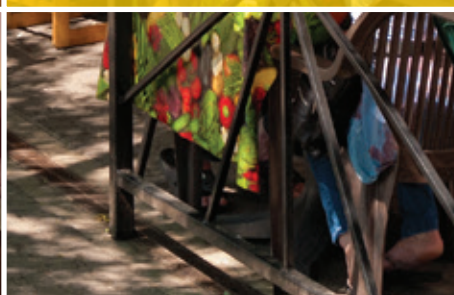
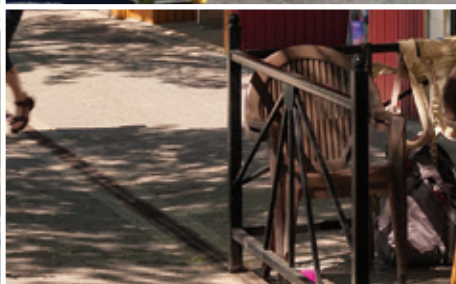
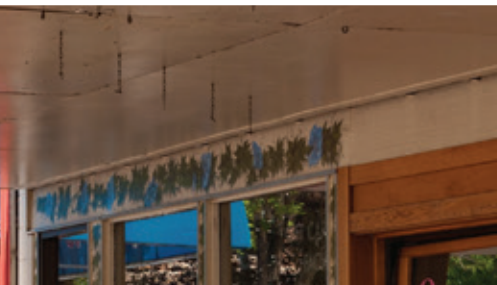




Canada's Tournament Capital

CITY OF KAMLOOPS 2015 ANNUAL REPORT

For the year ended December 31, 2015





Canada's Tournament Capital

CITY OF KAMLOOPS 2015 ANNUAL REPORT

For the year ended December 31, 2015

**Prepared by: City of Kamloops
Business and Client Services Division
Finance Department**



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MAYOR - PETER MILOBAR

“We are proud of the work that has been accomplished over the past year and look forward to many successful years ahead.”

MESSAGE FROM THE MAYOR

2015 was a year of growth and construction in Kamloops. Major building and repair projects were seen across the city. The busy construction season was a good indicator of the continued diversification of our community. We saw the Royal Inland Hospital expansion take shape, a new entertainment facility by way of Gateway Casino, new warehouse and office space, plus many single and multi-family dwellings built. We also completed two large road improvements impacting thousands of commuters for nearly six months. The patience of residents while the Overlanders Bridge and Columbia Street upgrades were underway was phenomenal. While other parts of the country were feeling economic challenges due to global markets, Kamloops was stable with a positive outlook.

Development is just one aspect of a sustainable community. The City of Kamloops took a hard look at the future by advancing its Official Community Plan (KAMPLAN). Work on this important initiative will continue in 2016. The City, stakeholders and passionate residents invested countless hours preparing a Food and Urban Agriculture Plan – a plan that supports local agricultural activities and a sustainable food system. And work started on the Tranquille Corridor Beautification Plan, which will see improvements in and around the Kamloops Airport where we welcome thousands of visitors to Canada's Tournament Capital.

2015 was a year of celebration. Sport continues to be a vital component to our community and huge source of pride. This was evidenced by the 1200

citizens that joined our local Olympic athlete Dylan Armstrong when he at long last received his Olympic Bronze medal. We saw it in the smiles of children who participated in local NBA star, Kelly Olynyk's basketball clinic. And we felt it on the field when nearly 2,000 residents welcomed back the BC Lions for training camp.

We also faced the need to come together as a community and organization last year. Weather events such as two excessive snowfalls plus a major flooding situation in Oak Hills forced City staff and residents to help each other. All hands and contractors were on deck to ease transportation difficulties or worse, evacuations from homes. The City worked diligently with its stakeholders and partners to alleviate these issues as quickly as possible.

While undertaking all of these activities, maintaining and improving livability continues to be a big part of the City of Kamloops' operations. We operate some of the best facilities in the country that provide outstanding recreational opportunities, high quality water and sewer services, and numerous programs and events to residents and visitors alike. We are proud of the work that has been accomplished over the past year and look forward to many successful years ahead.

PETER MILOBAR,
Mayor of Kamloops

MESSAGE FROM THE CAO

A new Council was elected in the fall of 2014 and one of their first major tasks as a group was to develop a vision for its four-year term. In the spring of 2015 a new Council Strategic plan was adopted. The plan has 31 objectives and five goals under Environment, Economy, Infrastructure, Livability and Governance.

As Chief Administrative Officer it is my duty to ensure the corporation implements Council's Strategic Plan. To that end the corporate leadership team drafted a Corporate Strategic Plan identifying strategies, objectives, programs, projects and reviews to be undertaken to achieve Council's vision. In 2015 staff completed 43 initiatives and commenced 70 others. Although the initiatives helped further all five of Council's goals, I am particularly proud of the corporation's work on furthering Council's goal of being recognized for excellence in Public Service in Local Government.

A review of the corporate communications function highlighted many things being done well but it also highlighted many areas for improvement both internally and externally. A restructure of the Business and Client Services Division and its renaming to Communications and Community Engagement Division to more accurately reflect its new direction has allowed better coordinated communication internally as well as externally. Capital projects such as the Overlanders Bridge and the Columbia Street Road widening were two of the first projects that followed the new public engagement handbook developed by the department. From the vast majority of accounts both the public and the business community were very happy with the amount of consultation and engagement undertaken on those projects. In all, the City held 310 events and engaged with 54,643 people (32,349 if you exclude the Performing Arts Centre referendum). A large increase in both areas.

Engagement did not just happen with the public. There was a specific effort to also communicate more with neighbourhood associations, business associations, the Tk'emlúps te Secwépemc, Thompson Rivers University, government agencies and governing bodies. This was not just limited to the Council or City corporate leadership team levels but to all levels in the organization. Better understanding and better talk leads to better decisions.

Council also asked Administration to undertake two key governance initiatives as part of their strategic plan: one, inventory current City services and develop a strategy for those that either exceed or do not meet Council approved service levels or do not have a Council approved service level; and two, continue a thorough review of City costs and fiscal accountability, keeping in mind the need to balance user fees and taxes.

City Administration attempted to tackle these two important initiatives by reviewing all internal and external services and identified what works well and areas for attention. Each department then determined its top five areas that require attention and developed strategies to improve efficiency and effectiveness. To improve accountability, rationale on why an item made it to each department's top five and what benefits are expected will be presented at the first Council workshop in 2016.

Initiatives like those mentioned above are only part of the ongoing direction City Council is giving to Administration to improve the city's governance function and ensure it operates efficiently and effectively. City Administration and staff are keen on continuing to operationalize the initiatives throughout the term of Council in order to Make Kamloops Shine.

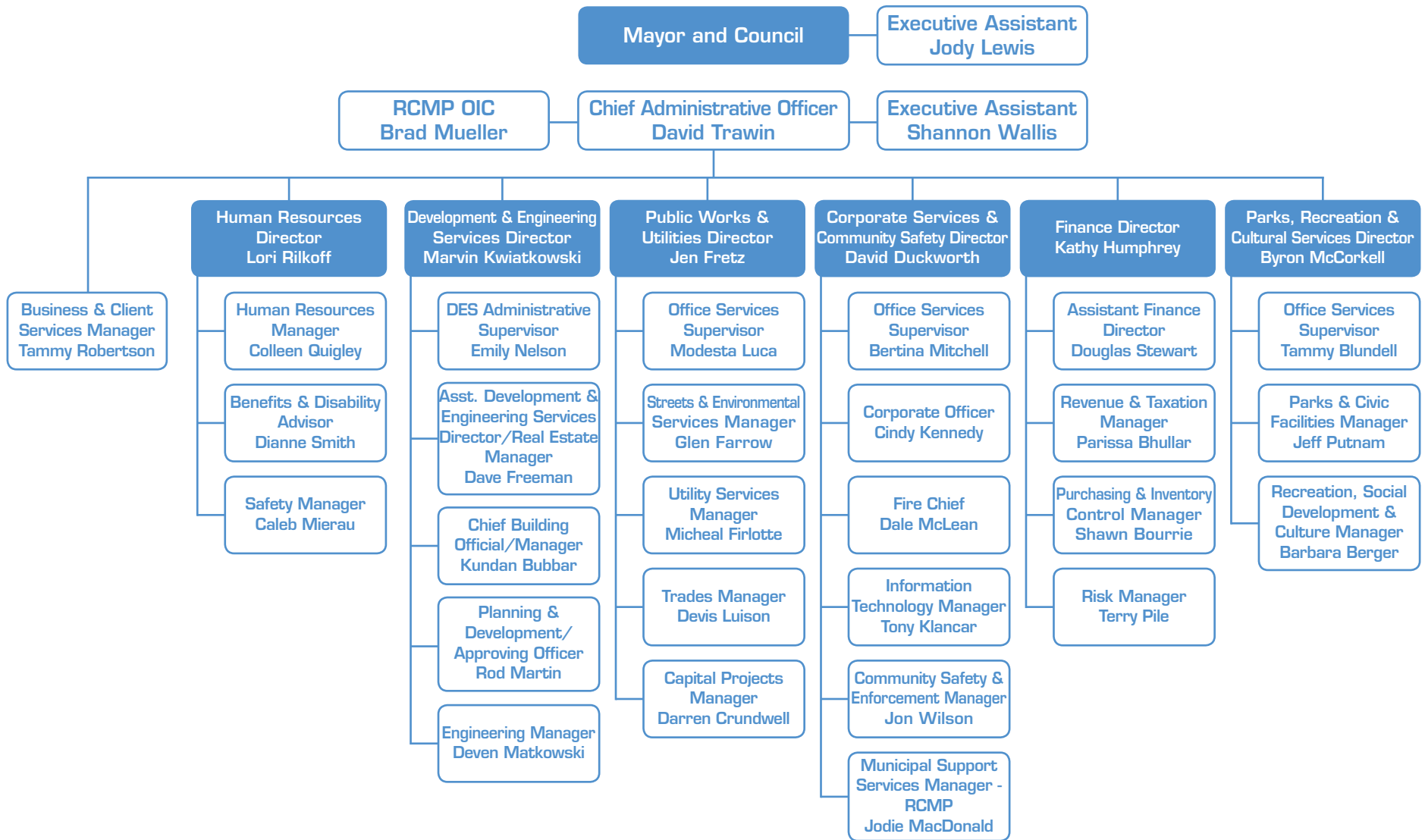
DAVID TRAWIN,
Chief Administrative Officer



CAO - DAVID TRAWIN

In 2015 staff completed 43 initiatives and had commenced 70 initiatives.

CITY OF KAMLOOPS MANAGEMENT



CITY ADMINISTRATION & DEPARTMENTS

- Chief Administrative Officer
- Corporate Services and Community Safety
- Development and Engineering Services
- Finance
- Human Resources
- Parks, Recreation and Cultural Services
- Public Works and Utilities

KAMLOOPS IS BOOMING...

NEW DWELLING UNITS THROUGHOUT THE CITY

- **194 (42%)** - Barnhartvale, Dallas, Campbell Creek, Juniper Ridge, Rose Hill, Valleyview, Rayleigh, and Heffley Creek
- **176 (38%)** - Aberdeen, Pineview Valley, Dufferin, Sahali, and City Centre
- **93 (20%)** - North Shore, Brocklehurst, Batchelor Heights, and Westsyde

DEVELOPMENT APPLICATION PROPOSALS INCLUDED

- **777 Battle Street** - 34-unit, four-storey apartment with ten senior housing units
- **941 7th Street** - 54 seniors housing units in a four-storey apartment
- **5335 Dallas Drive** - 11-lot (22 units) subdivision
- **8170 Dallas Drive** - medical marihuana grow operation
- **3260 Westsyde Road** - 60-unit subdivision consisting of duplexes and duplexes with suites
- **1452 McGill Road** - 150-seat restaurant or pub and limited office use in a mixed-used development
- **520 St. Paul Street** - two-storey medical clinic.

MAJOR COMMERCIAL PROJECTS:

- **1555 Versatile Drive** (Gateway Casino)
- **311 Columbia Street** (Royal Inland Hospital interior finish)
- **1200 Rogers Way** (motel expansion)
- **1250 Halston Avenue** (addition to Chances Casino)
- **1801 Princeton-Kamloops Highway** (new commercial building)
- **7905 Dallas Drive** (new industrial warehouse/office)
- **520 St. Paul Street** (new office complex)
- **1550 Ord Road** (natural gas fuelling facility)
- **1180 Columbia Street** (tenant improvement - Brown's Socialhouse)
- **700 Tranquille Road** (tenant improvement - Your Independent Grocer)
- **760 Mayfair Street** (tenant improvement)
- **540 Victoria Street** (tenant improvement - Hotel 540)
- **2049 Highland Place** (new daycare centre)
- **275 Lansdowne Street** (tenant improvement)

MAJOR MULTI-FAMILY PROJECTS:

- **3300 Valleyview Drive** - 105 units
- **555 8th Street** - 18 units
- **1850 Hugh Allan Drive** - 18 units
- **1993 Qu'Appelle Boulevard** - 17 units
- **1395 Prairie Rose Drive** - 14 units
- **2160 Pacific Way** - 13 units
- **2171 Van Horne Drive** - 10 units
- **580 Sedona Drive** - 8 units
- **1325 Aberdeen Drive** - 8 units
- **460 Azure Place** - 7 units
- **7805 Dallas Drive** - 7 units

3,972 students in grades K-8
and **200** teachers were educated in
water conservation, waste reduction,
recycling, vermicomposting and
climate change

Over **500**
in attendance
at **World
Rivers Day**

450 weed-eating goats
in the City's invasive plant
management program.
Did you know a goat
can eat about **4 lbs/day?**

135
Commercial
Building
Permits
Issued (YTD)

CITY COUNCIL



Mayor
Peter Milobar



Councillor
Donovan Cavers



Councillor
Ken Christian



Councillor
Dieter Dudy



Councillor
Tina Lange



Councillor
Arjun Singh



Councillor
Marg Spina



Councillor
Pat Wallace



Councillor
Denis Walsh

COUNCIL VISION

BOLD LEADERSHIP FOR A STRONG AND HEALTHY COMMUNITY

- ▶ We are the elected municipal representatives of the people of Kamloops, placed in office to uphold our citizens' trust and to make responsible, progressive decisions in their best interests.
- ▶ It is our responsibility to work on behalf of every citizen and to continually improve the way in which we carry out our duties.
- ▶ We will act with integrity and responsiveness and in an open consultative manner and place the community's interest above our own.
- ▶ Building on the community's strengths, diversity, and past successes, we want Kamloops to be a place where citizens can enjoy good health and feel safe and where there are abundant opportunities for work and play.
- ▶ We want a community where citizens and civic government participate in the present and future direction of our City respectfully and collaboratively.

**“It is our
responsibility to
work on behalf of
every citizen...”**



2015-2018 COUNCIL GOALS & OBJECTIVES

A framework guided by public and stakeholder consultation

COUNCIL VALUES

- ▶ **Respect** - We respect the dignity and opinion of others.
- ▶ **Integrity** - We are fair, ethical, and honest.
- ▶ **Inclusivity** - We honour and celebrate our diversity.
- ▶ **Compassion** - We are caring and treat each other with kindness.

COUNCIL PRINCIPLES OF SERVICE

- ▶ **Open and Accountable** - We listen, value open debate, and make decisions that provide the best results for the whole community.
- ▶ **Future Oriented** - We consider the needs of future generations and the long-term effects of the decisions we make today.
- ▶ **Responsiveness** - We strive to make time-sensitive decisions as quickly as we can while considering the needs of all persons.
- ▶ **Leadership** - We support the free expression of others, accept the decisions of the majority, and take responsibility for our actions.



ENVIRONMENT

Implement Strategies That Reduce Our Impact on the Environment

Environmental Priorities

- Continue to implement the Sustainable Kamloops Plan.
- Identify infrastructure readiness and hot spots related to climate change.
- Continue to densify and infill core commercial and residential zones.
- Increase landfill diversion to 45% by 2018.

Transportation

- Complete the development of a Comprehensive Transportation Plan.
- Complete a Transportation Demand Management Strategy.
- Identify project funding for initiatives and priorities contained in the Pedestrian, Bicycle, and Trail Master Plans.
- Develop a promotional marketing plan and map to encourage active transportation usage.



ECONOMY

Diversify, Strengthen, and Fortify our Economy Through Partnerships and Effective Land Use Planning

Industrial Land

- In collaboration with Venture Kamloops, research costs and benefits and prepare an options report regarding servicing additional industrial land in the southwest sector for Council consideration.

Airport Lands Potential

- Encourage the Kamloops Airport Authority Society to develop a comprehensive strategy for the development of airport lands.

Business Development

- In collaboration with Venture Kamloops, identify ways in which the City can prepare for future growth and economic development.
- Continue to support and collaborate with Venture Kamloops and Tourism Kamloops for the retention of existing businesses, as well as the development of new industries that focus on high tech, manufacturing, and transportation sectors.
- Continue the Tournament Capital Project Marketing Strategy.

North Shore/Downtown

- Review Tax Revitalization Bylaws for the North Shore and the Downtown for Council approval.
- Review City Centre Plan and the North Shore Plan following the update of the Official Community Plan.



INFRASTRUCTURE

Invest in the Long-term Financial Stability of Our Assets and Improve the Overall Infrastructure Standards of the City

Infrastructure Priorities

- Support utilization of the Asset Management Program in corporate and council decision making.
- Improve transportation management and parking in the downtown core.

Funding

- Inventory infrastructure and develop criteria to evaluate and identify gaps in maintenance and funding, with a particular emphasis on stormwater infrastructure.
- Continue to lobby higher levels of government for financial support and grants for municipal infrastructure.



LIVABILITY

Ensure Kamloops Maintains a High Quality of Life While Meeting the Challenge of a Growing Community

Accessibility

- Develop policy that outlines the City's role in providing physical access and services.

Cultural Economy

- Complete a business case that identifies concept, costs, benefits, funding sources, and budget impacts for the development of a cultural facility in the downtown core.

Healthcare

- Meet with Interior Health to advocate for citizen access to locally based health services.
- Support the expansion and improvement of Royal Inland Hospital and Interior Health services.

Official Community Plan

- Complete the update of the Official Community Plan.

Build Neighbourhood Capacity

- Build neighbourhood capacity through social planning, encouraging new neighbourhood associations, and revitalizing old neighbourhoods.



GOVERNANCE

Be Recognized for Excellence in Public Service in Local Government

Public Engagement

- Review the corporate communications function.
- Continue to be recognized for great public engagement.
- Enhance the sense of safety/security in all areas of the City.

External Relationships

- Maintain and enhance relations and service agreements with government/governing bodies (Tk'emlúps te Secwépemc, Thompson Rivers University, and Interior Health).

Service Capacity

- Inventory current City services and develop a strategy for those services that either exceed or do not meet Council-approved service levels or do not have a Council-approved service level.

Fiscal Responsibility

- Continue a thorough review of City costs and fiscal accountability, keeping in mind the need to balance user fees and taxes.

COMMITTEE APPOINTMENTS

COMMITTEE	COUNCIL MEMBER APPOINTED
Arts Commission	Councillor Walsh Councillor Singh (Alternate)
Audit Committee	Councillor Spina (Chair) Councillor Christian Councillor Walsh
Citizen Satisfaction Committee	Councillor Singh Councillor Walsh
City-School District Joint Use Committee	Mayor Milobar
Communities in Bloom	Councillor Lange
Community and Council Services Committee	Councillor Walsh (Chair) Councillor Cavers Councillor Dudy Councillor Spina
Community Recognition Awards Committee	Mayor Milobar Councillor Singh Councillor Wallace
Coordinated Enforcement Task Force	Mayor Milobar Councillor Cavers Councillor Spina
Development Cost Charges Review Committee	Councillor Cavers Councillor Christian
Food and Urban Agriculture Plan Advisory Committee	Councillor Lange
Fraser Basin Council	Councillor Dudy
Heritage Commission	Councillor Walsh





COMMITTEE APPOINTMENTS

COMMITTEE

COUNCIL MEMBER APPOINTED

Industrial Tax Base Task Force

Mayor Milobar
Councillor Wallace

Kamloops Airport Authority Board of Directors

Mayor Milobar
Councillor Christian (President)
Councillor Lange

Kamloops Airport Society

Mayor Milobar
Councillor Christian

Kamloops Art Gallery Board Liaison

Councillor Spina

Kamloops Chamber of Commerce Liaison

Councillor Walsh

Kamloops Foundation Liaison

Councillor Spina

KAMPLAN: 2015 Official Community Plan Advisory Committee

Councillor Dudy
Councillor Singh

Municipal Insurance Association

Councillor Spina
Councillor Christian (Alternate)

Parcel Tax Roll Review Panel

Councillor Wallace (Chair)
Councillor Cavers
Councillor Dudy
Councillor Singh (Alternate)

Parks and Recreation Committee

Councillor Cavers
Councillor Lange (Alternate)

Police Committee

Mayor Milobar (Chair)
Councillor Christian
Councillor Wallace
Councillor Dudy (Alternate)

COMMITTEE APPOINTMENTS

COMMITTEE	COUNCIL MEMBER APPOINTED
Service Agreement Negotiating Committee	Mayor Milobar Councillor Christian Councillor Lange Councillor Singh (Alternate)
Sister City Advisory Committee	Councillor Dudy (Chair)
Social Planning Council	Councillor Lange Councillor Cavers (Alternate) Councillor Walsh (Alternate)
Thompson-Nicola Regional District	Mayor Milobar Councillor Christian Councillor Lange Councillor Singh Councillor Spina Councillor Wallace
Tourism Kamloops Board	Councillor Walsh Mayor Milobar (Alternate)
Tournament Capital Committee	Councillor Wallace (Chair) Mayor Milobar Councillor Cavers Councillor Christian
Tranquille Road Beautification/Enhancement and Gateway Task Force	Mayor Milobar Councillor Lange
Venture Kamloops Board	Councillor Singh (Appointee) Councillor Wallace (Liaison)
Venture Kamloops Business Development Society	Mayor Milobar Councillor Singh Councillor Wallace



ACCOMPLISHMENTS

“The achievements of an organization are the result of a combined effort of each individual”

~Vince Lombardi



Dylan Armstrong awarded the Bronze medal from his performance in the 2008 Beijing Olympics! 1200 citizens came out to cheer his accomplishment!



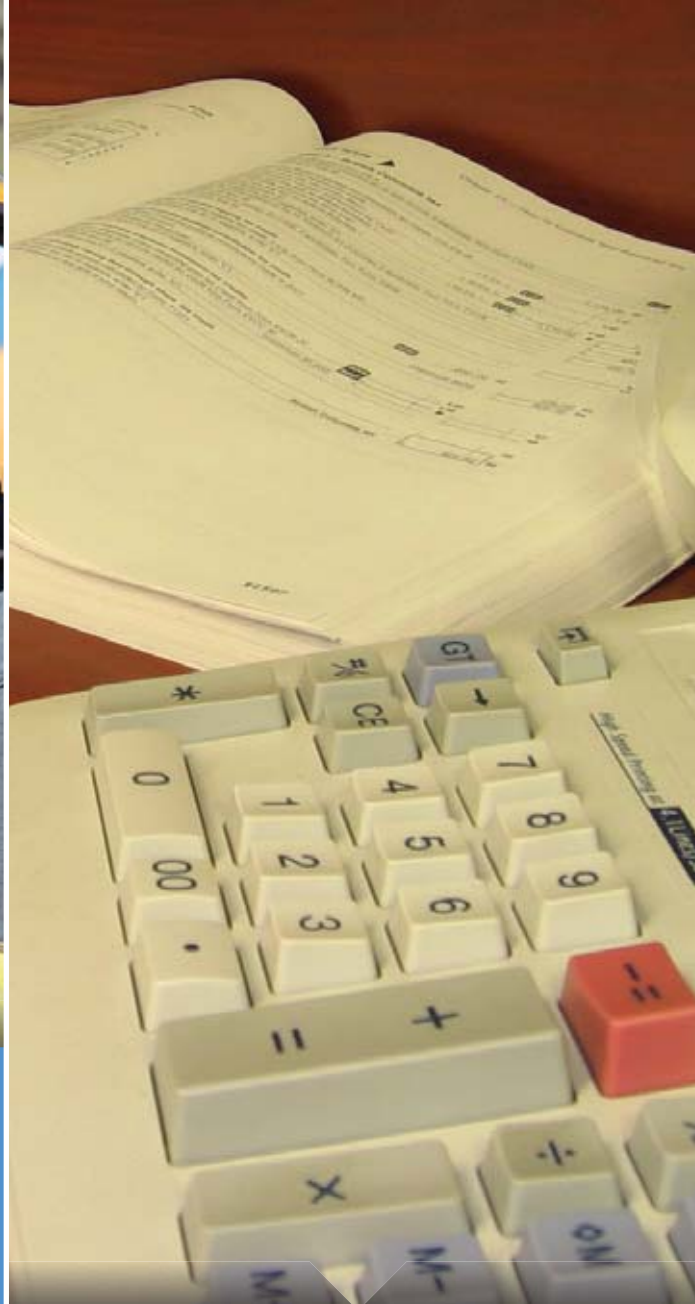
Boston Celtics' Kelly Olynyk mentors Kamloops kids on the courts and playing streetball in Riverside Park.



2015 Western Canada Summer Games Team BC contingent included ten athletes, two coaches and two Mission Staff from our region.



Kamloops Firefighters Set New World Record and finish 1st in Team Event at the Firefighter Combat Challenge held October 18 to 25 in Montgomery, Alabama. Kamloops Team New Gold consisted of: Graham Mackenzie, Mike Brown, Don Clarke, Mark Brise, Shawn Davidson, Josh Booy, and Bryce McMillan.



The City of Kamloops receives the Canadian Award for Financial Reporting for the Fourth Consecutive Year.



The Food and Urban Agriculture Plan is adopted after months of public engagement!

The City added flavour to its open house format by including a Black Box Food Challenge, local food samples and more to demonstrate the importance of creating a sustainable food system.

Over **1,200 people** participated in open houses, surveys, tours, forums, and meetings.

Over **5,200 people** were reached through social media.



ENVIRONMENT

“Nature is a mutable cloud which is always and never the same.”

~ *Ralph Waldo Emerson*



“Neither snow nor rain nor heat nor gloom of night...”
Kamloops’ City staff could identify with the US Postal Service motto throughout 2015 when Mother Nature dealt some incredible weather.

January and December brought record breaking snowfalls and June brought record breaking downpours... and the City was prepared. From 24 hour snowplowing to augmented garbage removal to emergency evacuation services, the City was organized and equipped for action.

35cm of snow fell Sunday January 4th to Monday the 5th and more was on its way!

- Around the clock City snowplowing equipment and staff worked to clear the roads.
- The City contracted additional grader services to remove larger amounts of snow.
- 4 flights were cancelled.

June 30th torrential rain triggers a Local State of Emergency for residents located on Irving Place, Parkview Drive, Rhonmore Crescent, Oak Hills Boulevard and the 2400 block of Westsyde Road. Here is how the story unfolds...

- 4:00pm torrential downpour affects Westsyde Road and causes localized flooding.
- Public Works deploys street sweepers to clear debris.
- 5:30pm residents evacuated from Oakdale Mobile Home Park.
- City establishes Reception Centre at Interior Savings Centre Parkside Lounge for all Oak Hills residents. Approximately 60 homes were evacuated to the reception centre in Interior Savings Centre.
- 6:45pm another severe storm rolls through Kamloops.

Earth Hour is an annual event to bring awareness about conserving energy.
 Held at **Interior Savings Centre**
Saturday March 28 Hosted by the
World Wildlife Fund. Highlights included:

FREE double
 feature movie night:
The Lego Movie and
The Hunger Games:
Mockingjay

498
 people attended
 up from 455
 in 2014

393lbs of food
 collected for the
Kamloops Food Bank
= 33 Kamloops citizens
 will be fed for a week

- Vactor trucks remove water from Oakdale Mobile Home Park.
- BC Hydro works alongside City to shut off power allowing City crews to safely respond to high water areas and remove debris from plugged culverts.
- Teamwork is comprehensive and yields action. BC Safety Authority, FortisBC, BC Hydro and the City's Building Inspection Division move fast to assess damage and impact. Additionally, the City's Emergency Support Services Reception Centre opens at the Kamloops Yacht Club providing services from the Red Cross, Salvation Army and many volunteers.
- On-site security is provided to residential homes while evacuation is in effect.
- July 1 the Province of BC confirms Disaster Financial Assistance.
- Storm inlets, outlets, piping, ditching, drainage and bank stabilization are repaired to pre-storm conditions within two weeks.
- July 14 Local State of Emergency is rescinded and residents return home.

DID YOU KNOW...

In 2015, Utility Services crews cleaned 2,300 m of ditches, flushed or cleaned 21 km of storm drainage mains, and video inspected 12 km of mains. They also replaced or repaired 46 catch basins, cleaned 499 catch basins, and responded to drainage service requests that ranged from nuisance puddles to emergency flood response.

August Heat Wave threatens Kamloops Water Supply

The City issued a request to all residences and businesses to voluntarily reduce their water consumption by 30% to lessen impact on current river levels. Dry conditions, low stream flow, warming temperatures and insufficient periods of rain caused extremely dry conditions resulting in historical low river levels affecting the South and North Thompson Rivers.

DID YOU KNOW...

In 2015, the City pursued alternative diversion options for wood waste from the landfills. This included using wood chips in a topsoil mixture and as an alternative fuel source at Lafarge. This not only saved the City money, it also reduced the greenhouse gas emissions related to the landfill by using materials that were already on site.

