



2014 ANNUAL REPORT





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Message from the Mayor

It's my pleasure to introduce the 2014 Annual Report for the District of Summerland. In 2014 we had our share of challenges but we also had many accomplishments that I was proud to be a part of.

After much collaboration with the Library Board, a new site was determined and plans were put into motion to build our new library. Main Street is the ideal location as it will enhance the downtown core. Summerland will have a prestigious new building before the end of 2015 for everyone to enjoy for many years to come.

Improvements were made on many roads, sidewalks and trails and we will continue to work towards keeping these safe for all who use them.

We were successful in obtaining many grants in 2014 and we are continuing to work on securing more funds from the Province so we can move forward on other projects. Grant money helped us to repair part of the Centennial Trail and also helped us to be able to move forward with the Lakeside Walkway along Highway 97.

Much time and consultation was taken with the residential and commercial water meter rates. We felt a fair rate structure was finally adopted and our residents were ready to make the switch to having their water metered.

In November of 2014, elections were held and a new Council came into effect with many new ideas. As your new Mayor, I am excited about the direction Summerland is heading. We will be working on ways to attract businesses, improve culture in Summerland, protect our environment, and stay connected to our residents. We will continue to make Summerland a great place to live, work and play.

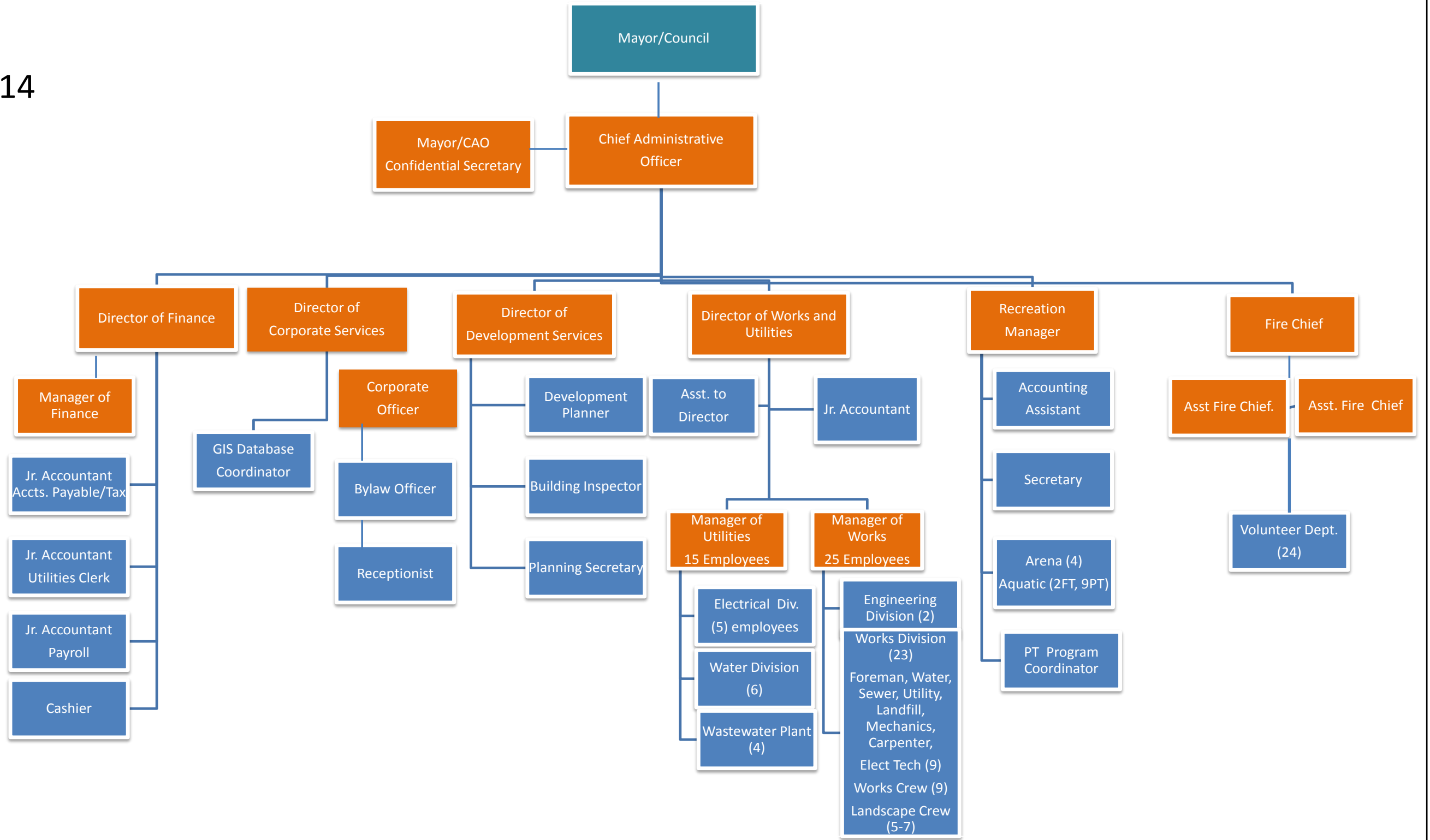
Municipal Council – 2014 TO 2018



Standing left to right: Councillors Erin Carlson, Toni Boot, Doug Holmes, Richard Barkwill, Erin Trainer and Janet Peake.

Seated: Mayor Peter Waterman

2014





Municipal Goals and Objectives

2014/2015



Objective: Review the financial feasibility of increasing services in key functions.

OBJECTIVE	MILESTONES	TIMELINE	RESPONSIBILITY	PROGRESS
<p>Council consider budget and service level options for the following services during 2014 budget deliberations:</p> <ul style="list-style-type: none"> • Beach and lakefront park maintenance • Improvements to lakefront parks' infrastructure • Washroom conditions in Memorial Park • Spring road/sand pickup • Snow removal practices <ul style="list-style-type: none"> - When significant equipment malfunctions - Sidewalk clearing for seniors and those with disabilities (volunteer program) • Relief Bylaw Enforcement • Boulevard maintenance • Litter pickup (Adopt-a-Road) • Cemetery maintenance • Spring cleanup 	<ul style="list-style-type: none"> • Information provided for Council's budget deliberations 	<p>January 2014</p>	<p>Dale MacDonald Dale MacDonald Dale MacDonald Don Darling Don Darling Karen Jones Jeremy Denegar Don D./Dale Mac Karen Jones Don Darling Don D./Karen Jones</p>	<p>✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓</p>



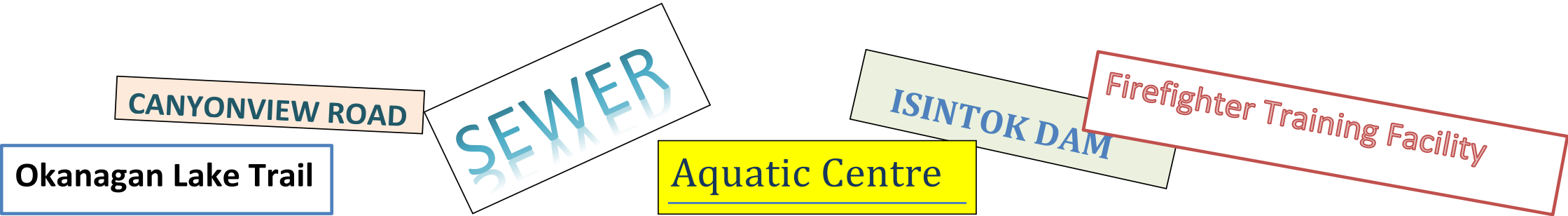
Objective: Explore opportunities to generate revenue from sources outside taxation and focus those alternate resources on infrastructure improvements.



OBJECTIVE	MILESTONES	TIMELINE	RESPONSIBILITY	PROGRESS
Consider establishing a regularly funded Capital Reserve. Consider various revenue sources: <ul style="list-style-type: none"> - Consolidate miscellaneous informal reserves - Revenue from sales of resources - Revenue from retired debt payments - Revenue from a special tax levy 	<ul style="list-style-type: none"> • Create a bylaw to establish reserves • Prepare report for Council's consideration 	June 2014 Dec 2014 June 2014 Dec 2014	Lorrie Coates Lorrie Coates	
Work with Okanagan Regional Library Board to find a suitable location for a new library.	<ul style="list-style-type: none"> • Council's approval of an Agreement at a suitable location 	May 2014	Ian McIntosh	
Develop a Land Inventory Opportunity Report <ul style="list-style-type: none"> - Consider partnering with private sector for marketing identified opportunities 	<ul style="list-style-type: none"> • Report to Council identifying opportunities and means of marketing 	June 2014	Ian McIntosh	
Explore the opportunity of developing a municipally owned commercial gravel pit with a private sector partner <ul style="list-style-type: none"> - Ensure adjacent municipal services are not hampered 	<ul style="list-style-type: none"> • Initial report to Council outlining process 	January 2014	Tom Day Don Darling	
Pursue possibilities of leasing District owned land for agriculture.	<ul style="list-style-type: none"> • Provide opportunities report following Council's direction on Growth Strategy 	May 2014	Tom Day	
Prepare the old RCMP site for sale and market the property: <ul style="list-style-type: none"> - Consider second RFP or zone appropriately - Remove the old building 	<ul style="list-style-type: none"> • Report to Council 	December 2013 Spring 2014	Ian McIntosh Don Darling	
Passively market Wharton Street project recognizing that: <ul style="list-style-type: none"> - Local government space requirements may change in the short range (e.g. library, programmable space) - Social housing needs may evolve - Significance of this property to a vibrant downtown core - Requirement for revenue return 		Ongoing	Ian McIntosh	ongoing
Examine feasibility of a Hotel Tax.	<ul style="list-style-type: none"> • Report to Council 	Spring 2014 Spring 2015	Lorrie Coates	

Objective: Ensure resources remain focussed on rebuilding, repairing, maintaining and enhancing infrastructure.

OBJECTIVE	MILESTONES	TIMELINE	RESPONSIBILITY	PROGRESS
Undertake repairs to Isintok Dam.	<ul style="list-style-type: none"> Complete repairs 	March 2014	Don Darling	✓
Review issue with Canyonview Road slippage. Identify risks and possible solutions.	<ul style="list-style-type: none"> Report to Council 	June 2014 June 2015	Don Darling	
Prepare options report for eventual replacement of the Aquatic Centre. Identify anticipated life of the current facility, potential locations for future facility and costs and funding strategy for same.	<ul style="list-style-type: none"> Report to Council 	September 2014 September 2015	Dale MacDonald	
Identify truck routes within the municipality to preserve existing roads and minimize traffic and pedestrian conflicts.	<ul style="list-style-type: none"> Bylaw to Council 	June 2014 March 2015	Don Darling	
Continue to accumulate funding for Firefighter Training Facility. Consider commencing the project.	<ul style="list-style-type: none"> Include in budget submission Commence work if budgeted 	January 2014 September 2014	Glenn Noble Glenn Noble	✓
Continue staff liaison with the Okanagan Lake Trail group and provide political support as necessary.		Ongoing	Dale MacDonald	No staff liaison available
Consider affordable means to expand the sewer collection area: <ul style="list-style-type: none"> - Develop policy for considering expansion requests - Update our LWMP to provide for broader expansion opportunities to qualify for grants - Develop Sewer Master Plan 	<ul style="list-style-type: none"> Policy to Council Funds allocated for plan update in 2014 Budget Funds allocated for Master Plan in 2014 Budget 	February 2014 September 2014 May 2014 May 2015 May 2014 May 2016	Tom Day Don Darling Don Darling	



Objectives: Ensure the District remains financially sound and rebuilds surpluses and reserves.

OBJECTIVE	MILESTONES	TIMELINE	RESPONSIBILITY	PROGRESS
Keep taxation levels affordable recognizing the effects of inflation and the continuing demand for services.	<ul style="list-style-type: none"> Adopt 2014 Financial Plan 	May 2014	Council	✓
Make concerted effort to rebuild reserves .	<ul style="list-style-type: none"> Adopt 2014 Financial Plan 	May 2014	Council	✓ Strategies initiated
Pursue grants from senior levels of government with an emphasis on water separation in Garnet Valley.		Ongoing	Tom Day/Directors	ongoing
Develop Asset Management Plan - Pursue available grants		November 2015 As available	Tom Day/Lorrie Coates	
Complete the components of the Water Metering Program : - Residential/Commercial Bylaw to Council - Discussions with agricultural community begins		June 2014 January 2015	Tom Day Tom Day	



Objective: Ensure there is a continuing vision for Summerland as a sustainable community and there are appropriate planning documents to assist in achieving that vision.

