

1. May 1, 2023 - Special Council Agenda

Documents:

[2023 05 01 SPECIAL COUNCIL MEETING.PDF](#)



AGENDA

**City of Salmon Arm
Special Council Meeting**

**Monday, May 1, 2023
9:00 a.m.**

**Council Chamber of City Hall
500 – 2 Avenue NE
Salmon Arm, BC**

Electronic Meeting Link: <https://meet.goto.com/931301501>
 Phone Access: Canada: +1(647) 497-9373 / Access Code: 931-301-501

Page #	Item #	Description
	1.	CALL TO ORDER
	2.	ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY <i>We acknowledge that we are gathering here on the traditional territory of the Secwepemc people, with whom we share these lands and where we live and work together.</i>
	3.	DISCLOSURE OF INTEREST
	4.	PRESENTATIONS
1-54	5.	RECONSIDERATION OF BYLAWS
	1.	2022 Final Budget
	a.	City of Salmon Arm 2022 to 2026 Financial Plan Amendment Bylaw No. 4572 - Final Reading
	b.	City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4567 - Final Reading
	c.	City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4573 - Final Reading
	d.	City of Salmon Arm Fire Protection Emergency Apparatus Reserve Fund Expenditure Bylaw No. 4574 - Final Reading
	e.	City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4575 - Final Reading
	f.	City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4576 - Final Reading
	g.	City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4577 - Final Reading

- 55-72 2. 2023 Final Budget
 - a. City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4586 – Final Reading
 - b. City of Salmon Arm 2023 Annual Rate of Taxation Bylaw No. 4581 – Final Reading
- 73-76 3. City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4583 – Final Reading
- 77-78 6. **ADJOURNMENT**

Item 5.1

CITY OF SALMON ARM

Date: May 1, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Bylaw entitled City of Salmon Arm 2022 to 2026 Financial Plan Amendment Bylaw No. 4572 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4567 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4573 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm Fire Protection Emergency Apparatus Reserve Fund Expenditure Bylaw No. 4574 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4575 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4576 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4577 be read a final time.



To: His Worship Mayor Harrison and Members of Council
Date: March 30, 2023
From: Chelsea Van de Cappelle, Chief Financial Officer
Subject: 2022 Final Budget

Recommendation:

- That: Bylaw No. 4572 cited as “City of Salmon Arm 2022 to 2026 Financial Plan Amendment Bylaw No. 4572” be given 3 readings;
- And That: Bylaw No. 4567 cited as “City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4567” be given 3 readings;
- And That: Bylaw No. 4573 cited as “City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4573” be given 3 readings;
- And That: Bylaw No. 4574 cited as “City of Salmon Arm Fire Protection Emergency Apparatus Reserve Fund Expenditure Bylaw No. 4574” be given 3 readings;
- And That: Bylaw No. 4575 cited as “City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4575” be given 3 readings;
- And That: Bylaw No. 4576 cited as “City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4576” be given 3 readings;
- And Further
That: Bylaw No. 4577 cited as “City of Salmon Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4577” be given 3 readings.

Background:

The 2022 Final Budget requires amendments to reflect Council Resolutions and to redirect allocations between budget accounts. Please find below a summary of budget changes (+/-) \$5,000.

General Fund:

<u>Revenue</u>		<i>Increase / (Decrease)</i>
<i>Municipal Regional District Tax</i>	To reflect actual. Offsets with expenditure for same.	123,200
<i>Police Protection Services</i>	To reflect actual revenues from RCMP Criminal Documents Searches, False Alarms and Other.	6,300
<i>Transportation Services</i>		
<i>Custom Work</i>	Attributed to work completed by City crews where cost is recoverable. Offsets with increase in expenditures (i.e. Roads, Drainage, and Sidewalk Extensions/Replacements).	43,000
<i>Storm Sewer Connections</i>	To reflect actual. Offsets with increase in expenditures (i.e. Service Connections).	30,100
<i>Transit – Revenue</i>	To reflect actual, higher than budgeted ridership. Offset by increase in Transit Contract expenditures with net savings redirected to the Transit Services Reserve (\$8,700).	8,400
<i>Transit Passes</i>	To reflect actual, higher than budgeted ridership. Offset by increase in Transit Contract expenditures with net savings redirected to the Transit Services Reserve (\$8,700).	9,700
<i>Airport Services</i>		
<i>Sales of Services - Gas and Oil Sales</i>	To reflect actual. Attributed to increased cost of fuel and higher than anticipated sales. Offsets with costs of fuel and oil with net revenues redirected to the Airport – Taxiway Reserve.	\$262,000
<i>Downtown Parking Services</i>		
<i>Sales of Services – Parking Revenues (Net)</i>	To reflect actual, revised parking rates to both on and off-street parking effective July 1, 2022.	42,000
<i>Environmental Services</i>		
<i>Solid Waste and Recycling Program</i>	Analyzed actual expenses; and balanced with user fees and refuse tag sales resulting in an actual net transfer	-

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	from the Solid Waste and Recycling Reserve of \$967.60, \$19,507 less than anticipated. No adjustment made to the budget.	
<i>Cemetery Services Mt. Ida Sales of Services – Burial, Cremation and Columbarium Niche Sales</i>	To reflect actual. Increase in Burial (\$11,700) and Cremation Sales (\$8,900), offset by a decrease in Columbarium Niche Sales (\$1,900). Net revenues from Mt. Ida Cemetery function as a whole have been redirected to the Recreation Centre Operating Reserve and Wharf/Float – Major Maintenance	18,700
<i>Shuswap Memorial Sales of Services – Burial, Cremation, Columbarium and Other Sales</i>	To reflect actual. Increase in Burial (\$8,200) and Columbarium Niche Sales (\$4,400) and Cremation Sales (\$14,500). Net revenues from the Shuswap Memorial Cemetery function as a whole have been redirected to the Records Management Reserve.	27,100
<i>Recreation and Cultural Services</i>		
<i>Shaw Centre - Labour</i>	To reflect actual. Offsets with decrease in expenditures for same.	(12,750)
<i>Park Services</i>		
<i>Other Sales</i>	To reflect Canoe Beach Rental Lot contributions towards demolition costs (\$188,100) and additional Memorial Markers (2,700)	190,800
<i>SASCU Recreation Centre Labour</i>	To reflect actual. Offsets with decrease in expenditures for same.	(16,100)
<i>General Government Services</i>		
<i>Taxation Penalties</i>	To reflect actual. In 2021, the Province of BC took over the administration of their Home Owner Grant (HOG) program. With this change came a change in processes and homeowners were required to claim their grant with the Province rather than the City. As a result, presuming due to late grant claims, penalties assessed were higher as an unclaimed HOG is considered unpaid taxes. The revenues have been redirected Property Acquisition Reserve.	49,000

<i>Interest</i>	To reflect actual. Interest rates realized on reserves averaged 1.93%, higher than 2021 and originally estimated. The revenues have been redirected Property Acquisition Reserve.	49,500
<i>Return on Investment – Endowment Fund</i>	To reflect annual disbursements received on the endowment fund, managed by the Shuswap Community Foundation (SCF). Earnings have been returned to the SCF to be reinvested. Offsets with expenditure for same.	14,550
<i>Other</i>	To reflect the reversal of a 2021 DCC subsidy (grant) for an affordable housing project (Habitat for Humanity) funded from COVID 19 Safe Restart grant funds. The applicant was unable to satisfy the conditions and timeframe necessary to maintain the grant. Offsets with transfer to the COVID 19 Safe Restart Grant reserve for the same.	20,000
<i>Building Inspection Services</i>		
<i>Building and Plumbing Permit Revenue</i>	To reflect actual. Due to continued levels of development and re-development above anticipated levels.	68,100
<i>Transportation Services</i>		
<i>Transportation Services – Gravel Pit Operational Revenue</i>	The cost of gravel crushing is inventoried and as it is utilized is charge out to various operational and maintenance functions and capital projects. The rate at which the gravel is charged includes the cost to crush, as well as components for gravel pit maintenance, engineering and gravel pit expansion. These revenues offset with Gravel Pit Operations Expenditures, with the net profit (\$19,000) being transferred to the Crushed Rock Inventory Reserve.	53,000
<i>Cemetery Services</i>		
<i>Burial Marker Permits & Weekend Burials</i>	To reflect actual.	8,100
<i>Planning & Development Services</i>		

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<i>Development Permits, Variances, Subdivision Application & Inspection Fees, OCP Applications and TU Permits etc.</i>	To reflect actual, due to continued levels of development and re-development above anticipated level. Net increase to revenue is consistent with increase in Building and Plumbing Permit revenues.	32,000
<i>Rentals – Law Courts, Crown Counsel and Corrections</i>	To reflect rental revenue recognized from the tenants \$1 million prepayment (deferred revenue) advanced during construction of City Hall. Beginning April 1, 2021, this prepayment is to be used to offset the tenant's obligation to pay base rent, operating costs and taxes. A transfer from the Law Courts Reserve (established for this purpose) has been done to offset the reduction in cash flow and as a result the Transfer from Reserve – Law Courts has been reduced by same.	407,610
<i>Protective Services- RCMP Rentals</i>	To reflect actual rental revenues. Attributed to increase in facility costs and building improvements as per the lease agreement.	105,000
<i>Park Services Rentals</i>	Attributed to lower than anticipated demolition costs therefore a reduction in net demolition contributions received. Net revenues were reallocated to Other Sales – Parks.	(201,840)
<i>Transfers From Other Governments</i>		
<i>Unconditional Transfer – Local Government Climate Action</i>	To reflect the receipt of grant funding from the Local Government Climate Action Program. Offsets with transfer to reserve for same.	149,900
<i>Conditional Transfer – Regional District - Airport</i>	To reflect proportionate share of increased airport revenues and reduced operational costs. Offsets with increased revenues and reduced expenditures (net of capital).	(12,625)
<i>Conditional Transfer – Canada Summer Jobs</i>	To reflect the successful application to the Canada Summer Jobs program with grant funding used to offset Visitor Services – Student Help.	6,500

<i>Reserves</i>			
<i>Transfer From Reserve Unexpended</i>	<i>From For</i>	Attributed to prior year capital projects that were completed under budget. Redirected as follows: <ul style="list-style-type: none"> • Recreation Amenities Reserve - \$15,000; and • Future Expenditure Reserve – 7,265. 	22,225
<i>Transfer From Reserve – Law Courts</i>		The tenants advanced \$1 million as a prepayment (deferred revenue) during construction of City Hall. Beginning April 1, 2021, this prepayment is to be used to offset the tenant’s obligation to pay base rent, operating costs and taxes. A transfer from the Law Courts Reserve (established for this purpose) has been done to offset the reduction in cash flow and as a result the Transfer from Reserve – Law Courts has been reduced by same.	(401,495)
<i>Transfer From Reserve – COVID 19 Safe Restart Grant</i>		Attributed to a reduction in funding necessary to offset RCMP retroactive pay. At the end of February 2022, the City received a preliminary range estimate of RCMP retroactive pay from the Federal Government. While this estimate had been provided for planning purposes only, it was considered reasonable to use as a basis for expense accrual for 2021. As a result, additional funding from the COVID 19 Safe Restart Grant is no longer necessary.	(256,000)
<i>Transfer From Reserve – Police Operating</i>		Attributed to a reduction in funding necessary to offset RCMP retroactive pay. See comments above – COVID 19 Safe Restart.	(405,100)
<i>Transfer From Reserve – Police Special Investigations</i>		Attributed to a reduction in funding necessary to offset RCMP retroactive pay. See comments above – COVID 19 Safe Restart.	(100,000)
<i>Transfer From Reserve – Airport – Major Maintenance</i>		With the decertification of the Shuswap (Salmon Arm) Regional Airport, a number of projects are no longer required: <ul style="list-style-type: none"> • SMS Assessment - \$10,300; • Aeronautical Assessment - \$20,000; • NAV System Upgrade - \$10,000. <p>There were also a couple projects that will be carried forward for completion in 2023:</p> <ul style="list-style-type: none"> • Fencing - \$8,360; 	(88,160)

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	<ul style="list-style-type: none"> • Runway OLS Maintenance - \$20,000; • Removal Old Fuel Tanks - \$19,500. <p>Reduction in reserves offsets with expenditures for same.</p>	
<i>Transfer From Reserve – Airport – Lighting</i>	With the decertification of the Shuswap (Salmon Arm) Regional Airport, the Papi Light Relocation was no longer required - \$20,000 and the Threshold Lighting was completed under the Taxiway Charlie BC Air Access Grant – 25,000. Reduction in reserves offsets with expenditures for same.	(45,000)
<i>Transfer From Reserve – Airport – Tree Encroachment</i>	To reflect actual. Offsets with expenditure for same.	(47,800)
<i>Transfer From Reserve – Airport – Decom. Old Tanks</i>	Removal Old Fuel Tanks will be carried forward to 2023. Offsets with expenditure for same.	(2,700)
<i>Transfer From Reserve – Shaw Centre – Operating</i>	To reflect reduction in expenditures.	(28,000)
<i>Transfer From Reserve – SASCU Recreation Centre – Operating</i>	To reflect reduction in expenditures.	(10,000)
<i>Transfer From Reserve – Canoe Beach Rental</i>	To reflect reduction in the City’s proportionate share of demolition costs as per agreement.	(63,740)
<u>Expenditures</u>		
<i>General Government</i>		
<i>Council Expenses</i>	To reflect actual.	(6,200)
<i>Civic Building Maintenance</i>	To reflect actual. Increase attributed to significant HVAC costs including replacement and repair of heat pumps throughout the building (approx. \$45,000) This is a very difficult budget to predict, as the maintenance requirements will vary from year to year. The HVAC system however is aging and staff anticipate significant repairs and additional costs in the future. Offset in part by reduction in Transfer to Reserve – Law Courts.	18,900

<i>Administration</i>	To reflect actual. Significant items to note include:	
<i>Wages and Benefits</i>	Attributed to various position vacancies throughout the year and a position elimination due to reorganization. Savings have been redirected to the Wages and Benefits Reserve.	(93,000)
<i>Other</i>	To reflect actual.	21,900
<i>Advertising</i>	To reflect a reduction in print advertisements.	(9,300)
<i>Bad Debts</i>	To reflect the accrual of two allowance's for doubtful accounts related to the demolition of the Canoe Lease Lot cabins.	37,000
<i>Legal Services</i>	To reflect actual.	25,500
<i>Office Supplies</i>	To reflect a reduction in office supply expenses.	(7,500)
<i>Communications – Contracted Services</i>	To reflect actual.	(5,000)
<i>Audit and Accounting</i>	To reflect final 2021 year-end invoicing and current year expense accrual as previously approved by Council.	5,500
<i>Staff Training</i>	To reflect actual. Overall, in-person training opportunities began to increase during the year, following a slow down as a result of COVID. However staff training did not increase at the same rate.	(8,500)
<i>Conference and Seminars</i>	Reduced training costs due to reduced staff schedule availability to attend in-person conferences.	(9,400)
<i>Labour Relations – Net</i>	To reflect actual. Savings redirected to the Safety Initiatives Reserve.	(30,000)
<i>Other</i>	To reflect reduced costs related to the Staff Christmas Function.	(5,500)
<i>Safety Program</i>		
<i>Safety Training</i>	To reflect actual. The net decrease can be attributed to a reduction in internal JHSC training and fire extinguisher training as well as a reduction in the number of staff that undertook traffic control and crane training. Savings have been redirected to the Property Acquisition Reserve.	(8,600)