Zero Waste is Goal for Tournament Capital Centre (TCC)

Five months of testing and public education supported Phase 2 of the Zero Waste Initiative at TCC. New waste diversion stations help patrons put garbage in its place by recycling, composting, refunding, or reusing what is being thrown in the garbage.

"Simply by making the change from paper towels for wiping down fitness equipment to using reusable wipe down cloths, we have reduced our waste by approximately 5,760 kg per year," said Jeff Putnam, Parks and Civic Facilities Manager. "This is a win-win situation as not only are we reducing our waste, we are also saving \$8,700 a year in paper towel costs."

Plans are underway to expand the Zero Waste Initiative to other public recreation facilities such as Sandman Centre and McArthur Island Sport & Event Centre.

138 kid & 135 adult
swim passes given away to individuals
and families who made
food bank donations

0.2% reduction to
Provincial electrical
load (BC Hydro)

1.2%
Kamloops reduction to its
electrical load **33%** increased
reduction over 2014



ECONOMY

“If the economy becomes disembodied from society it can only lead to disaster.”

~ Susan George



Venture Kamloops Labour Market Study Completed

This major year-long initiative provided detailed current and projected labour market supply and demand for the Kamloops region through 2025 which will help the region to prepare and stay competitive.

Survey data was collected from 792 establishments. This represents 14% of the total estimated workforce across five geographic areas including Kamloops, North, Central East, Central West and South, comprising more than 15 communities.

Key Findings include:

- **1/2 of new hires** will require post-secondary education
- **2/3 of employers** expect their workforce to increase over the **next 10 ten years**
- When major capital projects in the region begin, these projects will account for new hires **beyond total estimated workforce requirements**
- Nearly **35,000 new jobs** are expected in Kamloops and the regional districts of Thompson-Nicola and Fraser-Fort George by 2025

MORE

<http://venturekamloops.com/wp-content/uploads/2015/11/VK-LMP-Report-November-4-2015.pdf>

Tournament Capital Highlights...

111 total events
26,772 of out of town participants
80,996 of participant days
\$44,525 Hosting Grants distributed
\$10,934,460 Economic Impact



Kamloops Airport
 Passenger Volume

TRAVELERS

2015 - **324,042**

Up 3.4%

2014 - 313,093

463

Housing

Starts (2015)

11% increase
 over 2014



Venture Kamloops launched new online tool called **START HERE** to provide more access to essential resources for businesses.

DID YOU KNOW...

Venture Kamloops is the economic development arm of the City of Kamloops, and works to provide the most up-to-date information to those interested in starting a business in Kamloops or expanding operations within the city?

- **Kamloops Scores Scotiabank's 2016 Hockey Day in Canada**

Announced December 3, this family event celebrates the culture of hockey with celebrity events, a road hockey tournament and concert!

- **NEW!!! Kamloops Wine Trail**

The Kamloops Wine Trail connects four wineries in the Kamloops area and includes Sagewood, Harper's Trail, Monte Creek Ranch and Privato. New highway signs, billboards and directional signage help to promote this new economic driver.

Let's toast to a 180% increase in winery visits over 2014. www.kamloopswinetrail.com

- **Leisure Tourism is Stronghold for City Visits**

Strong leisure tourism activities held tourist stays consistent to 2014's huge event driven year that included the Tim Hortons Brier and 4 Nations Cup. **Tourism product and accommodation infrastructure grew** with the new 110 room hotel at Aberdeen's Fairfield Inn and Suites, the opening of Monte Creek Ranch Winery, the launch of the Kamloops Wine Trail, Clover the Spirit Bear in his new BC Wildlife Park enclosure, the opening of Gateway Casinos in Aberdeen and the Kamloops Heritage Railway's 2141 Steam Locomotive resuming operations.

More good news...

- **JULY OCCUPANCY RATES** skyrocketed from 73.5% in 2014 to 81.7% in 2015, a record breaking July.
- **AUGUST OCCUPANCY RATES** were on par with 2014; with honourable mention for revenues that were comparable to the 2011 Western Canada Summer Games.
- **SEPTEMBER OCCUPANCY RATES** saw a 7% increase over 2014 and a 16% increase in revenues.
- Slight increases in visitor volumes from BC, Alberta and Washington State were likely attributed to the lower Canadian dollar and a tendency for BC and AB residents to vacation in their own backyard.



KAMLOOPS

Playtime. Redefined.



One of three new murals in Downtown Kamloops



Hockey Day in Canada press conference



Kamloops Wine Trail

\$379,000

Average single detached house

14%

Increase in house sales over 2014

12%

Increase Property sales over 2014 = 2,828 Units

\$899,007,174

total value of all properties sold in 2015
= **15% Increase** over 2014

463

New Residential Unit Permits

583

New Business Licenses issued



INFRASTRUCTURE

“Whatever good things we build end up building us.”

~ Jim Rohn



Overlanders Bridge Rehabilitation Project

City paves the way for local traffic

2015 saw a lot of bridge and road rehabilitation and improvements

Overlanders Bridge Rehabilitation Project

OVERVIEW: Repair and resurfacing of bridge deck; reconstruction of the west side pedestrian sidewalk and Fortune Drive overpass; and resurfacing of the north and south roadway approaches.

PROJECT TIMELINE: . 6 months

BUDGET: \$10.3 million

OUTCOMES: “We know that this project impacted a lot of people on a daily basis, including commuters and businesses. While the work had to be done, we really appreciate the patience that most people showed throughout the project,” says Colleen Lepik, Transportation Coordinator and communications lead for the project.

SUCCESSSES: The City implemented an extensive communications plan that provided weekly traffic updates through advertising, the website and social media. A permanent webcam was also installed on the bridge to help commuters choose their routes.

DID YOU KNOW...

The Overlanders Bridge is one of the busiest transportation assets in the province. With 42,000 vehicles per day, it ranks in the top 5 busiest bridges in the province.

160 million litres
of clean drinking water daily
flows to Kamloops citizens

DID YOU KNOW...

The 2015 operation and maintenance cost of the City’s **wastewater** treatment system is **\$138 per 1 million litres** treated as compared to the national average of **\$276 per 1 million litres** for similar systems.

Columbia Street Widening Project

OVERVIEW: Improve traffic flow by adding an extra lane in the middle of the road for left-turning traffic going north and south at 3rd, 4th, 5th and 6th Avenues, a new bus pull out and loading zone in front of Royal Inland Hospital, rebuilt sidewalks, signal light improvements and landscaping.

BUDGET: \$4.8 million

NOTE: The Columbia Street project was completed approximately \$300,000 under budget, and the City also received \$250,000 from ICBC because of the significant safety improvements on the project.

CHALLENGES OVERCOME: One of the biggest challenges was to move BC Hydro's transformer at 4th and Columbia without disrupting power to Royal Inland Hospital. Street closures at 4th Avenue and Columbia Street were closed for a month, requiring detours and flagging staff to reroute traffic and transit.

SUCCESSIONS: To ease traffic and congestion the City utilized social media, road signage, radio and print ads, as well as the City's website and other means to inform the public of anticipated delays and lane closures as well as help commuters choose alternative routes and other modes of transportation.

2015 Local Roads Reconstruction budget for roads and utilities • \$1.5 million

PROJECTS INCLUDED:

- 12th Street Reconstruction Project - Tranquille Road to Lethbridge Avenue
- Aberdeen Drive Road Rehabilitation Project - Princeton-Kamloops Highway to Pacific Way
- Dallas Drive Sanitary Main Construction and Road Works Project - O'Connor Road to Silverstream Road

2015 Collector Roads Reconstruction

BUDGET: \$2.3 million

West Highlands Park

BUDGET: \$2.2 million

Other projects completed by the Capital Projects Division in 2015 included:

- Pedestrian upgrades
- South primary lift upgrades
- Arterial road overlays (Aberdeen Drive)
- Rotomill in Rayleigh
- Dallas Drive sanitary main twinning
- Sandman Centre dressing room renovations
- Heritage House washroom
- Several major drainage repairs as part of the Disaster Financial Assistance Funding Program



Columbia Street Widening Project



Columbia Street Widening Project

DID YOU KNOW...

The 2015 operation and maintenance cost of the City's water treatment system is **\$133 per 1 million litres** treated, compared to the national average of **\$173 per 1 million litres**.

Kamloops Centre for Water Quality celebrates
10 year anniversary



LIVABILITY

“A great community doesn’t happen by accident.”

~ *Anonymous*



Ensuring a high quality of life while meeting the challenge of a growing community...

Kamloops hosts the 2015 Communities in Bloom Symposium and Awards

As a consistent award winner in its own right, Kamloops was a natural choice to host the 2015 Communities in Bloom Symposium. Once again Kamloops demonstrated its superior hosting ability to over 300 delegates from all around the globe and as far away as Ireland, Belgium, Italy and the largest being 15 delegates from Turkey. Exceptional fall weather capped off 5 days of events, speakers, workshops and tours.

Sandman Centre was creatively transformed into a “Walk in the Park” inside its concourse, a corner theater was created for the awards ceremony and a Venetian themed gala was hosted within the bowl. Six different catering companies provided cuisine over the 5 days and local wineries offered wine tasting. Over 75 of Kamloops amazing volunteers provided a welcoming atmosphere and kept events running smoothly.



Task Force develops concept plan for Tranquille and Airport Gateway Corridor

A task force was established in early 2014 to make recommendations to Council to enhance the beauty and usage of the Tranquille Gateway and to explore funding strategies and partnerships. A need was established after concerns were raised about the lack of pedestrian and cycling infrastructure/connectivity, overall street appeal, first impressions from the airport when entering the gateway into the City, safety for users along the corridor and adequate directional and “Welcome to Kamloops” signage. Concept plans that balanced design and functionality along the corridor and ensured the overall costs were kept in check were sent to open house after months of consultation with citizens and associations. Project completion estimate is \$7.4 million.

“This is a good project for the region, the city and the people of Brocklehurst,” commented Steven Puhallo, Executive Director of the North Shore Business Association.

30 year celebration

of BCLC in Kamloops was commemorated at the Midsummer Music Jam – Kamloops’ biggest free outdoor concert of the season

55,000

blooms are started in City greenhouses

\$419,900 benefit

12 community Housing First programs organizations and initiatives

980,000

visitors were hosted in TCC

400

seniors participated in the Seniors Picnic

Teamwork Pulls Community Together for Fun, Family & Fitness

The 3rd Annual Kamloops Indoor GranFondo and Family Festival

was held on Family Day weekend at TCC. An epic indoor cycling event and free Family Festival included a PacificSport KidZone, Kamloops Adaptive Sports activities, art with 4Cats Arts Studio, and an obstacle course with River City Gymnastics. Additional community partners and activities included the Yoga Loft, BIG Little Science Centre, live entertainment and free family swimming at the Canada Games Pool.

Canada’s Tournament Capital hosted the first ever Western Canadian Health and Physical Literacy Summit

The City was awarded \$25,000 for its successful RBC Learn to Play grant, making this Summit possible. The City took the leadership role in bringing together partners for the Summit, including PacificSport Interior BC, Interior Health, School District No. 73, Kamloops Community YMCA/YWCA and Make Children First. The two-day conference focused on ways that health, sport, recreation and education can meet the needs of teaching children and youth. Keynote speakers and workshops focused on healthy lifestyle habits and the importance of being physically literate to help participants learn ideas, activities, games and tools they can use to improve the health and physical literacy of children and youth at home, school and in the community.

Kamloops again takes the lead with School District No. 73 in hosting a Health Literacy Forum

for students and teachers to explore and develop competencies needed to be healthy and active citizens. Held at TCC’s Fieldhouse, Geroy Simon’s keynote staged the event around “Movement as a Gateway to Wellbeing: What makes us move is also what makes us think!” in other words, how activity stimulates brain function. Workshops included:

- Self-Regulation-Wired for Learning: Relax, Re-focus, and Re-energize
- BOKSkids: Active Kids = Active Minds. How and why?
- Mindfulness-FUNctioning: Engaging the whole brain and the whole body for the whole child
- Inclusive Games and Functional Fitness-Self-Inquiry into Physical Literacy: A Journey not a Destination

DID YOU KNOW...

Speed Watch monitoring of high-speed/crash locations checked 162,293 vehicles for speed, and over 1,032 volunteer hours contributed to public safety in the community.

“**Movement as a Gateway to Wellbeing: What makes us move is also what makes us think!**”



525 seniors attended
the **42nd Annual
Seniors Christmas
Light Tour**

1,353 under-
served kids engaged in
afterschool programs

5th Annual
BC Lions
Fanfest day

6th consecutive
year BC Lions
Training camp

18th Annual
CFJC TV Boogie
the Bridge



GOVERNANCE

“Alone we can do so little;
together we can do so much.”

~ Helen Keller



Volunteers make Kamloops shine in
Canada's Tournament Capital



Performing Arts Centre and
Parkade Referendum

Time is on your side

Due to construction on the Overlanders Bridge and Columbia Street, the City promoted new ways for citizens to avoid corridor congestion when paying their taxes. Alternative options were provided to homeowners so they didn't have to pay in person. Alternatives included utilizing personal online banking or in person, a 24 hour dropbox at either City Hall or TCC, paying by mail or with Plastiq – a new credit card option.

New Property Information Portal Launched

As a way of speeding up access to information, the City released a new portal designed to make property information more convenient and accessible to the public. One easy location now provides online access to information such as assessment data, mapping, legal descriptions, transit and fire station proximities, and even garbage collection schedules and zones.

As part of the property information portal, the City introduced a new public web service called “myNeighbourhood”, a web-based mapping service that allows the general public to view basic information on many of the City's permits or applications in progress. myNeighbourhood also provides a geographic and tabular data report for each property. What was previously produced manually on paper once a year is now updated as soon as an application is received and wait time becomes non-existent.

Performing Arts Centre and Parkade at Referendum

Over two years of public consultation, brainstorming, open houses and public participation from business, arts and the general public resulted in a feasibility study and business case for a new performing arts centre and parkade. Additional open houses, online and outdoor displays and other public information and feedback led to an assent referendum for citizens to vote to borrow up to \$50 million dollars. Although, the Performing Arts Centre and Parkade itself received strong support and a major donor commitment, the vote to borrow was defeated.

The Distinguished Service Award

began in 1995 and was initiated by Mayor and Council to acknowledge those, who, over a period of time, have dedicated their time and service to the well-being of our community and its citizens.

7 Kamloops citizens received the award in 2015.

Public Works &
Utility calls for
service increased

to **13,423** in
2015 as compared to
12,414 in 2014.

100 City staff received training
on **Accessibility Awareness**

This knowledge and training makes
it possible to provide residents with
great customer service when they
access City programs and facilities.

Town Meetings and Public Consultation help define goals and make recommendations

- Urban Forest Management Strategy open houses and online surveys
- The City hosted town hall meetings and workshops seeking public comment on the proposed KGHM International Inc. mine
- 2015 Final Public Budget Meeting & 2016 Budget meetings have casual roundtables focused on discussions and citizen input around service levels – such as snow removal, Rivers Trail connectivity and lighting at McArthur Island's soccer fields.

Kamloops Fire Rescue and the City of Kamloops host the 2015 Volunteer Firefighters Association of BC Spring Training Seminar

This annual three days of training and education seminar welcomed volunteer firefighters from throughout British Columbia. Events were held at Thompson Rivers University as well as the Kamloops Fire Rescue Training Facility. In addition to education for safe performance of their duties, suppliers' demonstrated equipment and apparatus related to the firefighting industry. Over 400 volunteer firefighters, plus their families spent a weekend in May in Canada's Tournament Capital.

Wildfire Management Branch Training

Kamloops Fire Rescue hosted a joint training event for firefighters from BC's Wildfire Management Branch in June. Training covered how structural firefighters respond to and identify the accompanying hazards of car fires, garbage can fires, structure fires and structure protection during a wildland urban interface fire. Wildfire Management Branch personnel instructed crews on chainsaw operations in forestry specific situations, as well as how to operate pressure pumps. As both Kamloops Fire Rescue and the Wildfire Management Branch respond to several wildfires over the course of a summer, expertise is required in both firefighting areas to be successful in fire suppression efforts. These events strengthen partnerships and provide better service to the people of our community.

4th Annual Public Works Open House

Approximately 200 Public Works staff ensure safe and healthy infrastructure, facilities and services for the people of Kamloops.

COST: FREE

LOCATION: City of Kamloops Public Works

WHEN: During National Public Works Week May 17-23

ATTENDANCE: . . . 400 residents of all ages.

EVENT DETAILS: . Public Works employees showcased their services during a four hour family friendly open house. The public received tips on home and garden, environmental sustainability, facility tours, arts and crafts and so much more.

“Over 400 volunteer firefighters, plus their families spent a weekend in May in Canada's Tournament Capital.”



Wildfire Management Branch Training



4th Annual Public Works Open House



4th Annual Public Works Open House

In September 2015, almost **half** of the City's **13 transit routes** were adjusted to better connect neighbourhoods and improve route efficiency. This change was conducted in conjunction with the roll-out of a newly adopted, **simplified fare.**

25 Compressed Natural Gas (CNG) fueled transit fleet – buses are significantly quieter, have simplified emissions systems, burn cleaner fuel which is also lower-priced fuel in comparison to diesel, helping to keep transit affordable in Kamloops.



Canada's Tournament Capital

CITY OF KAMLOOPS STATISITICAL REPORTS 2015

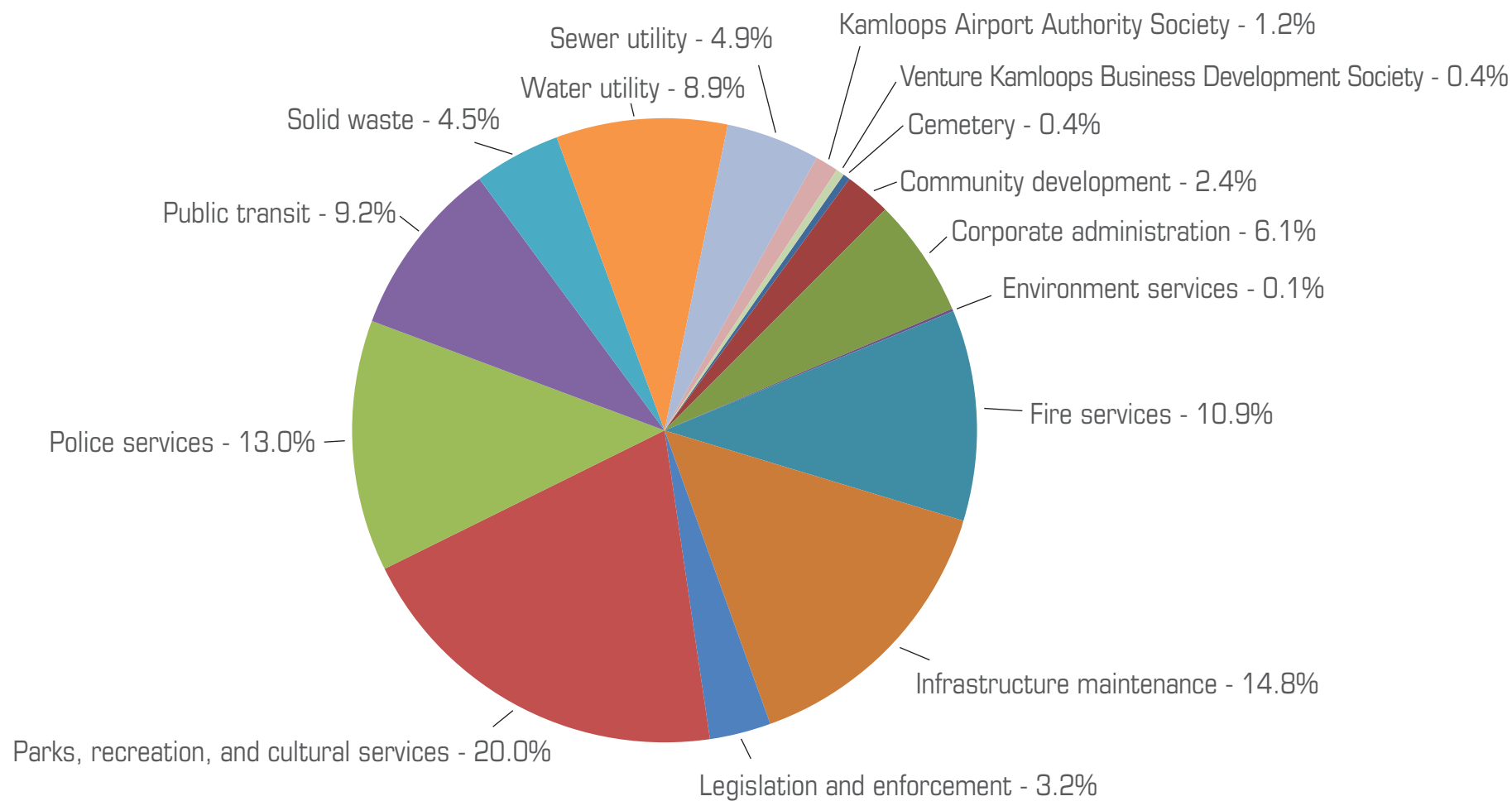
For the year ended December 31, 2015

Prepared by: City of Kamloops Finance Department

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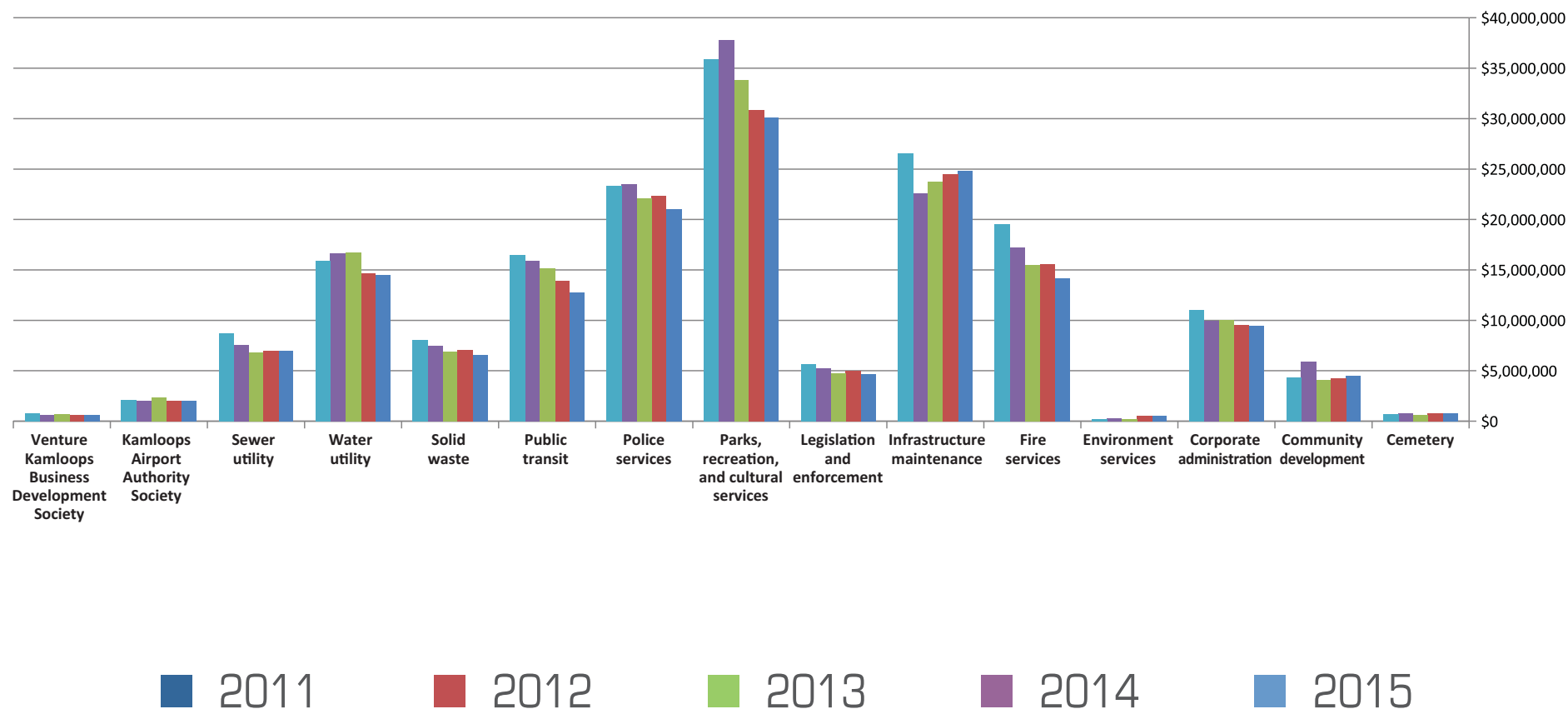
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2015 CONSOLIDATED EXPENSES BY FUNCTION



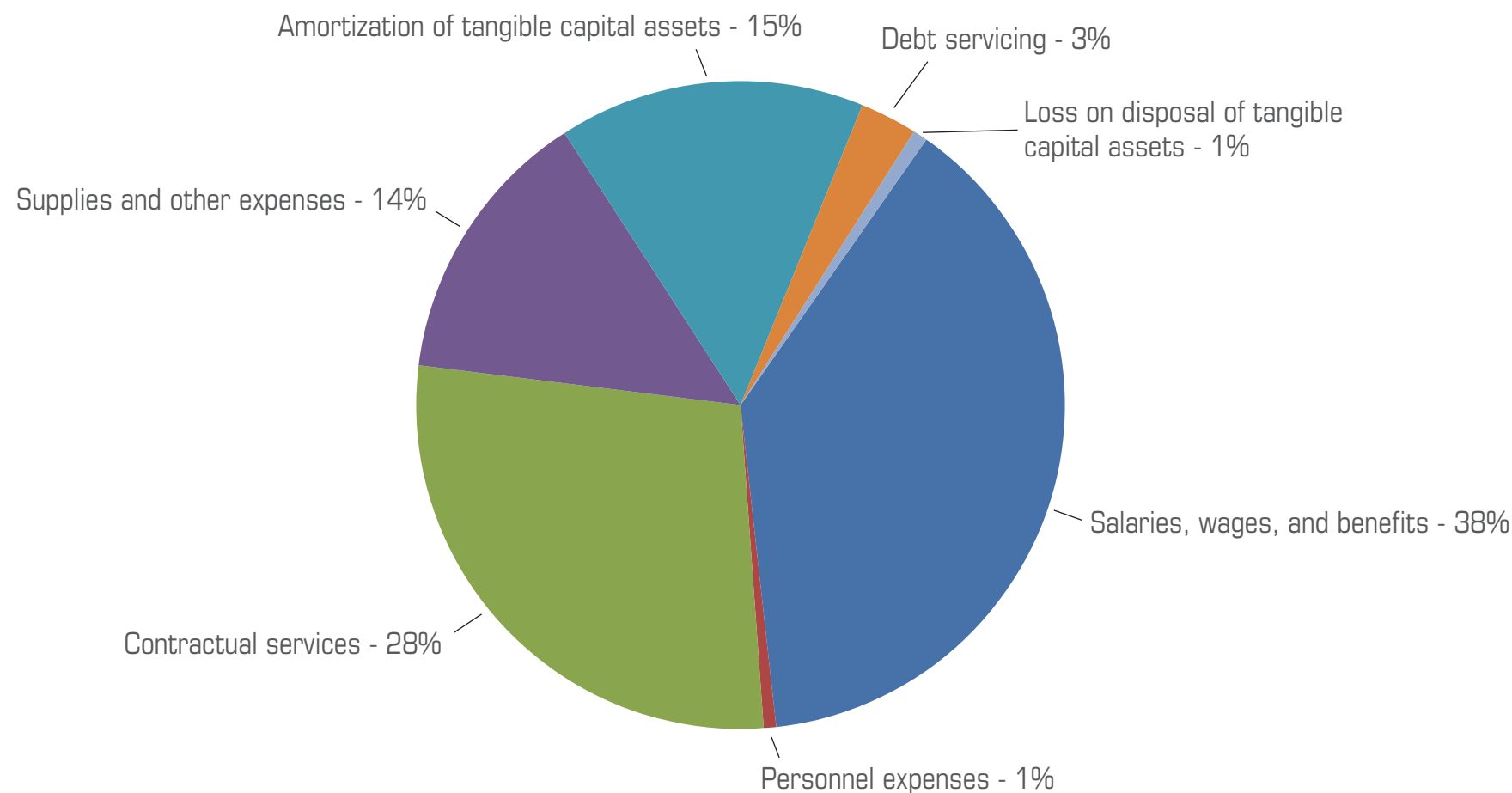
Source: City of Kamloops, Finance Department

