



AGENDA

**City of Salmon Arm
Regular Council Meeting**

**Monday, April 24, 2023
1:00 p.m.**

[Public Session Begins at 2:30 p.m.]
**Council Chambers 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
1-2	2.	IN-CAMERA SESSION
	3.	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>
	4.	ADOPTION OF AGENDA
	5.	DISCLOSURE OF INTEREST
3-12	6. 1.	CONFIRMATION OF MINUTES Regular Council Meeting Minutes of April 11, 2023
	7.	COMMITTEE REPORTS
13-16	1.	Community Heritage Commission Meeting Minutes of April 3, 2023
17-20	2.	Environmental Advisory Committee Meeting Minutes of April 4, 2023
21-24	3.	Downtown Parking Commission Meeting Minutes of April 18, 2023
25-28	4.	Agricultural Advisory Committee Meeting Minutes of April 12, 2023
29-34	8. 1.	COLUMBIA SHUSWAP REGIONAL DISTRICT UPDATE CSRD Connect – March 2023

9. **STAFF REPORTS**
- 35-68 1. Chief Financial Officer and Angela Spencer, Auditor, BDO Canada LLP – 2022 Financial Statements
- 69-72 2. Chief Financial Officer – 2022 Yearend Surplus – For Information
- 73-74 3. Chief Financial Officer – 2023 Assessments / New Construction – For Information
- 75-78 4. Director of Corporate Services – Blackburn Park Concession Lease Agreement
- 79-84 5. Planner – Agricultural Advisory Committee Terms of Reference
- 85-88 6. Director of Engineering & Public Works – Ross Street Plaza Washroom Upgrade – Architectural Services Award
- 89-92 7. Director of Engineering & Public Works – Lawn Bowling Greens Maintenance – Contract Award
- 93-98 8. Director of Engineering & Public Works – Tender Award – 2023 Paving Program
- 99-102 9. Director of Engineering & Public Works – Quote Award – Extension Year 2 – Asphalt Patching Program
- 103-110 10. Director of Engineering & Public Works – Multistage Water Restrictions Implementation – For Information
10. **INTRODUCTION OF BYLAWS**
- 111-164 1. 2022 Final Budget
- a. City of Salmon Arm 2022 to 2026 Financial Plan Amendment Bylaw No. 4572 – First, Second and Third Readings
- b. City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4567 – First, Second and Third Readings
- c. City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4573
- d. City of Salmon Arm Fire Protection Emergency Apparatus Reserve Fund Expenditure Bylaw No. 4574
- e. City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4575
- f. City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4576
- g. City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4577
- 165-182 2. 2023 Final Budget
- a. City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4586 – First, Second and Third Readings
- b. City of Salmon Arm 2023 Annual Rate of Taxation Bylaw No. 4581 – First, Second and Third Readings
- 183-186 3. City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4583 – First, Second and Third Readings

- 11. **RECONSIDERATION OF BYLAWS**

 - 187-198 1. Council Remuneration and Expense Bylaw No. 4578 - Third and Final Reading
 - 199-202 2. Growing Communities Reserve Fund Establishment Bylaw No. 4582 - Final Reading

- 12. **CORRESPONDENCE**

 - 203-204 1. Informational Correspondence

- 13. **NEW BUSINESS**

- 14. **PRESENTATIONS**

 - 205-222 1. Presentation 4:00-4:15 (approximately)
D. Boyd, General Manager, Shuswap Recreation Society - 55+ BC Games

- 15. **COUNCIL STATEMENTS**

- 16. **SALMON ARM SECONDARY YOUTH COUNCIL**

- 17. **NOTICE OF MOTION**

- 18. **UNFINISHED BUSINESS AND DEFERRED / TABLED ITEMS**

- 19. **OTHER BUSINESS**

- 20. **QUESTION AND ANSWER PERIOD**

There are no Hearings, Statutory Public Hearings or Reconsideration of Bylaws scheduled for the evening portion of the agenda.

- 223-224 21. **ADJOURNMENT**

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Item 2

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Cannon

Seconded: Councillor Lavery

THAT: pursuant to Section 90(1)(g) litigation or potential litigation affecting the municipality; and (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose; of the *Community Charter*, Council move In-Camera.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

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Item 6.1

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Flynn

Seconded: Councillor Wallace Richmond

THAT: the Regular Council Meeting Minutes of April 11, 2023, be adopted as circulated.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

REGULAR COUNCIL

Minutes of a Regular Meeting of Council of the City of Salmon Arm held in the Council Chambers of City Hall 500 – 2 Avenue NE and by electronic means, at 1:30 p.m. and reconvened at 2:30 p.m. on Tuesday, April 11, 2023.

PRESENT:

Mayor A. Harrison
Councillor K. Flynn
Councillor T. Lavery (participated remotely)
Councillor S. Lindgren
Councillor L. Wallace Richmond
Councillor D. Gonella
Councillor D. Cannon

Chief Administration Officer E. Jackson
Director of Corporate Services S. Wood
Director of Engineering & Public Works R. Niewenhuizen
Director of Planning & Community Services G. Buxton
Chief Financial Officer C. Van de Cappelle
Deputy Corporate Officer R. West

ABSENT:

1. CALL TO ORDER

Mayor Harrison called the meeting to order at 1:30 p.m.

2. IN-CAMERA SESSION

0178-2023

Moved: Councillor Wallace Richmond

Seconded: Councillor Flynn

THAT: pursuant to Section 90(1)(c) labour relations or other employee relations; and (e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality (2 items); of the *Community Charter*, Council move In-Camera.

CARRIED UNANIMOUSLY

Council moved In-Camera at 1:31 p.m.

Council returned to Regular Session at 2:05 p.m.

Council recessed until 2:30 p.m.

3. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

Mayor Harrison read the following statement: "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."

4. REVIEW OF AGENDA

- Late Item 22.2 – Site Plan provided by the applicant

5. DISCLOSURE OF INTEREST

- Councillor Gonella declared a conflict with Item 12.1.18 as the Salmon Arm Folk Music Society is a partner in the Pride Project
- Councillor Wallace Richmond declared a conflict with Item 12.1.18 as she is an active volunteer and committee member of the Pride Project

6. CONFIRMATION OF MINUTES

1. Regular Council Meeting Minutes of March 27, 2023

0179-2023

Moved: Councillor Lindgren

Seconded: Councillor Cannon

THAT: the Regular Council Meeting Minutes of March 27, 2023, be adopted as circulated.

CARRIED UNANIMOUSLY

7. COMMITTEE REPORTS

1. Development and Planning Services Committee Meeting Minutes of April 3, 2023

0180-2023

Moved: Councillor Gonella

Seconded: Councillor Wallace Richmond

THAT: the Development and Planning Services Committee Meeting Minutes of April 3, 2023 be received as information.

CARRIED UNANIMOUSLY

2. Downtown Parking Commission Meeting Minutes of March 21, 2023

0181-2023

Moved: Councillor Lavery

Seconded: Councillor Flynn

THAT: the Downtown Parking Commission Meeting Minutes of March 21, 2023 be received as information.

CARRIED UNANIMOUSLY

3. Shuswap Regional Airport Operations Committee Meeting Minutes of March 22, 2023

0182-2023

Moved: Councillor Wallace Richmond

Seconded: Councillor Lindgren

THAT: the Shuswap Regional Airport Operations Committee Meeting Minutes of March 22, 2023 be received as information.

CARRIED UNANIMOUSLY

8. COLUMBIA SHUSWAP REGIONAL DISTRICT UPDATE

9. STAFF REPORTS

1. Director of Corporate Services – Appointment of Approving Officer

0183-2023

Moved: Councillor Flynn
Seconded: Councillor Lindgren
THAT: pursuant to Section 77 of the *Land Title Act*, Council appoint Gary Buxton as Approving Officer for the City of Salmon Arm.

CARRIED UNANIMOUSLY

2. Manager, Permits & Licensing – Tanto Latte (307864) – Change of Hours – 1481 – 10 Avenue SW

0184-2023

Moved: Councillor Lavery
Seconded: Councillor Gonella
THAT: Council of the City of Salmon Arm has no objection to the change of the liquor service hours at Lot 1, Plan 3757, 15-20-10 W6M KDYD (1481 – 10 Avenue SW) for the Tanto Latte (307864) restaurant to 11:00 a.m. until 11:00 p.m., seven days a week;

AND THAT: Council of the City of Salmon Arm is opting out of the comment and public consultation process.

CARRIED UNANIMOUSLY

3. Director of Engineering & Public Works – Budget Amendment – Mosquito Park Generator

0185-2023

Moved: Councillor Wallace Richmond
Seconded: Councillor Flynn
THAT: the 2023 Budget contained in the 2023 – 2027 Financial Plan Bylaw be amended to reflect additional funding to the Mosquito Park Generator project in the amount of \$25,000, from the Sewer Future Expenditure Reserve.

CARRIED UNANIMOUSLY

4. Director of Engineering & Public Works – Water Treatment Plant – UV Hydraulic Cylinder

0186-2023

Moved: Councillor Gonella
Seconded: Councillor Cannon
THAT: Council approve the purchase of a new UV Hydraulic Cylinder for the Water Treatment Plant from Ramtech Environmental Products, for the quoted amount of \$22,781.50 plus applicable taxes and shipping;

AND THAT: the City’s Purchasing Policy No. 7.13 be waived in procurement of these works and services to authorize the sole sourcing to Ramtech Environmental Products.

CARRIED UNANIMOUSLY

9. STAFF REPORTS - continued

5. Chief Financial Officer – RCMP Retroactive Pay

0187-2023

Moved: Councillor Wallace Richmond
Seconded: Councillor Lindgren
THAT: Council does not wish to avail itself to the extended repayment schedule as related to the RCMP retroactive pay for the period 2017 – 2021;

AND THAT: Council authorizes the payment of the RCMP retroactive invoice in the amount of \$718,648.85.

Amendment:

Moved: Councillor Flynn
Seconded: Councillor Lavery
AND FURTHER THAT: Should staff determine the repayment schedule offered by the Federal Government is penalty and interest free, the City will participate in the extended repayment schedule.

CARRIED
Councillor Wallace Richmond Opposed

Motion as amended:

CARRIED UNANIMOUSLY

10. INTRODUCTION OF BYLAWS

1. Council Remuneration and Expense Bylaw No. 4578 – First and Second Reading

0188-2023

Moved: Councillor Gonella
Seconded: Councillor Lindgren
THAT: the Bylaw entitled City of Salmon Arm Council Members Remuneration and Expense Bylaw No. 4578 be read a first and second time.

CARRIED UNANIMOUSLY

2. Growing Communities Reserve Fund Establishment Bylaw No. 4582 – First, Second and Third Reading

0189-2023

Moved: Councillor Cannon
Seconded: Councillor Flynn
THAT: the Bylaw entitled City of Salmon Arm Growing Communities Reserve Fund Establishment Bylaw No. 4582 be read a first, second and third time;

AND THAT: the 2023 Budget contained in the 2023-2027 Financial Plan Bylaw be amended to reflect the receipt of \$6,089,000.00 in grant revenue and a transfer to the City of Salmon Arm Growing Communities Reserve Fund for same, subject to adoption of Bylaw No. 4582.

CARRIED UNANIMOUSLY

11. RECONSIDERATION OF BYLAWS

12. CORRESPONDENCE

1. Informational Correspondence

20. L. Fraser, Shuswap Dragon Boat Society – Email dated March 27, 2023 – Request to Use Blackburn Gazebo, April 13 – May 9, 2023

0190-2023

Moved: Councillor Cannon

Seconded: Councillor Wallace Richmond

THAT: Council authorize the Shuswap Dragon Boat Society the use of Blackburn field and gazebo for eight one-hour sessions of dry land training exercises on Tuesdays and Thursdays from April 13, 2023 to May 9, 2023, subject to the provision of adequate liability insurance.

CARRIED UNANIMOUSLY

17. J. Broadwell, Manager, Downtown Salmon Arm – Letter dated March 22, 2023 – Alexander Plaza Street Painting

0191-2023

Moved: Councillor Gonella

Seconded: Councillor Wallace Richmond

THAT: Council authorize Downtown Salmon Arm, in collaboration with the Salmon Arm Secondary, Sullivan Grade 12 students, to close the road and paint Alexander Street, from Hudson Avenue to Lakeshore Drive for the upcoming Alexander Plaza and the summer tourism season, subject to the approval of the Manager of Roads and Parks and the provision of adequate liability insurance.

CARRIED UNANIMOUSLY

21. M. Gravelle, Owner, Skookum Bike & Ski Ltd. – Letter received March 31, 2023 – Request for weekly use of South Canoe Trails – April to end of September, 2023 – Tuesday Youth Ride and Year End Celebration & BBQ

0192-2023

Moved: Councillor Gonella

Seconded: Councillor Cannon

THAT: Council authorize Skookum Bike & Ski Ltd. the use of the South Canoe Trails on Tuesdays from 5:00 p.m. to 7:00 p.m. for the Tuesday Youth Ride and the South Canoe Parking and Trailhead area for the year end celebration and BBQ on September 26, 2023, subject to the provision of adequate liability insurance.

CARRIED UNANIMOUSLY

22. P. Rosman, Principal-Sorrento Elementary School – Letter received April 4, 2023 – Request to Use Little Mountain Trails – Little Mountain Stomp Cross Country Run – May 11, 2023

0193-2023

Moved: Councillor Gonella

Seconded: Councillor Cannon

THAT: Council authorize School District No. 83 the use of the Little Mountain Park Trails on Thursday, May 11, 2023 for the Little Mountain Stomp Cross Country Run, subject to the provision of adequate liability insurance.

CARRIED UNANIMOUSLY

12. CORRESPONDENCE - continued

1. Informational Correspondence

- 19. K. Huyter, Squadron Sponsoring Committee Chair, 222 Shuswap Air Cadets - Email dated February 28, 2023 - Storage of Sea Can at Airport

0194-2023

Moved: Councillor Wallace Richmond

Seconded: Councillor Lindgren

THAT: Council authorize the temporary placement of a 40 foot storage container at the Shuswap Airport and authorize staff to enter into an agreement with the 222 Shuswap Air Cadets for a 3 year term with an option to renew for a further 2 years.

CARRIED UNANIMOUSLY

Councillors Gonella and Wallace Richmond left the meeting at 4:20 p.m.

- 18. T. Kutschker, Director/Curator, Shuswap District Arts Council, Salmon Arm Arts Centre & Art Gallery - Letter dated March 21, 2023 - Support for Salmon Arm Pride Project 2023

0195-2023

Moved: Councillor Flynn

Seconded: Councillor Lavery

THAT: Council authorize the Shuswap District Arts Council the use of the Senior's Drop-in Centre located at 31 Hudson Avenue, as a safe space for the Salmon Arm Pride Project Arts & Awareness Festival from October 14 - 22, 2023, subject to the provision of adequate liability insurance;

AND THAT: Council authorize financial support for the Loud and Proud Celebration on Saturday, October 14, 2023, in the amount of \$5,000 from Council Initiatives.

CARRIED UNANIMOUSLY

Councillors Gonella and Wallace Richmond returned to the meeting at 4:28 p.m.

13. NEW BUSINESS

The meeting recessed at 4:29 p.m.

The meeting reconvened at 4:35 p.m.

14. PRESENTATIONS

- 1. K. Johnston, R. Hudson and M.L. McCausland, Shuswap Association of Writers - 20th Anniversary Festival - May, 2023

K. Johnston, R. Hudson and M.L. McCausland, provided an overview of the Shuswap Association of Writers 20th Anniversary Festival to be held on May 19-21, 2023 and were available to answer questions from Council.

15. COUNCIL STATEMENTS

16. SALMON ARM SECONDARY YOUTH COUNCIL

17. NOTICE OF MOTION

18. UNFINISHED BUSINESS AND DEFERRED / TABLED ITEMS

19. OTHER BUSINESS

20. QUESTION AND ANSWER PERIOD

The Meeting recessed at 5:07 p.m.
The Meeting reconvened at 7:00 p.m.

PRESENT:

- Mayor A. Harrison
- Councillor L. Wallace Richmond
- Councillor D. Gonella
- Councillor D. Cannon
- Councillor K. Flynn
- Councillor T. Lavery (participated remotely)
- Councillor S. Lindgren

- Chief Administrative Officer E. Jackson
- Director of Corporate Services S. Wood
- Director of Engineering and Public Works R. Niewenhuizen
- Director of Planning and Community Services G. Buxton
- Senior Planner C. Larson

ABSENT:

21. DISCLOSURE OF INTEREST

22. HEARINGS

1. Development Variance Permit Application No. VP-577 [Terra Civis Inc./Heydewerk Homes Ltd.; 1017 10 Avenue SE and 981 12 Street SE; Servicing requirements

0196-2023

Moved: Councillor Flynn

Seconded: Councillor Cannon

THAT: Development Variance Permit No. VP-577 be authorized for issuance for Lot 2, Sections 13 and 14, Township 20, Range 10, W6M, KDYD, Plan KAP87228 (1017 - 10 Avenue SE) and Lot 2, Section 13, Township 20, Range 10, W6M, KDYD, Plan KAP82683 Except Plan EPP94805 (981 - 12 Street SE) which will vary the following provisions of Subdivision and Development Servicing Bylaw No. 4163 for the development of *multiple family dwellings* as permitted under the R-4 - Medium Density Residential Zoning regulations:

Section 5.8.1 - Waive the required 90 metre spacing for the two eastern fire hydrants along Auto Road SE.

The Planning Official explained the proposed Variance Permit Application.

Submissions were called for at this time.

22. HEARINGS - continued

- 1. Development Variance Permit Application No. VP-577 [Terra Civis Inc./Heydewerk Homes Ltd.; 1017 10 Avenue SE and 981 12 Street SE; Servicing requirements

Late Item - Site plan provided by the Applicant

Following three calls for submissions and questions from Council, the Hearing closed at 7:04 p.m. and the Motion was:

CARRIED UNANIMOUSLY

- 2. Cannabis Retail Store Application No. CRS-11 [Shucanna Growers Corp.; 2321 9 Avenue SW]

0197-2023

Moved: Councillor Wallace Richmond
Seconded: Councillor Gonella
THAT: Council approve application CRS-11;

AND THAT: Council consider its Resolution with respect to the following:

- 1. Provincial Cannabis Retail Store License Referral No. 068035;
- 2. City Zoning Bylaw No. 2303 and City Policy No. 3.20 - Cannabis Retail Stores; and
- 3. Public notification followed by the holding of a Hearing on April 11, 2023.

The Planning Official explained the proposed Cannabis Application.

Submissions were called for at this time.

T. Robinson, Shucanna Growers Corp., the applicant, outlined the proposal and was available to answer questions from Council.

Following three calls for submissions and questions from Council, the Hearing closed at 7:14 p.m. and the Motion was:

CARRIED UNANIMOUSLY

23. STATUTORY PUBLIC HEARINGS

24. RECONSIDERATION OF BYLAWS

25. QUESTION AND ANSWER PERIOD

26. ADJOURNMENT

0198-2023

Moved: Councillor Lindgren
Seconded: Councillor Flynn
THAT: the Regular Council Meeting of April 11, 2023 be adjourned.

CARRIED UNANIMOUSLY

27. ADJOURNMENT - continued

The meeting adjourned at 7:17 p.m.

CERTIFIED CORRECT:

CORPORATE OFFICER

MAYOR

Adopted by Council the day of April, 2023.

Item 7.1

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Gonella

Seconded: Councillor Lavery

THAT: the Community Heritage Commission Meeting Minutes of April 3, 2023 be received as information.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

Minutes of the Community Heritage Commission Meeting held by in-person means on Monday, April 3, 2023, at 2:05 p.m.

PRESENT:

- Deborah Chapman, R.J. Haney Heritage & Museum
- Pat Kassa, R.J. Haney Heritage & Museum
- Cindy Malinowski, R.J. Haney Heritage & Museum
- Linda Painchaud
- Terry Johnston
- Councillor David Gonella, Chair
- Melinda Smyrl, City of Salmon Arm, Recorder (Staff non-voting)
- Gary Buxton, City of Salmon Arm (Staff non-voting)

ABSENT:

- Mary Landers

The meeting was called to order at 2:06 p.m.

1. Introductions and Welcome

2. Acknowledgement of Traditional Territory

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.

3. Approval / changes / additions to Agenda

Due to the number of people in attendance for the meeting, the room changed from Room 101 to Room 100.

Moved: Linda Painchaud

Seconded: Cindy Malinowski

THAT: the Agenda for the April 3, 2023, Community Heritage Commission Meeting be approved.

CARRIED UNANIMOUSLY

4. Approval of Minutes of March 6, 2023, Community Heritage Commission Meeting

Moved: Terry Johnston

Seconded: Pat Kassa

THAT: the minutes of the Community Heritage Commission Meeting of March 6, 2023, be approved.

CARRIED UNANIMOUSLY

5. Old Business from minutes

a) Municipal Heritage Grant Program

The group meeting is rescheduled for Tuesday April 18 at 10am at City Hall. The group will meet to discuss similar programs in other communities and how to approach Council to consider a similar program. Terry has been conducting research and will provide more information to the group meeting on April 18. City staff will book a meeting room for the group to meet.

b) Historic Route Signs

Linda conducted a driving tour to catalogue the current inventory of heritage street signs, and of the 74 that were previously fabricated, 27 are not currently where they were planned. The group discussed if the City is responsible for replacing missing signs and if not then if the Commission is responsible. Staff will contact the City Roads department to determine if there are signs that have yet to be installed and if missing signs are at the Public Works office, and if the current heritage signage that is missing is covered by the current City budget or must be requested for council approval. Staff will also research the approval process for the signs to determine who is responsible for the sign maintenance and replacement. A list of the signs that have been located and those that maybe missing was enclosed with the Agenda package.

c) Heritage Webpage

Pat met with Evan and Gregg at the City to work on the website. The website is now drafted and Pat is finalizing photos with the assistance of Deborah.

d) Shared Drive

Pat met with City staff regarding the use of a shared drive for the Commission members to share and access. It was clarified that the intent is not the access via a separate service or application, rather as shared location on the existing drive so that soft copies of the Commission's work may be saved in a single location. There are existing folders on the City's network for the work of the Commission, expanding this will be investigated further by staff.

e) Implementation Table

The Implementation Table will be updated to include the current status of each line item. The updates will be edited by Pat and brought back to the group for further discussion at the next meeting.