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<i>Technologies</i>		
<i>Computer Maintenance Contracts</i>	Attributed to savings associated with IT contracts and the re-assessment of needs.	(8,775)
<i>Server Maintenance Contracts</i>	To reflect the reallocation of multi-year server maintenance contract costs to pre-paid expenses.	(7,500)
<i>GIS System</i>		
<i>GIS Maintenance Contracts</i>	To reflect billing cycle adjustment for MRF Geosystems – annual website support contract.	(10,200)
<i>Asset Management</i>		
<i>Wages and Benefits</i>	To reflect position vacancy January to October 2022. Savings have been redirected to the Wages and Benefits Reserve.	(66,500)
<i>Other General Government Administration</i>		
<i>Elections</i>	To reflect actual costs incurred for 2022 Municipal Election. Savings can be attributed to the utilization of voting machines from another local government, eliminating the need to rent them and a reduction in wage costs.	(14,200)
<i>Insurance – Liability</i>	To reflect actual per MIABC.	16,100
<i>Insurance – Claims</i>	Attributed to reduction in insurance claims (\$9,000), and property claims (\$5,000.00) as there was none in 2022. Savings have been used to offset the increase in Liability Insurance Costs.	(14,000)
<i>Grants – Shuswap Community Foundation Endowment Fund</i>	To reflect annual disbursements received on the endowment fund, managed by the Shuswap Community Foundation (SCF). Offsets with revenue for same.	14,550
<i>Fire Protection Services</i>		
<i>Administration</i>	To reflect actual. Significant items to note include:	
<i>Wages and Benefits</i>	Wages were inadvertently posted to General Wages and Benefits for a portion of the year for one employee. Posting allocations have subsequently been revised.	(82,600)

	Savings have been redirected to Fire Emergency Apparatus Reserve Fund and Memorial Arena and Civic Building Major Maintenance Reserves.	
<i>Clerical – Wages and Benefits</i>	To reflect a partial position vacancy.	(7,400)
<i>Fire Fighting Force</i>		
<i>Fire Fighting Force</i>	Attributed to increased hourly rates effective 2023 and return to regular practice hours following the lifting of COVID 19 restrictions on group gatherings. Offset by savings in Additional Fire Practice and Investigation and Prevention Wages.	28,600
<i>Fire Fighting Force – Additional Practice Remuneration</i>	Attributed to reduced additional practice hours (i.e. weekends and other special training). Savings have been redirected to offset increase in Fire Fighting Force Costs.	(6,350)
<i>Fire Investigation and Prevention – Wages and Benefits</i>	Attributed to temporary position vacancy (January – June). Savings have been redirected to offset increase in Fire Fighting Force Costs	(10,235)
<i>Training – Paid on Call Department Maintenance</i>	To reflect actual. Expenditures to assist with maintenance, testing and vacation coverage.	(5,800)
<i>Police Protection</i>		
<i>RCMP – Clerical – Wages and Benefits</i>	To reflect actual. Attributed to lower than anticipated overhead.	(17,400)
<i>RCMP – Court Liaison/IT - Wages and Benefits</i>	To reflect actual. Attributed to lower than anticipated overhead.	(12,900)
<i>RCMP Police Force</i>	To reflect actual policing costs. The 2021/2022 and 2022/2023 E-Division Budgets reflect a detachment strength of 20 and 21 members respectively. However the City is not frequently billed for its full complement due to vacancies throughout the year. As a result of this vacancy rate, the City has adjusted its budget downward 1 to 2 members as it is not prudent to budget for items that likely will not materialize. However the actual billings for 2022 have been based on an E-Division forecasted FTE of between 16.9 and 17.2 members. This has resulted in savings of approximately \$514,000. At the end of February 2022, the City received a	(1,270,000)

	<p>preliminary range estimate of RCMP retroactive pay from the Federal Government. While this estimate was provided for planning purposes only, it was considered reasonable to use as a basis for expense accrual for 2021. As of December 31, 2022 the City had not received an invoice covering the retroactive period from April 1, 2017 to March 31, 2021. As a result, the budget was reduced (\$756,000).</p> <p>Net savings (\$578,000) have been redirected to the following RCMP reserves to offset future RCMP related costs:</p> <ul style="list-style-type: none"> • RCMP Operating Reserve - \$428,000; • RCMP Major Maintenance Reserve - \$30,000; • RCMP Storage Building Reserve - \$70,000; • RCMP Special Investigation Reserve - \$50,000. 	
<i>Prisoner Costs</i>	<p>To reflect actual. The City is billed according to the E-Division budget for prisoner costs (based on actual prior year costs of Provincial, Federal and municipal prisoners). A reconciliation and adjustment is completed by E-Division as part of their year-end process (March 31, 2023). The City will see an adjustment related to 2022 in 2023 (similar to Police Force billing). Further, the City is only responsible for municipal prisoners and receives a reimbursement from the Province for those that are Federal and Provincial. As a result, this is a very difficult line item to project as it is based on the number of Provincial, Federal and municipal prisoners held in the local detachment and it varies from year to year. This increase has been offset by the increase in RCMP – Rental revenues.</p>	71,800
<i>Law Enforcement Services</i>		
<i>Bylaw Wages and Benefits</i>	To reflect a temporary position vacancy.	(17,800)
<i>Other Protective Services</i>		
<i>Animal Control – Contracted Services</i>	To reflect actual. Contracted services were not available for all of the budgeted hours due to contractor staffing vacancies.	(6,800)
<i>Transportation</i>		

<i>Services</i>		
<i>Common Services Workshop & Yard Maintenance</i>	To reflect actual costs incurred including: repair of damaged overhead door on tent structure, radio issues related to renovation, and failed asphalt surrounding the building requiring replacement. In addition there were higher than anticipated maintenance costs on the Fuel Supply System and entrance gate as well as increases in Hydro and Fortis expenses.	14,800
<i>Administration and Engineering</i>		
<i>Wages & Benefits</i>	To reflect actual. Attributed to lower than anticipated overhead.	(13,400)
<i>Wages & Benefits – PW Foremen</i>	To reflect actual. Attributed to lower than anticipated overhead.	(10,500)
<i>Conventions & Seminars</i>	To reflect actual. There continued to be fewer in-person conferences and training opportunities offered in 2022.	(7,700)
<i>On Call Allowance</i>	To reflect part year allocation.	(9,800)
<i>Safety Courses</i>	Due to staff vacancies and to meeting operational requirements, fewer training opportunities were offered.	Net (12,000)
<i>Inventory Adjustments</i>	To reflect actual. Primarily related to year-end adjustments to the Gravel Pit (recycled asphalt, gravel, and drain rock) and materials.	27,200
<i>Succession Training</i>	To reflect a reduction in cross-over training time due to retirement.	(15,400)
<i>Engineering – Contracted Services</i>	To reflect actual. Attributed to a diverse internal skill-set, minimizing the requirement for supplemental external resources.	(7,000)
<i>Surveys</i>	No legal surveys were required in 2022.	(5,000)
<i>Machinery and Equipment</i>	To adjust expenditures and associated revenue for charge-out to City functions. More significant changes are summarized below:	
<i>Unit No. 922 – 2011 John Deere</i>	Only routine maintenance was required. No major breakdowns were experienced, resulting in savings.	(6,300)

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<i>1545 Mower</i>		
<i>Unit No. 930 – 2004 Freightliner Dump/Plow</i>	This truck was traded-in August 2022. Therefore only 8 months of the year with expenditures.	(6,700)
<i>Unit No. 934 – 2011 Trackless Sidewalk Tractor</i>	This unit was traded-in November 2022. Two months of year without any expenditures. Only routine maintenance required and no major breakdowns were experienced.	(17,200)
<i>Unit No. 982 – 2009 Volvo BL70 Backhoe</i>	To reflect actual. This unit has many less hours of use due to other available equipment. Less hours required less maintenance and no major breakdowns occurred.	(10,300)
<i>Unit No. 20 – 2001 SMI Airport Sweeper</i>	To reflect the cost of replacement steel broom wafers. The last purchase of sweeper wafers was in 2019. Multiple sets of wafers were required to be replaced in 2022 and the cost from 2019 increased significantly.	6,750
<i>Unit No. 30 – 2021 Freightliner M2 – Dump/Plow</i>	To reflect significant increases in fuel costs during the year.	6,300
<i>Unit No. 45 – 2015 Dodge Dump/Plow</i>	Truck Turbo failed during the year, requiring full replacement. In addition, the power pack to operate the plow failed which also required replacing.	8,890
<i>Unit No. 50 – 2013 John Deere Loader</i>	To reflect actual. Only routine maintenance required. No major breakdowns were experienced.	(7,000)
<i>Unit No. 60 – 2021 Bobcat Skid Steer</i>	To reflect actual. Auger Planetary drive for auger attachment failed, requiring replacement. There was also a significant increase in cost of wafer brooms and fuel.	9,500
<i>Unit No. 64 – 2015 Freightliner Dump/Plow</i>	Power take off failed in middle of winter requiring replacement in a timely matter. Intake and outlet NOX sensors failed requiring replacement as well the rear springs broke requiring replacement. There was also a significant increase in the cost fuel.	15,300
<i>Unit No. 69 – 2020 MACK Flusher Truck</i>	Primarily attributed to the significant increase in the cost of fuel.	8,800

<i>Unit NO. 78 – 2008 Sterling 1 Ton Dump/Plow</i>	Only routine maintenance was required. No major breakdowns were experienced, resulting in savings.	(12,500)
<i>Unit No. 93 – 2014 Dodge Ram ¾ Ton Truck</i>	The Camshaft and lifters (internal parts in motor) failed, requiring a significant re-build that was completed in-house.	6,700
<i>Roads and Streets – Roadway Surfaces</i>		
<i>Gravel Roads</i>	To reflect actual. Reduced staffing levels due to vacancies resulted in the inability to complete the gravel road maintenance.	(11,225)
<i>Asphalt Patching</i>	To reflect an increase in material costs and some major road failures that required patching.	12,940
<i>Roadway Maintenance</i>	To reflect actual, attributed to no major road failures including sloughing, embankment erosion, sub-grade failures, etc.	(6,190)
<i>Roads – Extensions & Replacements</i>	To reflect. In part attributed to work completed by City crews where cost is recoverable.	13,265
<i>Roads and Streets – Road Allowances, Intersections, Approaches</i>		
<i>Road Allowances Maintenance</i>	Reduced staffing levels due to vacancies resulted in the inability to complete a number of maintenance operations. There were also not as many “unforeseen” conditions.	(28,900)
<i>Roads and Streets – Sidewalks</i>		
<i>Sidewalks – Repairs and Maintenance</i>	To reflect a reduction in reported trip hazards. In addition, the early winter did not allow for the completion of all scheduled sidewalk repairs.	(7,450)
<i>Sidewalk – Extensions & Replacements</i>	In part attributed to work completed by City crews where cost is recoverable.	12,150
<i>Sidewalk – Weed Control</i>	Student staffing did not start until later in the year, and often were redirected to vandalism repairs.	(21,600)

<i>Sidewalk Snow Removal/Sanding</i>	The earlier winter required on-going snow and ice control starting November 4th. Snow conditions required additional attention.	18,000
<i>Roads and Streets – Drainage Ditches</i>		
<i>Drainage Ditch Maintenance</i>	The City is currently working on a maintenance program to provide direction on a plan to complete. In addition staffing levels did not allow for the completion of maintenance as desired.	(28,400)
<i>Flood Control Maintenance</i>	To reflect actual.	11,720
<i>Service Connections</i>	To reflect actual. Attributed to work completed by City crews where cost is recoverable. Offsets with increased revenue (i.e. Storm Sewer Connections).	22,095
<i>Roads and Streets – Storm Sewers</i>		
<i>Storm Sewer Maintenance</i>	To reflect increased catch basin cleaning due to development.	6,000
<i>Culvert Maintenance</i>	To reflect actual. Attributed to work completed by City crews where cost is recoverable. Offsets with increased revenue (i.e. Storm Sewer Connections).	18,800
<i>Drainage – Extensions & Replacements</i>	To reflect actual, nothing flagged for replacement.	(10,600)
<i>Roads and Streets – Street Cleaning and Flushing</i>		
<i>Snow Removal & Sanding</i>	The earlier winter required on-going snow and ice control starting November 4th. In addition there were additional costs associated with overtime for snow events on the weekend, standby time due to Statutory holidays and additional road checks. Finally, there were significant increases in material costs (i.e. sand, salt and liquid anti-icing).	104,800
<i>Street Lighting</i>		

<i>Overhead Lighting</i>	This account reflects expenses for BC Hydro lease lights, the savings are reflective of the BC Hydro LED upgrade project and the lease lights that have been removed from the City's inventory as a result of an internal audit that was performed by Engineering staff.	(28,700)
<i>Ornamental Overhead Lighting</i>	To reflect actual. With many lights being changed to LED's, the City is experiencing a reduction in maintenance costs.	(27,035)
<i>Ornamental Lighting – Pole Refurbishment</i>	Reduced staffing levels due to vacancies resulted in the inability to complete a number of maintenance operations.	(17,125)
<i>Traffic Services</i>		
<i>Street Sign Maintenance</i>	To reflect actual. There were less involved Traffic Orders in 2022. Replacement of signs was reduced due to staff availability and the early winter.	(14,300)
<i>Transit System</i>	To reflect actual costs. BC Transit has reverted back to billing based on actual. The increase has been offset by an increase in Transit revenues. Net revenues (\$8,700) have been redirected back to the Transit Services Reserve.	9,400
<i>Gravel Pit Assessment</i>	To reflect actual. Permit was not received until January 2023, therefore only performed minor works within the pit boundaries. Funds have been redirected to the Gravel Pit Remediation Reserve for same.	(10,000)
<i>Major Maintenance</i>		
<i>Restoration of Gravel Road Structure</i>	Reduced staffing levels due to vacancies resulted in the inability to complete the maintenance work program as initially anticipated.	(8,325)
<i>Brushing Program</i>	Early winter conditions did not allow for the full utilization of this budget, as many of these works are scheduled for mid-November.	(8,640)
<i>Gravel Pit Remediation</i>	To reflect actual. Permit was not received until January 2023, therefore only performed minor works within the pit boundaries.	(26,700)