2015 CONSOLIDATED EXPENSES BY FUNCTION

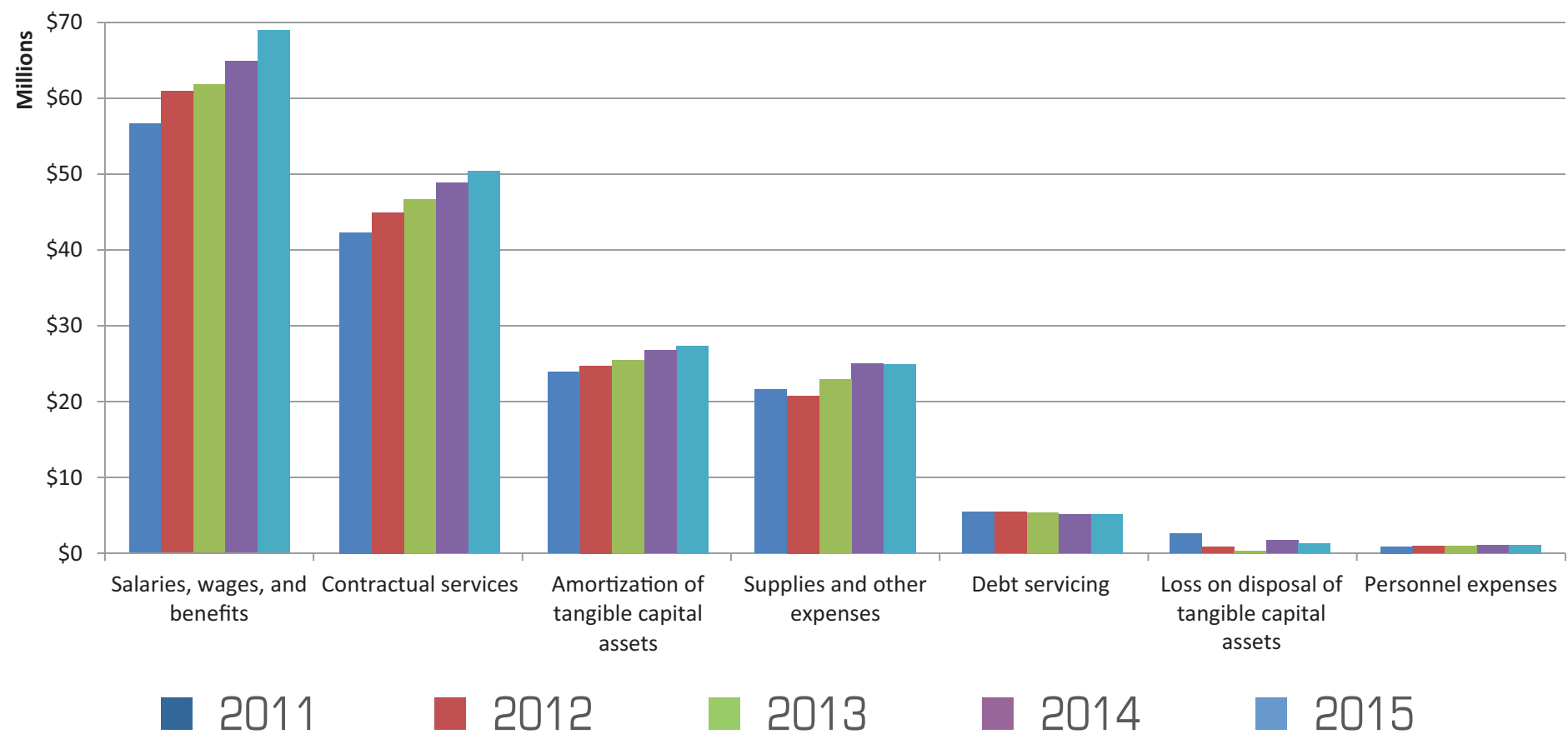


Source: City of Kamloops, Finance Department

2015 CONSOLIDATED EXPENSES BY OBJECT

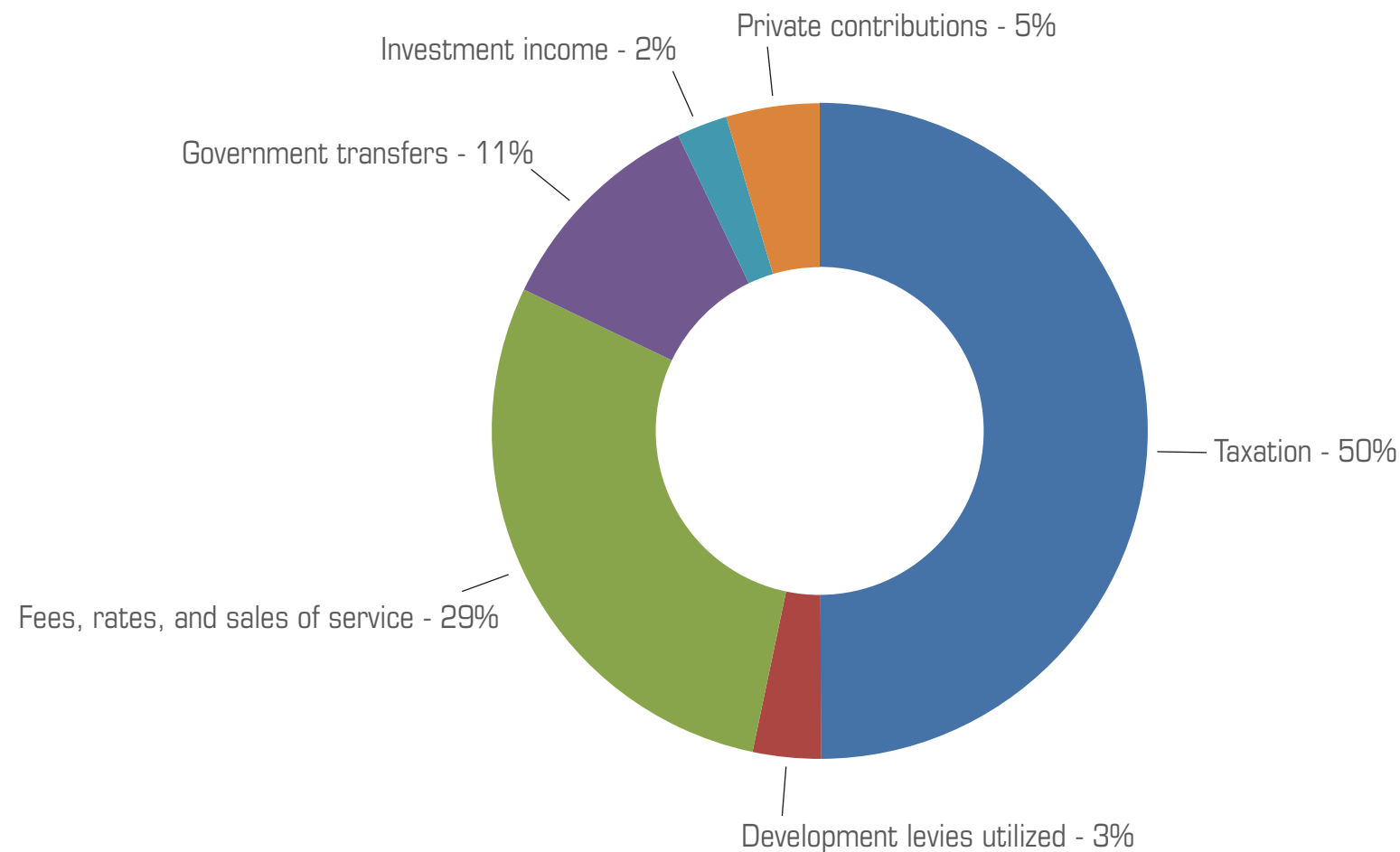


CONSOLIDATED EXPENSES BY OBJECT



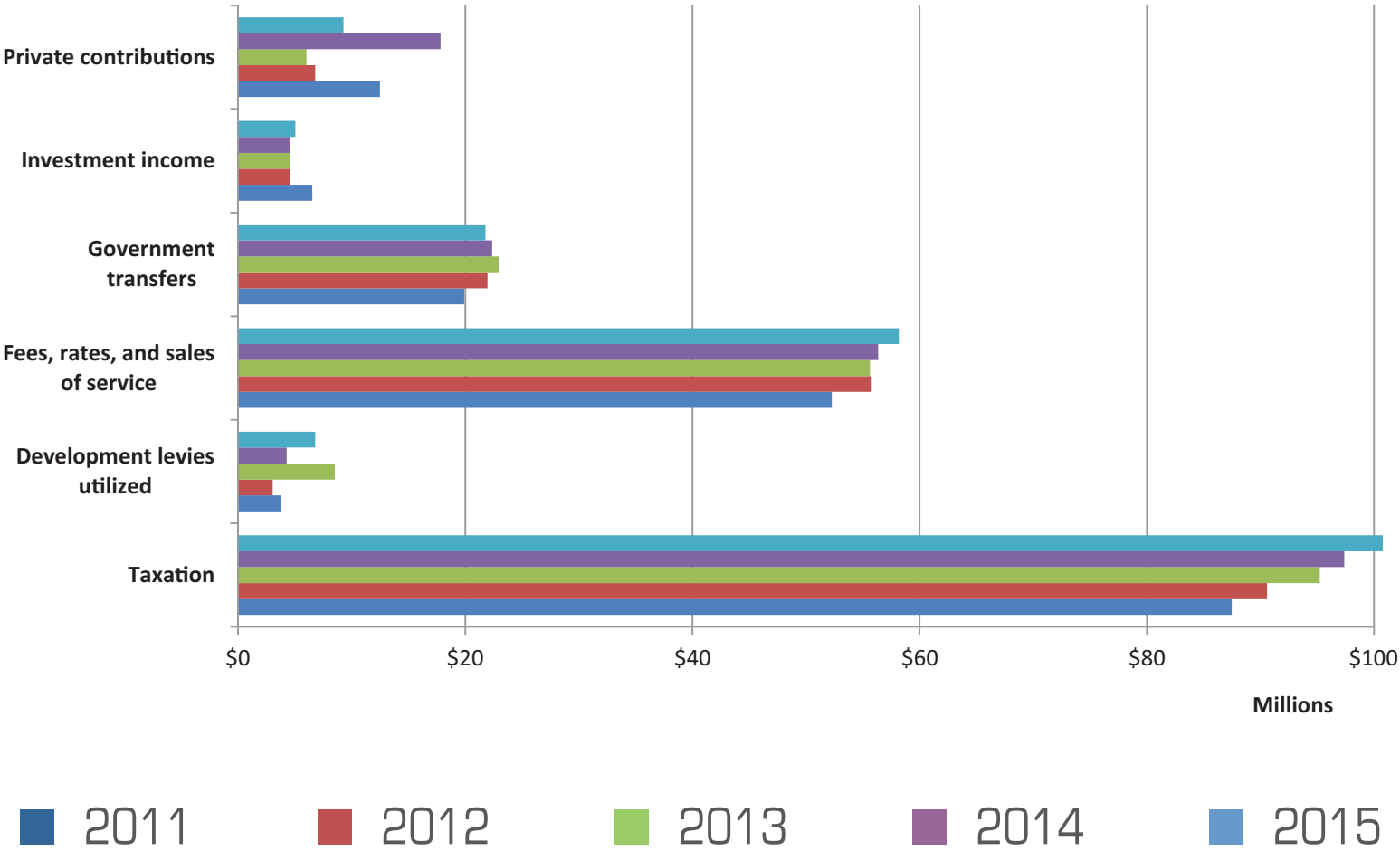
Source: City of Kamloops, Finance Department

2015 CONSOLIDATED REVENUE BY SOURCE



Source: City of Kamloops, Finance Department

CONSOLIDATED REVENUE BY SOURCE



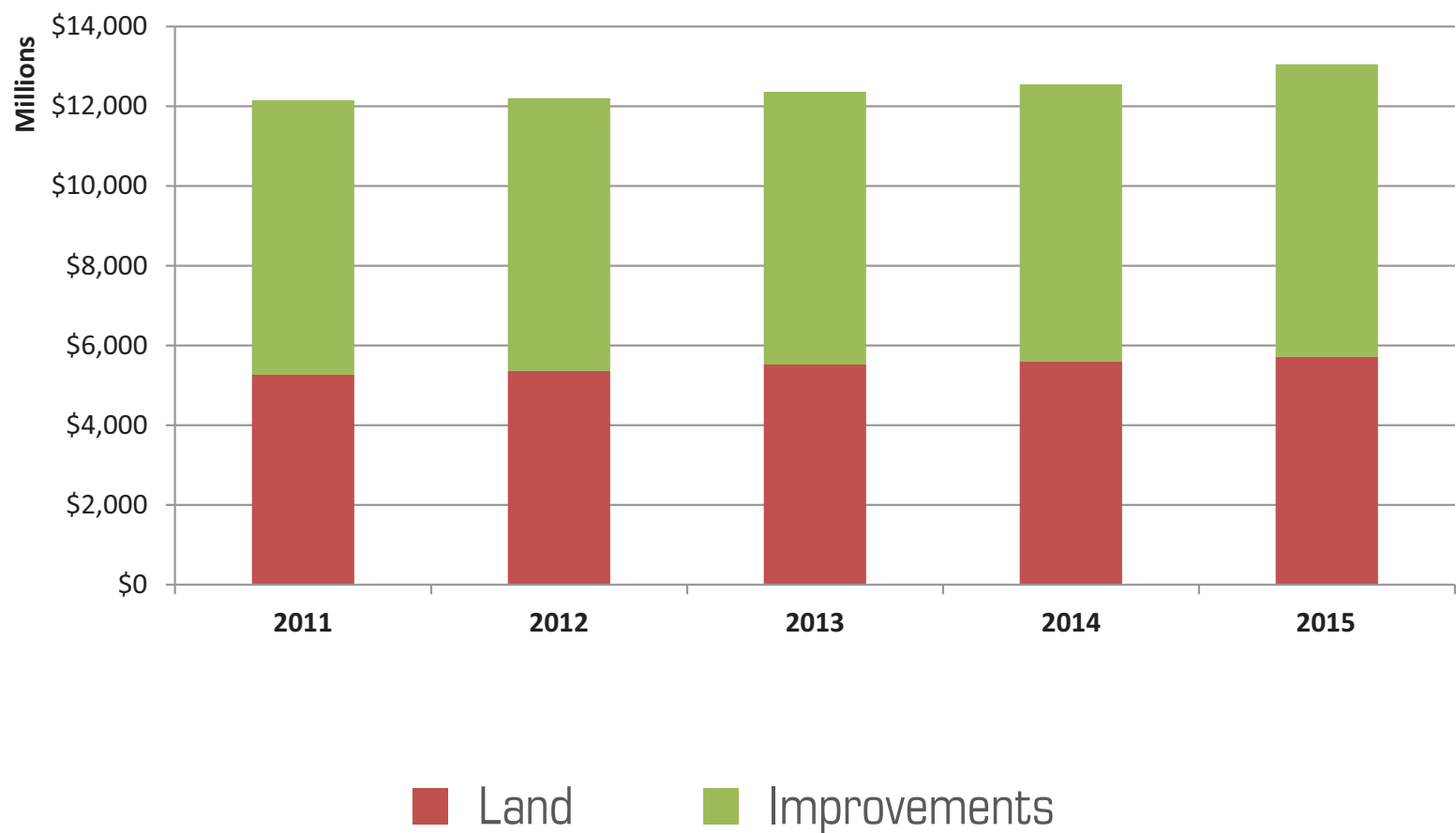
Source: City of Kamloops, Finance Department

CONSOLIDATED REVENUE AND EXPENSES

	2011	2012	2013	2014	2015
REVENUE					
Taxation	87,489,806	90,574,271	95,216,313	97,394,963	100,774,085
Development levies utilized	3,758,220	3,043,103	8,508,939	4,290,421	6,781,829
Fees, rates, and sales of service	52,256,684	55,793,600	55,618,535	56,343,806	58,160,792
Government transfers	19,916,416	21,959,578	22,925,297	22,367,720	21,774,465
Investment income	6,545,210	4,570,612	4,557,052	4,524,962	5,049,603
Private contributions	12,503,541	6,804,525	6,033,633	17,819,210	9,294,326
	182,469,877	182,745,689	192,859,769	202,741,082	201,835,100
EXPENSES BY FUNCTION					
Cemetery	775,499	751,542	601,585	764,424	669,832
Community development	4,528,295	4,289,396	4,081,439	5,906,696	4,300,512
Corporate administration	9,468,816	9,502,174	10,072,952	9,943,429	11,008,500
Environment services	510,628	503,599	220,129	259,390	233,140
Fire services	14,134,543	15,582,322	15,507,316	17,259,224	19,573,886
Infrastructure maintenance	24,812,861	24,522,457	23,717,603	22,556,170	26,543,538
Legislation and enforcement	4,661,732	5,010,559	4,731,887	5,240,498	5,688,962
Parks, recreation, and cultural services	30,074,605	30,866,200	33,850,676	37,769,086	35,854,004
Police services	21,034,122	22,317,571	22,128,355	23,475,807	23,340,339
Public transit	12,768,946	13,950,816	15,181,411	15,893,214	16,494,250
Solid waste	6,579,479	7,088,834	6,909,046	7,465,658	8,059,367
Water utility	14,500,638	14,654,525	16,702,811	16,622,902	15,862,633
Sewer utility	6,975,312	6,944,039	6,849,982	7,550,884	8,707,701
Kamloops Airport Authority Society	2,008,294	2,068,932	2,386,459	2,036,668	2,130,454
Venture Kamloops Business Development Society	618,997	625,178	719,327	629,062	767,611
	153,452,767	158,678,144	163,660,978	173,373,112	179,234,729
EXPENSES BY OBJECT					
Salaries, wages, and benefits	56,694,740	60,960,745	61,880,553	64,897,614	69,026,378
Personnel expenses	886,881	926,521	989,324	1,035,976	1,102,576
Contractual services	42,314,371	44,962,369	46,701,764	48,859,602	50,396,324
Supplies and other expenses	21,617,974	20,799,594	22,998,835	25,023,856	24,918,676
Amortization of tangible capital assets	23,868,853	24,748,158	25,466,555	26,761,379	27,364,414
Debt servicing	5,437,211	5,463,592	5,355,554	5,120,161	5,107,595
Loss on disposal of tangible capital assets	2,632,737	817,165	268,213	1,674,524	1,318,766
	153,452,767	158,678,144	163,660,798	173,373,112	179,234,729

Source: City of Kamloops, Finance Department

ASSESSED VALUES FOR GENERAL MUNICIPAL PURPOSES



Source: City of Kamloops, Finance Department

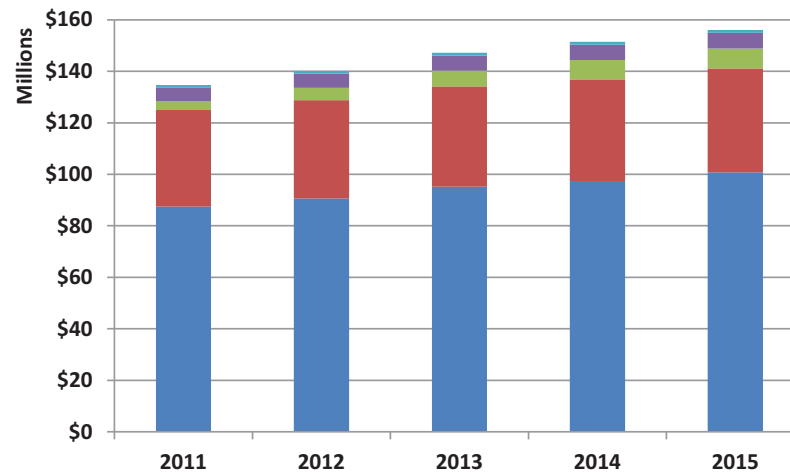
PROPERTY TAX COLLECTIONS

	2011	2012	2013	2014	2015
Current taxes levied *	132,190,038	137,517,692	144,245,161	149,091,545	153,379,779
Current taxes collected	129,593,073	134,860,783	141,490,187	146,530,196	150,115,886
Current taxes receivable as at December 31	2,596,965	2,656,909	2,754,974	2,561,349	3,263,893
% of current taxes collected	98.04%	98.07%	98.09%	98.28%	97.87%

*Includes collections for other authorities and penalties

Source: City of Kamloops, Finance Department

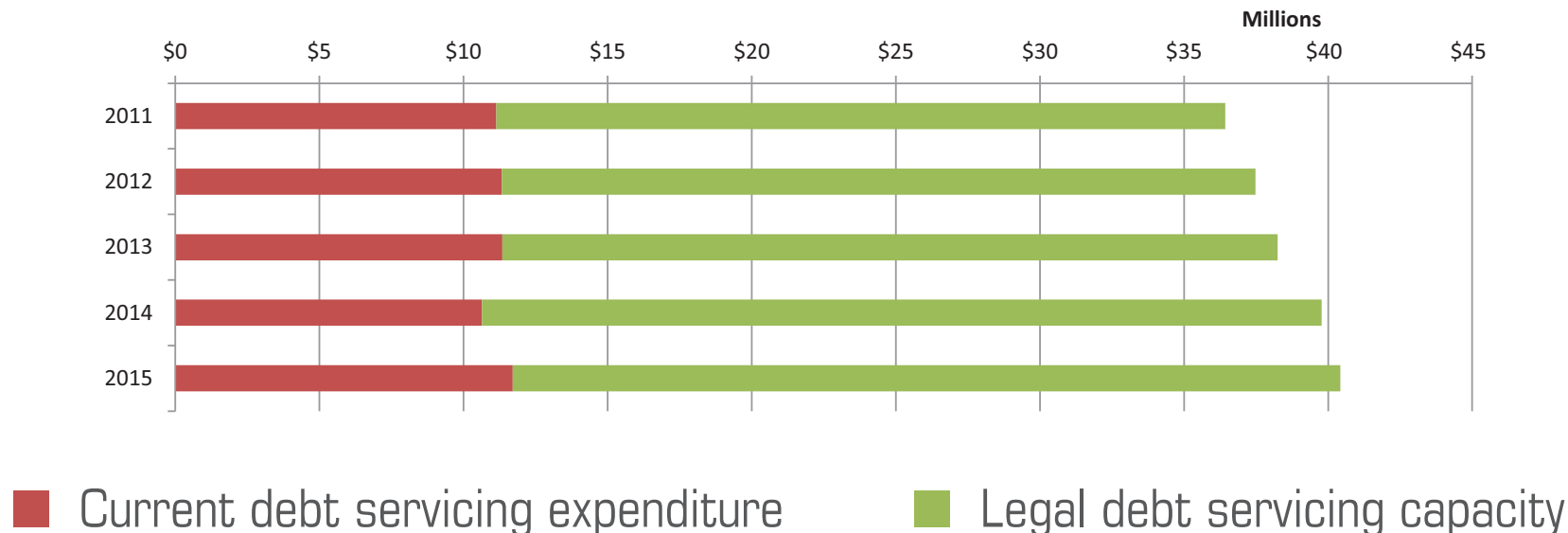
PROPERTY TAX LEVIES



■ British Columbia Assessment Authority
 ■ Thompson-Nicola Regional District
 ■ Thompson-Nicola Regional Hospital District
 ■ School Taxes
 ■ City of Kamloops

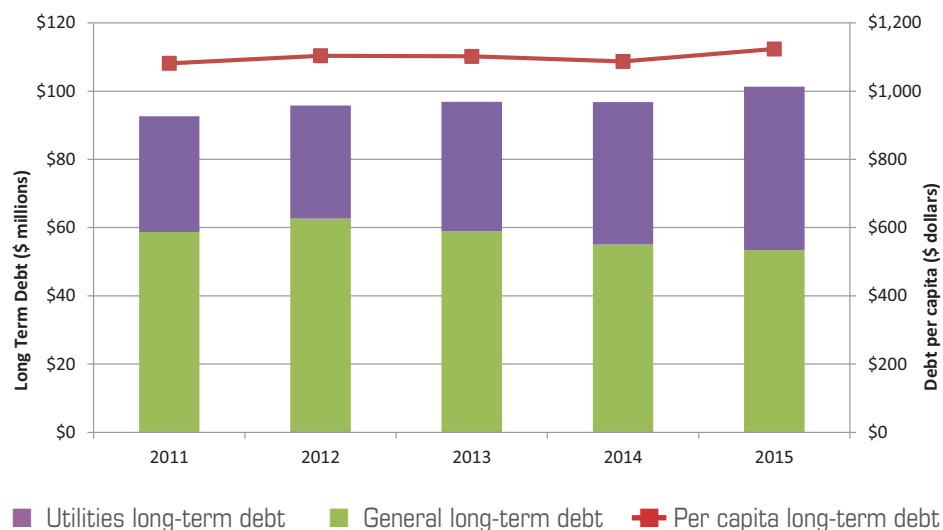
Source: City of Kamloops, Finance Department

LEGAL DEBT SERVICING LIMIT



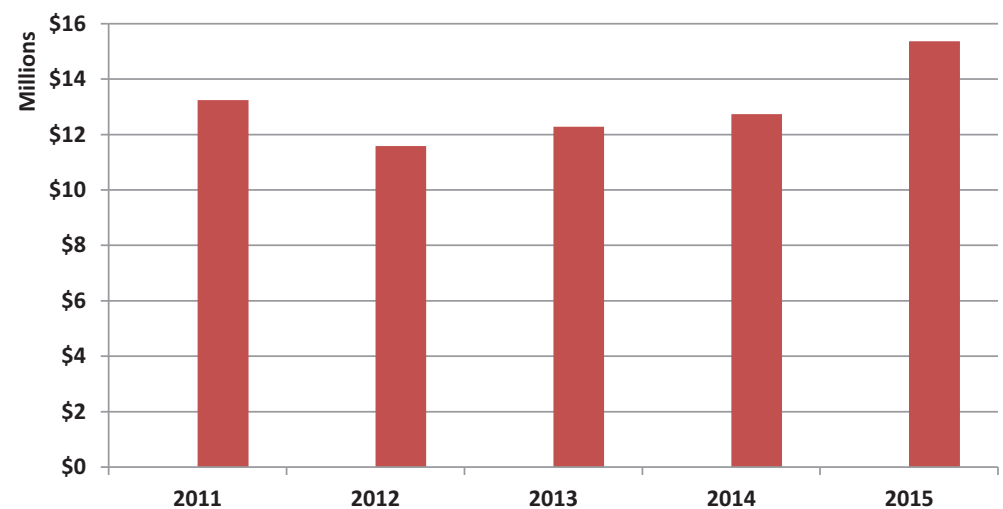
Source: City of Kamloops, Finance Department

LONG-TERM DEBT OUTSTANDING AND DEBT PER CAPITA



Source: City of Kamloops, Finance Department

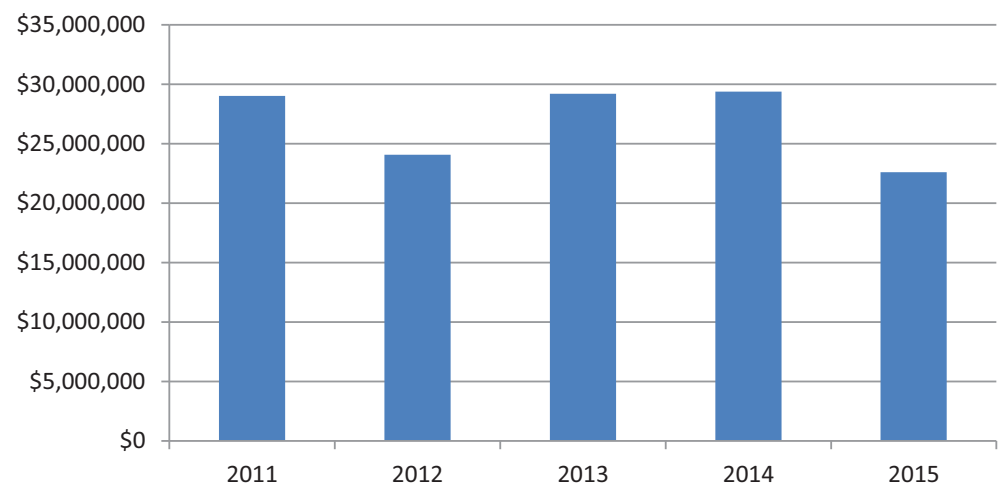
NET DEBT



Net debt is an indicator that provides a measure of the future revenues required to pay for past transactions and events. It is calculated as the difference between financial assets and liabilities. It provides an indication of the affordability of additional spending.

Source: City of Kamloops, Finance Department

ANNUAL SURPLUS



Annual surplus measures whether a government has maintained its net assets in a year. An annual surplus in the year shows that revenues raised in the year were sufficient to cover the year's cost.

Source: City of Kamloops, Finance Department

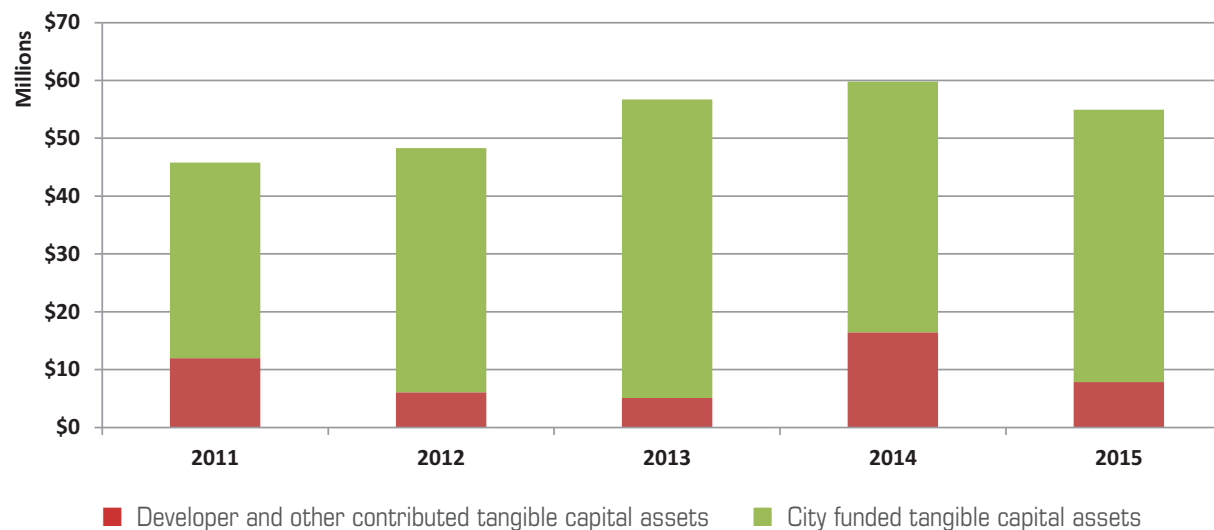
ACCUMULATED SURPLUS



Accumulated surplus represents the government's net economic resources. An accumulated surplus is that amount by which all assets exceed all liabilities. An accumulated surplus indicates that a government has net resources that can be used to provide future services.

