Machine Works Ltd	82,418	Telus Communications Co	166,740
Metro Motors Ltd	144,844	Telus Mobility Cellular Inc	106,421
Micro Com Systems Ltd	27,228	Tetra Tech Canada Inc	34,446
Minister of Finance	11,015,053	The Home Depot #7084, Vernon	46,170
ML Truck Equipment Ltd.	443,412	The Web Advisors	63,616
Modern Energy Management Ltd	43,905	Thurber Engineering Ltd	91,523
Monaghan Engineering & Consulting Ltd.	512,688	Turning Points Collaborative Society	404,767
Mountain View Electric Ltd	108,369	Twisted Mops Cleaning Company	52,051
MTS (2020) Mobile Pressure Wash	27,860	Unifirst Canada Ltd	39,740
Municipal Insurance Assoc of BC	402,479	Upaup Studios Inc	41,651
Municipal Pension Plan	4,724,954	Urban Systems Ltd	43,620
Nixon Earthworks Ltd	252,228	Van-Kel Irrigation - A Div of Emco Corp	28,251
NO Columbia Shuswap Regional Hospital	4,207,492	Veolia Water Technologies Inc	1,770,478
Northwest Hydraulic Consultants Ltd.	195,098	Vernon & District Assn For Community Living	113,630
Nor-Val Rentals Ltd	54,255	Vernon Civic Employees Union - Local 626	285,246
O'keefe Ranch & Interior Heritage Society	75,000	Vernon Communications Ltd	99,810
Okanagan Regional Library	1,964,384	Vernon Line Painting Ltd	83,013
Okanagan Traffic Control Professionals Inc	64,069	Vernon Paving Division of Lafarge Canada Inc	1,046,240
Omega Communications Ltd	48,305	Vernon Pickleball Association	167,681
On Side Restoration Services	110,451	Vernon Professional Firefighters Association	141,772
Paybyphone Technologies Inc	31,266	Vimar Equipment Ltd	423,083
Perfectmind Inc	25,438	Waste Connections of Canada Inc	3,776,858
Petrovalue Products Canada Inc	234,894	Waterhouse Environmental Services Corporation	129,724
Predator Ridge Limited Partnership	89,225	Watkin Motors	87,546
Protect Holdings Ltd	132,216	Wayside Press Ltd	29,268
R E Postill & Sons Ltd	724,082	Western Equipment Ltd	27,746
R L Walker Contracting Ltd	176,746	Western Road Distribution Inc	44,572
R W Gray Consulting Ltd	40,085	Wise Wildlife Control Service	58,897
Realterm Energy Corp	79,737	Wishbone Industries Ltd	40,469
Receiver General For Canada	17,207,087	Wolseley Waterworks Group	105,825
Regional District of North Okanagan	26,097,023	Worksafe BC	573,318
Rencor Investments Ltd	26,726	WSP Canada Inc	203,136
Ricoh Canada Inc	41,869		
Rider Ventures	28,892		
RJames Management Group Ltd	27,551		
Rocky Mountain Phoenix Inc	118,380		
Rogers Media Inc	45,783		
		Total	110,269,943
		All Other Under \$25,000	4,422,165
		Grand Total Payments to Vendors	\$ 114,692,108

GRANTS & CONTRIBUTIONS

PAYEE	2021	GRANT TYPE
Archway Society for Domestic Peace	\$ 389	Kindness Meter Donation
Devin, Cornelius & Cynthia	3,684	Heritage Restoration Grant
Downtown Vernon Association	53,561	Downtown Clean-up Grant
Downtown Vernon Association	20,000	Grant for 30 Ave Traffic Closure & Entertainment
Family Resource Centre	3,000	Council Discretionary Grant
Funtastic Sports Society	7,500	Council Discretionary Grant
Kidsport	359	Contribution to Kidsport
Norbega, Darren	5,000	Heritage Restoration Grant
North Okanagan Canada Day Society	2,000	Canada Day Celebration Grant
North Okanagan Neurological Association	8,000	Council Discretionary Grant
Okanagan Quality Life Society	6,000	Council Discretionary Grant
Okanagan Regional Library	22,247	Library Sunday Opening Grant
Okanagan Science Centre	10,000	Council Discretionary Grant
O'Keefe Ranch & Interior Heritage Society	125,000	Operating Grant
People Place Society	319	Kindness Meter Donation
Royal Canadian Legion	300	Mayor's Discretionary Grant
Vernon & District Immigrant and Community Services Society	2,030	Council Discretionary Grant
Vernon & District Riding Club	5,070	Council Discretionary Grant
Vernon BMX Association	5,000	Council Discretionary Grant
Vernon Elks Lodge	2,300	Council Discretionary Grant
Vernon Winter Carnival Society	10,000	Winter Carnival Grant
Total Grants	\$ 291,759	

PERMISSIVE TAX EXEMPTIONS

DBA Name	Folio	Civic Address	Total Exemption
Churches and Houses of Worship			
Alexis Park Church	05560.000	3906 35A St	\$ 1,949
All Saints Anglican Church	00093.000	3205 27 St	4,796
Christian Reformed Church of Vernon	05480.000	3605 12 St	1,570
Church of God of Prophecy of Canada	06464.000	4300 Bella Vista Rd	615
Emmanuel Fellowship Baptist Church	05287.003	3412 15 Ave	4,000
Faith Baptist Church	01975.000	3910 27A St	6,029
Faith Baptist Church	02007.000	3909 28 St	1,014
First Baptist Church	02997.000	1406 32 Ave	2,156
German Church of God	02264.007	4312 25 St	1,371
Jesus Christ Of Latter Day Saints	03709.001	1506 35 St	1,709
Knox Presbyterian Church	00866.000	3701 32 Ave	1,860
Living Word Lutheran Church	07357.550	6525 Okanagan Landing Rd	1,801
N.O. Sikh Cultural Society	03714.025	3800 Commonage Cres	471
New Apostolic Church	02565.020	4203 Pleasant Valley Rd	934
Okanagan Assembly Ctr for Jehovah Witnesses	05287.002	1424 Mission Rd	10,590
Our Lady of Peace	04092.000	3016 37 St	1,092
Peace Lutheran Congregation	06029.001	1204 30 Ave	2,594
Salvation Army Community Church	00844.005	3303 32 Ave	5,749
Slavic Christians Of Evangelic	01913.110	2306 40 Ave	988
St James Roman Catholic Church	00517.000	2607 27 St	3,689
St Josaphats Ukrainian Catholic	02546.000	2210 40 Ave	1,443
Trinity United Church	04158.100	3300 Alexis Park Dr	7,547
Ukrainian Greek Orthodox Church	01920.010	4105 27 St	2,704
Vernon Alliance Church	02245.005	4301 27 St	2,735
Vernon Alliance Church	02249.000	4305 27 St	1,306
Vernon Alliance Church	02253.000	2601 43 Ave	3,657
Vernon Christadelphian Ecclesia	06099.020	19-2200 40 St	1,747
Vernon Christian Fellowship	02402.000	4507 29 St	2,563
Vernon Christian Fellowship	04451.002	4506 29 St	2,417
Vernon Church of Christ	02534.007	4107 Pleasant Valley Rd	533
Vernon Family Church	03820.005	3508 25 Ave	6,249
Vernon Full Gospel Tabernacle	07401.340	5871 Okanagan Landing Rd	2,043
Vernon Gospel Chapel	02563.015	4106 Pleasant Valley Rd	1,540
Vernon Japanese Cultural Society	07433.200	4895 Bella Vista Rd	1,573
Vernon Muslim Association	03725.000	3414 17 Ave	1,118
Educational Institution			
PV Christian Academy	02590.001	1802A-1802 45 Ave	9,187
PV Christian Academy	02590.001	1802A-1802 45 Ave	2,535
St James School	00502.000	2700 28 Ave	11,836
Social Services			
Abbeyfield House	03907.001	3511 27 Ave	3,212
Archway Society for Domestic Peace	00570.001	2603 26 St	5,468
Archway Society for Domestic Peace	02464.000	3502 19 St	4,027
Canadian Mental Health Association	00090.000	3305 27 St	1,614
Canadian Mental Health Association	01399.000	3003 28 Ave	1,563

DBA Name	Folio	Civic Address	Total Exemption
Social Services Continued			
Abbeyfield House	03907.001	3511 27 Ave	\$ 3,212
Archway Society for Domestic Peace			5,468
Archway Society for Domestic Peace			4,027
Canadian Mental Health Association	00090.000	3305 27 St	1,614
Canadian Mental Health Association	01399.000	3003 28 Ave	1,563
Canadian Mental Health Association	01445.000	3100 28 Ave	20,813
Canadian Mental Health Association	03384.000	3405 Okanagan Ave	1,930
Canadian Mental Health Association	03821.006	3605 24 Ave	2,008
Canadian Mental Health Association	03826.001	3610 25 Ave	2,518
Canadian Mental Health Association	04230.001	4206 Alexis Park Dr	5,300
Canadian Mental Health Association	04487.034	2201 53 Ave	6,524
Community Dental Access Centre	00980.020	C-3107 31 Ave	1,282
Good Samaritan Canada	04484.010	4900 20 St	17,989
Good Samaritan Canada	04484.005	4904 20 St	27,127
Habitat for Humanity Okanagan	03831.105	5-4100 25 Ave	1,091
Kindale - Seaton Ctr	06133.020	1340 Polson Dr	7,126
Kindale Developmental Association	03831.101	1-4100 25 Ave	595
Kindale Developmental Association	03831.102	2-4100 25 Ave	1,135
Kindale Developmental Association	03831.106	6-4100 25 Ave	595
Kindale Developmental Association	05482.010	902 35 Ave	3,185
N.O. Community Life Society	02357.005	2400 46 Ave	11,127
N.O. Community Life Society	02563.010	4102 Pleasant Valley Rd	1,730
N.O. Community Life Society	06049.004	3917 13 St	1,498
N.O. Community Life Society	07090.036	5813 Richfield Pl	1,964
N.O. Friendship Centre Society	01353.000	2902 29 Ave	5,057
N.O. Friendship Centre Society	01355.000	2904 29 Ave	4,457
N.O. Neurological Association	01205.000	2802 34 St	38,519
N.O. Neurological Association	01207.002	3405 28 Ave	20,604
N.O. Youth & Family Services	00963.000	3100 32 Ave	14,833
N.O. Youth & Family Services	01921.000	4107 27 St	1,607
N.O. Youth & Family Services	01922.000	4109 27 St	1,937
Ok Comm - Columbus Court	04048.018	3003 Gateby Pl	7,706
People Place Society	01552.105	3402 27 Ave	30,760
People Place Society	01552.110	3400 27 Ave	5,932
Salvation Army D/Town Thrift	01382.000	3102 29 Ave	6,197
Salvation Army - North Thrift	04490.010	1-5400 24 St	18,013
Schubert Centre Society	04048.040	3505 30 Ave	21,694
Turning Points Collaborative	01578.001	3301 24 Ave	5,628
Upper Room Mission	01538.000	3405 27 Ave	2,408
Upper Room Mission	01539.000	3403 27 Ave	9,374
V&D Community Land Trust Society	03859.000	3502 27 Ave	6,432
V&D Hospice Society	03856.001	3506 27 Ave	5,036
VDACL - 23Rd St Venture Training	02672.002	4607 23 St	7,456
VDACL - 26 St Group Home	00060.000	3307 26 St	2,250
VDACL - 3601 36A St Group Home	04159.021	3601 36A St	1,536
VDACL - 39 St Group Home	03959.000	2803 39 St	1,998
VDACL - 4240 Alexis Park Dr	03925.000	3601 27 Ave	4,602
VDACL - Hawthorn House	03787.012	4217 16 Ave	1,573
VDACL - Venture Training	04230.100	4240 Alexis Park Dr	11,095

DBA Name	Folio	Civic Address	Total Exemption
Social Services Continued			
VDACL - Willow House	06011.000	1812 22 St	\$ 1,614
Vernon Native Housing Project	03805.008	4305 19 Ave	5,892
Vernon Native Housing Project	03805.008		3,198
Vernon Restholm	03917.000	2808 35 St	9,702
Cultural			
Powerhouse Theatrical Society	01826.010	2901 35 Ave	7,487
Vernon Music School	02869.000	1705 32 Ave	5,078
Vernon Music School - Coach	02868.000	1705 32 Ave	4,448
Educational			
Allan Brooks Nature Centre	05289.004	250 Allan Brooks Way	3,028
Allan Brooks Nature Centre	05289.004	250 Allan Brooks Way	2,607
Okanagan Science Centre	00635.000	2704 Hwy 6	6,327
Mixed and Unique			
Army Navy & Airforce Veterans	02366.003	2500 46 Ave	3,032
Curling Clubs	04135.010		34,665
Halina Clubs	04135.010	3310 37 Ave	5,583
Heronry - 53 Ave	04487.047	107-2200 53 Ave	138
Heronry - 53 Ave	04487.048	108-2200 53 Ave	150
Heronry - 53 Ave	04487.049	109-2200 53 Ave	150
Heronry Protection Covenant	04486.000	5104 20 St	788
Heronry Protection Covenant	04486.000	5104 20 St	879
N.O. Childcare & Montessori	03933.005	2711 38 St	2,531
North Okanagan Valley Gleaners	02276.001	4405 29 St	4,018
Ok Boys & Girls Clubs - Teen Junction	01850.002	3104 37 Ave	3,707
Ok Landing Community Association	07815.000	7813 Okanagan Landing Rd	9,398
Okanagan Boys & Girls	04135.011	3300 37 Ave	9,465
Paddlewheel Park Foreshore	07871.000	7815 Okanagan Landing Rd	1,491
St Johns Ambulance	02676.002	1905-1901 47 Ave	10,541
Sunnyvale Restholm Society	02255.007	4306 25 St	522
Sunnyvale Restholm Society	02255.009	4308 25 St	320
Sunnyvale Restholm Society	02255.015	4304 25 St	2,009
Vernon & Area Pro Life Society	01067.000	3102 31 Ave	2,819
Vernon Book Volunteers Society	06164.047	35-100 Kalamalka Lake Rd	1,158
Vernon Pensioners - Mcculloch	01196.001	3400 Coldstream Ave	3,276
Vernon Pensioners - Mcculloch	01196.001	3400 Coldstream Ave	1,623
New 2021			
N.O. Community Life Society	02672.001	4608 20 St	795
Vernon Pickleball Association	07343.001	6891 (6601) Okanagan Landing Rd	694
North Valley Gymnastics Society	02367.000	4700 31 St	1,888
			<hr/>
			\$ 636,856