<i>Downtown Parking</i>		
<i>Inner Core Parking Lot Maintenance</i>	To reflect actual, attributed to increased amount due to Lessor for parking revenue collected due to increase in inner core parking revenues.	6,900
<i>Airport Services Administration</i>		
<i>Memberships & Licenses</i>	To reflect a replacement tenure application and rental fees for the renewal of the license agreement for airplane hazard beacon site purposes with the Ministry of Forests, Lands and Natural Resource Operations.	7,700
<i>Surveying</i>	The proposed lease lot surveys at the airport were not completed as anticipated. Funds have been reallocated to the Airport – O&M Reserve to undertake in 2023.	(10,000)
<i>Fuel and Oil – Cost of Sales</i>	To reflect an increase in fuel volume sales (approx. 30,000 liters) over the 5 year historical average and a significant increase in the cost of fuel. Offsets with fuel and oil sales with net revenues redirected to the Airport Taxiway Reserve.	262,600
<i>Snow Removal</i>	To reflect actual. Additional call-outs to the contractor were required due to an earlier than normal winter. Even when lesser snow accumulation occurred contractors were called-out to ensure safe operation of the airport.	11,300
<i>Terminal Building Maintenance</i>	Attributed to lesser maintenance work required throughout the year.	(7,850)
<i>Tree Encroachment Maintenance</i>	To reflect actual. Carry forward project funds. Transfer from Airport – Tree Encroachment Reserve reduced by same.	(47,800)
<i>Runway and Road Maintenance</i>	Crack sealing work was not completed due to contractor arrival delays.	(21,000)
<i>Machinery and Equipment</i>		
<i>Navigation Equipment Maintenance</i>	Maintenance requirements of the navigation equipment was less than anticipated.	(7,500)
<i>Wildlife</i>	To reflect actual. Project carried forward to be completed	(3,500)

<i>Management System Update</i>	in 2023. Funding has been redirected to the Airport O&M Reserve for same.	
<i>Safety Management System</i>	With the decertification of the Shuswap (Salmon Arm) Regional Airport, the Safety Management System consultation component was not required. Transfer from Airport – Major Maintenance Reserve reduced by same.	(10,300)
<i>Aeronautical Assessment</i>	With the decertification of the Shuswap (Salmon Arm) Regional Airport, the Aeronautical Assessment was not required. Transfer from Airport – Major Maintenance Reserve reduced by same.	(20,000)
<i>Threshold Lighting</i>	This work was completed as part of the Taxiway Charlie upgrade and was approved for funding through the BCAAP grant. Transfer from Airport – Lighting Reserve reduced by same.	(25,000)
<i>Fencing</i>	To reflect actual. Project carried forward to be completed in 2023. Funding from the Airport O&M Reserve has been reduced by same.	(8,360)
<i>NAV System Upgrades</i>	With the decertification of the Shuswap (Salmon Arm) Regional Airport, the NAV System upgrades were not required. Transfer from Airport – Major Maintenance Reserve reduced by same.	(10,000)
<i>Re & Re Old Fuel Tanks Underground</i>	To reflect actual. Project carried forward to be completed in 2023. Funding from the Airport Major Maintenance and Decom. Old Tanks Reserve have been reduced by same.	(22,200)
<i>PAPI Light Relocation</i>	With the decertification of the Shuswap (Salmon Arm) Regional Airport, the PAPI light relocation was not required at this time. Transfer from Airport – Lighting Reserve reduced by same.	(20,000)
<i>Hazard OLS Lighting</i>	With the decertification of the Shuswap (Salmon Arm) Regional Airport, the Hazard OLS lighting was not required at this time.	(20,000)
<i>Runway OLS Area Maintenance</i>	This project was not completed in 2022. Project and funding has been carried forward for completion in 2023. Transfer from Airport – Major Maintenance Reserve	(20,000)

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	reduced by same.	
<i>Compass Rose Survey & Painting</i>	Attributed to significant savings in legal surveying.	(5,200)
<i>Environmental Health Services</i>		
<i>Cemetery Services</i>		
<i>Mt. Ida - Administration – Cemetery Digitization</i>	To reflect actual. Redirected to Technology, Equipment & Software Reserve.	(14,790)
<i>Mt. Ida - Building and Grounds Maintenance</i>	To reflect savings realized on the completion of maintenance works by City staff versus contracted services.	(8,700)
<i>Planning and Development Services</i>		
<i>Planning – Wages and Benefits</i>	Attributed to a position vacancy for part of the year.	(48,700)
<i>ALC Exclusion Applications</i>	Attributed to a reduced number ALR Exclusion Applications. The City is now responsible to apply as the applicant under new ALC Regulations. With OCP policy generally discouraging ALR exclusions, landowners are making fewer (speculative) applications to the ALC.	(5,000)
<i>Legal Fees</i>	To reflect actual.	(6,400)
<i>Engineering – Wages and Benefits</i>	Attributed to lower than anticipated overhead.	(6,600)
<i>Contracted Services – Consulting</i>	Funding was not utilized in 2022 and is associated with unanticipated projects and partnering arrangements to support new development and road/access plans.	(10,000)
<i>Economic Development Services</i>		
<i>Municipal Regional District Tax</i>	To reflect actual. Offsets with revenue for same.	121,000
<i>MRDT Provincial Administration Fee</i>	To reflect actual. Offsets with revenue for same.	2,200

<i>Visitor Services</i>	To reflect actual costs of the visitor services function. As of 2021 the City took over visitor services, previously contracted out. The budget was based on the cost of the function in prior years. Significant savings were achieved through this change in service. In addition, the City was successful in securing grant funding in 2022 through Destination BC (\$15,000) and Canada Summer Jobs (\$6,500)	(14,100)
<i>Social Well-Being Work Plan</i>	As resolved by Council	
<i>Recreation and Cultural Services</i>		
<i>Shaw Centre – Operating</i>	<p>To reflect actual. Increases in revenues to note include:</p> <ul style="list-style-type: none"> • Food Services – Net (16,000); • Indoor Sports Facility (\$4,800); • Little Mtn. Fieldhouse (\$29,500) – IHA rentals and various other small rentals; • Special Events – Hockey Camps (\$70,000) – return of 5 BC Hockey camps; and • Event & Building Sponsorships (\$24,800). <p>Increases in expenditures to note include:</p> <ul style="list-style-type: none"> • Cost of Special Events – (\$44,900); • Reduction in Building Repairs and Maintenance (\$46,000) attributed primarily to Building, Equipment and Ice Maintenance and SRS Wages; • Reduction in Ice Maintenance Labour (\$12,750) discussed below. 	(132,700)
<i>Shaw Centre – Ice Maintenance Labour</i>	To reflect actual attendance restrictions early in the year and the closing of the ice plant for 1 sheet of ice earlier than anticipated. Offsets with decrease in revenue for same.	(12,750)
<i>Parks Services</i>		
<i>Administration</i>	Largely attributed to a reduction in Wages and Benefits (\$10,600) as a result of lower than anticipated overhead.	(17,100)
<i>Park and Facility Maintenance</i>	Various increases and decreases throughout section. More notable changes are as follows:	

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<i>Greenhouse Maintenance</i>	This budget is inclusive of the operating needs for the new future greenhouse, as a result the budget was overstated.	(5,700)
<i>Fall Fair Grounds Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works. In addition less mowing was required due to stunting of turf growth during extreme heat and lack of irrigation.	(8,350)
<i>Fletcher Park Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works. In addition less mowing was required due to stunting of turf growth during extreme heat and the early winter prevented the completion of all fall clean-up tasks.	(6,100)
<i>McGuire Lake Park Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works. In addition less mowing was required due to stunting of turf growth during extreme heat and the early winter prevented the completion of all fall clean-up tasks.	(16,750)
<i>Marine Park Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works. In addition less mowing was required due to stunting of turf growth during extreme heat and the early winter prevented the completion of all fall clean-up tasks.	(19,120)
<i>Canoe Beach Maintenance</i>	Attributed to reduced staffing levels and equipment costs due to extended high water, resulting in the delay of maintenance works until later in the year. In addition, the early winter prevented the completion of all fall clean-up tasks.	(9,000)
<i>Parks Vandalism Maintenance</i>	To reflect actual. Significant time addressing vandalism and repairing and restoring damaged washrooms, locks and doors, removing graffiti, and cleaning up temporary sheltering camps.	23,600

<i>Central Business District</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works the early winter prevented the completion of all fall clean-up tasks.	(26,000)
<i>Mosquito Park Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works the early winter prevented the completion of all fall clean-up tasks.	(8,200)
<i>Other Park Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works the early winter prevented the completion of all fall clean-up tasks.	(13,800)
<i>City Hall/Courthouse Facility – Plaza Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works the early winter prevented the completion of all fall clean-up tasks.	(8,175)
<i>TCH West Maintenance</i>	To reflect actual. Much of this area is under construction with the MoTI.	(8,450)
<i>Parks Blvd Maintenance</i>	Attributed to reduced staffing levels or re-direction of time to other prioritized tasks that did not allow for the completion of all maintenance works the early winter prevented the completion of all fall clean-up tasks.	(6,200)
<i>Klahani Park Maintenance</i>	Attributed to significant increase in the use of the park. Given the increase in use, staff continue to reassess the maintenance needs.	6,600
<i>Canoe Beach Rental Lots Maintenance</i>	To reflect reduced costs associated with demolition and remediation. Offsets with Parks – Other Revenue (demolition contributions) and Transfer from Canoe Beach Rental Lot Remediation Reserve.	(119,450)
<i>Marine Park Washroom Facility</i>	The City assumed the maintenance of these facilities in 2022. The initial maintenance cost estimates were too high. Staff will be reassessing the needs for future budgets.	(11,100)
<i>SAGA Building Maintenance</i>	There were no major HVAC breakdowns during this year. Work is underway for the HVAC replacement.	(8,600)

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<i>Klahani Park Washroom Facility</i>	Attributed to significant increase in the use of the park. Given the increase in use, staff continue to reassess the maintenance needs.	6,350
<i>Marine Wharf Washroom Facility</i>	The City assumed the maintenance of these facilities in 2022. The initial maintenance cost estimates were too high. Staff will be reassessing the needs for future budgets.	(5,600)
<i>Downtown Drop-In Senior Centre</i>	Attributed to on-going inspections due to building vacancy and increased costs for gas heating to prevent freezing pipes.	5,200
<i>SASCU Recreation Centre</i>		
<i>Recreation Centre – Labour</i>	To reflect actual. Attributed to a reduction in program offerings due to position vacancy. Offsets with decrease in revenue for same.	(16,100)
<i>Recreation Centre - Operating</i>	To reflect actual. Increase in revenues to note include: <ul style="list-style-type: none"> • Pool Programs (\$34,900) attributed primarily to General Pool Admissions and Aquafit; • Offset by a reduction in Pool Rentals (\$22,000), Recreation Programs (3,000) and Drop-In's (\$3,500); • Rentals (\$11,500) primarily attributed to Room Rentals. Reduction in expenditures to note include: <ul style="list-style-type: none"> • Pool and Recreation Programs (\$22,000); • Offset by an increase in Administration (\$6,000); • Recreation Labour (\$16,100) discussed above. 	(30,500)
<i>Wharf Wharf – Pile Rehabilitation</i>	To reflect actual. Costs associated with the removal of 9 piles.	5,200
<i>Fiscal Services</i>		
<i>Interest on Prepaid Taxes</i>	To reflect interest paid on pre-paid property taxes in accordance with Bylaw 3195. Offset by reduction in Council Initiatives.	14,400

Capital		
<i>Transportation Services</i>		
<i>40 St NW – Culvert (Wilcox Creek) - Drainage</i>	To reflect actual. Project was completed more efficiently and faster than anticipated.	(17,500)
<i>Okanagan Ave Storm Pond (North & South) – Drainage</i>	As resolved by Council. To combine each storm pond budget allocation (North - \$100,000 and South - \$100,000) into one.	Net \$ -
<i>1 Ave SW – SC&G</i>	During the completion of the project there were some unforeseen complications with the removal of the old sidewalk resulting in additional labour and equipment costs.	12,000
<i>10 St & 5 Ave SE – Round-a-Bout</i>	As resolved by Council and to reflect portion of the project in-eligible for Community Works (Gas Tax) funding.	30,000
<i>11 Ave & 30 St NE – Round-a-Bout</i>	As resolved by Council and to reflect portion of the project in-eligible for Community Works (Gas Tax) funding.	53,000
<i>Shuswap & 14 Ave SE</i>	As resolved by Council and to reflect portion of the project in-eligible for Community Works (Gas Tax) funding.	30,000
<i>Unit No. 78 – Dump/Plow Truck</i>	To reflect the surcharge from Daimler Truck, North America.	18,300
<i>Airport Services</i>		
<i>Runway Paving – Construction</i>	As resolved by Council – to reflect application to BC Air Access for Runway Repaving. Funded by grant and Airport Reserves.	1,650,000
<i>Transfer To Reserves</i>		
<i>General – Council Initiatives</i>	To reflect the reallocation of unused funding at year-end. Savings have been redirected to offset increase in Interest on Pre-paid Taxes.	(22,200)
<i>General – Law Courts</i>	To reflect actual funding necessary. Revenue redirected to offset increase in Civic Building expense.	(12,500)