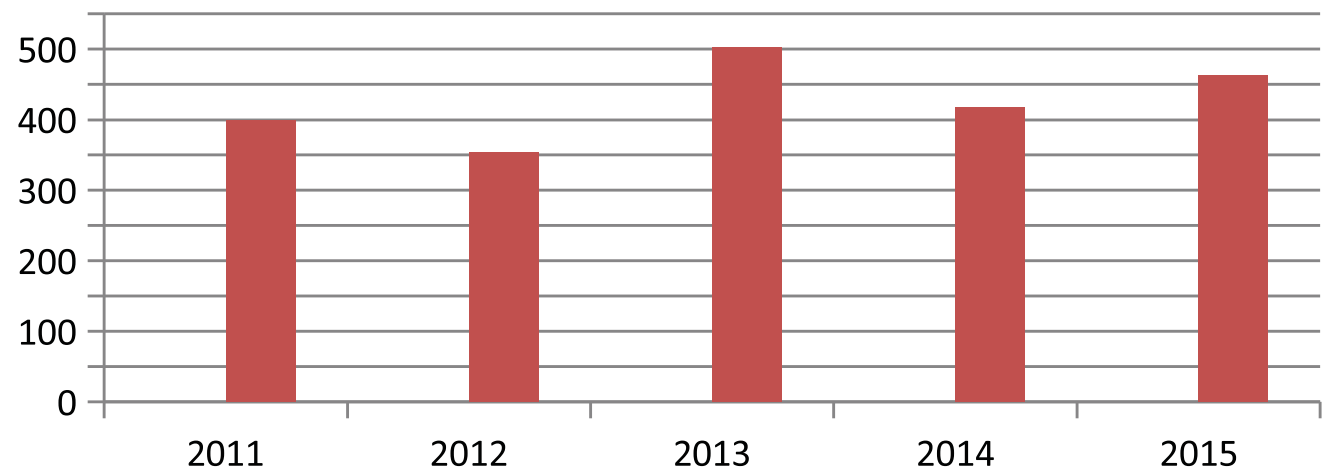
Source: City of Kamloops, Finance Department

ACQUISITION OF TANGIBLE CAPITAL ASSETS



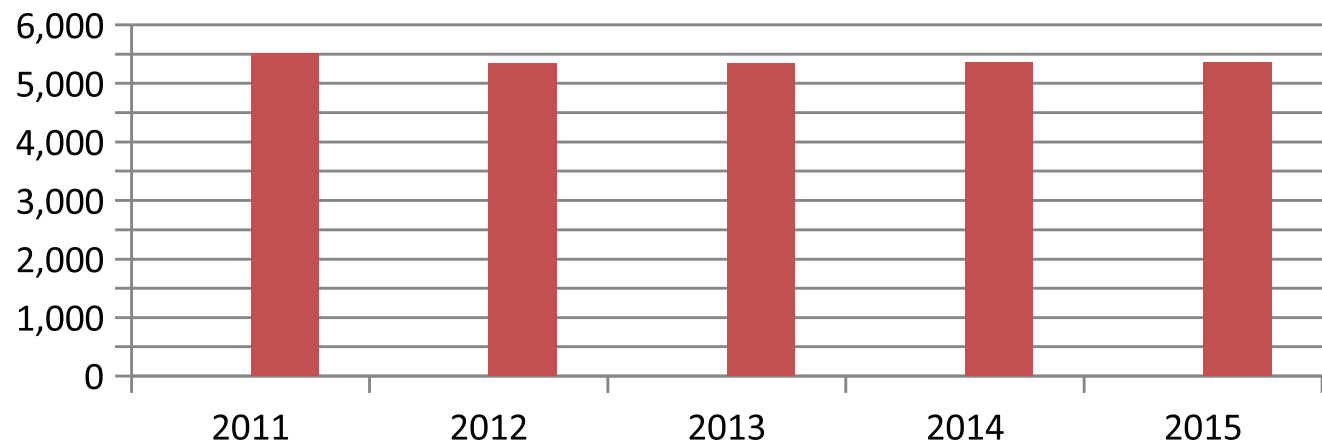
Source: City of Kamloops, Finance Department

NEW HOUSING STARTS



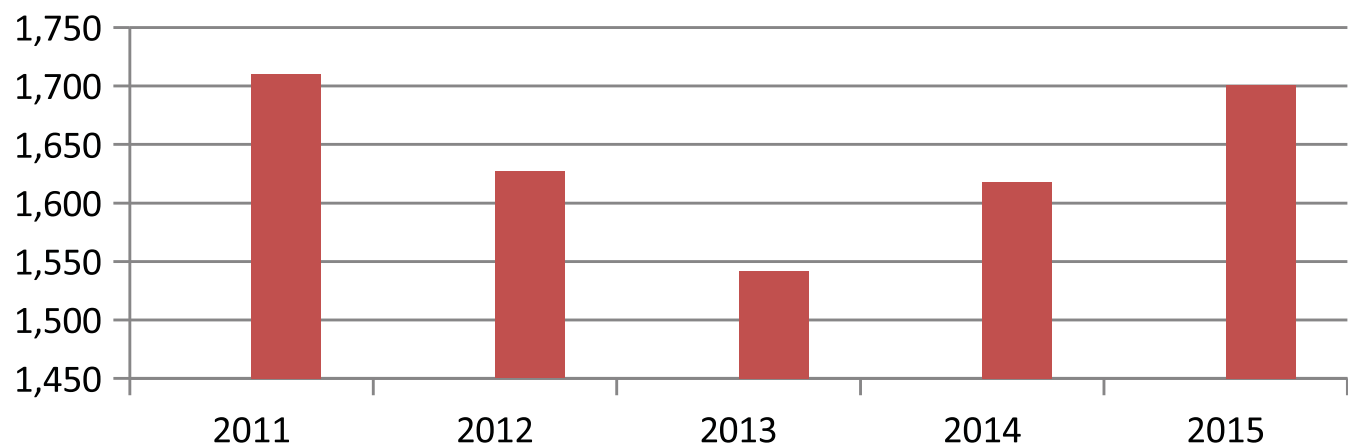
Source: City of Kamloops, Development and Engineering Services Department

NUMBER OF BUSINESS LICENCES ISSUED



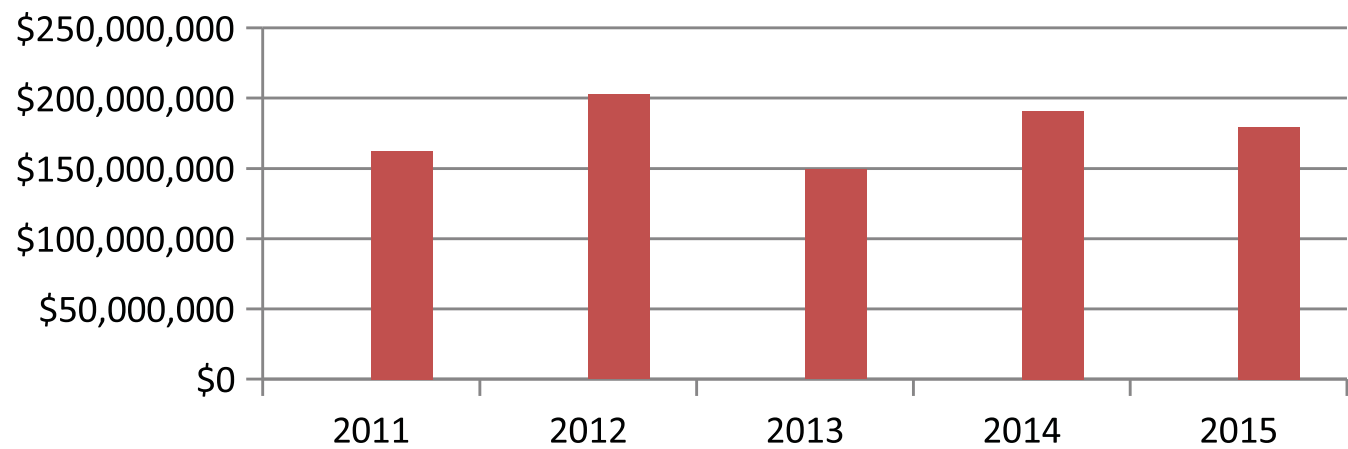
Source: City of Kamloops, Development and Engineering Services Department

NUMBER OF BUILDING PERMITS ISSUED



Source: City of Kamloops, Development and Engineering Services Department

VALUE OF BUILDING PERMITS ISSUED



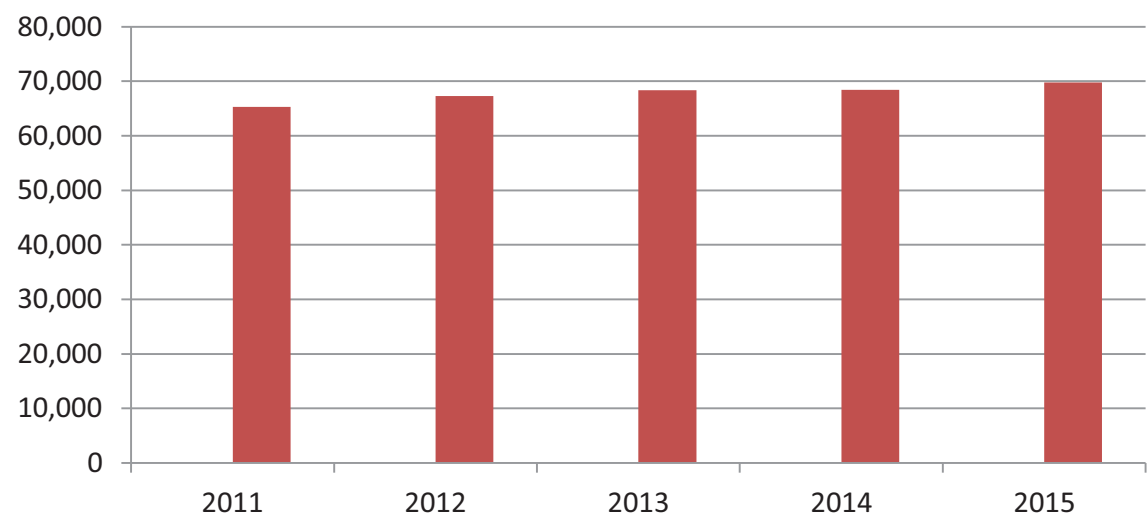
Source: City of Kamloops, Development and Engineering Services Department

DEVELOPMENT & ENGINEERING SERVICES APPLICATION SUMMARY

MAJOR ACTIVITY	2013	2014	2015
PLANNING AND DEVELOPMENT DIVISION			
Rezoning Applications	20	23	38
Development Variance Applications	13	15	20
Development Permit Applications	42	42	32
Board of Variance Applications	3	4	2
Preliminary Proposals	4	1	7
Inter-government Referrals	2	1	5
Liquor Licence Applications	4	4	13
ALR Applications	3	2	3
Temporary Use Permits	1	1	4
Land Use Contract Applications	1	0	0
Sign Permit Applications	126	95	65
SUBTOTAL	219	188	189
Zoning Information Requests	85	81	60
New Businesses	657	598	583
Total Business Licences	5,343	5,363	5,363
SUBDIVISION DEVELOPMENT DIVISION			
Subdivision Applications	43	39	46
Fee Simple Lots Created	82	168	89
Strata Lots Created	129	38	63
Total New Lots Created	211	206	152
BUILDING INSPECTION DIVISION			
Building Information Requests	1,716	1,754	1,859
Building Permits	1,542	1,618	1,701

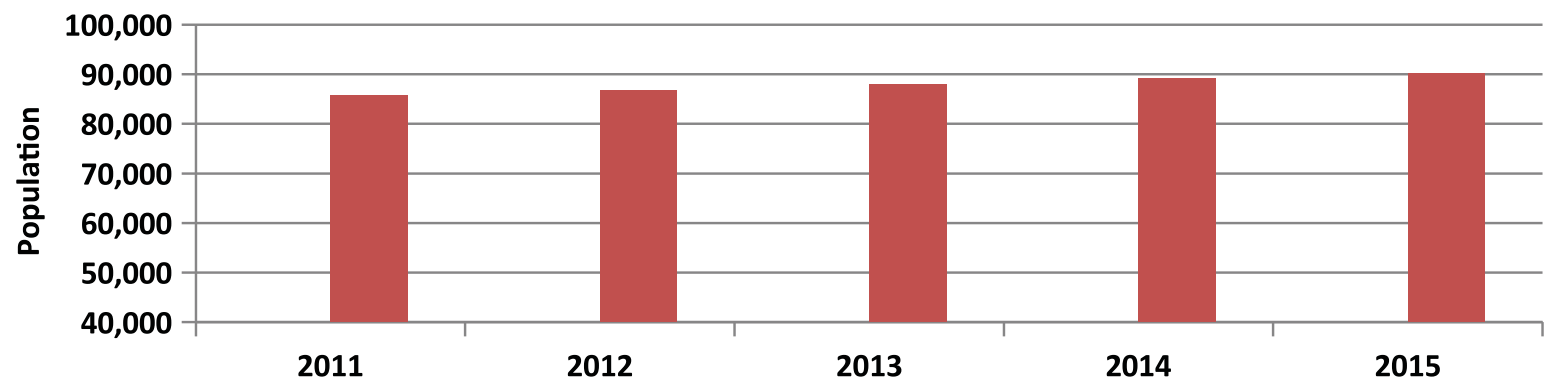
Source: City of Kamloops, Development and Engineering Services and Principal Corporate Taxpayers

NUMBER OF VOTERS ON VOTERS LIST



Source: City of Kamloops, Corporate Services and Community Safety Department

POPULATION ESTIMATES



Source: City of Kamloops, Development and Engineering Services Department

PRINCIPAL CORPORATE TAXPAYERS

REGISTERED OWNER	Primary Property	Taxes Levied
Domtar Inc	Industrial	5.67%
Aberdeen Kamloops Mall Ltd.	Shopping Centre	1.62%
Trans Mountain Pipeline	Utility	0.77%
First Happy Trails Developments Ltd.	Shopping Centre	0.72%
Kamloops Holdings Ltd.	Shopping Centre	0.57%
The Summit Shopping Centre Ltd.	Shopping Centre	0.56%
Lafarge Canada Inc	Industrial	0.53%
Loblaws Properties West Inc	Shopping Centre	0.44%
Whiterock 350-450 Lansdowne St	Shopping Centre	0.43%
Tolko Industries Ltd	Industrial	0.36%

Includes general municipal property value taxes, 1% utility taxes and grants in lieu of taxes; does not include special levies, utilities or taxes levied by other taxing authorities. Based on largest individual corporate folio. Taxes levied based on a percentage of total municipal taxes.

Source: City of Kamloops, Finance Department

PERMISSIVE TAX EXEMPTIONS - 2015

Every year, the City of Kamloops receives applications from non-profit organizations that own land and qualify for tax exemption under the requirements of provincial legislation. In 2015, the following non-profit organizations qualified:

REGISTERED OWNERS	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
495862 BC Ltd & Desert Garden Senior Community Centre	#101-540 Seymour St.	\$17,780
Ask Wellness Society	433 Tranquille Rd.	6,685
Barnhartvale Community Association Inc.	7390 Barnhartvale Rd.	2,296
BC Society for Prevention of Cruelty to Animals	1221 8th St.	3,836
BC Society for Prevention of Cruelty to Animals	1225 8th St.	992
BC Society for Prevention of Cruelty to Animals	1229 8th St.	884
BC Society for Prevention of Cruelty to Animals	1233 8th St.	868
BC Society for Prevention of Cruelty to Animals	1239 8th St.	693
BC Society for Prevention of Cruelty to Animals	1209 8th St.	5,915
Big Brothers of Kamloops	821 Seymour St.	7,095
Canadian Mental Health Association	271 West Victoria St.	13,895
Canadian Mental Health Association	857 Seymour St.	5,557
Canadian Mental Health Association	768 Battle St.	1,764
Canadian Mental Health Association	831 Serle Rd.	1,051
Kamloops Heritage Railway Society"	40 Mt Paul Way	7,386
Childrens Circle Childcare Society	622 St Paul St.	2,210
Greater Kamloops Chamber of Commerce	615 Victoria St.	1,966
Greater Kamloops Chamber of Commerce	617 Victoria St.	1,196
Heffley Creek Community Assoc.	6995 Old Hwy 5	2,917
Interior Community Services	1286 River St.	4,328
Interior Community Services	396 Tranquille Rd	8,275
Interior Community Services	765 Tranquille Rd	7,208
Interior Community Services		941
Interior Community Services	837 Crestline Ave	4,974
Kamloops Aboriginal Friendship Society	125 Palm St.	10,411
Kamloops Aboriginal Friendship Society	2355 Parkcrest Ave	7,438
Kamloops and District Elizabeth Fry Soc.	827 Seymour St	5,662
Kamloops Cadet Society	169 Briar Ave	5,381
Kamloops Cariboo Regional Immigrant Society	448 Tranquille Rd.	7,657
Kamloops Christian School Association	740 Cottonwood Ave	4,778
Kamloops Christian School Association	750 Cottonwood Ave	30,896
Kamloops Community YMCA - YWCA	452 Battle St	2,782
Kamloops Community YMCA - YWCA	400 Battle St	53,935
Kamloops Community YMCA - YWCA		2,312
Kamloops Curling Club	700 Victoria St	18,195
Kamloops Elks Lodge No. 44 of the Benevolent and	784 Victoria St.	1,628
Kamloops Food Bank & Outreach Society	164 Wilson St	2,022

REGISTERED OWNERS	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
Kamloops Food Bank & Outreach Society	171 Wilson St	\$10,018
Kamloops Hospice Association	72 Whiteshield Cres South	5,412
Kamloops Lawn Bowling	100 Lorne St	7,756
Inclusion Kamloops Society	449 St. Paul St	6,885
Inclusion Kamloops Society	521 Seymour St	4,707
Kamloops Symphony Society	#4 - 510 Lorne St	1,797
Kamloops Symphony Society	#5 - 510 Lorne St	3,171
Kamloops Symphony Society	#6 - 510 Lorne St	2,100
Kamloops Wildlife Park Society	9077 Dallas Dr	67,807
Nature Conservancy of Canada	2680 Ord Rd	857
New Life Mission	197 West Victoria St	1,812
New Life Mission	181 West Victoria St	24,420
New Life Mission	346 Seymour St	3,165
Norkam Seniors Housing Co-op Assoc & North Shore Community Centre	#307 - 730 Cottonwood Ave	11,616
Oncore Seniors Society	T219-401 760 Mayfair St	28,396
Pinetree Riding Club	1554 Todd Rd.	5,526
Provincial Rental Housing	T319-403 760 Mayfair St	17,007
Rosehill Farmers Institute	2560 Princeton Kamloops Hwy	2,463
St. John Society (BC & Yukon)	627 Victoria St	9,891
Kamloops Trap and Skeet Club	2100 Lac Le Jeune Rd	2,341
Thompson Nicola Family Resource Soc.	801 McGill Rd	15,975
Wildlife Park Society of BC		486
Total Non-profit Tax Exemptions		\$497,419

Council adopted permissive tax bylaws to exempt the following heritage properties from property taxes in 2015:

REGISTERED OWNERS	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
Kam Station Holdings Ltd	500 Lorne St	\$23,576
Roses Icecream Ltd,	371 Victoria St	8,093
St. Andrew's on the Square	159 Seymour St	15,576
Total Heritage Tax Exemptions		\$47,245

Provincial Legislation (the Community Charter) statutorily exempts the building and the land on which the building stands, for places of worship, specific seniors' housing, hospitals, and private schools. Council may, by by-law, permissively exempt the land surrounding the building. In 2015, Council adopted by-laws to exempt the following surrounding lands:

PLACES OF WORSHIP	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
Berean Baptist Church	453 Linden Ave	\$1,313
Bible Truth Society of Canada	1099 Fraser St	7,273
Catholic School of Kamloops	545 Tranquille Rd	1,257
Christian Science Society of Kamloops	1152 Nicola St	2,587
Church of Jesus Christ of Latter Day Saints	2165 Parkcrest Ave	9,478
Church of the Nazarene Canada	702 Columbia St	1,254
Cornerstone Baptist Church (aka Hillcrest Baptist)	805 Sherbrooke Ave	6,125
Dallas Barnhartvale Baptist Church	495 Todd Rd	3,023
First Baptist Church	454 Columbia St	11,220
Free Methodist Centennial Chapel	975 Windbreak Ave	2,006
Gateway City Church	163 Oriole Rd	8,897
Hills of Peace Lutheran Church	695 Robson Dr	5,227
Holy Trinity Ukrainian Catholic Church	109 Tranquille Rd	1,584
Holy Trinity Ukrainian Catholic Church	111 Tranquille Rd	4,739
Kamloops Alliance Church	128 Beach Ave	2,152
Kamloops Alliance Church	206 Leigh Rd	4,454
Kamloops Alliance Church	233 Fortune Dr	4,422
Kamloops Alliance Church	125 Beach Ave	1,703
Kamloops Alliance Church	131 Beach Ave	1,703
Kamloops Buddhist Church	371 Poplar St	1,558
Kamloops Buddhist Church	374 Poplar St	1,505
Kamloops Buddhist Church	364 Poplar St	1,505
Kamloops Calvary Community Church	1205 Rogers Way	34,135
Kamloops Evangelical Free Church	1132 8th St	4,039
Kamloops Full Gospel Tabernacle	1550 Tranquille Rd	3,604
Kamloops Gospel Chapel	781 Lepine St	1,808
Kamloops Gospel Chapel	1365 Tranquille Rd	1,360
Kamloops Gurudwara Sahib Society	1345 Ord Rd	1,782
Kamloops River of Life Ministries Society	629 Battle St	2,323
Kamloops United Church	421 St. Paul St	10,230
Leigh Congregation of Jehovahs Witness	270 Leigh Rd	4,105
Lord of Life Luthern Church	2481 Sunset Dr	3,247
Mount Paul United Church	140 Laburnum St	3,577
New Apostolic Church Canada	2085 Parkcrest Ave	2,231
Plura Hills United Church	2090 Pacific Way	2,812
Roman Catholic Bishop of Kamloops	560 3rd Ave	2,614
Roman Catholic Bishop of Kamloops	572 3rd Ave	2,878

PLACES OF WORSHIP	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
Roman Catholic Bishop of Kamloops	580 Third Ave	2,310
Roman Catholic Bishop of Kamloops	255 Nicola St	11,946
Roman Catholic Bishop of Kamloops	635 Tranquille Rd	6,442
Roman Catholic Bishop of Kamloops	2797 Sunset Dr	9,900
Roman Catholic Bishop of Kamloops	2826 Bank Rd	2,864
Roman Catholic Bishop of Kamloops	573 Tod Mt Rd	1,571
Sahali Fellowship	1565 Summit Dr	9,596
Sahali Fellowship	1575 Summit Dr	770
Salvation Army	344 Poplar St	1,544
Sant Nirankari Mission Canada Inc.	1805 Tranquille Rd	8,171
Seventh Day Adventist	364 Fortune Dr	4,726
Sikh Cultural Society	700 Cambridge Ave	8,844
South Thompson Congregation of Jehovah Witness	1985 Curlew Rd	5,504
Southwest Community Baptist Church	700 Hugh Allan Dr	9,161
St Andrew's Presbyterian Church	1136 6th Ave	2,521
St Georges Anglican Church (Fraser Basin Society)	308 Royal Ave	1,782
St Georges Anglican Church (Fraser Basin Society)	320 Royal Ave	1,036
St Paul's Catherderal Fraser Basin Society)	360 Nicola St	3,062
Summit Drive Baptist Church	1975 Summit Dr	8,329
Ukrainian Orthodox Church	1044 8th St	5,993
United Pentacostal Church of BC	3587 Westsyde Rd	2,244
Valleyview Bible Mennonite Brethern Church	2386 ETC Hwy	8,448
Westsyde Christian Assembly Church	849 Wawn Rd	2,363
Westsyde Fellowship Church	2833 Westsyde Rd	3,260
Westsyde Kingdom Hall of Jehovah Witness	779 Franklin Rd	1,584
Total Places of Worship Tax Exemptions		\$289,701

SENIORS' HOUSING	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
PA and JM Gaglardi Senior Housing Society	174 St. Paul St	\$2,959

PRIVATE HOSPITALS	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
Kamloops Soc Alcohol and Drug Service		\$6,010

PERMISSIVE TAX EXEMPTIONS - 2015 (CONTINUED)

PRIVATE SCHOOLS	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
The Roman Catholic Bishop of Kamloops	205 Columbia St	\$5,199
Catholic School of Kamloops Diocese	235 Poplar St	645
Kamloops Christian School Association	750 Cottonwood Ave	3,372
Total Private Schools Tax Exemptions		\$9,215
Total Permissive Tax Exemptions Surrounding Statutory Land Exemptions		\$307,885
Total Permissive Tax Exemptions		\$852,548.88

Revitalization tax exemptions are limited to municipal property taxes (Sec 197(1)a of the *Community Charter*) and do not extend to school and other property taxes. Council adopted said bylaws to exempt the following properties.