DBA Name	Folio	Civic Address	Total 2020 Exemption
Revitalization Tax Exemption			
Tax Exemption Granted: 2014-2023			
0821153 BC Ltd	01072.011	102 - 3126 31 Ave	\$ 1,150
0821153 BC Ltd	01072.012	101 - 3126 31 Ave	1,360
0821153 BC Ltd	01072.013	100 - 3126 31 Ave	283
0821153 BC Ltd	01072.014	201 - 3126 31 Ave	2,430
0821153 BC Ltd	01072.015	200 - 3126 31 Ave	2,340
0821153 BC Ltd	01072.016	301 - 3126 31 Ave	2,370
0821153 BC Ltd	01072.017	300 - 3126 31 Ave	2,330
Ortho Terra Holdings	02036.011	1 - 4010 27 St	2,470
Ortho Terra Holdings	02036.012	2 - 4010 27 St	957
Ortho Terra Holdings	02036.013	3 - 4010 27 St	2,470
Rex Corvelay Inc	01408.000	2801 32 St	74
			<hr/> 18,232
Tax Exemption Granted: 2015-2024			
0944125 BC Ltd	02207.000	4101 32 St	8,119
0976816 BC Ltd	02038.005	4012 27 St	1,680
Jeruth Holdings Ltd	01528.000	3412 28 Ave	693
			<hr/> 10,492
Tax Exemption Granted: 2016-2025			
Hewitt, Robin	02028.012	4077 28 St	693
Screen, Chantal	02028.002	2720 41 Ave	855
Larsen, Sheryl & Richard	02096.010	101 – 4107 29 St	503
Larsen, Sheryl & Richard	02096.020	102 – 4107 29 St	503
Larsen, Sheryl & Richard	02096.030	201 – 4107 29 St	520
Larsen, Sheryl & Richard	02096.040	202 – 4107 29 St	520
			<hr/> 3,593
Tax Exemption Granted: 2017-2026			
Mcdonald, Jill	02028.007	4073 28 Street	819
Froste, Amber	02028.008	4069 28 Street	872
0934088 BC Ltd	01791.005	2710 39 Avenue	23,544
Denoa Holdings Ltd	01703.001	1 - 3705 27 Street	2,310
Denoa Holdings Ltd	01703.002	2 - 3705 27 Street	2,140
Smith, Tod & Gloria	02031.007	3924 28 Street	500
Smith, Tod & Gloria	02031.006	3926 28 Street	561
Smith, Tod & Gloria	02031.004	3928 28 Street	547
Smith, Tod & Gloria	02031.005	3930 28 Street	459
Burke, Chrstopher & Melinda	02028.016	4061 28 Street	982
Martin, Brian & Courts, Camillia	02028.014	4065 28 Street	1,056
			<hr/> 33,790
Tax Exemption Granted: 2018-2027			
1054401 BC Ltd	02211.000	3005 41 Avenue	2,519
			<hr/> 2,519
Tax Exemption Granted: 2019-2028			
Dedora, Taylor & Kimberly	02121.000	4010 31 Street	1,640
Sleeman Breweries Ltd	00482.000	2801 27A Street	52,930
Marten Holdings Ltd	01044.000	2933 30 Avenue	2,579
			<hr/> \$ 54,570

DBA Name	Folio	Civic Address	Total 2020 Exemption
Revitalization Tax Exemption Continued			
Tax Exemptions Granted: 2020-2029			
Dedora, Taylor & Kimberly	00944.000	3215 31 Avenue	\$ 1,300
The Hamlets at Vernon Residence Inc	01368.010	3050 29 Avenue	67,818
The Hamlets at Vernon Residence Inc	01368.010	3050 29 Avenue	29,526
Zhou, Yu Yu	01706.000	3701 27 Street	5,559
			<u>80,122</u>
Tax Exemptions Granted: 2021-2030			
0863668 BC Ltd	02070.000	4209 30 Street	3,018
Singletrack Holdings Inc	01721.005	3607 27 Street	10,806
			<u>13,824</u>
Total			<u>\$ 228,367</u>

FINANCIAL STATEMENTS



CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

December 31, 2021



THE CORPORATION OF THE
CITY OF VERNON
3400 - 30TH STREET
VERNON, BC V1T 5E6

P:250-545-1361
F:250-545-7876

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying financial statements of The Corporation of the City of Vernon (the "City") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting standards for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The City's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the City. The accompanying independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the City's financial statements.

A stylized, handwritten signature in black ink, consisting of a large, sweeping 'C' followed by a smaller 'A' and a dot.

Chief Administrative Officer

A stylized, handwritten signature in black ink, appearing to read "Law" in a cursive script.

Director of Financial Services

May 9, 2022



KPMG LLP
3205-32 Street
4th Floor
Vernon BC
V1T 5M7
Telephone (250) 503-5300
Fax (250) 545-6440
www.kpmg.ca

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the consolidated financial statements of the Corporation of the City of Vernon (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2021;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended;
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2021, and its consolidated results of operations, its consolidated changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.



The Corporation of the City of Vernon
Independent Auditors Report

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

May 10, 2022

Vernon, Canada

The Corporation of the City of Vernon
Consolidated Statement of Financial Position
Statement A



December 31, 2021 (in thousands of dollars)

2021

2020

Financial Assets

Cash and cash equivalents	Note 2	\$ 60,010	\$ 59,121
Investments	Note 3	53,883	49,689
Accounts receivable	Note 4	17,968	17,276
Loans receivable	Note 5	81	112
Municipal Finance Authority cash deposits	Note 6	339	333
Land held for resale	Note 7	1,396	4,254
		<u>133,677</u>	<u>130,785</u>

Liabilities

Accounts payable and accrued liabilities	Note 8	35,874	32,102
Deferred charges	Note 9	17,596	15,663
Deferred revenue	Note 10	471	1,488
Debt	Note 11	8,527	9,440
Landfill remediation liability	Note 12	286	185
		<u>62,754</u>	<u>58,878</u>

Net Financial Assets

70,923

71,907

Non-financial Assets

Tangible capital assets	Note 13	616,674	603,947
Inventory of supplies		524	493
Prepaid expenses		631	600
		<u>617,829</u>	<u>605,040</u>

Accumulated Surplus

Note 14

\$ 688,752

\$ 676,947

Commitments and contingencies

Note 19

Approved by:

Director of Financial Services

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the City of Vernon
Consolidated Statement of Operations
Statement B



For the Year Ended December 31, 2021 (in thousands of dollars)			Budget 2021 Note 22	Actual 2021	Actual 2020
Revenue					
Taxation	Note 15	\$	46,235	\$ 46,030	\$ 44,749
Government transfers	Note 16		7,256	16,456	16,832
Services provided to other governments			3,084	3,065	2,925
Sale of services:					
Sewer fees and charges			9,931	10,423	10,077
Environmental health			2,365	2,950	2,458
Recreation fees			2,323	2,450	2,129
Public transit and parking			1,970	1,934	1,634
Fines and rentals			616	610	528
Licences and permits			1,586	2,237	1,624
Airport			992	1,290	986
Other			1,504	1,791	1,246
Development fees			134	223	170
Fiscal services:					
Penalties, interest earned and actuarial adjustments			1,802	2,810	2,365
Net gain on sale of assets			-	32	-
Developer contributions of assets	Note 9 & 13b		4,153	2,897	4,100
			83,951	95,198	91,823
Expenses					
	Note 21				
General government and common services			10,574	9,437	9,881
Bylaw compliance and parking control			1,613	1,582	1,529
Protective Services:					
Police			13,447	14,349	12,849
Fire rescue			7,071	7,055	6,705
Emergency measures			242	571	339
Planning and building inspection			3,133	3,336	2,903
Engineering			3,563	3,709	4,220
Operations Services:					
Road transportation			18,320	17,106	16,976
Sanitary sewer			11,632	10,612	11,437
Solid waste and recycling			2,057	2,621	2,068
Park services			2,654	2,574	2,780
Storm drainage			1,466	1,729	1,476
Airport			1,161	1,346	1,053
Other			392	447	566
Cemetery			344	330	284
Recreation			6,390	6,589	6,448
			84,059	83,393	81,514
Annual surplus			(108)	11,805	10,309
Accumulated surplus, beginning of year			676,947	676,947	666,638
Accumulated surplus, end of year	Note 14	\$	676,839	\$ 688,752	\$ 676,947

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the City of Vernon
Consolidated Statement of Change in Net
Financial Assets

Statement C



For the Year Ended December 31, 2021 (in thousands of dollars)	Budget 2021		
	Note 22	2021	2020
Annual Surplus	\$ (108)	\$ 11,805	\$ 10,309
Amortization of tangible capital assets	12,556	11,860	11,513
Net (gain) loss on sales of assets	-	(32)	4
Proceeds on sale of tangible capital assets	-	209	252
Capitalize land held for resale	-	(2,858)	-
Acquisition of tangible capital assets	-	(20,349)	(18,770)
Contributed tangible capital assets from developers	-	(1,557)	(676)
Change in tangible capital assets	12,556	(12,727)	(7,677)
Consumption of supplies inventories	-	1,042	961
Use of prepaid expenses	-	436	1,243
Acquisition of supplies inventories	-	(1,073)	(971)
Acquisition of prepaid expenses	-	(467)	(1,186)
Change in other non-financial assets	-	(62)	47
(Decrease) Increase in net financial assets	12,448	(984)	2,679
Net financial assets, beginning of year	71,907	71,907	69,228
Net financial assets, end of year	\$ 84,355	\$ 70,923	\$ 71,907

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the City of Vernon
Consolidated Statement of Cash Flows
Statement D



For the Year Ended December 31, 2021 (in thousands of dollars)

	2021	2020
Operating Activities:		
Annual surplus	\$ 11,805	\$ 10,309
Non-cash items included in annual surplus:		
Amortization of tangible capital assets	11,860	11,513
Net (gain) loss on disposal of tangible capital assets	(32)	4
Increase in landfill remediation liability	101	7
Developer contributions of assets	(1,557)	(676)
	Note 13b	
Change in non-cash operating items:		
Increase in accounts receivable	(692)	(149)
Increase in accounts payable and accrued liabilities	3,773	2,669
Increase (decrease) in deferred charges	1,933	(908)
Decrease in deferred revenue	(1,017)	(77)
Actuarial adjustments on long-term debt	(386)	(588)
Increase in supplies inventories	(31)	(10)
(Increase) decrease in prepaid expenses	(31)	57
(Increase) decrease in Municipal Finance Authority cash deposits	(6)	96
Decrease in loans receivable	30	-
	<u>25,750</u>	<u>22,247</u>
Investing Activities:		
Net change in investments	(4,194)	24,741
	<u>(4,194)</u>	<u>24,741</u>
Financing Activities:		
Principal payments on debt	(527)	(831)
	<u>(527)</u>	<u>(831)</u>
Capital Activities:		
Proceeds on sale of tangible capital assets	209	252
Acquisition of tangible capital assets	(20,349)	(18,770)
	<u>(20,140)</u>	<u>(18,518)</u>
Increase in cash and cash equivalents	889	27,639
Cash and cash equivalents, beginning of year	59,121	31,482
Cash and cash equivalents, end of year	\$ 60,010	\$ 59,121
Non-cash transaction:		
Reclassification of land held for resale to tangible capital assets	\$ 2,858	\$ -

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies:

The Corporation of the City of Vernon (the "City") is incorporated and operates under the provisions of the Local Government Act and Community Charter of British Columbia. The City provides local government services to residents of its incorporated area including administrative, protective, transportation, sewer, storm drainage, park maintenance, recreation, community development and environmental.

On March 11, 2020 the COVID-19 outbreak was declared a pandemic by the World Health Organization. The pandemic caused significant impacts to the City's operations. The pandemic continues to provide uncertainty over the City's future cash flows and may have a significant impact on the City's future operations. Potential impacts on the City's business could include future decreases in revenue, reduction in investment income and delays in completing capital project work. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the City is not known at this time.

a) Basis of Accounting:

The consolidated financial statements of the City are prepared by management in accordance with Public Sector Accounting Standards ("PSAS") established by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Professional Accountants.

All revenue is recorded using the accrual basis, whereby revenue is recognized as it is earned and measurable. Property taxes are recognized as revenue in the year they are levied. Utility charges are recognized as revenue in the period earned. Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.

b) Basis of Consolidation:

The consolidated statements include all funds of the City and its wholly-owned other government organization subsidiaries. Inter-fund revenues, expenses, assets, and liabilities have been eliminated. The following controlled entities have been consolidated:

CBW Development Corp.	100%
Hesperia Development Corp.	100%

c) Measurement Uncertainty:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets, estimating provisions for accrued liabilities and contingent liabilities, the carrying value of the landfill remediation liability, measurement of contaminated site liabilities (if identified), and in performing valuations of employee future benefits. Actual results could differ from those estimates and adjustments, if any, will be reflected in the period of settlement or upon a change in the estimate.

d) Cash and Cash Equivalents:

Management classifies all highly liquid investments with maturity of three months or less at acquisition as cash equivalents.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies: (continued)

e) Investments:

Investments are recorded at cost. Short-term investments are those that mature between three months and one year. Long-term investments are those that mature in more than one year. All investments are comprised of Guaranteed Investment Certificates, with accrued interest being recognized, as such, the cost equals the fair market value.

f) Land Held for Resale:

Land held for resale is valued at the lower of cost and net realizable value.

g) Deferred Charges:

Deferred charges are comprised of levied and unused Development Cost Charges and Works Contribution funds. These funds are recorded as revenue in the year they are used to fund tangible capital asset acquisitions or eligible operating expenses.

h) Deferred Revenue:

Deferred revenue represents property taxes, permits and other fees that have been collected, but for which the related taxes have not yet been levied and services or inspections have yet to be performed. These amounts will be recognized in revenue in the fiscal year taxes are levied, services are performed, or revenues are earned. Deferred revenue amounts are included in Accounts Payable and Accrued Liabilities (note 8), Deferred Charges (note 9) and Deferred Revenue (note 10).

i) Debt:

Debt principal payments are not charged against current operating revenue pursuant to PSAS. Interest is recorded on an accrual basis. Interest expense on long-term debt in 2021 was \$252,000, (\$439,000 in 2020). Gains or losses on repayment of debt is recorded in the Statement of Operations.

j) Landfill Closure and Post-Closure Liability:

The estimated cost for closure and post-closure care for the Hesperia landfill is based on estimated future expenses in current dollars and charged as an expense in the reporting period that the landfill site's capacity is used. There is significant measurement uncertainty in the estimate for the closure liability as it does not include a cost for obtaining suitable material for the final cover. This material is anticipated to be obtained at no charge as some materials that are discharged at the landfill are suitable to be used for the final cover and are diverted and stored to be used for progressive closure activities.

During 2018 the City's consultants responsible for reporting to the Province determined there were some discrepancies with the 2016 Closure plan ("the Plan") prepared for the City by external consultants. A revised Operating and Closure plan will be prepared; however, the original Plan will be used for the purposes of calculating the closure and post-closure liability (note 13) until the revised plan is prepared. Due to the identified discrepancies there is additional measurement uncertainty regarding the estimated closure costs and lifespan of the landfill.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies: (continued)

k) Liability for Contaminated Sites:

A liability for remediation of contaminated sites is recognized when all the following criteria are met: an environmental standard exists, contamination exceeds the environmental standard, the City is directly responsible or accepts responsibility, and a reasonable estimate of the amount can be made. The liability is recorded net of any expected recoveries. The City currently has not identified any contaminated sites.

l) Non-Financial Assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the annual surplus/deficit, provides the consolidated change in net financial assets for the year.

m) Tangible Capital Assets and Amortization:

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs and engineering fees, and site preparation costs. The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on the basis of straight-line or declining balance over the estimated useful life of the tangible capital asset, as follows:

Transportation Infrastructure:

Roads (surface)	Straight-line	25 years
Roads (base)	Straight-line	75 years
Bridges	Straight-line	50 to 75 years
Sidewalks	Straight-line	25 to 50 years
Traffic signals	Straight-line	15 years
Street lighting	Declining Balance	5%
Parking meters	Declining Balance	10%
Storm Drainage Infrastructure	Straight-line	75 years
Sanitary Sewer Infrastructure	Straight-line	75 years
Buildings	Straight-line	15 to 60 years
Vehicles	Straight-line	5 to 29 years
Miscellaneous Equipment	Straight-line	10 to 30 years
Information Technology	Declining Balance	40%

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

1. Significant Accounting Policies: (continued)

n) Reserves:

Statutory reserve funds are used for future capital expenses as designated by bylaw and City Council. Non-statutory reserves are amounts set aside from past and current operations and are not governed by bylaw.

o) Employee Future Benefits:

The City and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer plan, the City's contributions are expensed as incurred.