OBJECTIVE	MILESTONES	TIMELINE	RESPONSIBILITY	PROGRESS
Complete Summerland's Growth Strategy and the necessary amendments to our Official Community Plan: <ul style="list-style-type: none"> - Develop neighbourhood plan for newly designated areas - Update servicing plans as required - Update DCC bylaw as required 	<ul style="list-style-type: none"> • Adopt Growth Strategy • Adopt plan • Plan to Council • Bylaw to Council 	January 2014 March 2015 2016 2016	Ian McIntosh Ian McIntosh Don Darling Ian/Don/Lorrie	On schedule
Consider development of an updated Parks and Recreation Plan .	<ul style="list-style-type: none"> • Budget Approval • Plan to Council 	May 2015 December 2015	Dale MacDonald	
Develop Summerland's first Cultural Plan .	<ul style="list-style-type: none"> • Council approval to proceed • Adopt Plan 	May 2014 October 2015	Ian McIntosh Ian McIntosh	Not proceeding at this time



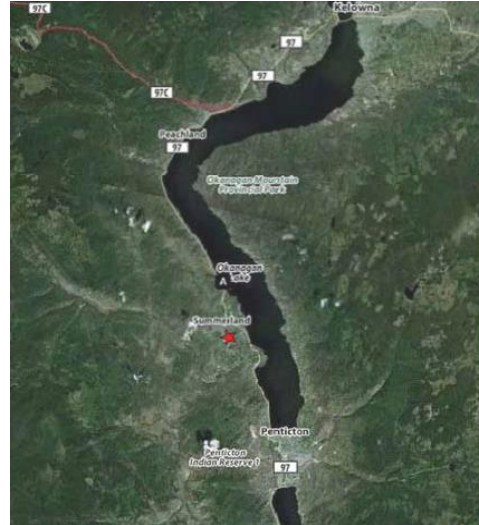
Objective: Maintain our focus on customer service and community engagement.

OBJECTIVE	MILESTONES	TIMELINE	RESPONSIBILITY	PROGRESS
Identify opportunities for improvement to assist customers.		Ongoing	Tom Day	✓
Proceed with electronic program registration for recreation programs.	<ul style="list-style-type: none"> Have an effective online process 	September 2014 January 2015	Dale MacDonald	
Complete the development of a new website started in 2013.	<ul style="list-style-type: none"> New website online 	June 2014 Fall 2014	Jeremy Denegar	
Work with the Chamber of Commerce to produce communications identifying and promoting the attributes and opportunities in Summerland.		Ongoing	Ian McIntosh	✓
Explore community driven initiatives to encourage community pride and further Summerland as an outstanding place to live such as: <ul style="list-style-type: none"> Communities in Bloom Spring Cleanup Adopt-A-Road 		Ongoing	Karen Jones	Not proceeding: Budget/staffing



LOCATION AND COMMUNITY

Summerland is a community with a population of just over 11,000 located on the southwestern shores of Okanagan Lake 15 kilometers north of Penticton. It is strategically located between the cities of Kelowna and Penticton on Highway 97. The traditional industry sector in Summerland has been the fruit growing industry which has been expanding through related enterprises such as wine production. Tourist commercial and light industry has also become significant parts of the local economy. In general, Summerland's economy is stable with employment from a range of sectors including: agriculture, manufacturing, commercial, retail, tourism and agricultural research.



The community has a rich social and cultural environment with strong service-oriented community groups. Summerland's lakeshore and beaches, hillsides, parks and trails provide the community with acres of outdoor opportunities. A yacht club / marina is located beside a new hotel resort on the lakeshore and the community has a challenging 18 hole public golf course with some of the most spectacular views in the valley.

The lakeshore area is the original townsite for the Municipality. It included many fruit packing houses, wharves for paddle wheel boats and commercial establishments serving the mainly agricultural community of the early 1900's. The main town area gradually moved to its current site with introduction of the railway to the upper western portion of the community. While regular rail service is no longer available in Summerland, the spirit of the railway lives on with the Kettle Valley Steam Railway, a tourist train that runs on the old rail tracks within Summerland. Highway 97 runs through Summerland from Penticton to Kelowna and used to follow the lakeshore. A major highway reconstruction project between Summerland and Peachland was completed in 2010 which resulted in the Province expanding Highway 97 from its previous 2 lanes to 4 lanes. Many of the turns have been straightened making the highway significantly safer to travel on during all seasons of the year.

Summerland's economy continues to grow as we see several new businesses locate in the community. Summerland separated itself from many of its neighbouring communities as the 2011 Federal Census revealed a modest increase in population as opposed to the decreases seen by other South Okanagan communities. Completion of some major infrastructure projects and plans for some additional infrastructure improvements will poise Summerland at the fore front for future growth and employment in the South Okanagan.



Gravel Extraction

- A Request for Proposals on April 14, 2014 invited qualified firms to submit a proposal to lease and develop District owned property in Western Prairie Valley, known to contain significant gravel resources.
- The intention is to provide revenue to the District.
- The RFP closed May 14, 2014, and negotiations continue with the preferred proponent.

Difficult Budgetary Decision

In January, 2014 significant staff reduction took place to better secure our fiscal position

The reductions resulted in a net loss of 3 Exempt positions, 2 CUPE positions and 1 IBEW position

Total labour savings (including not filling Planner position) exceeds \$550,000 in 2014.

Savings intended to ensure additional re-investment in infrastructure

Agricultural Land Use Opportunity

- A Request for Proposals on May 13, 2014 invited qualified and experienced agriculturalists to submit a proposal to lease District owned property in Western Prairie Valley
- The properties have a total area of approximately 90 ha (225 acres) and are located north of the Summerland Landfill.
- Advertised closing date is June 18, 2014; however, the date may be extended as proponents seek answers to their questions.

Project Participation

- ✓ New Library Site
- ✓ Senior's Drop In Centre Liaison
- ✓ Sewer Extension Policy
- ✓ Dam Safety Requirements Impacts
- ✓ ElectroMotion Contract

Council Committees

- The Community Cultural Development Committee was restructured and a new Community Cultural Advocacy Committee was developed
- The Climate Action Committee Terms of Reference were updated
- The Sister City officially became a Council Committee

Committee Fair

- A Committee Fair was held in March to find volunteers to serve on Council's Committees and Commissions.
- It was successful and we received 30 applications to fill 16 openings.


Digital Signage

- Digital Signage is now up and running
- A Directional Signage Policy has been developed
- Jeremy, Leah and Karen took computer training course for the new digital signage



Staff Training

- Leah Schmidt and Dawn Boothe received training on our new (free) defibrillator
- Karen Jones completed (and passed!) the JIBC Incident Command System Level 100 and the Emergency Management Information Officer Course
- Moe Fugeta reviewed a new updated iCompass program for minute and agenda preparation
- Jeremy completed a Municipal Administrative Training Institute (MATI) Advanced Communications course




Mayor and Council Support

- Arrangements were made for a visit from Judith Guichon, Lieutenant Governor of British Columbia. Mayor Perrino was able to show off Summerland for the entire day.
- Mayor Perrino attended and spoke at many events including Operation KISSing, the Blossom Pageant, SCEDT Gala, Kinettes Club, Kiwanis, VE Day, SILGA, Business after Business, NeighbourLink, Pioneer Tea, Rotary and the Legion.
- Summerland's Royalty Oaths of Office were signed
- Members attended the SILGA Conference
- Snow Angel program came to a close




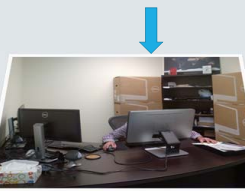
The Urban Growth Strategy Plan process was a busy time for staff

- ☐ Organized a Town Hall Meeting and two Public Hearings
- ☐ Sent out an information sheet to all residents
- ☐ Answered and posted over 200 questions on our website as well as minutes from the meetings and information
- ☐ Video of meetings made available
- ☐ Mailed out a Question & Answer Sheet
- ☐ Urban Growth mapping completed and on GIS



Human Resources

- Completed the interview processes twice for the Manager of Finance (Deputy CFO). The successful applicant, Rene Belyk will start July 2nd
- Completed 13 internal/external job postings
- Dave Hill retired in January 2014

- Worked on relocating the Art Council, Potter's Guild and the Red Cross from the Art Gallery
- Reviewed and renewed numerous leases including the Rodeo Grounds
- Dealt with a delinquent lessee issue
- Dealt with various property management, contracted services and insurance issues
- Worked with Development Services and Works Dept. on directional signs
- Worked with Finance Dept. on transitioning to remote electrical meter reading



Computers and Website

- Key staff worked with the website consultant reviewing content for the new website. The website design is finalized
- Installed Vadim software upgrades, VadimOPEN for public website and Vadim EXPLORER for financial reporting
- Worked with our electrician to repair and certify computer network cabling in Municipal Hall
- Planned fibre optic installation to Trout Creek area in cooperation with School District 67



It's an Election Year...

- ✓ Election Training took place
- ✓ Review of Bill 20 – 2014 Local Elections Campaign Financing Act and Bill 21 – 2014 Local Elections Statutes Amendment Act

- ✓ Minutes and Agendas prepared for 20 Council Meetings, 2 Special Meetings and 2 Public Hearings and 1 Town Hall Meeting

- ✓ 4 Freedom of Information Requests



Geographic Information Systems (GIS)

There is an average of 90 unique users per month.

- ✓ Geographic Information Systems (GIS) data prepared for 2014
- ✓ Land Inventory now in GIS
- ✓ Ag soil capacity and capability mapping researched and on GIS
- ✓ Summerland received a \$1500 grant from the ICIS Civic Spatial Grant Program for participating in the Address BC initiative

Fun Stuff

Staff took part in a fun curling bonspiel.



The Southwest Corner continue to rule competitions and took the Bowling Championship.

Works and Utilities held a Health & Safety Breakfast for staff.

Bylaw Services

Gary Ellis handled over 550 Bylaw issues from January to May dealing with snow removal, unsightly premises, noise complaints, etc...

When Gary wasn't dealing with complaints he was busy organizing the Licence Inspectors & Bylaw Officers Association's annual conference which was held in Summerland June 3.





Finance
First Period Report
January to May, 2014



PAYROLL

- Year end reporting to the CRA and Municipal Pension Plan
- Attended the AGM for the SIMEA in April
- Welcome back to Paula George who returned from maternity leave in early May. Jody Nesdoly has returned to her permanent position as the cashier. Farewell to Eileen Semenoff who has worked the past year as the cashier. Thanks to Jody and Eileen !

UTILITIES




- Move to electronic meter reading - May was our test month, moving to one reading day on June 28. Anticipated cost reduction of \$4,000 per month – annual saving in 2015 of \$48,000
- May is the equal payment plan catch up month.
- Requests for changes to irrigation bills will be considered on June 12

FINANCIAL REPORTING




- 2014 to 2018 Financial Plan – completed May 14, in time to set the tax rates bylaw. Process included several budget meetings with Council; a town hall meeting in February; a preliminary bylaw following that meeting; revisions in May
- Year end work continues with the audit team onsite the week of May 20; the 2013 results and the audited financial statements expected to come to Council at the June 23 meeting
- Installation of a reporting tool for the Vadim software and on-line training of staff who will implement these reports



PROPERTY TAXES

- Year end transfer of unpaid utility accounts to taxes and aging of unpaid amounts in accordance with the Community Charter
- Preparation of the 2014 tax rates bylaw and filing of the required Provincial government reporting forms
- Generation of 5758 tax notices which were mailed on May 22



FINANCE

- Review of the finance components of the gravel resource plan and the agricultural leases
- Work with Young Anderson on the sewer benefiting area bylaws to provide a framework for expansion of the area
- Policy review is ongoing
- Recruitment of the Manager of Financial Services, Deputy CFO, Renee Belyk who will start July 2



Development Services

- Council's Goals and Objectives
 - Ensure adequate industrial land are available
 - Land assembly continuing in new industrial park



Development Services

- Council's Goals and Objectives
 - Complete a Growth Strategy
 - Drafted OCP amendment
 - Presented to Council Feb 11
 - Public Hearing March 3rd
 - Town Hall Meeting April 7th
 - Public Hearing April 22nd
 - ALC Applications prepared April 30th




Development Services

- Building Department

	1 st period	3 rd period 2013	1 st period 2013
Building Permits	45	54	47
Value	\$3.0M	\$5.0M	\$4.3M

- Attended FIPI training session
- Attended Building Officials meetings
- Attended Plumbing Officials meetings
- Preparing for new BC Building Code changes

Development Services

- Council's Goals and Objectives
 - Participated in Earth Week



Join us for: The Secret Lives of Compost!!