DOWNTOWN REVITILIZATION PROGRAM	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
Kamvan Holdings Ltd.	150 Victoria St	\$24,419
Allan and Jean Harrison	246 Victoria St	4,889
Maxine Tsai and Fu-Chih Tu	256 Victoria St	2,118
Mosaic Building (30 Units)	460 5th Avenue	53,122
Northland Property Corporation	225 Lorne St	277,333
0801947 BC Ltd.	540 Victoria St	90,763
Blue Light Hotels Ltd.	339 St. Paul St.	51,901
Greystone Holdings Ltd	519 Victoria St	1,433
Total Downtown Revitalization Program		\$505,978

NORTH SHORE REVITILIZATION PROGRAM	CIVIC ADDRESS	EXEMPT AMOUNT MUNICIPAL ONLY
KASP 3 Holdings Ltd	707 Tranquille Rd	13,938
Mayfair (101 Units)	755 Mayfair St	51,455
Rivers Bend (99 Units)	760 Mayfair St	39,719
Golden Vista Suites (46 Units)	375 Cherry Ave.	16,064
KASP 3 Holdings Ltd	685 Tranquille Rd.	17,141
Library Square (151 Units)	689 Tranquille Rd	180,912
Trophy Enterprises Ltd. (53 Units)	154 Vernon Ave	10,796
MAIA Enterprises Ltd.	376 Tranquille Rd.	26,377
Total North Shore Revitalization Program		\$356,402
Total Tax Revitalization Program		\$862,380
Total Property Tax Exemptions		\$1,714,928.88

TOURNAMENT CAPITAL GRANTS - 2015

	Grant \$	Month	Participants Out of Town	Participants In Town	Total Participants	No. Days	Participation Days	Economic Impact
PROVINCIAL								
Overlander Ski Club Provincial Overlander Loppet	\$500.00	Feb	152	0	152	1	152	\$20,520.00
BC Special Olympics Winter Games	\$0.00	February	680	20	700	3	2,040	\$275,400.00
KTFC BC Masters Championships	\$500.00	February	100	50	150	3	300	\$40,500.00
Sun Peaks Alpine Club Teck U14 Provincial	\$0.00	March	175	5	180	3	525	\$70,875.00
KGTC Provincial Trampoline Championship	\$500.00	March	200	23	223	4	800	\$108,000.00
Race the Ranch Provincial Downhill #1	\$500.00	April	250	50	300	2	500	\$67,500.00
Kamloops Sunrays Synchro Swim Club	\$500.00	May	170	30	200	3	510	\$68,850.00
CMAF Provincial Championships - Viani's	\$200.00	May	40	45	85	1	40	\$5,400.00
Kamloops Aquatic Club BC AA Provincials	\$1,000.00	June	500	50	550	3	1,500	\$202,500.00
Eagle Point Golf Resort Shoot Out in the Sonoran Pro Am	\$500.00	June	108	36	144	3	324	\$43,740.00
Kamloops Minor Fastball Association	\$500.00	July	225	15	240	3	675	\$91,125.00
BC Ball Hockey Association Provincials	\$1,050.00	July	525	75	600	3	1,575	\$212,625.00
Kamloops Sun Devils Provincial Baseball	\$500.00	July	140	20	160	4	560	\$75,600.00
Kamloops Canoe & Kayak Club BC Championships	\$250.00	July	35	15	50	2	70	\$9,450.00
Kamloops Waterski Club Water Ski & Wakeboard Provincial	\$400.00	July	80	20	100	3	240	\$32,400.00
Kamloops Track & Field BC Champs	\$570.00	July	285	10	295	3	855	\$115,425.00
Sage Orienteering	\$300.00	September	60	10	70	2	120	\$16,200.00
Tim Hortons BC Junior Curling Provincials	\$0.00	December	75	5	80	6	450	\$60,750.00
TOTAL PROVINCIAL GRANTS	\$7,770.00							
WESTERN CANADIAN								
BC/Yukon Western Canadian Blind Curling	\$350.00	March	35	0	35	4	140	\$18,900.00
TOTAL WESTERN CANADIAN GRANTS	\$350.00							
NATIONAL								
Overlander Ski Club Cdn Masters Xcountry Championship	\$1,500.00	Feb	130	0	130	7	910	\$122,850.00
KGTC National Elite Trampoline	\$975.00	March	65	10	75	3	195	\$26,325.00
KIBT 2015	\$1,500.00	July	175	25	200	4	700	\$94,500.00
Canadian National Downhill Mountain Bike	\$1,500.00	July	300	50	350	3	900	\$121,500.00
TOTAL NATIONAL GRANTS	\$5,475.00							
INVITATIONAL								
KIBIHT	\$0.00	January	500	50	550	5	2,500	\$337,500.00
KMHA Midget Tier 2	\$280.00	January	140	20	160	3	420	\$56,700.00
KMHA PeeWee Tier 3	\$200.00	January	100	20	120	3	360	\$40,500.00

TOURNAMENT CAPITAL GRANTS - 2015 *(CONTINUED)*

	Grant \$	Month	Participants Out of Town	Participants In Town	Total Participants	No. Days	Participation Days	Economic Impact
INVITATIONAL (Continued)								
KMHA PeeWee Tier 4	\$120.00	January	60	20	80	3	180	\$24,300.00
KMHA Atom Rec 1	\$280.00	January	140	100	240	3	420	\$56,700.00
KMHA PeeWee Rec 1	\$160.00	January	80	80	160	3	240	\$32,400.00
KMHA Midget Rec	\$320.00	January	160	80	240	3	480	\$64,800.00
Kamloops Long Blades Coyote Cup	\$200.00	January	100	20	120	1	100	\$13,500.00
Kamloops Senior Hockey	\$300.00	January	150	30	180	3	450	\$60,750.00
KMHA Bantam Rec 2	\$280.00	February	140	100	240	3	420	\$56,700.00
KMHA Atom Rec 2	\$240.00	February	120	120	240	3	360	\$48,600.00
KMHA PeeWee Rec 2	\$240.00	February	120	120	240	3	360	\$48,600.00
KMHA Midget Rec	\$120.00	February	60	100	160	3	180	\$24,300.00
KTFC Indoor Van Ryswyk Track Meet	\$0.00	February	67	0	67	3	201	\$27,135.00
Overlander X Country Ski Loppet	\$0.00	February	0	0	0	2	0	\$0.00
Kamloops Tri Club Indoor Triathlon	\$0.00	February	8	44	52	1	8	\$1,080.00
Sun Peaks Alpine Club HUB Int'l	\$0.00	March	439	100	539	3	1,317	\$177,795.00
Mini Masters Hockey Women Spring Fling	\$200.00	March	100	70	170	3	300	\$40,500.00
Kamloops Recreational Old Timers Hockey	\$360.00	March	180	195	375	3	540	\$72,900.00
Dirt 4 Life North Face Trail Run	\$300.00	March	150	200	350	1	150	\$20,250.00
Kamloops Long Blades Funale Championship	\$160.00	March	80	20	100	1	80	\$10,800.00
KGTC Wild West Fest Gymnastics	\$546.00	March	273	40	313	3	819	\$110,565.00
Sportsmen's Bonspiel	\$0.00	March	76	104	180	4	720	\$87,480.00
Highland Dance Competition	\$0.00	March	100	20	120	2	200	\$27,000.00
Kamloops Rugbyfest	\$1,500.00	April	750	150	900	3	2,250	\$303,750.00
KDM Easterfest Slo Pitch	\$640.00	April	320	160	480	3	960	\$129,600.00
DFO Hockey/Golf Tournament	\$300.00	April	150	50	200	3	450	\$60,750.00
Kamloops Squash Assoc Spring Squash Open	\$100.00	April	20	10	30	3	60	\$8,100.00
KTFC Battle of the Borders	\$760.00	April	380	25	405	2	760	\$102,600.00
Kamloops Sr Mens Soccer Tourney	\$0.00	April	20	380	400	3	60	\$8,100.00
Elementary Swim Meet	\$0.00	April	0	250	250	0	0	\$0.00
KYSA May Slurpee Cup	\$1,500.00	May	3,000	500	3500	3	9,000	\$1,215,000.00
KTFC, North & West Zone High School Track	\$460.00	May	230	37	267	1	230	\$31,050.00
Kamloops Minor Fastball Spring Knockout	\$646.00	May	323	77	400	3	969	\$130,815.00

TOURNAMENT CAPITAL GRANTS - 2015 *(CONTINUED)*

	Grant \$	Month	Participants Out of Town	Participants In Town	Total Participants	No. Days	Participation Days	Economic Impact
INVITATIONAL (Continued)								
KTFC Centennial May Meet	\$500.00	May	250	51	301	3	750	\$101,250.00
KTFC Okanagan Zone Track Meet	\$550.00	May	275	27	302	1	275	\$37,125.00
Sage Orienteering Club Sage Stomp	\$120.00	May	60	20	80	3	180	\$24,300.00
KMFA Spring Knock Out	\$646.00	May	323	77	400	3	969	\$130,815.00
Kamloops Triathlon Club Spring Sprint	\$0.00	May	150	150	300	2	300	\$40,500.00
Kamloops Aquatic Club Long Course Time Trial	\$0.00	May	25	35	60	1	25	\$3,375.00
Dive BC Competition	\$0.00	May	90	10	100	2	180	\$24,300.00
Kamloops Century Ride	\$100.00	June	20	130	150	3	60	\$8,100.00
First Nations FNESS Fire Fighting Competition	\$160.00	June	80	0	80	1	80	\$10,800.00
Kamloops Classic June Meet	\$1,000.00	June	500	50	550	3	1,500	\$202,500.00
Kamloops Waterski Club Grasslands Open	\$100.00	June	30	20	50	1	30	\$4,050.00
Kids of Steel	\$0.00	June	80	80	160	2	160	\$21,600.00
Kam Minor Baseball Sussex All Star	\$680.00	June	340	35	375	3	1,020	\$137,700.00
Swim BC AA Championship	\$0.00	June	500	50	550	4	2,000	\$270,000.00
KMBaseball Canada Day Classic	\$360.00	July	180	16	196	4	720	\$97,200.00
SPN Signature Series Slo Pitch Nationals	\$1,500.00	July	600	100	700	4	2,400	\$324,000.00
Kamloops Basketball Academy	\$0.00	July	300	150	450	3	900	\$121,500.00
Legacy Performance Games	\$0.00	July	340	10	350	3	1,020	\$137,700.00
Kamloops Marathon	\$0.00	July	200	200	400	2	400	\$54,000.00
Kamloops Summer Swim Club	\$1,000.00	August	500	50	550	2	1,000	\$135,000.00
Punjab Sport Society Soccer Tournament	\$1,500.00	August	800	100	900	3	2,400	\$324,000.00
Kamloops Ultimate Desert Luau	\$0.00	August	280	20	300	2	560	\$75,600.00
Kamloops Invitational Soccer	\$1,500.00	August	1,140	160	1300	4	4,560	\$615,600.00
BC Powerlifting Assoc Bent Iron Blitz	\$0.00	August	0	0	0	1	0	\$0.00
2nd Annual Dragon Boat "Friendly"	\$0.00	August	400	40	440	1	400	\$54,000.00
2015 SPN Signature Series Slo Pitch	\$1,500.00	August	784	128	912	4	3,136	\$423,360.00
2015 Coors Senior Mens Slo Pitch	\$440.00	August	220	60	280	3	660	\$89,100.00
Sweatfest / Crossfit	\$0.00	August	75	75	150	3	225	\$30,375.00
Kamloops Walk in the Park	\$184.00	September	92	13	105	1	92	\$12,420.00
Sahali Secondary Boys Soccer	\$400.00	September	200	120	320	2	400	\$54,000.00
Dirty Feet Running Race	\$0.00	September	80	15	95	1	80	\$10,800.00

TOURNAMENT CAPITAL GRANTS - 2015 *(CONTINUED)*

	Grant \$	Month	Participants Out of Town	Participants In Town	Total Participants	No. Days	Participation Days	Economic Impact
INVITATIONAL (Continued)								
KMHA Midget Tier 1	\$360.00	October	180	20	200	4	720	\$97,200.00
KMHA PeeWee Tier 1	\$280.00	October	140	20	160	3	420	\$56,700.00
Oktoberfest Mountain Bike	\$0.00	October	70	40	110	1	70	\$9,450.00
Oktoberfest Slo Pitch	\$1,500.00	October	860	100	960	3	2,580	\$348,300.00
42nd Annual Crown of Curling	\$0.00	October	0	0	0	5	0	\$0.00
Kamloops Aquatic Club Distance Meet	\$200.00	October	100	50	150	1	100	\$13,500.00
Kamloops Aquatic Club	\$1,500.00	November	802	50	852	2	1,604	\$216,540.00
KMHA Female Midget A	\$280.00	November	140	20	160	3	420	\$56,700.00
KMHA Female Bantam A	\$280.00	November	140	20	160	3	420	\$56,700.00
KMHA Female Midget Rec	\$280.00	November	140	20	160	3	420	\$56,700.00
KMHA Female Bantam / PW Rec	\$240.00	November	120	40	160	3	360	\$48,600.00
KMHA Bantam 3 / 4	\$320.00	November	160	40	200	3	480	\$64,800.00
KMHA Atom Development	\$520.00	November	260	40	300	3	780	\$105,300.00
KMHA Bantam Rec	\$440.00	November	220	180	400	3	660	\$89,100.00
SKSS Big Kahuna Basketball	\$168.00	November	84	60	144	3	252	\$34,020.00
Kamloops Long Blades Classic Chill	\$170.00	November	85	15	100	1	85	\$11,475.00
9 Man Community Football	\$0.00	November	100	15	115	2	200	\$27,000.00
KMHA PeeWee Tier 2	\$360.00	December	180	20	200	3	540	\$72,900.00
KMHA PeeWee Rec	\$520.00	December	260	220	480	3	780	\$105,300.00
Kamloops Aquatic Club December Ice Classic	\$1,060.00	December	530	70	600	3	1,590	\$214,650.00
Fulton Cup High School Basketball	\$0.00	December	0	220	220	3	0	\$0.00
TOTAL INVITATIONAL GRANTS	\$30,930.00							
TRAINING CAMPS								
BC Lions Training Camp		June	100	0	100	23	2,300	\$310,500.00
Water Polo NCAA Hi Performance Camp		July	60	0	60	4	240	\$32,400.00
TOTAL TRAINING CAMPS			160				2,540	\$342,900.00
TOTALS	\$44,525.00		26,686	7,159	33,845		81,128	\$10,934,460.00



Canada's Tournament Capital

CITY OF KAMLOOPS FINANCIAL STATEMENTS 2015

For the year ended December 31, 2015

Prepared by: City of Kamloops Finance Department

CANADIAN AWARD FOR FINANCIAL REPORTING

Fourth Consecutive Year

For the fourth consecutive year the Canadian Award for Financial Reporting by the Government Finance Officers Association of the United States and Canada has been awarded to the City of Kamloops for the annual financial report for the fiscal year ended December 31, 2014.

THE CANADIAN AWARD FOR FINANCIAL REPORTING WAS ESTABLISHED TO:

- Encourage municipal governments throughout Canada to publish high quality financial reports
- Provide peer recognition and technical guidance for officials preparing these reports
- Recognize top-quality financial reporting
- Urge governments to be fully accountable to their citizens and to others with an interest in the government's finances

CRITERIA FOR THE CANADIAN AWARD FOR FINANCIAL REPORTING:

- An easily readable and efficiently organized annual financial report that goes beyond the minimum requirements of generally accepted accounting
- The municipality must demonstrate an effort to clearly:
 - communicate its financial picture
 - enhance understanding of its financial reporting
 - address user needs





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BDO Canada LLP
300 – 275 Lansdowne Street
Kamloops BC V2C 6J3

Independent Auditor's Report

To the Members of Council, inhabitants and ratepayers of the City of Kamloops

We have audited the accompanying consolidated financial statements of the City of Kamloops, which comprise the consolidated statement of financial position as at December 31, 2015, 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 consolidated 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 auditor's 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 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 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 City of Kamloops as at December 31, 2015 and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professionals Accountants

Kamloops, British Columbia
April 26, 2016

Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of the City of Kamloops and all the information in this annual report are the responsibility of management and have been approved by the Mayor and Council of the City.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

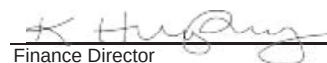
The City maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the City's assets are appropriately accounted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

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

The Audit Committee reviews the City's consolidated financial statements and recommends their approval to City Council. The Audit Committee meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report. The Mayor and Council take this information into consideration when approving the consolidated financial statements for issuance to the ratepayers. The Mayor and Council also consider the engagement of the external auditors.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with generally accepted auditing standards on behalf of the ratepayers. BDO Canada LLP has full access to the Council and management.


 Mayor


 Finance Director

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	<u>2015</u>	<u>2014</u> (Restated)
Financial assets		
Cash (note 4)	\$ 13,930,724	\$ 16,388,853
Short-term investments (note 4)	110,706,387	110,400,192
Accounts receivable (note 5)	24,138,753	17,646,669
Long-term investments (note 6)	1,930,004	1,911,938
	<u>150,705,868</u>	<u>146,347,652</u>
Liabilities		
Accounts payable (note 7)	23,035,172	20,558,447
Payroll benefits payable	4,505,823	4,087,246
Post-employment benefits payable (note 8)	7,616,000	7,661,000
Landfill post-closure costs (note 9)	2,705,722	2,388,073
Deferred revenue (note 11)	26,901,964	27,615,654
Long-term debt (note 12)	101,302,016	96,768,498
	<u>166,066,697</u>	<u>159,078,918</u>
Net debt	<u>(15,360,829)</u>	<u>(12,731,266)</u>
Non-financial assets		
Inventory	1,222,687	1,218,656
Prepaid expenses	1,472,980	1,592,367
Tangible capital assets (note 13 & Schedule 1)	1,128,194,933	1,102,849,643
	<u>1,130,890,600</u>	<u>1,105,660,666</u>
Accumulated surplus (note 14)	<u>\$ 1,115,529,771</u>	<u>\$ 1,092,929,400</u>

Commitments and contingencies - (note 18)

See accompanying notes and schedules to consolidated financial statements.


Kathy Humphrey, CPA, CA
Finance Director


Peter Milobar
Mayor

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	2015 Fiscal Plan (note 20)	2015	2014
Revenue (note 15)			
Taxation (note 16)	\$ 100,697,479	\$ 100,774,087	\$ 97,394,963
Development levies utilized	10,205,569	6,781,829	4,290,421
Fees, rates and sales of service	58,734,568	58,160,791	56,343,806
Government transfers (note 17)	23,093,071	21,774,464	19,020,044
2013 community works deferred revenue	-	-	3,347,676
Investment income	4,689,954	5,049,604	4,524,962
Private contributions	339,569	9,294,325	17,819,210
	<u>197,760,210</u>	<u>201,835,100</u>	<u>202,741,082</u>
Expenses (note 15)			
Cemetery	635,230	669,832	764,424
Community development	4,912,325	4,300,512	5,906,696
Corporate administration	13,375,040	11,008,500	9,943,429
Environmental services	267,701	233,140	259,390
Fire services	16,380,738	19,573,886	17,259,224
Infrastructure maintenance	24,143,704	26,543,538	22,556,170
Legislative and enforcement	5,569,091	5,688,962	5,240,498
Parks, recreation and cultural services	36,172,042	35,854,004	37,769,086
Police services	27,538,174	23,340,339	23,475,807
Public transit	16,977,647	16,494,250	15,893,214
Solid waste	7,652,927	8,059,367	7,465,658
Water utility	15,977,448	15,862,633	16,622,902
Sewer utility	10,061,669	8,707,701	7,550,884
Kamloops Airport Authority Society	1,980,784	2,130,454	2,036,668
Venture Kamloops Business Development Society	619,333	767,611	629,062
	<u>182,263,853</u>	<u>179,234,729</u>	<u>173,373,112</u>
Annual surplus	<u>15,496,357</u>	<u>22,600,371</u>	<u>29,367,970</u>
Accumulated surplus, beginning of year, as previously stated		1,091,268,115	1,061,900,145
Prior period adjustment (note 2)		1,661,285	1,661,285
Accumulated surplus, beginning of year, as restated		<u>1,092,929,400</u>	<u>1,063,561,430</u>
Accumulated surplus, end of year		<u>\$ 1,115,529,771</u>	<u>\$ 1,092,929,400</u>

See accompanying notes and schedules to consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	2015 Fiscal Plan (note 20)	2015	2014
Annual surplus	\$ 15,496,357	\$ 22,600,371	\$ 29,367,970
Acquisition of tangible capital assets (schedule 1)	(98,872,345)	(54,937,199)	(59,808,937)
Amortization of tangible capital assets (schedule 1)	26,761,379	27,364,415	26,761,379
Net book value of tangible capital assets disposed (schedule 1)	-	2,227,494	3,974,418
Increase in prepaid expenses	-	119,387	(698,856)
Decrease (increase) in inventory	-	(4,031)	(42,424)
Change in net financial assets (debt)	(56,614,609)	(2,629,563)	(446,450)
Net debt, beginning of the year	(12,731,266)	(12,731,266)	(12,284,816)
Net debt, end of the year	\$ <u>(69,345,875)</u>	\$ <u>(15,360,829)</u>	\$ <u>(12,731,266)</u>

See accompanying notes and schedules to consolidated financial statements.

CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	2015	2014
Cash provided by (used for):		
Operating transactions:		
Annual surplus	\$ 22,600,371	\$ 29,367,970
Items not involving cash:		
Amortization of tangible capital assets	27,364,415	26,761,379
Increase (decrease) in post-employment benefits payable	(45,000)	56,000
Increase (decrease) in landfill post-closure costs	317,649	9,801
Loss (gain) on disposal of tangible capital assets	1,318,766	1,674,524
Private contributions	(7,821,792)	(16,641,540)
Changes in non-cash operating items:		
Decrease (increase) in accounts receivable	(6,492,084)	3,750,927
Decrease (increase) in inventory	(4,031)	(42,424)
Decrease (increase) in prepaid expenses	119,387	(698,856)
Increase (decrease) in accounts payable	2,476,725	(4,556,773)
Increase (decrease) in payroll benefits payable	418,577	336,224
Increase (decrease) in deferred revenue	(713,690)	(2,748,262)
	<u>39,539,293</u>	<u>37,268,970</u>
Capital transactions:		
Tangible capital asset additions	(47,115,407)	(43,167,397)
Proceeds from sale of tangible capital assets	908,729	2,299,894
	<u>(46,206,678)</u>	<u>(40,867,503)</u>
Investing transactions:		
Decrease (increase) in short-term investments	(306,195)	5,512,788
Decrease (increase) in long-term investments	(18,066)	(1,565,210)
	<u>(324,261)</u>	<u>3,947,578</u>
Financing transactions:		
Proceeds from issuance of long-term debt	13,675,260	8,211,200
Principal repayments on long-term debt	(9,141,743)	(8,276,938)
	<u>4,533,517</u>	<u>(65,738)</u>
 Increase (decrease) in cash for the year	 (2,458,129)	 283,307
Cash, beginning of the year	16,388,853	16,105,546
Cash, end of the year	<u>\$ 13,930,724</u>	<u>\$ 16,388,853</u>

See accompanying notes and schedules to consolidated financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

The City of Kamloops (the "City") was incorporated in 1893 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include cemetery; community development; fire; infrastructure maintenance; legislative and enforcement; parks, recreation and leisure; police; public transit; solid waste; water utility; sewer utility and fiscal services. The City is also responsible for the Kamloops Airport Authority Society and the Venture Kamloops Business Development Society.

1 . Significant accounting policies:

(a) Basis of presentation:

The consolidated financial statements of the City have been prepared, in all material respects, in accordance with Canadian public sector accounting standards for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPAC).

(b) Basis of accounting:

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

(c) Basis of consolidation:

The consolidated financial statements include the accounts of the Kamloops Airport Authority Society and the Venture Kamloops Business Development Society. Separate audited financial statements have also been prepared for the societies. Inter-fund balances and transactions have been eliminated.

The Kamloops Airport Authority Society and the Venture Kamloops Business Development Society are controlled by the City through its appointment of the members of each society. The consolidated financial statements include all accounts of these societies.

(d) Revenue recognition:

Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Taxation for municipal purposes is recorded as revenue in the period the taxes are levied.

User charges, fees, and other amounts collected for which the City has an obligation to perform or provide a future service are deferred until the service is provided.

Contributions or other funding received which has externally imposed restrictions are initially accounted for as deferred revenue and then recognized as revenue when used for the specific purpose.

Contributions received in-kind are recognized as revenue in the period received at the fair market value at the time of the contribution.

(e) Government transfers:

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

1. Significant accounting policies (continued):

(f) Inventory:

Inventory is valued at the lower of cost and net realizable value with cost determined by the average cost method.

(g) Investments:

Short-term investments and investments are recorded at cost, which approximates net realizable value.

(h) Tangible capital assets:

Tangible capital assets are recorded at cost less accumulated amortization and are classified according to their functional use. Costs include all costs directly attributable to the acquisition or construction of the tangible capital asset including transportation costs, design and engineering fees, legal fees and site preparation costs.

Assets were amortized using the straight line method. There are several different amortization periods used for each major category of assets, as follows:

Land	No amortization taken
Site improvements	5 - 50 years
Equipment	5 - 10 years
Buildings	15 - 50 years
Transportation network	10 - 75 years
Water network	10 - 75 years
Sanitary network	10 - 75 years
Drainage network	10 - 75 years
Communication network	20 years
Computing infrastructure	4 - 10 years

Amortization is not taken on tangible capital assets until they are ready for use. The City holds several works of art and historic treasures that have not been included in the tangible capital assets, including displays at the museum, statues located throughout the City and various works of art and decorations in the facilities.

(i) Non-financial assets:

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

(j) Long-term debt:

Long-term debt is recorded net of any related sinking fund balances. Debt service charges, including principal and interest, are charged against current revenue in the period in which they occur.

(k) Reserves:

Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.

(l) Contaminated sites:

Governments are required to accrue a liability for the costs to remediate a contaminated site. Liabilities are recognized when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

1 . Significant accounting policies (continued):

(m) Use of estimates:

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that have an effect on the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Actual results could be different from those estimates. Significant estimates in these financial statements include the post-employment benefit payable and the landfill post-closure costs.

(n) Landfill post-closure costs:

The City is required to fund the closure of its landfill sites and to provide for the post-closure care of the facilities. Closure and post-closure activities include the final cover, landscaping, surface and groundwater monitoring, leachate control and visual inspection. The requirement is being provided for over the estimated life of the landfill sites based on the respective usage of each facility.

(o) Retirement benefits and other employee benefit plans:

The City's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred. The costs of other pensions and other retirement benefits that accumulate over the period of service provided by employees are actuarially determined using the projected benefit method prorated on services based on management's best estimate of retirement ages, inflation rates, investment returns, wage and salary escalation, insurance and health care costs trends, employee turnover and discount rates. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee group.

2 . Prior period adjustment

During the transition to the contaminated sites standard, there was one parcel of land identified that was owned by the City but not included as a tangible capital asset. These financial statements have been adjusted to capitalize the land.

The changes to the 2014 amounts as reported in these statements to the amounts reported in the 2014 consolidated financial statements are:

Net book value of tangible capital assets, beginning of year increased	\$	1,661,285
Net book value of tangible capital assets, end of the year increased	\$	1,661,285
Accumulated surplus, beginning of year increased	\$	1,661,285
Accumulated surplus, end of the year increased	\$	1,661,285

3 . Segmented Information

The City of Kamloops is a diversified municipal government institution that provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed. The nature of the segments and the activities they encompass are as follows; and quantitative data on these segments can be found in note 15.

Cemetery:

This segment captures all of the revenue and expenses associated with Cemetery operations including providing services to the public and maintenance of the cemetery infrastructure.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

3 . Segmented Information (continued)

Community development:

This segment includes almost all of the activities of the Planning, Engineering and Development Services Department including Building Permits, Business Licenses, Zoning, Development Applications and Engineering Services. The only function of the Planning Development and Engineering Services department that has been separated into its own segment is the Public Transit function.

Corporate administration:

This segment includes all of the internal support service functions of the corporation. This includes Human Resources, Information Technology, Finance and the Chief Administration Officer's department. All of these functions are typical to all medium to large corporations, either private or public.

Environmental services:

This segment includes all of the operating activities of the Environmental Services Division.

Fire services:

This segment includes all of the operating activities of the Fire and Rescue Services Division including fire prevention, suppression and education. This function also includes maintenance of the fire department fleet and operation of the Fire Training Centre.

Infrastructure maintenance:

This segment includes all of the function of the Public Works department that involve the repair and maintenance of the City's infrastructure assets including the road network, the stormwater (drainage) network, administrative buildings and the City's vehicle fleet. Maintenance of the recreation buildings and park assets are not included in this segment.

Legislative and enforcement:

This segment includes the functions related to the legislative operations of the City. This encompasses revenue and expenses directly related to City Council, the City Clerk's office, bylaw enforcement, parking and animal control.

Parks, recreation and cultural services:

All operating activities of the Parks, Recreation and Cultural Services department are included in this segment. This includes the revenue expenses to provide recreation and cultural programs throughout the City as well as repair and maintenance of the buildings and other infrastructure used to provide these programs.

Police services:

This segment includes all of the operating activities of the Police Services Division. This includes the activities of the RCMP and the municipal staff who support these activities.

Public transit:

This segment includes all of the operating activities of the Public Transit Division.

Solid waste:

Included in this segment is all of the revenue and expenses related to the collection and disposal of the residents garbage and recycling products.

Water utility:

This segment includes all of the operating activities related to the treatment and distribution of water throughout the City.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

3 . Segmented Information (continued)

Sewer utility:

This segment includes all of the operating activities related to the collection and treatment of wastewater (sewage) throughout the City.

Kamloops Airport Authority Society:

This segment includes all of the operating activities of the Kamloops Airport Authority Society whose mandate is to oversee the operation of the Kamloops Airport and the repair and maintenance of its assets.

Venture Kamloops Business Development Society:

This segment includes all of the operating activities of the Venture Kamloops Business Development Society.

Tangible capital asset acquisition:

This segment identifies the revenue sources and use of operating equity and reserves to acquire capital assets and increase the capital equity.

4 . Cash and short-term investments:

	<u>2015</u>	<u>2014</u>
Consolidated cash	\$ 13,930,724	\$ 16,388,853
Consolidated short-term investments	110,706,387	110,400,192
	<u>124,637,111</u>	<u>126,789,045</u>
Restricted cash and short-term investments:		
Statutory reserves	37,413,813	36,807,656
Development cost charges	7,168,170	9,486,632
Kamloops Airport Authority Society	2,996,728	4,357,351
Venture Kamloops Business Development Society	70,353	115,637
Unrestricted cash and short-term investments	76,988,047	76,021,769
	<u>\$ 124,637,111</u>	<u>\$ 126,789,045</u>

The maturity dates of the short-term investments held directly by the City range from March 28, 2016 to March 30, 2027. The interest rates earned on these investments range from 0.85% to 6.17%. The market value of cash and short term investments is \$113,482,717 (2014 - \$129,029,625).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

5 . Accounts Receivable:

	<u>2015</u>	<u>2014</u>
General fund:		
Taxes	\$ 4,902,588	\$ 4,052,375
Utilities	1,771,156	1,558,775
Trade	8,010,708	4,779,437
Accrued interest	972,981	1,424,357
Province of British Columbia	371,164	5,317
Government of Canada	837,441	541,346
	<u>16,866,038</u>	<u>12,361,607</u>
Water Fund:		
Trade	3,350,360	2,779,700
	<u>3,350,360</u>	<u>2,779,700</u>
Sewer Fund:		
Trade	2,195,604	1,737,867
Province of British Columbia	208,796	463,918
	<u>2,404,400</u>	<u>2,201,785</u>
Kamloops Airport Authority Society:		
Trade	488,361	299,473
Government of Canada	1,005,930	-
	<u>1,494,291</u>	<u>299,473</u>
Venture Kamloops Business Development Society:		
Trade	23,664	4,104
	<u>\$ 24,138,753</u>	<u>\$ 17,646,669</u>

6 . Long-term investments:

The City's long-term investments are held by the British Columbia Community Foundation in seven endowment funds; the City of Kamloops Centennial Fund "A", the City of Kamloops Centennial Fund "B", the 1979 Winter Games Legacy Fund, the 1993 Canada Summer Games Fund, the 2006 BC Summer Games Legacy Fund, the Art Gallery Reserve Fund and the Arts Legacy Fund. All of the income earned in the City of Kamloops Centennial Fund "A" is re-invested in the fund. 90% of the income earned in the City of Kamloops Centennial Fund "B" is returned to the City to support the grant-in-aid program and the remaining 10% is re-invested in the fund. 75% of the income earned in the 1979 Winter Games Sports Legacy Fund is distributed to the City and the remaining 25% is re-invested in the fund. All of the income earned in the 1993 Canada Summer Games Legacy Fund is re-invested in the fund. 75% of the income earned in the 2006 BC Summer Games Legacy Fund is distributed back to the City and the remaining 25% is re-invested in the fund. All of the income earned in the Art Gallery Reserve Fund is distributed to the City. 75% of the income earned in the Arts Legacy Fund is distributed back to the City and the remaining 25% is re-invested in the fund.