6. **New Business**

7. **Other Business &/or Roundtable Updates**

The group asked if staff could contact Evan to send their well wishes to him in his new job.

8. **Next Meeting**

Monday, May 1, 2023, at 2:05 p.m.

9. **Adjournment**

Moved: Terry Johnston

Seconded: Pat Kassa

THAT: the Community Heritage Commission Meeting of April 3, 2023, adjourn at 2:39 p.m.

CARRIED UNANIMOUSLY

David Gonella, Chair

Received for information by Council on the day of , 2023

Item 7.2

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Lindgren

Seconded: Councillor Wallace Richmond

THAT: the Environmental Advisory Committee Meeting Minutes of April 4, 2023 be received as information.

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

Minutes of the **Environmental Advisory Committee Meeting** held in person in Room 100 at City Hall and by virtual means on **Tuesday, April 4, 2023** at 2:30 p.m.

PRESENT:

Councillor Sylvia Lindgren	City of Salmon Arm, Chair
Julia Beatty	Shuswap Climate Action
Janet Pattinson	Shuswap Naturalist Club
Pauline Waelti	Shuswap Environment Action Society (SEAS)
Carmen Fennell	Citizen at Large
Michael Simpson	Citizen at Large
Travis Elwood	School District No. 83
Luke Gubbels	Canoe Forest Products
Jennifer Wilson	City of Salmon Arm, Service Delivery Management Coordinator
Barb Puddifant	City of Salmon Arm, Recorder

ABSENT:

Christina Thomas	Adams Lake Indian Band
Janet Aitkin	Neskonlith Indian Band
Sharon Bennett	Salmon Arm Bay Nature Enhancement Society (SABNES)
Barrie Voth	Citizen at Large
	Agricultural Industry

GUESTS:

Ceren Caner

The meeting was called to order at 2:32 p.m.

1. **Introductions and Welcome**

2. **Acknowledgement of Traditional Territory**

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.

3. **Approval/changes/additions to Agenda**

Addition of Item 7 c) – City vehicles

Addition of Item 7 d) – Mosquito Control

Moved: Janet Pattinson

Seconded: Carmen Fennell

THAT: the Environmental Advisory Committee Meeting Agenda of April 4, 2023 be approved with additions.

CARRIED UNANIMOUSLY

4. Approval of Minutes from March 7, 2023

Moved: Carmen Fennell

Seconded: Pauline Waelti

THAT: the Minutes of the Environmental Advisory Committee Meeting of March 7, 2023 be approved.

CARRIED UNANIMOUSLY

5. Presentations**b) J. Wilson, Service Delivery Management Coordinator, City of Salmon Arm - Water Conservation Plan and Policy**

Jenn Wilson, Service Delivery Management Coordinator, City of Salmon Arm provided an overview of the City's Water Conservation Plan and Policy and was available to answer questions from the Committee.

6. Old Business/Arising from Minutes**a) Working Groups - Food Security and Biodiversity and Riparian health - updates**

No updates

7. New Business**a) P. & L. Briddon - letter dated March 20, 2023 - Water Quality of the Shuswap Lake - for information****b) R. Smith, Club President, Rotary Club of Salmon Arm Daybreak Club - letter dated March 14, 2023 - lighting at McGuire Lake - referred to the EAC at the March 27, 2023 Regular Council Meeting**

The Committee discussed the Rotary's request to assist with the installation of pathway lighting at McGuire Lake. Michael Simpson offered to obtain information on the effects of lighting on wildlife for discussion at the next meeting of the Committee.

c) City Vehicles

Janet Pattinson spoke regarding Council's recent approval of the purchase of four gas fueled replacement vehicles and stated that it is important that the City consider purchasing electric or hybrid vehicles for the City fleet.

7. **New Business - continued**

d) **Mosquito Control & Surveillance Program**

Julia Beatty discussed the Council's recent award of the Mosquito Control and Surveillance Program for a three year term. This item will be brought forward at the May 2, 2023 Committee meeting to discuss the effectiveness of this program.

8. **Other Business &/ or Roundtable Updates**

9. **Next Meeting - May 2, 2023**

10. **Adjournment**

Moved: Pauline Waelti

Seconded: Julia Beatty

THAT: the Environmental Advisory Committee meeting of April 4, 2023 be adjourned.

The Environmental Advisory Committee Meeting of April 4, 2023 was adjourned at 4:00 p.m.

Councillor Sylvia Lindgren, Chair

Received for information by Council the day of , 2023.

Item 7.3

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Lavery

Seconded: Councillor Flynn

THAT: the Downtown Parking Commission Meeting Minutes of April 18, 2023 be received as information.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

Minutes of the Downtown Parking Commission Meeting held by electronic means on Tuesday, April 18, 2023.

PRESENT:

Tim Lavery	Councillor, City of Salmon Arm
Bill Laird	Member at Large, Chair
Vic Hamilton	Member at Large
Regan Ready	Member at Large
Cathy Ingebrigston	Member at Large
Gerald Foreman	DSA Representative
Debbie Wood	Resource Personnel, City Bylaw Officer
Maurice Roy	Resource Personnel, Manager of Permits & Licensing, Recorder
Gabriel Bau Baiges	Resource Personnel, City Engineer
Robert Niewenhuizen	Resource Personnel, Director of Engineering & Public Works

ABSENT:

Vera Chomyshen	DSA Representative
Jacquie Gaudreau	DSA Representative
Morgen Matheson	DSA Representative

GUEST:

The meeting was called to order at 8:00 a.m. by Chair, Bill Laird.

1. INTRODUCTIONS AND WELCOME
2. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY
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.
3. PRESENTATIONS:

4. APPROVAL / CHANGES / ADDITIONS TO AGENDA

Moved: Regan Ready

Seconded: Cathy Ingebrigston

THAT: the Downtown Parking Commission Meeting Agenda of April 18, 2023 be approved as circulated.

CARRIED UNANIMOUSLY

5. APPROVAL OF MINUTES FROM MARCH 21, 2023

Moved: Regan Ready

Seconded: Gerald Foreman

THAT: the Downtown Parking Commission Meeting Minutes of March 21, 2023 be adopted.

CARRIED UNANIMOUSLY

6. OLD BUSINESS ARISING FROM MINUTES

a) **Sidewalk Café Policy No. 1.13 - review**

A working draft of Policy No. 1.13 was reviewed by the Commission with a discussion of the policy led by Rob Niewenhuizen.

b) **Lakeshore Drive angled parking - update**

Gabrial Bau advised the Commission that the 30° angled parking proposal had been reviewed by staff and had been found to be unsafe. Parallel parking is the only viable parking method.

7. NEW BUSINESS

a) **Hudson Avenue Handicap stall request**

Rob Niewenhuizen advised that the Shuswap Theatre have requested an "accessible" parking stall on Hudson Avenue.

Moved: Vic Hamilton

Seconded: Regan Ready

THAT: a parking stall on Hudson Avenue NE by the Shuswap Theatre be marked as "accessible".

DEFEATED UNANIMOUSLY

7. **NEW BUSINESS - continued**

b) **Askews on-street parking stall removal request Lakeshore Drive**

Rob Niewenhuizen advised of the request to remove a parking stall on Lakeshore Drive and pointed out that the reinstatement of parallel parking on Lakeshore Drive negates the problem so there is no need to remove the stall.

c) **Seniors Resource Centre - designated parking 2nd Avenue NE**

Rob Niewenhuizen advised of the Seniors Resource Centre's request for a designated parking stall on 2nd Avenue NE.

Moved: Vic Hamilton

Seconded: Regan Ready

THAT: a parking stall on 2nd Avenue NE be designated for the Seniors Resource Centre.

DEFEATED UNANIMOUSLY

8. **OTHER BUSINESS - Correspondence (for information)**

9. **NEXT MEETING - Tuesday, April 18, 2023**

The next meeting of the Downtown Parking Commission will be Tuesday, May 16, 2023. The Chairperson will be Cathy Ingebrigston.

10. **ADJOURNMENT**

Moved: Regan Ready

Seconded: Gerald Foreman

THAT: the Downtown Parking Commission Meeting of April 18, 2023 be adjourned.

CARRIED UNANIMOUSLY

The meeting adjourned at 8:55 a.m.



Maurice Roy

Item 7.4

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Gonella

Seconded: Councillor Cannon

THAT: the Agricultural Advisory Committee Meeting Minutes of April 12, 2023 be received as information.

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

Minutes of the Agricultural Advisory Committee Meeting held in Room 100 of City Hall, 500 – 2 Avenue NE, Salmon Arm, BC, on April 12, 2023 at 3:30 p.m. (GoTo Meeting and in-person)

Present

Councillor David Gonella, Chair

Don Syme

James Hanna

Ken Jamieson

Ron Ganert

Mike Schroeder

Serena Caner (online)

Jen Gamble (online)

Melinda Smyrl, Planner/Recorder - staff (non-voting)

Gary Buxton, Director of Planning and Community Services (non-voting)

Tom Hansen, CSRD, Shuswap Emergency Program Coordinator (non-voting)

Debbie Evans, Ministry of Agriculture – staff (non-voting)

Regrets:

Barrie Voth

The meeting was called to order at 3:31pm

1. **Call to Order**
2. **Acknowledgment of Traditional Territory**
3. **Approval of Agenda**

Moved: James Hanna

Seconded: Mike Schroeder

THAT: the Agricultural Advisory Committee Meeting Agenda of April 12, 2023 be approved, as amended.

CARRIED UNANIMOUSLY

4. **Approval of Minutes March 8, 2023**

Moved: Don Syme

Seconded: Ken Jamieson

THAT: the Agricultural Advisory Committee Meeting Minutes of March 8, 2023 be approved as circulated.

CARRIED UNANIMOUSLY

5. Disclosure of Interest

None noted.

6. New Business**6.1 Shuswap Emergency Program (Tom Hansen, CSRD and Debbie Evans, Ministry of Agriculture)**

Tom Hansen, Emergency Program Coordinator for the CSRD Shuswap Emergency Program and Debbie Evans, Emergency Management Advisor for the Emergency Management Branch of the BC Ministry of Agriculture presented details of SEP. The presentation included emergency risks, preparedness, responses and evacuation protocols specifically for agricultural areas. The presentation included best practices and lessons learned from previous events.

7. Updates**7.1 Terms of Reference**

The staff report to Council regarding the revision to the Terms of Reference will be on the April 24, 2023 Council meeting. Staff will report back to the AAC at the next meeting.

7.2 Ministry of Agriculture – Projects and Grants

The Knowledge Transfer Grant application portal is opening on April 1. Details are on the MOA website and the application package has been emailed to the Committee to distribute.

7.3 ALC Application Update

Staff had no update to report.

7.4 Committee Updates

Staff reviewed the request of Scott Syme and the Salmon River Restoration project with the Committee. The information was provided for information only.

8. Next Meeting – May 12, 2023 3:30pm to 5:00pm

The meeting will be a hybrid meeting with online and in-person options for members of the group and public to attend.

9. Adjournment

Moved: Mike Schroeder

Seconded: Ken Jamieson

THAT: The Agricultural Advisory Committee Meeting of April 12, 2023 be adjourned.

CARRIED UNANIMOUSLY

The meeting was adjourned at 5:30pm

Councillor D. Gonella, Chair

Received for information by Council on the ___TH day of ___, 2023.

Item 8.1

CITY OF SALMON ARM

Date: April 24, 2023

**COLUMBIA SHUSWAP REGIONAL DISTRICT UPDATE
CSR D Connect – March 2023**

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



March 2023

Welcome!

As part of the shift to our new website, the Columbia Shuswap Regional District is now able to integrate our E-newsletter directly with our website's [sign-up function](#). This will not only save money, but allows subscribers to select which communication tools suit them best, so you can stay informed. We'd love to hear feedback about our new format. Please email communications@csrd.bc.ca with any comments or suggestions.

Correspondence

Floodplain Mapping Initiative

The Board approved the CSRD's participation in [floodplain mapping project](#) led by the Fraser Basin Council to map flood hazards and help reduce flood risks. This initiative aims to develop high quality, standardized, consistent floodplain mapping for higher-risk communities in BC.

Business General

FireSmart Coordinator

The Board agreed to extend a contract agreement with Len Youden, CSRD FireSmart Coordinator, for a one-year term beginning in April 2023. The contract value is \$125,000 and involves providing FireSmart coordination services and activities in all seven of the CSRD's Electoral Areas.



Liquid Waste Management Plan

The CSRD will be proceeding with updates to the [Liquid Waste Management Plans](#) for Electoral Areas C, G, E, F and Seymour Arm. Plans are to promote septic education programs, termed "Septic Smart 2.0" and possibly advance a septic system inspection rebate program. The CSRD is now preparing a public engagement process to solicit community feedback on the initiative.

Shuswap North Okanagan Rail Trail

The Board agreed to enter into an \$86,500 [agreement with Urban Systems](#) to provide engineering, design and construction oversight for the section of the rail trail from [Lansdowne Road to Armstrong Project](#). This section will be developed to the same standard as already set out for other portions of the rail trail.

Business By Area

Seymour Arm Community Wharf

Much-needed repairs to the Seymour Arm Community Wharf will proceed after Directors voted unanimously to provide \$180,000 towards the project. The CSRD funding will be allocated from the Electoral Area F Community Works Fund, creating no direct impact on the 2023 tax rates in the area. The \$180,000 CSRD contribution will be added to the \$120,000 contribution from the non-profit Seymour Arm Community Association to ensure the project moves ahead as soon as possible. The wharf was closed to public use in October 2022 due to structural safety concerns. See [news release](#).



MacArthur Reedman Water System Intake

Due to issues with low lake levels in Shuswap Lake, the Board approved a study to identify new options for design of the [MacArthur Reedman Water System](#) intake. Currently the configuration of the lake-water supply pump is experiencing problems when water levels are below a certain threshold. The issue will come back to the Board once options and possible costs are identified in the report.

Golden and Electoral Area A Indoor Aquatic Centre

Work continued to move the project forward with the Board approving [two contracts](#) for services. The first is an agreement with Ross Templeton and Associates Quantity

Surveyors for \$90,000, while the second is a contract with HCMA Architecture + Design for \$100,000 to provide website redevelopment, communication materials and grant writing support.

Administration Bylaws

Five Year Financial Plan 2023-2027

The CSRD Board passed one of the most significant annual milestones in approving the [Five Year Financial Plan](#) Bylaw. This bylaw is the culmination of much work, including meetings with Directors, staff and two public budget workshop sessions. The Five Year Financial Plan directs all spending for the upcoming fiscal year. The Local Government Act requires the plan to be adopted before March 31 of each year.

Land-Use Matters



Electoral Areas B, C, D, E, F, and G: Secondary Dwelling Units - Phase 1

With the approval of the Board at first reading, staff are proposing amendments to nine zoning bylaws and three Official Community Plans in order to increase the opportunities for secondary dwelling units in the CSRD. Providing more options for secondary dwelling units creates the potential to increase the supply of rental housing units and assists in addressing some housing affordability challenges. The project will now be moving forward into stakeholder consultation and gathering public input. More information on this project can be found at the [CSRD Connect Project Page](#).

Electoral Areas B, C, D, E, F, and G: Accessory Building Amendments - Phase 1

First readings were approved for proposed amendments to zoning bylaws and land-use bylaws for consistent regulations on accessory building height and floor area sizes for single-detached residential properties. Updating regulations to meet the current market needs throughout the CSRD's nine zoning bylaws will make development easier for the public and construction industry, reduce the amount of development variance permits and improve timelines for development. This project goes hand-in-hand with the Secondary Dwelling Unit proposal, so that accessory buildings may be constructed large enough to accommodate a dwelling. The project will now be moving forward into stakeholder

consultation and gathering public input. More information on this project can be found at the [CSR D Connect Project Page](#).

Next Board Meeting

Thursday, April 20, 2023

The Regular CSR D Board Meeting will be held in the CSR D Boardroom, at 555 Harbourfront Drive NE, Salmon Arm. The Regular Board meeting public session generally starts at 9:30 AM (PT) / 10:30 AM (MT). Any scheduling changes to the meeting start time will be noted on the [Meeting Calendar](#) on the CSR D's website.



The public is encouraged to join the meeting in-person or via [Zoom](#). The access link can also be found on the [Meeting Calendar](#) of the CSR D website under the Board meeting date.

Please note: the CSR D Connect newsletter is not a substitute for the regional district's Board meeting minutes, which cover all agenda items. Minutes are available for public review at the [Agendas & Minutes](#) page of our website, www.csr d.bc.ca

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Item 9.1

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Financial Statements for the year ended December 31, 2022 be adopted as presented.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF
SALMON ARM

To: His Worship Mayor Harrison and Members of Council
 Date: April 17, 2023
 From: Chelsea Van de Cappelle, Chief Financial Officer
 Subject: 2022 Financial Statements

Recommendation:

THAT: The Financial Statements for the year ended December 31, 2022 be adopted as presented.

Background:

Draft Financial Statements for the year ended December 31, 2022 have been provided. Provided below is a summary of changes between 2021 and 2022.

The following analysis encompasses all Operating, Capital, Reserve and Trust Funds (consolidated format):

The net Annual Surplus has increased by \$5,485,021.00 and is attributed to the following:

Tax Revenue <i>(As per Council approved tax rates, General Tax increase (4.03%) and actual new construction revenues)</i>	\$ 1,092,314.00
Other Levies & Fees <i>(Largely attributed to Return on Investments, Water and Sewer User and Connections Fees, Airport Fuel Sales, Lease Revenues, Business Licenses, Planning and Development Permits, Cemetery Sales, Solid Waste Services, and Parking Revenues (Offset by decrease in Fire Protection Services and Water Connections))</i>	1,459,204.00
Other Contributions <i>(Primarily attributed to decrease in Developer Contributed Capital Assets, offset in part by gain on disposal of Capital Assets)</i>	(1,613,216.00)
Grants <i>(Increase attributed to Community Works funding)</i>	5,431,221.00
Expenditures (overall increase)*	(884,502.00)
	\$ 5,485,021.00

* Overall expenditures have increased by \$884,502.00. This is largely attributed to an increase in wages and benefits, fleet and equipment repairs and maintenance, grounds and facilities repairs and maintenance, operating expenses (airport fuel and oil, water treatment plant chemicals, City Hall building repairs, election costs, and prisoner costs), and amortization. The increase in expenditures was offset in part by reductions in community grants and hydro costs.

The City's Net Financial Assets (the amount of assets greater than liabilities before capital assets) has increased by \$975,564.00 and is attributed to the following:

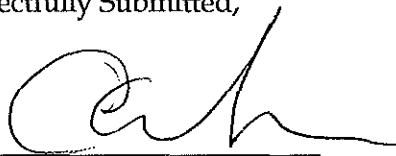
Annual Surplus (Does Not Include Principal Repayments or Reserve Transfers)	\$ 12,524,594.00
Acquisition of Capital Assets	(20,506,125.00)
Amortization Expense	8,608,968.00
Disposal of Tangible Capital Assets	83,829.00
Decrease in Inventories of Supplies	34,461.00
Decrease in Prepaid Expenses	229,837.00
	\$ 975,564.00

Reserve Funds, Developer Cost Charges and Reserve Accounts have decreased by a net amount of \$955,857.86, largely attributable to developer cost charges, Local Government Climate Action Grant funding, transfers to specific projects (such as, Emergency Apparatus, Property Acquisition, Police Operating, General Parking Lots, Wharf Major Maintenance, Shoemaker Hill, Airport Taxiway, Water Major Maintenance and Sewer Major Maintenance) and interest earned on deposit, offset by reductions to the COVID 19 Safe Restart Grant Reserve, Transit Services Reserve and various transfers from reserves for capital projects.

Long Term Debt has decreased by \$1,201,821.00 and is attributed to the following:

Principal Debt Repayments and Actuarial Payments	\$ (1,908,747.00)
Debt Issuance	730,000.00
Reduction in Accrual of Long Term Liability	(23,074.00)
	\$ (1,201,821.00)

Respectfully Submitted,



Chelsea Van de Cappelle, CPA
Chief Financial Officer

The City of Salmon Arm

Financial Statements

For The Year Ended December 31, 2022

The City of Salmon Arm
Financial Statements
For the Year Ended December 31, 2022

Contents

Reports

- Management's Responsibility for Financial Reporting.....1
- Independent Auditor's Report.....2

Financial Statements

- Statement of Financial Position.....4
- Statement of Operations.....5
- Statement of Change in Net Financial Assets.....6
- Statement of Cash Flows.....7

Notes to the Financial Statements..... 8 - 20

Schedules to Financial Statements

- Schedule 1 - Long Term Debt.....21
- Schedule 2 - Schedule of Tangible Capital Assets.....22 - 23
- Schedule 3 - Grants From Federal and Provincial Governments.....24
- Schedule 4 - Reserve Funds Statements.....25
- Schedule 5 - Schedule of Segment Disclosure.....26 - 27
- Schedule 6 - COVID-19 Safe Restart Grant.....28

Management's Responsibility for Financial Reporting

The accompanying financial statements of the City of Salmon Arm are the responsibility of management and have been approved by the Chief Financial Officer and Council.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Certain amounts used in the preparation of the financial statements are based on management's best estimates and judgments. Actual results could differ as additional information becomes available in the future. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

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

The City of Salmon Arm's Chief Financial Officer and Council are responsible for ensuring that management fulfills its responsibilities for financial reporting and are ultimately responsible for reviewing and approving the financial statements.

Chief Financial Officer and Council members meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report.

The financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards. The independent auditor's report expresses their opinion on these financial statements. The auditors have full and free access to the accounting records and the Chief Financial Officer and Council of the City of Salmon Arm.