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<i>General – Records Management</i>	Provision to offset future costs associated with the implementation of a records management program. Funded from net revenues of the Shuswap Memorial Cemetery function as a whole	25,000
<i>General – Safety Initiatives</i>	Provision for undertaking an Accessibility Plan and meeting other requirements as required by Accessible Canada Act Regulations. Redirected from savings in Labour Relations.	25,000
<i>General – Technologies Equipment/Software</i>	Provision for future technology and software related purchase costs. Redirected from Cemetery Digitization (14,790) and savings within Other Government Services and Major Maintenance.	44,790
<i>General - Wages and Benefits</i>	Provision to offset the impact of future labour costs, structure and salary changes. Redirected from savings in various wages and benefits accounts.	150,000
<i>General – Legal</i>	Provision to offset future legal costs.	25,000
<i>General – Civic Building Major Maintenance</i>	Provision for future capital works. The building and systems are starting to age. Over the last year there has been significant costs associated with replacement of HVAC components. It is anticipated that these costs will continue. Redirected savings from Fire Administrative Wages.	15,000
<i>General – Civic Building Carpet Replacement/Re-Painting</i>	Provision for future carpet replacement needs and re-painting. Redirected from savings with Bylaw Enforcement and Animal Control.	25,000
<i>General – Recreation Amenities</i>	Provision for future cost associated with the Recreation Centre expansion. Funded from unexpended revenues.	15,000
<i>General – Forestry Management</i>	To reflect future costs associated with dangerous tree removals.	10,000
<i>General – Memorial Arena Major Maintenance</i>	Provision to reflect future major capital repairs and replacements. Redirected savings from Fire Administrative Wages.	20,000
<i>General – Property Acquisition</i>	To reflect funding needs for future strategic property acquisitions. Funded from additional taxation penalties,	150,000

	interest and reduced expenses within Safety, Technologies and GIS.	
<i>COVID-19 Safe Restart Grant Reserve</i>	To reflect the reversal of a 2021 DCC subsidy (grant) for an affordable housing project (Habitat for Humanity) funded from COVID 19 Safe Restart grant funds. The applicant was unable to satisfy the conditions and timeframe necessary to maintain the grant. Offsets with revenue transfer for the same.	20,000
<i>Local Government Climate Action Grant</i>	To reflect the receipt of grant funding from the Local Government Climate Action Program. Offsets with revenue for same.	149,900
<i>Police – Operating</i>	Provision to temper the impacts of future unanticipated RCMP related costs. Redirected from net savings of Police Force.	428,000
<i>Police – Building Major Maintenance</i>	Provision for future capital upgrades to the RCMP Building. Redirected from net savings of Police Force.	30,000
<i>Police – Storage Bay Construction</i>	Provision for capital expenses related to the construction of a new storage bay. Redirected from net savings of Police Force.	70,000
<i>Police – Special Investigations</i>	To increase reserve balance to account for unexpected costs associated with RCMP special investigations.	50,000
<i>Transportation – Crushed Rock</i>	Provision for future gravel pit expansion. Net profit, reallocated from Gravel Pit Operational Revenue.	19,000
<i>Transportation – Gravel Pit Remediation</i>	Provision for gravel pit remediation. Reallocated from Gravel Pit Assessment	10,000
<i>Transportation – Transit Services</i>	Net savings resulting from increased transit revenues over increased transit contract costs. As advised by BC Transit, the Province as well as BC Transit has reverted back to billing based on actual expenditures versus budget and will no longer hold a reserve to offset price volatility, effective April 1, 2021. As a result, the City will be required to manage price volatility within our own reserves. The noted transfer is a	8,700

	provision to address this.	
<i>Transportation – Canoe Beach Road Rehabilitation</i>	Provision for future rehabilitation work related to Canoe Beach Road.	20,000
<i>Transportation – Lakeshore Road Rehabilitation</i>	Provision for rehabilitation works. The City is currently completing the design for the Lakeshore Road Stabilization based on option 1 in the Cost Benefit Analysis - Two-Way Urban Collector Road with Active Transportation Corridor. Option 1, based on the Class D estimate is approximately \$2.2 million.	50,000
<i>Airport – General O&M</i>	To reflect the carry forward of two projects to be completed in 2023, Surveying (\$10,000) and Wildlife Management System Update (\$3,500). Expenditures have been reduced by same.	13,500
<i>Airport - Marketing and Promotion</i>	To reflect actual. As per Council policy. Provision for 2% of gas and oil sales to be transferred to the Marketing and Promotion Reserve.	6,100
<i>Airport – Taxiway Runway</i>	Provision to assist in the planned airport runway re-paving project. Redirected from net fuel and oil sales.	40,000
<i>Airport – Capital Improvements (CSA)</i>	Provision for future capital works as the Columbia Shuswap Regional District is	30,000
<i>Shaw Centre – Major Maintenance</i>	Additional provision for future major maintenance and capital expenditures related to the Shaw Centre.	120,000
<i>Recreation Centre – Operating</i>	Provision to replenish reserve for future unanticipated operational and maintenance expenditures. Funded from net revenues of the Mt. Ida Cemetery function as a whole.	7,000
<i>Parks – Canoe Beach Park Improvements</i>	Provision for future works at Canoe Beach.	20,000
<i>Parks – Canoe Beach Gabion Walls</i>	Provision for future repair and replacement of the Gabion Walls at Canoe Beach.	50,000
<i>Wharf – Wharf/Float – Major Maintenance</i>	Additional provision for future expenditures related to the Wharf. Funded from net revenues of the Mt. Ida Cemetery function as a whole	25,000

<i>Fire – Emergency Apparatus Reserve Fund</i>	Additional provision to support the replacement of Emergency Apparatus and Equipment. Redirected savings from Fire Administrative Wages.	50,000
<i>General Capital Reserve Fund</i>	Provision for future capital investment.	162,500
<i>Parking – Specified Area Reserve Fund</i>	To reflect year-end surplus funds within the Downtown Parking function.	35,100
<i>Recreation Centre – Major Maintenance Reserve Fund</i>	Additional provision for future major maintenance, repair and/or replacement costs associated with the Recreation Centre.	200,000

Water Fund:

<u>Revenue</u>		<i>Increase / (Decrease)</i>
<i>User Fees – Flat Rate</i>	To reflect actual. Attributed to new billings associated with new construction and connections. Anticipated growth was higher than budgeted.	27,500
<i>User Fees – Metered</i>	To reflect actual.	17,900
<i>User Fees – Neskonlith Band</i>	To reflect actual. Higher consumption due to	7,800
<i>Discounts</i>	To reflect actual. Attributed to more users taking advantage of the discount offered to pay users charges early.	(24,000)
<i>Water Connections</i>	To reflect actual. Attributed to work completed by City crews where cost is recoverable. Offsets with expenditure (i.e. Service Connections), with net revenue (\$24,100) redirected to the Water Major Maintenance Reserve.	115,500
<i>Tri-Partate Agreement (NIB/ALIB)</i>	To reflect actual.	(9,400)
<i>Back Flow Device Consumption</i>	To reflect a higher demand from contractors and developers.	11,000
<i>Bulk Water Sales</i>	To reflect actual. Attributed to a higher demand from contractors and customers.	7,300
<i>Custom Work</i>	To reflect actual, attributed to reduced custom work	(9,500)

	requests related to hydrants.	
<i>Return on Investment</i>	To reflect actual. Interest rates realized on reserves averaged 1.9%, higher than originally estimated.	17,700
<i>Back Flow Device Rental</i>	To reflect actual. Similar to Back Flow Device Consumption. Reflects actual demand and billing to renters of the units.	17,500
<i>Transfer From Reserves</i>		
<i>Asset Management</i>	Actual asset management costs were lower than anticipated due to position vacancy. Funding was not necessary.	(8,500)
<u>Expenditures</u>		
<i>Wages & Benefits</i>	Attributed to temporary vacancy due to staff retirement.	(15,000)
<i>Inventory Adjustments</i>	To reflect actual year-end adjustment.	(7,400)
<i>Wages & Benefits – Asset Management</i>	To reflect position vacancy January to October 2022.	(14,200)
<i>Water Treatment Plant</i>	Largely attributed to a reduction in Standby Pay and Labour (\$18,500). Savings were redirected to offset the increase in Chemical costs (\$18,500). The cost of chemicals has increased as a result of global inflation on raw resources and production.	Net \$0
<i>UV Building (Metford Dam)</i>	Attributed to savings on labour and materials as a result of a reduced number of issues and alarms.	(8,400)
<i>Chlorination</i>	Attributed to a reduction in Chlorination Chemical costs due to lower than normal production and timing associated with credits on returned totes from the previous year that were applied to 2022.	(9,500)
<i>Service of Supply</i>		
<i>Monitoring & Testing</i>	To reflect savings realized on labour and contract services. The Water Treatment Plant experienced staff vacancies for a large part of the year.	(6,250)
<i>Brush Removal</i>	To reflect actual. There were very few areas identified for brush removal throughout the course of normal operations and maintenance functions.	(7,400)

<i>Reservoir Maintenance</i>		
<i>Metford Reservoir</i>	Due to the extreme hot weather; the available water at Metford Dam was minimal, resulting in the site being offline for an extended period thereby reducing the need for operating and maintenance activities. Further, the silt arrestors did not require cleaning thereby resulting in savings related to contracted services.	
<i>Transmission & Distribution</i>		
<i>Main Repair</i>	Attributed to only a handful of water main repairs last year. The expenses associated with Main Repairs can vary greatly depending on the impact of any given break to the immediate nearby infrastructure (i.e. asphalt, sidewalk etc.).	(28,400)
<i>Service Connections</i>	To reflect actual. Offsets with revenue (i.e. Water Connections), with net revenue redirected to the Water Major Maintenance Reserve (\$24,100).	91,400
<i>Service Repair</i>	Several aspects of operations and maintenance (i.e. locates, upgrades etc.) were reduced as a result of a number of staff vacancies.	(22,700)
<i>Extensions & Replacements</i>	Lower than anticipated costs. No major areas identified during the course of the year for replacement, outside of planned works.	(12,500)
<i>Line Flushing & Preventative Maintenance</i>	Several aspects of operations and maintenance (i.e. locates, upgrades etc.) were reduced as a result of a number of staff vacancies.	(21,200)
<i>Cross Connection Control Maintenance</i>	There were fewer building and site inspections completed during the year through our contracted inspector.	(15,000)
<i>Canoe Pump Station Maintenance</i>	Attributed to significant savings in hydro and contracted services. Water consumption was lower than normal for the year.	(27,850)
<i>ALIB/NIB Gleneden Pump Station Maintenance</i>	Attributed to significant savings in contracted services. The existing Mag meter did not require replacement as previously thought and budgeted.	(8,700)

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<i>Gleneden/Nyland Pump Station Maintenance</i>	Attributed to decision not to purchase a small generator which resulted in savings in contracted services.	(6,600)
<i>Fiscal Services</i>		
<i>Interest – Zone 5 Booster Station</i>	As resolved by Council, reallocated to Zone 5 Booster Station Construction.	(66,875)
<i>Interest – Zone 2 Pump Station</i>	As resolved by Council, reallocated to Zone 5 Booster Station Construction.	(56,020)
<i>Principal - Zone 5 Booster Station</i>	As resolved by Council, reallocated to Zone 5 Booster Station Construction.	(54,460)
<i>Principal – Zone 2 Pump Station</i>	As resolved by Council, reallocated to Zone 5 Booster Station Construction.	(45,620)
<i>Transfer to Water Major Maintenance Reserve Fund</i>	Provision for future capital upgrades to reduce borrowing implications. Redirected from net savings within the Water Department as a whole.	315,000
<u>Capital</u>		
<i>Controls & Alarms</i>	Attributed to not needing materials or contracted services for any upgrades.	(5,000)
<i>Mainline Valve Installation Program</i>	The early winter compromised further planned works resulting in savings at year-end.	(8,300)
<i>Zone 5 – Booster Station</i>	As resolved by Council, reallocated from Fiscal Services	247,975
<i>10 Ave SE – Zone 5 Extension</i>	As resolved by Council, reallocated to Zone 5 Booster Station Construction.	(25,000)
<i>Lakeshore – 10 Ave – 17 Ave NE Upgrade</i>	As resolved by Council. Project combined with 20 Ave NE at Lakeshore.	(469,000)
<i>20 Ave NE at Lakeshore Watermain Upgrade</i>	As resolved by Council. Project combined with Lakeshore, 10 Ave – 17 Ave NE.	469,000

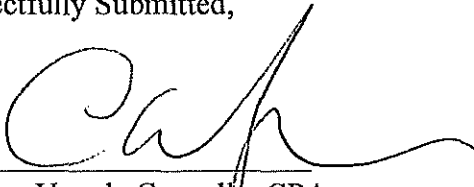
Sewer Fund:

<u>Revenue</u>		<i>Increase / (Decrease)</i>
<i>User Fees</i>	To reflect actual. Attributed to new billings associated with new construction and connections. Anticipated growth was higher than budgeted.	28,200
<i>Metered Fees</i>	To reflect actual consumption.	23,500
<i>Discounts</i>	To reflect actual. Attributed to more users taking advantage of the discount offered to pay users charges early.	(22,300)
<i>Sewer Connections</i>	To reflect actual. Attributed to work completed by City crews where cost is recoverable. Offsets with expenditure (i.e. Service Connections), with net revenue (\$75,800) redirected to the Sewer Major Maintenance Reserve.	84,800
<i>Return on Investments</i>	To reflect actual. Interest rates realized on reserves averaged 1.9%, higher than originally estimated.	18,400
<i>Transfer From Reserves</i>		
<i>Reserve For Unexpended</i>	Attributed to prior year capital projects that were completed under budget.	28,800
<i>Asset Management</i>	Actual asset management costs were lower than anticipated due to position vacancy. Funding was not necessary.	(8,500)
<u>Expenditures</u>		
<i>Wages & Benefits</i>	Attributed to temporary vacancy due to staff retirement.	(15,200)
<i>Engineering, Survey & Legal Fees</i>	To reflect actual. Less survey work required during the year.	(5,000)
<i>Wages & Benefits – Asset Management</i>	To reflect position vacancy January to October 2022.	(14,200)
<i>Manholes</i>	Attributed to savings in materials and labour. Fewer manholes identified for repair.	(13,900)
<i>Brush Removal</i>	To reflect actual. There were very few areas identified for brush removal throughout the course of normal operations and maintenance functions.	(7,100)
<i>Services</i>	Attributed to an increase in the number of service lines	6,100

	repaired and materials associated with those repairs.	
<i>Service Connections</i>	To reflect actual. Offsets with revenue (i.e. Sewer Connections), with net revenue (\$75,800) redirected to the Sewer Major Maintenance Reserve.	9,000
<i>Extensions and Replacements</i>	Lower than anticipated costs. No major areas identified during the course of the year for replacement, outside of planned works.	(14,400)
<i>Wharf Street Lift Station</i>	Attributed to savings in materials and contracted services. Very few issues experienced during the year, only routine O&M required.	(11,800)
<i>Monitoring and Testing</i>	Attributed to efficiency of contractors in lake sampling program reducing contracted services expenses.	(11,000)
<i>Bio-solids Handling</i>	Attributed to major increases in primary chemicals that are utilized to produce bio-solids. In addition, complications with the new centrifuge replacement resulted in only one machine being operational making it difficult to optimize filling the bin which effectively lead to more landfill trips by the hauling contractor.	55,000
<i>Wastewater Pollution Control Centre Maintenance</i>		
<i>WPCC – Labour</i>	The initial estimate was understated as the majority of plant operators time is spent at the WPCC rather than other operational areas.	22,800
<i>WPCC - Contracted Services</i>	To reflect actual. Staff are attempting to minimize costs in advance of the WPCC facility upgrade.	(13,000)
<i>WPCC - Materials</i>	To reflect actual. Staff are attempting to minimize costs in advance of the WPCC facility upgrade.	(26,500)
<i>WPCC - Hydro</i>	To reflect actual.	(16,500)
<i>WPCC – Natural Gas</i>	To reflect actual. Primarily attributed to an increase in Fortis rates for delivery, commodity and carbon taxes.	12,700
<i>WPCC - Consulting</i>	Attributed to the cancellation of operational contractor	(10,000)

	meetings.	
<i>WPCC – ATAD Foul Air System Repairs</i>	This project has been carried forward for completion in 2023 with additional funding added as described below.	10,000
<i>WPCC – Solair Train</i>	Upon further review, this project is no longer required. Funding has been reallocated to the WPCC – ATAD Foul Air System Repair project.	(10,000)
<i>Transfer to Sewer Major Maintenance Reserve</i>	Provision for future capital upgrades (i.e. WPCC Upgrade) to reduce borrowing implications. Redirected from net savings within the Sewer Department as a whole.	220,000
<u>Capital</u>		
<i>Foreshore Main Rehabilitation Phase 1</i>	Removed budget allocation. Grant submission was not successful.	(1,500,000)
<i>WPCC – Plant Improvements</i>	Carry forward funding from 2021 was incorrectly transposed in the budget, resulting in a \$12,000 reduction in available funding. Increase has been offset by other capital budget savings.	5,000

Respectfully Submitted,



Chelsea Van de Cappelle, CPA

CITY OF SALMON ARM

BYLAW NO. 4572

A bylaw to amend the 2022 to 2026 Financial Plan

WHEREAS in accordance with the provisions of Section 165 of the *Community Charter*, the Council has adopted a financial plan for the period of 2022 to 2026;

AND WHEREAS it is deemed expedient to amend the Financial Plan;

NOW THEREFORE the Council of the City of Salmon Arm, in the Province of British Columbia, in an open meeting assembled, hereby enacts as follows:

1. "Schedule "A" of "City of Salmon Arm 2022 to 2026 Financial Plan Bylaw No. 4550 is hereby deleted in its entirety and replaced with Schedule "A" attached hereto and forming part of this bylaw.

2. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

3. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

4. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

5. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2022 to 2026 Financial Plan Amendment Bylaw No. 4572".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

Schedule "A" - Bylaw #4572

City of Salmon Arm

2022 - 2026 Financial Plan

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Consolidated Revenues					
Property and MRDT Taxes - Net	\$20,876,015	\$21,729,110	\$ 22,163,692	\$ 22,606,966	\$ 23,059,105
Frontage & Parcel Taxes	3,703,220	3,723,220	3,797,684	3,873,638	3,951,111
Sales of Service	9,483,060	9,156,295	9,339,421	9,526,209	9,716,733
Revenue From Own Sources	2,684,405	3,081,680	3,143,314	3,206,180	3,270,304
Rentals	741,055	343,435	350,304	357,310	364,456
Federal Government Transfers	153,860	353,120	360,182	367,386	374,734
Provincial Government Transfers	761,250	667,025	680,366	693,973	707,852
Other Government Transfers	243,885	229,508	234,098	238,780	243,556
Transfer From Prior Year Surplus	397,680	295,120	301,022	307,042	313,183
Transfer From Reserve Accounts	1,526,545	2,950,720	3,009,734	3,069,929	3,131,328
Transfer From Reserve Funds	-	-	-	-	-
Total Consolidated Revenues	\$40,570,975	\$42,529,233	\$ 43,379,817	\$ 44,247,413	\$ 45,132,362
Consolidated Expenditures					
General Government Services	\$ 3,860,600	\$ 4,204,490	\$ 4,288,580	\$ 4,374,352	\$ 4,461,839
Protective Services	6,080,915	7,691,470	7,845,299	8,002,205	8,162,249
Transportation Services	5,708,200	5,857,580	5,974,732	6,094,227	6,216,112
Environmental Health Services	62,850	62,850	64,107	65,389	66,697
Environmental Development Service	2,745,265	3,285,140	3,350,843	3,417,860	3,486,217
Recreation and Cultural Services	5,068,030	5,351,985	5,459,025	5,568,206	5,679,570
Fiscal Services - Interest	1,284,155	1,352,725	1,379,780	1,407,376	1,435,524
Fiscal Services - Principal	1,204,300	1,364,760	1,392,055	1,419,896	1,448,294
Capital Expenditures	3,758,675	3,740,325	6,563,160	6,196,950	4,918,606
Transfer to Surplus	-	-	-	-	-
Transfer to Reserve Accounts	3,786,530	3,168,988	484,338	991,496	2,413,608
Transfer to Reserve Funds	2,077,600	1,131,520	1,154,150	1,177,233	1,200,778
Water Services	2,633,805	2,853,400	2,910,468	2,968,677	3,028,051
Sewer Services	2,300,050	2,464,000	2,513,280	2,563,546	2,614,817
Total Consolidated Expenditures	\$40,570,975	\$42,529,233	\$ 43,379,817	\$ 44,247,413	\$ 45,132,362

Schedule "A" - Bylaw #4572

2022 - 2026 Financial Plan

City of Salmon Arm

2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
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Capital Projects

Finances Acquired

General Operating Fund	\$ 2,374,400	\$ 2,189,925	\$ 4,887,360	\$ 5,157,650	\$ 3,581,150
Water Operating Fund	714,675	763,100	912,300	716,800	1,042,800
Sewer Operating Fund	669,600	787,300	763,500	322,500	294,656
Federal Government Grants	4,420,456	2,228,550	548,500	-	-
Provincial Government Grants	5,920,883	3,172,250	838,500	-	-
Prior Year Surplus	23,000	28,000	-	-	-
Reserve Accounts	11,376,905	10,244,531	3,460,500	1,365,000	842,500
Reserve Funds	4,977,550	2,629,300	2,737,000	3,523,500	1,226,000
Development Cost Charges	750,750	785,750	607,250	875,000	480,000
Short Term Debt	530,000	-	399,500	-	-
Long Term Debt	6,589,721	7,265,041	4,380,000	56,025,000	3,470,000
Developer Contributions	2,564,000	836,200	-	-	-

Total Funding Sources

\$ 40,911,940	\$ 30,929,947	\$ 19,534,410	\$ 67,985,450	\$ 10,937,106
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Finances Applied

Transportation Infrastructure	\$ 22,100,370	\$ 13,083,776	\$ 10,481,650	\$ 9,638,650	\$ 6,088,650
Buildings	7,113,680	8,688,300	430,000	555,000	330,000
Land	530,000	-	-	-	-
IT Infrastructure	189,100	70,000	120,000	20,000	20,000
Machinery and Equipment	2,128,850	1,325,700	1,204,500	2,363,500	746,000
Vehicles	1,926,220	427,000	265,000	655,000	95,000
Parks Infrastructure	993,355	748,630	1,553,460	764,000	370,000
Utility Infrastructure	5,930,365	6,586,541	5,479,800	53,989,300	3,287,456

Total Capital Expense

\$ 40,911,940	\$ 30,929,947	\$ 19,534,410	\$ 67,985,450	\$ 10,937,106
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Departmental Summary:

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
General Government Services	\$ 683,800	\$ 54,300	\$ 250,000	\$ 100,000	\$ 100,000
Protective Services	2,189,030	1,115,800	502,000	292,000	167,000
Transportation Services	24,335,290	14,234,276	11,444,150	12,385,150	6,682,650
Environmental Health Services	45,000	-	555,000	255,000	70,000
Environmental Development Services	-	-	-	-	-
Recreation and Cultural Services	2,247,480	1,803,030	1,253,460	914,000	580,000
Water Services	7,051,325	9,155,604	4,203,800	716,800	3,042,800
Sewer Services	4,360,015	4,566,937	1,326,000	53,322,500	294,656
Total by Department	\$ 40,911,940	\$ 30,929,947	\$ 19,534,410	\$ 67,985,450	\$ 10,937,106

Schedule "B" – Bylaw #4572
2022 Revenue Policy Disclosure

1. Table One (1) reflects the proportion of total revenue proposed to be raised from each funding source in 2022. Property taxes form the greatest proportion of revenue of the City. The first column details the proposed percentage of revenue including Conditional Government Transfers and the second column shows the proposed percentage of revenue excluding Conditional Government Transfers. Conditional Government Transfers are funds provided by other levels of government or government agencies to fund specific projects. The absence of this funding would result in an increase to property taxes, debt borrowing or funding from reserves or other sources (ie. developers, donations, etc.) or result in the project not being undertaken.

The City collects three (3) types of parcel tax; a water frontage tax; a sewer frontage tax and a transportation parcel tax. The water and sewer frontage tax rate is applied to each parcel of land taxable foot frontage. The frontage rate is comprised of a capital debt repayment component plus 10% of the water and sewer operation and maintenance budget for preventative maintenance of the utilities infrastructure. The City introduced a transportation parcel tax in 2003. The transportation parcel tax is collected to maintain the City's transportation network to an adequate level to minimize future reconstruction costs and ensure the network is safe from hazards and disrepair. To this end, the transportation parcel tax provides a stable and dedicated source of funding. The transportation parcel tax was specifically implemented on a "flat rate per parcel" rather than an "ad velorum tax" basis recognizing that all classes of property are afforded equal access to the City's transportation network and should contribute to its sustainability equally. This method directed tax dollars away from business and industry to residential.

The City also receives a Municipal Regional District Tax (MRDT) which is levied and collected by the Provincial Government on all daily accommodation rentals within the City. Under the direction and approval of the Accommodation Industry, the City has applied to the Provincial Government to levy a 2% MRDT which will be utilized on initiatives that will increase exposure/awareness of Salmon Arm as a tourism destination with emphasis on off-season event expansion.

The City endorses a 'user pay' philosophy in its collection of fees and charges. Such fees and charges (ie. development, building, plumbing and fire permits, recreational program and rental fees and cemetery services) are reviewed annually to ensure adequate cost recovery for the provision of services. The policy of the City is to work towards full cost recovery for services provided. The objective in reviewing fees and charges periodically is to measure the cost of providing municipal services versus the cost recovery established through user fees and charges. Development Cost Charges are based on the City's Long Term Financial Plan. Included in this percentage is the City's investment income. The City exercises a stringent cash management plan to maximize investment and interest income.

Other sources of revenue provide funding for specific functions such as the Columbia Shuswap Regional District's contribution to the Shuswap Regional Airport, Recreation Centre, Shaw Centre, Cemeteries and Fire Training Centre.

The proceeds from borrowing and developer contributions fund capital projects pursuant to the City's Long Term Financial Plan.

Schedule "B" – Bylaw #4572
 2022 Revenue Policy Disclosure

Table 1: Proportions of Total Revenue

Revenue Source	Percentage to Total Revenue Includes Conditional Government Transfers	Percentage to Total Revenue Excludes Conditional Government Transfers
Property Taxes	35.59%	46.25%
Parcel Taxes	6.31%	8.20%
User Fees, Charges and Interest Income	22.00%	28.60%
Other Sources	23.97%	1.18%
Proceeds From Borrowing	12.13%	15.77%
	100.00%	100.00%

- Table Two (2) reflects the distribution of property tax between the different property classes. The objective of the City is to set tax rates in order to maintain tax stability while maintaining equality between the property classes. The policy of the City is to develop a tax rate which maintains the proportionate relationship between the property classes. Inflationary increases in assessments are reduced to reflect only the 'real' increase attributed to new construction for each property class. This allows the property owner to be confident that, in any year, their property tax bill will only increase as much as their proportion of the increase in tax revenue required year to year.

The City reviewed the property tax multiple structure and equalized the general municipal property tax rate and associated multiple for Class 5 (Light Industry) and Class 6 (Business) by shifting general municipal property taxes between Class 5 (Light Industry) and Class 6 (Business) commencing in 2017. This property tax stability strategy is in keeping with its objective to maintain tax stability while maintaining equality between property classifications.

Assessment values fluctuate as market values change in one class or another. It is this market value change that may precipitate an amendment to the class multiple.

The Provincial Government has legislated a municipal taxation rate cap for the Class 2 (Utilities) assessments. The City of Salmon Arm Class 2 (Utilities) general municipal property tax rate adheres to this legislation.

Schedule "B" – Bylaw #4572
2022 Revenue Policy Disclosure

Table 2: Distribution of Property Taxes Between Property Classes

Property Class	2022 Tax Rate	Class Multiple	Percentage to Total Property Tax	Percentage to Total Property Assessment Value
Residential	3.0324	1.00:1	66.45%	87.64%
Utilities	23.3768	7.71:1	0.80%	0.14%
Supportive Housing	0.000	0.00:1	0.00%	0.00%
Major Industry	65.1406	21.48:1	2.73%	0.17%
Light Industry	10.0717	3.32:1	2.59%	1.03%
Business	10.0717	3.32:1	26.69%	10.60%
Managed Forest Land	7.4675	2.46:1	0.01%	0.00%
Recreational/Non Profit	2.3528	0.78:1	0.14%	0.24%
Farm	13.3093	4.39:1	0.59%	0.18%

3. The City adopted a Permissive Tax Exemption Policy in 1998 which outlines the eligibility criteria to receive a permissive tax exemption. The Annual Municipal Report for 2020 contains a schedule of permissive tax exemptions granted for the year and the amount of tax revenue exempted.

Commencing in 1999, the City provided a three (3) year permissive tax exemption for each eligible organization. These include religious institutions, historical societies, some recreational facilities, service organizations and cultural institutions.

Table 3: Permissive Tax Exemptions

Organization	General Municipal Tax Exemption	Other Government Tax Exemption	Total
Churches	\$ 44,493.00	\$ 37,836.00	\$ 82,329.00
Non Profit Societies	391,404.00	225,824.00	617,228.00
Senior Centers	13,689.00	7,328.00	21,017.00
Other	4,035.00	2,180.00	6,215.00
Sports Clubs	285,388.00	157,953.00	443,341.00
Total	\$ 739,009.00	\$ 431,121.00	\$ 1,170,130.00

Schedule "B" – Bylaw #4572
2022 Revenue Policy Disclosure

4. The Official Community Plan for the City of Salmon Arm identifies the revitalization of the downtown as a priority. As a result, in 2005, the City established a Downtown Revitalization Tax Exemption Program pursuant to City of Salmon Arm Revitalization Tax Exemption Bylaw No. 3471.

The Revitalization Tax Exemption Program is a tool that Council is using to encourage property investment in the downtown area (hereinafter referred to as the Revitalization Area). Council's objective is to stimulate and reinforce development initiatives in the Revitalization Area by promoting property investment within the C-2, "Town Centre Commercial Zone" and to reinforce the City's investment in infrastructure upgrades and beautification projects.

City of Salmon Arm Revitalization Tax Exemption Bylaw No. 3741 establishes property tax exemptions in respect of construction of a new improvement or alteration of an existing improvement where the alteration has a value in excess of \$75,000.00 to encourage revitalization in the Revitalization Area.