Development Services

- Planning Division

	1 st period	3 rd period 2013	1 st period 2013
Applications	14	15	12

- Assisted in revised sewer extension policy
- Investigated new Medical Marihuana regs and advised Council



Development Services

▪ Planning Division

- Evaluated two proposals to redevelop the former RCMP property
- Aided in facilitating a new site for the Okanagan Regional Library



Development Services

▪ Planning Division

- Finalized the new draft sign bylaw for presentation to Council
- Received and reviewing Summerland Hills Neighbourhood Plan
- Completed a comprehensive Municipal Land Inventory



Development Services

▪ Economic Development

- Finalized the fabrication of directional highway signage
 - Installed in early May
- Advertised in "Invest in BC"
- Participated in "Venture Connect" program





Training

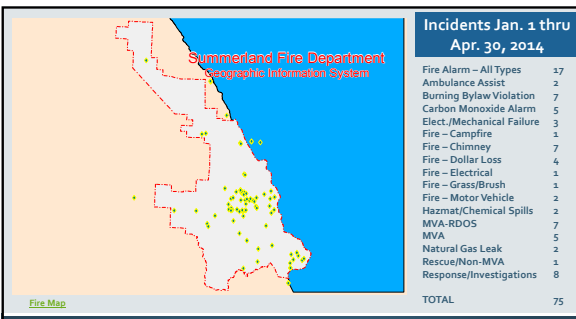
- 79 training sessions this period.
- 40 individual certifications obtained during this period.
- 207 hours of firefighter training conducted.
- Attendance by auxiliary members to regularly scheduled training sessions was 80.17%

Operations

- 75 incidents this period compared to 79 for the same period in 2013.
- 192 fire and life safety inspections conducted.
- 10 public education events were conducted.
- Deer Ridge wildfire fuel modification project completed in February.

Auxiliary Force

- 27 active, 1 vacancy.
- 4 recruits have completed 6 of 7 modules in the JIBC Basic Firefighter program.
- John Gove has completed 10 years with the department.
- Dale Hooper has completed 15 years with the department.



Auxiliary Response

- 1st period daytime auxiliary response averaged 8.9 members or 34.5% of the force.
 - 6 year average is 9.3 members or 36.9%.
- First apparatus enroute averaged 7 minutes 36 seconds.
 - 6 year average is 6 minutes 42 seconds.
- First apparatus on scene averaged 11 minutes 54 seconds.
 - 6 year average is 10 minutes 54 seconds.

Emergency Preparedness

- Laptops purchased for use in the EOC.
- Karen Jones completed JIBC Information Officer Course.
- Updated Summerland Municipal Emergency Plan.
- Hosted Emergency Management BC Regional Workshop.
- Attended an EMBC Provincial Earthquake Consultation Workshop.
- Staff table top exercise scheduled for June 17th.

Wildfire Fuel Modification – Canyon View

Canyon View Pre Treatment



Canyon View Post Treatment



Wildfire Fuel Modification Deer Ridge

Deer Ridge Pre Treatment



Deer Ridge Post Treatment





Fitness Programs

- Yoga & Teen Yoga, Pilates
- Swimming Lessons & Aquafit (Youth & Adult)
- Fitness & Health Programming
- Workshops - Gardening, Birding
- Lifeguarding Certification
- Parent & Tot and Public Skating

- Tropical Paradise Swim
- Family Day
- Spring Break Swim Lessons
- Loonie Swims
- Earth Week Celebration
- Adult Fitness Classes
- Move For Health Day

Spring & Summer Guides

Tropical Paradise Swim

Over 250 children attended organized by Aquatic Staff
50 Volunteers - of all Ages

TROPICAL PARADISE SWIM
Saturday March 1, 2014
6:30 - 8:00 pm

Family Fun Swim Games & Activities of a tropical nature!
\$5.00

Volunteers Needed
Advance tickets available at the Aquatic Centre

Partnership Programs Offered

- **RECOPE**- water and land therapy for participants with medical conditions - Changes this year
- **Daycamp Programs** 6-12 years
 - Co-ordinated by Youth Centre Association
 - Provided 5 full time jobs for students through Summer Career Placements.

Family Day – February 10th 2014

Free Family Swim offered thanks to being a recipient of a grant from the Ministry of Community, Sport and Cultural Development in partnership with BCRPA. Over 100 children & adults enjoyed the event.

Healthy snacks, refreshments and helium balloons were provided

8th Annual Earth Day Celebration April 27th, 2014 at Dale Meadows

- In collaboration with biologist Lisa Scott (Eco-Matters), Lois Dickinson, and Joanne Malar from Parks & Rec Staff
- Long Term Restoration project at Dale Meadows
- Added over 150 plants at this year's event
- In last 8 years approx. 1000 plants have been added



Park Bench Dedication Program

- Currently working on Bench inventory and location maps, for better future placement of memorial benches, trees and picnic tables.
- Created new guidelines & pricing for the Park Bench Dedication Program



- Coordinate with Public Works Department on placement, replacement and maintenance of our park bench/picnic table and tree dedication program.

Beach & Trails

- Boat launch at Peach Orchard Park has been replaced
- Centennial trail is now repaired

Earth Day 2014

Over 100 local residents participated

Removal of invasive plants

Environmental education booths and local youth groups participated

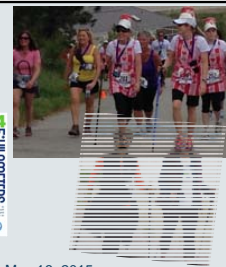
Square Foot Gardening seminar at Grasslands Nursery

Family Film Night @ Centre Stage Theatre

Draw Prizes

2014 Giants Head Grind

- 360 Participants this year
- Over \$35,000 funds raised for colon cancer research and Giant's Head Park trail development.



- Booked for May 16, 2015
- 2015 event capped at 500

Move For Health Day - Thursday, May 8th



Event received a \$300 grant from the BCRPA. Funding allowed this event to be FREE with healthy snacks and giveaways provided.

- Over 100 participants :
- Family Walk-Run-Stroll at Peach Orchard Park
 - Adult Boot-camp
 - Zumba Dance Party
 - Beach Yoga
 - Aqua-fit



Summerland Arena

Summerland Arena hosted three Minor Hockey Tournaments PeeWee, Novice and Bantam Rep

Summerland Steam advanced to the finals and were knocked out in game #7 in the first round

Spring hockey leagues booked up most of our available spring ice

Rainier Reds Tournament was held on Easter Weekend and hosted 16 men's teams & 4 Ladies teams

Ice was removed on April 21 allowing users access to the dry floor

Penticton Minor Lacrosse and Penticton Ball Hockey are the primary users of the Dry Floor

Other users include Summerland Secondary, Summerland Air Cadets, Action Festival

Summerland Arena hosts South Okanagan Roller Derby Bout & Interior Cup Ball Hockey Tournament

Summerland Arena Score Clock Replacement

Summerland Arena's
original score clock was
installed in 1976

New clock provides
sponsorship opportunities
for Summerland Steam to
the left and right sides





**Peach Orchard Boat Launch
Upgrade to Existing Dock**

- Safety risk and liability concern
- Recycled materials used on deck
- Original Budget ≈ \$29,000
- 2014 Budget increased to include additional work, removal of posts, and environmental monitoring
- Completed in time for start of boating season

**Prairie Creek Erosion Protection &
Centennial Trail Re-Establishment**

- Replace section of trail that sloughed into creek due to erosion from the action of water
- MOTI funding 50% - maximum \$67,500
- Completed in time for the Giant's Head Grind
- Completed under the budget
- Small drainage and pathway surfacing still need to be completed





**Emergency Generator
Works and Utilities Office**

- Previously no power during power outage
- We now will be fully powered up
- Powers the:
 - entire building including administration area, Engineering, and the all areas of the shop
 - Electrical Utility buildings, and
 - gas and diesel tanks
- 2014 Budget ≈ \$71,800 in carryover
- Completed under budget



Large Totes

Cardboard Containers

**Multi-Materials BC
Changes to Recycling Program**

- New items added to what can be left at the curb
- Glass, Styrofoam, plastic bags, and overwrap are now recyclable at the Landfill depot
- No more blue bags at the Landfill. Must be separated.
- Public drop-in session, information pamphlets were mailed, webinars attended, and discussions with contractors taking place



Landscaping Crew

- Part of the restructuring process
- Provides efficiencies in equipment and manpower
- Additional employee transferred to Landscaping Crew from Works Crew
- Responsibilities include the maintenance of manicured boulevards, parks, pathways, cemetery and WWTP landscaping, and the proposed tree farm
- Seven students hired in 2014
- Parks and Recreation Department responsible for planning and park activities

**Multi-Materials BC
Changes to Recycling Program con't**

- Changes made to contract with BFI
- Working on re-organizing the Landfill depot
- Signage and bin cover options being worked on
- Communications with Green by Nature to streamline the process, especially the issue with plastic bags and overwrap.

Landscaping

Hanging Baskets and Banners

Rental House

- House in poor condition
- Insulation in roof, walls, and basement
- Painting of interior
- New carpeting
- Other minor repairs
- Will be doing an assessment of all District rental properties and bringing a report to Council for 2015 budget consideration



Other Work

- Preparation of RFP for Gravel Resource Management and Land Use Opportunities
- Preparation of RFP for Agricultural Land Use
- Design of Kiosk for Cemetery
- Line Painting is almost completed
- No smoking signs and anti-bullying signs have been installed
- Review of Garnet Reservoir

Street Sweeping

- Portion of work contracted out
- Reduced overall time by about 2 weeks
- Late tender – Contractor had other commitments
- Preparing tender for late fall or early winter
- Considering expansion of contracted street sweeping for 2015



PROJECT MANAGEMENT

- LAKESIDE TRAIL
- GRAVEL LEASE
- OLD RCMP SITE
- Plus Garage Sale
- AGRICULTURAL LAND USE OPPORTUNITIES
Closed Sept. 17/14

NEW COUNCIL ORIENTATION

- November 26th Governance
- December 1st Administration/Legal
- December 8th Finance/Planning
- December 9th Effective Meetings
- December 15th Infrastructure Tour

IBEW (Electrical Crew) Negotiations

OTHER HR

- IBEW Arbitration
- 2 Job Postings
- Health and Safety Breakfast
- HR Corner – Internal Newsletter

COMMUNICATIONS

- Newsletters including Accomplishments
- Mock Water Bills
- New info on back of utility bills

MAYOR AND COUNCIL EVENTS



CAR SHOW



ATV RUN



JAPANESE STUDENT DELEGATION

Mayor Perrino has been booking many presentations with groups

Preparations have been underway for the Mayor of Toyokoro and Sister City Delegation




ALS ICE BUCKET CHALLENGE



UBCM 2014

Had positive meetings with the Premier and five Ministers regarding grants for Water Separation, Dam Safety Regulations and Strategic Wildfire Prevention Initiatives




CORPORATE SERVICES

BYLAWS MINUTES AGENDA
LEASES NOTICES ADS

FREEDOM OF INFORMATION REQUESTS




ELECTIONS 2014

- Election training
- Election Advertising
- Nomination Package pickup



ADVANCE VOTING NOVEMBER 5 & 12
GENERAL VOTING DAY NOVEMBER 15

Bylaw Officers Conference 2014



- **94 Bylaw Officers in attendance from all over BC, Ontario and the U.S.**
- **Workshops and speakers on bylaw issues**
- **Four lawyers did presentations on legal issues**

COMPUTERS

- Upgrade Water Treatment Plant and Waste Water Treatment Plant systems
- Fire Dept. iPad Implementation
- Finalized desktop and mobile designs of the new website
- Fibre optic installation to Trout Creek School




LEASES AND AGREEMENTS




- ✓ New Service Agreement with Summerland Chamber of Commerce
- ✓ Negotiations with Penticton for joint use of their dog kennel
- ✓ Worked with School Board #67 to negotiate school property for the new skateboard park
- ✓ Re-evaluation of municipal property leases



Finance
Second Period Report
June to September, 2014


UTILITIES



Welcome back Lucy Bishuty and our thanks to Sue Demerse

- Water Utilities Bylaw and the update to the Fees and Charges bylaw for the new domestic metered water billing completed
- Work with I-City software provider planning the needed changes for billing related to metered water effective January 1, 2015
- Development of a "welcome to Summerland" information sheet for new residents