Sick leave and other retirement benefits are also available to the City's employees. The costs of these benefits are determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn future benefits.

p) Government Transfers:

Government transfers are recognized as revenue in the period in which the event giving rise to the transfer occurs, provided the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received in the current year that do not meet these criteria are recorded as accrued liabilities.

q) Budget Figures:

The budget figures are from the annual Financial Plan Bylaw. They have been reallocated to conform to PSAS financial statement presentation requirements where appropriate. Subsequent amendments have been authorized by City Council to reflect changes in the budget. Such amendments are not reflected in the financial statement budget figures (note 22).

r) Segment Disclosures:

Segmented financial information is presented in groups of distinguishable activities in a similar approach to the City's internally reported cost centres. These segments are structured in a fashion to assist users of financial statements in understanding and identifying the resources allocated to support commonly recognized functions of the City. Segments are identified primarily by function and secondarily by organizational relationship. Revenues are allocated to segments when there is a direct cause and effect relationship to the expenses of those segments. Revenues that cannot be reasonably allocated in such a manner are considered common to the City as a whole and reported in general government (note 21).

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

2. Cash and Cash Equivalents:

	2021	2020
Restricted:		
Deferred charges	\$ 17,596	\$ 15,663
Deferred revenue	471	1,488
Statutory reserves	4,079	3,819
	22,146	20,970
Unrestricted:	37,864	38,151
	\$ 60,010	\$ 59,121

The City has access to an operating line of credit not exceeding \$2.0 million (2020 - \$2.0 million). Interest is accrued based on Bank of Montreal's prime lending rate. As of December 31, 2021, this line of credit was not being utilized (2020 - \$0).

3. Investments

	2021	2020
Short-term investments	\$ 23,249	\$ 26,693
Long-term investments	30,634	22,996
	\$ 53,883	\$ 49,689

4. Accounts Receivable:

	2021	2020
Property taxes	\$ 2,355	\$ 3,253
Utility billings	7,689	7,543
Other governments	4,801	3,463
Trade and other receivables	3,226	3,119
	18,071	17,378
Allowance for doubtful trade accounts receivable	(103)	(102)
	\$ 17,968	\$ 17,276

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

5. Loans receivable:

The City has a loan receivable in the amount of \$81,200 (2020 - \$111,600) from the Vernon Pickleball Association to assist in financing the construction of a Pickleball facility. The loan receivable does not bear interest and is to be repaid in full by December 31, 2029.

6. Municipal Finance Authority – Cash Deposits:

The City's debt is issued through the Municipal Finance Authority ("MFA"). As a condition of these borrowings, the City is obligated to lodge security by means of demand notes and interest bearing cash deposits based on the amount of the borrowing. The deposits are included in the City's financial statements as Municipal Finance Authority deposits. If the debt is repaid without default, the deposits are refunded to the City. The demand notes, which are contingent in nature, are held by the MFA to act as security against the possibility of debt repayment default. As at December 31, 2021, there were contingent demand notes of \$491,000 (2020 - \$491,000) which are not recorded in the financial statements (note 19(b)). Upon the maturity of a debt issue, the demand notes are released and deposits refunded to the City.

7. Land held for resale:

In 2017, the City entered into a Land Purchase and Development Framework agreement for the conditional sale of City owned land. The accumulated value of these lands is \$1,396,000 (2020 - \$4,254,000) which is comprised of the historical cost of the lands plus all prior improvements. Such costs have not been included in tangible capital assets since the land and improvements are subject to resale.

8. Accounts Payable and Accrued Liabilities:

	2021	2020
Trade accounts payable and other accrued liabilities	\$ 19,083	\$ 17,204
Salaries, wages and related costs	6,181	5,858
	<u>25,264</u>	<u>23,062</u>
Deferred revenue		
Prepaid property taxes	5,559	4,684
Deposits and holdbacks	4,688	4,016
Prepaid fees and charges	363	340
	<u>10,610</u>	<u>9,040</u>
	<u>\$ 35,874</u>	<u>\$ 32,102</u>

The City has entered into a lease agreement for a transit maintenance facility with BC Transit for 40 years from November 2, 2011 to November 2, 2051 with two 10-year renewal options. The 40-year lease was prepaid in full in the amount of \$1,310,000 upon occupancy by BC Transit of the site with the remaining portion of \$1,002,000 included above as an accrued liability.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

9. Deferred Charges:

Deferred Charges include Works Contribution funds and Development Cost Charges ("DCC's"). Works Contribution funds are charged to developers through a works contribution agreement requiring the City to use funds for future work to, or adjacent to, each property. DCC's are collected to pay for 95% of the general capital costs due to development and 90% of utility capital costs on specified projects. In accordance with the Local Government Act, these funds must be deposited into a separate reserve fund. DCC's are deferred and recognized as revenue when the related costs are incurred.

	2021	2020
Deferred charges		
DCC - roads	\$ 6,863	\$ 5,778
DCC - storm	2,525	2,312
DCC - sewer	5,217	5,211
DCC - parks	757	399
Works Contributions	2,234	1,963
	<u>\$ 17,596</u>	<u>\$ 15,663</u>
Deferred charges, beginning of year	\$ 15,663	\$ 16,571
DCC's levied during the year	2,648	2,402
Works Contributions received	284	155
Investment income	150	236
Contributions available	18,745	19,364
Less: Capital transfers	838	3,167
Less: Operating transfers	311	534
Deferred charges, end of year	<u>\$ 17,596</u>	<u>\$ 15,663</u>

10. Deferred Revenue:

	2021	2020
Recreation Facility Major Maintenance*	\$ 471	\$ 1,488

*Funding transferred from the Regional District of North Okanagan for future expenditures

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

11. Debt:

Bylaw #	Purpose of Bylaw	Interest Rate %	Year of Maturity	Gross Debt	Sinking Fund Asset	2021 Net Debt	2020 Net Debt
4680	Treatment Plant Phase I	1.47 %	2027	\$ 5,000	\$ 3,200	\$ 1,800	\$ 2,053
4680	Treatment Plant Phase II	2.85 %	2028	2,038	1,201	837	935
4791	Water Reclamation Plant	0.91 %	2030	12,556	6,666	5,890	6,452
				<u>\$ 19,594</u>	<u>\$ 11,067</u>	<u>\$ 8,527</u>	<u>\$ 9,440</u>

Repayments of debt for Sewer Bylaws in the next five years and thereafter are as follows:

	Repayment
2022	\$ 527
2023	527
2024	527
2025	527
2026	527
2027 & thereafter	<u>1,709</u>
	4,344
Actuarial adjustments	<u>4,183</u>
Net Debt	<u>\$ 8,527</u>

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

12. Landfill Remediation Liability

The City operates its Hesperia landfill as a demolition, land clearing and construction material disposal facility under an Operational Certificate ("OC") issued by the Province of BC's Ministry of Environment ("MOE"). The OC excludes domestic refuse, plastics, rubber, contaminated soils and other non-construction wastes. The Hesperia landfill only accepts waste from City projects and does not accept public waste.

The liability for closure and post-closure care is recognized based on the 2016 Operating and Closure Plan ("the Plan"). The Plan estimates closure costs based on the assumption that the landfill will be closed at the end of its predetermined useful life; however, some of the estimated closure costs will be expended sooner as the landfill is anticipated to be closed progressively.

The closure liability estimated in the Plan is in current dollars and has been inflated to the end of the landfill's useful life using an inflation rate of 1.75% (2020 - 1.5%) and then discounted to the financial reporting date at 1.29% (2020 - 1.90%), which is the City's cost of capital on debt outstanding as of the same date.

The liability for closure and post-closure care at December 31, 2021 is \$286,000 (2020 - \$185,000), the estimated total expenditures for closure and post-closure care are \$2,363,000 (2020 - \$1,633,000), which leaves \$2,077,000 (2020 - \$1,448,000) remaining to be recognized. The landfill is estimated to have remaining capacity of 843,962 cubic meters (88%) and remaining life of 49 years.

The City has implemented a tipping fee charged to internal projects that discharge waste at the landfill with net proceeds contributed to a reserve to pay for closure related expenses. On December 31, 2021 the balance of this reserve is \$424,000 (2020 - \$378,000).

When the landfill closes at the end of its useful life it is estimated that post-closure care will be required for 25 years. The reported liability is based on estimates and assumptions with respect to anticipated events over the expected remaining service life of the landfill. Management periodically performs an assessment of the underlying assumptions and utilizes the expertise of a qualified firm of engineers external to the City in forming the estimate.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

13. Tangible Capital Assets:

Cost	December 31, 2020	Additions	Disposals	December 31, 2021
Land	\$ 282,234	\$ 4,376	\$ 9	\$ 286,601
Buildings	90,308	5,800	-	96,108
Vehicles	16,699	1,413	404	17,708
Miscellaneous equipment	5,441	3,929	-	9,370
Information technology	3,007	107	328	2,786
Transportation infrastructure	243,982	4,503	499	247,986
Storm drainage infrastructure	82,550	1,951	80	84,421
Sanitary sewer infrastructure	107,694	2,684	16	110,362
	<u>\$ 831,915</u>	<u>\$ 24,763</u>	<u>\$ 1,336</u>	<u>\$ 855,342</u>
Accumulated Amortization	December 31, 2020	Amortization	Disposals	December 31, 2021
Buildings	\$ 32,164	\$ 2,076	\$ -	\$ 34,240
Vehicles	8,236	715	366	8,585
Miscellaneous equipment	1,679	250	-	1,929
Information technology	2,543	186	286	2,443
Transportation infrastructure	123,914	6,082	452	129,544
Storm drainage infrastructure	26,152	1,116	42	27,226
Sanitary sewer infrastructure	33,279	1,435	13	34,701
	<u>\$ 227,967</u>	<u>\$ 11,860</u>	<u>\$ 1,159</u>	<u>\$ 238,668</u>
Net Book Value	December 31, 2020			December 31, 2021
Land	\$ 282,234			\$ 286,601
Buildings	58,144			61,868
Vehicles	8,463			9,123
Miscellaneous equipment	3,762			7,441
Information technology	463			343
Transportation infrastructure	120,067			118,442
Storm drainage infrastructure	56,398			57,195
Sanitary sewer infrastructure	74,416			75,661
	<u>\$ 603,947</u>			<u>\$ 616,674</u>

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

13. Tangible Capital Assets: (continued)

a) Work-in-progress

Work-in-progress is comprised of costs related to projects currently under planning, development or construction that will result in a finished asset at a future date. Such costs are capitalized until such time as the property is ready for use. Work-in-progress having a value of \$16,633,000 (2020 - \$16,547,000) has not been amortized. Amortization of these assets will commence the year following when each specific asset is put into service.

b) Contributed Tangible Capital Assets

Contributed tangible capital assets from developers have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$1,557,000 (2020 - \$675,000) comprised of transportation infrastructure in the amount of \$538,000 (2020 - \$362,000), playground equipment in the amount of \$696,000 (2020 - \$nil), storm drain infrastructure in the amount of \$212,000 (2020 - \$221,000), sanitary sewer infrastructure in the amount of \$111,000 (2020 - \$92,000).

c) Tangible Capital Assets Disclosed at Nominal Values

Where an estimate of fair value is not determinable, the tangible capital asset is recognized at a nominal value.

d) Intangible Assets

The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at city sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

e) Write-down of Tangible Capital Assets

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services. Any impairment is accounted for as an expense in the consolidated statement of operations. No impairments were identified or recorded during the year ended December 31, 2021 and 2020.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

14. Accumulated Surplus:

Accumulated surplus consists of individual fund surpluses and reserves. Operating surplus for the City is as follows:

	2021	2020
Accumulated surplus per Statement of Financial Position	\$ 688,752	\$ 676,947
Less:		
Tangible capital assets	(616,674)	(603,947)
Debt	8,527	9,440
Inventory of supplies	(524)	(493)
Prepaid expenses	(631)	(600)
	<u>79,450</u>	<u>81,347</u>
Non-Statutory Reserves		
Budget Carryover Reserve General	6,879	6,228
Budget Carryover Reserve Sewer	182	87
Capital Reserves General	32,595	16,014
Capital Reserves Sewer	6,183	7,226
Operating Reserves General	161	169
Tax Equalization Reserves General	6,704	8,447
Tax Equalization Reserves Sewer	14,458	15,802
Special Purpose Reserves	7,135	6,723
Fortis BC Lease Legacy Reserve	1,074	13,562
	<u>75,371</u>	<u>74,258</u>
Statutory Reserve Funds		
Highway Access to Water Reserve	721	656
Land Sale Reserve	450	445
Local Improvement Reserve	676	901
Parkland Reserve	265	269
Recreation Facility Operating Reserve	1,416	1,127
Recreation Facility Major Maintenance Reserve	551	420
	<u>4,079</u>	<u>3,818</u>
Total Restricted Funds	<u>79,449</u>	<u>78,076</u>
Unappropriated Surplus	<u>\$ -</u>	<u>\$ 3,271</u>

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

15. Taxation Revenue:

Total tax revenue net of transfers of taxes collected for other governments and agencies were as follows:

	2021	2020
Specific assessments:		
Residential	\$ 29,784	\$ 28,563
Business	13,751	13,508
Utilities	346	316
Light industrial	665	519
Non-profit	165	160
Farm land	4	4
	<u>44,715</u>	<u>43,070</u>
Payments in lieu of taxes	1,624	1,573
Specified area taxes and other	(309)	106
	<u>\$ 46,030</u>	<u>\$ 44,749</u>

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

16. Transfers from Other Governments:

	2021	2020
Federal government transfers		
Transportation infrastructure	\$ 3,971	\$ 3,931
Storm infrastructure	-	2,257
	<u>3,971</u>	<u>6,188</u>
Provincial government transfers		
Union of British Columbia Municipalities grants	2,640	278
Transit subsidy	2,486	2,270
Hotel tax	1,017	757
Casino revenue sharing	854	342
Traffic fine revenue sharing	545	499
Airport COVID Relief	360	-
Emergency Management BC	312	124
Transportation infrastructure	261	231
Keep of Prisoners	135	199
Tourism BC	121	170
Certificate of Recognition safety program	76	74
Municipal Insurance Association	25	21
Carbon tax rebate	12	84
BC Hydro initiatives	7	-
Safe communities projects	4	-
COVID Safe Restart	-	4,997
Other Transfers	-	204
	<u>8,855</u>	<u>10,250</u>
Regional government transfers		
Regional initiatives	1,861	110
Recreational initiatives	1,655	149
Okanagan Basin Water Board	114	135
	<u>3,630</u>	<u>394</u>
Total transfers from other governments	<u>\$ 16,456</u>	<u>\$ 16,832</u>

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

17. Long-term Agreements with the Regional District of North Okanagan (the "Regional District"):

a) Water Agreement

The City has entered into a five-year agreement with the Regional District for the operation of the water system in Vernon and Electoral Areas B and C and owned by the Regional District. Under this agreement, the City is responsible for the day-to-day operation of the water system within the City, a portion of the Township of Spallumcheen and Areas B and C, and is wholly reimbursed by the Regional District for the operating expenses made to undertake these duties. The agreement expires January 31, 2023.

b) Parks Agreements

The City entered into an agreement with the Regional District to assume responsibility for the management and operation of local parks commencing January 1, 2018. This agreement transfers the legal interest in Vernon fields and beaches (previously designated as "sub-regional parks") to the City. As per the requirements of the agreement, the City has a Parks DCC bylaw approved by the Ministry of Housing and Municipal Affairs ("the Ministry"). Prior to the City's Parks DCC bylaw being approved by the Ministry, Parks DCCs were collected under the Regional District's Parks DCC bylaw with an allocation based on contributions from each jurisdiction. The amount allocated to the City as of December 31, 2021 was \$5,187,000 (2020 - \$6,703,000), which is not recognized in the financial statements.

c) Recreation Agreements

The City has entered into a 5-year agreement with the Regional District to assume the responsibility for the management and operation of local recreational facilities commencing January 1, 2019. The new agreement maintains the commitment to transfer recreation facilities and related land from the Regional District to the City to re-align responsibility for the facilities and programming to the City. Facilities owned by the Regional District with fair market value of \$14,241,000 have not yet transferred to the City, and are anticipated to transfer in the year ending December 31, 2037. The agreement expires December 31, 2023.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

18. Cemetery Care Trust Fund:

The City owns and maintains Pleasant Valley Cemetery. Pursuant to provincial legislation, a Cemetery Care Trust Fund was established to ensure continuity of cemetery maintenance. A portion of all plot sales and memorial setting fees is credited to this Fund. The Fund balance is not included in the consolidated financial statements.