7 . Accounts payable:

	<u>2015</u>	<u>2014</u>
General fund:		
Trade	\$ 16,770,291	\$ 12,710,960
Payroll and benefits	815,321	2,683,323
Province of British Columbia	90,195	318,926
Government of Canada	4,593,387	4,697,589
	<u>22,269,194</u>	<u>20,410,798</u>
Kamloops Airport Authority Society:		
Trade	726,656	103,480
Venture Kamloops Business Development Society:		
Trade	39,322	44,169
	<u>\$ 23,035,172</u>	<u>\$ 20,558,447</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

8 . Post-employment benefits payable:

The City of Kamloops sponsors a defined benefit plan for retirement benefits other than pensions for certain employees. The plan provides for a payout of accumulated sick leave for CUPE local 900 employees; an early retirement incentive payment and deferred vacation payout for IAFF local 913 employees; and an early retirement incentive payment for Management employees.

Total benefit payments paid during the year were \$657,000 (2014 - \$507,000). The plan does not require any contribution from employees. The retirement benefit liability at December, 31, 2015 includes the following components:

	2015	2014
Accrued benefit obligation - opening balance	\$ 7,661,000	\$ 7,605,000
Current service cost	601,000	601,000
Interest cost	243,000	314,000
Benefits paid	(657,000)	(507,000)
Actuarial gain/(loss) - current	(232,000)	(352,000)
Accrued benefit obligation - ending balance	7,616,000	7,661,000
Unamortized net actuarial (loss)/gain	-	-
Funding excess	-	-
Post-employment benefit payable	\$ 7,616,000	\$ 7,661,000

Actuarial valuations for accounting purposes are performed using the projected benefit method prorated on services. The most recent actuarial report was prepared on January 29, 2016 using data as of December 31, 2015. The accrued benefit obligation shown for 2014 is based on amounts included in the 2012 valuation.

The actuarial valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, wage and salary increases, and employee turnover and mortality. The assumptions used reflect the City's best estimates. The expected inflation rate is 3.25% (2014 - 3.25%). The discount rate used to determine the accrued benefit obligation is 3.2% (2014 - 3.1%).

The retirement benefit expense is included in the statement of operations and accumulated surplus as a component of program expenses. The retirement benefit interest expense is included in the public debt interest expense. The prior period cost of plan amendment is included in the current expenses for the year indicated.

9 . Landfill post-closure costs:

The City of Kamloops operates two solid waste landfill sites in the Kamloops area and assumes certain obligations for the landfill sites including closure and post closure liabilities. The reported liabilities are based on estimates and assumptions with respect to events extending over the remaining life of each of the landfills. The estimates and assumptions are provided through an independent assessment conducted in 2014 with the results available in 2015. The liability and annual expense is calculated based on the ratio of current usage to total capacity of the site and the estimated future cash flows associated with closure and post-closure activities stated in current (2015) dollars. The aggregate liability for closure and post-closure costs for the two landfills is \$2,705,722 (2014 = \$2,388,073).

The main landfill at the Mission Flats site is expected to serve until 2044 with 25 years needed for post-closure care based on the independent assessment. The remaining capacity of the landfill site is estimated at 3.48 million cubic meters, which is 81% of the site's total capacity. Approximately 60% of landfill closure will be completed while the landfill is still in operation with costs associated with the closure being charged to expenses when they are incurred. To date \$1,997,048 has been spent on progressive closure costs.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

9 . Landfill post-closure costs (continued):

Since a final design for the Barnhartvale site has not been completed the independent assessment was not able to provide a lifespan analysis. The City anticipates that the Barnhartvale site will serve until 2021 with 25 years needed for post-closure care. The remaining capacity of the landfill site is estimated at 110,835 cubic meters, which is approximately 20% of the site's total capacity.

The estimated total expenses for closure and post-closure care of the two landfills in current (2015) dollars is \$20,336,302 (2014 estimate = \$20,148,022) with \$15,633,532 (2014 = \$15,806,927) remaining to be recognized as a liability.

The City has not provided a reserve to fund future landfill capital expenses as at December 31, 2015. The funding required is provided through current operations.

10 . Liability for remediation of contaminated sites

Public Sector Accounting Standard 3260 (PS 3260) establishes standards on how to account for and report a liability associated with the remediation of contaminated sites.

Section 3260.05 (a) states: "For the purposes of this Section, a liability for remediation normally results from items such as: all or part of an operation of the government or government organization that is no longer in productive use." The City of Kamloops has identified three parcels that meet the criteria of Section 3620.05.

Section 3260.08 states: A liability for remediation of contaminated sites should be recognized when, as at the financial reporting date:

- (a) an environmental standard exists;
- (b) contamination exceeds the environmental standard;
- (c) the government:
 - (i) is directly responsible; or
 - (ii) accepts responsibility;
- (d) it is expected that future economic benefit will be given up; and
- (e) a reasonable estimate of the amount can be made.

An obligation for remediation of contaminated sites cannot be recognized as a liability unless all criteria above are satisfied.

The City of Kamloops has used the standards contained in Schedule 2 (Industrial and Commercial Purposes and Activities) of the Contaminated Sites Regulation of the British Columbia Environmental Management Act to determine whether a potential liability exists. None of the uses of the parcels identified under Section 3620.05 meet the criteria listed in Schedule 2 of the Contaminated Sites Regulation.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

11 . Deferred revenue:

	Balance at December 31, 2014	Collected	Interest	Recognized	Balance at December 31, 2015
General fund:					
Taxes	\$ 16,473,362	\$ 30,512,205	\$ -	\$ (29,277,346)	\$ 17,708,221
Leases	44,371			(5,144)	39,227
Business licenses	993,642	1,001,490	-	(993,642)	1,001,490
Other	558,147	984,855	-	(558,147)	984,855
	<u>18,069,522</u>	<u>32,498,550</u>	<u>-</u>	<u>(30,834,279)</u>	<u>19,733,793</u>
Development cost charges:					
	<u>9,486,632</u>	<u>4,132,426</u>	<u>248,442</u>	<u>(6,699,329)</u>	<u>7,168,171</u>
Venture Kamloops Business Development Society:					
	<u>59,500</u>	<u>-</u>	<u>-</u>	<u>(59,500)</u>	<u>-</u>
	<u>\$ 27,615,654</u>	<u>\$ 36,630,976</u>	<u>\$ 248,442</u>	<u>\$ (37,593,108)</u>	<u>\$ 26,901,964</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

12 . Long-term debt:

(a) Long-term debt outstanding:

	General fund *	Water fund	Sewer fund	Total
Balance at December 31, 2014	\$ 55,053,134	\$ 20,871,715	\$ 20,843,649	\$ 96,768,498
Principal repayments	(3,054,930)	(2,834,667)	(962,905)	(6,852,502)
Actuarial adjustments	(968,158)	(1,095,822)	(225,260)	(2,289,240)
Debt acquired	2,400,000	1,275,260	10,000,000	13,675,260
Balance at December 31, 2015	\$ 53,430,046	\$ 18,216,486	\$ 29,655,484	\$ 101,302,016

* Kamloops Airport Authority Society debt included in General Fund balance. Amount outstanding on Dec 31, 2015 was \$7,076,178 (2014 = \$7,642,891)

(b) Future principal repayment and sinking fund earnings on outstanding borrowings over the next five years and thereafter are as follows:

	General fund *	Water fund	Sewer fund	Total
Principal repayment:				
2016	\$ 3,150,423	\$ 1,879,081	\$ 1,874,309	\$ 6,903,813
2017	3,068,861	1,817,550	1,843,909	6,730,320
2018	3,019,844	1,692,271	1,799,536	6,511,651
2019	2,787,382	1,471,404	1,692,080	5,950,866
2020	2,787,382	1,486,009	1,692,080	5,965,471
Thereafter	18,003,871	5,469,904	10,933,003	34,406,778
	32,817,763	13,816,219	19,834,917	66,468,899
Sinking fund earnings	20,612,283	4,400,267	9,820,567	34,833,117
	\$ 53,430,046	\$ 18,216,486	\$ 29,655,484	\$ 101,302,016

* Kamloops Airport Authority Society debt included in General Fund - annual principal payment amount is \$484,429.

The weighted average interest rate on long-term debt in 2015 was 3.61% (2014 - 3.74%). Consolidated interest expense on long-term debt was \$5,089,438 (2014 - \$5,054,811).

Sinking fund assets, managed by the Municipal Finance Authority, are used to reduce long term debt to be repaid. In the event that the City does not default under any of its obligations, the sinking fund earnings will be used to offset future principal repayments.

(c) Un-issued debt:

The City internally finances certain capital projects pending the issue of long-term debt and/or short-term debt. For budget and financial reporting purposes, borrowed funds received in the current year are applied to advances pending from prior year's. A summary of the current year's transactions and cumulative advances pending debenture issue are as follows:

	Balance at December 31, 2014	Capital assets purchased pending debt	Debt acquired	Balance at December 31, 2015
General fund	\$ 12,518,700	\$ 11,128,745	\$ (2,400,000)	\$ 21,247,445
Water fund	3,416,703	220,547	(1,275,260)	2,361,990
Sewer Fund	2,540,386	515,486	-	3,055,872
	\$ 18,475,789	\$ 11,864,778	\$ (3,675,260)	\$ 26,665,307

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

12 . Long-term debt (continued):

(d) Unused credit facility:

Pursuant to Bylaw No. 16-306, the City was authorized to apply for a credit facility of \$6,000,000. The City has an unused demand overdraft facility agreement with TD Commercial Banking. When drawn upon, interest rates will be equal to the bank's prime rate.

13 . Tangible capital assets:

See schedules 1a and 1b for details

	2015			2014
	Cost	Accumulated Amortization	Net Book Value	Net Book Value (Restated)
General fund:				
Land	\$ 85,627,910	\$ -	\$ 85,627,910	\$ 85,390,572
Land under roads	431,664,397	-	431,664,397	427,483,372
Site improvements	66,918,994	(38,470,894)	28,448,100	28,543,467
Buildings	128,249,301	(66,508,406)	61,740,895	64,747,749
Transportation network	273,266,401	(116,030,045)	157,236,356	138,373,628
Drainage network	80,721,403	(32,009,499)	48,711,904	45,327,148
Water network	8,694,784	(5,786,873)	2,907,911	2,747,183
Equipment	59,348,371	(37,785,344)	21,563,027	20,194,836
Computing infrastructure	9,521,755	(6,130,684)	3,391,071	1,219,637
Communication network	1,990,787	(741,349)	1,249,438	1,348,985
Work in progress	8,919,531	-	8,919,531	15,539,035
	<u>1,154,923,634</u>	<u>(303,463,094)</u>	<u>851,460,540</u>	<u>830,915,612</u>
Water fund:				
Site improvements	953,282	(586,243)	367,039	397,503
Buildings	28,018,412	(9,352,444)	18,665,968	19,927,558
Transportation network	343,996	(48,002)	295,994	303,882
Water network	156,680,127	(52,857,187)	103,822,940	103,925,810
Equipment	868,140	(596,713)	271,427	281,852
Computing infrastructure	133,415	(74,770)	58,645	54,263
Work in progress	948,826	-	948,826	350,735
	<u>187,946,198</u>	<u>(63,515,359)</u>	<u>124,430,839</u>	<u>125,241,603</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

13 . Tangible capital assets (continued):

	2015			2014
	Cost	Accumulated Amortization	Net Book Value	Net Book Value (Restated)
Sewer fund:				
Site improvements	161,337	(121,176)	40,161	27,823
Buildings	25,505,268	(1,982,596)	23,522,672	2,085,614
Sanitary network	84,676,123	(24,515,857)	60,160,266	42,027,349
Equipment	194,511	(81,730)	112,781	132,633
Computing infrastructure	13,789	(11,466)	2,323	2,250
Work in progress	7,832,374	-	7,832,374	46,903,546
	<u>118,383,402</u>	<u>(26,712,825)</u>	<u>91,670,577</u>	<u>91,179,215</u>
Kamloops Airport Authority Society:				
Land	8,745,200	-	8,745,200	8,745,200
Buildings	21,766,910	(5,918,983)	15,847,927	16,263,288
Transportation network	44,023,744	(14,416,291)	29,607,453	24,323,234
Drainage network	1,981,914	(384,566)	1,597,348	1,646,751
Sanitary network	543,400	(238,764)	304,636	314,058
Water network	4,987,814	(2,154,615)	2,833,199	2,920,824
Equipment	2,965,365	(1,323,343)	1,642,022	1,262,218
Computing infrastructure	154,941	(109,160)	45,781	22,084
	<u>85,169,288</u>	<u>(24,545,722)</u>	<u>60,623,566</u>	<u>55,497,657</u>
Venture Kamloops Business Development Society:				
Equipment	42,287	(37,048)	5,239	8,342
Computing infrastructure	36,691	(32,519)	4,172	7,214
	<u>78,978</u>	<u>(69,567)</u>	<u>9,411</u>	<u>15,556</u>
	<u>\$ 1,546,501,500</u>	<u>\$ (418,306,567)</u>	<u>\$ 1,128,194,933</u>	<u>\$ 1,102,849,643</u>

During the year the City received \$7,821,792 (2014 - \$16,461,540) in land and infrastructure from developers. These contributed tangible capital assets were recorded at fair value at the date of contribution.

No interest was capitalized during the year. There were no write-downs of capital assets during the year.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

14 . Accumulated Surplus:

(a) Reserves for operating purposes

	Balance at December 31, 2014	Interest income and contributions	Transfers to operations and capital	Balance at December 31, 2015
General fund:				
Affordable Housing	\$ 913,975	\$ 213,320	\$ (15,000)	\$ 1,112,295
Art Gallery	464,069	-	-	464,069
Arts Legacy	229,044	2,071	-	231,115
Bi-centennial Legacy	361,032	13,376	-	374,408
Canada Games Legacy	568,300	-	-	568,300
Climate Action	829,628	220,551	(37,997)	1,012,182
Community Arts	7,999	-	-	7,999
Downtown Parking Reserve	137,231	3,935	-	141,166
Deferred Operating	3,929,715	1,181,917	(2,425,303)	2,686,329
Environmental Grant	30,000	-	-	30,000
General Building	107,482	5,144	-	112,626
Heritage Foundation	230,000	20,000	-	250,000
Insurance	672,176	15,884	(15,990)	672,070
Oak Hills Dyke	12,932	-	-	12,932
Police Contract	4,527,874	1,175,338	(42,650)	5,660,562
Return to Work	237,146	-	-	237,146
Health Benefit Premiums	517,000	-	-	517,000
Solid Waste	2,936,059	1,040,077	(366,309)	3,609,827
Sports Legacy	192,019	1,737	-	193,756
Working Capital	1,637,911	-	(92,737)	1,545,174
Youth Legacy	4,331	-	-	4,331
2006 BC Summer Games	99,357	-	(1,002)	98,355
	<u>18,645,280</u>	<u>3,893,350</u>	<u>(2,996,988)</u>	<u>19,541,642</u>
Water fund:				
Deferred Operating	304,737	-	(134,575)	170,162
	<u>304,737</u>	<u>-</u>	<u>(134,575)</u>	<u>170,162</u>
Sewer fund:				
Deferred Operating	-	50,000	-	50,000
	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Venture Kamloops Business Development Society:				
Reserve fund	21,562	8,438	-	30,000
	<u>\$ 18,971,579</u>	<u>\$ 3,951,788</u>	<u>\$ (3,131,563)</u>	<u>\$ 19,791,804</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

14 . Accumulated Surplus (continued):

(b) Reserves for capital purposes

	Balance at December 31, 2014	Interest income and contributions	Transfers to operations and capital	Balance at December 31, 2015
Statutory reserves:				
Tax sale property fund	\$ 9,462,219	\$ 225,450	\$ (212,684)	\$ 9,474,985
Local improvement fund	1,071,391	118,007	-	1,189,398
Debt retirement fund	786,558	13,834	(338,905)	461,487
Parking facility reserve	1,636,118	254,740	(90,212)	1,800,646
Land sale reserve fund	3,384,484	347,228	(400,775)	3,330,937
Equipment replacement fund	20,466,886	5,314,699	(4,625,227)	21,156,358
	<u>36,807,656</u>	<u>6,273,958</u>	<u>(5,667,803)</u>	<u>37,413,811</u>
Non-statutory reserves:				
Fund reserves				
General	9,772,985	4,034,742	(5,957,914)	7,849,813
Community Works Fund	4,550,135	3,636,096	(1,997,908)	6,188,323
Water fund	11,565,113	688,516	(2,194,468)	10,059,161
Sewer fund	6,103,893	696,520	141,097	6,941,510
	<u>31,992,126</u>	<u>9,055,874</u>	<u>(10,009,193)</u>	<u>31,038,807</u>
Airport capital fund	<u>4,219,070</u>	<u>5,989,786</u>	<u>(6,843,320)</u>	<u>3,365,536</u>
	<u>\$ 73,018,852</u>	<u>\$ 21,319,618</u>	<u>\$ (22,520,316)</u>	<u>\$ 71,818,154</u>

(c) Current funds

	2015	2014
General fund:		
Balance, beginning of year	\$ 8,634,336	\$ 8,386,135
Operating surplus (deficit) for the year	<u>(340,741)</u>	<u>248,201</u>
	<u>8,293,595</u>	<u>8,634,336</u>
Water fund:		
Balance, beginning of year	2,521,659	4,008,268
Operating surplus (deficit) for the year	<u>633,947</u>	<u>(1,486,609)</u>
	<u>3,155,606</u>	<u>2,521,659</u>
Sewer fund:		
Balance, beginning of year	7,157,423	6,328,782
Operating surplus (deficit) for the year	<u>1,180,582</u>	<u>828,641</u>
	<u>8,338,005</u>	<u>7,157,423</u>
Kamloops Airport Authority Society:		
Balance, beginning of year	409,879	405,445
Operating surplus (deficit) for the year	<u>(309,879)</u>	<u>4,434</u>
	<u>100,000</u>	<u>409,879</u>
Venture Kamloops Business Development Society:		
Balance, beginning of year	-	-
Operating surplus (deficit) for the year	<u>32,460</u>	<u>-</u>
	<u>32,460</u>	<u>-</u>
	<u>\$ 19,919,666</u>	<u>\$ 18,723,297</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

14 . Accumulated Surplus (continued):

(d) Capital Equity

	2015	2014
General fund:		
Balance, beginning of year	\$ 776,214,149	\$ 759,486,835
Net capital equity addition for the year	13,371,268	16,727,314
	<u>789,585,417</u>	<u>776,214,149</u>
Water fund:		
Balance, beginning of year	86,295,807	84,938,269
Net capital equity addition for the year	3,030,735	1,357,538
	<u>89,326,542</u>	<u>86,295,807</u>
Sewer fund:		
Balance, beginning of year	71,813,999	65,145,285
Net capital equity addition for the year	321,563	6,668,714
	<u>72,135,562</u>	<u>71,813,999</u>
Kamloops Airport Authority Society:		
Balance, beginning of year	47,876,161	48,392,675
Net capital equity addition for the year	5,067,054	(516,514)
	<u>52,943,215</u>	<u>47,876,161</u>
Venture Kamloops Business Development Society:		
Balance, beginning of year	15,558	25,898
Net capital equity addition for the year	(6,145)	(10,340)
	<u>9,413</u>	<u>15,558</u>
	<u>\$ 1,004,000,149</u>	<u>\$ 982,215,674</u>

Total Accumulated Surplus

	2015	2014
General fund	\$ 831,458,790	\$ 817,816,885
Water fund	102,711,471	100,687,316
Sewer fund	87,465,077	85,075,315
Statutory reserves	37,413,811	36,807,656
Kamloops Airport Authority Society	56,408,751	52,505,110
Venture Kamloops Business Development Society	71,873	37,120
	<u>\$ 1,115,529,773</u>	<u>\$ 1,092,929,402</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment:

	2015 Fiscal Plan	2015	2014
Cemetery:			
Revenue			
Property tax requirement (contribution)	\$ 22,041	\$ 34,123	\$ 40,071
Fees, rates and sales of service	457,550	431,574	422,173
Investment income	69,000	43,496	39,132
Total operating revenue	<u>548,591</u>	<u>509,193</u>	<u>501,376</u>
Expenses			
Salaries, wages and benefits	266,602	325,634	290,963
Personnel expenses	750	632	-
Supplies and other expenses	141,472	145,820	151,044
Contractual services	18,750	10,701	18,088
Transfers from other functions	119,436	98,825	117,859
Amortization of tangible capital assets	88,220	88,220	168,047
Total operating expenses	<u>635,230</u>	<u>669,832</u>	<u>746,001</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>0</u>	<u>18,423</u>
Transfers of equity			
Transfer to (from) reserves	-	-	-
Transfer to (from) other funds	74,000	-	-
Transfer to (from) capital equity	(160,639)	(160,639)	(263,048)
Total transfers of equity	<u>\$ (86,639)</u>	<u>\$ (160,639)</u>	<u>\$ (263,048)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Community development:			
Revenue			
Property tax requirement (contribution)	\$ 2,109,296	\$ 1,228,354	\$ 1,338,307
Fees, rates and sales of service	2,825,700	3,270,051	3,129,086
Government transfers	-	-	636
Private contributions	-	2,548	-
Total operating revenue	<u>4,934,996</u>	<u>4,500,953</u>	<u>4,468,029</u>
Expenses			
Salaries, wages and benefits	5,668,522	5,251,040	5,235,669
Personnel expenses	103,910	72,686	95,548
Supplies and other expenses	248,147	500,632	1,602,117
Contractual services	206,506	210,715	225,371
Transfers from other functions	364,765	315,129	347,718
Transfers to other functions	(347,500)	(363,120)	(375,500)
Cost allocated to capital	(1,403,000)	(1,424,421)	(1,255,130)
Amortization of tangible capital assets	70,975	70,975	104,593
Total operating expenses	<u>4,912,325</u>	<u>4,633,636</u>	<u>5,980,386</u>
Loss (gain) on disposal of tangible capital assets	<u>0</u>	<u>(333,124)</u>	<u>(73,690)</u>
Transfers of equity			
Transfer to (from) reserves	55,000	305,955	(51,656)
Transfer to (from) other funds	-	286,037	2,139,920
Transfer to (from) capital equity	(32,329)	(391,551)	(3,526,931)
Total transfers of equity	<u>\$ 22,671</u>	<u>\$ 200,441</u>	<u>\$ (1,438,667)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Corporate administration:			
Revenue			
Property tax requirement (contribution)	\$ 7,816,588	\$ 8,738,321	\$ 9,765,014
Fees, rates and sales of service	2,216,473	2,470,780	2,366,396
Government transfers	6,211,329	6,336,470	6,132,870
2013 community works deferred revenue	-	-	3,347,676
Investment income	2,109,000	2,328,878	2,522,653
Total operating revenue	<u>18,353,390</u>	<u>19,874,449</u>	<u>24,134,609</u>
Expenses			
Salaries, wages and benefits	7,861,199	8,269,343	8,024,108
Personnel expenses	403,352	378,889	371,017
Supplies and other expenses	4,775,628	1,804,771	1,250,736
Contractual services	2,871,693	2,987,174	2,334,733
Transfers from other functions	514,434	478,629	526,207
Transfers to other functions	(3,510,735)	(3,364,421)	(2,975,203)
Cost allocated to capital	(61,974)	(66,744)	(59,969)
Debt servicing costs	20,098	18,354	18,458
Amortization of tangible capital assets	501,345	501,345	437,825
Total operating expenses	<u>13,375,040</u>	<u>11,007,340</u>	<u>9,927,912</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>1,160</u>	<u>15,517</u>
Transfers of equity			
Transfer to (from) reserves	4,535,259	7,953,828	13,535,067
Transfer to (from) other funds	1,197,626	1,667,816	1,528,402
Transfer to (from) capital equity	(754,535)	(755,695)	(872,289)
Total transfers of equity	<u>\$ 4,978,350</u>	<u>\$ 8,865,949</u>	<u>\$ 14,191,180</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Environmental services:			
Revenue			
Property tax requirement (contribution)	\$ 208,024	\$ 209,550	\$ 209,552
Private contributions	-	300,000	-
Total operating revenue	<u>208,024</u>	<u>509,550</u>	<u>209,552</u>
Expenses			
Salaries, wages and benefits	180,184	169,758	178,723
Personnel expenses	7,103	6,534	3,806
Supplies and other expenses	44,160	6,611	1,775
Contractual services	33,000	47,087	36,389
Transfers from other functions	21,812	20,445	24,359
Transfers to other functions	(34,575)	(34,575)	(34,000)
Amortization of tangible capital assets	16,017	16,017	40,721
Total operating expenses	<u>267,701</u>	<u>231,877</u>	<u>251,773</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>1,263</u>	<u>7,617</u>
Transfers of equity			
Transfer to (from) reserves	(46,500)	290,850	(1,500)
Transfer to (from) capital equity	(13,177)	(14,440)	(48,338)
Total transfers of equity	<u>\$ (59,677)</u>	<u>\$ 276,410</u>	<u>\$ (49,838)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Fire services:			
Revenue			
Property tax requirement (contribution)	\$ 15,765,451	\$ 17,443,125	\$ 15,798,201
Fees, rates and sales of service	1,300,300	1,347,647	1,338,308
Private contributions	-	15,000	15,000
Total operating revenue	<u>17,065,751</u>	<u>18,805,772</u>	<u>17,151,509</u>
Expenses			
Salaries, wages and benefits	14,691,419	17,817,490	15,515,921
Personnel expenses	137,755	146,981	131,954
Supplies and other expenses	603,503	641,171	704,555
Contractual services	336,403	359,246	288,821
Transfers from other functions	216,758	251,281	338,771
Transfers to other functions	(8,000)	(48,327)	(128,660)
Debt servicing costs	253,347	254,389	253,233
Amortization of tangible capital assets	149,553	149,553	167,081
Total operating expenses	<u>16,380,738</u>	<u>19,571,784</u>	<u>17,271,676</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>2,102</u>	<u>(12,452)</u>
Transfers of equity			
Transfer to (from) reserves	-	(1,451,025)	(770,000)
Transfer to (from) other funds	792,184	792,184	812,317
Transfer to (from) capital equity	(107,171)	(109,273)	(150,032)
Total transfers of equity	<u>\$ 685,013</u>	<u>\$ (768,114)</u>	<u>\$ (107,715)</u>



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15. Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Infrastructure maintenance:			
Revenue			
Property tax requirement (contribution)	\$ 11,318,884	\$ 12,231,764	\$ 11,401,998
Fees, rates and sales of service	13,100	9,960	7,957
Government transfers	650	-	-
Private contributions	-	-	-
Total operating revenue	<u>11,332,634</u>	<u>12,241,724</u>	<u>11,409,955</u>
Expenses			
Salaries, wages and benefits	10,123,364	9,900,867	8,659,500
Personnel expenses	132,910	130,407	64,596
Supplies and other expenses	8,192,063	8,145,235	6,471,027
Contractual services	2,456,961	3,093,653	2,573,147
Transfers from other functions	3,177,834	2,762,442	2,695,679
Transfers to other functions	(11,337,550)	(10,810,745)	(10,277,531)
Cost allocated to capital	(1,746,736)	(1,062,957)	(759,791)
Debt servicing costs	676,499	588,101	598,878
Amortization of tangible capital assets	12,593,359	12,593,359	11,850,376
Total operating expenses	<u>24,268,704</u>	<u>25,340,362</u>	<u>21,875,881</u>
Loss (gain) on disposal of tangible capital assets	<u>(125,000)</u>	<u>1,203,176</u>	<u>680,289</u>
Transfers of equity			
Transfer to (from) reserves	-	(162,568)	106,234
Transfer to (from) other funds	2,378,042	2,368,058	2,303,411
Transfer to (from) capital equity	(15,189,112)	(16,507,304)	(13,555,860)
Total transfers of equity	<u>\$ (12,811,070)</u>	<u>\$ (14,301,814)</u>	<u>\$ (11,146,215)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Legislative and enforcement:			
Revenue			
Property tax requirement (contribution)	\$ 3,503,354	\$ 3,596,722	\$ 3,279,406
Fees, rates and sales of service	2,133,132	2,220,446	2,025,124
Investment income	5,000	-	15,874
Total operating revenue	<u>5,641,486</u>	<u>5,817,168</u>	<u>5,320,404</u>
Expenses			
Salaries, wages and benefits	3,309,769	3,371,795	3,139,294
Personnel expenses	163,465	124,864	99,043
Supplies and other expenses	1,019,985	1,028,041	1,052,885
Contractual services	426,500	542,563	322,045
Transfers from other functions	615,530	587,944	580,739
Transfers to other functions	(223,450)	(223,450)	(229,050)
Debt servicing costs	48,750	48,951	48,728
Amortization of tangible capital assets	208,542	208,542	219,502
Total operating expenses	<u>5,569,091</u>	<u>5,689,250</u>	<u>5,233,186</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>(288)</u>	<u>7,312</u>
Transfers of equity			
Transfer to (from) reserves	86,375	52,235	100,370
Transfer to (from) other funds	211,254	300,917	273,204
Transfer to (from) capital equity	(225,234)	(224,946)	(293,668)
Total transfers of equity	<u>\$ 72,395</u>	<u>\$ 128,206</u>	<u>\$ 79,906</u>