PROPERTY TAXES



- Collection of property taxes – over 96% of taxes paid
- All 2014 taxes that are unpaid will now have the 10% penalty applied
- Annual Tax Sale on September 29 – 2 properties




PAYROLL

- Summer students
- New benefits administration starting January 1

FINANCIAL REPORTING

- Completion of the 2013 annual reporting requirements for financial statements, local government data entry forms, the statement of financial information and the gas tax funds
- Budget workbooks distributed to the operating departments to start the 2015 budget work
- Started work on the review of land owned by the District as required by the PSAB standard 3260 – Liability for Contaminated Sites



FINANCE

- Review of proposals from audit firms – Council to select the successful firm
- Participate in the review of agreements for the old RCMP site, the gravel resource plan, the skateboard park and the potential lease of agricultural property
- Review of HST/GST by a consulting firm - \$12,000+ refund to the District
- Continuing work with Young Anderson on the sewer benefiting area bylaws to provide a framework for expansion of the area
- Policy review is ongoing – purchasing; reserve and surplus levels; debt management



Development Services

2nd Period Report
June – September 2014

Development Services

▪ Council's Goals and Objectives

- Work with ORL to find a suitable library site
- Found a site
- Aided in site assembly
- Participated in design charrette
- Issued a Development Permit



Development Services

▪ Council's Goals and Objectives

- Prepare the RCMP site for sale and market the property
- Brought OCP and rezone application to Council
- Created RPN zone
- Continuing to negotiate with interested Developer



Development Services

▪ Council's Goals and Objectives

- Develop Summerland's first Cultural Plan
 - Council created new CCAC committee
 - Had first meeting of new committee



Development Services

▪ Building Department

	2 nd period 2014	1 st period 2014	2 nd period 2013
Building Permits	56	45	54
Value	\$5.7M	\$3.0M	\$3.7M

- Attended BC Building Code Regs and Energy Standards
- Attended the BOABC Spring Conference
- Participated in Library Design Charrette

Development Services

▪ Planning Division

	2 nd period 2014	1 st period 2014	2 nd period 2013
Applications	29	34	20



Development Services

▪ Planning Division

- Created new RSD1(i) zone and rezoned first property
- Collaborated on finalization of water meter rates bylaw
- Participated in Transit Future Plan working group
- Attended ALC meeting re new regs for ALR
- Processed two major developments including 31 lot subdivision in Trout Creek and Hunters Hill Neighbourhood Plan

Development Services

▪ Economic Development

- Finished installation of the directional highway signage
 - Created policy on messaging



Development Services

▪ Economic Development

- Finished installation of the directional highway signage
 - Created policy on messaging
- Held seminar on Opportunity Development Co-ops



ACCA Paul Cabaj, Director of Co-op Development
 Unleashing Local Capital initiative to empower community investments

Development Services

- Economic Development
 - Finished installation of the directional highway signage
 - Created policy on messaging
 - Held seminar on Opportunity Development Co-ops
 - Completed first draft of Bottleneck Drive signage program



Fire Department Second Period Report

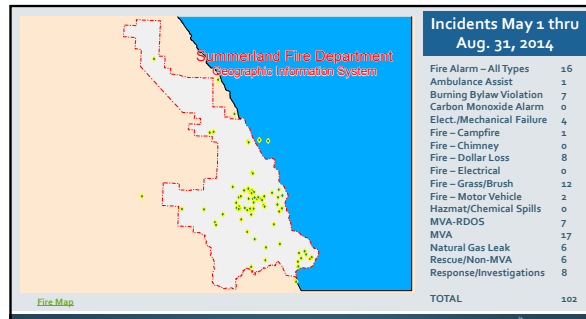
June - September 2014

Operations

- 102 incidents this period compared to 112 for the same period in 2013. 177 total incidents YTD.
- 252 fire and life safety inspections conducted.
- 27 public education events were conducted.



Sparky at the Fall Fair



Training

- 101 training sessions this period.
- 293 hours of firefighter training conducted.
- Attendance by auxiliary members to regularly scheduled training sessions was 84.96%
- 62 individual certifications / re-certifications obtained during this period.



Certifications

- 23 - Swiftwater Awareness
- 4 - Swiftwater Technician Level II
- 4 - JIBC Basic Firefighter
- 9 - First Aid CPR/AED Level C
- 8 - Live Fire Level I
- 2 - Incident Command 200
- 1 - Chlorine Response
- 1 - SCBA Fit Test Certification
- 1 - JIBC Firefighter Level II
 - 9 - Subcategory Certifications



Live Fire Training - Vernon

Auxiliary Force

- 25 active, 3 vacancy.
- Mike Fetterer promoted to rank of Lieutenant
- Phil Marischuk has left the department after 9 years of service to join the Lethbridge Fire Department
- Tim Truman has left the department after 1 year of service to pursue a career in Fort Nelson



Lightning Strike July 23

Auxiliary Response

- 2nd period daytime auxiliary response averaged 10.2 members or 37.7% of the force.
 - 6 year average is 9.4 members or 37%.
- First apparatus enroute averaged 7 minutes 10 seconds.
 - 6 year average is 6 minutes 29 seconds.
- First apparatus on scene averaged 12 minutes 31 seconds.
 - 6 year average is 10 minutes 57 seconds.

Emergency Preparedness

- Staff table top exercise held on June 17th.
- ESS booth at the Fall Fair – Focus was on 72 Hours Preparedness.
- Over 100 brochures distributed to attendees.



Emergency Support Services Team Photo



Summerland Parks & Recreation

2nd Period Reports
June – September 2014



Giants Head Run - June 7th, 2014

Giants Head Run 2014

652 Individual Competitors

- 5.4 km Competitors- 544
- 10 Km Competitors- 108

261 Competitors were under the age of 19



Giant's Head Run
 > Building on Healthy Living & Healthy Families

10 KM
Go RIGHT

5.4 KM
Go LEFT

32nd Year of Giant's Head Run
 2014 had record numbers & continues to grow

Man of Steel Triathlon 2014

Man of Steel Triathlon
 > Total of 124 athletes competed
 > 31 Individual Competitors
 > 31 Teams of 3
 > 80 of the athletes under the age of 19

Family Fun & Fitness Matters

RACE VOLUNTEERS & SUPPORT STAFF

100+ Volunteers
 Giants Head Run & Man of Steel requires over 100 wonderful volunteers to make the event safe and successful


Action Festival – Memorial Park

As a director on the Action Festival Committee Manager of Recreation works closely with the Action Festival Committee to organize, plan and facilitate Action Festival each year.

- Largest festival for community
- 32 consecutive years
- Committee consists of 16 community volunteers
- 2014 signaled the return of West Coast Amusements Carnival in the park
- 72 teams in the Slo-pitch tournaments

MARK YOUR CALENDAR June 5 – 7/15
Action Festival 2015

Summerland Arena Spring & Summer



Summerland Arena ice is taken out right after Easter each year to accommodate Summerland Secondary School Grad ceremonies in June and a number of other community events such as Royal Canadian Air Cadet Annual Inspection.

Ice is reinstalled into the arena in mid July to host 4 full-facility week long hockey schools, 3 Okanagan Valley prep camps and the Summerland Steam Junior B tryouts.

Summer Fun Parks & Recreation



- > Partnership with the Summerland Youth Centre Association – Day Camp program
- > Summerland Arts Council – Music in the Park
- > Summerland Sister City BBQ – Spirit Square
- > Dale Meadows Complex was used for Senior Ladies Provincials as well as the NSA Provincials
- > July 13th 2014 over 1000 riders took part in the Grand Fondo – racecourse tours thru downtown Summerland
- > Tri-Power hosted an open-water swim camp and triathlon at Powell Beach park



Cancer Society's "TANNING is OUT" Awareness Campaign, Rotary Beach

July – August 2014



Summerland Farmers Market

Summerland farmers market is growing each year. The farmers market features fresh fruit & vegetables, handmade crafts, honey, jams & breads




Upcoming Fall Programs & Activities



Works and Utilities Department Progress Report

June – September 2014

Canyon View Cemetery



- Landscaping Crew maintenance has improved overall appearance of the cemetery
- Information Kiosk structure is completed
- Working on display panels for location map and reference index
- Working with Parks and Recreation to develop a standardized donation policy for benches, tables, trees, and other landscape features

Crosswalk Safety



- Improve safety at crosswalk near Tim Horton's
- One pedestrian fatality
- Dual solar powered flashing lights
- Push button controlled
- Continual flashing light around corner and uphill from crosswalk to warn motorists that there is a crosswalk ahead
- Grant application in to ICBC
- Landscape crew also reducing vegetation height near crosswalks to increase visibility

Prairie Valley Road

- Upgrades to improve pedestrian safety, in particular school children
- Installation of a 2.0 metre wide pathway
- No post barriers to delineate traffic
- Closing Darke Road access to Prairie Valley
- Traffic pattern improvements to the intersection of Cartwright and Prairie Valley
- Additional pathway on south side of Prairie Valley across from Cartwright



Sidewalk Program



- Decrease liability and improve pedestrian safety
- Continue with the District's yearly sidewalk maintenance
- Section shown in front of local restaurant
- Trip hazard and water encroaching into outdoor seating area
- Repairs for Jubilee Road sidewalk, Kelly to Rosedale, awaiting funding approval from MIA
- Jubilee Sidewalk Project, Dickson to Victoria, has been awarded and should commence shortly

Hydraulic Cylinder Repair



- Located at Summerland Balancing Reservoir
- Hydraulic leak in upper slide gate's hydraulic cylinder that is required to close the gate to isolate one side of screens for weekly cleaning
- Food grade oil entered the water system
- Testing was performed and an Industrial Hygienist and Medical Health Doctor from IHA were consulted
- No contaminants were found that placed the water system at risk
- Hydraulic cylinder was rebuilt
- Temporary solution with long term solution being brought forward for budget consideration

Water Meter / Rates


- 280 letters sent out to residents with two services
- 60% responded, approximately 50% / 50%
- Residents who keep the second service will be billed \$35.82 per month starting in January 2015.
- Cost represents:
 - A base fee in the amount of \$26.67
 - A monthly charge of \$9.15 for unmetered water use.
- Residents may discontinue use of the second service at any time

Fire Hydrants




- 430 hydrants
- 5 hydrants installed per year
- Hydrants rebuilt on a 7 year rotation
- All hydrants flushed and inspected

Transformer Oil Sampling and Testing




- 236 transformers, older than 1993, were sampled and tested for PCBs, \$40,000
- Approximately 60 transformers were found to contain PCBs and will need to be disposed of as Dangerous Goods
- Approximately 850 transformers remain to be tested, \$150,000
- Removal, disposal, and replacement of transformers will be an added cost.

Substation Remote Monitoring



- Trout Creek Sub-station upgrade
- New controllers, wireless communications, and computer and software upgrades
- Allows staff to remotely monitor the Trout Creek and Prairie Valley Sub-Stations

Other Work



Irrigation Meter Installation

UV Disinfection System Rebuild

Other Work



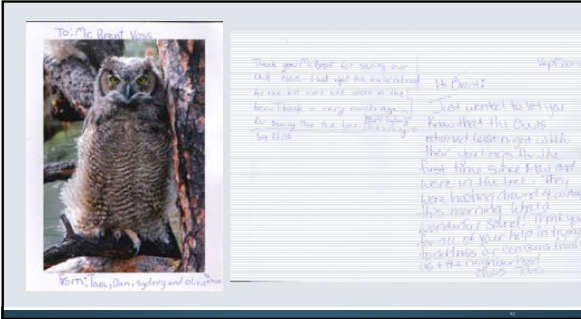
Tree Farm

Dale Meadows Compound Roof

Other Work

- Preparation of RFP for Skatepark
- Jubilee Road Design, Tender, and Award
- Landfill Operational Review
- Works and Utilities Policies
- Outhouse Installation Trans Canada Trail
- Geotechnical Assessment of Garnet Dam
- Isintok Dam Leakage Monitoring







3rd Period Report 2014
Administration/Corporate Services
October - December

CAO's OFFICE

Water Meters

Meetings took place with citizens and staff to resolve the second water service issue



Gravel Lease

Finalized the Gravel Extraction Lease with Cantex Okanagan



CAO's Office - Council Orientation

Prepared and did presentation to province wide Corporate Officers training session (LGMA Conference) regarding the importance of providing a comprehensive Council Orientation Program.

Organized an Orientation Program for our new Council which included sessions on Governance, Effective Meetings, Legal Responsibilities, Corporate Requirements, Land Use Regulations, Finance and Summerland's Infrastructure.