Trust Fund Continuity:	2021	2020
Balance, beginning of year	\$ 918	\$ 880
Interest earned	9	12
Proceeds from plot sales and memorial settings	20	26
Balance, end of year	<u>\$ 947</u>	<u>\$ 918</u>

19. Contingent Liabilities:

a) Regional District:

The City is responsible as a member of the Regional District for its proportional share of operating deficits related to functions in which it participates. Under the provisions of the Local Government Act, the Regional District's debt is a joint and several liability of the Regional District and each of its member municipalities including the City.

b) MFA Demand Notes:

Debentures are covered by a loan agreement with the MFA which provides that, if at any time the payments provided for in the agreement are not sufficient to meet the authority's obligations in respect of such borrowings, the resulting deficiency becomes a proportional liability of each member local government, including the City. As these demand notes are contingent in nature, no liability is recorded.

c) Municipal Insurance Association:

In 1987, the City entered into a self-liability insurance plan with several other local governments in British Columbia forming the Municipal Insurance Association of B.C. The City is obligated under the plan to pay a percentage of its fellow insured's losses. The City pays an annual premium, which is anticipated to be adequate to cover any losses incurred.

d) Legal Claims:

The City has been named defendant in several uninsured legal actions. No reserve or liability has been recorded regarding any of the legal actions and any possible claims because the amount of loss, if any, is not determinable. Settlement, if any, made with respect to these actions, will be accounted for as an expense in the period in which realization is known.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

19. Contingent Liabilities: (continued)

e) Pension Liability:

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local government.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$2,575,000 (2020 - \$2,444,000) for employer contributions while employees contributed \$2,150,000 (2020 - \$2,073,000) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

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

f) Letter of Credit:

In 2007, the City issued an Irrevocable Letter of Credit in favour of the Agricultural Land Commission (ALC) of British Columbia as a guarantee to fund works required by the ALC as a condition of the property being removed from the Agricultural Land Reserve. The amount of the Letter of Credit is \$716,000. As of December 31, 2021, no drawing on the Letter of Credit has occurred (2020 - \$0).

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

20. Segmented Information:

Segmented information has been grouped into related department functions or service areas for segment reporting purposes provided in note 23 which shows the associated revenues and expenses for each segment. The various segments are described as follows:

a) General Government:

This segment is comprised of all general government and common services provided within the City. It includes legislative services, corporate administration, tourism, finance, human resources, information services, civic building maintenance, bylaw compliance, parking control, and subsidiary corporations.

- Legislative services and corporate administration are responsible for general government administration including council support, conducting elections and records management.
- Tourism is responsible for tourism marketing and managing the City's tourist booth location.
- Finance is responsible for the oversight of all financial matters including financial planning, collection of revenues, purchasing and financial reporting.
- Human resources are responsible for staff recruiting, payroll processing, occupational health and safety and labour relations.
- Information services are responsible for planning, maintaining and operating the City's information systems.
- The GIS department catalogues the city's infrastructure geographically for use by the City and its citizens.
- Civic building maintenance is responsible for maintaining all buildings owned by the City.
- Bylaw compliance and parking control is responsible for administering and encouraging compliance to regulatory bylaws, patrolling City owned/leased paid parking lots, residential permit zones and restricted parking areas. They also patrol and maintain almost 1,000 parking meters. This function focuses on community security and safety programs in conjunction with police services.
- The City's subsidiary corporation is 100% owned.
- Revenues associated with this segment include all those amounts that can not be attributed directly to other segments including taxation, grants in lieu, interest revenue and property rental revenue.

b) Protective Services:

This segment is comprised of police services, plus fire and rescue and emergency measures services.

- Police services are contracted to the RCMP with support assistance from municipal staff. The city is home to a regional detachment for the North Okanagan. The City has a proactive community policing group that provides programs for its citizens and businesses such as citizens on patrol, crime stoppers, block watch and safety patrols.
- Fire and rescue services provide fire response, investigation and prevention services within the City's fire department.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

20. Segmented Information: (continued)

c) Community Infrastructure:

This segment is comprised of community development, planning, building inspections services and the capital works program.

- Community Development is responsible for sustainable development throughout the City including environmental, economic and social development.
- Planning is responsible for land use planning – long term and short term – plus the administration of the Official Community Plan and zoning bylaws.
- Buildings Inspections is responsible for issuing permits for any developments in the City including building permits, rezoning and development permits.

d) Operations:

This segment is responsible for the engineering, operation and maintenance of the city's infrastructure assets including roads, sidewalks and storm drains. Other components include public transit, solid waste and recycling, cemetery and airport.

- Road transportation encompasses year round maintenance of roads, street lights, signs and sidewalks; plus the public transit system which is contracted with BC Transit with subsidies provided from the Province
- Storm drainage includes the maintenance of storm infrastructures including mains, manholes and catch basins.
- The Vernon Regional Airport provides services to small aircraft and executive jets in the region and includes a paved lighted runway, hangars, jet and regular air fuel dispensing.
- The City has one cemetery whose operation is overseen by the Operations group. Other services provided within the City include; overseeing fleet activities and support for the Regional District water services.
- Engineering is responsible for the planning and implementation of the capital works program for all infrastructure - storm, sewer and transportation. They work in conjunction with Planning and Operations.

e) Sanitary Sewer Operations:

This segment is responsible for the entire sanitary sewer operation and maintenance of the sewer infrastructures including mains, manholes, catch basins and lift stations. Plus, it is responsible for the operation and maintenance of the Vernon Water Reclamation Centre and spray irrigation system.

f) Recreation:

This segment is responsible for the management, maintenance and operation of all recreation facilities within the City. This includes planning and delivery of recreation programs for all ages of citizens, maintenance and operation of all arenas and indoor pool. As well as operating two outdoor pools in the summer.

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements



Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

21. Segmented Disclosure:

	General Government	Protective Services	Community Infrastructure	Recreation	Operations Services	Sanitary sewer	2021	2020
Revenue								
Taxation	\$ 45,964	\$ -	\$ -	\$ 41	\$ -	\$ 25	\$ 46,030	\$ 44,749
Services to other governments	446	452	140	1,150	402	475	3,065	3,088
Government transfers	6,658	1,056	588	3,699	4,334	121	16,456	16,832
Sale of services	2,373	191	2,503	2,529	5,889	10,423	23,908	20,689
Fiscal services	2,491	-	-	-	(37)	388	2,842	2,365
Contributions of assets	190	-	43	-	2,075	589	2,897	4,100
	58,122	1,699	3,274	7,419	12,663	12,021	95,198	91,823
Expenses								
Salaries and wages	8,706	8,738	4,471	3,673	3,742	2,396	31,726	29,872
Contracted services	1,815	559	2,090	1,263	11,010	1,285	18,021	19,861
RCMP contract	-	11,489	-	-	-	-	11,489	9,963
Amortization of tangible assets	1,451	336	-	68	7,279	2,726	11,860	11,513
Supplies, materials and other	(1,911)	342	364	388	1,680	2,585	3,448	3,336
Bank fees and net loss on assets	81	-	1	39	29	252	402	549
Utilities, telephone and insurance	744	216	14	1,107	1,163	958	4,202	3,986
Equipment charges	132	296	106	51	1,250	410	2,245	2,434
	11,018	21,976	7,046	6,589	26,153	10,612	83,393	81,514
Excess (deficiency) revenue over expenses	\$ 47,104	\$ (20,277)	\$ (3,772)	\$ 830	\$ (13,490)	\$ 1,409	\$ 11,805	\$ 10,309

The Corporation of the City of Vernon

Notes to the Consolidated Financial Statements

Year Ended December 31, 2021

(tabular amounts in thousands of dollars)

22. Budget Data:

The budget data presented in these consolidated financial statements is based upon the 2021 operating and capital budgets approved by Council on January 11, 2021. The schedule below reconciles the approved budget in Bylaw #5846 to the budget figures reported in these consolidated financial statements.

	Budget Amount
Revenue:	
Operating budget	\$ 117,498
Capital budget	10,832
	<u>128,330</u>
Less:	
Transfers from other funds and reserves	10,719
Collections for other governments	33,660
	<u>(44,379)</u>
Total Revenue	<u>83,951</u>
Expenses:	
Operating budget	123,756
Capital budget	18,173
	<u>141,929</u>
Less:	
Capital expenses	18,173
Transfers to other funds and reserves	5,553
Debt principal payments	484
Collections for other governments	33,660
	<u>(57,870)</u>
Total Expenses	<u>84,059</u>
Annual Deficit	<u>\$ (108)</u>

23. Comparative Figures:

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted in the current year. The changes do not affect prior year annual surplus.

SUPPLEMENTARY FINANCIAL INFORMATION (UNAUDITED)

The Corporation of the City of Vernon
Schedule of COVID-19 Safe Restart Grant spending
(unaudited)



For the Year Ended December 31, 2021 (in thousands of dollars)

In November 2020 the provincial government announced the "COVID-19 Safe Restart Grants for Local Governments", which provided up to \$425 million for local operations impacted by COVID-19. The Ministry of Municipal Affairs and Housing set a grant amount for each local government, of which \$4,997,000 was awarded to the City of Vernon. These funds are to be used to address revenue shortfalls, facility reopening and operating costs, emergency planning and response costs, protective services costs, virtual communications and enhanced interconnectivity costs, services for vulnerable persons, and other related costs. To ensure transparency regarding the use of the funds, the City is required to report annually on how it spent the grant as part of our annual report. This reporting must continue until the grant funds are fully spent.

Allocated to:	2021	2020
Revenue		
Casino gaming grant	\$ 1,110	\$ 1,623
On-street parking fees	206	441
Commercial sewer fees	-	298
Park booking fees	83	87
Surface parking lot fees	-	83
Business license fees	-	45
	<u>1,399</u>	<u>2,577</u>
Expenses		
Labour	63	135
Disinfection supplies	17	103
Contracted services	17	58
Mobile computers and technology	1	10
Furniture and fixtures for physical distancing	-	7
Vehicle rentals and fuel	-	4
	<u>98</u>	<u>317</u>
	1,497	2,894
COVID-19 Safe Restart grant, beginning of year	<u>2,103</u>	<u>4,997</u>
COVID-19 Safe Restart grant, end of year	\$ 606	\$ 2,103

STATISTICAL SECTION



Summary of Financial Results

(In \$1,000's)

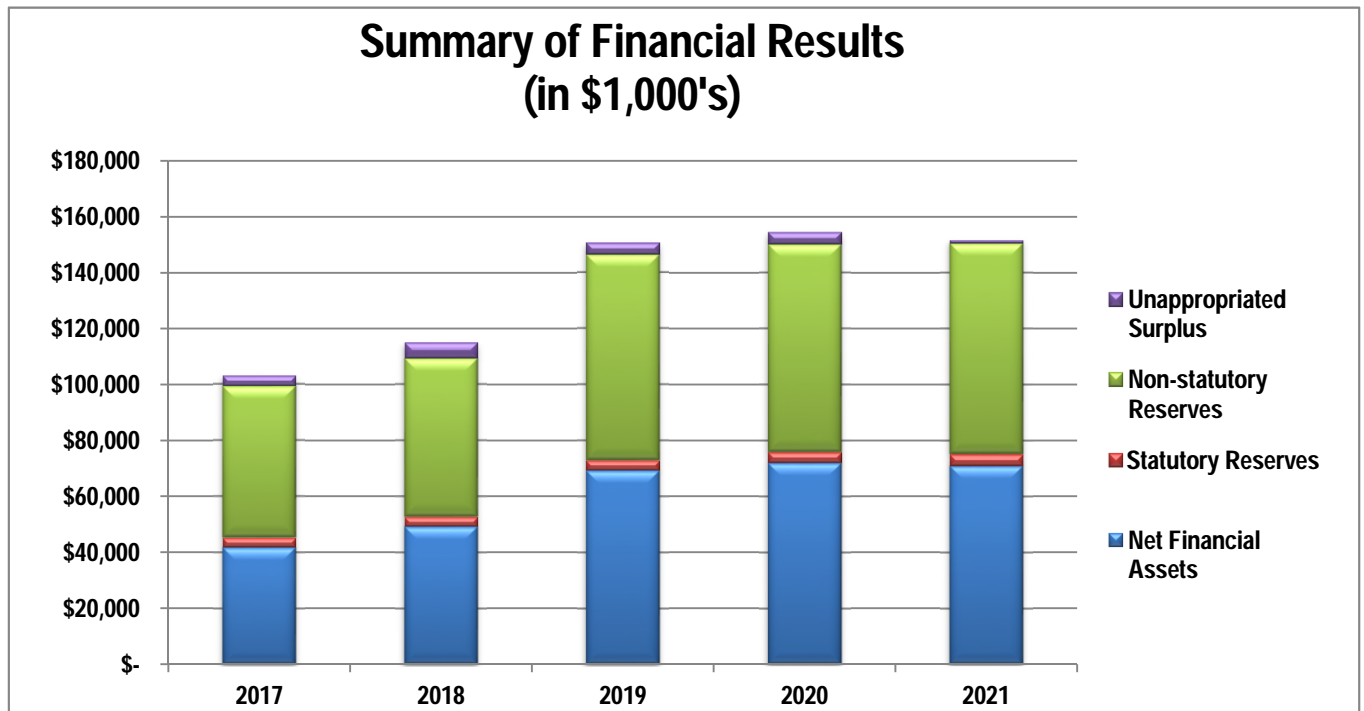
	2017	2018	2019	2020	2021
FINANCIAL POSITION					
Financial Assets	\$ 111,923	\$ 109,408	\$ 127,834	\$ 130,785	\$ 133,677
Liabilities	70,139	60,211	58,606	58,878	62,754
Net Financial Assets (Debt)	41,784	49,197	69,228	71,907	70,923
Non-financial Assets	571,460	576,228	597,410	605,040	617,829
Accumulated Surplus, end of year	\$ 613,244	\$ 625,425	\$ 666,638	\$ 676,947	\$ 688,752

STATEMENT OF OPERATIONS

Revenue	\$ 90,233	\$ 94,295	\$ 122,573	\$ 91,823	\$ 95,198
Expenses	81,925	82,114	81,360	81,514	83,393
Annual Surplus	8,308	12,181	41,213	10,309	11,805
Accumulated Surplus, beginning of year	604,936	613,244	625,425	666,638	676,947
Accumulated Surplus, end of year	\$ 613,244	\$ 625,425	\$ 666,638	\$ 676,947	\$ 688,752

ACCUMULATED SURPLUS

Equity in Tangible Capital Assets	\$ 552,009	\$ 559,708	\$ 585,411	\$ 594,507	\$ 608,147
Statutory reserves	3,370	3,442	3,519	3,818	4,079
Non-statutory reserves	54,084	56,523	73,512	74,258	75,371
Unappropriated surplus	3,781	5,752	4,196	4,364	1,155
Accumulated Surplus, end of year	\$ 613,244	\$ 625,425	\$ 666,638	\$ 676,947	\$ 688,752



Accumulated Surplus

(In \$1,000's except for per-capita figures)

Equity in Tangible Capital Assets:

	2017	2018	2019	2020	2021
General	\$ 464,127	\$ 469,841	\$ 496,192	\$ 501,296	\$ 512,184
Sewer	87,882	89,867	89,219	93,211	95,963
	\$ 552,009	\$ 559,708	\$ 585,411	\$ 594,507	\$ 608,147

Non-Capital Accumulated Surplus:

Statutory Reserves	\$ 3,370	\$ 3,442	\$ 3,519	\$ 3,818	\$ 4,079
Non-Statutory Reserves:					
Funds Committed for Uncompleted Projects	2,241	2,609	5,494	6,315	7,061
Capital Purposes	27,160	25,769	27,318	23,240	38,779
Operating Purposes	7,378	8,027	7,468	6,892	7,295
Tax & User Rate Equalization	13,887	17,026	19,646	24,249	21,162
Natural Gas System Lease Legacy	3,418	3,092	13,586	13,562	1,074
	54,084	56,523	73,512	74,258	75,371
Unappropriated surplus	3,781	5,752	4,196	4,364	1,155
	\$ 61,235	\$ 65,717	\$ 81,227	\$ 82,440	\$ 80,605

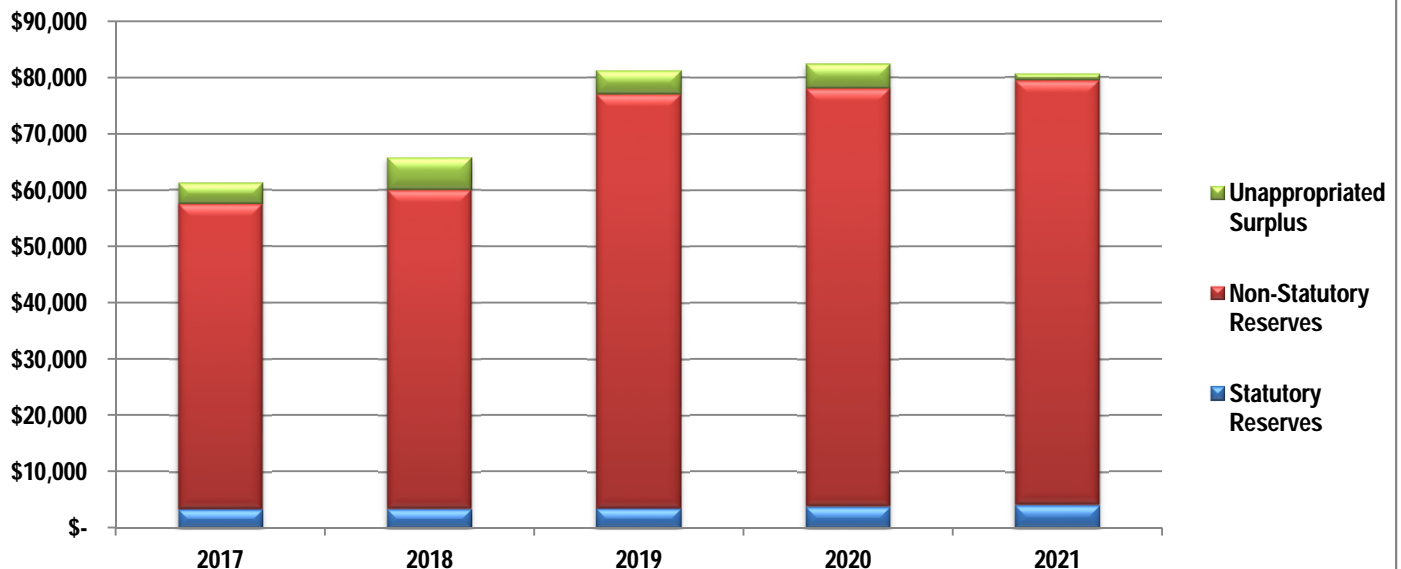
NON-CAPITAL ACCUMULATED SURPLUS

(FINANCIAL EQUITY) PER CAPITA	\$ 1,450	\$ 1,537	\$ 1,873	\$ 1,865	\$ 1,795
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TOTAL ACCUMULATED SURPLUS

	\$ 613,244	\$ 625,425	\$ 666,638	\$ 676,947	\$ 688,752
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Non-Capital Accumulated Surplus (Financial Equity) (in \$1,000's)



Property Tax Revenue

(in \$1,000's)

	2017	2018	2019	2020	2021
Residential	\$ 23,085	\$ 24,370	\$ 26,751	\$ 28,548	\$ 29,784
Commercial	11,599	12,381	12,860	13,502	13,751
Light Industrial	523	551	585	519	665
Utility & Other	407	439	457	501	515
	\$ 35,614	\$ 37,741	\$ 40,653	\$ 43,070	\$ 44,715

Excludes specified area taxation (included in Revenue by Source schedule).

RATIO OF TAX RATES - COMMERCIAL TO RESIDENTIAL (General Taxes Only)

2.73 2.85 2.85 2.82 2.94

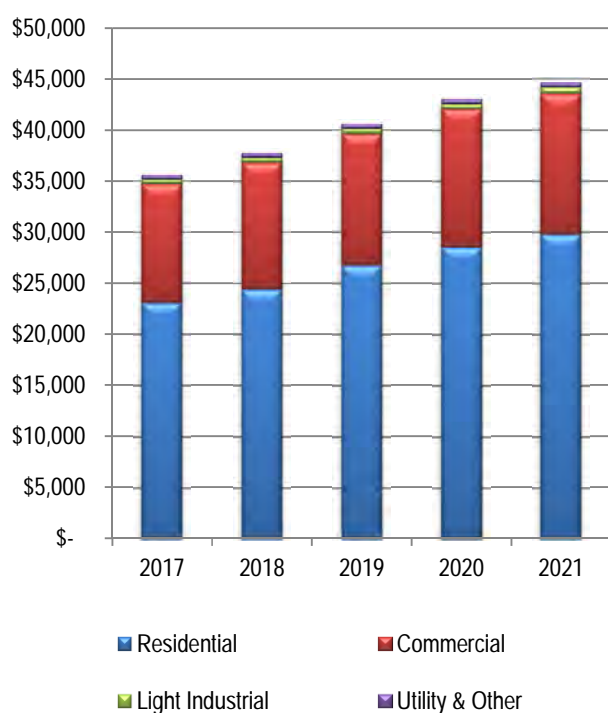
TOTAL PROPERTY TAXES COLLECTED \$ 65,532 \$ 67,637 \$ 70,924 \$ 72,869 \$ 79,069

% OF CURRENT TAXES COLLECTED 97.25% 97.51% 97.56% 98.36% 99.02%

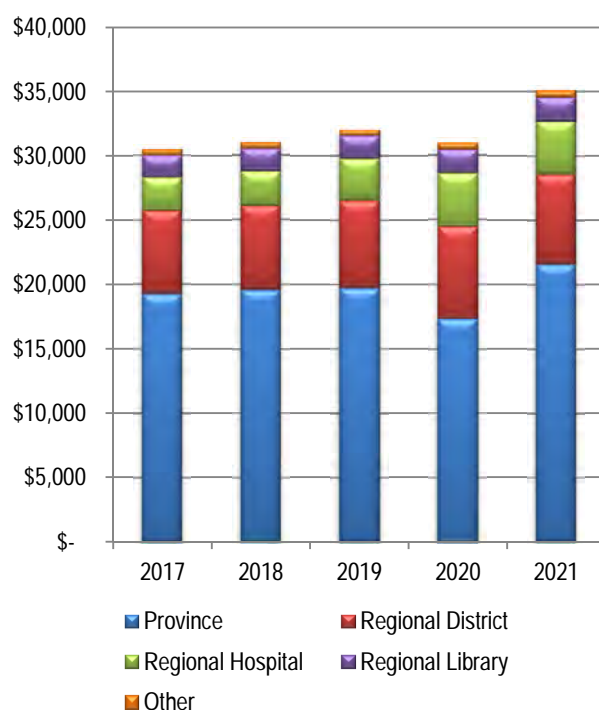
TAXES LEVIED FOR OTHER AGENCIES

Provincial School Taxes	\$ 19,271	\$ 19,553	\$ 19,711	\$ 17,318	\$ 21,565
Regional District of North Okanagan	6,461	6,568	6,817	7,166	7,009
Regional Hospital Districts	2,618	2,676	3,281	4,155	4,160
Okanagan Regional Library	1,694	1,767	1,760	1,838	1,858
Other	465	477	476	540	545
	\$ 30,509	\$ 31,041	\$ 32,045	\$ 31,017	\$ 35,137

Property Tax Revenue - General & Fire (in \$1,000's)



Taxes Levied For Other Agencies (in \$1,000's)

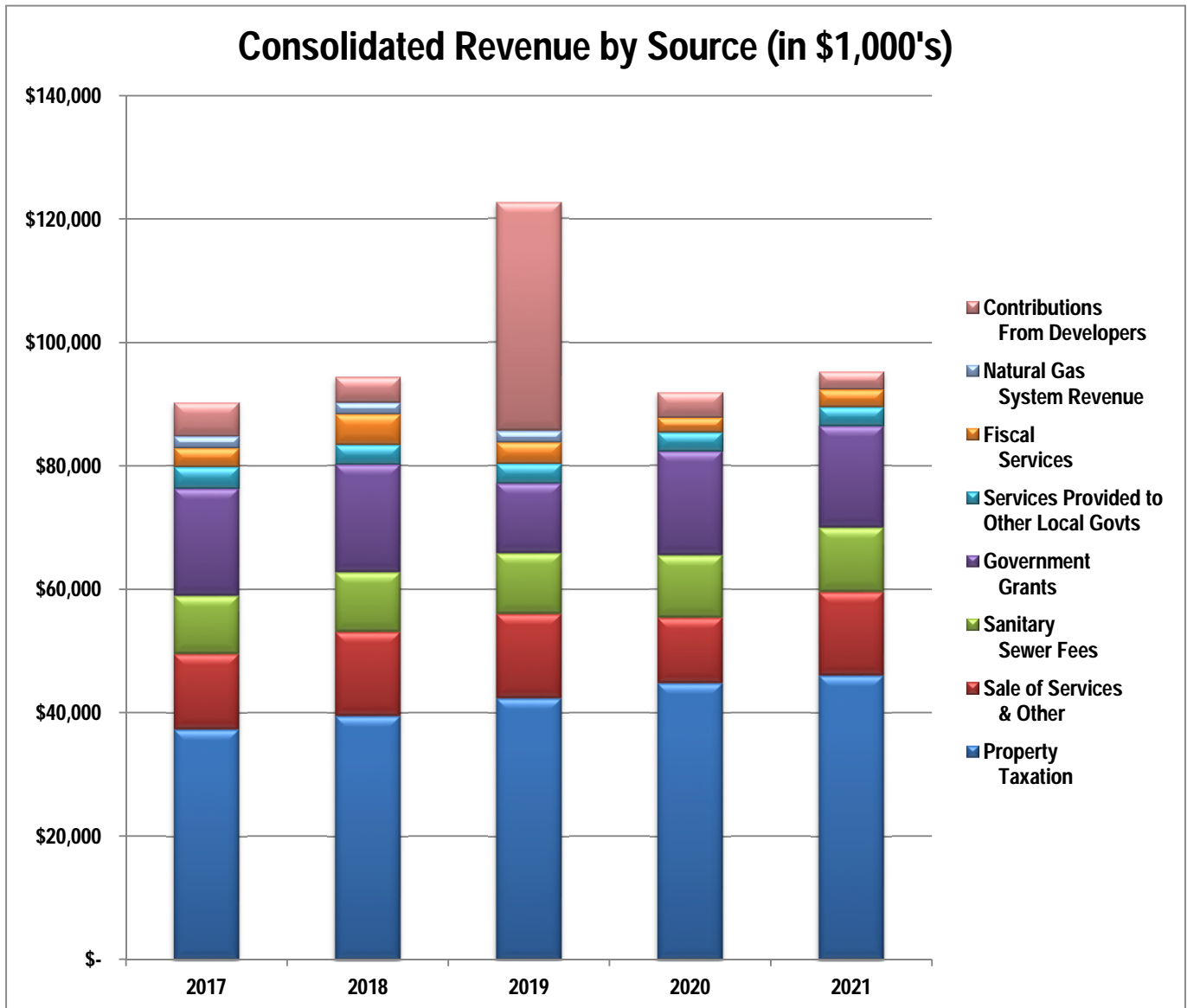


Consolidated Revenue by Source

(In \$1,000's)

	2017	2018	2019	2020	2021
Property Taxation*	\$ 37,333	\$ 39,491	\$ 42,362	\$ 44,749	\$ 46,030
Sale of Services & Other	12,177	13,568	13,632	10,612	13,485
Sanitary Sewer Fees	9,453	9,645	9,840	10,077	10,423
Government Grants	17,357	17,473	11,281	16,832	16,456
Services Provided to Other Local Govts	3,495	3,192	3,199	3,088	3,065
Fiscal Services	3,041	4,924	3,451	2,365	2,842
Natural Gas System Revenue	1,911	1,874	1,832	-	-
Contributions From Developers	5,466	4,128	36,976	4,100	2,897
	<u>\$ 90,233</u>	<u>\$ 94,295</u>	<u>\$ 122,573</u>	<u>\$ 91,823</u>	<u>\$ 95,198</u>

*Includes specified area taxation (not included in Property Tax Revenue schedule).

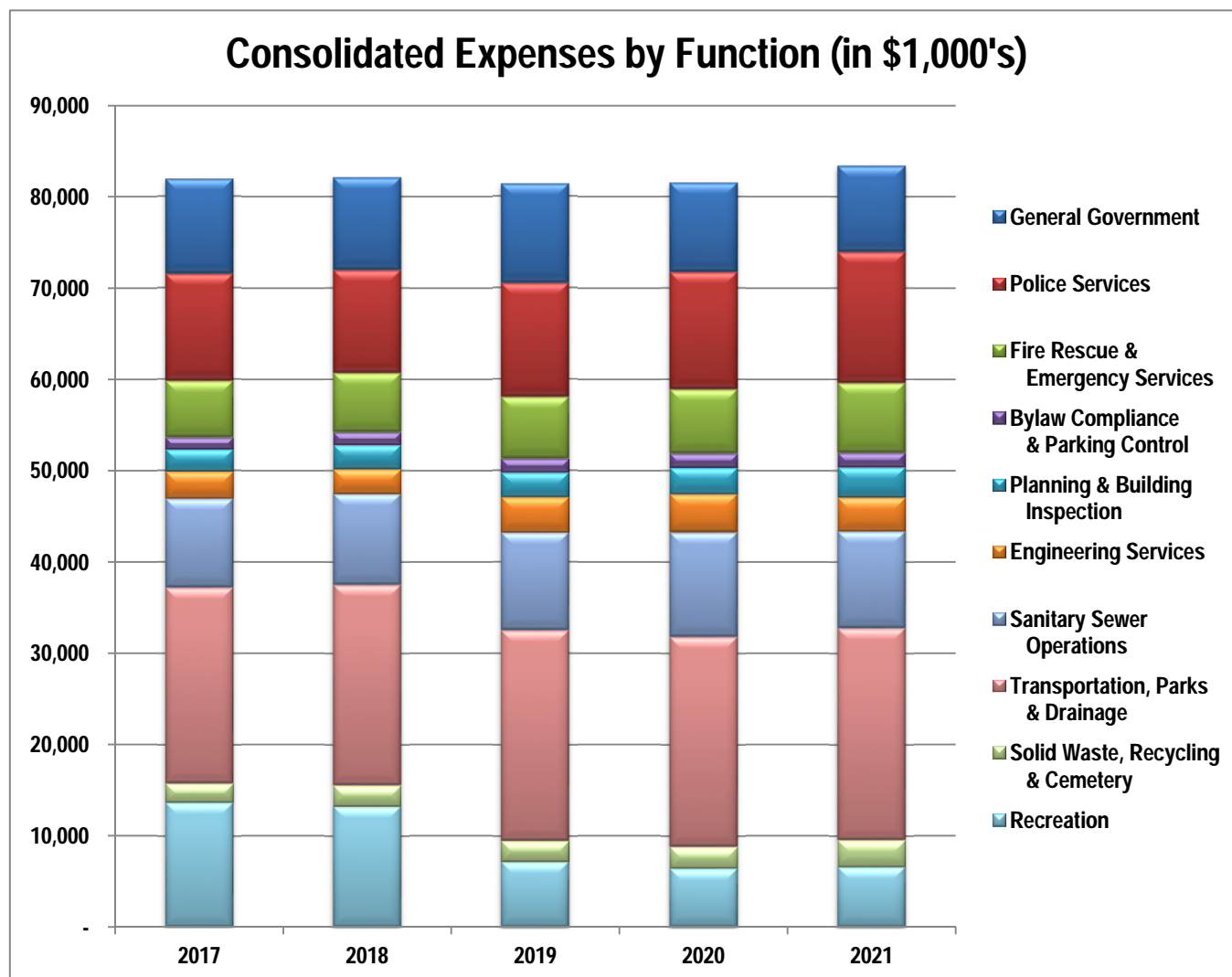


Consolidated Expenses by Function

(In \$1,000's)