Table 4: Revitalization Tax Exemptions

Area	2017 General Municipal Tax Exemption	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption
C-2 "Downtown Commercial Zone"	\$ 29,851.20	\$ 24,304.74	\$ 24,657.03	\$ 18,939.56	\$ 14,424.23	\$ 10,358.95

5. The Official Community Plan for the City of Salmon Arm identifies the revitalization of the "Industrial Zones" as a priority. As a result, in 2014, the City established an Industrial Revitalization Tax Exemption Program pursuant to City of Salmon Arm Revitalization Tax Exemption Bylaw No. 4020.

The Revitalization Tax Exemption Program is a tool that Council is using to encourage property investment in the "Industrial Zones" (hereinafter referred to as the Revitalization Area). Council's objective is to stimulate and reinforce development initiatives in the Revitalization Area by promoting property investment within the "Industrial Zone" and to reinforce the City's investment in infrastructure upgrades and beautification projects.

City of Salmon Arm Revitalization Tax Exemption Bylaw No. 4020 establishes general municipal property tax exemptions in respect of construction of a new improvement or alteration of an existing improvement where the alteration has a value in excess of \$300,000.00 to encourage revitalization in the Revitalization Area.

This bylaw shall have an expiration date of five (5) years from the date of adoption.

Area	2017 General Municipal Tax Exemption	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption
"Industrial Zone"	\$ 0.00	\$ 5,425.51	\$ 5,400.26	\$ 7,614.60	\$ 36,999.43	\$ 91,830.85

CITY OF SALMON ARM

BYLAW NO. 4567

**A bylaw authorizing the expenditure of monies in the
General Capital Reserve Fund**

WHEREAS under the provisions of Section 189 of the *Community Charter* (S.B.C., 2003, c.26), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm General Capital Reserve Fund for the purposes of capital works;

AND WHEREAS there is an unappropriated balance in the General Capital Reserve Fund established under District of Salmon Arm Bylaw No. 1, 1979, (Bylaw No. 1304) of \$1,141,889.93 as at December 31, 2022, which amount has been calculated as follows:

Balance in General Capital Reserve Fund at December 31, 2021	\$ 649,778.25
Add: Additions to fund including interest earnings for current year to date	492,111.68
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in General Capital Reserve Fund at December 31, 2022	<u>\$ 1,141,889.93</u>

NOW THEREFORE the Council of the City of Salmon Arm, in open meeting assembled, enacts as follows:

1. The sum of seventy-three thousand, seven hundred and seventy-eight dollars and twenty-one cents (\$73,738.21) is hereby appropriated from the General Capital Reserve Fund to be expended on the following purchases:

Canoe Beach Playground Replacement	\$ 8,738.21
Blackburn Park Ball Diamond No. 1 Upgrade	65,000.00
	<u>\$ 73,738.21</u>

2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the General Capital Reserve Fund.

4. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

5. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

6. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

7. CITATION

This bylaw may be cited as "City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4567".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4573

**A bylaw authorizing the expenditure of monies in the
Community Centre Major Maintenance Reserve Fund**

WHEREAS under the provisions of Section 189 of the *Community Charter* (S.B.C., 2003, c.26), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the Community Centre Major Maintenance Reserve Fund for the purposes of capital project expenditures and purchase of land, machinery or equipment at the Community Centre;

AND WHEREAS there is an unappropriated balance in the Community Centre Major Maintenance Reserve Fund established under District of Salmon Arm Community Centre Major Maintenance Reserve Fund Bylaw No. 3149 of \$1,044,683.00 As at December 31, 2022 which has been calculated as follows:

Balance in Community Centre Major Maintenance Reserve Fund at December 31, 2021	\$ 803,391.44
Add: Additions to fund including interest earnings for current year to date	241,291.56
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Community Centre Major Maintenance Reserve Fund at December 31, 2022	<u>\$ 1,044,683.00</u>

NOW THEREFORE the Council of the City of Salmon Arm, in open meeting assembled, enacts as follows:

1. The sum of ninety-two thousand and twenty-seven dollars and ninety-three cents (\$92,027.93) is hereby appropriated from the Community Centre Major Maintenance Reserve Fund to be expended on the following purchases:

Wheelchair Lift	\$ 12,317.93
Roof Replacement (Phase 1)	<u>79,710.00</u>
	<u>\$ 92,027.93</u>

2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.

3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Community Centre Major Maintenance Reserve Fund.

4. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

5. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

6. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

7. CITATION

This bylaw may be cited as "City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4573".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4574

**A bylaw authorizing the expenditure of monies in the
Fire Protection Emergency Apparatus Reserve Fund**

WHEREAS under the provisions of Section 189 of the *Community Charter* (S.B.C., 2003, c.26), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Fire Protection Emergency Apparatus Reserve Fund for emergency fire apparatus;

AND WHEREAS there is an unappropriated balance in the Fire Protection Emergency Apparatus Reserve Fund established under District of Salmon Arm Bylaw No. 3050 of \$2,053,922.95 as at December 31, 2022, which amount has been calculated as follows:

Balance in Fire Protection Emergency Apparatus Reserve Fund at December 31, 2021	\$ 1,750,812.39
Add: Additions to fund including interest earnings for current year to date	303,110.56
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Fire Protection Emergency Apparatus Reserve Fund at December 31, 2022	<u>\$ 2,053,922.95</u>

NOW THEREFORE the Council of the City of Salmon Arm, in open meeting assembled, enacts as follows:

1. The sum of one million, five hundred and eighty-five thousand, three hundred and thirty-five dollars and fifty-five cents (\$1,585,335.55) is hereby appropriated from the Fire Protection Emergency Apparatus Reserve Fund to be expended on a an Ariel Ladder Truck - Unit No. 232.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Fire Protection Emergency Apparatus Reserve Fund.

4. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

5. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

6. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

7. CITATION

This bylaw may be cited as "City of Salmon Arm Fire Protection Emergency Apparatus Reserve Fund Expenditure Bylaw No. 4574".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4575

**A bylaw authorizing the expenditure of monies in the
Vehicle and Equipment Acquisition or Replacement Reserve Fund for Police
Protection Purposes**

WHEREAS under the provisions of Section 189 of the *Community Charter* (S.B.C., 2003, c.26), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Vehicle and Equipment Acquisition or Replacement Reserve Fund for Police Protection purposes;

AND WHEREAS there is an unappropriated balance in the Vehicle and Equipment Acquisition or Replacement Reserve Fund for Police Protection purposes established under District of Salmon Arm Bylaw No. 3059 of \$308,755.41 as at December 31, 2022, which amount has been calculated as follows:

Balance in Vehicle and Equipment Acquisition or Replacement Reserve Fund at December 31, 2021	\$ 242,976.62
Add: Additions to fund including interest earnings for current year to date	65,778.79
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Vehicle and Equipment Acquisition or Replacement Reserve Fund at December 31, 2022	<u>\$ 308,755.41</u>

NOW THEREFORE the Council of the City of Salmon Arm, in open meeting assembled, enacts as follows:

1. The sum of sixty thousand, eight hundred and thirty-six dollars and forty cents (\$60,836.40) is hereby appropriated from the Vehicle and Equipment Acquisition or Replacement Reserve Fund for the purchase of a Police Vehicle.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Police Protection Vehicle and Equipment Reserve Fund.

4. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

5. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

6. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4575**".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4576

**A bylaw authorizing the expenditure of monies in the
Equipment Replacement Reserve Fund**

WHEREAS under the provisions of Section 189 of the *Community Charter* (S.B.C., 2003, c.26), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Equipment Replacement Reserve Fund for the purpose of purchasing machinery and equipment;

AND WHEREAS there is an unappropriated balance in the Equipment Replacement Reserve Fund established under District of Salmon Arm Equipment Replacement Reserve Fund Bylaw, 1973 (Bylaw No. 1080) of \$2,907,134.64 as at December 31, 2022, which amount has been calculated as follows:

Balance in Equipment Replacement Reserve Fund at December 31, 2021	\$ 2,287,723.92
Add: Additions to fund including interest earnings for current year to date	619,410.72
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Equipment Replacement Reserve Fund at December 31, 2022	<u>\$ 2,907,134.64</u>

NOW THEREFORE the Council of the City of Salmon Arm, in open meeting assembled, enacts as follows:

1. The sum of nine hundred and forty-seven thousand, two hundred and seventeen dollars and ninety-three cents (\$947,217.93) is hereby appropriated from the Equipment Replacement Reserve Fund for the following purchases:

Wheeled Excavator/Backhoe - Unit No. 82	\$ 284,522.41
Dump/Plow Truck - Unit No. 78	217,700.00
Trackless Sidewalk Tractor - Unit No. 934	198,874.00
1 Ton Truck - Unit No. 72	123,651.60
Zero Turn Mower - Unit No. 927	42,572.90
½ Ton Truck - Unit No. 977	40,000.00
Tractor Flail Attachment - Unit No. 94	20,080.69

Equipment Replacement Reserve
Fund Expenditure Bylaw No. 4576

Flat Deck Trailer – Unit No. 89	13,776.00
Wacker Tampers – Unit No. 802	3,836.19
2 Snow Blowers – Unit No. 803	2,204.14
	<u>\$ 947,217.93</u>

2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.

3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Equipment Replacement Reserve Fund.

4. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

5. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

6. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

7. CITATION

This bylaw may be cited as "City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4576".

READ A FIRST TIME THIS 24th DAY OF APRIL 2023

READ A SECOND TIME THIS 24th DAY OF APRIL 2023

READ A THIRD TIME THIS 24th DAY OF APRIL 2023

ADOPTED BY COUNCIL THIS DAY OF 2023

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4577

**A bylaw authorizing the expenditure of monies in the
Water Major Maintenance Reserve Fund**

WHEREAS under the provisions of Section 189 of the *Community Charter* (S.B.C., 2003, c.26), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Water Major Maintenance Reserve Fund for the purpose of water capital works;

AND WHEREAS there is an unappropriated balance in the Water Major Maintenance Reserve Fund established under District of Salmon Arm Bylaw No. 2164 of \$1,841,633.48 as at December 31, 2022, which amount has been calculated as follows:

Balance in Water Major Maintenance Reserve Fund at December 31, 2021	\$ 1,357,517.54
Add: Additions to fund including interest earnings for current year to date	484,115.94
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Water Major Maintenance Reserve Fund at December 31, 2022	<u>\$ 1,841,633.48</u>

NOW THEREFORE the Council of the City of Salmon Arm, in open meeting assembled, enacts as follows:

1. The sum of two hundred and three thousand, nine hundred and forty-six dollars and nine cents (\$203,946.09) is hereby appropriated from the Water Major Maintenance Reserve Fund to be expended on the Ross Street Underpass.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Water Major Maintenance Reserve Fund.

4. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

5. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

6. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4577**".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

Item 5.2

CITY OF SALMON ARM

Date: May 1, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Bylaw entitled City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4586 be read a final time;

AND THAT: the Bylaw entitled City of Salmon Arm 2023 Annual Rate of Taxation Bylaw No. 4581 be read a final time.

CITY OF
SALMON ARM

Date: April 16, 2023
 To: His Worship Mayor Harrison and Members of Council
 From: Chelsea Van de Cappelle, Chief Financial Officer
 Subject: 2023 Final Budget

Recommendation:

THAT: Bylaw No. 4586 cited as "City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4586" be given 3 readings;

AND THAT: Bylaw No. 4581 cited as "City of Salmon Arm 2023 Annual Rate of Taxation Bylaw No. 4581" be given 3 readings.

Background:

The 2023 – 2027 Financial Plan was adopted by Council in January, 2023. A re-visitation of the Financial Plan is required in April of each year to provide for outstanding items such as:

- 2022 Capital Carry Forward Projects;
- 2022 Operational Carry Forward Projects;
- Authenticated Assessment Roll;
- Tax Requisitions from Other Governments (MFA, Regional District, Regional Hospital, BC Assessment Authority, etc.);
- Council Resolutions;
- Grants; and
- Other budget adjustments as noted below.

The 2023 Final Budget reflects a 3.83% tax increase and a 0.92% "new construction" factor resulting in increased tax revenue of \$25,375.00. The initial new construction factor was estimated at 0.80%. In keeping with Council's resolution in 2017 and reconfirmed in February 2022, the Light Industry (Class 5) and Business (Class 6) property tax rate has been re-equalized resulting in a shift in general municipal property taxes of \$18,619.55 from Class 6 to Class 5.

The property tax increase impact to a Residential (Class 1) and Business (Class 6) assessment per \$100,000.00 of assessed value is \$11.61 and \$38.57 respectively. In addition, Business (Class 6) will experience a slight decrease of \$3.27/\$100,000.00 (2022 – decrease of \$4.58) of assessed value as a result of a shift of general municipal property tax revenue and Light Industry (Class 5) will experience an increase of \$31.62/\$100,000.00 (2022 – increase of \$47.23) of assessed value.

Budget Revisions

Council resolutions made thus far in 2023 and projects that commenced in 2022 have been amended to reflect actual carryforward values or included in the 2023 Final Budget for completion.