Management and staff spent time on presentations, meetings and tours.



Interim CAO Recruitment



Assist CAO Recruitment consultants by:

- finalizing advertisement
- improving list of key attributes
- ensuring appropriate Corporate Structure
- assisting in developing long and short list of candidates
- adding key interview questions
- Researched and recruited an Interim CAO, Tim Wood
- developed an affordable, fair contract

Tim Wood

Sister City Toyokoro Delegation Visit – Oct.




- ❖ Worked with the Sister City Committee to plan week's activities.
- ❖ Garden/pergola/bench at Kinsmen Park developed and presented as gift. Great work from Parks and Works staff to prepare the site.
- ❖ Combined the Volunteer Dinner with Sister City Farewell.
- ❖ Great cultural and economic experience.

COUNCIL

Outgoing Council hosted a Staff Appreciation lunch in October

Festival of Lights – Mayor's Reception was held

Last meeting for Council 2011-2014 took place Nov. 24, 2014. Final thoughts were given and a reception was held afterwards




GOOD STUFF

- Halloween Dress Up
- District Christmas Party
- Recognition Awards presented to 13 employees with service of 10, 15, 20, 25 and 30 years
- Municipal Hall took part in a Health and Wellness contest (Admin/Corporate Services won!)
- All staff took the Workplace Harassment/Bullying Training

Communications continue: Newsletter, Facebook, Twitter, public meetings, news ads, website, recorded meetings.

Snow Angel Campaign underway. Many good people helping neighbours.

District Policies underwent an extensive review and a new Policy Manual was adopted.

Corporate Services

- Property management and lease renewals
- Website development New site live Feb. 18
- Upgraded landfill weigh station system
- Prep work for FDM upgrade
- Insurance claims management

ELECTIONS 2014

More Survived!

- Nomination Period
- Two Advanced Voting Days
- Two Special Voting Opportunities
- Two General Voting Locations
- Hired 30 Election Officials
- Election training
- Total Voters – 4,446

Inaugural


Swearing in of new Council Dec. 1, 2014 and Orientation began

Finance

3rd Period Report


October to December, 2014

FINANCE



- Continued work with I-City software provider planning the needed changes for billing related to metered water effective January 1, 2015
- Staff attended training on property taxation, setting user fees and year end updates

PROPERTY TAXES



- Permissive Tax Exemptions applications were processed and Council adopted the bylaw to provide over \$135,000 of support to 22 non profit community organizations
- Outstanding tax notices were mailed advising property owners of unpaid amounts

FINANCIAL REPORTING

- 2015 budget review with department staff resulting in the information package presented to Council on December 22
- Preparation of a Finance 101 presentation for the newly elected Council



FINANCE

- Provide financial information included in the application for grant funding on the Water Separation project
- Review existing polices and draft new policies to update the Council policy manual
- Interim financial audit completed in December by new audit firm MNP – liaise with audit team
- Attended the Governance, Legal and Effective Meeting sessions



Development Services
October – December 2014
3rd Period Report

Development Services

- Council's Goals and Objectives**
 - Work with ORL to find a suitable library site
 - Issued a Building Permit
 - Construction underway




Development Services

- Council's Goals and Objectives
 - Prepare the RCMP site for sale and market the property
 - Continuing to meet with interested parties



Development Services

- Council's Goals and Objectives
 - Develop Summerland's first Cultural Plan
 - Had three meetings with new CCAC
 - Developed a proposed direction to undertake a Cultural Plan



Development Services

- Building Department


	3 rd period 2014	2 nd period 2013	3 rd period 2013
Building Permits	38	36	45
Value	\$4.6M	\$3.8M	\$4.1M

- BC Building Code changes as of December 19th 2014
- Attended workshop on new Code changes
- Attended BOABC conference

Development Services

- Planning Division

	3 rd period 2014	2 nd period 2014	3 rd period 2013
Applications	16	29	14




Development Services

- Planning Division
 - Participated in Toyokoro Sister City delegation
 - Attended PIBC planning session
 - Processed 2nd RSD1(i) zone infill application
 - Collaborated on finalization of water meter rates bylaw



Development Services

- Helped with election process
- Participated in new council orientation sessions
- Finalized 2015 budget submission



Development Services

- Economic Development
 - Held meetings re Agricultural Business opportunities in Summerland
 - Tour of PARC with EcDev reps from province

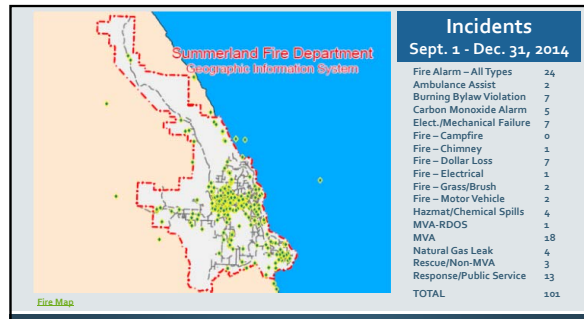


Fire Department Third Period Report

September – December 2014

Operations

- 101 incidents this period. 78 during same period in 2013. 278 total incidents YTD.
- 140 fire safety inspections conducted. YTD - 603
- 19 public education events were conducted. YTD – 57.
- Construction started on Fire Department Training Facility.



Incidents 2011 - 2014

	2014	2013	2012	2011
Fire Alarm – All Types	57	50	59	42
Ambulance Assist	5	14	11	10
Burning Bylaw Violation	21	21	20	17
Carbon Monoxide Alarm	10	12	15	11
Elect./Mechanical Failure	14	13	13	5
Fire – Campfire	2	15	23	15
Fire – Chimney	3	5	5	5
Fire – Dollar Loss	19	6	17	18
Fire – Electrical	2	3	1	2
Fire – Grass, Forest	15	16	14	19
Fire – Motor Vehicle	6	3	3	4
Hazmat/Chemical Spills	6	4	8	4
Mutual Aid	1	0	2	0
Motor Vehicle Accidents-RDOS	15	14	7	1
Motor Vehicle Accidents	40	46	32	22
Natural Gas Leak	12	13	7	2
Public Service	13	10	6	4
Rescue/Non-MVA	10	1	8	4
Response/Investigations	22	14	26	25
TOTAL	278	260	277	210

Auxiliary Response

- 3rd period daytime auxiliary response averaged 9.11 members or 38.54% of the force.
 - 7 year average is 9.74 members or 36.61%.
- First apparatus enroute averaged 6 minutes 54 seconds.
 - 7 year average is 6 minutes 27 seconds.
- First apparatus on scene averaged 11 minutes 10 seconds.
 - 7 year average is 10 minutes 52 seconds.

Training

- 83 training sessions this period. YTD 263.
- 208 hours of firefighter training conducted. YTD - 708 hours.
- Attendance by auxiliary members to regularly scheduled training sessions was 77.57%. YTD - 80.60%
- 55 individual certifications obtained this period. YTD - 145



Third Period Certifications

- 22 - Elevator Rescue
- 25 - Emergency Scene Traffic Control
- 4 - Drive Smart Defensive Driving
- 2 - Swiftwater Awareness
- 2 - Propane Handling



Live Fire Training - Vernon

Current Roster

- 3 career, 28 auxiliary members.
- 24 active auxiliaries, 4 vacancies.
- Average age - 42.04 years
- Average years of service - 12.55



Fire Department Training Facility



Before Construction



During Construction

Association of Summerland Firefighters

- \$2,500 directly contributed to various organizations within the community.
- 911 and Friends (FD, RCMP & EHS) annual Christmas Party raised \$5,000 towards local charities.
- Annual Toys and Toonies for Tots and Teens raised in excess of \$6,500.
- Thanks to our partners; the staff of the CIBC and Santorini's Restaurant.



2014 Dry Grad Cheque Presentation

Emergency Support Services

- ESS booth at the Fall Fair – Focus was on 72 Hours Preparedness.
- Over 100 brochures distributed to attendees.
- Training session scheduled for May 9.



Emergency Support Services Team Photo



Fall Highlights
Yogi-You Teen Yoga
Fall Halloween Haunt
Summerland Sweets Cross Country Run
NIFTY FIFTY FITNESS
Free Santa Skate
Aquatic Users
Maintenance, Improvements & Shutdown
CUPE 1136 & District Sponsored Christmas Swim

YOGI YOU – TEEN YOGA

Recipient of two \$500.00 Grants from BCRPA and ParticipACTION
Funds used to subsidize program registration costs and buy Yoga Mats

HALLOWEEN HAUNT 2014

277 KIDS & PARENTS PARTICIPATED IN GAMES, SWIMMING AND CANDY

The Success of this event would not be possible without the 90 VOLUNTEERS that RAN GAME STATIONS, THE HAUNTED HOUSE & CANDY SHACK

Summerland Sweets Cross-Country Race

7.4 km Adult Race & 3.2 km Kids Race
~Race begins near the Summerland Rodeo Grounds~

- 100+ Racers, since 2012
- One of most popular races in Interior Cross Country Series.
- Steve King (Ironman Canada) announces race.
- Prizes such as wine, jam, syrup from Summerland Sweets & Sleeping Giant Winery
- Bill Head & Steve King write and record music specifically for this running race.
- Racers enjoy beautiful views.

Nifty 50 Fitness
Summerland Senior Drop-In Centre

One of our best attended fitness classes, Claire and Lynn offer a beginner & advanced fitness program to increase strength and improve cardio endurance. This class is fun, the energy is high and will challenge you to your fullest capabilities. Open to 50+.

Free Santa Skate

Over 100 kids, parents and grandparents came out to celebrate the holiday with Santa.

Hot Chocolate & Cookies were supplied by IGA Marketplace

20 students from SSS Leadership class helped to make the day merry & bright!

SHUTDOWN 2014

- Resurfaced fitness room & meeting room floors
- Touched up paint in the entry way, change rooms and pool deck
- Sandblasted & resurfaced the diving board
- Emptied sand filter & replaced baffles
- Serviced weight room equipment
- Acid washed the pool deck
- Resurfaced stainless steel counter tops

Fitness Room Equipment Upgrades

Smith Squat Machine	Leg Curl	Arm Curl

Summerland Aquatic Centre is not just for swim lessons, we facilitate local Kayak clubs, Summerland Syncro, and other organizations.

OK Falls, Montessori, Summerland Middle School, Giant's Head Elementary, and Summerland Senior Secondary all participate in various school swimming programs.


Staff Santa Swim

Each Christmas District staff and their children, grandchildren, nieces, nephews and close family are invited to have a special swim and visit with Santa.

This event is possible thanks in part to a \$500.00 donation made by CUPE 1136.


Upcoming Events at Summerland Recreation

- GUESS WHO? January 2015
- Free Family Day Swim - Feb. 9
- Spring Brochure out March 3rd
- Tropical Paradise Swim - March 7
- Seniors AED Workshop - March 18
- Earth Day & Earth Week April 20 - 26
- Move For Health Day - May 9
- ActionFest, Giant's Head Run & Man of Steel - June 5,6,7



Works and Utilities Department
3Rd Period Report

October - December 2014





Electrical Utility Division

October - December 2014



Hazardous Waste Requirements

- Regulatory Compliance Audit
- Governmental Reporting
- Annual Training
- PCB Sampling for Sensitive Areas
- Hazardous Waste Removal
- Cost \$60,000

Nov 26 – Power Outage and Power Surge Event

- 24 hours to restore power
- Replaced 69 damaged electric meters
- Worked with Engineer to determine:
 - Cause of the power surge
 - Options to reduce damage in future
- Public Open House in December
- Approximate cost to the District to date \$50,000





Water Division

October - December 2014

Pumphouse VFD

- Watermain on Canyon View Road is prone to breaks
- Variable Frequency Drives (VFDs) were installed in two pumphouses
- Helps reduce quick pressure increases when pumps start
- Reduces stress on the pipe
- Cost was \$50,000



Isintok Reservoir Rock Berm

- Dam constructed in 1926
- Hundreds of trees fill the reservoir floor
- Those that reach the dam face or spillway are removed and burned
- Always a risk of trees blocking the spillway




Before



After

- Rock berm constructed up stream of the spillway
- Consultant's estimate was \$40,000, staff designed and constructed berm for \$5,200



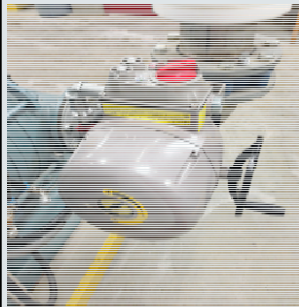
Wastewater Division

October - December 2014



Valve Actuator Repair

- Actuator failure is detrimental to the process
- Crew used the District yacht as a floating platform to work from
- Retrieved the equipment, installed new parts and reprogrammed
- Cost \$3,000




Blower Control Upgrade

- Existing system failed
- Suppliers no longer supply parts for antiquated equipment
- Replaced existing pneumatic control system with an electronic system
- Cost \$24,000



Engineering and Works Divisions


October - December 2014



Old Generator Out

RCMP Generator

- Existing generator relocated to service the Arena only
- New generator installed specifically for the RCMP building
- Project included transfer switch, voltage change for main transformer, and instrument metering bypass
- Cost \$135,000




New Generator In

Prairie Valley Road



- Upgraded to improve pedestrian safety
- Installation of a 2 metre wide pathway
- No post barriers to separate pedestrians from traffic
- Closure of Darke Road access to Prairie Valley Road
- Traffic pattern improvements made to the Cartwright/Prairie Valley intersection
- Cost \$324,000

Jubilee Sidewalk



- Important sidewalk connection to downtown
- Staff:
 - Worked with Engineers to design
 - Tendered the project
 - Inspected work for quality control
 - Maintained budget control
 - Confirmed as-built information
- Cost \$141,000

November 26 Snow Storm



- All hands on deck during the storm event
- Sidewalk cleaning
- Road clearing
- Downed trees
- Damaged equipment



Compost Screening

Roadside Mowing


Hydrant Flushing



Administration

October - December 2014

Phones are Off the Hook



- Along with the usual heavy workload
- Staff have been inundated with calls
 - Snow removal
 - Power outages
 - Power Surge event
 - Downed trees
 - Sidewalk cleaning
 - Etc. etc.