	2017	2018	2019	2020	2021
General Government	\$ 10,408	\$ 10,150	\$ 10,864	\$ 9,752	\$ 9,437
Police Services	11,733	11,262	12,465	12,849	14,349
Fire, Rescue & Emergency Services	6,175	6,467	6,751	7,044	7,626
Bylaw Compliance & Parking Control	1,263	1,391	1,514	1,529	1,582
Planning & Building Inspection	2,456	2,649	2,695	2,903	3,336
Engineering Services	2,973	2,731	3,877	4,220	3,709
Sanitary Sewer Operations	9,741	9,981	10,691	11,437	10,612
Transportation, Parks & Drainage	21,448	21,961	23,066	22,980	23,202
Solid Waste, Recycling & Cemetery	2,096	2,283	2,253	2,352	2,951
Recreation	13,632	13,239	7,184	6,448	6,589
	\$ 81,925	\$ 82,114	\$ 81,360	\$ 81,514	\$ 83,393

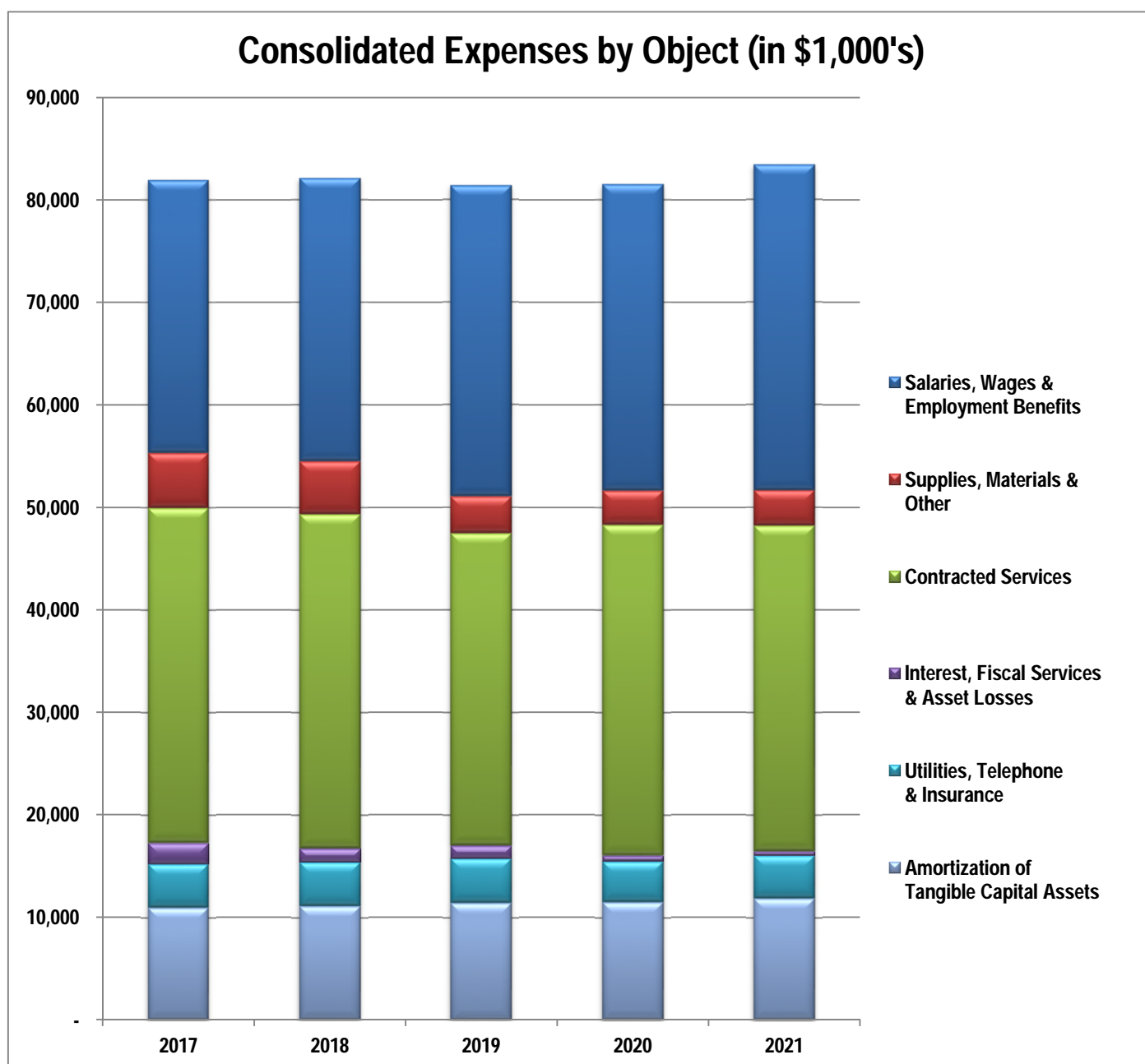
Derived from the General Fund, Sewer Fund, Statutory Reserve Funds, and wholly-owned subsidiaries. For purposes of this table, all interest, fiscal service expenses, and amortization have been integrated in their respective functions.



Consolidated Expenses by Object

(In \$1,000's)

	2017	2018	2019	2020	2021
Salaries, Wages & Employment Benefits	\$ 26,609	\$ 27,622	\$ 30,289	\$ 29,872	\$ 31,726
Supplies, Materials & Other	5,363	5,157	3,610	3,336	3,448
Contracted Services	32,662	32,581	30,437	32,258	31,755
Interest, Fiscal Services & Asset Losses	2,067	1,351	1,251	549	402
Utilities, Telephone & Insurance	4,250	4,271	4,352	3,986	4,202
Amortization of Tangible Capital Assets	10,974	11,132	11,421	11,513	11,860
	\$ 81,925	\$ 82,114	\$ 81,360	\$ 81,514	\$ 83,393



Number of Employees (Full-time Equivalents)

Number of Employees (Full-time Equivalents)*

	2017	2018	2019	2020	2021
Administration & Corporate Services:					
General Administration	2.0	2.0	2.0	2.0	1.9
Corporate Services	7.5	8.9	10.0	10.9	11.8
Human Resources	8.3	10.0	10.0	10.4	11.4
Information Services	10.3	8.9	9.4	9.5	9.7
Bylaw Compliance	13.5	13.3	13.2	13.4	13.6
Community Policing Office	3.0	3.0	3.0	2.0	2.2
Financial Services	16.5	17.3	19.0	18.6	19.0
Engineering & GIS	17.4	16.9	18.0	17.8	17.1
Community Development	19.6	19.1	20.7	20.8	22.1
Fire Rescue Services	39.1	36.9	37.3	37.8	42.7
RCMP (Municipal Support Services Civilian Staff)	29.1	29.9	31.2	30.3	26.9
Operations:					
Operations Administration	4.0	4.9	4.6	3.9	3.0
Sanitary & Storm Sewer	18.0	19.2	18.7	19.3	20.4
Water **	12.0	12.4	14.7	14.0	12.9
Public Works	22.9	29.0	29.0	25.7	26.0
Parks	12.1	12.2	15.3	15.8	20.5
Fleet & Building Services	12.3	11.6	12.3	12.3	12.2
Vernon Water Reclamation Centre	11.6	11.7	12.9	13.9	14.2
Airport	1.7	1.7	1.7	1.8	1.3
Recreation	58.7	56.4	56.3	38.8	45.4
Gross Number of Employees	319.6	325.3	339.3	319.0	334.3

* Full-time equivalent (FTE) is based on the total number of hours worked as a function of standard full-time hours.

** Less: Number of employees for which full employment costs are recovered from the RDNO for Water Services

	(12.0)	(12.4)	(14.7)	(14.0)	(12.9)
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Net Number of Employees (relating to total employment costs recorded by the City of Vernon)

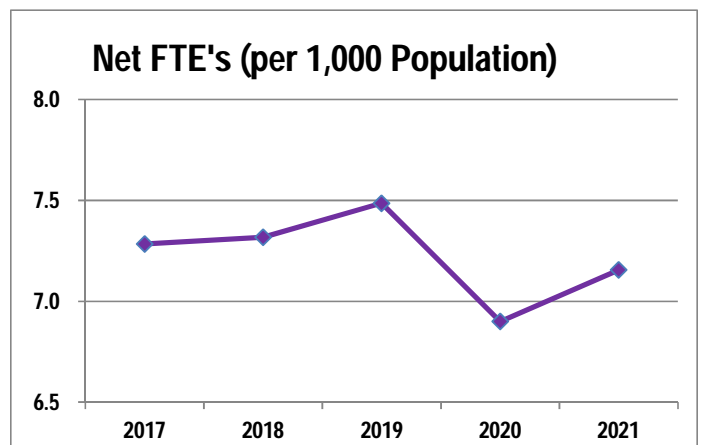
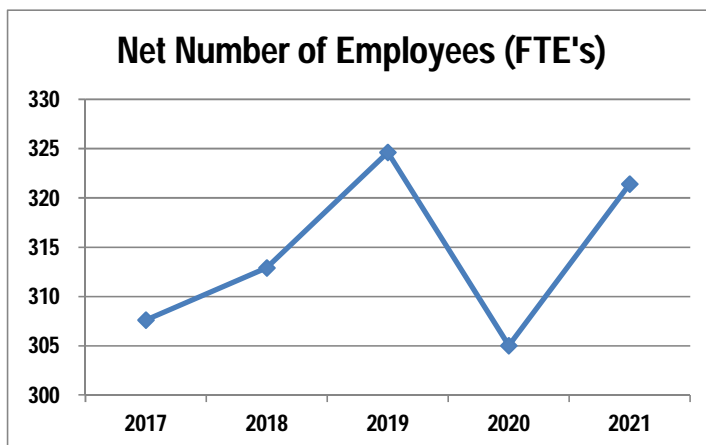
	307.6	312.9	324.6	305.0	321.4
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Gross FTE Positions per 1,000 Population

	7.6	7.6	7.8	7.2	7.4
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Net FTE Positions per 1,000 Population

	7.3	7.3	7.5	6.9	7.2
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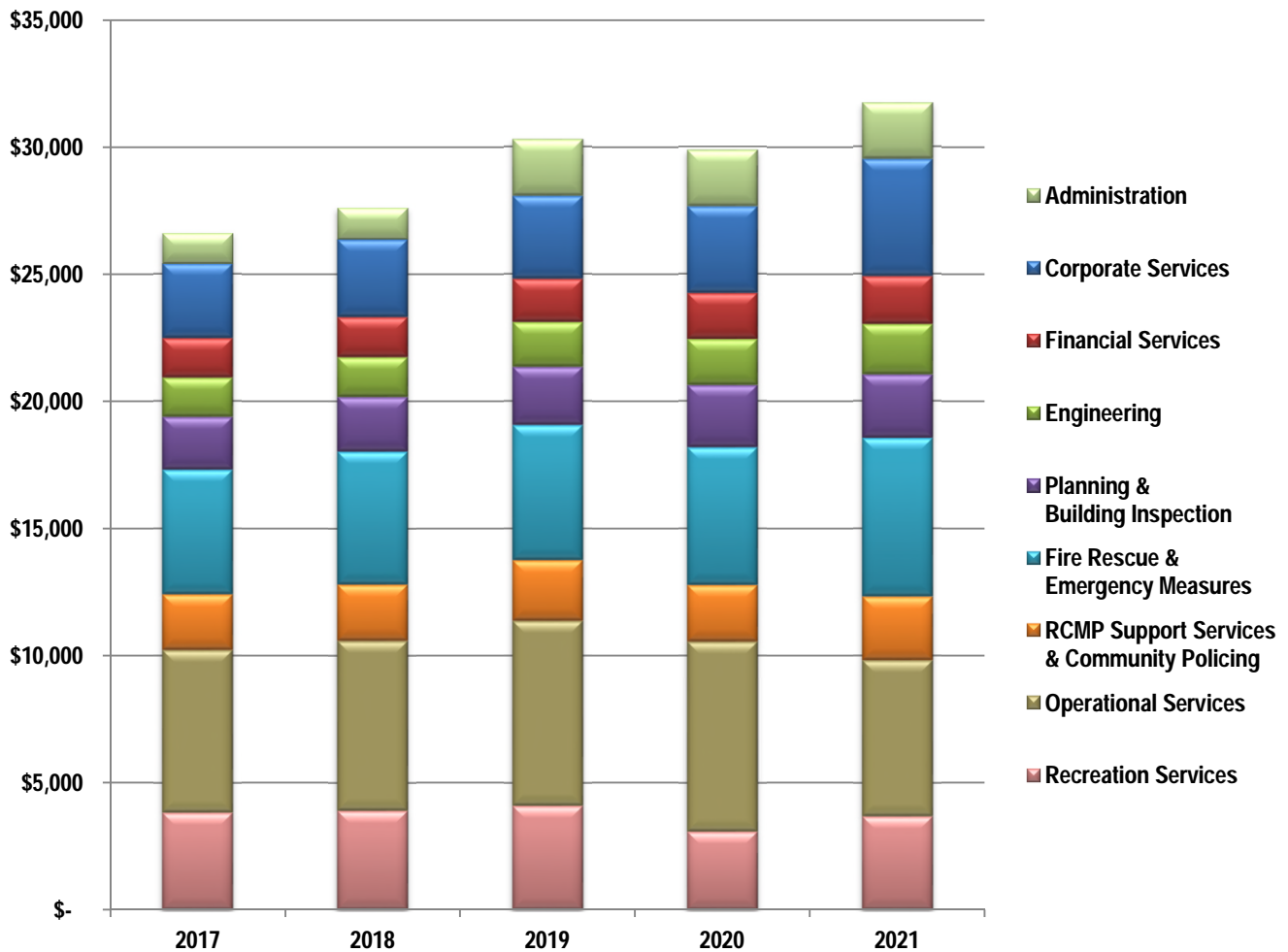


Cost of Salaries, Wages and Benefits

(In \$1,000's)

	2017	2018	2019	2020	2021
Administration	\$ 1,198	\$ 1,245	\$ 2,223	\$ 2,217	\$ 2,208
Corporate Services	2,939	3,057	3,262	3,414	4,607
Financial Services	1,546	1,575	1,701	1,807	1,891
Engineering	1,548	1,570	1,749	1,804	1,981
Planning & Building Inspection	2,071	2,149	2,289	2,443	2,490
Fire Rescue & Emergency Services	4,909	5,236	5,316	5,415	6,236
RCMP Support Services & Community Policing	2,187	2,206	2,383	2,230	2,502
Operational Services	6,394	6,690	7,269	7,461	6,138
Recreation Services	3,817	3,894	4,097	3,081	3,673
	\$ 26,609	\$ 27,622	\$ 30,289	\$ 29,872	\$ 31,726