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15. Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Parks, recreation and cultural services:			
Revenue			
Property tax requirement (contribution)	\$ 21,351,647	\$ 21,084,653	\$ 20,287,412
Fees, rates and sales of service	6,719,181	6,660,768	6,896,933
Government transfers	579,128	568,248	685,889
Investment income	20,000	70,901	-
Private contributions	84,000	74,327	80,650
Total operating revenue	<u>28,753,956</u>	<u>28,458,897</u>	<u>27,950,884</u>
Expenses			
Salaries, wages and benefits	13,636,522	13,563,508	13,083,325
Personnel expenses	155,575	109,769	118,049
Supplies and other expenses	8,317,134	8,255,921	9,393,003
Contractual services	3,512,961	3,391,828	3,502,793
Transfers from other functions	3,953,356	3,707,992	3,716,701
Transfers to other functions	(733,991)	(727,452)	(715,899)
Cost allocated to capital	(140,058)	-	(140,058)
Debt servicing costs	1,940,935	1,908,686	1,907,209
Amortization of tangible capital assets	5,529,608	5,529,608	6,226,912
Total operating expenses	<u>36,172,042</u>	<u>35,739,860</u>	<u>37,092,035</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>114,144</u>	<u>677,051</u>
Transfers of equity			
Transfer to (from) reserves	(99,933)	37,190	43,250
Transfer to (from) other funds	275,000	275,000	200,000
Transfer to (from) capital equity	(7,593,153)	(7,707,297)	(10,061,452)
Total transfers of equity	<u>\$ (7,418,086)</u>	<u>\$ (7,395,107)</u>	<u>\$ (9,818,202)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Police services:			
Revenue			
Property tax requirement (contribution)	\$ 21,371,597	\$ 20,858,031	\$ 20,675,813
Fees, rates and sales of service	142,000	9,093	169,150
Government transfers	3,820,697	3,320,551	2,964,439
Total operating revenue	25,334,294	24,187,675	23,809,402
Expenses			
Salaries, wages and benefits	4,065,990	3,721,799	3,649,715
Personnel expenses	54,800	40,815	66,010
Supplies and other expenses	85,145	71,531	84,005
Contractual services	23,175,567	19,354,383	19,517,400
Transfers from other functions	105,780	100,919	95,639
Amortization of tangible capital assets	50,892	50,892	62,624
Total operating expenses	27,538,174	23,340,339	23,475,393
Loss (gain) on disposal of tangible capital assets	-	0	414
Transfers of equity			
Transfer to (from) reserves	(2,195,878)	855,338	360,362
Transfer to (from) other funds	60,000	60,000	60,000
Transfer to (from) capital equity	(68,002)	(68,002)	(86,767)
Total transfers of equity	\$ (2,203,880)	\$ 847,336	\$ 333,595

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Public transit:			
Revenue			
Property tax requirement (contribution)	\$ 5,337,879	\$ 5,224,849	\$ 4,788,543
Fees, rates and sales of service	4,547,320	4,369,126	4,390,407
Government transfers	7,077,060	6,884,887	6,707,375
Total operating revenue	<u>16,962,259</u>	<u>16,478,862</u>	<u>15,886,325</u>
Expenses			
Salaries, wages and benefits	128,965	76,701	65,695
Personnel expenses	3,000	2,981	1,334
Supplies and other expenses	500	757	11,969
Contractual services	16,603,529	16,171,624	15,629,621
Transfers from other functions	226,265	226,799	189,286
Amortization of tangible capital assets	15,388	15,388	(4,691)
Total operating expenses	<u>16,977,647</u>	<u>16,494,250</u>	<u>15,893,214</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>0</u>	<u>0</u>
Transfers of equity			
Transfer to (from) capital equity	(15,388)	(15,388)	(6,889)
Total transfers of equity	<u>\$ (15,388)</u>	<u>\$ (15,388)</u>	<u>\$ (6,889)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Solid waste:			
Revenue			
Property tax requirement (contribution)	\$ 181,393	\$ 217,399	\$ 884,863
Fees, rates and sales of service	8,364,500	8,569,773	6,933,460
Total operating revenue	<u>8,545,893</u>	<u>8,787,172</u>	<u>7,818,323</u>
Expenses			
Salaries, wages and benefits	2,083,376	2,035,281	1,951,949
Personnel expenses	9,953	9,928	7,888
Supplies and other expenses	491,806	505,819	428,215
Contractual services	2,650,500	3,061,911	2,743,391
Transfers from other functions	5,381,231	5,414,736	4,349,985
Transfers to other functions	(3,000,528)	(3,004,897)	(2,040,599)
Amortization of tangible capital assets	36,589	36,589	24,539
Total operating expenses	<u>7,652,927</u>	<u>8,059,367</u>	<u>7,465,368</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>-</u>	<u>290</u>
Transfers of equity			
Transfer to (from) reserves	875,563	710,402	383,769
Transfer to (from) other funds	-	-	-
Transfer to (from) capital equity	17,403	17,403	(31,104)
Total transfers of equity	<u>\$ 892,966</u>	<u>\$ 727,805</u>	<u>\$ 352,665</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Water utility:			
Revenue			
Fees, rates and sales of service	\$ 10,941,267	\$ 11,382,311	\$ 13,418,183
Investment income	99,000	178,129	23,515
Total operating revenue	<u>11,040,267</u>	<u>11,560,440</u>	<u>13,441,698</u>
Expenses			
Salaries, wages and benefits	2,691,769	2,862,655	3,348,325
Personnel expenses	51,500	42,951	37,643
Supplies and other expenses	3,497,480	3,836,304	3,757,542
Contractual services	868,937	700,921	1,063,632
Transfers from other functions	3,050,855	2,594,874	2,257,927
Transfers to other functions	(379,346)	(382,093)	(344,859)
Debt servicing costs	1,594,713	1,343,039	1,679,376
Amortization of tangible capital assets	4,601,540	4,601,540	4,511,565
Total operating expenses	<u>15,977,448</u>	<u>15,600,191</u>	<u>16,311,151</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>262,442</u>	<u>311,751</u>
Transfers of equity			
Transfer to (from) reserves	(304,737)	533,537	1,690,949
Transfer to (from) other funds	817,872	877,028	859,558
Transfer to (from) capital equity	(5,450,316)	(5,712,758)	(5,731,711)
Total transfers of equity	<u>\$ (4,937,181)</u>	<u>\$ (4,302,193)</u>	<u>\$ (3,181,204)</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Sewer utility:			
Revenue			
Development levies utilized	\$ 730,454	\$ -	\$ -
Fees, rates and sales of service	6,759,248	6,946,390	7,698,150
Investment income	105,000	102,440	(146,925)
Total operating revenue	<u>7,594,702</u>	<u>7,048,830</u>	<u>7,551,225</u>
Expenses			
Salaries, wages and benefits	2,110,146	1,660,507	1,754,427
Personnel expenses	40,050	35,139	39,088
Supplies and other expenses	2,467,595	2,398,352	2,237,241
Contractual services	988,150	423,924	555,812
Transfers from other functions	1,898,585	1,842,684	1,418,913
Transfers to other functions	(70,966)	(73,252)	(64,514)
Cost allocated to capital	-	-	-
Debt servicing costs	853,547	566,419	257,258
Amortization of tangible capital assets	<u>1,774,562</u>	<u>1,774,562</u>	<u>1,310,657</u>
Total operating expenses	<u>10,061,669</u>	<u>8,628,335</u>	<u>7,508,882</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>79,366</u>	<u>42,002</u>
Transfers of equity			
Transfer to (from) reserves	(71,098)	793,617	1,780,781
Transfer to (from) other funds	(776)	21,971	7,564
Transfer to (from) capital equity	<u>(2,395,093)</u>	<u>(2,474,459)</u>	<u>(1,788,004)</u>
Total transfers of equity	<u>\$ (2,466,967)</u>	<u>\$ (1,658,871)</u>	<u>\$ 341</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15. Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Kamloops Airport Authority Society:			
Revenue			
Fees, rates and sales of service	\$ 2,440,000	\$ 2,269,931	\$ 2,176,253
Government transfers	4,401,748	3,645,360	5,000
Investment income	76,000	118,804	106,622
Private contributions	-	-	-
Total operating revenue	<u>6,917,748</u>	<u>6,034,095</u>	<u>2,287,875</u>
Expenses			
Contractual services	73,500	40,594	48,359
Debt servicing costs	287,336	379,656	357,021
Amortization of tangible capital assets	1,619,948	1,721,679	1,631,288
Total operating expenses	<u>1,980,784</u>	<u>2,141,929</u>	<u>2,036,668</u>
Loss (gain) on disposal of tangible capital assets	<u>-</u>	<u>(11,475)</u>	<u>-</u>
Transfers of equity			
Transfer to (from) reserves	4,936,964	(853,534)	767,721
Transfer to (from) other funds	-	(309,879)	-
Transfer to (from) capital equity	-	5,067,054	(516,514)
Total transfers of equity	<u>\$ 4,936,964</u>	<u>\$ 3,903,641</u>	<u>\$ 251,207</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Venture Kamloops Business Development Society:			
Revenue			
Fees, rates and sales of service	\$ 9,000	\$ 613	\$ 3,395
Government transfers	600	186,088	8,893
Investment income	-	-	15
Total operating revenue	<u>9,600</u>	<u>186,701</u>	<u>12,303</u>
Expenses			
Supplies and other expenses	613,188	761,466	618,722
Amortization of tangible capital assets	6,145	6,145	10,340
Total operating expenses	<u>619,333</u>	<u>767,611</u>	<u>629,062</u>
Transfers of equity			
Transfer to (from) reserves	12,078	40,898	(2,230)
Transfer to (from) other funds	(615,666)	(615,663)	(604,189)
Transfer to (from) capital equity	(6,145)	(6,145)	(10,340)
Total transfers of equity	<u>\$ (609,733)</u>	<u>\$ (580,910)</u>	<u>\$ (616,759)</u>



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15. Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Non-operating activities:			
Revenue			
Property tax requirement (contribution)	\$ 11,711,324	\$ 9,907,194	\$ 8,925,783
Development levies utilized	9,475,115	6,781,829	4,290,421
Fees, rates and sales of service	9,865,797	8,202,329	5,368,831
Government transfers	1,001,859	832,861	2,514,942
Investment income	2,206,954	2,206,955	1,964,076
Private contributions	255,569	8,902,451	17,723,560
Total operating revenue	<u>34,516,618</u>	<u>36,833,619</u>	<u>40,787,613</u>
Transfers of equity			
Transfer to (from) reserves	(34,828,763)	(15,162,228)	(23,515,405)
Transfer to (from) current funds	(4,877,979)	1,344,704	(469,864)
Transfer to capital equity	74,223,360	50,651,143	64,772,882
Total transfers of equity	<u>\$ 34,516,618</u>	<u>\$ 36,833,619</u>	<u>\$ 40,787,613</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

15 . Operating activities by segment (continued):

	2015 Fiscal Plan	2015	2014
Total revenue by segment:			
Property tax requirement (contribution)	\$ 100,697,478	\$ 100,774,085	\$ 97,394,963
Development levies utilized	10,205,569	6,781,829	4,290,421
Fees, rates and sales of service	58,734,568	58,160,792	56,343,806
Government transfers	23,093,071	21,774,465	19,020,044
2013 community works deferred revenue	-	-	3,347,676
Investment income	4,689,954	5,049,603	4,524,962
Private contributions	339,569	9,294,326	17,819,210
Total revenue	<u>197,760,209</u>	<u>201,835,100</u>	<u>202,741,082</u>
Total expenses by segment:			
Salaries, wages and benefits	66,817,827	69,026,378	64,897,614
Personnel expenses	1,264,123	1,102,576	1,035,976
Supplies and other expenses	30,497,806	28,102,431	27,764,836
Contractual services	54,222,957	50,396,324	48,859,602
Transfers from other functions	19,646,641	18,402,699	16,659,783
Transfers to other functions	(19,646,641)	(19,032,332)	(17,185,815)
Cost allocated to capital	(3,351,768)	(2,554,122)	(2,214,948)
Debt servicing costs	5,675,225	5,107,595	5,120,161
Amortization of tangible capital assets	27,262,683	27,364,414	26,761,379
Loss (gain) on disposal of tangible capital assets	(125,000)	1,318,766	1,674,524
Total operating expenses	<u>182,263,853</u>	<u>179,234,729</u>	<u>173,373,112</u>
Total transfers of equity by segment:			
Transfer to (from) reserves	(21,856,134)	(332,036)	2,007,899
Transfer to (from) current funds	(4,877,979)	1,344,704	(469,864)
Transfer to (from) capital equity	42,230,469	21,587,703	27,829,935
	<u>\$ 15,496,356</u>	<u>\$ 22,600,371</u>	<u>\$ 29,367,970</u>



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

16 . Taxation:

	2015 Fiscal Plan	2015	2014
General fund:			
Real property	\$ 96,254,000	\$ 96,074,257	\$ 92,950,908
Special assessments	751,473	785,321	785,438
Utilities	1,413,114	1,413,115	1,404,351
Government transfers in lieu of taxes	2,278,892	2,501,394	2,254,266
	<u>100,697,479</u>	<u>100,774,087</u>	<u>97,394,963</u>
Collections for other taxing authorities:			
Province of British Columbia - school taxes	39,440,797	40,326,518	39,438,697
Thompson-Nicola Regional Hospital District	7,518,651	7,785,208	7,518,214
Thompson-Nicola Regional District	5,988,891	6,102,002	5,988,543
British Columbia Assessment Authority	1,083,361	1,085,731	1,083,293
	<u>54,031,700</u>	<u>55,299,459</u>	<u>54,028,747</u>
Payments to other taxing authorities	<u>(54,031,700)</u>	<u>(55,299,459)</u>	<u>(54,028,747)</u>
	<u>\$ 100,697,479</u>	<u>\$ 100,774,087</u>	<u>\$ 97,394,963</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

17 . Government transfers:

	2015 Fiscal Plan	2015	2014
General fund:			
Federal Government:			
Policing	\$ 2,305,452	\$ 1,909,606	\$ 1,948,005
Community Works Fund	3,493,183	3,547,334	3,547,334
2013 Community Works Fund	-	-	3,347,676
Provincial Government:			
Transit	7,077,060	6,884,887	6,707,375
Gaming revenue	2,500,000	2,553,585	2,346,996
Victims assistance	71,280	71,850	76,563
Traffic fines	1,273,965	1,154,557	753,278
Capital infrastructure	257,000	88,001	381,395
Other	967,924	988,336	1,111,658
	<u>17,945,864</u>	<u>17,198,156</u>	<u>20,220,280</u>
Water fund:			
Federal Government:			
Community Works Fund	-	-	-
Sewer fund:			
Provincial Government:			
Capital infrastructure	<u>744,859</u>	<u>744,860</u>	<u>2,133,547</u>
Kamloops Airport Authority Society:			
Federal Government:			
Capital infrastructure	<u>4,401,748</u>	<u>3,645,360</u>	<u>5,000</u>
Venture Kamloops Business Development Society:			
Provincial Government:			
Other	<u>600</u>	<u>186,088</u>	<u>8,893</u>
	<u>\$ 23,093,071</u>	<u>\$ 21,774,464</u>	<u>\$ 22,367,720</u>



NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

18 . Commitments and contingencies:

- (a) The City of Kamloops has entered into various agreements and contracts for services and construction for periods ranging from one to five years.
- (b) The City of Kamloops, as a member of the Thompson Nicola Regional District, is liable for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) The City of Kamloops is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the City, along with other participants, would be required to contribute towards the deficit.
- (d) The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 36,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million 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 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 City of Kamloops paid \$5,870,187 (2014 - \$5,161,057) for employer contributions while employees contributed \$5,085,429 (2014 - \$4,444,330) to the plan in fiscal 2015.

- (e) From time to time the City of Kamloops is brought forth as defendant in various lawsuits. The City reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against the City would materially affect the consolidated financial statements of the City. The City reserves a portion of its operating surplus for future payment of insurance deductibles and payment of claims for which it would not be covered by insurance. The City is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the consolidated financial statements of the City.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

18 . Commitments and contingencies (continued):

- (f) The City issues certain of its debt instruments through the Municipal Finance Authority. As a condition of these borrowings and as required by legislation, a debt reserve fund is to be established in the amount of one-half the average instalment of principal and interest as set out in the agreement(s) entered into. The reserve is funded in part by cash, being the withholding of 1% of the total issue proceeds, and the remainder being funded by a demand note whereby the City 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 of the City.

Details of the cash deposits and contingent demand notes on hand at year end are as follows:

	Cash Deposits	Contingent Demand Notes	2015 Total	2014 Total
General fund	\$ 933,501	\$ 2,176,009	\$ 3,109,510	\$ 3,028,771
Water utility fund	557,117	1,339,609	1,896,726	2,635,873
Sewer utility fund	310,874	1,032,270	1,343,144	892,606
Kamloops Airport Authority	115,666	326,119	441,785	438,898
	<u>\$ 1,917,158</u>	<u>\$ 4,874,007</u>	<u>\$ 6,791,165</u>	<u>\$ 6,996,148</u>

- (g) The Kamloops Airport Authority Society has entered into a lease agreement with Kamloops Airport Ltd. for a forty-five year term ending August 27, 2042. The lease provides for the option to extend the term for a further 20 years.

19 . Trust funds:

The City operates the cemeteries and maintains a cemetery perpetual care fund in accordance with the *Cremation, Interment and Funeral Services Act*. In accordance with PSAB guidelines, the Cemetery Perpetual Care Trust Fund is excluded from the City's consolidated financial statements.

	2015	2014
Financial Assets		
Cash and short-term investments	\$ 1,755,088	\$ 1,683,178
Accounts receivable	11,711	11,175
	<u>1,766,799</u>	<u>1,694,353</u>
Accumulated surplus		
Balance, beginning of the year	1,694,353	1,621,320
Care fund contributions	72,446	73,033
Interest Earned	43,496	39,132
Contribution to cemetery operations	(43,496)	(39,132)
Balance, end of the year	<u>\$ 1,766,799</u>	<u>\$ 1,694,353</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

20 . Fiscal plan:

The Financial Plan By-law adopted by Council at the time of adoption of the Annual Taxation By-law did not anticipate amortization expense. In addition, some expenses that were classified as capital expenses did not represent new assets or extend the life or service capacity or improve the quality of an existing asset and, therefore, must be added to the operating expenses.

These expenses are added to the Financial Plan and presented as the fiscal plan in these Financial Statements as follows:

	Financial Plan Bylaw	Amortization expense and expenses not capitalized	Venture Kamloops and Kamloops Airport	Fiscal Plan
Revenue				
Taxation	\$ 100,697,479	\$ -	\$ -	\$ 100,697,479
Development levies utilized	10,205,569	-	-	10,205,569
Fees, rates and sales of service	56,285,568	-	2,449,000	58,734,568
Government transfers	18,690,723	-	4,402,348	23,093,071
Investment income	4,613,954	-	76,000	4,689,954
Private contributions	339,569	-	-	339,569
	<u>190,832,862</u>	<u>-</u>	<u>6,927,348</u>	<u>197,760,210</u>
Expenses				
Cemetery	474,591	160,639	-	635,230
Community development	4,879,996	32,329	-	4,912,325
Corporate administration	13,205,668	754,535	(585,163)	13,375,040
Environmental services	254,524	13,177	-	267,701
Fire services	16,273,567	107,171	-	16,380,738
Infrastructure maintenance	8,954,592	15,189,112	-	24,143,704
Legislative and enforcement	5,343,857	225,234	-	5,569,091
Parks, recreation and culture	28,578,889	7,593,153	-	36,172,042
Police services	27,470,172	68,002	-	27,538,174
Public transit	16,962,259	15,388	-	16,977,647
Solid waste	7,670,330	(17,403)	-	7,652,927
Water utility	10,527,132	5,450,316	-	15,977,448
Sewer utility	7,666,576	2,395,093	-	10,061,669
Kamloops Airport Authority	-	-	1,980,784	1,980,784
Venture Kamloops	-	-	619,333	619,333
	<u>148,262,153</u>	<u>31,986,746</u>	<u>2,014,954</u>	<u>182,263,853</u>
Annual surplus	42,570,709	(31,986,746)	4,912,394	15,496,357
Debt principle repayment	(9,659,179)	-	-	(9,659,179)
Debt acquired	14,473,874	-	-	14,473,874
Transfer (to) / from reserves	(21,856,134)	-	-	(21,856,134)
Transfer (to) / from current funds	40,560	-	(4,918,539)	(4,877,979)
Transfer (to) / from capital equity	(10,073,293)	31,986,746	6,145	21,919,598
	<u>\$ 15,496,537</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,496,537</u>

Schedule 1a - Tangible Capital Assets (2015)

	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014	2015 Additions	2015 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2015 Amortization	Original Cost as at December 31, 2015	Accumulated Amortization to December 31, 2015	Net Asset Value as at December 31, 2015
Cemetery											
Site improvements	\$ 1,186,681	\$ (760,038)	\$ 426,643	\$ -	\$ -	\$ -	\$ -	\$ (45,354)	\$ 1,186,681	\$ (805,392)	\$ 381,289
Buildings	2,270,872	(1,128,567)	1,142,305	-	-	-	-	(39,762)	2,270,872	(1,168,329)	1,102,543
Equipment	111,061	(96,090)	14,971	7,843	-	-	-	(2,514)	118,904	(98,604)	20,300
Computing infrastructure	5,738	(4,787)	951	-	-	-	-	(590)	5,738	(5,377)	361
Work in progress	-	-	-	-	-	-	-	-	-	-	-
	3,574,352	(1,989,482)	1,584,870	7,843	-	-	-	(88,220)	3,582,195	(2,077,702)	1,504,493
Community development											
Land	85,390,572	-	85,390,572	596,794	(359,456)	-	-	-	85,627,910	-	85,627,910
Site improvements	670,461	(354,793)	315,668	142,541	-	-	-	(22,338)	813,002	(377,131)	435,871
Buildings	309,452	(175,838)	133,614	-	-	-	-	(7,869)	309,452	(183,707)	125,745
Transportation network	6,941	(3,280)	3,661	-	-	-	-	(138)	6,941	(3,418)	3,523
Equipment	274,381	(252,908)	21,473	-	-	-	-	(3,631)	274,381	(256,539)	17,842
Computing infrastructure	249,758	(176,767)	72,991	17,121	(39,509)	-	39,743	(36,999)	227,370	(174,023)	53,347
Work in progress	-	-	-	-	-	-	-	-	-	-	-
	86,901,565	(963,586)	85,937,979	756,456	(398,965)	-	39,743	(70,975)	87,259,056	(994,818)	86,264,238
Corporate administration											
Site improvements	49,692	(22,630)	27,062	-	-	-	-	(2,405)	49,692	(25,035)	24,657
Transportation network	372	(279)	93	-	-	-	-	(3)	372	(282)	90
Equipment	390,489	(200,436)	190,053	12,767	-	-	-	(33,336)	403,256	(233,772)	169,484
Computing infrastructure	5,784,128	(4,901,116)	883,012	2,663,472	(107,451)	-	106,291	(462,997)	8,340,149	(5,257,822)	3,082,327
Communication network	52,084	(3,906)	48,178	-	-	-	-	(2,604)	52,084	(6,510)	45,574
Work in progress	2,819,817	-	2,819,817	(2,415,945)	-	-	-	-	403,872	-	403,872
	9,096,582	(5,128,367)	3,968,215	260,294	(107,451)	-	106,291	(501,345)	9,249,425	(5,523,421)	3,726,004
Environmental services											
Site improvements	296,227	(51,039)	245,188	-	-	-	-	(8,709)	296,227	(59,748)	236,479
Equipment	-	-	-	2,840	-	-	-	(142)	2,840	(142)	2,698
Computing infrastructure	45,718	(28,794)	16,924	4,613	(7,677)	-	6,414	(7,166)	42,654	(29,546)	13,108
	341,945	(79,833)	262,112	7,453	(7,677)	-	6,414	(16,017)	341,721	(89,436)	252,285
Fire services											
Site improvements	61,216	(24,003)	37,213	-	-	-	-	(2,235)	61,216	(26,238)	34,978
Buildings	582,276	(160,608)	421,668	-	-	-	-	(19,271)	582,276	(179,879)	402,397
Transportation network	177,563	(16,570)	160,993	-	-	-	-	(6,628)	177,563	(23,198)	154,365
Equipment	1,845,078	(1,422,902)	422,176	811,832	-	-	-	(100,220)	2,656,910	(1,523,122)	1,133,788
Computing infrastructure	139,385	(95,869)	43,516	16,734	(18,121)	-	16,019	(21,199)	137,998	(101,049)	36,949
Work in progress	567,069	-	567,069	(567,069)	-	-	-	-	-	-	-
	3,372,587	(1,719,952)	1,652,635	261,497	(18,121)	-	16,019	(149,553)	3,615,963	(1,853,486)	1,762,477

Schedule 1a - Tangible Capital Assets (2015)

	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014	2015 Additions	2015 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2015 Amortization	Original Cost as at December 31, 2015	Accumulated Amortization to December 31, 2015	Net Asset Value as at December 31, 2015
Infrastructure maintenance											
Land under roads	427,483,372	-	427,483,372	4,525,485	(344,460)	-	-	-	431,664,397	-	431,664,397
Site improvements	9,334,879	(3,330,290)	6,004,589	663,639	(242,917)	-	147,391	(388,741)	9,755,601	(3,571,640)	6,183,961
Buildings	33,920,174	(14,363,354)	19,556,820	-	-	-	-	(868,514)	33,920,174	(15,231,868)	18,688,306
Transportation network	236,523,727	(104,783,434)	131,740,293	25,807,027	(1,882,215)	-	1,368,125	(6,216,463)	260,448,539	(109,631,772)	150,816,767
Drainage network	76,108,710	(30,781,562)	45,327,148	5,179,514	(566,821)	-	219,622	(1,447,559)	80,721,403	(32,009,499)	48,711,904
Equipment	41,577,604	(23,875,248)	17,702,356	4,407,914	(1,434,697)	-	1,418,325	(3,535,737)	44,550,821	(25,992,660)	18,558,161
Computing infrastructure	335,718	(252,443)	83,275	27,717	(22,404)	-	21,860	(39,403)	341,031	(269,986)	71,045
Communication network	1,938,703	(637,896)	1,300,807	-	-	-	-	(96,943)	1,938,703	(734,839)	1,203,864
Work in progress	6,514,114	-	6,514,114	(5,705,051)	-	-	-	-	809,063	-	809,063
	833,737,001	(178,024,227)	655,712,774	34,906,245	(4,493,514)	-	3,175,323	(12,593,360)	864,149,732	(187,442,264)	676,707,468
Legislative and enforcement											
Buildings	2,286,613	(1,191,427)	1,095,186	-	-	-	-	(45,733)	2,286,613	(1,237,160)	1,049,453
Equipment	1,606,571	(1,383,913)	222,658	-	-	-	-	(146,498)	1,606,571	(1,530,411)	76,160
Computing infrastructure	111,803	(73,573)	38,230	13,833	-	-	288	(16,311)	125,636	(89,596)	36,040
	4,004,987	(2,648,913)	1,356,074	13,833	-	-	288	(208,542)	4,018,820	(2,857,167)	1,161,653
Parks, recreation and cultural services											
Site improvements	52,807,459	(31,467,400)	21,340,059	2,085,483	(412,068)	-	214,977	(2,209,735)	54,480,874	(33,462,158)	21,018,716
Buildings	87,227,491	(45,898,561)	41,328,930	383,241	-	-	(5,250)	(2,351,614)	87,610,732	(48,255,425)	39,355,307
Transportation network	12,602,622	(6,179,222)	6,423,400	-	(85,949)	-	85,948	(227,874)	12,516,673	(6,321,148)	6,195,525
Water network	8,098,282	(5,351,099)	2,747,183	596,502	-	-	-	(435,774)	8,694,784	(5,786,873)	2,907,911
Equipment	8,768,257	(7,321,789)	1,446,468	187,108	-	-	-	(268,729)	8,955,365	(7,590,518)	1,364,847
Computing infrastructure	239,693	(164,527)	75,166	43,325	(14,782)	-	13,088	(35,882)	268,236	(187,321)	80,915
Work in progress	3,529,365	-	3,529,365	1,173,671	-	-	-	-	4,703,036	-	4,703,036
	173,273,169	(96,382,598)	76,890,571	4,469,330	(512,799)	-	308,763	(5,529,608)	177,229,700	(101,603,443)	75,626,257
Police services											
Site improvements	6,840	(228)	6,612	-	-	-	-	(456)	6,840	(684)	6,156
Buildings	788,889	(35,036)	753,853	-	-	-	-	(35,759)	788,889	(70,795)	718,094
Equipment	597,428	(512,521)	84,907	8,343	-	-	-	(12,938)	605,771	(525,459)	80,312
Computing infrastructure	1,195	(120)	1,075	14,943	-	-	-	(1,739)	16,138	(1,859)	14,279
Work in progress	-	-	-	94,396	-	-	-	-	94,396	-	94,396
	1,394,352	(547,905)	846,447	117,682	-	-	-	(50,892)	1,512,034	(598,797)	913,237
Public Transit											
Site improvements	119,365	(42,566)	76,799	-	-	-	-	(8,702)	119,365	(51,268)	68,097
Buildings	71,667	(12,180)	59,487	-	-	-	-	(1,433)	71,667	(13,613)	58,054
Transportation network	90,162	(44,974)	45,188	26,151	-	-	-	(5,253)	116,313	(50,227)	66,086
	281,194	(99,720)	181,474	26,151	-	-	-	(15,388)	307,345	(115,108)	192,237

Schedule 1a - Tangible Capital Assets (2015)