Chief Financial Officer

Mayor

Independent Auditor's Report

To the Mayor and Council of the City of Salmon Arm

Opinion

We have audited the financial statements of the City of Salmon Arm (the "City") which comprise the statement of financial position as at December 31, 2022, and the statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2022, and its results of operations, its change in net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter – Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of Schedule 6 of the City's financial statements.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Salmon Arm, British Columbia

April 24, 2023

The City of Salmon Arm

Statement of Financial Position

As at December 31	2022	2021
Financial Assets		
Cash	\$ 819,278	\$ 2,568,494
Investments - Note 2	73,854,610	77,344,118
Accounts Receivable		
Property Taxes	696,127	552,805
Trade	4,088,381	2,770,115
Water and Sewer Levies	362,950	343,600
Inventories for Resale	87,264	92,165
M.F.A. Debt Reserve - Note 3	1,578,235	1,565,400
Loan Receivable - Note 4	168,000	168,000
	<u>81,654,845</u>	<u>85,404,697</u>
Liabilities		
Accounts Payable and Accrued Liabilities	5,781,490	5,613,205
Deposits and Performance Bonds	2,331,351	2,143,125
Prepaid Property Taxes and Levies	3,590,627	3,309,023
Deferred Revenues - Note 5	3,302,736	8,378,910
Deferred Development Cost Charges - Schedule 4	13,076,954	12,175,325
M.F.A. Debt Reserve - Note 3	1,578,235	1,565,400
Long Term Liability	184,585	207,659
Long Term Debt - Note 6 and Schedule 1	21,634,358	22,813,105
	<u>51,480,336</u>	<u>56,205,752</u>
Net Financial Assets	<u>30,174,509</u>	<u>29,198,945</u>
Non-Financial Assets		
Tangible Capital Assets - Schedule 2	239,707,523	227,894,194
Inventories of Supplies	627,317	661,778
Prepaid Expenses	75,655	305,493
	<u>240,410,495</u>	<u>228,861,465</u>
Accumulated Surplus	<u>\$ 270,585,004</u>	<u>\$ 258,060,410</u>

Chief Financial Officer

Chelsea Van de Cappelle, CPA

The accompanying notes to the financial statements and schedules are an integral part of these financial statements.

The City of Salmon Arm

Statement of Operations

For The Year Ended December 31

	2022	2022	2021
	Actual	Budget (Note 8)	Actual (Note 14)
Revenues			
Taxation - Net - Note 9	\$ 20,391,047	\$ 20,395,220	\$ 19,306,833
Transportation Parcel Tax - Note 9	1,234,350	1,229,000	1,226,250
Frontage Tax - Note 9	2,470,163	2,451,695	2,438,988
Grants - Schedule 3	7,241,941	8,237,289	1,822,840
Grants - Other	198,422	200,355	186,302
Sales of Services	8,301,926	7,391,610	8,124,053
Licences, Permits and Fines	930,887	811,200	876,199
Rentals, Leases and Franchises	1,056,610	737,945	961,933
Return on Investments	1,858,524	196,195	769,013
Penalties and Interest	235,473	192,500	256,844
Other Revenue	75,615	800	42,964
Developer and Other Contributions	3,451,779	3,332,750	5,381,703
Gain (Loss) on Disposal of Tangible Capital Assets	272,535	-	(44,173)
	<u>47,719,272</u>	<u>45,176,559</u>	<u>41,349,749</u>
Expenses			
General Government Services (Schedule 5)	5,373,222	4,631,265	5,700,081
Protective Services	6,044,078	7,250,615	6,118,831
Transportation Services	10,690,169	5,772,335	9,695,360
Environmental, Health and Development Services	2,686,337	2,775,835	2,606,349
Recreation and Cultural Services	4,102,886	4,400,000	3,712,276
Water and Sewer Services	6,297,986	4,877,920	6,477,279
	<u>35,194,678</u>	<u>29,707,970</u>	<u>34,310,176</u>
Annual Surplus	<u>12,524,594</u>	<u>15,468,589</u>	<u>7,039,573</u>
Accumulated Surplus, Beginning of Year	<u>258,060,410</u>	<u>258,060,410</u>	<u>251,020,837</u>
Accumulated Surplus, End of Year	<u>\$ 270,585,004</u>	<u>\$ 273,528,999</u>	<u>\$ 258,060,410</u>

The accompanying notes to the financial statements and schedules are an integral part of these financial statements.

The City of Salmon Arm
Statement of Change in Net Financial Assets

For The Year Ended December 31

	2022	2022	2021
	Actual	Budget (Note 8)	Actual
Annual Surplus	\$ 12,524,594	\$ 15,468,589	\$ 7,039,573
Acquisition of Tangible Capital Assets	(20,506,125)	(36,427,365)	(15,461,881)
Amortization of Tangible Capital Assets	8,608,968	-	8,196,573
Disposal of Tangible Capital Assets	83,829	-	226,993
	<u>711,266</u>	<u>(20,958,776)</u>	<u>1,258</u>
Acquisition of Inventories of Supplies	(627,317)	-	(661,778)
Acquisition of Prepaid Expenses	(75,654)	-	(305,491)
Usage of Inventories of Supplies	661,778	-	486,823
Usage of Prepaid Expenses	305,491	-	188,099
	<u>975,564</u>	<u>(20,958,776)</u>	<u>(291,089)</u>
Net Change in Net Financial Assets	975,564	(20,958,776)	(291,089)
Net Financial Assets, Beginning of Year	29,198,945	29,198,945	29,490,034
Net Financial Assets, End of Year	\$ 30,174,509	\$ 8,240,169	\$ 29,198,945

The accompanying notes to the financial statements and schedules are an integral part of these financial statements.

The City of Salmon Arm

Statement of Cash Flows

For The Year Ended December 31

2022

2021

(Note 14)

Cash Flows From Operating Activities

Annual Surplus	\$ 12,524,594	\$ 7,039,573
Items Not Involving Cash		
Actuarial Adjustments	(704,466)	(635,171)
Amortization Expense	8,608,968	8,196,573
Developer Contributed Tangible Capital Assets	(1,284,769)	(4,019,260)
(Gain) Loss on Disposal of Tangible Capital Assets	(272,535)	44,173
 Changes in Non-Cash Operating Items		
Accounts Receivable	(1,480,937)	(1,366,334)
Accounts Payable	168,281	429,940
Deferred Revenues	(5,076,175)	1,530,999
Deferred Development Cost Charges	901,629	930,024
Deposits and Performance Bonds	188,226	780,024
Inventories for Resale	4,901	(56,212)
Inventories of Supplies	34,462	(174,956)
Loan Receivable	-	2,333
Long Term Liability	(23,074)	(23,073)
Prepaid Expense	229,837	(117,392)
Prepaid Property Taxes and Levies	281,603	178,237
	14,100,545	12,739,478
 Cash Flows From Investing Activity		
Decrease in Investments	3,489,509	291,000
 Cash Flows From Capital Activity		
Acquisition of Tangible Capital Assets	(19,221,356)	(11,442,620)
Proceeds on Disposal of Tangible Capital Assets	356,364	182,820
	(18,864,992)	(11,259,800)
 Cash Flows from Financing Activities		
Issuance of Long Term Debt	730,000	-
Repayment of Long Term Debt	(1,204,278)	(1,204,159)
	(474,278)	(1,204,159)
 (Decrease) Increase In Cash During Year	(1,749,216)	566,519
Cash, Beginning of Year	2,568,494	2,001,975
Cash, End of Year	\$ 819,278	\$ 2,568,494

The accompanying notes to the financial statements and schedules are an integral part of these financial statements.

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

1. Summary of Significant Accounting Policies

Nature of Business

The City of Salmon Arm (the "City") is incorporated under the laws of British Columbia and is engaged in the operation of a municipality.

Basis of Presentation

It is the City's policy to follow Canadian generally accepted accounting principles. The financial statements include the accounts of all funds of the City. All inter fund transactions have been eliminated. The statements have been prepared by management using guidelines issued by the Public Sector Accounting Board (PSAB).

Accrual Accounting

The accrual method for reporting revenues and expenses has been used. Revenues are recognized in the period in which the transactions or events occur that give rise to the revenues. Expenses are recognized in the period in which the goods or services are acquired and a liability is incurred.

Revenue Recognition

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Sale of services and user fee revenues are recognized when the service or product is provided by the City.

Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, equities traded in active markets and derivatives are reported at fair value, with any unrealized gains or losses reported in income. All other financial instruments are subsequently recorded at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in the circumstances indicate the assets could be impaired. Transaction costs on the acquisition, sale or issue of financial instruments are measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on the acquisition or issue. These costs are amortized using the straight-line method or effective interest rate method.

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2022

1. Summary of Significant Accounting Policies - Continued

Grants and Government Transfers

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

When the City is the transferor, government transfers are recognized as an expense when they are authorized and all eligibility criteria have been met by the recipient.

Deferred Revenue

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

Development Cost Charges

Development cost charges (DCC) collected to pay for capital costs due to development are recorded as deferred revenue. DCC's are recognized as revenue during the period in which the related development costs are incurred.

Non-Financial Assets

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

Tangible Capital Assets and Amortization

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all cost directly attributable to the acquisition or construction of the tangible capital asset, including transportation, site preparation, design, engineering, and legal fees. Contributed tangible capital assets are recorded at fair value at the time of contribution, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Buildings	10 to 50 years
Machinery and Equipment	5 to 25 years
Vehicles	10 to 25 years
Information Technology Infrastructure	3 to 10 years
Parks Infrastructure	10 to 100 years
Utility Infrastructure	20 to 70 years
Transportation Infrastructure	10 to 75 years

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

1. Summary of Significant Accounting Policies - Continued

Inventories

Inventories are stated at cost. Cost is generally determined on a first-in, first-out basis. Inventories for resale are classified as financial assets. Inventories of supplies are classified as non-financial assets.

Intangible Assets

Intangible assets include works of art and historic assets located throughout City Hall. They are not reflected in these consolidated financial statements.

Reserves

Reserves for future expenditures are non-statutory reserves which represent an appropriation of surplus for specific purposes. Transfers to reserves for future expenditures represent amounts set aside to finance future projects and accumulations for specific purposes.

Statutory reserve funds are restricted by the Community Charter and associated Municipal Bylaws. Statutory reserve funds are funded 100% by cash and investments.

Loan Guarantees

The City has guaranteed a loan to assist the Salmon Arm Tennis Club in the financing and construction of an Indoor Tennis Facility. When it is determined that a loss is likely, a provision for loss is recorded. The provision is determined using the best estimates available and taking into consideration the principal amount outstanding, any guaranteed accrued and unpaid interest, any amounts recoverable from the borrower and from the sale of assets pledged as security, and all known circumstances. The provision for loan losses is reviewed by management on an annual basis.

Long Term Debt

Long term debt is recorded net of any sinking fund balances. Debt charges, including interest, are charged to current operations. Interest charges are accrued for the period from the date of the last interest payment to the end of the year.

Employee Future Benefits

The City participates in a multi-employer defined benefit pension plan, however, sufficient information is not available to use defined benefit accounting. Therefore, the City accounts for the plan as if it were a defined contribution plan. As such, no pension liability is included in the City's financial statements and contributions are recognized as an expense in the year to which they relate. All full-time employees are eligible to participate in the plan. Contributions are a defined amount based upon a set percentage of salary.

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

1. Summary of Significant Accounting Policies - Continued

Contaminated Sites

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

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized as at December 31, 2022.

Budget Figures

The budget figures are from the Annual Budget Bylaw adopted on or before May 15 of each year. They have been reallocated to conform to PSAS financial statement presentation. Subsequent amendments have been made by Council to reflect changes in the budget as required by law.

Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in these financial statements include the valuation of accounts receivable, useful life and amortization of tangible capital assets and contingent liabilities.

2. Investments

Investments of \$73,554,609 (2021 - \$77,044,118) are deposited with the Municipal Finance Authority and are held in a money market fund. The interest rate as at December 31, 2022 was approximately 1.93% (2021 - 0.15%). The City holds three \$100,000 Royal Bank debenture bonds due in 2083 with a floating interest rate. All investments are recorded at cost; the fair market value at December 31, 2022 was \$73,854,610 (2021 - \$77,344,118).

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

3. Reserves – Municipal Finance Authority

The City issues the majority of its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld as cash deposits by the Municipal Finance Authority as a Debt Reserve Fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature.

The details of the cash deposits and demand notes at the year end are as follows:

	Demand Notes	Cash Deposits	Total
General Fund	\$ 488,419	\$ 322,990	\$ 811,409
Water Fund	369,407	189,561	558,968
Sewer Fund	132,947	74,911	207,858
Total Long Term Debt	\$ 990,773	\$ 587,462	\$ 1,578,235

4. Loan Receivable

The City has entered into a loan agreement with the Salmon Arm Tennis Club to assist in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2022 was \$168,000 (2021 - \$168,000). The loan bears interest at 0%, with monthly payments of \$583 re-commencing January 15, 2024 until December 2047.

5. Deferred Revenue

	2021	Inflow	Outflow	Interest	2022
BC Buildings Corporation	\$ 691,817	\$ -	\$ (401,492)	\$ -	\$ 290,325
Community Works Fund	6,737,350	837,156	(5,574,516)	130,031	2,130,021
Recycling User Fee Rebate	245,757	256,193	(245,757)	-	256,193
Grants	200,000	195,378	(100,000)	-	295,378
Other	503,986	330,819	(503,986)	-	330,819
Total Deferred Revenues	\$ 8,378,910	\$ 1,619,546	\$ (6,825,751)	\$ 130,031	\$ 3,302,736

Included in deferred revenue is a prepayment amount of \$290,325 (2021 - \$691,817) received from British Columbia Buildings Corporation for future rental of the Law Courts facility to be used for annual rent payments. Deferred revenue amounts of \$2,130,021 (2021 - \$6,737,350) have been received under the Community Works Fund for future restricted capital projects.

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2022

6. Long Term Debt

Future principle requirements, not including sinking fund additions, on existing debt:

	General Fund	Water Fund	Sewer Fund	Total
2023	\$ 729,405	\$ 471,439	\$ 150,688	\$ 1,351,532
2024	553,332	471,439	63,650	1,088,421
2025	553,332	471,439	63,650	1,088,421
2026	553,332	471,439	63,650	1,088,421
2027	553,332	418,212	63,650	1,035,194
2028 and thereafter	4,708,010	540,962	509,199	5,758,171
	<u>7,650,743</u>	<u>2,844,930</u>	<u>914,487</u>	<u>11,410,160</u>
Actuarial Adjustment	7,320,982	2,292,922	610,294	10,224,198
Total Long Term Debt	<u>\$ 14,971,725</u>	<u>\$ 5,137,852</u>	<u>\$ 1,524,781</u>	<u>\$ 21,634,358</u>

7. Contingent Liabilities and Commitments

Pension Liabilities

The City of Salmon Arm and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The City of Salmon Arm paid \$623,409 (2021 - \$695,051) for employer contributions while employees contributed \$571,317 (2021 - \$599,022) to the plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

7. Contingent Liabilities and Commitments - Continued

Columbia Shuswap Regional District

Columbia Shuswap Regional District (the "Regional District") debt is, under the provisions of the Local Government Act, a joint and several liability of the Regional District and each member municipality within the Regional District, including the City of Salmon Arm. The loan agreements with the Regional District and the Municipal Finance Authority provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligations with respect to such borrowing, the resulting deficiency becomes a liability of the member municipalities.

Contractual Obligation

The City has entered into a contract with the Shuswap Recreation Society to manage the Recreation and Shaw Centres and is contingently liable for deficits incurred when expenses exceed revenues. The City provides an annual provision for the operation and maintenance of these facilities.

Other

The City is the defendant in various lawsuits. In the opinion of management, the overall estimation of loss is not determinable. These claims have not been provided for in the consolidated financial statements. Settlement, if any, made with respect to these actions, would be expected to be accounted for as a charge to expenditures in the period in which realization is known.

Equipment Leases

The City is the lessee of a postage machine valued at approximately \$14,363 excluding taxes. The lease terms are March 2019 to February 2024. The City has no equity in the leased equipment, and the lease payments are disclosed as operating expenses of the year in which they are paid.

Future annual lease payments are as follows:

2023	\$	2,873
2024		478

Guarantor Agreement

The City has entered into an agreement to act as a loan guarantor to assist the Salmon Arm Tennis Club in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2022 was \$729,929 (2021 - \$746,949). The loan bears interest at 4.47% (2021 - 4.47%) repayable in monthly instalments of \$4,156. The loan has a term of 25 years and is secured by the assets of the Tennis Club and an indemnity agreement from the City.

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2022

8. Budget

The City of Salmon Arm 2022 to 2026 Financial Plan Bylaw No. 4524 (Financial Plan Bylaw) was adopted by Council on April 25, 2022. The Financial Plan Bylaw was prepared utilizing a budget method consistent with Local Governments while the actual operating results have been prepared in accordance with the requirements of PSAS. The Financial Plan Bylaw was prepared on a modified accrual basis while the actual operating results utilizing PSAS requirements were prepared on a full accrual basis. The Financial Plan Bylaw projected the use of Reserve Fund transfers and prior year surpluses to balance the Financial Plan. PSAS requires that the actual operating results capitalize all tangible capital expenditures and that an amortization expense for tangible capital assets be included. The Financial Plan Bylaw expenses all tangible capital expenditures as opposed to including an amortization expense. As a result, the Financial Plan Bylaw figures presented in the Statements of Operations and Change in Net Financial Debt represent the Financial Plan Bylaw adopted by Council on April 25, 2022 with adjustments as follows:

Financial Plan Bylaw	\$ -
Add:	
Capital Grants	7,399,839
Capital Expenditures	36,427,365
Debt Repayment	1,304,380
Transfer to Reserve Accounts	2,058,145
Transfer to Reserve Funds	1,095,000
Transfer from DCC Reserve Funds	768,750
Other Developer Contributions	2,564,000
Less:	
Transfer from Prior Year Surplus	(397,680)
Transfer from Reserve Accounts	(2,736,945)
Transfer to Capital Reserve Accounts	<u>(33,014,265)</u>
Budget Surplus as per Statement of Operations	<u>\$ 15,468,589</u>

DRAFT - FOR DISCUSSION PURPOSES

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

9. Taxation

Taxation revenue comprises the following amounts raised less transfers to other governments:

	2022	2021
Taxes Collected:		
Property Taxes	\$ 33,241,163	\$ 31,666,229
Transportation Parcel Tax	1,234,350	1,226,250
Frontage Tax - Water	1,484,444	1,468,830
Frontage Tax - Sewer	985,719	970,158
1% Utility Tax	316,974	317,463
	<u>37,262,650</u>	<u>35,648,930</u>
Collections for Other Governments		
Province of BC (School Taxes)	9,345,759	8,895,657
BC Assessment Authority	227,169	207,261
Regional Hospital District	1,533,230	1,549,439
Columbia Shuswap Regional District	1,089,786	1,071,463
Okanagan Regional Library	766,363	756,341
Municipal Finance Authority	1,194	939
Downtown Improvement Area	203,589	195,759
	<u>13,167,090</u>	<u>12,676,859</u>
Net Taxes Available for Municipal Purposes	<u>\$ 24,095,560</u>	<u>\$ 22,972,071</u>

10. Trust Funds

Trust funds are not included in the City's Financial Statements. The City administers a Cemetery Maintenance Fund for the perpetual care and maintenance of the City owned and operated cemeteries. As at December 31, 2022, the Trust Fund balance is \$479,900 (2021 - \$442,861).

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

11. Segment Reporting

The City of Salmon Arm is a municipal government that provides a range of services to its citizens. The City is governed by an elected Council comprised of a Mayor and six (6) Councillors whose authority is set out in the Community Charter and Local Government Act. For management reporting purposes, the City's operations and activities are organized and reported by Fund. The General Fund has been further segmented for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

City services are provided by departments and their activities are reported in these funds. Certain departments have been separately disclosed in the segmented information, along with the services they provide, as follows:

General Government Services – Legislative Services, Information Services, Customer Service, Financial Services and Human Resources. Legislative Services is responsible for the statutory obligations under the Community Charter and Local Government Act and provides the legal and administrative support to City Council. It is responsible for recording resolutions, decisions and minutes of Council to allow the direction and policies of Council to be carried out. Legislative Services manages the City's property and liability insurance portfolio, freedom of information inquiries, municipal elections and referendums, the corporate document management system, City Policy Manual and completion of the City's Annual Report and Civic Calendar. The role of the Information Services is to provide reliable, stable and current technology systems to all City departments. Information Services maintains all servers, workstations, firewalls, printers, digital cameras, scanners, telephones, cellular phones, pagers, security systems, Geographic Information Systems (GIS) and the corporate website. Customer Service recognizes the importance of its customers and endeavours to provide quality services in a timely and efficient manner to reflect the growing and changing needs of our citizens. Customer Service representatives provide information and service in building inspection, cash payments, taxation, transit, pet and business licensing, etc. Financial Services provides financial expertise, information, guidance and advice on day-to-day operational matters to internal and external customers. Financial Services develops financial policies and procedures which assist Council and guide staff in shaping the direction of the City. Financial Services provides accurate and full disclosure on the financial affairs of the City as set out in the Community Charter and Local Government Act. This information includes annual municipal reporting forms, operational and capital budgets, setting of annual property tax and water and sewer rates, annual financial statements, long term financial plan, investments, public bodies report, etc. Long term growth management strategies such as the Long Term Financial Plan, Five (5) Year Capital Plan, and the Long Term Equipment and Infrastructure Replacement Plans are developed and implemented to better plan for our community. Human Resources is responsible for all issues surrounding the employees of the City of Salmon Arm. It represents the City in union negotiations and is key in setting human resource policies and procedures. Human Resources encourages and coordinates staff development, training and recognition programs to better and more efficiently deliver services to the community and plays a major role in recruiting, transferring, promoting and retaining the best people for the job.

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

11. Segment Reporting - Continued

Protective Services – Fire Prevention and Suppression, Police Protection, Bylaw Enforcement, Building Inspection, Business Licensing and Animal Control Services. The City provides community-based fire prevention and suppression services and responds to a geographical area of 185 square kilometres. It provides fire protection services to approximately 6,559 properties (residential, commercial, etc.) and inspection services to approximately 1,050 buildings. Fire Prevention and Suppression encompasses a Rescue Team designed, pursuant to WorkSafe BC, to provide rescue services to municipal employees who work in areas where identifiable hazards are present and manages the City Safety Program. The Police Department strives to provide a quality service to the community which includes calls for service, proactive enforcement and interaction with the community to gain insight into community concerns so that policing priorities may be set. Salmon Arm is policed by the Royal Canadian Mounted Police. Bylaw Enforcement encompasses all matters relating to the enforcement of City bylaws, and for the maintenance and accuracy of all files on matters relating to court actions on behalf of the City of Salmon Arm. Building Inspection addresses residential, commercial, institutional and industrial building construction within the City. The focus is to provide the public and the building industry with high quality service such that the structural integrity of the buildings constructed conform to the requirements of the BC Building Code and zoning, building and servicing bylaws and are safe for their intended purpose. Business Licensing is responsible for reviewing and issuing business licenses within the City. Business applications and premises are inspected to ensure that they are safe for the public and that they meet zoning bylaw requirements. Animal Control enforces the Animal Control regulations within the City and the issuance of dog licenses.