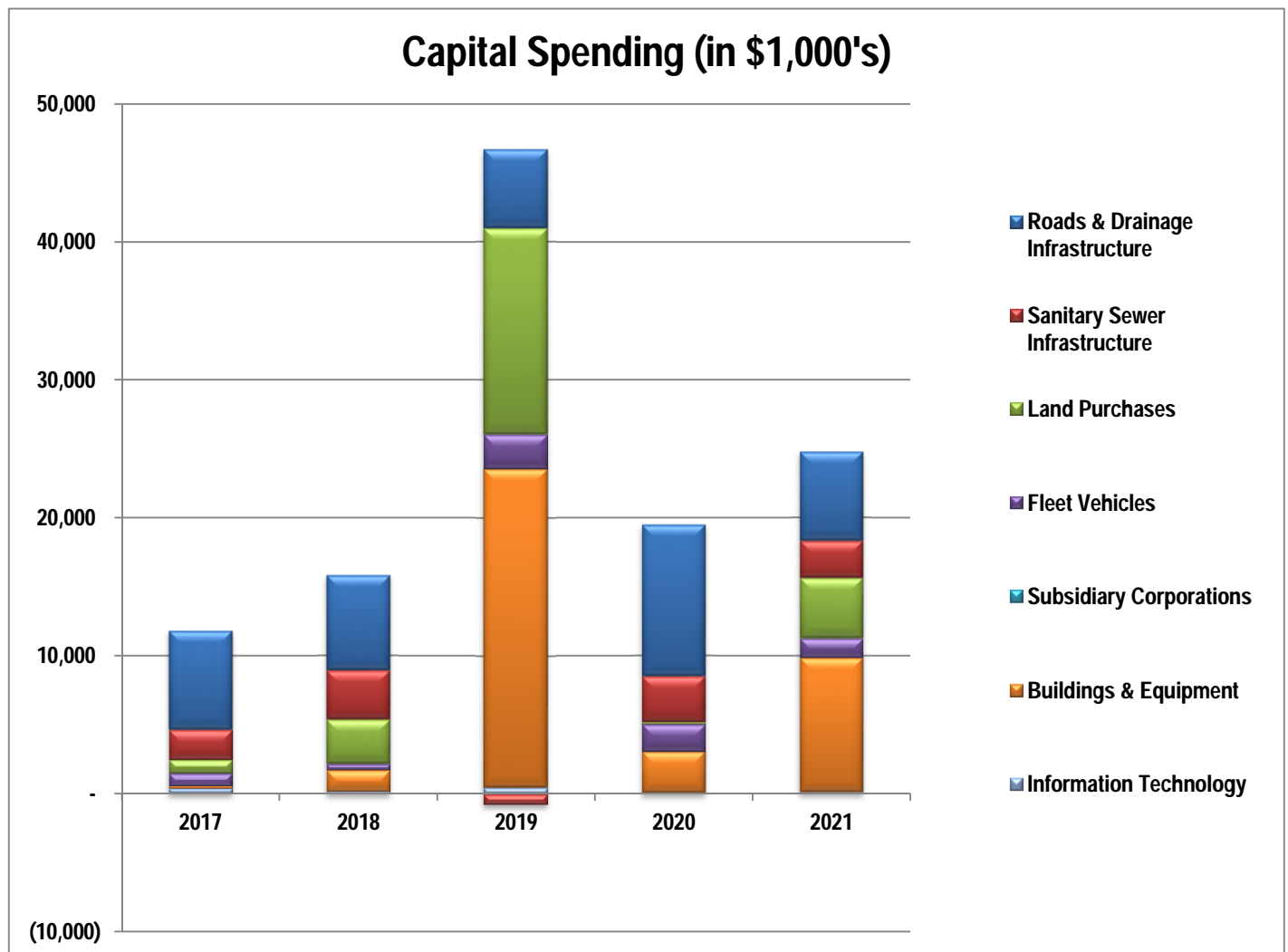
Net Cost of Salaries, Wages & Benefits (in \$1,000's)



Capital Spending

(In \$1,000's)

	2017	2018	2019	2020	2021
Roads & Drainage Infrastructure	\$ 7,166	\$ 6,871	\$ 5,709	\$ 10,963	\$ 6,454
Sanitary Sewer Infrastructure	2,165	3,546	(745)	3,317	2,684
Land Purchases	990	3,206	14,933	146	4,376
Vehicle Fleet	930	447	2,501	1,965	1,413
Subsidiary Corporations	-	-	-	-	-
Buildings & Equipment	164	1,548	23,067	3,021	9,729
Information Technology	379	156	465	34	107
	\$ 11,794	\$ 15,774	\$ 45,930	\$ 19,446	\$ 24,763



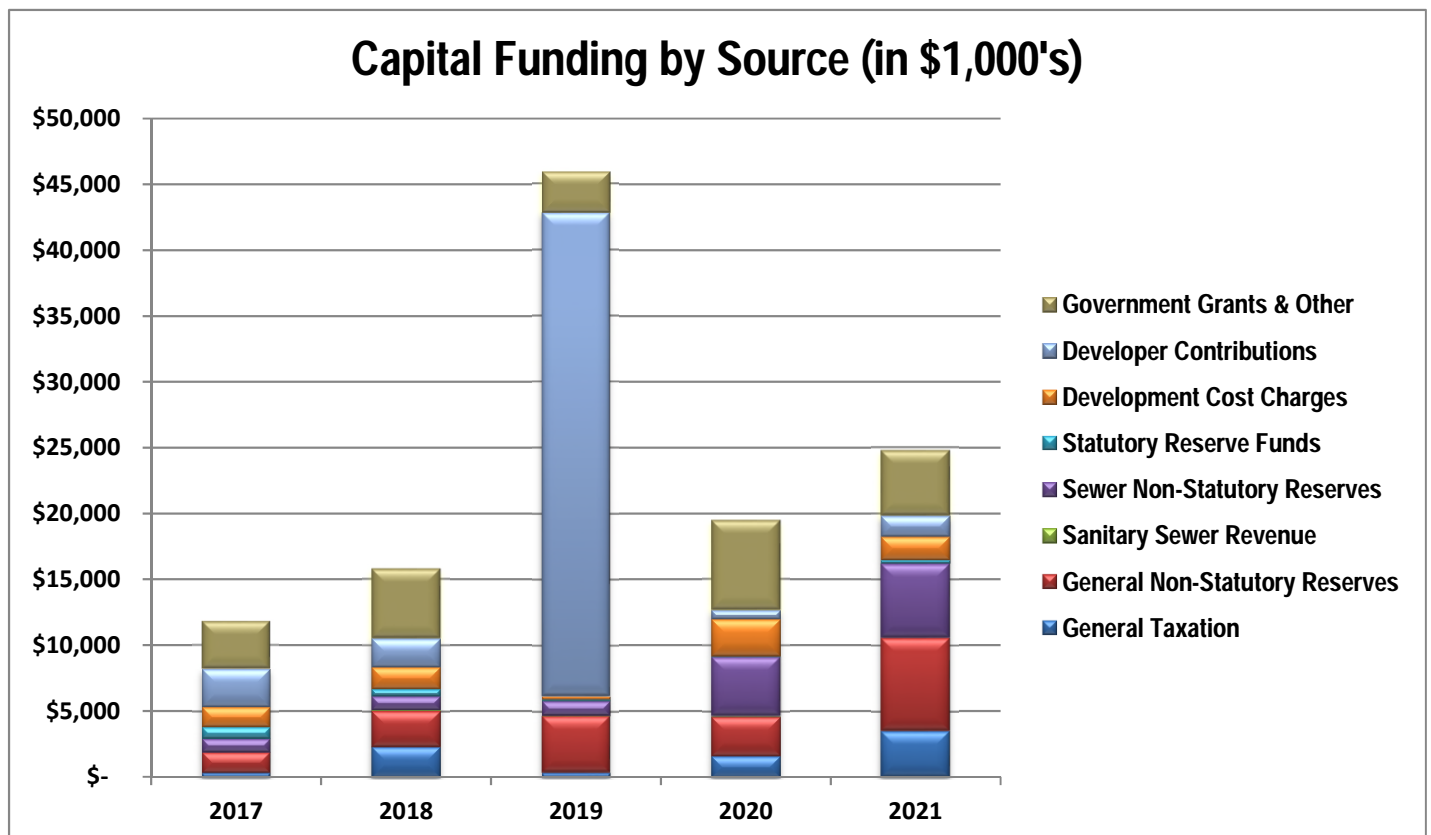
Capital Funding by Source

(In \$1,000's)

	2017	2018	2019	2020	2021
General Taxation	\$ 368	\$ 2,319	\$ 371	\$ 1,618	\$ 3,509
General Non-Statutory Reserves	1,556	2,718	4,297	2,976	7,065
Sanitary Sewer Revenue	-	55	55	55	-
Sewer Non-Statutory Reserves	1,011	1,049	1,073	4,456	5,605
Statutory Reserve Funds	870	535	112	51	268
Development Cost Charges	1,502	1,649	245	2,804	1,793
Developer Contributions	2,889	2,177	36,661	676	1,558
Government Grants & Other	3,598	5,272	3,116	6,810	4,965
	\$ 11,794	\$ 15,774	\$ 45,930	\$ 19,446	\$ 24,763

PROPORTIONAL BREAKDOWN OF CAPITAL FUNDING

General Taxation	3.1%	14.7%	0.8%	8.3%	14.2%
Sanitary Sewer Revenue	0.0%	0.3%	0.1%	0.3%	0.0%
Reserves	29.1%	27.3%	11.9%	38.5%	52.2%
Developers	37.2%	24.3%	80.4%	17.9%	13.5%
Government Grants & Other	30.5%	33.4%	6.8%	35.0%	20.1%
	100.0%	100.0%	100.0%	100.0%	100.0%



Long Term Debt by Function and Sources of Funding

(In \$1,000's except for per-capita figures)

LONG-TERM DEBT BY FUNCTION

	2017	2018	2019	2020	2021
Sanitary Sewer	\$ 12,198	\$ 11,315	\$ 10,396	\$ 9,440	8,527
Natural Gas System	5,141	3,149	-	-	-
Roads & Drainage	973	660	336	-	-
General Government	188	128	65	-	-
Downtown Beautification	181	123	62	-	-
	\$ 18,681	\$ 15,375	\$ 10,859	\$ 9,440	\$ 8,527

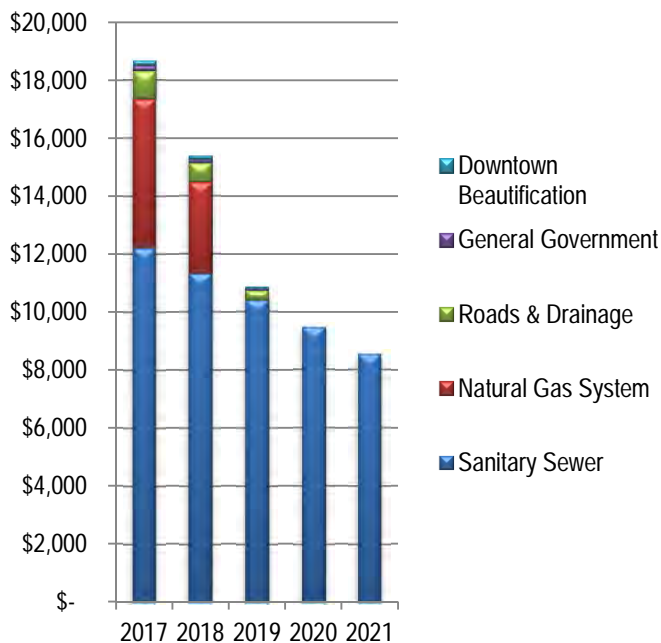
DEBT PER CAPITA

	\$ 442	\$ 360	\$ 250	\$ 214	\$ 190
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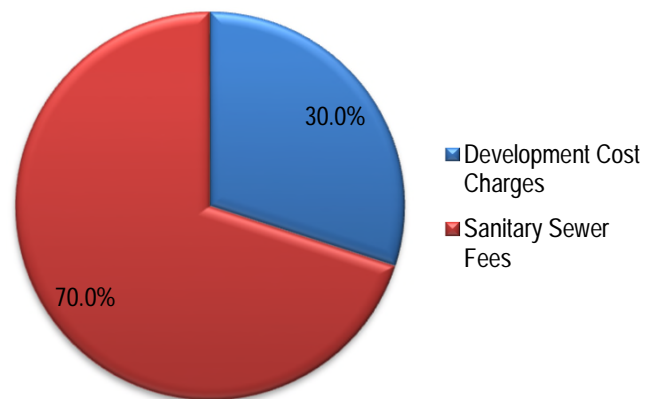
PROPORTIONAL FUNDING SOURCES FOR LONG-TERM DEBT

Sanitary Sewer Fees	22.9%	23.3%	23.5%	51.2%	70.0%
Sanitary Sewer Specified Areas	0.3%	0.0%	0.0%	0.0%	0.0%
Development Cost Charges	8.7%	8.9%	8.9%	19.5%	30.0%
Roads, Drainage & Beautification Specified Areas	11.5%	11.6%	11.6%	25.2%	0.0%
Natural Gas System Revenue & Reserve	54.7%	54.3%	54.1%	0.0%	0.0%
General Taxation	1.9%	1.9%	1.9%	4.1%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%

**Long-Term Debt by Function
(in \$1,000's)**



**2021 Long-Term Debt
Funding**

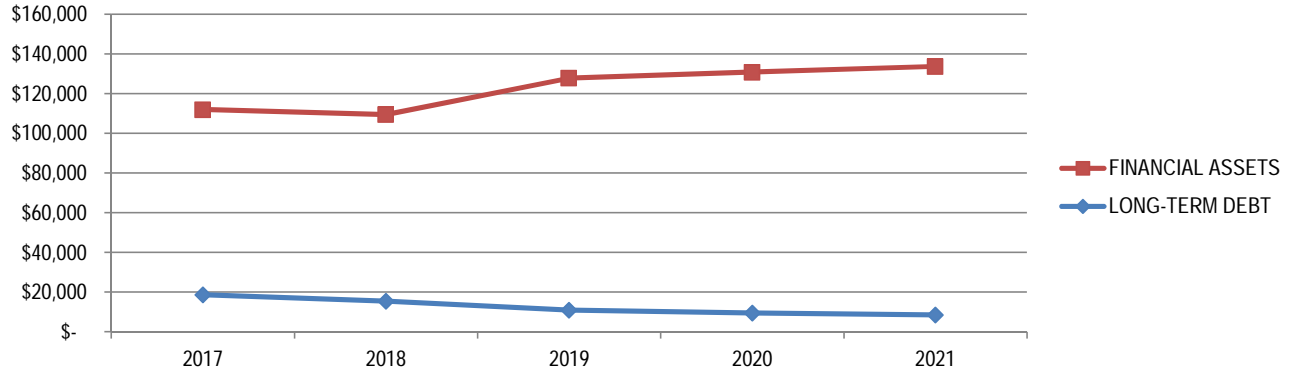


Debt Capacity

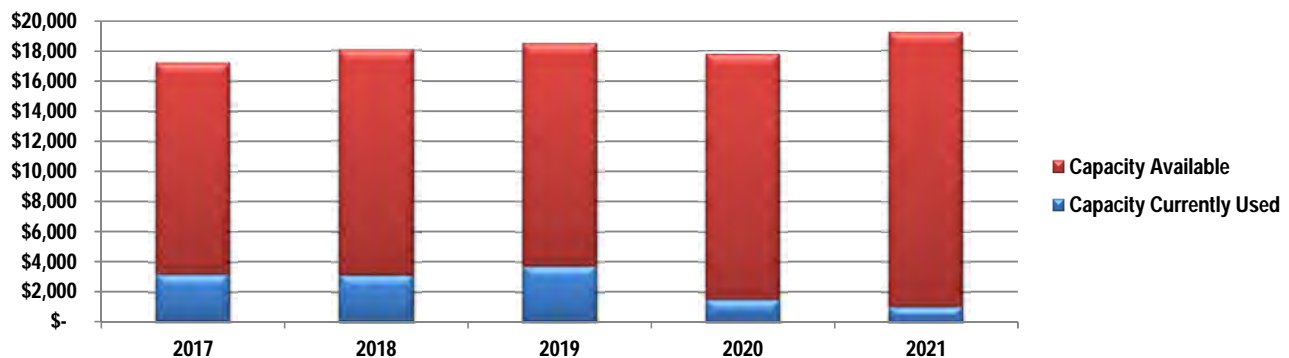
(In \$1,000's)