	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014	2015 Additions	2015 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2015 Amortization	Original Cost as at December 31, 2015	Accumulated Amortization to December 31, 2015	Net Asset Value as at December 31, 2015
Solid waste											
Site improvements	149,496	(85,862)	63,634	-	-	-	-	(5,738)	149,496	(91,600)	57,896
Buildings	408,626	(152,740)	255,886	-	-	-	-	(14,890)	408,626	(167,630)	240,996
Equipment	109,727	(19,953)	89,774	63,825	-	-	-	(14,164)	173,552	(34,117)	139,435
Computing infrastructure	16,805	(12,308)	4,497	-	-	-	-	(1,797)	16,805	(14,105)	2,700
Work in progress	2,108,670	-	2,108,670	800,494	-	-	-	-	2,909,164	-	2,909,164
	2,793,324	(270,863)	2,522,461	864,319	-	-	-	(36,589)	3,657,643	(307,452)	3,350,191
Water utility											
Site improvements	953,282	(555,779)	397,503	-	-	-	-	(30,464)	953,282	(586,243)	367,039
Buildings	28,018,412	(8,090,854)	19,927,558	-	-	-	-	(1,261,590)	28,018,412	(9,352,444)	18,665,968
Transportation network	343,996	(40,114)	303,882	-	-	-	-	(7,888)	343,996	(48,002)	295,994
Water network	153,863,566	(49,937,756)	103,925,810	3,395,815	(579,254)	-	316,812	(3,236,243)	156,680,127	(52,857,187)	103,822,940
Equipment	837,894	(556,042)	281,852	30,246	-	-	-	(40,671)	868,140	(596,713)	271,427
Computing infrastructure	107,534	(53,271)	54,263	29,066	(3,185)	-	3,185	(24,684)	133,415	(74,770)	58,645
Work in progress	350,735	-	350,735	598,091	-	-	-	-	948,826	-	948,826
	184,475,419	(59,233,816)	125,241,603	4,053,218	(582,439)	-	319,997	(4,601,540)	187,946,198	(63,515,359)	124,430,839
Sewer utility											
Site improvements	146,146	(118,323)	27,823	15,191	-	-	-	(2,853)	161,337	(121,176)	40,161
Buildings	3,595,810	(1,510,196)	2,085,614	21,909,458	-	-	-	(472,400)	25,505,268	(1,982,596)	23,522,672
Sanitary network	65,275,084	(23,247,735)	42,027,349	19,490,592	(89,553)	-	10,187	(1,278,309)	84,676,123	(24,515,857)	60,160,266
Equipment	194,511	(61,878)	132,633	-	-	-	-	(19,852)	194,511	(81,730)	112,781
Computing infrastructure	12,568	(10,318)	2,250	1,221	-	-	-	(1,148)	13,789	(11,466)	2,323
Work in progress	46,903,546	-	46,903,546	(39,071,172)	-	-	-	-	7,832,374	-	7,832,374
	116,127,665	(24,948,450)	91,179,215	2,345,290	(89,553)	-	10,187	(1,774,562)	118,383,402	(26,712,825)	91,670,577
Kamloops Airport Authority Society											
Land	8,745,200	-	8,745,200	-	-	-	-	-	8,745,200	-	8,745,200
Buildings	21,655,361	(5,392,073)	16,263,288	111,549	-	-	-	(526,910)	21,766,910	(5,918,983)	15,847,927
Transportation network	37,878,941	(13,555,707)	24,323,234	6,144,803	-	-	-	(860,584)	44,023,744	(14,416,291)	29,607,453
Drainage network	1,981,914	(335,163)	1,646,751	-	-	-	-	(49,403)	1,981,914	(384,566)	1,597,348
Sanitary network	543,400	(229,342)	314,058	-	-	-	-	(9,422)	543,400	(238,764)	304,636
Water network	4,987,814	(2,066,990)	2,920,824	-	-	-	-	(87,625)	4,987,814	(2,154,615)	2,833,199
Equipment	2,423,561	(1,161,343)	1,262,218	553,279	(11,475)	-	11,475	(173,475)	2,965,365	(1,323,343)	1,642,022
Computing infrastructure	116,984	(94,900)	22,084	37,957	-	-	-	(14,260)	154,941	(109,160)	45,781
	78,333,175	(22,835,518)	55,497,657	6,847,588	(11,475)	-	11,475	(1,721,679)	85,169,288	(24,545,722)	60,623,566

Schedule 1a - Tangible Capital Assets (2015)

	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014	2015 Additions	2015 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2015 Amortization	Original Cost as at December 31, 2015	Accumulated Amortization to December 31, 2015	Net Asset Value as at December 31, 2015
Venture Kamloops Business Development Society											
Equipment	42,287	(33,945)	8,342	-	-	-	-	(3,103)	42,287	(37,048)	5,239
Computing infrastructure	36,691	(29,477)	7,214	-	-	-	-	(3,042)	36,691	(32,519)	4,172
	78,978	(63,422)	15,556	-	-	-	-	(6,145)	78,978	(69,567)	9,411

Total tangible capital assets	\$ 1,497,786,295	\$ (394,936,652)	\$ 1,102,849,643	\$ 54,937,199	\$ (6,221,994)	\$ -	\$ 3,994,500	\$ (27,364,415)	\$ 1,546,501,500	\$ (418,306,567)	\$ 1,128,194,933
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Summary by asset Group:

Land	\$ 94,135,772	\$ -	\$ 94,135,772	\$ 596,794	\$ (359,456)	\$ -	\$ -	\$ -	\$ 94,373,110	\$ -	\$ 94,373,110
Land under roads	427,483,372	-	427,483,372	4,525,485	(344,460)	-	-	-	431,664,397	-	431,664,397
Site improvements	65,781,744	(36,812,951)	28,968,793	2,906,854	(654,985)	-	362,368	(2,727,730)	68,033,613	(39,178,313)	28,855,300
Buildings	181,135,643	(78,111,434)	103,024,209	22,404,248	-	-	(5,250)	(5,645,745)	203,539,891	(83,762,429)	119,777,462
Transportation network	287,624,324	(124,623,580)	163,000,744	31,977,981	(1,968,164)	-	1,454,073	(7,324,831)	317,634,141	(130,494,338)	187,139,803
Drainage network	78,090,624	(31,116,725)	46,973,899	5,179,514	(566,821)	-	219,622	(1,496,962)	82,703,317	(32,394,065)	50,309,252
Sanitary network	65,818,484	(23,477,077)	42,341,407	19,490,592	(89,553)	-	10,187	(1,287,731)	85,219,523	(24,754,621)	60,464,902
Water network	166,949,662	(57,355,845)	109,593,817	3,992,317	(579,254)	-	316,812	(3,759,642)	170,362,725	(60,798,675)	109,564,050
Equipment	58,778,849	(36,898,968)	21,879,881	6,085,997	(1,446,172)	-	1,429,800	(4,355,010)	63,418,674	(39,824,178)	23,594,496
Computing infrastructure	7,203,718	(5,898,270)	1,305,448	2,870,002	(213,129)	-	206,888	(667,217)	9,860,591	(6,358,599)	3,501,992
Communication network	1,990,787	(641,802)	1,348,985	-	-	-	-	(99,547)	1,990,787	(741,349)	1,249,438
Work in progress	62,793,316	-	62,793,316	(45,092,585)	-	-	-	-	17,700,731	-	17,700,731

\$ 1,497,786,295	\$ (394,936,652)	\$ 1,102,849,643	\$ 54,937,199	\$ (6,221,994)	\$ -	\$ 3,994,500	\$ (27,364,415)	\$ 1,546,501,500	\$ (418,306,567)	\$ 1,128,194,933
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Schedule 1b - Tangible Capital Assets (2014)

	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013	2014 Additions	2014 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2014 Amortization	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014
Cemetery											
Site improvements	\$ 1,140,670	\$ (657,503)	\$ 483,167	\$ -	\$ (36,847)	\$ 82,858	\$ 18,424	\$ (120,959)	\$ 1,186,681	\$ (760,038)	\$ 426,643
Buildings	2,270,872	(1,088,781)	1,182,091	-	-	-	-	(39,786)	2,270,872	(1,128,567)	1,142,305
Equipment	106,574	(89,728)	16,846	4,487	-	-	-	(6,362)	111,061	(96,090)	14,971
Computing infrastructure	6,816	(4,925)	1,891	-	(1,078)	-	1,078	(940)	5,738	(4,787)	951
Work in progress	-	-	-	-	-	-	-	-	-	-	-
	3,524,932	(1,840,937)	1,683,995	4,487	(37,925)	82,858	19,502	(168,047)	3,574,352	(1,989,482)	1,584,870
Community development											
Land	78,711,136	-	78,711,136	7,208,608	(529,172)	-	-	-	85,390,572	-	85,390,572
Site improvements	688,109	(338,059)	350,050	-	-	(17,648)	-	(16,734)	670,461	(354,793)	315,668
Buildings	309,452	(167,273)	142,179	-	-	-	-	(8,565)	309,452	(175,838)	133,614
Transportation network	6,941	(3,142)	3,799	-	-	-	-	(138)	6,941	(3,280)	3,661
Equipment	267,952	(237,686)	30,266	6,429	-	-	-	(15,222)	274,381	(252,908)	21,473
Computing infrastructure	268,245	(172,432)	95,813	45,199	(64,276)	590	59,599	(63,934)	249,758	(176,767)	72,991
Work in progress	77,880	-	77,880	(77,880)	-	-	-	-	-	-	-
	80,329,715	(918,592)	79,411,123	7,182,356	(593,448)	(17,058)	59,599	(104,593)	86,901,565	(963,586)	85,937,979
Corporate administration											
Site improvements	47,022	(19,983)	27,039	-	-	2,670	-	(2,647)	49,692	(22,630)	27,062
Transportation network	372	(214)	158	-	-	-	-	(65)	372	(279)	93
Equipment	369,719	(165,601)	204,118	20,770	-	-	-	(34,835)	390,489	(200,436)	190,053
Computing infrastructure	5,718,794	(4,693,179)	1,025,615	270,588	(205,254)	-	189,737	(397,674)	5,784,128	(4,901,116)	883,012
Communication network	52,084	(1,302)	50,782	-	-	-	-	(2,604)	52,084	(3,906)	48,178
Work in progress	2,540,686	-	2,540,686	279,131	-	-	-	-	2,819,817	-	2,819,817
	8,728,677	(4,880,279)	3,848,398	570,489	(205,254)	2,670	189,737	(437,825)	9,096,582	(5,128,367)	3,968,215
Environmental services											
Site improvements	42,622	(17,924)	24,698	-	(9,556)	263,161	2,229	(35,344)	296,227	(51,039)	245,188
Computing infrastructure	44,600	(31,018)	13,582	10,210	(7,891)	(1,201)	7,601	(5,377)	45,718	(28,794)	16,924
	87,222	(48,942)	38,280	10,210	(17,447)	261,960	9,830	(40,721)	341,945	(79,833)	262,112
Fire services											
Site improvements	61,216	(21,768)	39,448	-	-	-	-	(2,235)	61,216	(24,003)	37,213
Buildings	379,048	(144,894)	234,154	203,228	-	-	-	(15,714)	582,276	(160,608)	421,668
Transportation network	177,563	(9,942)	167,621	-	-	-	-	(6,628)	177,563	(16,570)	160,993
Equipment	1,703,535	(1,306,687)	396,848	141,543	-	-	-	(116,215)	1,845,078	(1,422,902)	422,176
Computing infrastructure	181,730	(118,058)	63,672	13,814	(56,159)	-	48,478	(26,289)	139,385	(95,869)	43,516
Work in progress	1,915,708	-	1,915,708	(1,348,639)	-	-	-	-	567,069	-	567,069
	4,418,800	(1,601,349)	2,817,451	(990,054)	(56,159)	-	48,478	(167,081)	3,372,587	(1,719,952)	1,652,635

Schedule 1b - Tangible Capital Assets (2014)

	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013	2014 Additions	2014 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2014 Amortization	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014
Infrastructure maintenance											
Land under roads	419,482,990	-	419,482,990	9,610,461	(1,610,079)	-	-	-	427,483,372	-	427,483,372
Site improvements	9,172,006	(3,058,939)	6,113,067	601,562	(86,354)	(352,335)	41,686	(313,037)	9,334,879	(3,330,290)	6,004,589
Buildings	33,972,457	(13,524,966)	20,447,491	-	(52,283)	-	49,748	(888,136)	33,920,174	(14,363,354)	19,556,820
Transportation network	224,969,396	(99,685,802)	125,283,594	12,353,999	(532,294)	(267,374)	290,984	(5,388,616)	236,523,727	(104,783,434)	131,740,293
Drainage network	72,543,323	(29,021,620)	43,521,703	2,453,639	(271,659)	1,383,407	103,801	(1,863,743)	76,108,710	(30,781,562)	45,327,148
Equipment	38,563,136	(22,035,157)	16,527,979	4,694,218	(1,679,750)	-	1,399,750	(3,239,841)	41,577,604	(23,875,248)	17,702,356
Computing infrastructure	368,529	(261,822)	106,707	25,773	(58,584)	-	55,524	(46,145)	335,718	(252,443)	83,275
Communication network	1,720,390	(527,037)	1,193,353	62,157	-	156,156	(1)	(110,858)	1,938,703	(637,896)	1,300,807
Work in progress	7,926,937	-	7,926,937	(1,412,823)	-	-	-	-	6,514,114	-	6,514,114
	808,719,164	(168,115,343)	640,603,821	28,388,986	(4,291,003)	919,854	1,941,492	(11,850,376)	833,737,001	(178,024,227)	655,712,774
Legislative and enforcement											
Buildings	2,286,613	(1,145,694)	1,140,919	-	-	-	-	(45,733)	2,286,613	(1,191,427)	1,095,186
Equipment	1,606,571	(1,231,199)	375,372	-	-	-	-	(152,714)	1,606,571	(1,383,913)	222,658
Computing infrastructure	134,143	(78,579)	55,564	11,623	(33,373)	(590)	26,061	(21,055)	111,803	(73,573)	38,230
	4,027,327	(2,455,472)	1,571,855	11,623	(33,373)	(590)	26,061	(219,502)	4,004,987	(2,648,913)	1,356,074
Parks, recreation and cultural services											
Site improvements	51,795,254	(29,207,274)	22,587,980	966,677	(1,116,480)	1,162,008	512,205	(2,772,331)	52,807,459	(31,467,400)	21,340,059
Buildings	84,922,724	(44,054,534)	40,868,190	2,838,649	(473,882)	(60,000)	411,722	(2,255,749)	87,227,491	(45,898,561)	41,328,930
Transportation network	12,770,789	(5,961,831)	6,808,958	-	1,340	(169,507)	(1,341)	(216,050)	12,602,622	(6,179,222)	6,423,400
Water network	7,851,878	(4,936,396)	2,915,482	246,404	-	-	-	(414,703)	8,098,282	(5,351,099)	2,747,183
Equipment	8,300,157	(6,794,375)	1,505,782	468,100	-	-	-	(527,414)	8,768,257	(7,321,789)	1,446,468
Computing infrastructure	306,402	(207,632)	98,770	25,274	(94,385)	2,402	83,770	(40,665)	239,693	(164,527)	75,166
Work in progress	2,091,636	-	2,091,636	1,437,729	-	-	-	-	3,529,365	-	3,529,365
	168,038,840	(91,162,042)	76,876,798	5,982,833	(1,683,407)	934,903	1,006,356	(6,226,912)	173,273,169	(96,382,598)	76,890,571
Police services											
Site improvements	-	-	-	6,840	-	-	-	(228)	6,840	(228)	6,612
Buildings	257,328	(8,578)	248,750	531,561	-	-	-	(26,458)	788,889	(35,036)	753,853
Equipment	589,180	(476,807)	112,373	8,248	-	-	-	(35,714)	597,428	(512,521)	84,907
Computing infrastructure	2,984	(2,466)	518	1,195	(2,984)	-	2,570	(224)	1,195	(120)	1,075
Work in progress	14,307	-	14,307	(14,307)	-	-	-	-	-	-	-
	863,799	(487,851)	375,948	533,537	(2,984)	-	2,570	(62,624)	1,394,352	(547,905)	846,447
Public Transit											
Site improvements	167,411	(41,622)	125,789	5,000	-	(53,046)	-	(944)	119,365	(42,566)	76,799
Buildings	71,667	(10,747)	60,920	-	-	-	-	(1,433)	71,667	(12,180)	59,487
Transportation network	153,700	(52,042)	101,658	-	-	(63,538)	-	7,068	90,162	(44,974)	45,188
	392,778	(104,411)	288,367	5,000	-	(116,584)	-	4,691	281,194	(99,720)	181,474

Schedule 1b - Tangible Capital Assets (2014)

	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013	2014 Additions	2014 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2014 Amortization	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014
Solid waste											
Site improvements	232,877	(87,421)	145,456	-	-	(83,381)	-	1,559	149,496	(85,862)	63,634
Buildings	408,626	(137,850)	270,776	-	-	-	-	(14,890)	408,626	(152,740)	255,886
Equipment	75,590	(10,687)	64,903	34,137	-	-	-	(9,266)	109,727	(19,953)	89,774
Computing infrastructure	22,465	(15,736)	6,729	-	(5,660)	-	5,370	(1,942)	16,805	(12,308)	4,497
Work in progress	994,869	-	994,869	1,113,801	-	-	-	-	2,108,670	-	2,108,670
	1,734,427	(251,694)	1,482,733	1,147,938	(5,660)	(83,381)	5,370	(24,539)	2,793,324	(270,863)	2,522,461
Water utility											
Site improvements	764,786	(518,144)	246,642	67,000	-	121,496	-	(37,635)	953,282	(555,779)	397,503
Buildings	27,827,502	(6,845,829)	20,981,673	201,766	(10,856)	-	10,569	(1,255,594)	28,018,412	(8,090,854)	19,927,558
Transportation network	82,699	(35,569)	47,130	265,000	-	(3,703)	-	(4,545)	343,996	(40,114)	303,882
Water network	149,994,256	(47,069,320)	102,924,936	7,414,794	(573,095)	(2,972,389)	261,631	(3,130,067)	153,863,566	(49,937,756)	103,925,810
Equipment	823,422	(495,552)	327,870	14,472	-	-	-	(60,490)	837,894	(556,042)	281,852
Computing infrastructure	100,573	(33,271)	67,302	11,396	(3,234)	(1,201)	3,234	(23,234)	107,534	(53,271)	54,263
Work in progress	2,779,461	-	2,779,461	(2,428,726)	-	-	-	-	350,735	-	350,735
	182,372,699	(54,997,685)	127,375,014	5,545,702	(587,185)	(2,855,797)	275,434	(4,511,565)	184,475,419	(59,233,816)	125,241,603
Sewer utility											
Site improvements	143,086	(115,435)	27,651	3,060	-	-	-	(2,888)	146,146	(118,323)	27,823
Buildings	3,383,721	(1,398,267)	1,985,454	219,596	(7,507)	-	7,507	(119,436)	3,595,810	(1,510,196)	2,085,614
Sanitary network	61,087,960	(22,162,091)	38,925,869	3,439,918	(123,959)	871,165	81,957	(1,167,601)	65,275,084	(23,247,735)	42,027,349
Equipment	183,353	(42,583)	140,770	11,158	-	-	-	(19,295)	194,511	(61,878)	132,633
Computing infrastructure	12,408	(9,916)	2,492	1,195	(1,035)	-	1,035	(1,437)	12,568	(10,318)	2,250
Work in progress	40,250,657	-	40,250,657	6,652,889	-	-	-	-	46,903,546	-	46,903,546
	105,061,185	(23,728,292)	81,332,893	10,327,816	(132,501)	871,165	90,499	(1,310,657)	116,127,665	(24,948,450)	91,179,215
Kamloops Airport Authority Society											
Land	8,745,200	-	8,745,200	-	-	-	-	-	8,745,200	-	8,745,200
Buildings	21,097,327	(4,857,389)	16,239,938	558,034	-	-	-	(534,684)	21,655,361	(5,392,073)	16,263,288
Transportation network	37,576,818	(12,769,818)	24,807,000	302,123	-	-	-	(785,889)	37,878,941	(13,555,707)	24,323,234
Drainage network	1,981,914	(284,233)	1,697,681	-	-	-	-	(50,930)	1,981,914	(335,163)	1,646,751
Sanitary network	543,400	(219,629)	323,771	-	-	-	-	(9,713)	543,400	(229,342)	314,058
Water network	4,987,814	(1,976,654)	3,011,160	-	-	-	-	(90,336)	4,987,814	(2,066,990)	2,920,824
Equipment	2,215,902	(1,009,308)	1,206,594	210,659	(3,000)	-	-	(152,035)	2,423,561	(1,161,343)	1,262,218
Computing infrastructure	99,786	(87,199)	12,587	17,198	-	-	-	(7,701)	116,984	(94,900)	22,084
	77,248,161	(21,204,230)	56,043,931	1,088,014	(3,000)	-	-	(1,631,288)	78,333,175	(22,835,518)	55,497,657

Schedule 1b - Tangible Capital Assets (2014)

	Original Cost as at December 31, 2013	Accumulated Amortization to December 31, 2013	Net Asset Value as at December 31, 2013	2014 Additions	2014 Disposals	Cost Adjustments	Accumulated Amortization on Disposals	2014 Amortization	Original Cost as at December 31, 2014	Accumulated Amortization to December 31, 2014	Net Asset Value as at December 31, 2014
Venture Kamloops Business Development Society											
Equipment	42,287	(28,381)	13,906	-	-	-	-	(5,564)	42,287	(33,945)	8,342
Computing infrastructure	36,691	(24,701)	11,990	-	-	-	-	(4,776)	36,691	(29,477)	7,214
	78,978	(53,082)	25,896	-	-	-	-	(10,340)	78,978	(63,422)	15,556
Total tangible capital assets	\$ 1,445,626,704	\$ (371,850,201)	\$ 1,073,776,503	\$ 59,808,937	\$ (7,649,346)	\$ -	\$ 3,674,928	\$ (26,761,379)	\$ 1,497,786,295	\$ (394,936,652)	\$ 1,102,849,643
Summary by asset Group:											
Land	\$ 87,456,336	\$ -	\$ 87,456,336	\$ 7,208,608	\$ (529,172)	\$ -	\$ -	\$ -	\$ 94,135,772	\$ -	\$ 94,135,772
Land under roads	419,482,990	-	419,482,990	9,610,461	(1,610,079)	-	-	-	427,483,372	-	427,483,372
Site improvements	64,255,059	(34,084,072)	30,170,987	1,650,139	(1,249,237)	1,125,783	574,544	(3,303,423)	65,781,744	(36,812,951)	28,968,793
Buildings	177,187,337	(73,384,802)	103,802,535	4,552,834	(544,528)	(60,000)	479,546	(5,206,178)	181,135,643	(78,111,434)	103,024,209
Transportation network	275,738,278	(118,518,360)	157,219,918	12,921,122	(530,954)	(504,122)	289,643	(6,394,863)	287,624,324	(124,623,580)	163,000,744
Drainage network	74,525,237	(29,305,853)	45,219,384	2,453,639	(271,659)	1,383,407	103,801	(1,914,673)	78,090,624	(31,116,725)	46,973,899
Sanitary network	61,631,360	(22,381,720)	39,249,640	3,439,918	(123,959)	871,165	81,957	(1,177,314)	65,818,484	(23,477,077)	42,341,407
Water network	162,833,948	(53,982,370)	108,851,578	7,661,198	(573,095)	(2,972,389)	261,631	(3,635,106)	166,949,662	(57,355,845)	109,593,817
Equipment	54,847,378	(33,923,751)	20,923,627	5,614,221	(1,682,750)	-	1,399,750	(4,374,967)	58,778,849	(36,898,968)	21,879,881
Computing infrastructure	7,304,166	(5,740,934)	1,563,232	433,465	(533,913)	-	484,057	(641,393)	7,203,718	(5,898,270)	1,305,448
Communication network	1,772,474	(528,339)	1,244,135	62,157	-	156,156	(1)	(113,462)	1,990,787	(641,802)	1,348,985
Work in progress	58,592,141	-	58,592,141	4,201,175	-	-	-	-	62,793,316	-	62,793,316
	\$ 1,445,626,704	\$ (371,850,201)	\$ 1,073,776,503	\$ 59,808,937	\$ (7,649,346)	\$ -	\$ 3,674,928	\$ (26,761,379)	\$ 1,497,786,295	\$ (394,936,652)	\$ 1,102,849,643

**KAMLOOPS AIRPORT AUTHORITY SOCIETY
STATEMENT OF FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014**

	<u>2015</u>	<u>2014</u>
Financial assets		
Cash	\$ 2,996,728	\$ 4,357,351
Accounts receivable	1,494,291	299,473
	<u>4,491,019</u>	<u>4,656,824</u>
Liabilities		
Accounts payable	1,726,656	103,480
Long-term debt	7,076,178	7,642,891
	<u>8,802,834</u>	<u>7,746,371</u>
Net debt	<u>(4,311,815)</u>	<u>(3,089,547)</u>
Non-financial assets		
Prepaid expenses	97,000	97,000
Tangible capital assets	60,623,566	55,497,657
	<u>60,720,566</u>	<u>55,594,657</u>
Accumulated surplus	<u>\$ 56,408,751</u>	<u>\$ 52,505,110</u>



City of Kamloops



KAMLOOPS AIRPORT AUTHORITY SOCIETY
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	2015 Fiscal Plan	2015	2014
Revenue			
Fees, rates and sales of service	\$ 2,440,000	\$ 2,269,931	\$ 2,180,686
Government transfers	4,401,748	3,645,360	5,000
Investment income	76,000	118,804	106,622
	<u>6,917,748</u>	<u>6,034,095</u>	<u>2,292,308</u>
Expenses			
Kamloops Airport Authority Society	1,980,784	2,141,929	2,036,668
Loss (Gain) on disposal of capital assets	-	(11,475)	-
	<u>1,980,784</u>	<u>2,130,454</u>	<u>2,036,668</u>
Increase (decrease) in accumulated surplus	\$ <u>4,936,964</u>	\$ <u>3,903,641</u>	\$ <u>255,640</u>

VENTURE KAMLOOPS BUSINESS DEVELOPMENT SOCIETY
STATEMENT OF FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	<u>2015</u>	<u>2014</u>
Financial assets		
Cash	\$ 70,353	\$ 115,637
Accounts receivable	23,664	4,104
	<u>94,017</u>	<u>119,741</u>
Liabilities		
Accounts payable	39,322	44,169
Deferred revenue	-	59,500
	<u>39,322</u>	<u>103,669</u>
Net financial assets	<u>54,695</u>	<u>16,072</u>
Non-financial assets		
Prepaid expenses	7,765	5,490
Tangible capital assets	9,413	15,558
	<u>17,178</u>	<u>21,048</u>
Accumulated surplus	<u>\$ 71,873</u>	<u>\$ 37,120</u>



City of Kamloops



VENTURE KAMLOOPS BUSINESS DEVELOPMENT SOCIETY
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2015, with comparatives for 2014

	2015 Fiscal Plan	2015	2014
Revenue			
Fees, rates and sales of service	\$ 9,000	\$ 613	\$ 3,395
Government transfers	600	186,088	8,893
Investment income	-	-	15
Transfers from other funds	615,666	615,663	604,189
	<u>625,266</u>	<u>802,364</u>	<u>616,492</u>
Expenses			
Venture Kamloops Business Development Society	619,333	767,611	629,062
	<u>619,333</u>	<u>767,611</u>	<u>629,062</u>
Increase (decrease) in accumulated surplus	\$ <u>5,933</u>	\$ <u>34,753</u>	\$ <u>(12,570)</u>



“Earth and sky, woods and fields,
lakes and rivers, the mountain
and the sea, are excellent
schoolmasters, and teach some
of us more than we can ever
learn from books.”

~ John Lubbock



ANNUAL REPORT PHOTOGRAPHY CREDITS

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Page 2	Tourism Kamloops Kelly Funk
Page 4 & 5	Tourism Kamloops (Background Image)
Page 11	Uniquely Inspired Marketing (Top Image) Tourism Kamloops Tyler Meade (Bottom Image)
Page 12	City of Kamloops (Top Image) Tourism Kamloops Kelly Funk (Bottom Image)
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Page 26	Graphic Depictions Intelligent Design
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Page 110	City of Kamloops (Top Image) Graphic Depictions Intelligent Design (Bottom Image)
Back Page	Tourism Kamloops Tyler Meade

IMPORTANT CONTACT INFORMATION FOR THE CITY OF KAMLOOPS

City of Kamloops

7 Victoria Street West,
Kamloops, BC, V2C 1A2
Phone: 250.828.3311
Email: info@kamloops.ca
Web: www.kamloops.ca

Emergencies

8:00 am - 4:00 pm: Call 250.828.3461
After hours: Call 250.372.1710

Winter Hours of Operation

Sept - May: 8:30 am - 4:30 pm

Summer Hours of Operation

(after May long weekend)
May - Sept: 8:00 am - 4:00 pm

Mayor's Office 250.828.3494

visit www.kamloops.ca/council

City Department List www.kamloops.ca/departments

Chief Administrative Officer 250.828.3498

Business and Client Services 250.828.3572

Corporate Services & Community Safety 250 828 3405

Development and Engineering Service 250.828.3561

Finance 250.828.3413

Human Resources 250.828.3439

Parks, Recreation and Cultural Services 250.828.3400

Public Works and Utilities 250.828.3348

Bylaw Services www.kamloops.ca/bylaws

Landfill www.kamloops.ca/garbage/landfills.shtml

Tournament Capital Centre

www.tournamentcapital.com/tcc.htm

Bus Schedule and Fares

www.busonline.ca/regions/kam/default.cfm

Venture Kamloops - Economic Development

www.venturekamloops.com

Tourism Kamloops www.tourismkamloops.com

Visitor Centre

www.tourismkamloops.ca/KVC

Toll Free: 1.800.662.1994

Fire 911

Ambulance 911

RCMP (Bilingual)

560 Battle Street

250.828.3000

Royal Inland Hospital

311 Columbia Street

250.374.5111

Drive BC www.drivebc.ca

Weather www.weather.gc.ca



Canada's Tournament Capital

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