**THE CORPORATION OF THE DISTRICT OF SUMMERLAND – PERMISSIVE TAX
EXEMPTION REQUESTS FOR 2014**

ORGANIZATION	MUNICIPAL TAXES	SCHOOL TAXES	OTHER AGENCIES TAXES	TOTAL TAXES
Christian and Missionary Alliance	5,247.55	2,890.00	870.06	9,007.61
Lakeside Presbyterian Church	484.63	266.90	80.35	831.88
Nejme Assaf South Okanagan Montesorri School Society	1,139.41	798.00	279.83	2,217.24
Okanagan Hindu Temple & Cultural	1,597.11	879.58	264.81	2,741.49
Pentecostal Assemblies of Canada	2,167.55	1,193.74	359.39	3,720.67
Roman Catholic Bishop of Nelson	4,789.47	2,637.72	794.11	8,221.30
St. Johns Lutheran Church	2,714.53	1,494.98	450.08	4,659.59
St. Stephens Anglican Church	718.61	395.76	119.15	1,233.51
Summerland Baptist Church	1,848.99	1,018.30	306.57	3,173.86
Summerland Jehovah Witness	2,858.37	1,574.20	473.93	4,906.50
Summerland United Church	927.27	510.68	153.74	1,591.70
Kettle Valley Railway Society	22,902.48	12,968.10	3,986.58	39,857.16
South Okanagan Sailing Association	8,873.75	4,933.60	1,496.11	15,303.46
Summerland Branch No. 22 Royal Canadian Legion	1,639.09	902.70	271.77	2,813.55
Summerland Chamber of Commerce	3,538.17	2,478.00	868.95	6,885.12
Summerland Golf Society	19,461.61	11,301.40	3,537.82	34,300.83
Summerland Recreation Society	3,308.00	2,001.80	644.45	5,954.25
Summerland Senior Citizens Drop-In	3,586.15	2,511.60	880.73	6,978.48
Summerland Yacht Club	11,695.27	6,750.80	2,104.33	20,550.40
Summerland Youth Centre Association	13,972.78	9,786.00	3,431.62	27,190.40
GRAND TOTAL	\$113,470.79	\$67,293.86	\$21,374.37	\$202,139.02

The Corporation of the District of Summerland
Consolidated Financial Statements
Year ended December 31, 2014



**The Corporation of the District of Summerland
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For the year ended December 31, 2014

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Management's Responsibility

To the Mayor and Council of The Corporation of the District of Summerland:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the District. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the District's external auditors.

MNP LLP, an independent firm of Chartered Accountants, is appointed by the Mayor and Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

May 11, 2015



Chief Financial Officer



Independent Auditors' Report

To the Mayor and Council of The Corporation of the District of Summerland:

We have audited the accompanying consolidated financial statements of The Corporation of the District of Summerland, which comprise the consolidated statement of financial position as at December 31, 2014, and the consolidated statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the District of Summerland as at December 31, 2014 and the results of its operations, changes in net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

The consolidated financial statements of The Corporation of the District of Summerland for the year ended December 31, 2013, were audited by another auditor who expressed an unmodified opinion on those statements on June 23, 2014.

Kelowna, British Columbia

May 11, 2015

MNP LLP

Chartered Accountants

MNP
LLP

The Corporation of the District of Summerland
Consolidated Statement of Financial Position
December 31, 2014, with comparative figures for 2013

	2014	2013
Financial assets		
Cash and cash equivalents	5,392,164	6,669,588
Accounts receivable (Note 2)	2,838,030	2,897,185
Portfolio investments (Note 3)	5,871,936	1,838,904
Land available for resale	1,230,192	1,220,098
Deposit - Municipal Finance Authority (Note 4)	604,580	605,893
	15,936,902	13,231,668
Financial liabilities		
Accounts payable and accrued liabilities (Note 5)	3,334,096	3,887,952
Landfill closure and post closure liability (Note 6)	280,167	217,007
Deferred revenue (Note 7)	2,911,337	3,532,053
Deposits (Note 8)	1,521,135	1,153,681
Long-term debt (Note 9)	25,632,579	27,677,355
Obligations under capital lease (Note 10)	329,345	538,497
	34,008,659	37,006,545
Net debt	(18,071,757)	(23,774,877)
Non-financial assets		
Tangible capital assets (Note 11)	106,540,846	108,841,722
Prepays	272,109	83,864
Inventories of supplies	1,069,920	1,055,584
	107,882,875	109,981,170
Accumulated surplus (Note 12)	89,811,118	86,206,293

Contingent liabilities and commitments (Note 16)


 Chief Financial Officer


 Mayor

The accompanying notes are an integral part of these consolidated financial statements.

The Corporation of the District of Summerland
Consolidated Statement of Operations and Accumulated Surplus
For the year ended December 31, 2014

	Budget (Note 19)	2014	2013
Revenue			
Taxation - net (Note 14)	9,492,986	9,527,495	9,280,509
Government transfers - Provincial (Note 15)	566,502	1,428,379	1,209,987
Government transfers - Regional (Note 15)	394,067	397,126	383,360
User fees, sales and rentals	15,308,766	16,312,069	15,077,541
Permits, licenses and fines	329,720	325,484	300,090
Investment income	43,500	109,863	177,950
Actuarial earnings	621,892	602,290	525,592
Penalties and interest on taxes	90,000	116,595	96,437
Franchise	101,000	101,152	108,003
Contribution from developers	255,000	160,312	291,860
Development cost charges	-	250,000	1,600,000
Other	592,200	192,179	221,572
Gain on disposal of tangible capital assets	-	141,590	7,520
	27,795,633	29,664,534	29,280,421
Expenses			
General government services	1,720,667	1,795,327	1,772,086
Protection services	2,203,757	2,030,523	1,960,836
Transportation services	1,850,939	1,372,760	1,772,393
Environmental services	935,307	1,064,763	962,410
Health services	106,375	80,017	99,679
Planning and development	624,620	552,388	668,854
Parks and recreation	2,076,515	1,976,631	2,057,417
Water services	2,225,638	1,955,490	2,102,821
Sewer services	1,047,822	940,670	1,075,846
Electrical services	9,109,342	8,871,587	8,587,851
Debt financing	1,797,241	1,771,392	1,675,291
Amortization	3,435,000	3,648,161	3,570,201
	27,133,223	26,059,709	26,305,685
Annual surplus	662,410	3,604,825	2,974,736
Accumulated surplus, beginning of year	86,206,293	86,206,293	83,231,557
Accumulated surplus, end of year	86,868,703	89,811,118	86,206,293

The accompanying notes are an integral part of these consolidated financial statements.

The Corporation of the District of Summerland
Consolidated Statement of Changes in Net Debt

For the year ended December 31, 2014

	2014 (Budget Note 19)	2014	2013
Annual surplus	662,410	3,604,825	2,974,736
Acquisition of tangible capital assets	(2,444,358)	(1,509,255)	(4,736,660)
Amortization of tangible capital assets	3,435,000	3,648,161	3,570,201
Gain on disposal of tangible capital assets	-	(141,590)	(7,520)
Proceeds on sale of tangible capital assets	-	303,560	16,900
	1,653,052	5,905,701	1,817,657
Change in prepaids	-	(188,245)	(51,862)
Change in inventory of supplies	-	(14,336)	181,476
	1,653,052	5,703,120	1,947,271
Net debt, beginning of year	(23,774,877)	(23,774,877)	(25,722,148)
Net debt, end of year	(22,121,825)	(18,071,757)	(23,774,877)

The accompanying notes are an integral part of these consolidated financial statements.

**The Corporation of the District of Summerland
Consolidated Statement of Cash Flows**

For the year ended December 31, 2014

	2014	2013
Operating transactions		
Annual surplus	3,604,825	2,974,736
Items not involving cash		
Amortization	3,648,161	3,570,201
Gain on disposal of tangible capital assets	(141,590)	(7,520)
Landfill closure and post closure costs	63,160	28,529
Development cost charges recognized as revenue	(250,000)	(1,600,000)
Gas Tax funding recognized as revenue	(488,750)	-
Proceeds from new capital leases	-	40,660
	2,830,981	2,031,870
Changes in non-cash operating balances		
Accounts receivable	59,155	78,262
Land held for resale	(10,094)	307,209
Prepays	(188,245)	(51,862)
Inventories of supplies	(14,336)	181,476
Accounts payable and accrued liabilities	(553,855)	756,704
Deferred revenue	118,034	706,701
Actuarial reduction of long-term debt	(602,290)	(525,592)
Deposit - Municipal Finance Authority	1,313	(28,161)
Deposits	367,454	70,498
	(822,864)	1,495,235
	5,612,942	6,501,841
Capital transactions		
Acquisition of tangible capital assets	(1,509,255)	(4,736,660)
Proceeds on disposal of tangible capital assets	303,560	16,900
	(1,205,695)	(4,719,760)
Investing transactions		
Proceeds on disposal of portfolio Investments	-	1,039,433
Acquisition of portfolio investments	(4,033,032)	(174,220)
	(4,033,032)	865,213
Financing transactions		
Proceeds from issuance of long-term debt	-	1,000,000
Repayment of long-term debt	(1,442,486)	(1,242,485)
Repayment of obligations under capital lease	(209,152)	(254,420)
	(1,651,638)	(496,905)
Net change in cash and cash equivalents	(1,277,424)	2,150,389
Cash and cash equivalents, beginning of year	6,669,588	4,519,199
Cash and cash equivalents, end of year	5,392,164	6,669,588

The accompanying notes are an integral part of these consolidated financial statements.

The Corporation of the District of Summerland

Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

The Corporation of the District of Summerland (the "District") was incorporated under the laws of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include general government, fire protection, planning and development, parks and cultural services, utilities, and fiscal services.

1. Significant accounting policies

The consolidated financial statements of the District are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of CPA Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation:

(i) Consolidated entities

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all the funds of the District, segregated into General, Protective, Transportation, Environmental, Health, Planning & Development, Parks & Recreation, Water Utility, Sewer Utility and Electrical Utility funds, and those of any local boards which are owned or controlled by the District and that are accountable for the administration of their financial affairs and resources to the District.

Interdepartmental and inter-organizational transactions and balances between these funds have been eliminated during consolidation.

(ii) Accounting for other government organizations and School Board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the other government entities and the School Boards with which the District interacts are not reflected in these consolidated financial statements. Funds collected by the District on behalf of these other entities and transmitted to them are summarized in Note 14. Funds received by the District as transfers from other government entities are summarized in Note 15.

(b) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

The Corporation of the District of Summerland

Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

1. Significant accounting policies (continued)

(c) Revenue recognition:

Taxation revenues are recorded on an accrual basis and recognized as revenue in the year they are levied. Charges for electric, sewer and water usage are recorded as user fees when the service or product is provided. Connection fee revenues are recognized when the connection has been established. Sales of service and other revenue is recognized when the service or product is provided.