Transportation Services – This function is comprised of engineering, public works (transit, roadway systems, bridge repair, storm drainage, sidewalks, boulevards, street lighting, airport, downtown parking, etc.) utilities, parks, municipal facilities, marina/wharf, garage, vehicle and equipment fleet and cemeteries and provides a broad spectrum of services to the community. These services are provided in a participative fashion between City Council, the public, management and employees in a safe, effective, efficient and financially responsible manner. Transportation Services is responsible for the maintenance of over 224 kilometres (excluding the Trans Canada Highway and Highway 97B) of roadway, 71 kilometres of sidewalk, as well as, 126 kilometres of storm sewer complete with retention ponds and currently operates a +/- 70 unit municipal fleet of major vehicles and equipment.

Environmental, Health and Development Services – Development Services, Community Development Services and Public Health and Welfare Services. Development Services provides community planning, subdivision and development application facilitation. Taking into account various Council approved policies, bylaws, and procedures, it provides Council with professional advice on land use planning issues and is the coordinating department for the processing and approval of development applications to meet the community's objectives. It also provides advice to other City departments, community and business groups, developers, property owners, and citizens. It is responsible for the creation and recommendation of bylaws, policies and procedures to maintain the community's quality of life. Community Development Services provides services regarding environmental concerns, heritage matters, etc. Public Health and Welfare Services provides cemetery services to the citizens of the City.

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

11. Segment Reporting - Continued

Recreational and Cultural Services – Recreational and Leisure Services (Multi-Use Facility, Auditorium and Pool), and Park and Wharf Services. Recreational and Leisure Services' mandate is to provide diverse family and adult oriented recreational activities with a view of promoting active living and quality of life in the community. The City strives to maximize the productivity of resources, to provide good cost recovery of the taxpayers' dollars and provide affordable recreational opportunities for the citizens of Salmon Arm. The Multi-Use Facility promotes community events and concerts, in addition to, hockey, ringette, speed skating, and figure skating. The Recreation Centre provides a wide range of services from pool and facility rentals, racquetball and squash, weight training, programming, etc. to promote the health and wellness of our citizens. Recreational programming such as scuba diving, summer French and music lessons, canoeing, babysitter courses, and summer soccer camps are all components of this function. The Parks and Wharf Services is proud to promote community pride in parks through the use and enjoyment of our many green spaces and natural amenities through carefully managed maintenance and improvement of park facilities. It projects a positive impression for citizens and visitors by ensuring that facilities, parks and playing fields are safe, clean and well-maintained while at the same time protecting the environment for future generations. The City maintains seven hundred fifty four (754) hectares of park land; this includes developed, natural, and passive parks, marinas, wharves, beaches, walking trails, lawn bowling, horseshoes and playing fields. Parks receive ongoing maintenance such as turf management, hanging flower baskets, downtown flower planters, irrigation systems, general park maintenance (bathrooms, garbage control), parkland design and construction, special events and sports field construction. The City works closely with community groups to achieve localized objectives such as neighbourhood parks where the efforts and contributions of local business owners, property owners, volunteers and the City come together to enhance and build new parks.

Utilities

The Utilities function, through a schedule of systematic new improvements, upgrades and replacements, strives to maintain and improve the efficient delivery and the high quality of water and sanitary sewer services to the community. It plays an integral role in maintaining the health, safety and well-being of the community.

The Water and Sewer Utilities are self-liquidating funds which must provide for their own revenues through fees, taxes and other charges to support the expenditures required to operate and maintain infrastructure into the future.

Water Utility Services – This Utility function provides for the delivery of safe drinking water to the citizens of Salmon Arm. The municipal water system consists of two main raw water sources, chlorine treatment systems for the water sources and an extensive water pumping, distribution and storage system. The City's water supply is by way of three (3) sources: East Canoe Creek at Metford Dam, Shuswap Lake at Canoe Beach and a minor water supply from Rumball Creek for irrigation at the Mt. Ida Cemetery. Treatment of the water sources (except Rumball Creek) is by primary disinfection with chlorine. The distribution system includes approximately 205 km of watermain varying in diameter from 100mm to 1000mm. The City waterworks system provides quality water through a gravity and pump system. The primary water sources are from Shuswap Lake – 80% and East Canoe Creek – 20%. The waterworks system is relatively complex and is comprised of eight (8) zones, eight hundred sixty one (861) hydrants, seven (7) pumping stations, fourteen (14) reservoirs, and one (1) dam with a total storage capacity of 33,144 cubic metres and over 6,200 connections. The treatment process utilizes chlorination for the purposes of disinfection. The water supply consistently meets the Canadian Drinking Water Guidelines, BC Drinking Water Protection Act and the Safe Drinking Water Regulations.

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2022

11. Segment Reporting - Continued

Sewer Utility Services – The City provides effective collection and treatment of waste water to meet the guidelines set by the Ministry of Environment to protect the public and the environment. It operates both the treatment plant and seven (7) lift stations safely and at optimum efficiency. The sanitary sewer system has approximately 130 kilometres of mainline and 5,316 service connections.

The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in our Basis of Presentation Policy. For additional information, see the Consolidated Schedule of Segment Disclosure (Schedule 5).

12. Commitments

The City has entered into various agreements and contracts for services for periods ranging from one to five years.

13. Future Accounting Changes

Effective January 1, 2023, the City will be required to apply the new PSAS standard PS 3280 Asset Retirement Obligations. Under this standard, a liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. To ensure these obligations are captured, the City will continue its work on establishing reliable estimates of the future liabilities related to these obligations.

14. Comparative Figures

Certain comparative figures have been reclassified to conform to current year's presentation.

The City of Salmon Arm

Schedule 1 - Long Term Debt

As at December 31

Description	Bylaw Number	Maturity Date	Interest Rate	Balance Outstanding 2022	Balance Outstanding 2021
General Fund					
Fire Hall and Little Mountain	3184	2023	2.250	\$ 22,926	\$ 44,761
City Hall and Law Courts	3334	2034	5.950	5,708,016	6,049,548
City Hall and Law Courts	3479	2035	0.973	427,118	449,570
Blackburn Park	3569	2027	1.421	103,411	121,769
Underpass 20/21 Street	3758	2029	2.250	1,104,104	1,238,518
New Cemetery	4048	2040	2.750	816,277	848,468
Blackburn Park Improvement	4072	2035	2.750	362,456	384,190
Drainage Improvements	4244	2023	P - 1.0	167,000	334,000
Airport Taxiway Charlie	4289	2040	1.990	774,750	810,223
Ross Street Underpass	4500	2049	2.240	4,955,667	5,073,854
Property Acquisition	4549	2026	P - 1.0	530,000	-
				\$ 14,971,725	\$ 15,354,901
Water Fund					
Water	3458	2025	1.530	\$ 138,889	\$ 170,338
Water	3551	2026	1.530	284,455	348,865
Water	3576	2028	2.650	3,471,531	3,974,775
Water	3816	2030	1.280	1,006,305	1,113,719
Water	3793	2041	1.470	36,671	38,015
Water	4502	2026	P - 1.0	200,000	-
				\$ 5,137,851	\$ 5,645,712
Sewer Fund					
Sewer	3207	2023	2.250	\$ 219,941	\$ 429,409
Sewer	4051	2035	2.750	1,304,841	1,383,083
				1,524,782	1,812,492
				\$ 21,634,358	\$ 22,813,105

The gross interest paid relating to the above noted debt was \$1,261,464 (2021 - \$1,257,658).

The City of Salmon Arm
Schedule 2 - Schedule of Tangible Capital Assets

As at December 31	2022	2021
General Fund		
Land	\$ 40,127,936	\$ 40,190,839
Buildings	21,620,292	22,063,630
Machinery and Equipment	6,383,875	4,505,548
Vehicles	2,370,849	2,404,588
Information Technology Infrastructure	450,081	391,114
Parks Infrastructure	5,973,306	5,492,948
Utility Infrastructure	12,965,584	13,274,023
Transportation Infrastructure	69,084,430	70,209,409
Work in Progress	17,304,490	6,008,368
	<u>176,280,843</u>	<u>164,540,467</u>
Water Fund		
Buildings	\$ 12,176,811	\$ 12,496,680
Machinery and Equipment	1,475,927	1,483,617
Information Technology Infrastructure	99,362	115,461
Utility Infrastructure	20,645,522	20,775,276
Work in Progress	1,277,509	647,298
	<u>35,675,131</u>	<u>35,518,332</u>
Sewer Fund		
Buildings	\$ 12,484,022	\$ 12,852,358
Machinery and Equipment	173,840	149,665
Information Technology Infrastructure	42,895	47,744
Utility Infrastructure	13,756,702	13,886,149
Work in Progress	1,294,090	899,479
	<u>27,751,549</u>	<u>27,835,395</u>
	<u>\$ 239,707,523</u>	<u>\$ 227,894,194</u>

The City of Salmon Arm
Schedule 2 - Schedule of Tangible Capital Assets

For The Year Ended December 31	Land	Buildings	Machinery and Equipment	Vehicles	Information Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress	2022 Total
Cost										
Balance, Beginning of Year	\$ 40,190,839	\$ 75,008,416	\$ 10,580,656	\$ 5,833,638	\$ 2,087,218	\$ 11,686,620	\$ 76,916,114	\$ 138,120,162	\$ 7,555,145	\$ 367,978,808
Additions	20,926	236,401	2,614,516	273,200	150,344	17,703	543,454	3,099,536	13,550,046	20,506,126
Work In Progress Completed	-	207,367	-	-	-	795,489	208,550	17,696	(1,229,102)	-
Disposals	(83,829)	-	(179,158)	(226,498)	-	-	-	-	-	(489,485)
Balance, End of Year	40,127,936	75,452,184	13,016,014	5,880,340	2,237,562	12,499,812	77,668,118	141,237,394	19,876,089	387,995,449
Accumulated Amortization										
Balance, Beginning of Year	-	27,595,748	4,441,826	3,429,050	1,532,899	6,193,672	28,980,666	67,910,753	-	140,084,614
Amortization	-	1,575,311	719,704	306,939	112,325	332,834	1,319,644	4,242,211	-	8,608,968
Disposals	-	-	(179,158)	(226,498)	-	-	-	-	-	(405,656)
Balance, End of Year	-	29,171,059	4,982,371	3,509,491	1,645,224	6,526,506	30,300,310	72,152,964	-	148,287,926
Net Book Value, End of Year	\$ 40,127,936	\$ 46,281,125	\$ 8,033,642	\$ 2,370,849	\$ 592,338	\$ 5,973,306	\$ 47,367,808	\$ 69,084,430	\$ 19,876,089	\$ 239,707,523

For the Year Ended December 31	Land	Buildings	Machinery and Equipment	Vehicles	Information Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress	2021 Total
Cost										
Balance, Beginning of Year	\$ 40,190,839	\$ 74,712,103	\$ 9,702,696	\$ 5,682,168	\$ 1,876,106	\$ 11,361,510	\$ 75,271,726	\$ 132,271,271	\$ 1,872,461	\$ 352,940,880
Additions	-	73,282	1,253,587	199,794	211,112	325,110	1,249,059	5,848,891	6,301,044	15,461,879
Work In Progress Completed	-	223,031	-	-	-	-	395,329	-	(618,360)	-
Disposals	-	-	(375,627)	(48,324)	-	-	-	-	-	(423,951)
Balance, End of Year	40,190,839	75,008,416	10,580,656	5,833,638	2,087,218	11,686,620	76,916,114	138,120,162	7,555,145	367,978,808
Accumulated Amortization										
Balance, Beginning of Year	-	26,035,154	3,974,424	3,178,957	1,442,545	5,886,638	27,687,025	63,880,256	-	132,084,999
Amortization	-	1,560,594	616,036	298,417	90,354	307,034	1,293,641	4,030,497	-	8,196,573
Disposals	-	-	(148,634)	(48,324)	-	-	-	-	-	(196,958)
Balance, End of Year	-	27,595,748	4,441,826	3,429,050	1,532,899	6,193,672	28,980,666	67,910,753	-	140,084,614
Net Book Value, End of Year	\$ 40,190,839	\$ 47,412,668	\$ 6,138,830	\$ 2,404,588	\$ 554,319	\$ 5,492,948	\$ 47,935,448	\$ 70,209,409	\$ 7,555,145	\$ 227,894,194

Tangible capital assets that are either under construction or being developed are included in Work In Progress. Tangible capital assets that were contributed by developers for various infrastructure projects were \$1,284,769 (2021 - \$4,019,260). Due to the availability of historical information, some City-owned lands, such as parklands and land beneath roads and sidewalks, have been assigned a nominal (\$1.00) value. Interest capitalized in the year was Nil (2021 - Nil).

The City of Salmon Arm

Schedule 3 - Grants From Federal and Provincial Governments

For The Year Ended December 31

	2022	2022	2021
	Actual	Budget	Actual
General Fund - Grants in Lieu of Taxes			
Federal Government	\$ 19,109	\$ 19,200	\$ 19,234
Province of British Columbia	35,176	27,250	27,248
Provincial Government Agencies	122,176	122,900	118,829
	<u>\$ 176,461</u>	<u>\$ 169,350</u>	<u>\$ 165,311</u>
General Fund - Operating Grants			
Federal Government and Province of British Columbia			
Arterial Street Lighting	\$ 3,076	\$ 3,100	\$ 3,076
Municipal Regional District Tax	323,189	200,000	257,025
Small Communities Protection	236,000	190,000	191,000
Traffic Fine Revenue Sharing	147,209	160,000	168,750
Destination BC	15,000	15,000	12,500
Poverty Reduction Grant	10,122	50,000	24,800
BC Active Transportation Planning	49,777	50,000	-
CRI FireSmart Community Funding	6,781	-	-
Canada Summer Jobs	6,577	-	-
Local Government Climate Action	149,921	-	-
Public Safety Canada - BSCF	17,685	-	-
Food Hub	-	-	315,000
Municipal Asset Management Program	-	-	40,000
	<u>\$ 965,337</u>	<u>\$ 668,100</u>	<u>\$ 1,012,151</u>
Water Fund - Operating Grant			
Province of British Columbia			
Infrastructure Planning	\$ -	\$ -	\$ 10,000
General Fund - Capital Grants			
Federal Government and Province of British Columbia			
Community Works Fund	\$ 5,574,516	\$ 6,248,912	\$ 92,036
BC Active Transportation Infrastructure	518,627	878,627	481,373
ICBC - Road Improvement Program	7,000	88,300	-
BC Rural Dividend	-	100,000	-
Canada Community Revitalization Fund	-	84,000	-
BC Air Access Program	-	-	61,969
	<u>\$ 6,100,143</u>	<u>\$ 7,399,839</u>	<u>\$ 635,378</u>
Total Operating Grants	1,141,798	837,450	1,187,462
Total Capital Grants	6,100,143	7,399,839	635,378
Total Grants	<u>\$ 7,241,941</u>	<u>\$ 8,237,289</u>	<u>\$ 1,822,840</u>
Total Federal Grants	\$ 2,824,052	\$ 3,143,656	\$ 127,221
Total Provincial Grants	4,417,889	5,093,633	1,695,619
Total Grants	<u>\$ 7,241,941</u>	<u>\$ 8,237,289</u>	<u>\$ 1,822,840</u>

The City of Salmon Arm

Schedule 4 - Reserve Funds Statements

For The Year Ended December 31	2021 (Note 14)	Interest	Contributions	Inter-Fund Transfers	Expenditures	2022
Reserve Funds						
Development Cost Charges						
Sewer	\$ 3,582,385	\$ 72,875	\$ 154,245	\$ -	\$ -	\$ 3,809,505
Water	3,854,674	78,777	227,116	-	-	4,160,567
Drainage	2,080,540	42,190	93,874	-	-	2,216,604
Parks	623,478	13,092	56,786	-	-	693,356
Highways	2,034,248	41,587	121,087	-	-	2,196,922
Total Development Cost Charges	12,175,325	248,521	653,108	-	-	13,076,954
Other Statutory Reserves						
Equipment Replacement	2,287,724	54,411	-	565,000	(947,218)	1,959,917
General Capital	649,779	17,412	312,200	162,500	(73,738)	1,068,153
Fire Department Building and Equipment	460,729	9,922	-	50,000	-	520,651
Emergency Apparatus	1,750,812	38,111	-	265,000	(1,585,336)	468,587
Police Vehicle Replacement	242,976	5,779	-	60,000	(60,836)	247,919
Landfill Site Repurchase	228,765	4,523	-	-	-	233,288
Cemetery Development	161,484	3,193	-	-	-	164,677
Water Major Maintenance	1,357,518	29,116	-	455,000	(203,946)	1,637,688
Sewer Major Maintenance	3,071,166	60,727	-	220,000	-	3,351,893
Community Centre Major Maintenance	803,391	16,292	-	225,000	(92,028)	952,655
Cemetery Columbarium	74,063	1,464	-	-	-	75,527
Parks Development	474,014	9,865	33,650	-	-	517,529
Total Other Statutory Reserves	11,562,421	250,815	345,850	2,002,500	(2,963,102)	11,198,484
Total Reserves Funds	23,737,746	499,336	998,958	2,002,500	(2,963,102)	24,275,438
	\$ 23,737,746	\$ 499,336	\$ 998,958	\$ 2,002,500	\$ (2,963,102)	\$ 24,275,438

DRAFT - FOR REVIEW ONLY

The City of Salmon Arm
Schedule 5 - Schedule of Segment Disclosure

For the Year Ended December 31	General Government Services	Protective Services	Transportation Services	Environmental, Health and Development Services	Recreation and Cultural Services	Sewer Utility Services	Water Utility Services	2022 Total
Revenue								
Taxation - Net	\$ 20,391,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,391,047
Transportation Parcel Tax	-	-	1,234,350	-	-	-	-	1,234,350
Frontage Tax	-	-	-	-	-	985,719	1,484,444	2,470,163
Grants	934,955	153,990	6,152,996	-	-	-	-	7,241,941
Grants - Other	-	-	113,228	2,250	82,944	-	-	198,422
Sales of Services	55,070	92,214	1,637,206	1,142,626	187,219	2,363,413	2,824,178	8,301,926
Licences, Permits and Fines	7,415	782,222	-	141,250	-	-	-	930,887
Rentals, Leases and Franchises	773,514	165,084	32,500	-	41,012	22,000	22,500	1,056,610
Return on Investments	983,530	66,573	112,350	15,185	37,967	272,736	370,183	1,858,524
Penalties and Interest	200,937	-	-	-	-	15,860	18,676	235,473
Other Revenue	20,000	1,190	52,951	56	1,418	-	-	75,615
Developer and Other Contributions	233,359	-	2,822,497	-	33,650	134,458	227,815	3,451,779
Gain (Loss) on Disposal of Tangible Capital Assets	225,171	-	47,364	-	-	-	-	272,535
Total Revenue	23,824,998	1,261,273	12,205,442	1,301,367	384,210	3,794,186	4,947,796	47,719,272
Expenses								
Wages and Benefits	2,260,464	1,676,408	1,887,467	839,305	1,973,118	822,756	1,043,408	10,502,926
Insurance	232,905	26,617	82,528	131	58,134	43,703	35,288	479,306
Community Grants	276,671	-	-	-	-	-	-	276,671
Professional and Legal Fees	101,870	-	-	8,591	-	-	-	110,461
Utilities and Property Taxes	65,289	73,296	224,511	798	32,905	251,887	371,521	1,020,207
Repairs and Maintenance	-	64,081	1,473,932	28,061	929,461	265,920	481,108	3,242,563
Contracts	283,861	3,618,901	984,711	1,467,856	636,894	53,033	64,600	7,109,856
Operating Expenses	519,948	397,471	724,629	313,545	43,532	366,013	180,167	2,545,305
Collections for Other Governments	12,626	-	-	-	-	-	-	12,626
Amortization	991,946	187,304	5,116,254	-	400,220	837,676	1,075,568	8,608,968
Interest and Debt Issue Expenses	627,642	-	196,137	28,050	28,622	114,255	291,083	1,285,789
Total Expenses	5,373,222	6,044,078	10,690,169	2,686,337	4,102,886	2,755,243	3,542,743	35,194,678
Net Surplus (Deficit)	\$ 18,451,776	\$ (4,782,805)	\$ 1,515,273	\$ (1,384,970)	\$ (3,718,676)	\$ 1,038,943	\$ 1,405,053	\$ 12,524,594

The City of Salmon Arm

Schedule 5 - Schedule of Segment Disclosure

For the Year Ended December 31	General Government Services	Protective Services	Transportation Services	Environmental, Health and Development Services	Recreation and Cultural Services	Sewer Utility Services	Water Utility Services	2021 Total (Note 14)
Revenue								
Taxation - Net	\$ 19,306,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,306,833
Transportation Parcel Tax	-	-	1,226,250	-	-	-	-	1,226,250
Frontage Tax	-	-	-	-	-	970,158	1,468,830	2,438,988
Grants	1,005,636	168,750	638,454	-	-	-	10,000	1,822,840
Grants - Other	-	-	119,452	2,250	64,600	-	-	186,302
Sales of Services	67,042	270,083	1,526,696	1,111,027	20,193	2,227,860	2,901,152	8,124,053
Licences, Permits and Fines	11,647	740,608	-	123,944	-	-	-	876,199
Rentals, Leases and Franchises	729,765	41,402	30,989	-	120,827	22,000	16,950	961,933
Return on Investments	277,313	15,791	53,409	5,754	12,713	140,247	263,786	769,013
Penalties and Interest	226,111	-	-	-	-	13,846	16,887	256,844
Other Revenue	-	709	42,255	-	-	-	-	42,964
Developer and Other Contributions	81,408	10,000	4,019,408	-	92,130	605,055	573,702	5,381,703
Gain (Loss) on Disposal of Tangible Capital Assets	-	8,025	(60,768)	1,070	7,500	-	-	(44,173)
Total Revenue	21,705,755	1,255,368	7,596,145	1,244,045	317,963	3,979,166	5,251,307	41,349,749
Expenses								
Wages and Benefits	2,384,330	1,727,492	1,776,526	813,874	1,879,866	813,172	1,073,677	10,468,937
Insurance	219,236	20,506	79,286	108	54,873	42,370	34,183	450,562
Community Grants	744,318	-	-	-	-	-	-	744,318
Professional and Legal Fees	71,930	-	-	1,391	-	-	-	73,321
Utilities and Property Taxes	66,497	70,174	254,722	(20)	30,284	268,637	403,383	1,093,677
Repairs and Maintenance	-	73,744	1,200,699	23,354	520,530	342,253	626,394	2,786,974
Contracts	274,843	3,711,649	785,041	1,417,054	793,739	67,990	54,244	7,104,560
Operating Expenses	361,719	356,129	562,159	322,538	41,929	333,733	136,064	2,114,271
Collections for Other Governments	12,553	-	-	-	-	-	-	12,553
Amortization	957,672	159,137	4,841,850	-	363,452	817,381	1,057,080	8,196,572
Interest and Debt Issue Expenses	606,983	-	195,077	28,050	27,603	114,255	292,463	1,264,431
Total Expenses	5,700,081	6,118,831	9,695,360	2,606,349	3,712,276	2,799,791	3,677,488	34,310,176
Net Surplus (Deficit)	\$ 16,005,674	\$ (4,863,463)	\$ (2,099,215)	\$ (1,362,304)	\$ (3,394,313)	\$ 1,179,375	\$ 1,573,819	\$ 7,039,573

The City of Salmon Arm

Schedule 6 - COVID-19 Safe Restart Grant

For The Year Ended December 31

In response to COVID-19, the Province of British Columbia provided COVID-19 Safe Restart Grants to support local governments with increased operating costs, lower revenues and fiscal pressures related to COVID-19. The City received \$3,598,000 in 2020.