	2017	2018	2019	2020	2021
FINANCIAL ASSETS	\$ 111,923	\$ 109,408	\$ 127,834	\$ 130,785	\$ 133,677
LONG-TERM DEBT	\$ 18,681	\$ 15,375	\$ 10,859	\$ 9,440	\$ 8,527
RATIO OF FINANCIAL ASSETS TO LONG TERM DEBT	5.99	7.12	11.77	13.85	15.68
The City's ability to borrow funds (debt capacity) is based on a calculation to determine the maximum principal and interest payments (liability servicing) allowed in a year. The liability servicing limit is calculated based on a percentage of applicable Municipal Revenues determined by the Province.					
MUNICIPAL REVENUES	\$ 70,357	\$ 73,737	\$ 75,736	\$ 71,732	\$ 77,224
Less:					
Actuarial adjustments on long term debt	(1,369)	(1,508)	(1,657)	(588)	(386)
TOTAL NET MUNICIPAL REVENUES	\$ 68,988	\$ 72,229	\$ 74,079	\$ 71,144	\$ 76,838
Liability Servicing factor	25%	25%	25%	25%	25%
LIABILITY SERVICING LIMIT	\$ 17,247	\$ 18,057	\$ 18,520	\$ 17,786	\$ 19,210
LIABILITY SERVICING COST					
Debt Servicing for Authorized and Issued Debt	\$ 2,905	\$ 2,865	\$ 3,502	\$ 1,269	\$ 779
Estimated Debt Servicing for Unissued Debt	270	270	223	237	237
TOTAL LIABILITY SERVICING COST	\$ 3,175	\$ 3,135	\$ 3,725	\$ 1,506	\$ 1,016
LIABILITY SERVICING CAPACITY AVAILABLE	\$ 14,072	\$ 14,922	\$ 14,795	\$ 16,280	\$ 18,194

Financial Assets vs Long Term Debt
(in \$1,000's)



Annual Debt Servicing Capacity
(in \$1,000's)



Property Assessments

(in \$1,000's)

	2017	2018	2019	2020	2021
Residential	\$ 6,389,094	\$ 7,165,968	\$ 7,919,882	\$ 8,388,566	\$ 8,766,207
Commercial	1,194,869	1,305,469	1,328,300	1,402,670	1,378,795
Light Industrial	38,661	44,907	42,920	46,754	50,286
Recreation & Non-Profit	22,951	22,694	23,491	24,135	24,319
Utility	7,213	7,674	7,982	8,644	9,094
Farm Land & Managed Forest	3,715	3,606	3,268	3,523	3,596
	<u>\$ 7,656,503</u>	<u>\$ 8,550,318</u>	<u>\$ 9,325,843</u>	<u>\$ 9,874,292</u>	<u>\$ 10,232,297</u>

% Change From Prior Year	7.2%	11.7%	9.1%	5.9%	3.6%
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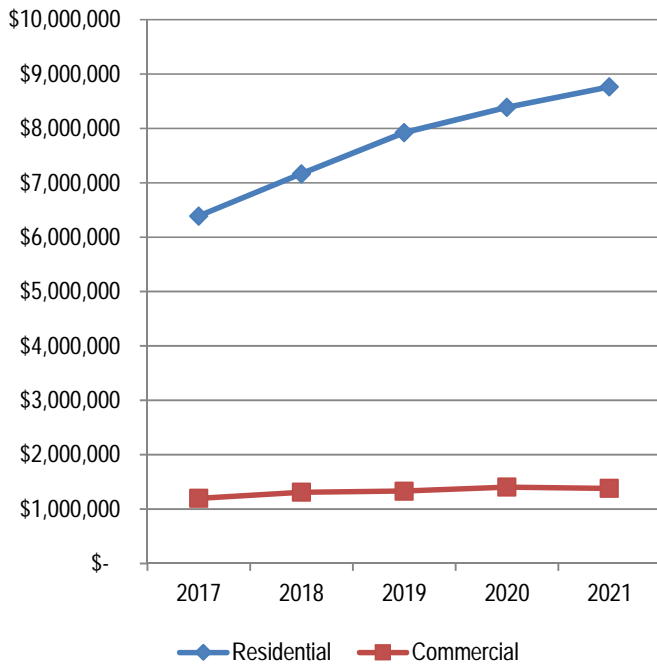
AVERAGE SINGLE FAMILY RESIDENTIAL

ASSESSED VALUES

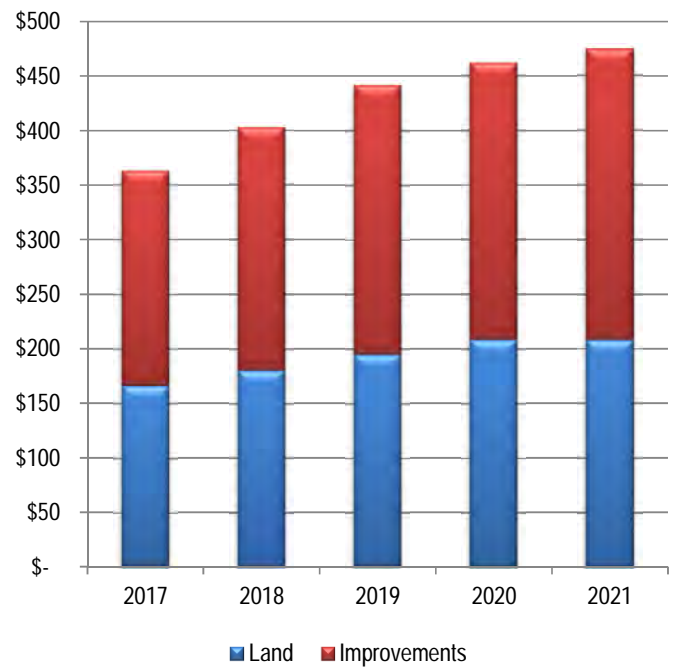
Land	\$ 166	\$ 180	\$ 195	\$ 208	\$ 208
Improvements	197	223	247	254	267
	<u>\$ 363</u>	<u>\$ 403</u>	<u>\$ 442</u>	<u>\$ 462</u>	<u>\$ 475</u>

% Change From Prior Year	6.5%	11.0%	9.7%	4.5%	2.8%
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Total Property Assessments Residential & Commercial (in \$1,000's)



Average Single Family Residential Assessed Values (in \$1,000's)



Principal Corporate Taxpayers

(in \$1,000's)

Rank	Category	Common Name	General Tax Levy
1	Retail	Village Green Shopping Centre	\$ 729
2	Retail	Vernon Smart Centre (Including Wal-Mart)	657
3	Retail	Real Canadian Superstore	349
4	Hotel	Sparkling Hills Resort	291
5	Retail	The Shops at Polson Park	245
6	Retail	Vernon Square (Northern Portion)	229
7	Office	Kal Tire - Corporate Office	228
8	Retail	The Home Depot	164
9	Office	Tolko Industries - Corporate Office	155
10	Retail	Vernon Storage Centre	139
11	Retail	Rona	120
12	Retail	Fruit Union Plaza	119
13	Retail	Anderson Crossing	117
14	Retail	Vernon Square Safeway (Southern Portion)	108
15	Hotel	Holiday Inn	106
16	Entertainment	Nixon Wenger Office Building	100
17	Manufacturing	Tekmar	96
18	Retail	Fairfield Inn & Suites by Marriott	94
19	Office & Retail	Real Canadian Wholesale Club	93
20	Retail	Landing Plaza	86
Total General & Fire Tax Revenue - Top Twenty			\$ 4,225
Total General & Fire Tax Revenue - City Wide			\$ 44,715
Proportion of Taxes Paid by Top Twenty			9.4%

Tax Contribution from Principal Corporate Taxpayers



Building Permits and Business Licences

(In \$1,000's)

Building Permit Construction Values

	2017	2018	2019	2020	2021
Residential	\$ 107,007	\$ 117,151	\$ 97,107	\$ 83,247	\$ 111,082
Commercial	11,531	12,197	24,593	12,988	41,193
Institutional	11,575	17,971	248	485	18,196
Industrial	-	1,558	2,460	3,735	3,104
	\$ 130,113	\$ 148,877	\$ 124,408	\$ 100,455	\$ 173,575

Building Permit Fees

\$ 1,311	\$ 1,339	\$ 1,185	\$ 1,028	\$ 1,658
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Number of Building Permits Issued

433	407	371	370	433
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Business Licence Fees

\$ 532	\$ 640	\$ 656	\$ 578	\$ 625
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Number of Licenced Businesses

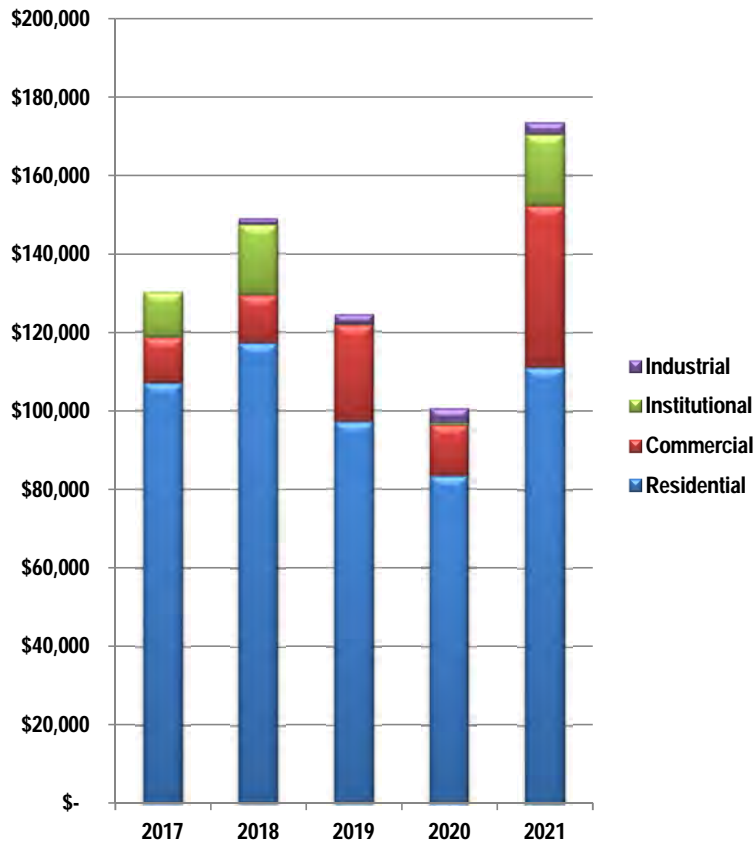
3,580	4,015	3,266	3,448	3,473
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Number of Land Use Applications Processed *

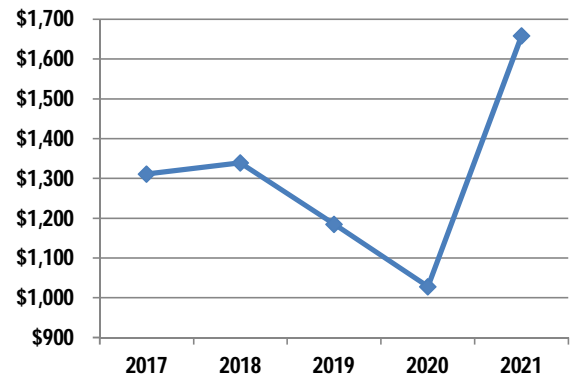
193	201	190	211	226
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* Includes applications for Rezoning, OCP Amendment, Development Permit, Development Variance Permit, Board of Variance, ALR, and Subdivision

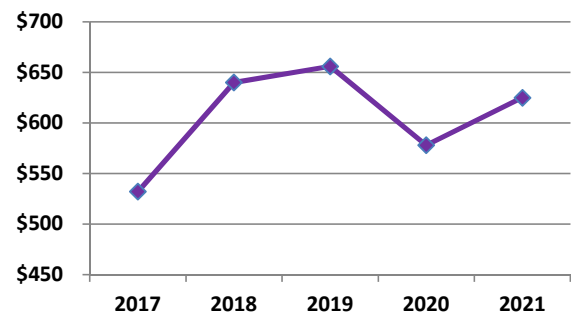
Building Permit Construction Values (in \$1,000's)



Building Permit Fees (in \$1,000's)



Business Licence Fees (in \$1,000's)



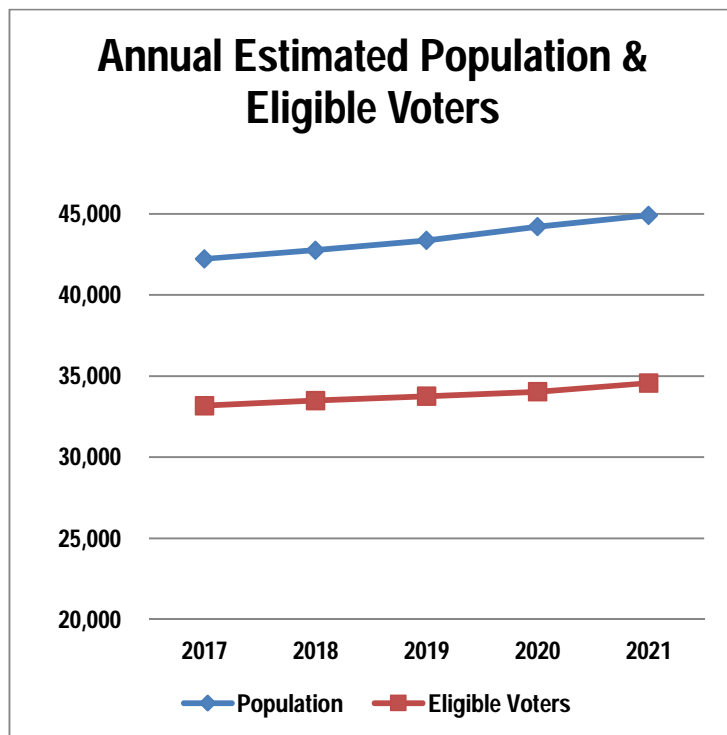
Population Demographics

Annual Estimated Population (Source: BC Statistics 2022)

Population Growth Rates

Annual Estimated Eligible Voters

2017	2018	2019	2020	2021
42,229	42,766	43,360	44,208	44,916
1.3%	1.3%	1.4%	2.0%	1.6%
33,180	33,494	33,762	34,032	34,573



Selected Statistics:

Taxable Area (hectares)	7,662
Total Area (hectares)	11,765
Paved Roads (kilometers)	300
Number of Fire Hydrants	1,306
Storm Sewer Pipes (kilometers)	203
Sanitary Sewer Pipes (kilometers)	280
Residential Sewer Connections	9,914
Commercial & Other Sewer Connections	1,276
Sewer System Average Daily Flow (cubic metres/day)	12,369

2021 and 2016 Census (Source: Statistics Canada)

	Age Group					
	Total	0 - 14	15 - 24	25 - 44	45 - 64	65+
2021	44,520	6,035	4,020	10,145	11,805	12,515
2016	40,116	5,670	4,040	8,760	11,420	10,226
Total Net Growth	4,404	365	(20)	1,385	385	2,289
Percent Growth	11.0%	6.4%	-0.5%	15.8%	3.4%	22.4%
2021 Distribution by Age Group	100.0%	13.6%	9.0%	22.8%	26.5%	28.1%



ANNUAL REPORT

2021

CITY OF VERNON

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Vernon, BC
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