The District recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the District recognizes revenue as the liability is settled.

Non-government conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable. Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

(d) Expenditures

Expenditures are recognized as they are incurred and measurable based upon the receipt of goods or services and/or the creation of a legal obligation to pay.

(e) Deferred revenue:

Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

(f) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(g) Reserves:

Non-statutory reserves represent an appropriation of surplus for specific purposes. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that established the reserves

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

1. Significant accounting policies (continued)

(h) Cash and cash equivalents:

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

(i) Accounts receivable

Accounts are net of an allowance for doubtful accounts and therefore represent the amounts expected to be collected.

(j) Portfolio investments

Portfolio investments are recorded at cost. When, in the opinion of management, there is a decline in the market value, which is other than temporary in nature, investments are written down to the market value.

(k) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined principally on a weighted average and specific item basis, or replacement cost.

(l) Work in progress

Work in progress represents capital projects under construction but not yet completed and are valued at cost.

(m) Land available for resale

Land acquired for future resale and the costs incurred to improve the condition of the property are recorded at the lower of cost and net realizable value.

(n) Long-term debt:

Long-term debt is recorded net of related sinking fund balances.

(o) Non-financial assets:

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

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

1. Significant accounting policies (continued)

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Buildings and building improvements	20-50
Roads and sidewalks	20-50
Machinery and equipment	5-15
Water utility	10-80
Sewer utility	10-50
Electric utility	10-50

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iv) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(v) Interest capitalization

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(vi) Leased tangible capital assets

Leases, which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

1. Significant accounting policies (continued)

(p) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, and valuation of accounts receivable.

Significant estimates include assumptions used in estimating provisions for accrued liabilities, estimated useful lives of tangible capital assets and valuation of accounts receivable.

(q) Recent accounting pronouncements:

In June 2010, the Public Sector Accounting Board issued PS 3260 *Liability for Contaminated Sites* to establish recognition, measurement and disclosure standards for liabilities associated with the remediation of contaminated sites. The new section defines activities included in a liability for remediation, establishes when to recognize and how to measure a liability for remediation, and provides the related financial statement presentation and disclosure requirements. PS 3260 is effective for fiscal years beginning on or after April 1, 2014. The District has not yet determined the effect of the new section on its financial statements.

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

2. Accounts receivable

	2014	2013
Property taxes	784,674	776,649
Utilities	1,495,316	1,417,579
Other governments	171,024	96,332
Trade and other	387,016	606,625
	2,838,030	2,897,185

3. Portfolio investments

	2014	2013
Cash and bond funds	32,492	31,251
Money market funds	64,607	63,911
Guaranteed Investment Certificates	1,773,249	1,743,742
Term Deposits	4,001,588	-
	5,871,936	1,838,904

The income from portfolio investments for the year was \$123,247 (2013 - \$174,220). The market value of the District's portfolio investments was \$5,871,936 (2013 - \$1,838,904).

4. Municipal Finance Authority debt reserve

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not reflected in the accounts. The details of the cash deposits and demand notes at the end of the year are as follows:

	Demand notes	Cash deposits	2014 Total	2013 Total
General fund	179,202	76,415	255,617	315,225
Water fund	567,605	262,393	829,998	822,608
Sewer fund	419,340	265,772	685,112	677,626
	1,166,147	604,580	1,770,727	1,815,459

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

5. Accounts payable and accrued liabilities

	2014	2013
Trade and other	2,242,316	2,740,054
Wages and benefits	722,377	775,701
Due to funds held in trust	369,403	372,197
	3,334,096	3,887,952

6. Landfill closure and post closure costs

	2014	2013
Landfill closure costs	180,509	141,932
Landfill post closure costs	99,658	75,075
	280,167	217,007

In accordance with PS 3270, liabilities with respect to permanently closing and monitoring a landfill are incurred as landfill capacity is used. Landfill closure costs include placing a permanent cover over the face of the landfill. Post closure costs include landfill gas monitoring, leachate collection system operation and general site maintenance for a period of 25 years after the landfill is closed.

Landfill closure costs are estimated based on the unused capacity of the landfill site. In a report dated March 19, 2014, TRUE Consulting has projected the remaining life of the 950,000 m3 of airspace in the landfill to be 52 years, closing in the year 2067. Landfill closure costs are estimated at \$180,509 (2013 — \$141,932). As at December 31, 2014, the landfill closure costs are fully funded whereas the 2013 balance was unfunded.

Post closure costs are estimated to manage the closed landfill for a period of 25 years, the statutory period required by the Province, using a number of factors including the unused capacity of the landfill, the probable closure date, the annual maintenance costs and the present value discount rate. The discount rate is the difference between the long-term Municipal Financing Authority borrowing rate and the current Consumer Price Index. The estimate of the annual costs is \$150,000. Total post closure costs are estimated to be \$99,658 for 2014 (2013 - \$75,075) based on 10.6% of the landfill capacity used to this date and a 52 year lifespan to 2067 and a discount rate of 2.17%. Post closure costs are expected to be funded by annual budget appropriations in the years in which they are incurred.

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

7. Deferred revenue

	Opening balance	Contributions received	Externally restricted investment income	Revenue recognized	Ending balance
Federal gas tax	488,750	511,130	8,145	(1,008,025)	-
Development charges	3,043,303	85,630	32,404	(250,000)	2,911,337
	<u>3,532,053</u>	<u>596,760</u>	<u>40,549</u>	<u>(1,258,025)</u>	<u>2,911,337</u>

Gas tax revenue is provided by the Government of Canada. The use of the funding is established by a funding agreement between the District and the Province of British Columbia. Gas tax funding may be used towards designated community energy, water, wastewater, solid waste and capacity building projects as specified in the funding agreements. The city collects development cost charges to pay for a proportionate share of infrastructure related to new growth. When the related costs are incurred, the development cost charges are recognized as revenue.

8. Deposits

	<u>2014</u>	<u>2013</u>
Property taxes and business licenses	882,433	764,148
Other	638,702	389,533
	<u>1,521,135</u>	<u>1,153,681</u>

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

9. Long-term debt

Long-term debt reported on the consolidated statement of financial position is made up of the following:

	2014	2013
Outstanding debt- beginning of year	27,677,355	28,445,432
Repayment of debt	(1,442,486)	(1,242,485)
Actuarial reduction of principal	(602,290)	(525,592)
New borrowing	-	1,000,000
Outstanding debt - end of year	25,632,579	27,677,355

Future payments on net outstanding debt for the next five years and thereafter are as follows:

	General Fund	Water Fund	Sewer Fund	Total
2015	453,645	890,524	685,578	2,029,747
2016	464,361	926,475	718,175	2,109,011
2017	475,535	963,879	672,091	2,111,505
2018	487,185	1,002,795	703,873	2,193,853
2019	299,332	1,043,284	737,171	2,079,787
2020 and thereafter	3,596,458	7,936,647	3,575,572	15,108,676
	5,776,516	12,763,604	7,092,459	25,632,579

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements
For the year ended December 31, 2014

9. Long-term debt (cont'd)

Bylaw Number	Purpose	Year Maturing	% Rate	2014 Cash Payments		Balance Outstanding	
				Interest	Principal	2014	2013
General fund							
99-038	Road Improvements	2014	3.150	31,500	49,807	-	90,970
00-083	Road Improvements	2026	5.690	30,500	30,243	464,313	518,625
00-083	Road Improvements	2030	4.500	90,000	67,164	1,714,793	1,790,342
00-399	RCMP Building	2030	4.200	131,250	104,943	2,797,410	2,910,916
	Prairie Valley Road	2018	variable	17,226	200,000	800,000	1,000,000
						<u>5,776,516</u>	<u>6,310,853</u>
Water fund							
99-039	Water works upgrade	2019	2.100	31,500	33,149	343,947	404,065
00-161	Water works upgrade	2025	4.170	250,200	201,491	3,867,667	4,143,421
00-213	Thirsk Dam Expansion	2026	4.660	279,600	201,491	4,143,421	4,408,569
00-195	Water works upgrade	2027	4.820	289,200	201,490	4,408,569	4,663,518
						<u>12,763,604</u>	<u>13,619,573</u>
Sewer fund							
96-043	Sewer Treatment plant land	2016	4.430	44,300	30,243	149,204	218,521
(a) 98-034	Sewer System construction	2023	4.650	418,500	188,572	4,538,857	4,930,885
(a) 99-040	Sewer System construction	2019	2.100	31,500	33,149	343,947	404,065
(a) 00-192	Sewer System construction	2025	4.170	33,360	26,865	515,689	552,456
(a) 00-207	Sewer System construction	2026	4.660	93,200	67,164	1,381,140	1,469,523
(a) 00-192	Sewer System construction	2029	4.130	8,260	6,716	163,622	171,479
						<u>7,092,459</u>	<u>7,746,929</u>
				<u>1,780,096</u>	<u>1,442,486</u>	<u>25,632,579</u>	<u>27,677,355</u>

(a) Recovered from specific area taxation

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

10. Obligations under capital leases

	2014	2013
Obligation under capital lease, Prime minus 1%, blended monthly payments of \$713, due May 2018.	28,249	36,150
Obligation under capital lease, Prime minus 1%, blended monthly payments of \$5,089, due February 2014.	-	7,579
Obligation under capital lease, Prime minus 1%, blended monthly payments of \$3,678, due November 2015.	39,819	82,690
Obligation under capital lease, Prime minus 1%, blended monthly payments of \$9,834, due March 2016.	145,730	259,593
Obligation under capital lease, Prime minus 1%, blended monthly payments of \$3,304, due December 2017.	115,547	152,485
	329,345	538,497

Obligations under capital leases are secured by a fire truck, Hyundai loader, Caterpillar loader and a mower. Interest paid relating to the above obligations on capital leases was \$11,373 (2013 - \$13,426). The future minimum lease payments for the next four years are:

2015	206,670
2016	77,705
2017	48,201
2018	3,330
	335,906
Less imputed interest:	(6,561)
	329,345

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

11. Tangible capital assets

	2014								2013	
	Land	Land Improvements	Buildings	Machinery and Equipment	Roads and Sidewalks	Water Utility	Sewer Utility	Electric Utility	Total	Total
Cost, beginning of year	5,802,884	3,178,669	12,693,204	9,857,974	35,155,529	47,083,452	33,793,057	9,568,251	157,133,020	152,588,768
Additions	-	136,312	12,261	266,526	489,139	81,073	26,794	181,361	1,193,466	4,736,660
Work in Process	-	17,403	-	150,798	-	49,227	35,916	62,445	315,789	-
Disposals	(1,000)	-	(532,574)	-	(28,893)	-	-	-	(562,467)	(192,408)
Cost, end of year	5,801,884	3,332,384	12,172,891	10,275,298	35,615,775	47,213,752	33,855,767	9,812,057	158,079,808	157,133,020
Accumulated amortization, beginning of year	-	-	5,506,164	5,518,552	15,508,468	8,898,068	10,212,581	2,647,465	48,291,298	44,904,125
Amortization	-	-	248,444	474,723	860,211	1,085,401	687,573	291,809	3,648,161	3,570,201
Disposals	-	-	(372,802)	-	(27,695)	-	-	-	(400,497)	(183,028)
Accumulated amortization, end of year	-	-	5,381,806	5,993,275	16,340,984	9,983,469	10,900,154	2,939,274	51,538,962	48,291,298
Net carrying amount, end of year	5,801,884	3,332,384	6,791,085	4,282,023	19,274,791	37,230,283	22,955,613	6,872,783	106,540,846	108,841,722

The net book value of tangible capital assets not being amortized as they are under construction or development or have been removed from service is \$315,789 for 2014 (\$NIL in 2013). Assets held under capital leases of \$984,510 (2013 - \$1,304,234) with related accumulated amortization of \$193,571 (2013 - \$221,105) are included in Machinery and Equipment. No contributed infrastructure tangible capital assets were recognized in the consolidated financial statements during the year.

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

12. Accumulated surplus

The District segregates its accumulated surplus in the following categories:

	2014	2013
Current funds	6,767,538	4,603,623
Community Works	1,008,025	-
Unfunded liability - landfill closure and post closure costs	-	217,007
Net current funds	7,775,563	4,386,616
Investment in tangible capital assets	80,578,921	80,625,870
Reserve funds		
Tax sale	6,961	86,453
Land sale	518,625	211,094
Capital works	856,446	834,401
Parking	74,601	61,859
	89,811,118	86,206,293

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.