The COVID-19 Safe Restart Grant is unconditional and has been accounted for as an unrestricted government transfer; recognized as revenue in the year received. The following schedule outlines how the City has utilized the grant funding.

	2022	2021
Interest Income	\$ 43,427	\$ 5,388
Revenue Shortfalls:		
Recreation and Cultural Services	(150,000)	(122,650)
General Government Services	-	(900)
Expenditures:		
General Government Services	(82,838)	(110,000)
Community Grants	(90,046)	(200,933)
Recreation and Cultural Services	-	(163,696)
Protective Services	(125,000)	(100,700)
Transportation Services	(267,191)	(84,230)
Community Grant Returned	20,000	-
Net (Deficit)	(651,648)	(777,721)
Balance, Beginning of Year	2,196,268	2,973,989
Balance, End of Year	\$ 1,544,620	\$ 2,196,268

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Item 9.2

CITY OF SALMON ARM

Date: April 24, 2023

CHIEF FINANCIAL OFFICER - 2022 YEAREND SURPLUS

FOR INFORMATION

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

**CITY OF
SALMON ARM**

Date: March 30, 2023
 To: His Worship Mayor Harrison and Council
 From: Chelsea Van de Cappelle, Chief Financial Officer
 Subject: 2022 Yearend Surplus

FOR INFORMATION

A year-end operating surplus occurs when there is an excess of revenues over expenditures in a particular year. Year-end surpluses generally arise from two circumstances; higher than budgeted revenues, including one-time only revenues and/or lower than budgeted expenditures.

The City’s practice has been to allocate any year-end operating surplus to reserves to support long-term financial planning and sustainability. A year-end operating surplus may be reallocated to reserves and/or reserve fund for:

- Operating needs, to offset volatility in costs or unanticipated operating needs; and
- To fund capital projects (replacement and new) in a stable consistent manner, reducing future borrowing needs.

Any surplus generated from an identifiable department or operating area is generally maintained in that department if operating and or capital needs exist.

General Revenue Fund - \$77,184.42

At year-end 2022, \$1,809,765.00 of the \$47.0 million approved General Revenue Fund operating budget was reallocated to reserves as follows:

Reserve	Amount	Reserve	Amount
RCMP - Operating	\$ 428,000.00	Trans. – Lakeshore Road Rehabilitation	\$ 50,000.00
RCMP - Major Maintenance	30,000.00	Trans. – Lakeshore Road Rehabilitation	50,000.00
RCMP - Storage Building	70,000.00	Trans. – Canoe Beach Road Rehabilitation	20,000.00
RCMP - Special Investigations	50,000.00	Airport – Capital Improvements	30,000.00
General – Wages & Benefits	150,000.00	Parks – Canoe Beach General Improvements	20,000.00
General – Memorial Arena Maint.	20,000.00	Parks – Canoe Beach Gabion Walls	50,000.00
General – Tech, Equip., Software	30,000.00	Shaw Centre – Major Maint.	120,000.00
General – Civic Building Maint.	15,000.00	Recreation Centre – Operating	7,000.00
General – Civic Building Carpet Replacement	25,000.00	Wharf/Float – Major Maint.	25,000.00
General – Recreation Amenities	15,000.00	Trans. – Lakeshore Road Rehabilitation	50,000.00
General – Property Acquisition	150,000.00	General – Future Expenditure	7,265.00

Reserve	Amount	Reserve	Amount
General – Forestry Management	10,000.00	General – Legal Fees	\$ 25,000.00
General – Records Management	25,000.00	General – Safety Initiatives	25,000.00
General Capital Reserve Fund	162,500.00	Fire – Emergency Apparatus Reserve Fund	50,000.00
Recreation Centre – Major Maintenance Reserve Fund	200,000.00		

This resulted in an operating surplus for 2022 of \$308,639.42. However, a number of operational projects were not completed and are carried forward to 2023, resulting in a net operating surplus of \$77,184.42. The carry forward projects are listed below:

- Mt. Ida Cemetery – Dangerous Tree Assessment - \$6,500.00;
- Shuswap Memorial Cemetery – Major Maintenance - \$6,400.00;
- General – Safety Programs, Administration, IT Consulting, & Asset Management - \$50,330.00;
- Fire - Superior Tanker Shuttle Accreditation & Administration - \$9,500.00;
- Environmental – Civic Buildings – Asbestos Assessments, Other - \$28,750.00;
- Transportation – Assessment & Studies – \$29,500.00;
- Transportation – Major Maintenance – \$3,000.00;
- Parks - Greenway Projects & Major Maintenance Projects - \$82,175.00; and
- Police – Major Maintenance - \$15,300.00.

Regional Fire Training Centre - \$7,039.74

The Fire Training Centre surplus is due to lower than anticipated equipment maintenance costs.

Downtown Parking Specified Area – \$16,115.38

The Downtown Parking Specified Area surplus is attributed to increased revenues, primarily the result of increased on / off street parking fees.

Water Revenue Fund - \$42,503.34

At year-end 2022, \$337,005.00 of the \$4.5 million approved Water Revenue Fund operating budget was reallocated to reserves as follows:

Reserve	Amount	Reserve	Amount
Water Major Maintenance Reserve Fund	\$315,000.00	Future Expenditure	\$22,005.00

This resulted in an operating surplus for 2022 of \$99,203.34. However, a new pump purchase (\$2,550.00) and number of Assessments and Studies (Zone 2 Pump Station, Water Meter Implementation Plan & Source Protection Plan - \$54,150.00) were not completed and will be carried forward to 2023. The net operating surplus is \$42,503.34.

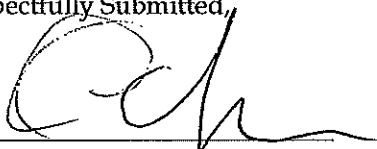
Sewer Revenue Fund - \$15,791.60

At year-end 2022, \$233,705.00 of the \$3.3 million approved Sewer Revenue Fund operating budget was reallocated to reserves as follows:

Reserve	Amount	Reserve	Amount
Sewer Major Maintenance Reserve Fund	\$220,000.00	Future Expenditure	\$13,705.00

This resulted in an operating surplus for 2022 of \$135,611.60. However, a couple Assessments and Studies (Liquid Waste Management Plan & Source Protection Plan - \$59,820.00), the WPCC - VFD Replacement (\$30,000.00) and ATAD Foul Air System (\$30,000.00) were not completed and will be carried forward to 2023. The net operating surplus is \$15,791.60.

Respectfully Submitted,



Chelsea Van de Cappelle, CPA

Item 9.3

CITY OF SALMON ARM

Date: April 24, 2023

CHIEF FINANCIAL OFFICER - 2023 ASSESSMENTS / NEW CONSTRUCTION

FOR INFORMATION

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF
SALMON ARM

To: His Worship Mayor Harrison and Members of Council
 Date: April 5, 2023
 From: Chelsea Van de Cappelle, Chief Financial Officer
 Subject: 2023 Assessments / New Construction

For Information

Assessments/Property Taxation

City of Salmon Arm property owners have received their 2023 assessment notices.

Average inflationary/deflationary changes in assessment for 2023 for each property class are as follows:

Property Class	2023	2022
Class 1 (Residential)	14.74%	30.74%
Class 2 (Utilities)	6.49%	3.74%
Class 3 (Supportive Housing)	0.00%	0.00%
Class 4 (Major Industry)	3.52%	4.96%
Class 5 (Light Industry)	11.43%	16.90%
Class 6 (Business)	7.44%	10.91%
Class 7 (Managed Forest Land)	4.99%	14.99%
Class 8 (Rec Non Profit)	7.00%	22.71%
Class 9 (Farm)	0.14%	(0.01%)

Moderate inflationary/deflationary changes to assessments are not unusual. For example, the average inflationary increase in residential assessments in 2022 was 30.74% as opposed to an inflationary increase in 2023 of 14.74%.

It is important to note that the 2023 tax rate will be adjusted and applied against current assessments to collect the same amount of revenue as 2022 plus a 3.83% tax increase approved by Council. The only time that property owners will see an increase/decrease in their general municipal levy is if their assessment increase/decrease is proportionately higher/lower than the average assessment change.

New Construction

The City has received the B.C. Assessment Authority's Authenticated Roll for 2023. The revenue from new construction or new growth was projected at 0.80% or \$160,272.65 the actual new construction estimate for 2023 is 0.92% or \$192,185.92.

Respectfully Submitted,

Chelsea Van de Cappelle, CPA

Item 9.4

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Mayor and Corporate Officer be authorized to execute a lease agreement with Joseph Robert Drain and Niki Lee Sturmev, operating as 'The Snack Shack' for a five (5) year term from May 1, 2023 to September 30, 2027 for the lease amounts as follows:

2023 - \$500.00;

2024 - \$525.00;

2025 - \$551.25;

2026 - \$578.80; and

2027 - \$607.75 per month (plus GST) from April 1 to September 30 and \$50.00 per month (plus GST) from October 1 to March 31 of each year, subject to Community Charter advertising requirements.

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



To: His Worship Mayor Harrison and Members of Council
From: Director of Corporate Services
Date: April 24, 2023
Subject: Blackburn Park Concession Lease Agreement

MOTION FOR CONSIDERATION:

THAT: the Mayor and Corporate Officer be authorized to execute a lease agreement with Joseph Robert Drain and Niki Lee Sturmey, operating as 'The Snack Shack' for a five (5) year term from May 1, 2023 to September 30, 2027 for the lease amounts as follows:
2023 - \$500.00;
2024 - \$525.00;
2025 - \$551.25;
2026 - \$578.80; and
2027 - \$607.75 per month (plus GST) from April 1 to September 30 and \$50.00 per month (plus GST) from October 1 to March 31 of each year, subject to Community Charter advertising requirements.

Background:

Blackburn Park Concession is vacant and has not operated since the fall of 2021. A Request for Proposals (RFP) for the Blackburn Park Concession Lease and Operation closed on April 19, 2023, 1 proposal was received.

The proposal represents a 5% lease increase per year of the agreement. The proponents are excited about the opportunity to offer a quality, affordable food and beverage service with many locally sourced ingredients. They offer over 15 years of hospitality experience, including 3 years as a concession manager and 4 years as an assistant manager in a clubhouse. The proposed hours of operation are as follows:

- A. April 1 – to May 1 (of each contractual year) Beginning of Season - There will be no guaranteed hours during the first month of each season as the opening of the concession will coincide with plumbing, gas, and washroom availability.

- B. May 1 - May Long Weekend (of each contractual year) Shoulder Season*
9AM - 6PM - Saturday & Sunday (Guaranteed Open Hours)
9AM - 4PM - Monday to Friday*
- C. May Long Weekend - September 15 (of each contractual year) Prime Season
9AM - 6PM - 7 days per week
(Option to remain open until 9 PM daily, dependant upon the weather and park attendance)
- D. September 15 - September 30 (of each contractual year) Shoulder Season*
9AM - 6PM - Saturday & Sunday (Guaranteed Open Hours)
9AM - 4PM - Monday to Friday*

** During the shoulder seasons the proponents are offering guaranteed hours on weekends only and they will endeavour to offer services Monday to Friday dependant upon the weather and park attendance.*

Staff recommend the motion for consideration.

Respectfully Submitted,



Sue Wood
Director of Corporate Services

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Item 9.5

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: Council approve the update to the Agricultural Advisory Committee Terms of Reference by adding the following:

Mandate

"Increase public awareness, education and support for the role Agriculture plays in regional food security."

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF
SALMON ARM

TO: His Worship Mayor Harrison and Members of Council
DATE: April 5, 2023
FROM: Melinda Smyrl, Planner
SUBJECT: Agricultural Advisory Committee Terms of Reference

MOTION FOR CONSIDERATION:

THAT: Council approve the Agricultural Advisory Committee change in membership adding, under the section title "Mandate", the following:

"Increase public awareness, education and support for the role Agriculture plays in regional food security"

Background:

The Terms of Reference (attached as Appendix 1), describes the role of the Agricultural Advisory Committee (AAC). With a change in the Committee Chair, the group reviewed the Terms of Reference during their first (3) three meetings in 2023. At their March 8, 2023 meeting, the Committee passed a motion to amend the existing Terms of Reference as noted above.

The Official Community Plan (OCP) outlines the City's polices regarding development of Rural and Agriculture areas within the community. Polices pertaining to food security, local or regional, are not specifically referenced within the OCP. However, the purpose of the AAC in the TOR is to assist Council by providing information and recommendations on matters affecting agriculture and the agricultural community. Therefore, the proposed expansion to the Committee's mandate would allow the Committee to share opportunities for public awareness, education and support for agriculture and food security with Council. The proposed amendment to the TOR is not expected to significantly increase the amount of staff time in fulfilling the mandate of the Committee.

Staff support the change and recommend that Council adopt the Motion for Consideration, which will effectively amend the Agricultural Advisory Committee Terms of Reference.

Respectfully Submitted,



Melinda Smyrl, Planner

Reviewed by:



Gary Buxton, Director of Planning and Community Services

Appendices:

Appendix 1 –Agricultural Advisory Committee Terms of Reference

CITY OF SALMON ARM
AGRICULTURAL ADVISORY COMMITTEE
TERMS OF REFERENCE

Introduction

The Agricultural Advisory Committee is an Advisory Committee of Council. The purpose of the committee is to assist Council by providing information and recommendation on matters and issues affecting agriculture and the agricultural community. The City recognizes the necessity of protecting and promoting the viability of agriculture and the agri-business community. The Committee will review City policy ensuring federal and provincial legislation and Agricultural Land Commission regulations are being followed to improve and enhance agricultural capacity and avoid degradation of the land base.

Mandate

The Committee's mandate is to make recommendations to Council on agricultural matters referred to the Committee by Council or City Staff, including:

- Applications initiated under the Agricultural Land Commission Act;
- Applications to amend the Official Community Plan or Zoning Bylaw, including Temporary Use Permits, where the subject property is within the Agricultural Land Reserve or within 100 metres of the ALR boundary;
- Assisting with comprehensive review and/or development of the Official Community Plan, the Agricultural Area Plan, Zoning Bylaw, farm 'edge' policies, parks & recreation plans and transportation plans;
- Major development proposals with potential impact on agriculture;
- Irrigation, drainage and other water management issues impacting agriculture;
- Providing input on submissions related to agriculture issues to other levels of government;
- Reviewing initiatives to enhance the agricultural economy and promote agri-business and agri-tourism opportunities;
- Any other matters requested by Council or matters that the Committee believes should be brought to the attention of Council.

Membership

The Agricultural Advisory Committee shall consist of nine (9) voting members appointed by Council as follows:

- Eight (8) representatives of the agricultural community representing a diversity of commodity groups/producers; and
- One (1) member of City Council.

Other non-voting members of the Agricultural Advisory Committee shall include:

One (1) representative from the Ministry of Agriculture;
One (1) representative from the Salmon Arm Economic Development Society; and
One (1) member of City Staff.

Voting members, except the City Council member, will be selected by Council through an application process which will be promoted through advertisements in local media. Applications must demonstrate the applicant's interest in agriculture and ability to commit the necessary time to the Committee.

Appointment and Term

Voting members, other than the City Councillor, shall be appointed by Council for a three-year term. Members may stand for re-appointment at the conclusion of their term. The Council member shall be appointed on an annual basis.

Council may, at any time, remove any member of the Committee and any member of the Committee may resign at any time upon sending written notice to Council. If a member must resign from the Committee, their position will be filled through the application process.

A voting member of the Committee who is absent for three (3) consecutive meetings shall forfeit their appointment, unless such absences are authorized by resolution of the Committee.

Members of the Committee shall serve without remuneration.

Chair

The member of City Council appointed to the Committee shall serve as the Committee Chairperson and Council Liaison to the Committee. In the absence of the Chairperson, the Committee may elect an Acting Chairperson from those members present at the individual meeting.

Meeting Procedures

The Committee shall meet on a monthly basis during normal business hours at City Hall unless there are no items to be reviewed in a particular month. The specific date and time of such meetings is to be determined by the Committee at its inaugural meeting. Additional meetings may be required for particular projects, site visits or urgent issues.

Committee meetings are open to the public, with the exception of any in-camera items. Unless otherwise authorized by the Committee, the public shall only address the Committee when they are a scheduled delegation on the Committee meeting agenda.

A majority of the voting members shall constitute a quorum. A meeting shall not proceed if a quorum cannot be achieved.

All questions before the Committee shall be decided by a majority of the voting members present at the meeting. A member who abstains from voting will be deemed to have voted in the affirmative. In the event of a tie vote, the question will be defeated.

Conflict of Interest

If a Committee member perceives that he or she may have a conflict of interest in a matter before the Committee the member must declare a conflict and step aside from the discussion and subsequent vote/motion on that particular matter.

Minutes

Minutes will be recorded by the member of City staff and shall:

- Record the motion and voting on all resolutions;
- Be forwarded to City Council for information;
- Be secured at City Hall and signed by the Chairperson and recording secretary as the true record of the decisions made;
- Be subject to correction at the next Committee meeting; and
- With the exception of any in-camera items, be available to the public upon request and on the City website.

Public Relations

The City Council member shall be the spokesperson for the Committee.

Staff Support

The Development Services Department will provide administrative, technical and secretarial support for the Committee, including:

- Preparing and distributing meeting agendas;
- Receiving all correspondence and preparing reports on behalf of the Committee;
- Providing final minutes of the Committee to Committee members, Council and staff;
- Managing the files of the Committee as necessary; and
- Assisting the Committee with the process for new appointments including advertising for applicants, review of applications and forwarding appointment recommendations to Council for approval.

Endorsed by Council on this 26th day of May, 2014.

Item 9.6

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: Council accept the Architectural Consulting Services Quote for Tendering and Construction services of the Ross Street Plaza Upgrades from Avex Architecture, for the quoted price of \$15,000 plus applicable taxes;

AND THAT: The City's Purchasing Policy No. 7.13 be waived in the procurement of these works to authorize sole sourcing to Avex Architecture.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



File: 0920-0980.03 Ross St Plaza

TO: His Worship Mayor Harrison and Members of Council
FROM: Robert Niewenhuizen, Director of Engineering and Public Works
PREPARED BY: Darin Gerow, Manager of Roads & Parks
DATE: April 17, 2023
SUBJECT: **ROSS STREET PLAZA WASHROOM UPGRADE – ARCHITECTURAL SERVICES AWARD**

STAFF RECOMMENDATION

THAT: Council accept the Architectural Consulting Services Quote for Tendering and Construction services of the Ross Street Plaza Upgrades from Avex Architecture, for the quoted price of \$15,000.00 plus applicable taxes.

AND THAT: The City's Purchasing Policy No. 7.13 be waived in the procurement of these works to authorize sole sourcing to Avex Architecture.

BACKGROUND

The Ross Street Plaza Washroom Facility is located at 311 – Ross Street NE and currently houses a male and female washroom that is open 365 days a year; the only heated washroom open year around. With the many events located at the plaza and centralized location the facility is heavily used. These washrooms constructed in 2007 are 'single use' washrooms where the occupant enters and locks the door from the inside. In recent years these washrooms have had significant use, wear and vandalism. It now appears the single use washroom is not desirable due to occupants being able to lock themselves in for extended period of time not allowing for public use.

The upgrades will include, but not limited to, an addition to the north and south side of the building allowing a multi stall on both male and female side which will eliminate the opportunity to lock from the inside. In addition, due to the extensive vandalism over the years, all fixtures and structure will be upgraded to become vandal proof to our best ability. The stage and mural will not be affected, nor altered during the upgrade of the washroom facility.

In 2021 Avex Architecture was awarded the preliminary design and cost estimate services for the proposed upgrade. Also in 2021 the City submitted an application to the Canada Community Revitalization Fund (CCRF) for this project. The City received preliminary approval for the CCRF funding in the fall of 2022 in the amount of \$84,000.00.