With the exception of these carry forward projects, changes to the 2023 Final Budget (+/-) \$5,000 are largely attributed to the following:

General Fund:

<u>Revenue</u>		<u>Increase / (Decrease)</u>
<i>General Municipal Tax Revenue</i>	To reflect actual, attributed to higher "new construction" revenues. Funding utilized to offset additional costs related to IT (\$18,100) and various other budget adjustments.	\$25,375
<i>Franchise Fee – Fortis BC</i>	To reflect actual. Reallocated to offset additional costs related to temporary outdoor sheltering supports (\$46,000) and a transfer to the General Capital Reserve Fund (\$40,000).	88,500
<i>Unconditional Transfer – Local Government Climate Action Grant</i>	To reflect anticipated current year grant allocation. Offsets with transfer to reserve for same.	147,000
<i>Conditional Transfers – Poverty Reduction Grant</i>	To reflect the remaining carry-forward funding from the UBCM Poverty Reduction Planning & Action Program for a Poverty Reduction Awareness Campaign. Offsets with expenditure for same.	(5,000)
<i>Conditional Transfers – Destination BC</i>	To reflect the City's successful application for an Indigenous Learning & Projects Grant from Destination BC, offsets with expenditure for same.	6,750
<i>Conditional Transfers – Strategic Priorities Fund Grant</i>	To reflect the City's unsuccessful application for a Strategic Priorities grant for the completion of a Transportation Master Plan. Offsets with expenditure for same.	(200,000)
<i>Conditional Transfers – Growing Communities Fund</i>	As resolved by Council. To reflect funding received from the Growing Communities Fund. Offsets with Transfer to Reserve Fund for same.	6,089,000
<i>Transfer From Reserve – Surplus</i>	To reflect carry forward 2022 operational projects.	36,335
<i>Transfer From Reserve – Future Expenditure</i>	As resolved by Council. To reflect additional funding for Mosquito Control.	7,355
<i>Transfer From Reserve – Climate</i>	As resolved by Council. Contribution to undertake a Climate Action Plan.	16,000

<i>Action</i>		
<i>Transfer From Reserve – Tech, Equip & Software</i>	To reflect 2022 carry-forward project.	9,800
<i>Transfer From Reserve – Wages and Benefits</i>	To reflect 2022 carry-forward project.	15,000
<i>Transfer From Reserve – Civic Building</i>	To reflect 2022 carry-forward project.	10,000
<i>Transfer From Reserve – LG Climate Action</i>	As resolved by Council. Contribution to undertake a Climate Action Plan.	44,000
<i>Transfer From Reserve – Police Operating</i>	Funding initially included to offset any additional RCMP Retroactive Pay. As final invoicing is less than liability accrual, additional funding is not required. Offsets with a reduction in Police Force expenses for same.	(400,000)
<i>Transfer From Reserve – Airport Major Maintenance</i>	To reflect 2022 carry forward project and additional funding for Airport Fuel Tank Removal, as resolved by Council. Offsets with expenditures for same.	65,380
<i>Transfer From Reserve – Airport O&M</i>	To reflect 2022 carry forward project, offsets with expenditure for same.	13,500
<i>Transfer From Reserve – Mt. Ida Cemetery Major Maintenance</i>	To reflect 2022 carry forward project, offsets with expenditure for same.	10,000
<i>Regional Hospital District</i>	Provision to reflect requisition. Offsets with expenditure for same.	72,480
<i>BC Assessment Authority</i>	Provision to reflect requisition. Offsets with expenditure for same.	19,280
<i>Regional District</i>	Provision to reflect requisition. Offsets with expenditure for same.	110,055
<u>Expenditures</u>		
<i>Technologies – Computer Maintenance Contracts</i>	To reflect additional costs associated with IT/security.	18,100
<i>Grants – Shuswap District Arts Council – Pride</i>	As resolved by Council.	5,000

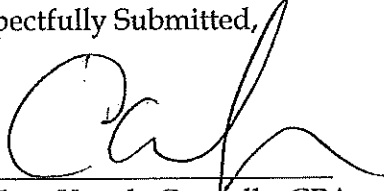
<i>RCMP Police Force Costs</i>	Expenses included an additional \$400,000 dedicated towards RCMP Retroactive Pay. As final invoicing is less than the liability accrual, additional funding is not required. Offsets with a reduction in Transfer from Reserve for same	(400,000)
<i>Transportation - Storm Water Lift Stations</i>	To reflect the operational and maintenance costs of a new storm water lift station at Ross Street.	4,250
<i>Transportation Assessments and Studies - Transportation Master Plan</i>	To reflect the City's unsuccessful application for a Strategic Priorities grant for the completion of a Transportation Master Plan.	(200,000)
<i>Transportation - MM - SE Industrial Park SWMP</i>	To reflect the completion of this project in 2022.	(10,000)
<i>Airport - Re & Re Old Underground Tanks</i>	To reflect 2022 carry forward project, and additional funding as resolved by Council.	39,720
<i>Climate Action Plan</i>	As resolved by Council.	60,000
<i>Mosquito Control</i>	As resolved by Council.	7,355
<i>Gun/Gang Prevention & Intervention Program</i>	Reallocation of funding based on revised estimates.	Net \$0
<i>Social Wellness - Temporary Outdoor Sheltering Supports</i>	Provision to provide a temporary overnight sheltering site.	46,000
<i>Visitor Services - Indigenous Learning Project</i>	Provision for the City to complete an indigenous learning project funded by a Destination BC Grant.	6,750
<i>Poverty Reduction Awareness Campaign</i>	To reflect actual carry forward project costs, offsets with grant revenue for same.	(5,000)
<i>Transfer to Reserve - Council Initiative</i>	As resolved by Council. Reallocation of funds towards the UBCM Housing Summit/Council Expenses (\$1,700) and a contribution towards the Pride Project (\$5,000).	(6,700)
<i>Transfer to Reserve - LG Climate Action Grant</i>	To reflect the anticipated receipt of grant funding from the Local Government Climate Action Program to be utilized on projects that	147,000

	support local climate action initiatives aligned with the CleanBC Roadmap and draft Climate Preparedness and Adaptation Strategy.	
<i>Transfer to Reserve – General Capital Reserve Fund</i>	Provision for future capital expenditures.	40,000
<i>Transfer to Reserve – Growing Communities Fund</i>	Provision to reflect funding received from the Growing Communities Fund, a requirement of which is to be placed into a statutory reserve subject to bylaw adoption. Offsets with grant revenue for same.	6,089,000
<i>Regional Hospital District</i>	Provision to reflect requisition. Offsets with revenue for same.	72,780
<i>Regional District</i>	Provision to reflect requisition. Offsets with revenue for same.	110,055
<i>BC Assessment Authority</i>	Provision to reflect requisition. Offsets with revenue for same.	19,280
<u>Capital</u>		
<i>Airport – Apron Paving</i>	As resolved by Council. Additional funding to complete project, funded from the Airport Major Maintenance Reserve.	9,000
<i>Transportation – Equip. Hole Hog</i>	As resolved by Council.	(18,000)
<i>Transportation – Equip. Tractor Infield Groomer Repl.</i>	As resolved by Council.	(7,800)
<i>Transportation – Equip Ford Econoline Unit 938 Repl.</i>	As resolved by Council.	8,625
<i>Transportation – Equip New Chev Unit 944 Repl.</i>	As resolved by Council.	8,625
<i>Transportation – Equip New Chev Unit 948 Repl.</i>	As resolved by Council.	37,125
<i>Transportation – Equip 2004 Chev Unit 996 Repl.</i>	As resolved by Council.	37,125

Sewer Fund:

<u>Expenditures</u>		<i>Increase / (Decrease</i>
<i>PLC System Review</i>	As resolved by Council.	\$15,000
<u>Capital</u>		
<i>WPCC - PLC Communication Upgrades</i>	As resolved by Council.	(15,000)
<i>Mosquito Park Generator</i>	As resolved by Council, additional funding from the Sewer Future Expenditure Reserve required to complete project.	25,000

Respectfully Submitted,



Chelsea Van de Cappelle, CPA

CITY OF SALMON ARM

BYLAW NO. 4586

A bylaw to amend the 2023 to 2027 Financial Plan

WHEREAS in accordance with the provisions of Section 165 of the *Community Charter*, the Council has adopted a financial plan for the period of 2023 to 2027;

AND WHEREAS it is deemed expedient to amend the Financial Plan;

NOW THEREFORE the Council of the City of Salmon Arm, in the Province of British Columbia, in an open meeting assembled, hereby enacts as follows:

1. "Schedule "A" of "City of Salmon Arm 2023 to 2027 Financial Plan Bylaw No. 4564 is hereby deleted in its entirety and replaced with Schedule "A" attached hereto and forming part of this bylaw.

2. SEVERABILITY

If any part, section, sub-section, clause of this bylaw for any reason is held to be invalid by the decisions of a Court of competent jurisdiction, the invalid portion shall be severed and the decisions that it is invalid shall not affect the validity of the remaining portions of this bylaw.

3. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

4. EFFECTIVE DATE

This bylaw shall come into full force and effect upon adoption of same.

5. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4586".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

Schedule "A" - Bylaw #4586

City of Salmon Arm

2023 - 2027 Financial Plan

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Consolidated Revenues					
Property and MRDT Taxes - Net	\$ 21,754,265	\$ 22,189,350	\$ 22,633,137	\$ 23,085,800	\$ 23,547,516
Frontage & Parcel Taxes	3,723,440	3,797,909	3,873,867	3,951,344	4,030,371
Sales of Service	9,157,585	9,340,737	9,527,552	9,718,103	9,912,465
Revenue From Own Sources	3,170,180	3,233,584	3,298,256	3,364,221	3,431,505
Rentals	343,435	350,304	357,310	364,456	371,745
Federal Government Transfers	255,620	260,732	265,947	271,266	276,691
Provincial Government Transfers	6,795,535	6,931,446	7,070,075	7,211,477	7,355,707
Other Government Transfers	236,258	240,983	245,803	250,719	255,733
Transfer From Prior Year Surplus	407,975	416,135	424,458	432,947	441,606
Transfer From Reserve Accounts	2,756,125	2,811,248	2,867,473	2,924,822	2,983,318
Transfer From Reserve Funds	-	-	-	-	-
Total Consolidated Revenues	\$48,600,418	\$49,572,428	\$ 50,563,878	\$ 51,575,155	\$ 52,606,657
Consolidated Expenditures					
General Government Services	\$ 4,263,620	\$ 4,348,892	\$ 4,435,870	\$ 4,524,587	\$ 4,615,079
Protective Services	7,295,970	7,441,889	7,590,727	7,742,542	7,897,393
Transportation Services	5,756,430	5,871,559	5,988,990	6,108,770	6,230,945
Environmental Health Services	130,205	132,809	135,465	138,174	140,937
Environmental Development Service	3,351,420	3,418,448	3,486,817	3,556,553	3,627,684
Recreation and Cultural Services	5,377,310	5,484,856	5,594,553	5,706,444	5,820,573
Fiscal Services - Interest	1,352,725	1,379,780	1,407,376	1,435,524	1,464,234
Fiscal Services - Principal	1,364,760	1,392,055	1,419,896	1,448,294	1,477,260
Capital Expenditures	3,725,325	6,563,160	6,196,950	4,918,606	5,091,106
Transfer to Surplus	-	-	-	-	-
Transfer to Reserve Accounts	3,313,213	616,152	1,125,949	2,550,751	2,527,639
Transfer to Reserve Funds	7,260,520	7,405,730	7,553,845	7,704,922	7,859,020
Water Services	2,910,100	2,968,302	3,027,668	3,088,221	3,149,985
Sewer Services	2,498,820	2,548,796	2,599,772	2,651,767	2,704,802
Total Consolidated Expenditures	\$48,600,418	\$49,572,428	\$ 50,563,878	\$ 51,575,155	\$ 52,606,657

2023 - 2027 Financial Plan

City of Salmon Arm

2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
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Capital Projects

Finances Acquired

General Operating Fund	\$ 2,189,925	\$ 4,887,360	\$ 5,157,650	\$ 3,581,150	\$ 3,746,150
Water Operating Fund	763,100	912,300	716,800	1,042,800	819,300
Sewer Operating Fund	772,300	763,500	322,500	294,656	525,656
Federal Government Grants	1,058,650	548,500	-	-	-
Provincial Government Grants	2,369,150	838,500	-	-	-
Prior Year Surplus	28,000	-	-	-	-
Reserve Accounts	10,749,380	3,460,500	1,365,000	842,500	1,447,500
Reserve Funds	2,694,920	2,737,000	3,523,500	1,226,000	1,296,500
Development Cost Charges	785,750	607,250	875,000	480,000	695,000
Short Term Debt	-	399,500	-	-	-
Long Term Debt	6,577,820	4,380,000	56,025,000	3,470,000	1,500,000
Developer Contributions	836,200	-	-	-	-

Total Funding Sources

\$ 28,825,195	\$ 19,534,410	\$ 67,985,450	\$ 10,937,106	\$ 10,030,106
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Finances Applied

Transportation Infrastructure	\$ 11,457,890	\$ 10,481,650	\$ 9,638,650	\$ 6,088,650	\$ 4,813,650
Buildings	8,932,330	430,000	555,000	330,000	103,000
Land	510,000	-	-	-	-
IT Infrastructure	70,000	120,000	20,000	20,000	20,000
Machinery and Equipment	1,415,850	1,204,500	2,363,500	746,000	936,500
Vehicles	518,500	265,000	655,000	95,000	145,000
Parks Infrastructure	775,980	1,553,460	764,000	370,000	445,000
Utility Infrastructure	5,144,645	5,479,800	53,989,300	3,287,456	3,539,956

Total Capital Expense

\$ 28,825,195	\$ 19,534,410	\$ 67,985,450	\$ 10,937,106	\$ 10,003,106
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Departmental Summary:

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
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General Government Services	\$ 564,300	\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000
Protective Services	1,120,850	502,000	292,000	167,000	617,000
Transportation Services	12,664,365	11,444,150	12,385,150	6,682,650	5,198,150
Environmental Health Services	29,715	555,000	255,000	70,000	60,000
Environmental Development Services	-	-	-	-	-
Recreation and Cultural Services	1,840,610	1,253,460	914,000	580,000	465,000
Water Services	9,401,530	4,203,800	716,800	3,042,800	1,316,800
Sewer Services	3,203,825	1,326,000	53,322,500	294,656	2,273,156

Total by Department

\$ 28,825,195	\$ 19,534,410	\$ 67,985,450	\$ 10,937,106	\$ 10,030,106
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Schedule "B" – Bylaw #4586
2023 Revenue Policy Disclosure

1. Table One (1) reflects the proportion of total revenue proposed to be raised from each funding source in 2023. Property taxes form the greatest proportion of revenue of the City. The first column details the proposed percentage of revenue including Conditional Government Transfers and the second column shows the proposed percentage of revenue excluding Conditional Government Transfers. Conditional Government Transfers are funds provided by other levels of government or government agencies to fund specific projects. The absence of this funding would result in an increase to property taxes, debt borrowing or funding from reserves or other sources (ie. developers, donations, etc.) or result in the project not being undertaken.

The City collects three (3) types of parcel tax; a water frontage tax; a sewer frontage tax and a transportation parcel tax. The water and sewer frontage tax rate is applied to each parcel of land taxable foot frontage. The frontage rate is comprised of a capital debt repayment component plus 10% of the water and sewer operation and maintenance budget for preventative maintenance of the utilities infrastructure. The City introduced a transportation parcel tax in 2003. The transportation parcel tax is collected to maintain the City's transportation network to an adequate level to minimize future reconstruction costs and ensure the network is safe from hazards and disrepair. To this end, the transportation parcel tax provides a stable and dedicated source of funding. The transportation parcel tax was specifically implemented on a "flat rate per parcel" rather than an "ad valorem tax" basis recognizing that all classes of property are afforded equal access to the City's transportation network and should contribute to its sustainability equally. This method directed tax dollars away from business and industry to residential.

The City also receives a Municipal Regional District Tax (MRDT) which is levied and collected by the Provincial Government on all daily accommodation rentals within the City. Under the direction and approval of the Accommodation Industry, the City has applied to the Provincial Government to levy a 2% MRDT which will be utilized on initiatives that will increase exposure/awareness of Salmon Arm as a tourism destination with emphasis on off-season event expansion.