13. Statutory reserve funds

	Opening balance	Contributions received	Investment income	Expenditure	Ending balance
Tax sale	86,453	-	508	(80,000)	6,961
Land sale	211,094	303,560	3,971	-	518,625
Capital	834,401	12,844	9,201	-	856,446
Parking	61,859	12,000	742	-	74,601
	1,193,807	328,405	14,423	(80,000)	1,456,634

The Corporation of the District of Summerland Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

14. Taxation - net

Taxation revenue, reported on the consolidated statement of operations, is made up of the following:

	2014	2013
Property taxes and payments-in-lieu	9,527,495	9,280,509
Collections for other governments		
Province of British Columbia - school tax	5,183,292	5,145,335
Regional District	570,366	564,543
Regional Hospital District	690,606	617,902
Municipal Finance Authority	450	450
British Columbia Assessment Authority	143,427	142,552
Okanagan Regional Library	454,670	436,804
	16,570,306	16,188,095
Transfers		
Regional District	570,366	564,543
Province of British Columbia - school tax	5,183,292	5,145,335
Regional Hospital District	690,606	617,902
Municipal Finance Authority	450	450
British Columbia Assessment Authority	143,427	142,552
Okanagan Regional Library	454,670	436,804
	7,042,811	6,907,586
Available for general municipal purposes	9,527,495	9,280,509

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

15. Government transfers

The government transfers reported on the consolidated statement of operations are:

	<u>2014</u>	<u>2013</u>
Provincial Transfers		
Small community grants	233,586	235,050
Traffic fine revenue sharing	49,140	48,954
Infrastructure grants	-	886,520
Community Works	1,089,828	-
Other contributions	55,825	39,463
	<u>1,428,379</u>	<u>1,209,987</u>
Regional transfers		
Okanagan basin water board	397,126	383,360
Total government transfer revenues	<u>1,825,505</u>	<u>1,593,347</u>

The Corporation of the District of Summerland Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

16. Contingent liabilities and commitments

- (a) The District is responsible, as a member of the Regional District of the Okanagan-Similkameen, for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (b) The District and its employees contribute to the Municipal Pension Plan (Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 87 contributors from the Corporation of the District of Summerland.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1.37 billion funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan. The Corporation of the District of Summerland paid \$468,891 (2013 - \$481,945) for employer contributions while employees contributed \$401,459 (2013 - \$407,799) to the Plan in fiscal 2014.

- (c) A claim has been filed against the District in relation to claims for loss and compensation arising from a highway widening project undertaken by the District. The District and its lawyers have reviewed the claim and believe that the District did not trespass on the Property and the Plaintiffs have been fully compensated. At the date of the financial statements, neither the outcome nor the potential settlement can be foreseen at this time. No provision has been made in the financial statements.

17. Funds held in trust

At the year end, the District held \$978,649 (2013 - \$969,498) in trust. These funds are not included in these consolidated financial statements. Certain assets have been conveyed or assigned to the District to be administered as directed by agreement or statute. The District holds the assets for the benefit of and stand in fiduciary relationship to the beneficiaries. The following trust funds and assets are excluded from the District's consolidated financial statements:

	2014	2013
Summerland scholarship	28,968	30,643
Cemetery perpetual care	355,306	351,091
Abernethy memorial	76,083	75,259
Summerland education funding	518,293	512,505
	978,649	969,498

The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

18. Expenditures by object

	2014	2013
Salaries, wages and employee benefits	6,630,951	7,184,255
Contracted and general services	4,421,198	4,257,773
Materials, goods, supplies and utilities	9,474,380	9,546,603
Debt financing	1,771,392	1,675,291
Amortization	3,648,161	3,570,201
Other	113,627	71,562
	26,059,709	26,305,685

19. Annual Budget

The financial statements have included the Annual Budget as approved by Council on May 14, 2014. No amendments subsequent to this date have been included. The following is a reconciliation of the budget presentation required for the financial statements and the annual financial plan bylaw:

	2014	2013
Annual Surplus	662,410	5,770,069
Capital Expenditures	(2,444,358)	(3,660,863)
Principal Repayment of Debt	(2,273,533)	(2,722,109)
Transfers from Accumulated Surplus	4,055,481	612,903
Net Annual Budget from 2014 Financial Plan	-	-

20. Comparative figures

Certain comparative figures have been reclassified to conform to the financial statement presentation adopted for the current year.

The Corporation of the District of Summerland

Notes to the Consolidated Financial Statements

For the year ended December 31, 2014

21. Segmented Information

The Corporation of the District of Summerland is a municipal government which provides a wide range of services to the citizens and businesses for Summerland. The District is governed by an elected Council comprised of a Mayor and six Councilors whose authority is set in the Community Charter and Local Government Act. The District's operations and activities are organized and reported by Funds and departments. The General Fund reports on operations, funded primarily by property taxes, which include services provided by the District such as general government services, protective services, transportation services environmental services, health services planning and developmental services, parks and recreation services. The utility operations are comprised of the water, sewer and electrical systems, and each accounting for its own operations and programs within their own funds. Operating results of the following segments are reported as follows:

General government services are comprised of a number of functions including Corporate Services and Finance which involves staff working closely with Council and community partners to coordinate the delivery of a wide range of functions and services. Corporate Services is responsible for Administration, Information Technology, Human Resources and Legislative Service functions. Finance is responsible for the collection of tax revenues, utility billing and all treasury and accounting functions. Revenues associated with this segment include all those amounts that cannot be directly attributed to other segments including taxation, grants in lieu, and interest revenue.

Protective services include police services under contract with the Royal Canadian Mounted Police, bylaw enforcement and animal control under contract to a third party, emergency measures services, and building inspection. Fire protection is provided by a composite department responsible for fire suppression, fire inspections and public education training.

Transportation services include equipment and civic building maintenance, occupational health and safety, and the maintenance of roads, signs, sidewalks, street lighting and storm drains. This segment is also responsible for the planning and implementation of the capital works program for all infrastructure as well as climate action program reporting.

Environmental services include garbage collection and recycling.

Health services include the operations related to cemetery functions.

Planning and Development services include all planning and building related process, long range and current planning, land use applications and economic development functions.

Parks and Recreation services include providing and coordinating leisure and recreational services, and maintaining recreational facilities, parks and trails.

Water services include the operating activities that relate to the treatment, distribution and maintenance of the water system including the Thirsk dam and water treatment plant.

Sewer services include the operating activities that relate to the collection and treatment of wastewater, maintenance of the related equipment including the wastewater treatment plant.

Electrical services include the operating activities that relate to power distribution and maintenance of the electrical system and related equipment.

**The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements**

For the year ended December 31, 2014

21. Segmented Information (cont'd)

	General Government Services	Protective Services	Transportation Services	Environmental Services	Health Services	Planning & Develop Services	Parks & Recreation Services	Water Services	Sewer Services	Electrical Services	Actual 2014
Revenue											
Property Tax	7,333,189	-	-	-	-	-	-	-	-	-	7,333,189
Parcel Tax	-	-	-	-	-	-	-	1,505,940	688,366	-	2,194,306
Government Transfers - Provincial	1,282,606	21,210	55,825	-	-	-	68,738	-	-	-	1,428,379
Government Transfers - Regional	-	-	-	-	-	-	-	-	397,126	-	397,126
User fees, Sales, and Rentals	129,283	4,471	-	1,267,980	45,285	-	813,173	2,631,612	901,824	10,518,441	16,312,069
Permits, Licenses and Fines	128,026	17,635	-	-	-	179,823	-	-	-	-	325,484
Investment Income	94,987	-	-	-	-	-	-	7,390	7,486	-	109,863
Actuarial Earnings	82,181	-	-	-	-	-	-	218,349	301,760	-	602,290
Penalties and Interest on Taxes	116,595	-	-	-	-	-	-	-	-	-	116,595
Franchise	101,152	-	-	-	-	-	-	-	-	-	101,152
Contributions From Developers	-	-	-	-	-	-	-	33,943	13,582	112,787	160,312
Development Cost Charges	-	-	250,000	-	-	-	-	-	-	-	250,000
Other	72,946	-	30,556	-	-	-	-	22,069	2,180	64,428	192,179
Gain on Disposal	141,590	-	-	-	-	-	-	-	-	-	141,590
	9,482,555	43,316	336,381	1,267,980	45,285	179,823	881,911	4,419,303	2,312,324	10,695,656	29,664,534
Expenditures											
Labour and Benefits	1,275,860	617,054	822,988	219,727	59,945	303,573	1,231,144	886,823	510,818	703,019	6,630,951
Contracted Services	642,486	1,318,810	456,494	788,852	10,134	240,390	356,367	239,867	114,220	253,578	4,421,198
Materials and Supplies	213,265	93,421	91,566	24,223	9,938	8,425	389,120	811,839	314,792	7,914,990	9,871,579
Administrative Recovery	(366,000)	-	-	(31,199)	-	-	-	-	-	-	(397,199)
Interest	305,583	-	-	-	-	-	-	844,078	621,731	-	1,771,392
Amortization	1,583,378	-	-	-	-	-	-	1,085,401	687,573	291,809	3,648,161
Other	29,716	1,238	1,712	63,160	-	-	-	16,961	840	-	113,627
	3,684,288	2,030,523	1,372,760	1,064,763	80,017	552,388	1,976,631	3,884,969	2,249,974	9,163,396	26,059,709
Surplus for the year	5,798,267	(1,987,207)	(1,036,379)	203,217	(34,732)	(372,565)	(1,094,720)	534,334	62,350	1,532,260	3,604,825

**The Corporation of the District of Summerland
Notes to the Consolidated Financial Statements**

For the year ended December 31, 2014

21. Segmented Information (cont'd)

	General Government Services	Protective Services	Transportation Services	Environmental Services	Health Services	Planning and Develop Services	Parks and Recreation Services	Water Services	Sewer Services	Electrical Services	Actual 2013
Revenue											
Property Tax	7,095,903	-	-	-	-	-	-	-	-	-	7,095,903
Parcel Tax	-	-	-	-	-	-	-	1,500,240	684,366	-	2,184,606
Government Transfers - Provincial	1,209,987	-	-	-	-	-	-	-	-	-	1,209,987
Government Transfers - Regional	-	-	-	-	-	-	-	-	383,360	-	383,360
User fees, Sales, and Rentals	144,292	-	521,102	475,730	39,230	-	798,102	2,637,444	879,410	9,582,231	15,077,541
Permits, Licenses and Fines	133,421	19,374	-	-	-	147,295	-	-	-	-	300,090
Investment Income	154,092	-	-	-	-	-	-	11,853	12,005	-	177,950
Actuarial Earnings	68,383	-	-	-	-	-	-	185,136	272,073	-	525,592
Penalties and Interest on Taxes	96,437	-	-	-	-	-	-	-	-	-	96,437
Franchise	108,003	-	-	-	-	-	-	-	-	-	108,003
Contributions From Developers	-	-	-	-	-	-	-	22,195	6,031	263,634	291,860
Development Cost Charges	-	-	1,600,000	-	-	-	-	-	-	-	1,600,000
Other	139,668	4,108	-	-	-	-	-	17,244	879	59,673	221,572
Gain on Disposal	7,520	-	-	-	-	-	-	-	-	-	7,520
	9,157,706	23,482	2,121,102	475,730	39,230	147,295	798,102	4,374,112	2,238,124	9,905,538	29,280,421
Expenditures											
Labour and Benefits	1,425,238	670,800	984,781	188,084	64,136	341,608	1,299,817	994,279	555,534	659,978	7,184,255
Contracted Services	514,979	1,180,260	485,362	730,204	12,816	314,611	412,166	171,278	163,238	272,859	4,257,773
Materials and Supplies	143,451	108,538	300,539	44,143	22,727	12,635	345,434	920,420	356,253	7,655,013	9,909,153
Administrative Recovery	(334,000)	-	-	(28,550)	-	-	-	-	-	-	(362,550)
Interest	288,936	-	-	-	-	-	-	858,674	527,681	-	1,675,291
Amortization	1,568,107	-	-	-	-	-	-	1,065,829	683,535	252,730	3,570,201
Other	22,418	1,238	1,712	28,529	-	-	-	16,844	821	-	71,562
	3,629,129	1,960,836	1,772,394	962,410	99,679	668,854	2,057,417	4,027,324	2,287,062	8,840,580	26,305,685
Surplus for the year	5,528,577	(1,937,354)	348,708	(486,680)	(60,449)	(521,559)	(1,259,315)	346,788	(48,938)	1,064,958	2,974,736