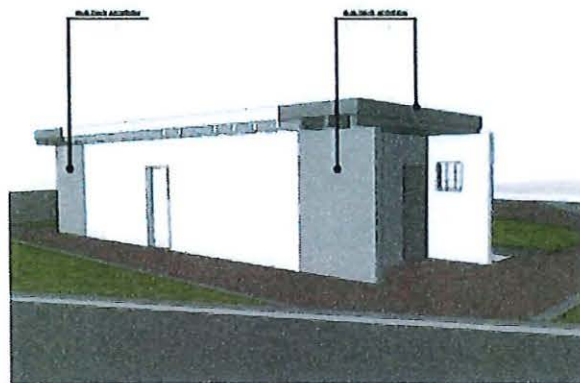
Final plans and cost estimates were received from Avex Architecture in early 2023. Since completion of the plans council has approved a budget with the additional grant funding received, enabling us to continue with the Tendering process. The anticipated timeline is to have construction completed by November 2023, subject to sufficient funding and contractor availability.

STAFF COMMENTS

Moving forward, the architect is required to complete for construction drawings, document preparation, tendering services, services during construction, final inspection and approvals. The preliminary design 3D views are below. In conjunction with Downtown Salmon Arm we will also be attempting to provide a community Wi-Fi Hub within the mechanical room.



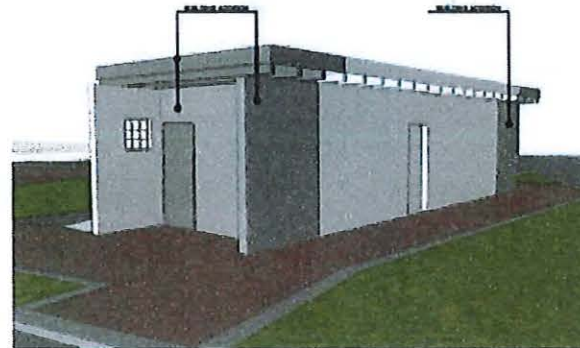
SOUTHEAST



SOUTHWEST



NORTHEAST



NORTHWEST

Staff are recommending this sole source as Avex Architecture has been involved with the project since the beginning. They have already completed research on structure and design, also interior fixtures in an attempt to be vandal resistance. As this is a public facility it is recommend that the same architect on record that has completed the initial designs and research continue with the project and be responsible for the tendering and construction services.

Staff are recommending that council accept the architectural consulting services quote for The Ross Street Plaza Washroom Upgrade from Avex Architecture in the amount of \$15,000.00, plus taxes as applicable. The 2023 budget is \$135,500.00 approved for the architectural and construction services.

Respectfully submitted,

Robert Niewenhuizen, ASCT
Director of Engineering and Public Works

cc – Chelsea Van de Cappelle, CFO

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Item 9.7

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: the 2023 Budget contained in the 2023 – 2027 Financial Plan Bylaw be amended to reflect additional funding for the remainder of the 2023 season for Lawn Bowling Greens Maintenance in the amount of \$1,000.00 reallocated from TCH West Maintenance;

AND THAT: Council accept the proposal received from Turfcats Enterprises Ltd., to undertake the Lawn Bowling Greens Maintenance for the three (3) year term commencing June 1, 2023 thru to May 31, 2026 in accordance with the unit prices quoted as follows:

- 2023/2024 - \$2,400.00 per month plus taxes
- 2024/2025 - \$2,600.00 per month plus taxes
- 2025/2026 - \$2,800.00 per month plus taxes

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



TO: His Worship Mayor Harrison and Members of Council
FROM: Robert Niewenhuizen, Director of Engineering & Public Works
PREPARED BY: Darin Gerow, Manager of Roads & Parks
DATE: April 14, 2023
SUBJECT: Lawn Bowling Greens Maintenance – Contract Award

RECOMMENDATION:

THAT: The 2023 Budget contained in the 2023 – 2027 Financial Plan Bylaw be amended to reflect additional funding for the remainder of the 2023 season for Lawn Bowling Greens Maintenance in the amount of \$1,000.00 reallocated from TCH West Maintenance.

AND THAT: Council accept the proposal received from Turfcats Enterprises Ltd, to undertake the Lawn Bowling Greens Maintenance for the three (3) year term commencing June 1, 2023 thru to May 31, 2026 in accordance with the unit prices quoted as follows:

- 2023/24 - \$2,400 per month plus taxes.
- 2024/25 - \$2,600 per month plus taxes.
- 2025/26 - \$2,800 per month plus taxes.

BACKGROUND:

A Request for Proposal (RFP) was issued for the Lawn Bowling Greens Maintenance for a three (3) year term commencing June 1, 2023 to May 31, 2026. The Request for Quote was issued on BC Bid. Work includes all maintenance between April 1 and October 31 each year, to ensure the turf is healthy and the lawn bowling club has a quality playable surface. This includes, but is not limited to: removal of thatch, aeration, top dressing, mowing, fertilizing, weed control, etc. City staff are responsible for the spring start up and winterization of the irrigation system.

Maintenance of a lawn bowling green requires a very specific skill set. If the turf is not managed properly, there is the potential for it to be ruined and it would be substantial to replace.

City staff have spoken to the Lawn Bowling Club and confirmed they are happy with the current conditions under the existing contract therefore all responsibilities of the contractor have remained the same within this Request for Proposal.

2023-2026 – Lawn Bowling Greens Maintenance – PROPOSAL AWARD

On April 2, 2023, we only received one (1) quotations as follows:

Company	2023/24 Price	2024/25 Price	2025/26 Price	Total Cost over 3 years
Turfcats Enterprises Ltd.	\$2,400 /month	\$2,600/month	\$2,800/month	
Total monthly costs from June 1 to May 31 the following year	\$16,800 / year (7 months)	\$18,200/year (7 months)	\$19,600/year (7 months)	\$53,400.00
Yearly budget impact	2023 Budget \$16,400	2024 Budget \$17,800	2023 Budget \$19,200	

*taxes are not included in this amount

Turfcats Enterprises is a local company who has completed the Lawn Bowling Greens Maintenance since 2008 and spent many years as master superintendent at the Salmon Arm Golf Course.

The approved budget for the 2023 Lawn Bowling Greens Maintenance is \$15,400.00. We recommend that the budget contained in the 2023 – 2027 Financial Plan Bylaw be amended to reflect additional funding for the remainder of the 2023 season for Lawn Bowling Maintenance and to be awarded to Turfcats Enterprises Ltd. at their quoted prices, stated above.

We are able to utilize existing operations & maintenance budget from TCH West approved budget as the scope of works are reduced until the highway construction is complete and maintenance becomes City's responsibility.

Respectfully submitted,



Robert Niewenhuizen, A.Sc.T
 Director of Engineering & Public Works

c.c. Chelsea Van De Cappelle, Chief Financial Officer

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Item 9.8

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: Council award the 2023 Paving Program Contract to Okanagan Aggregates Ltd., in accordance with the unit prices specified in their Tender, (*incorporating a 7% Variance Threshold Reduction*) for a total amount of Three Million Twenty Five Thousand Five Hundred and Thirty dollars (\$3,025,530.00) plus taxes as applicable.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



File: 2023-01

TO: His Worship Mayor Harrison and Members of Council
 FROM: Robert Niewenhuizen, Director of Engineering and Public Works
 PREPARED BY: Tim Perepolkin, Capital Works Supervisor
 DATE: April 18, 2023
 SUBJECT: TENDER AWARD – 2023 PAVING PROGRAM

STAFF RECOMMENDATION

THAT: Council award the 2023 Paving Program Contract to Okanagan Aggregates Ltd., in accordance with the unit prices specified in their Tender, (incorporating a 7% Variance Threshold Reduction) for a total amount of Three Million Twenty Five Thousand Five Hundred and Thirty dollars (\$3,025,530.00) plus taxes as applicable.

BACKGROUND

The annual paving program tenders include supply and placing asphaltic concrete pavement, tack coat for asphalt overlays, required asphalt milling and asphalt pulverizing. In previous years this contract included asphalt patching; however, for the past six years, a separate asphalt patching contract has been awarded to ease scheduling and cost savings.

Provisions once again, have been implemented in this year's Contract to enhance project scheduling, workmanship and communications. Fletcher Paine and Associates will be working closely with the City of Salmon Arm ensuring the best product is being received; and the testing/penalty clauses have been reviewed and altered as required.

On Thursday April 6, 2023 tender submissions were received and confirmed as follows:

Company	Tender Amount (excluding applicable taxes)
Okanagan Aggregates Ltd.	\$ 3,221,550.00
Terus Construction Ltd. DBA Valley Blacktop	\$ 3,423,000.00
Vernon Paving Division of Lafarge Canada Inc	\$ 3,431,020.58

Staff recommends to award a contract to the lowest tenderer, Okanagan Aggregates Ltd. Okanagan Aggregates Ltd has completed the City of Salmon Arm's paving program successfully over the last six years.

Proposed paving locations, as identified in the 2023 budget, are as follows (see attached maps):

Location Street	From	To
Hudson Ave NW	Shuswap Street N	Lakeshore Drive
Hudson Ave NE	Ross Street	4 Street NE
Ross Street	TCH No.1	Ross Parking Lot
5 Ave SW	3 Street SW	5 Street SW
30 Street SE (Auto Road)	45 Street SE	20 Ave SE
11 Ave NE	16 Street NE	20 Street NE
15 Street SE	10 Ave SE	12 Ave SE
45 Ave NE	25 Street NE	30 Street NE
Airport Runway	(1,300m long x 23m wide)	

Note: Projects subject to change based on actual asphalt tonnages and other project costs.

STAFF COMMENTS

The 2023 paving project list was compiled using the 2023 Capital Paving Budget of \$1,634,000 and Airport Runway Paving Budget of \$1,650,000, totaling \$3,284,000. These budget allocations include funding for overlay, material testing, construction and contingency. Other costs associated with the work includes road base preparation, milling, pulverizing, layout and required drainage improvements, etc.

Oil and fuel prices have somewhat stabilized since 2022 but are still volatile and have a direct impact on asphalt prices. We anticipated minimal increases from 2022 pricing as we had a 48% increase in 2022. However, increases in asphalt tonnage costs from 2022 to 2023 was in the order of 7%, resulting in the bids being over budget.

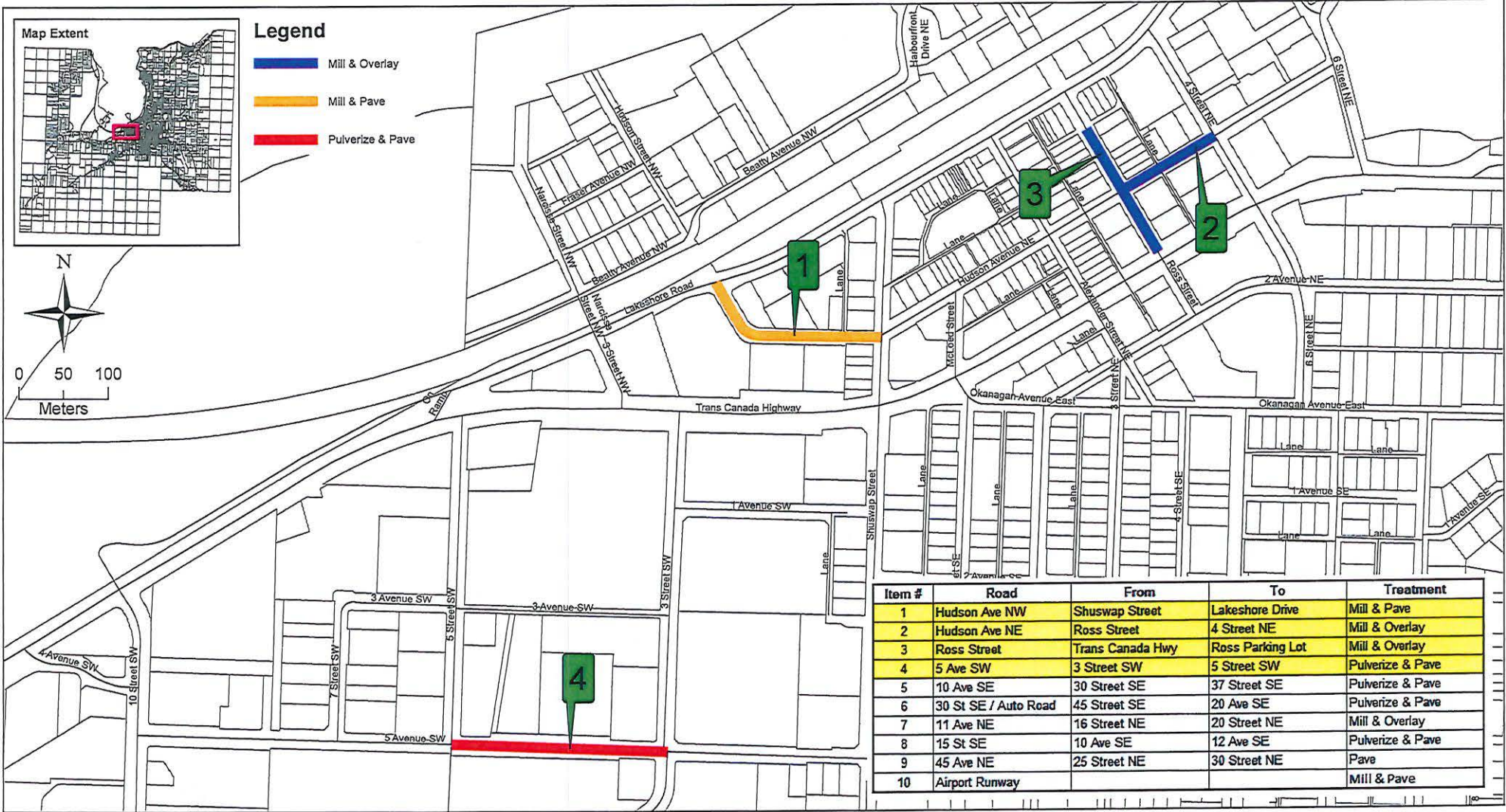
Although the 2023 tenders came in over budget, the contract allows for a maximum 15% Variance Threshold Reduction Adjustment before the need to negotiate new pricing. Staff reviewed the scope proposed within the RFP and recommends a scope adjustment of 7% (to stay within the approved budget. Depending on the actual tonnage of asphaltic concrete and other costs, the overlay program will be increased or reduced in order to take maximum advantage of the available funds.

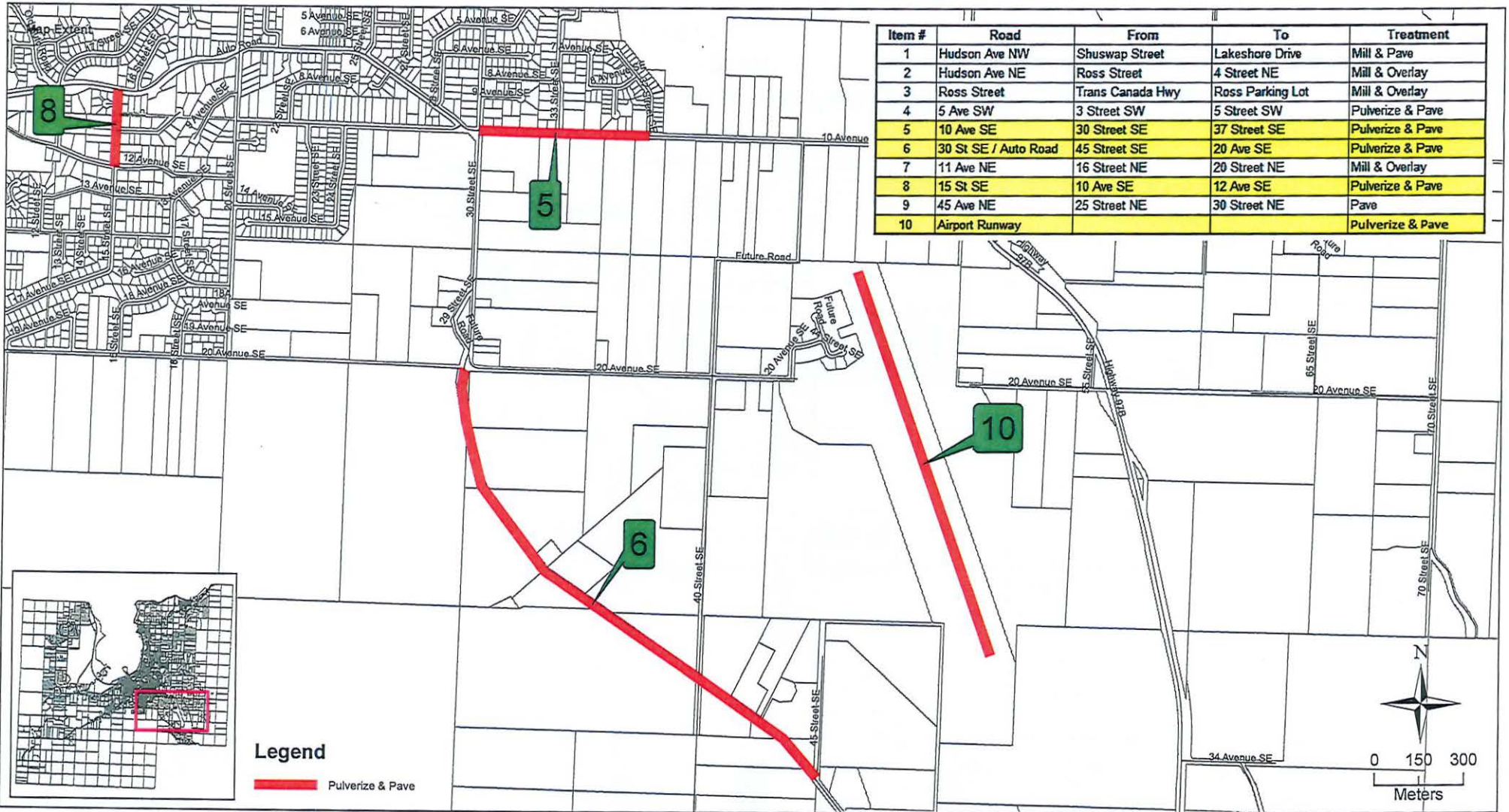
Based on the above, it is recommended that Council award the 2023 Paving Program Contract to Okanagan Aggregates Ltd., in accordance with the unit prices specified in their Tender, (*incorporating a 7% Variance Threshold Reduction*), for a total amount of Three Million Twenty Five Thousand Five Hundred and Thirty Dollars (\$3,025,530.00) plus taxes as applicable. The individual Contract amounts will not exceed the approved 2023 budget amounts.

Respectfully submitted,



Robert Niewenhuizen, ASCT
Director of Engineering and Public Works





Item #	Road	From	To	Treatment
1	Hudson Ave NW	Shuswap Street	Lakeshore Drive	Mill & Pave
2	Hudson Ave NE	Ross Street	4 Street NE	Mill & Overlay
3	Ross Street	Trans Canada Hwy	Ross Parking Lot	Mill & Overlay
4	5 Ave SW	3 Street SW	5 Street SW	Pulverize & Pave
5	10 Ave SE	30 Street SE	37 Street SE	Pulverize & Pave
6	30 St SE / Auto Road	45 Street SE	20 Ave SE	Pulverize & Pave
7	11 Ave NE	16 Street NE	20 Street NE	Mill & Overlay
8	15 St SE	10 Ave SE	12 Ave SE	Pulverize & Pave
9	45 Ave NE	25 Street NE	30 Street NE	Pave
10	Airport Runway			Pulverize & Pave

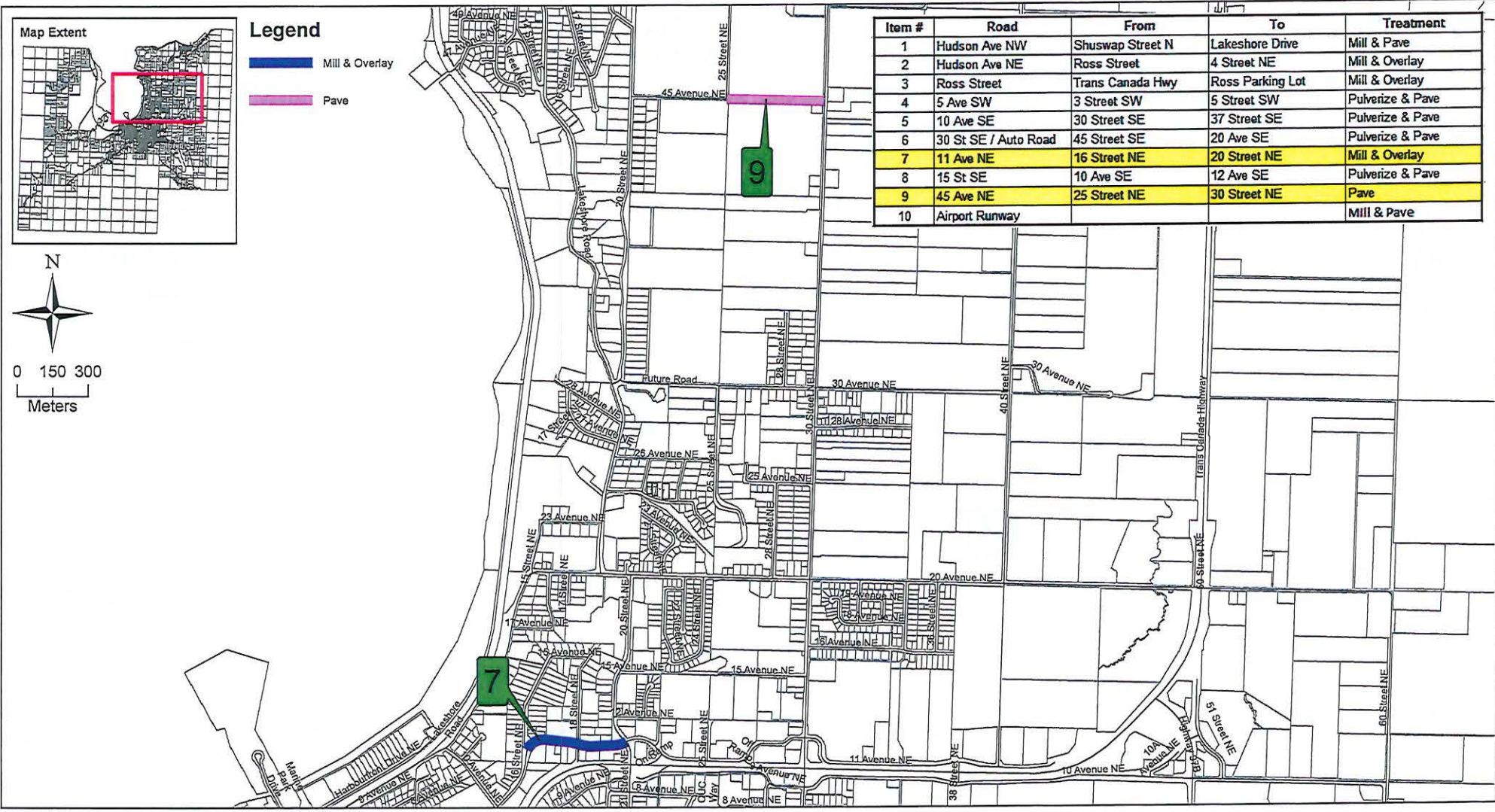


2023 Proposed Roadway Infrastructure Renewal Asphaltic Overlay Program Project ENG 2023-01

Disclaimer:
Be advised that the attached map is neither a legally recorded map nor a survey and is not intended to be used as one. This map is a compilation of records, information and data located in various City of Salmon Arm departments and is to be used for reference purposes only.