The City endorses a 'user pay' philosophy in its collection of fees and charges. Such fees and charges (ie. development, building, plumbing and fire permits, recreational program and rental fees and cemetery services) are reviewed annually to ensure adequate cost recovery for the provision of services. The policy of the City is to work towards full cost recovery for services provided. The objective in reviewing fees and charges periodically is to measure the cost of providing municipal services versus the cost recovery established through user fees and charges. Development Cost Charges are based on the City's Long Term Financial Plan. Included in this percentage is the City's investment income. The City exercises a stringent cash management plan to maximize investment and interest income.

Other sources of revenue provide funding for specific functions such as the Columbia Shuswap Regional District's contribution to the Shuswap Regional Airport, Recreation Centre, Shaw Centre, Cemeteries and Fire Training Centre.

The proceeds from borrowing and developer contributions fund capital projects pursuant to the City's Long Term Financial Plan.

Schedule "B" – Bylaw #4586
 2023 Revenue Policy Disclosure

Table 1: Proportions of Total Revenue

Revenue Source	Percentage to Total Revenue Includes Conditional Government Transfers	Percentage to Total Revenue Excludes Conditional Government Transfers
Property Taxes	38.64%	48.14%
Parcel Taxes	6.62%	8.24%
User Fees, Charges and Interest Income	22.52%	28.04%
Other Sources	20.53%	1.03%
Proceeds From Borrowing	11.69%	14.55%
	100.00%	100.00%

- Table Two (2) reflects the distribution of property tax between the different property classes. The objective of the City is to set tax rates in order to maintain tax stability while maintaining equality between the property classes. The policy of the City is to develop a tax rate which maintains the proportionate relationship between the property classes. Inflationary increases in assessments are reduced to reflect only the 'real' increase attributed to new construction for each property class. This allows the property owner to be confident that, in any year, their property tax bill will only increase as much as their proportion of the increase in tax revenue required year to year.

The City reviewed the property tax multiple structure and equalized the general municipal property tax rate and associated multiple for Class 5 (Light Industry) and Class 6 (Business) by shifting general municipal property taxes between Class 5 (Light Industry) and Class 6 (Business) commencing in 2017. This property tax stability strategy is in keeping with its objective to maintain tax stability while maintaining equality between property classifications.

Assessment values fluctuate as market values change in one class or another. It is this market value change that may precipitate an amendment to the class multiple.

The Provincial Government has legislated a municipal taxation rate cap for the Class 2 (Utilities) assessments. The City of Salmon Arm Class 2 (Utilities) general municipal property tax rate adheres to this legislation.

Schedule "B" – Bylaw #4586
2023 Revenue Policy Disclosure

Table 2: Distribution of Property Taxes Between Property Classes

Property Class	2023 Tax Rate	Class Multiple	Percentage to Total Property Tax	Percentage to Total Property Assessment Value
Residential	2.7440	1.00:1	66.70%	88.44%
Utilities	22.7936	8.31:1	0.79%	0.13%
Supportive Housing	0.000	0.00:1	0.00%	0.00%
Major Industry	65.3352	23.81:1	2.71%	0.15%
Light Industry	9.7008	3.54:1	2.72%	1.02%
Business	9.7008	3.54:1	26.32%	9.87%
Managed Forest Land	7.3849	2.69:1	0.04%	0.02%
Recreational/Non Profit	2.2831	0.83:1	0.14%	0.22%
Farm	13.7992	5.03:1	0.58%	0.15%

3. The City adopted a Permissive Tax Exemption Policy in 1998 which outlines the eligibility criteria to receive a permissive tax exemption. The Annual Municipal Report for 2021 contains a schedule of permissive tax exemptions granted for the year and the amount of tax revenue exempted.

Commencing in 1999, the City provided a three (3) year permissive tax exemption for each eligible organization. These include religious institutions, historical societies, some recreational facilities, service organizations and cultural institutions.

Table 3: Permissive Tax Exemptions

Organization	General Municipal Tax Exemption	Other Government Tax Exemption	Total
Churches	\$ 41,054.00	\$ 35,174.50	\$ 76,228.50
Non Profit Societies	422,707.00	246,032.00	668,739.00
Senior Centers	13,637.00	6,892.00	20,529.00
Other	4,140.00	2,108.00	6,248.00
Sports Clubs	268,921.00	141,012.00	409,933.00
Total	\$ 750,459.00	\$ 431,218.50	\$ 1,181,677.50

Schedule "B" – Bylaw #4586
 2023 Revenue Policy Disclosure

- The Official Community Plan for the City of Salmon Arm identifies the revitalization of the downtown as a priority. As a result, in 2005, the City established a Downtown Revitalization Tax Exemption Program pursuant to City of Salmon Arm Revitalization Tax Exemption Bylaw No. 3471.

The Revitalization Tax Exemption Program is a tool that Council is using to encourage property investment in the downtown area (hereinafter referred to as the Revitalization Area). Council's objective is to stimulate and reinforce development initiatives in the Revitalization Area by promoting property investment within the C-2, "Town Centre Commercial Zone" and to reinforce the City's investment in infrastructure upgrades and beautification projects.

City of Salmon Arm Revitalization Tax Exemption Bylaw No. 3741 establishes property tax exemptions in respect of construction of a new improvement or alteration of an existing improvement where the alteration has a value in excess of \$75,000.00 to encourage revitalization in the Revitalization Area.

Table 4: Revitalization Tax Exemptions

Area	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption	2023 General Municipal Tax Exemption
C-2 "Downtown Commercial Zone"	\$ 24,304.74	\$ 24,657.03	\$ 18,939.56	\$ 14,424.23	\$ 10,358.95	\$ 7,115.36

- The Official Community Plan for the City of Salmon Arm identifies the revitalization of the "Industrial Zones" as a priority. As a result, in 2014, the City established an Industrial Revitalization Tax Exemption Program pursuant to City of Salmon Arm Revitalization Tax Exemption Bylaw No. 4020.

The Revitalization Tax Exemption Program is a tool that Council is using to encourage property investment in the "Industrial Zones" (hereinafter referred to as the Revitalization Area). Council's objective is to stimulate and reinforce development initiatives in the Revitalization Area by promoting property investment within the "Industrial Zone" and to reinforce the City's investment in infrastructure upgrades and beautification projects.

City of Salmon Arm Revitalization Tax Exemption Bylaw No. 4020 establishes general municipal property tax exemptions in respect of construction of a new improvement or alteration of an existing improvement where the alteration has a value in excess of \$300,000.00 to encourage revitalization in the Revitalization Area.

This bylaw shall have an expiration date of five (5) years from the date of adoption.

Area	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption	2023 General Municipal Tax Exemption
"Industrial Zone"	\$ 5,425.51	\$ 5,400.26	\$ 7,614.60	\$ 36,999.43	\$ 91,830.85	\$124,873.42

CITY OF SALMON ARM**BYLAW NO. 4581****A bylaw to set the rate of taxation for the year 2023**

WHEREAS in accordance with the provisions of Section 197 of the Community Charter, (S.B.C., 2003, c. 26), the Council is required, by bylaw, to impose property value taxes for the year by establishing tax rates for Municipal, Hospital, Library, Regional District, Off-Street Parking and Business Improvement purposes for the year 2023;

NOW THEREFORE the Council of the City of Salmon Arm, in the Province of British Columbia, in open meeting assembled, hereby enacts as follows:

1. The following rates are hereby imposed and levied for the year 2023:
 - a) For all lawful general and debt purposes of the municipality on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "A" of Schedule "A" attached hereto and forming a part of this bylaw;
 - b) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "B" of Schedule "A" attached hereto and forming a part of this bylaw;
 - c) For Columbia Shuswap Regional District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "C" of Schedule "A" attached hereto and forming a part of this bylaw;
 - d) For Columbia Shuswap Regional District - Sterile Insect Release (SIR) purposes on the assessed value of land taxable for Hospital purposes, rates appearing in Column "D" of Schedule "A" attached hereto and forming a part of this bylaw;
 - e) For Business Improvement Specified Area purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of Schedule "A" attached hereto and forming a part of this bylaw;
 - f) For Off-Street Parking Specified Area purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "F" of Schedule "A" attached hereto and forming a part of this bylaw;
 - g) For Okanagan Regional Library purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "G" of Schedule "A" attached hereto and forming a part of this bylaw;

- h) For BC Assessment Authority purposes the rates have been established by legislation and rates appearing in Column "H" of Schedule "A" attached hereto and forming a part of this bylaw; and
 - i) For Municipal Finance Authority purposes the rates have been established by legislation and rates appearing in Column "I" of Schedule "A" attached hereto and forming a part of this bylaw.
2. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
3. a) If all or part of the property taxes for a parcel of land and its improvements on the assessment roll remain unpaid at the close of business on July 4, 2023, the collector must add to the unpaid property taxes for the land and improvements for the current year a penalty equal to ten percent (10%) of the portion that remains unpaid;
- b) The penalty referred to in Section 3(a) of this bylaw is due as part of the property taxes for the current year for the land and improvements and the amounts added under this section when collected shall form part of the general revenue of the City of Salmon Arm.
4. Despite Section 3, if all or part of the property taxes for a parcel of land and its improvements resulting from a supplementary assessment roll remain unpaid thirty (30) days after sending of the notice of property taxes payable to the assessed owner, the collector must add to the unpaid property taxes for the land and improvements for the current year a penalty equal to ten percent (10%) of the portion that remains unpaid.
5. SEVERABILITY
- If any part, section, sub-section, clause, or sub-clause of this bylaw for any reason is held to be invalid by the decision of a Court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remaining portions of this bylaw.
6. ENACTMENT
- Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.
7. EFFECTIVE DATE
- This bylaw shall come into full force and effect upon adoption of same.

8. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2023 Annual Rate of Taxation Bylaw No. 4581".

READ A FIRST TIME THIS 24th DAY OF APRIL 2023

READ A SECOND TIME THIS 24th DAY OF APRIL 2023

READ A THIRD TIME THIS 24th DAY OF APRIL 2023

ADOPTED BY COUNCIL THIS DAY OF 2023

_____ MAYOR

_____ CORPORATE OFFICER

**City of Salmon Arm
2023 Property Tax
Rates**

**Bylaw No. 4581
Schedule "A"**

Property Class	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
	General Municipal	Regional Hospital District	Regional District	Regional District SIR	Specified Area Business Improvement	Specified Area Off-Street Parking	Regional Library	BC Assessment Authority	Municipal Finance Authority
Residential	2.744	0.2371	0.1683	0.0221	-	0.0850	0.1049	0.0336	0.0002
Utilities	22.7936	0.8300	0.5890	0.0774	-	0.2974	0.8716	0.4550	0.0007
Supportive Housing	-	-	-	-	-	-	-	-	0.0002
Major Industry	65.3352	0.8062	0.5722	0.0752	-	-	2.4974	0.4550	0.0007
Light Industry	9.7008	0.8062	0.5722	0.0752	-	-	0.3713	0.0964	0.0007
Business/Other	9.7008	0.5810	0.4123	0.0542	1.4079	0.2082	0.3713	0.0964	0.0005
Managed Forest Land	7.3849	0.7114	0.5048	0.0663	-	-	0.2821	0.2380	0.0006
Recreational/Non Profit	2.2831	0.2371	0.1683	0.0221	-	-	0.0871	0.0336	0.0002
Farm	13.7992	0.2371	0.1683	0.0221	-	-	0.5276	0.0336	0.0002

Item 5.3

CITY OF SALMON ARM

Date: May 1, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Bylaw entitled City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4583 be read a final time.

CITY OF
SALMON ARM

Date: April 17, 2023
 To: His Worship Mayor Harrison and Members of Council
 From: Chelsea Van de Cappelle, Chief Financial Officer
 Subject: Sterile Insect Release Program

Recommendation:

THAT: Bylaw No. 4583, cited as the "City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4583", be given three readings.

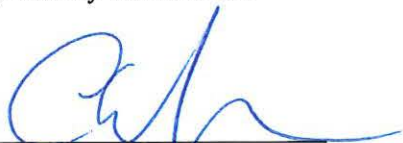
Background:

The Sterile Insect Release Program was launched in Salmon Arm in the year 2000 with a goal to eradicate the codling moth. In reviewing the bylaw it has been noted that the rate should be amended to reflect the current levy. As the parcel tax amount is based on the Regional District SIR Budget, the annual parcel tax may vary and could require a bylaw amendment annually.

The levy since inception is noted below:

Year	Per Acre	Total Levy	Year	Per Acre	Total Levy
2000	\$ 43.71	\$ 5,553.80	2012	\$ 139.26	\$ 9,805.30
2001	90.04	11,776.00	2013	139.26	9,727.31
2002	92.74	10,098.00	2014	139.26	9,727.31
2003	95.53	8,921.00	2015	139.26	9,732.88
2004	98.40	9,840.00	2016	139.26	8,706.64
2005	101.13	10,505.94	2017	139.26	8,655.02
2006	122.00	12,709.00	2018	139.26	8,363.97
2007	125.66	13,090.00	2019	139.26	6,018.83
2008	133.20	11,600.00	2020	139.26	8,621.59
2009	137.20	11,288.00	2021	139.26	5,538.36
2010	139.26	11,170.04	2022	150.40	5,522.69
2011	139.26	10,750.87	2023	156.42	5,743.74

Respectfully submitted,



Chelsea Van de Cappelle, CPA

CITY OF SALMON ARM

BYLAW NO. 4583

A bylaw to amend "City of Salmon Arm Sterile Insect Release [SIR] Program Parcel Tax Bylaw No. 3842"

WHEREAS it is deemed expedient to amend "City of Salmon Arm Sterile Insect Release [SIR] Program Parcel Tax Bylaw No. 3842";

NOW THEREFORE the Council of the City of Salmon Arm in open meeting assembled enacts as follows:

1. "City of Salmon Arm Sterile Insect Release [SIR] Program Parcel Tax Bylaw No. 3842" is hereby amended as follows:

Section 7:

The Parcel Tax, which will be used to cover a portion of the cost of operating the Okanagan-Kootenay Sterile Insect Release service as provided for in the Sterile Insect Release Board's final annual budget, shall be charged at the rate of \$156.42 per acre pursuant to Section 5 noted above.

2. SEVERABILITY

If any part, section, sub-section, clause, or sub-clause of this bylaw for any reason is held to be invalid by the decision of a Court of competent jurisdiction, the invalid portion shall be severed and the decision that it is invalid shall not affect the validity of the remaining portions of this bylaw.

3. ENACTMENT

Any enactment referred to herein is a reference to an enactment of British Columbia and regulations thereto as amended, revised, consolidated or replaced from time to time.

4. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm Sterile Insect Release [SIR] Program Parcel Tax Amendment Bylaw No. 4583".

READ A FIRST TIME THIS	24 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	24 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS	24 th	DAY OF	APRIL	2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

Item 6

CITY OF SALMON ARM

Date: May 1, 2023

Moved: Councillor Lindgren

Seconded: Councillor Gonella

THAT: the Special Council Meeting of May 1, 2023, be adjourned.

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