Drawn By: JM
Checked By: TP
Date: March 16, 2023

Map 2 of 3



2023 Proposed Roadway Infrastructure Renewal Asphaltic Overlay Program Project ENG 2023-01

Disclaimer:
Be advised that the attached map is neither a legally recorded map nor a survey and is not intended to be used as one. This map is a compilation of records, information and data located in various City of Salmon Arm departments and is to be used for reference purposes only.

Drawn By: JM
Checked By: TP
Date: March 16, 2023

Item 9.9

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: Council award the 2023 Asphalt Patching Program to A&D Asphalt Solutions Ltd., in accordance with the unit prices provided for year two (2) as specified in the contract, estimated to be \$111,915.00 plus taxes as applicable.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



File: 2023-01P

TO: His Worship Mayor Harrison and Members of Council
 FROM: Robert Niewenhuizen, Director of Engineering and Public Works
 PREPARED BY: Tim Perepolkin, Capital Works Supervisor
 DATE: April 18, 2023
 SUBJECT: **QUOTE AWARD-EXTENSION YEAR 2-ASPHALT PATCHING PROGRAM**

STAFF RECOMMENDATION

THAT: Council award the 2023 Asphalt Patching Program to A&D Asphalt Solutions Ltd., in accordance with the unit prices provided for consideration for year two (2) of possible three (3) year extension as specified in the contract, estimated to be \$111,915.00 plus taxes as applicable.

BACKGROUND

Prior to 2016 the annual patching and major overlay paving was included in one annual tendered contract. Since the City has implemented a two contract method of procurement patching pricing has proven to be more competitive, resulting in lower patching unit costs.

The City typically issues competitive RFQ annually, A&D Asphalt have been the successful low bidder for four (4) of the past five (5) years. In 2021 four (4) bids were received with A&D Asphalt Solutions being the successful low bidder. The 2021 contract included an extension option, which allows City to extend contract for an additional one (1) to three (3) years upon mutual agreement by both parties. Contract extension was approved for 2022 under the 2021 contract extension clause.

A summary of quotes over the past 6 years is included below for reference. A&D Asphalt Solutions was granted a one (1) year contract extension in 2019 with agreement to keep their 2018 rates.

Company	Quote Prices (excl. taxes)					
	2017 RFQ	2018 RFQ	2019 Contract Extension	2020 RFQ	2021 RFQ	2022 Contract Extension
A&D Asphalt (Armstrong)	\$ 134,375	\$ 145,000	\$ 145,000	\$ 150,625	\$ 79,325	\$ 95,640
Dawson Const (Kamloops)	\$ 157,067	-	-	\$ 144,130	-	
Valley Blacktop (Revelstoke)	\$ 147,062	\$ 154,625	-	\$ 160,737	\$ 84,25	
Power Paving (Tappen)	-	-	-	-	\$ 111,825	
88 Pave Rite Ltd. (Kamloops)	-	-	-	-	\$ 152,250	

QUOTE AWARD – EXTENSION – YEAR 2 - ASPHALT PATCHING PROGRAM

Page 2

Oil and fuel prices are currently volatile and have a direct impact on asphalt prices. We understand there will be cost increase implications regardless if the existing contract is extended or a new RFP is issued for a competitive bid process. The proposed A&D Asphalt prices represent a 17% increase from 2022 pricing and staff believe this is realistic.

2023 BUDGET

The proposed budget for the 2023 Patching Program is as follows:

Program	Total Budget	Patching Program Portion (estimate)
Patching	\$ 92,300	\$ 60,000
Capital Projects	\$ 30,000	\$ 20,000
Utility Patching, Charge Outs, etc....	\$ 47,500	\$ 31,915
Total	\$ 169,800	\$ 111,915

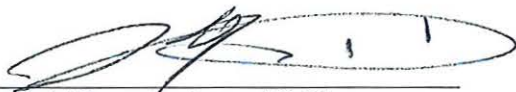
Staff include excess quantities within the quote to receive the unit pricing for small Capital Projects, Utility Crossings Repairs and Charge out Accounts.

Depending on the actual tonnage, size of patches and other associated costs, the patching program will be increased or reduced in order to take maximum advantage of the available funds. It should be noted that a unit price Contract allows flexibility to increase or decrease the scope of work (total number of units).

Based on the above, staff recommend that the 2023 Asphalt Patching Program be awarded to A&D Asphalt Solutions Ltd. in accordance with the unit prices provided for consideration for year two (2) of possible three (3) year extension as specified in the contract, estimated to be \$111,915.00 plus taxes as applicable.

The individual Contract amounts will not exceed approved 2023 budget amounts.

Respectfully submitted,



Robert Niewerhuizen, AScT
 Director of Engineering & Public Works

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Item 9.10

CITY OF SALMON ARM

Date: April 24, 2023

MULTISTAGE WATER RESTRICTIONS IMPLEMENTATION

FOR INFORMATION

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



File: 5600.12.01

TO: His Worship Mayor Harrison and Members of Council
FROM: Robert Niewenhuizen, Director of Engineering and Public Works
PREPARED BY: Jon Mills, Engineering Assistant
DATE: April 24, 2023
SUBJECT: **Multistage Water Restrictions Implementation**

The intent of this memo is to provide Council with an update with regard to the implementation of multistage water restrictions.

BACKGROUND:

In the summer of 2021, the City of Salmon Arm experienced a Level 4 drought and record breaking daily water demands. These high water demands added strain to the entire water distribution system resulting in the system being unable to keep up with demand in certain areas. This created dangerously low reservoir levels and strain on the water treatment plant. While the 2021 event was unprecedented, even in average years the Zone 2 pumps are unable to keep up with peak-hour demand during periods of high irrigation, resulting in severe/extreme/disturbing/concerning draw-down of the reservoirs. This results in potentially insufficient fire storage and could potentially interfere with firefighters' ability to effectively stop a fire. The high summer water demands are primarily the result of watering lawns and other residential irrigation needs.

In order to preserve the longevity of the water distribution system, maintain public safety and ensure potable water availability, Council approved the implementation of multistage water restrictions on August 22, 2022. Prior to this, restrictions consisted of allowing irrigation two days per week from May 15th to October 15th, regardless of the severity of drought or other conditions limiting water supply.

The proposed multistage restrictions system consists of four stages, each stage allowing fewer days of irrigation, ranging from three days per week during Stage 1 to no irrigation in Stage 4. Stage 1 is in effect year-round. Higher level stages will be activated based on environmental conditions, capacity of the water supply system and demand on the system.

CURRENT ACTIONS:

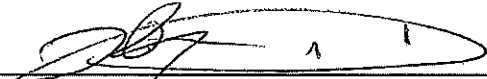
Staff are now in the process of preparing the tools and procedures to generate public awareness of this new system and to ensure the City has the means by which to communicate changes to the restriction level out to the public. This involves the following:

- Signage:
 - 10 signs indicating the current water restriction stage will be erected permanently around the City, in strategic locations.
 - Signs will have moveable arrows that will be adjusted when the stage changes.
 - A smaller sign will be set-up in City Hall, near the customer service counter.
 - Additional signs will be erected if required.
 - Refer to **Appendix I** for sign design and locations.
 - The City will also make use of its electronic message board
 - Digital sign boards will also be used, such as the one at the Recreation Centre.
- City web page:
 - A new Water Restrictions web page has been established (salmonarm.ca/water-restrictions) that provides residents with related information.
 - The City Highlights section on the main City web page will also be utilized to announce the new system and stage changes.
- Detailed Water Usage Restrictions information sheet:
 - The Water Usage Restrictions document provides details as to what types and frequencies of irrigation and other water use are permitted during each stage.
 - This document can be viewed or downloaded in PDF format from the City's Water Restrictions web page.
 - Printed copies are available in the entrance foyer at City Hall.
 - **Appendix II** provides a copy of this document
- Media:
 - Social media, newspaper and radio ads will be employed to communicate the new system and stage changes.
- Other methods:
 - The City will be hosting an information booth at the Earth Day event on April 22nd 2023, focusing on water conservation and the new multistage restriction system.
 - Staff will be exploring other means of communicating any water restriction stage changes to the public.
 -
- City Parks Irrigation
 - The Public Works Department has prepared a detailed procedural document that indicates each park's irrigation status under each restriction stage.

- Note: Under Stage 4, only the sports fields will be irrigated. Splash parks' water restrictions will be at the discretion of the Director of Engineering and Public Works.

In summary, City staff are in the process of implementing the multistage water restriction system. The permanent signs will be installed at the beginning of May along with the corresponding communication campaign to raise public awareness of this new system.

Respectfully submitted,



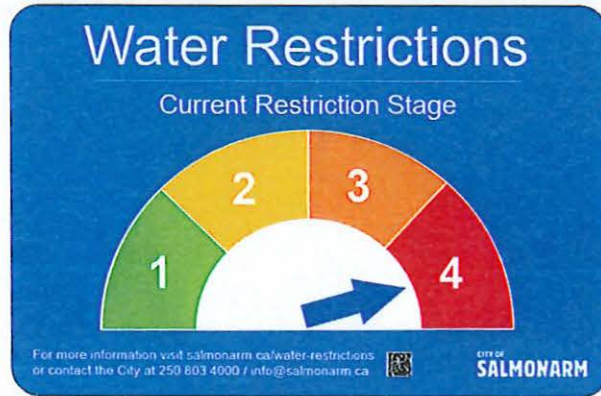
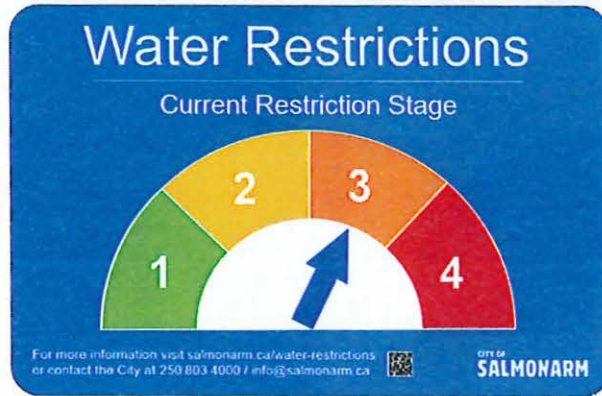
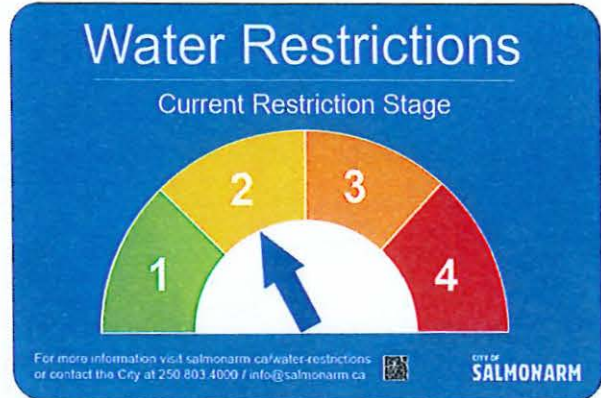
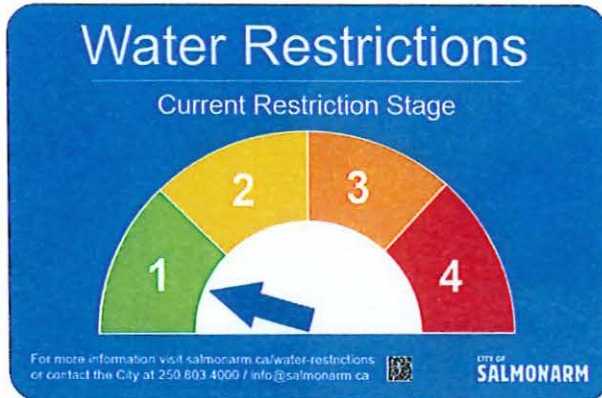
Robert Niewenhuizen
Director of Engineering and Public Works

cc Gabriel Bau Baiges, City Engineer

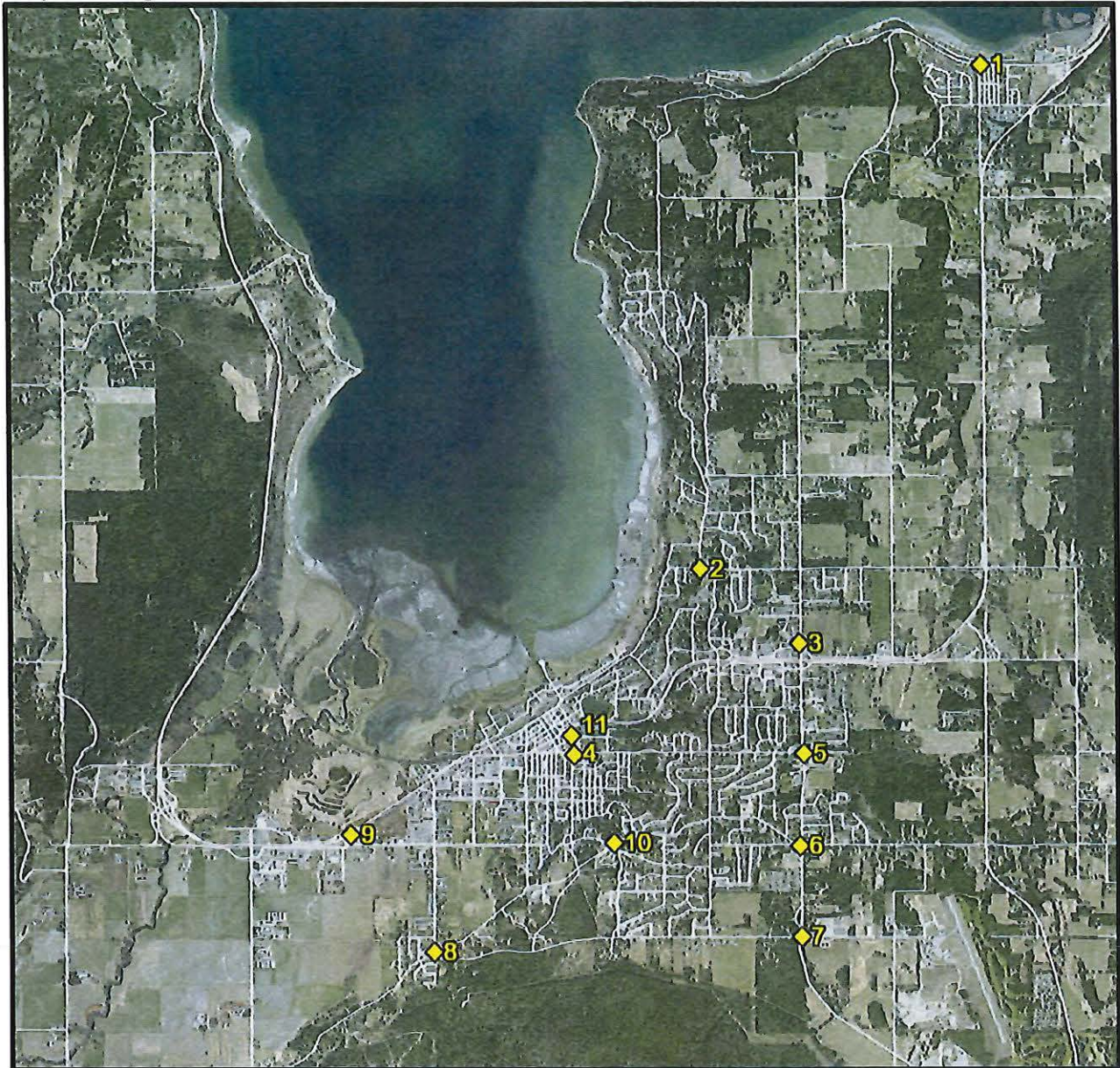
Appendix I – Sign Design and Locations

Multistage Water Restrictions Sign Design

Signs will have a moveable arrow that will be adjusted by Public Works staff



Proposed Sign locations:



1	50 St NE @ Canoe Beach Drive (Village Market)
2	Lakeshore Rd NE & 20 Ave NE (Andover Terrace)
3	30 St NE @ 11 Ave NE (Setters Pub)
4	Okanagan Ave @ 6 St NE (City Hall)
5	30 St SE @ Okanagan Ave (Top Shop)
6	30 St SE @ 10 Ave SE (Five Corners)
7	30 St SE @ 20 Ave SE (Airport/Landfill)
8	Foothill Rd @ 10 St SW (The Ridge Subdivision)
9	TCH E/B @ 9 Ave SW (by City Quonset hut)
10	Auto Rd @ 12 Ave SE
11	Inside City Hall (near Customer Service counter)

NOTE: Properties over a 1/2 acre in size are not permitted to irrigate with City water

	STAGE 1	STAGE 2	STAGE 3	STAGE 4
ACTIVITY	NORMAL	MODERATE	ACUTE	SEVERE
LAWNS non-automated sprinkler, soaker hose, drip irrigation, hand-held hose with self-closing nozzle, watering can, children's water play	3 days/week * Maximum 2 hours 7am-11am or 7pm-11pm	2 days/week ** Maximum 2 hours 7am-11am or 7pm-11pm	1 day/week *** Maximum 2 hours 7am-11am or 7pm-11pm	NOT PERMITTED
LAWNS automatic irrigation system (including automatic drip)	3 days/week * Maximum 2 hours 12am - 7am	2 days/week ** Maximum 2 hours 12am - 7am	1 day/week *** Maximum 2 hours 12am - 7am	NOT PERMITTED
NEW LAWNS permit required from City for additional watering	7 days/week	7 days/week	NOT PERMITTED	NOT PERMITTED
TREES, SHRUBS, PLANTS, FLOWERS non-automated sprinkler or soaker hose	3 days/week * Maximum 2 hours 7am-11am or 7pm-11pm	2 days/week ** Maximum 2 hours 7am-11am or 7pm-11pm	1 day/week *** Maximum 2 hours 7am-11am or 7pm-11pm	NOT PERMITTED
TREES, SHRUBS, PLANTS, FLOWERS automatic irrigation system (excluding automatic drip)	3 days/week * Maximum 2 hours 12am - 7am	2 days/week ** Maximum 2 hours 12am - 7am	1 day/week *** Maximum 2 hours 12am - 7am	NOT PERMITTED
TREES, SHRUBS, PLANTS, FLOWERS drip irrigation (non-automated or automatic), hand-held hose with self-closing nozzle, watering can	PERMITTED	PERMITTED	1 day/week *** Maximum 2 hours 7am-11am and 7pm-11pm	NOT PERMITTED
FOOD PRODUCING PLANTS AND TREES non-automated sprinkler or soaker hose	3 days/week * Maximum 2 hours 7am-11am or 7pm-11pm	2 days/week ** Maximum 2 hours 7am-11am or 7pm-11pm	1 day/week *** Maximum 2 hours 7am-11am or 7pm-11pm	NOT PERMITTED
FOOD PRODUCING PLANTS AND TREES automatic irrigation system (excluding automatic drip)	3 days/week * Maximum 2 hours 12am - 7am	2 days/week ** Maximum 2 hours 12am - 7am	1 day/week *** Maximum 2 hours 12am - 7am	NOT PERMITTED
FOOD PRODUCING PLANTS AND TREES drip irrigation (non-automated or automatic), hand-held hose with self-closing nozzle, watering can	PERMITTED	PERMITTED	PERMITTED	NOT PERMITTED
COMMERCIAL FOOD PRODUCING FARMS	PERMITTED	PERMITTED	PERMITTED	NOT PERMITTED
WASHING VEHICLES OR BOATS	PERMITTED only with container, hand-held hose with self-closing nozzle or pressure washer	PERMITTED only with container, hand-held hose with self-closing nozzle or pressure washer	Permitted only to wash down boats for control of invasive species	Permitted only to wash down boats for control of invasive species
WASHING SIDEWALKS, DRIVEWAYS, WINDOWS, FENCES OR EXTERIOR BUILDING SURFACES	PERMITTED only with hand-held hose with self-closing nozzle or pressure washer	Permitted for preparing surfaces for painting or for health and safety only	Permitted for health and safety only	Permitted for health and safety only
FILLING SWIMMING POOLS, SPAS, GARDEN PONDS, FOUNTAINS	PERMITTED	PERMITTED	NOT PERMITTED except public pools	NOT PERMITTED
PUBLIC SPORTS FIELDS AND COMMON SPACES	PERMITTED	Restricted under separate schedule	Restricted under separate schedule	Restricted under separate schedule

Watering Schedules	3 days/week *	2 days/week **	1 day/week ***
Group 1: Addresses ending in 00 – 33	Sun, Tue, Fri	Tue, Fri	Tue
Group 2: Addresses ending in 34 – 66	Mon, Wed, Sat	Wed, Sat	Sat
Group 3: Addresses ending in 67 – 99	Sun, Tue, Thu	Sun, Thu	Thu

NOTE: Stratas and mobile home parks (MHP) are to use the street address NOT the unit address (the entire strata or MHP will share watering days)

**WATCH FOR WATER RESTRICTION SIGNS
POSTED WITHIN THE COMMUNITY**

CHANGES TO RESTRICTION RATINGS WILL BE POSTED TO THE BOARDS AND COMMUNICATED THROUGH VARIOUS MEDIA



Example only - does not indicate actual current stage

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Item 10.1

CITY OF SALMON ARM

Date: April 24, 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 first, second and third time;

AND THAT: the Bylaw entitled City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4567 be read a first, second and third time;

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

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

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

AND THAT: the Bylaw entitled City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4576 be read a first, second and third time;

AND THAT: the Bylaw entitled City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4577 be read a first, second and third time.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF
SALMON ARM

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>		<u>Increase / (Decrease)</u>
<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	-

	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>		

P116
 His Worship Mayor Harrison and Members of Council
 2022 Final Budget

<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)

P118 His Worship Mayor Harrison and Members of Council
2022 Final Budget

	<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)

<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)

P124 His Worship Mayor Harrison and Members of Council
2022 Final Budget

<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)

P126
 His Worship Mayor Harrison and Members of Council
 2022 Final Budget

<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)

P130 His Worship Mayor Harrison and Members of Council
 2022 Final Budget

	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>	To reflect actual. Increases in revenues to note include: <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). Increases in expenditures to note include: <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:	

<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)

P134 His Worship Mayor Harrison and Members of Council
2022 Final Budget

<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

<u>Capital</u>		
<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)

<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)

P142
 His Worship Mayor Harrison and Members of Council
 2022 Final Budget

<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

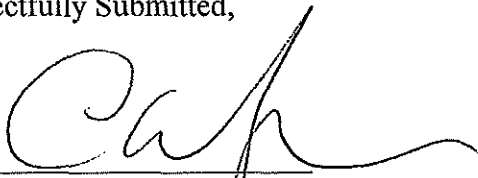
Sewer Fund:

<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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	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	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Budget

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	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	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 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 #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%

- 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

- 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

- 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	<u>65,000.00</u>
	<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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	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:

- 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>

- 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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	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:

- 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 DAY OF 2023

READ A SECOND TIME THIS DAY OF 2023

READ A THIRD TIME THIS DAY OF 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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	2023
ADOPTED BY COUNCIL THIS	DAY OF	2023

MAYOR

CORPORATE OFFICER

Item 10.2

CITY OF SALMON ARM

Date: April 24, 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 first, second and third time;

AND THAT: the Bylaw entitled City of Salmon Arm 2023 Annual Rate of Taxation Bylaw No. 4581 be read a first, second and third time.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

**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

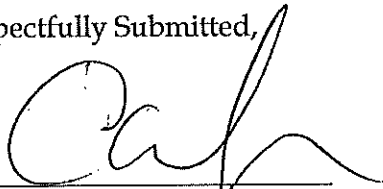
<i>RCMP Police Force Costs</i>	Expenses included an additional \$400,000 dedicated towards RCMP Retroactive Pay. As final invoicing is less than the liability accrual, additional funding is not required. Offsets with a reduction in Transfer from Reserve for same	(400,000)
<i>Transportation - Storm Water 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	DAY OF	2023
READ A SECOND TIME THIS	DAY OF	2023
READ A THIRD TIME THIS	DAY OF	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	2024	2025	2026	2027
	Budget	Budget	Budget	Budget	Budget

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	2024	2025	2026	2027
	Budget	Budget	Budget	Budget	Budget

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 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 #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%

- 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

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	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

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	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 DAY OF 2023

READ A SECOND TIME THIS DAY OF 2023

READ A THIRD TIME THIS DAY OF 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 10.3

CITY OF SALMON ARM

Date: April 24, 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 first, second and third time.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

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 DAY OF _____ 2023

READ A SECOND TIME THIS DAY OF _____ 2023

READ A THIRD TIME THIS DAY OF _____ 2023

ADOPTED BY COUNCIL THIS DAY OF _____ 2023

MAYOR

CORPORATE OFFICER

Item 11.1

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Bylaw entitled City of Salmon Arm Council Members Remuneration and Expense Bylaw No. 4578 be read a third and final time.

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



To: His Worship Mayor Harrison and Members of Council
 Date: April 3, 2023
 From: Chelsea Van de Cappelle, Chief Financial Officer
 Subject: Council Remuneration and Expense Bylaw No. 4578

Background

At the Regular Council Meeting of March 13, 2023, Council directed staff to amend the City of Salmon Arm Council Member Remuneration and Expense Bylaw No. 3834 to include a remuneration CPI cap of 3% for a one year period, January 1, 2023 – December 31, 2023.

Council also requested that the bylaw be updated to include the proposed housekeeping changes described in detail in the report dated March 7, 2023 and summarized below:

- 1) Addition of a “Definitions” Section to provide clarity around some of the terms used within the existing bylaw; and
- 2) Revision of Section 1 – Remuneration language.

Further, Council asked staff to bring forward the proposed revisions to the “Other” section language around partner expenses for further discussion.

Bylaw Update:

The last formal review of the Council Remuneration and Expense Bylaw was in 2014. Given the number of amendments proposed to Bylaw No. 3834, for ease of understanding and clarity, staff propose repealing Bylaw No. 3834 and adopting Bylaw No. 4578.

Bylaw No. 4578 has been prepared with the intent of eliminating duplicate language, reorganization of sections and information (i.e. Remuneration, Benefits and Expenses) to improve simplicity, clarity and transparency. Changes included:

- 1) Addition of a “Definitions” Section;
- 2) Improved Remuneration language, capping of the 2023 remuneration at 3%, and inclusion of a clause to round remuneration up or down to the nearest one (1) dollar;

	Mayor	Deputy Mayor	Councillor
2023 Rounded	\$ 72,276.00	\$ 29,419.00	\$ 28,626.00
2023 Remuneration (3%)	72,275.73	29,418.52	28,626.10
2022 Remuneration	70,170.61	28,561.67	27,792.33

- 3) The benefits section has been moved to follow the remuneration section. Additional language has been added identifying that the other available benefits are optional.
- 4) Expenses:
 - Daily Expenses / Per Diem Section (Section 4.3):
 - The language has been revised to eliminate duplicate language and move the definition of such to the "Definitions" section.
 - The language has been simplified for clarity.
 - A clause has been added to clarify the treatment of per diems on travel days before/after an approved activity.
 - Departure before 12 noon is at the full per diem rate - \$150.00
 - Departure after 12 noon is ½ of the per diem rate - \$75.00
 - A clause has been added to define travel time and the start/end point.
 - Registrations (Section 4.4):
 - A clause has been added to clarify that registration fees for recreational, social or other personal activities held during approved events are not eligible for reimbursement.
 - It is proposed to move Partner Registration Fees, currently discussed under the "Other" Section to this section.
 - The definition of ineligible expenses (i.e. recreational/social registration fees and meals) has been expanded.
 - Technology (Section 4.5):
 - It is proposed to move the technology allowance clause from the "Other" Section to its own section.
 - Other Expenses (Section 4.6):
 - The language has been revised to eliminate duplicate language.
 - Combining Business Travel with Personal Travel (Section 4.7):
 - On occasion, Council may combine business travel with personal travel. In practice this has been at Council's own expense. It is suggested that the bylaw be updated to include a clause on the City's current practice.

Other Bylaw Changes:

Staff have requested that the bylaw provide more clarity in defining what partner expenses are eligible for reimbursement, if any. Presently, Bylaw No. 3834 provides for the reimbursement of partner conference registration fees and expenses incurred for attendance at functions hosted by local organizations (i.e. within City of Salmon Arm boundaries).

Optional Clauses for Consideration:

The following are optional clauses that could be included in the revised Bylaw No. 4578 to improve the transparency around partner expenses:

- 1) Section 4.1 – Transportation:
 - (e) – *“Partner Travel is not eligible for reimbursement.”*
- 2) Section 4.2 – Accommodation:
 Replace the existing language as follows:

Current	<p>(a) <i>“Accommodation costs may be claimed on the basis of actual costs, including associated parking levies and telephone charges relative to municipal business, including applicable taxes and supported by receipts.”</i></p>
Proposed	<p>(a) <i>“Council members will be reimbursed for actual accommodation costs; including associated parking levies and telephone charges relative to municipal business, including applicable taxes and supported by receipts.”</i></p> <p>(b) <i>“A Council member wishing to upgrade their accommodation may do so at their own expense;”</i></p>

- 3) Section 4.4 – Registrations:
 Presently the bylaw provides for the reimbursement of partner conference registration fees and expenses associated with attending functions hosted by local organizations, within Salmon Arm boundaries. However, many conferences do not charge a registration fee for partners. In the absence of such a fee, the City could provide a reimbursement of costs associated with a partner’s attendances at either a Welcome Reception or a Banquet Dinner. In addition, the definition around eligible and ineligible expenses should be expanded.

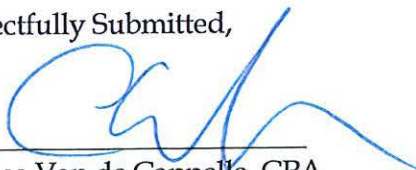
Option 1 – Current	<p>(c) <i>Partner Registration Fees:</i></p> <p>(i) <i>“Only partner conference registration fees are eligible for reimbursement.”</i></p> <p>(ii) <i>“Partner registration fees for attendance at functions hosted within the City of Salmon Arm boundaries are eligible for reimbursement.”</i></p> <p>(iii) <i>“Registration fees for recreational or social activities or meals are not eligible for reimbursement.”</i></p>
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<p>Option 2 – Same as Option 1 with the additional clause</p>	<p>(c) <i>Partner Registration Fees:</i> iv) <i>"In the absence of a registration fee, the City will pay for the costs associated with a partner's attendance at either a Welcome Reception or Banquet Dinner"</i></p>
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Rather than reimbursing partner expenses, Council could increase the daily per diem for SILGA, FCM and UBCM Conferences by \$25.00 to \$175.00 per day to cover partner expenses, if any. Partner banquet registration costs generally range from \$75.00 - \$100.00. An enhanced per diem of \$25.00 per day for 3 to 4 days would be of equivalent value. The enhanced per diem would be provided to all of Council, providing equity amongst all members.

<p>Option 3</p>	<p>1.4 – Definitions - To add to the definition of Per Diem: <i>"For SILGA, FCM and UBCM Conferences an enhanced per diem is provided to cover any partner registration expenses"</i></p> <p>4.3 - Daily Expenses / Per Diem (a) <i>"A per diem allowance shall be paid for approved activity day(s) as follows:</i> <i>\$ 150.00 per day - four (4) continuous hours or more in duration</i> <i>\$ 175.00 per day - SILGA, FCM and UBCM Conferences</i> (b) <i>When travel occurs the day before or after a SILGA, FCM or UBCM conference or other approved activity day(s), the per diem allowance for these travel days shall be:</i> <i>For departure before 12 noon:</i> <i>\$ 75.00 per day - four (4) continuous hours or more in duration</i> <i>\$ 87.50 per day - SILGA, FCM and UBCM Conferences</i> <i>For departure after 12 noon:</i> <i>\$ 150.00 per day - four (4) continuous hours or more in duration</i> <i>\$ 175.00 per day - SILGA, FCM and UBCM Conferences"</i></p> <p>4.4 – Registrations - Sections 4.4(c) would be removed and replaced: (c) <i>"Partner expenses are not eligible for reimbursement, except for partner registration fees for attendance at functions hosted within the City of Salmon Arm boundaries."</i></p>
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Respectfully Submitted,



Chelsea Van de Cappelle, CPA
Chief Financial Officer

CITY OF SALMON ARM

BYLAW NO. 4578

A bylaw to provide for the remuneration and expenses for
members of Council

WHEREAS Council may, by bylaw, provide for remuneration to Council members for discharge of duties of office and for payment of expenses incurred when Council members represent the municipality, engage in municipal business, or attend a meeting, course or convention.

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

1 DEFINITIONS

1. "Council" means the Mayor and Councillors.
2. "Annual" means the 12 month period, January - December.
3. "Consumer Price Index" means the British Columbia, All-Items Consumer Price Index, as reported by Statistics Canada.
4. "Incidental Expenses", except as provided for within this bylaw, shall include but is not limited to:
 - a) Business use of personal vehicle or other transportation costs within City of Salmon Arm boundaries;
 - b) Meals within City of Salmon Arm boundaries;
 - c) Home office materials and supplies such as stationary, printer paper, toner, etc.; except City of Salmon Arm Business Cards; and
 - d) Home office internet access connections and phone costs.
5. "Per Diem" means an allowance paid to cover all daily expenses including but not limited to: meals, gratuities, dry cleaning and phone/internet costs.
6. "Technology Allowance" means an allowance provided to mitigate the cost of technology (hardware, software and service provision) incurred by Council when conducting City business.

2. REMUNERATION

1. Annual remuneration for the Mayor for the discharge of duties of office, inclusive of incidental expenses, shall be \$72,276.00, paid on a monthly basis.

2. Annual remuneration for the Deputy Mayor for the discharge of duties of office, inclusive of incidental expenses, shall be \$29,419.00, paid on a monthly basis.
3. Annual remuneration for each Councillor for the discharge of duties of office, inclusive of incidental expenses, shall be \$28,626.00, paid on a monthly basis.
4. Effective January 1, 2024, the annual remuneration paid to the Mayor, Deputy Mayor and each Councillor shall be adjusted by the previous year's change in the Consumer Price Index for the 12 month period, January - December. If the application of the Consumer Price Index results in a decrease, there will be no change in remuneration.
5. The calculation of remuneration in subsections 2.1 to 2.4 shall be rounded up or down to the nearest one (1) dollar.
6. Any member of Council eligible for retroactive or prorated compensation shall be adjusted accordingly.

3. BENEFITS

1. Accident Insurance Coverage shall be provided for all Council members, and all premiums associated with coverage shall be paid for by the City.
2. Council members are eligible, at their option, to participate in the following benefits, all premiums associated with coverage shall be paid for by the City:
 - a) Group Life Insurance coverage up to a maximum of \$25,000.00;
 - b) Dental Benefit coverage will be provided, if the majority of eligible Council members participate; and
 - c) Extended Health Benefit coverage will be provided, if the majority of eligible Council members participate.

4. REIMBURSEMENT OF EXPENSES

To ensure fiscal responsibility and optimization of taxpayer dollars, Council will utilize the most cost effective mode of travel and accommodation alternative.

Council members will be reimbursed for expenses when representing the City, engaging in City business or attending meetings, courses or conventions when:

- a) Outside City of Salmon Arm boundaries;
- b) Attendance is authorized by Council, given by resolution where required; and
- c) As provided for within the annual budget.

Alcoholic beverages are not eligible for reimbursement.

1. Transportation

- a) Council members will be reimbursed based on the actual method of travel chosen (personal vehicle, plane, train and ferry).
- b) Council members will be reimbursed for the use of a personal vehicle. The rate per-kilometre will be the same rate as that paid by the Province of British Columbia per kilometre.
- c) Council members will be reimbursed for air travel based on actual economy airfare rates.
- d) All other transportation expenses such as taxi/bus fares, train, ferry, parking fees (except for valet) and related charges will be reimbursed as necessarily incurred and supported by receipt.

2. Accommodation

- a) Accommodation costs may be claimed on the basis of actual costs, including associated parking levies and phone/internet charges relative to municipal business, including applicable taxes and supported by receipts.

3. Daily Expenses / Per Diem

- a) A per diem allowance shall be paid for approved activity day(s) as follows:

\$ 150.00 per day

Four (4) continuous hours or more in duration

- b) When travel occurs the day before or after a SILGA, FCM or UBCM conference or other approved activity day(s), the per diem allowance for these travel days shall be:

\$ 75.00 per day	For departure after 12 noon
\$ 150.00 per day	For departure before 12 noon

- c) For trips of less than four continuous hours, Council members will be reimbursed based on actual expenses, including meals, supported by receipt.
- d) Time calculated for the per diem shall include travel time to and from the activity with the starting point being the City of Salmon Arm.
- e) For travel expenses incurred in the United States (U.S.), the per diem will be paid in the equivalent U.S funds.

4. Registrations

- a) Registration fees for seminars, meetings, courses, conventions etc. will be paid in full for each authorized and approved member of Council, in advance and directly to the sponsoring organization where time permits.
- b) Registration fees for recreational, social or other personal activities held during approved events are not eligible for reimbursement.
- c) Partner Registration Fees:
 - i. Only partner conference registration fees are eligible for reimbursement.
 - ii. Partner registration fees for attendance at functions hosted within the City of Salmon Arm boundaries are eligible for reimbursement.
 - iii. Partner registration fees for recreational or social activities or meals are not eligible for reimbursement.

5. Technology

- a) Each member of Council, when requested, shall be provided with a Technology Allowance in the amount of \$2,500.00 during each term of office.

6. Other Expenses

As provided within the annual budget:

- a) The Mayor and Deputy Mayor, when attending on behalf of the Mayor, will be reimbursed for expenses incurred for the hosting of guests of the City, or to promote the interests of the City.
- b) Prior Council approval is not required for the Mayor to attend day sessions (meetings, seminars, luncheons, ceremonial events, etc.) where no overnight provision is required. Eligible expenses include:
 - i. Mileage, in accordance with Section 4.1
 - ii. Per Diem, in accordance with Section 4.3; and
 - iii. Registration Fees, in accordance with Section 4.4.

7. Combining Business Travel with Personal Travel

- a) A Council member wishing to combine business travel with personal travel may do so at their own expense. The Council member will be required to pay any additional expenses that are not associated with the business travel.

8. Travel Advance

- a) A Travel Advance may be provided, up to a maximum of 80% of the estimated travel costs, as approved by the Chief Administrative Officer (CAO) or Chief Financial Officer (CFO), or designate.
- b) A Travel Advance request must be submitted via a Travel Expense Voucher.
- c) Travel expense claims must be submitted with seven (7) days of return and advances must be offset. Unaccounted for advance funds must be returned to the City within seven (7) days.

9. Expense Claims

- a) Travel expense claims must be approved by CAO or CFO, or designate;
- b) All travel expense claims must be submitted via a Travel Expense Voucher within seven (7) days of return;
- c) All applicable receipts must be attached to the Travel Expense Voucher.

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. REPEALS BYLAWS

Upon adoption of this bylaw, Bylaw No. 3834, cited as "City of Salmon Arm Council Members Remuneration and Expense Bylaw No. 3834", and all amendments thereto, are hereby repealed.

8. EFFECTIVE DATE

This bylaw shall come into full force and effect on adoption thereof.

9. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm Council Members Remuneration and Expense Bylaw No. 4578".

READ A FIRST TIME THIS	11 th	DAY OF	APRIL	2023
READ A SECOND TIME THIS	11 th	DAY OF	APRIL	2023
READ A THIRD TIME THIS		DAY OF		2023
ADOPTED BY COUNCIL THIS		DAY OF		2023

MAYOR

CORPORATE OFFICER

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Item 11.2

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor

Seconded: Councillor

THAT: the Bylaw entitled City of Salmon Arm Growing Communities Reserve Fund Establishment Bylaw No. 4582 be read a final time.

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

CITY OF SALMON ARM

BYLAW NO. 4582

A bylaw to establish a reserve fund for the capital and panning purposes
of the Growing Communities Fund

WHEREAS under the provisions of Section 188 of the Community Charter (S.B.C., 2003, c.26), the Council may, by bylaw, establish a reserve fund for a specified purpose;

AND WHEREAS under the provisions of Section 40(b) of the Local Government Grants Regulations (B.C. Reg. 221/95), as a condition of funding, funds must be placed in a dedicated reserve fund established for the purpose of eligible expenditures;

AND WHEREAS the principal objective of the Growing Communities Fund is to increase the local housing supply with investments in community infrastructure and amenities;

AND WHEREAS the funding provided should be limited to one-off costs needed to build required infrastructure and amenities rather than funding ongoing or operational activities. The funds are to be incremental to currently planned investments and should accelerate the delivery of capital projects;

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

1. There shall be and is hereby established a reserve fund to be known as the "City of Salmon Arm Growing Communities Reserve Fund".
2. All grant funds received from the Province of BC Growing Communities Fund in the amount of Six Million, Eighty-Nine Thousand (\$6,089,000.00) Dollars will be paid into the Reserve Fund.
3. The funds accumulated under Section 2 and the interest earned on investment of the reserve funds may only be expended on the following:
 - a) Public drinking water supply, treatment facilities and water distribution;
 - b) Local portion of affordable/attainable housing developments;
 - c) Childcare facilities;
 - d) Municipal or regional capital projects that service, directly or indirectly, neighbouring First Nation communities;
 - e) Wastewater conveyance and treatment facilities;
 - f) Storm water management;

- g) Solid waste management infrastructure;
- h) Public safety/emergency management equipment and facilities not funded by senior level government;
- i) Local road improvements and upgrades;
- j) Sidewalks, curbing and lighting;
- k) Active transportation amenities not funded by senior level government;
- l) Improvements that facilitate transit service;
- m) Natural hazard mitigation;
- n) Park additions/maintenance/upgrades including washrooms/meeting space and other amenities;
- o) Recreation-related amenities;
- p) One-off costs including: feasibility studies (including infrastructure capacity assessment); other early-stage development work; costs of designing, tendering and acquiring land (where wholly required for eligible infrastructure); constructing eligible infrastructure projects; and, in limited situations, non-capital administrative costs where these are necessary, for example adding staff capacity related to development or to establish complementary financing for local government owned infrastructure or amenities.

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 Growing Communities Reserve Fund Establishment Bylaw No. 4582".

READ A FIRST TIME THIS 11th DAY OF APRIL 2023

READ A SECOND TIME THIS 11th DAY OF APRIL 2023

READ A THIRD TIME THIS 11th DAY OF APRIL 2023

ADOPTED BY COUNCIL THIS DAY OF 2023

MAYOR

CORPORATE OFFICER

Item 12.1

INFORMATIONAL CORRESPONDENCE - April 24, 2023

- | | | |
|----|--|---|
| 1. | K. Wickner – Email dated March 10, 2023 – In Honour of Embracing Equity | R |
| 2. | A. Thomas – Email dated April 9, 2023 – Concern regarding Homeless in Neighborhood | R |
| 3. | K. Bierwirth – Email dated April 15, 2023 – Homeless Concerns | R |
| 4. | S. Zuidhof, Building Safer Communities Project Coordinator – Email dated April 12, 2023
– Request for Letter of Support | R |
| 5. | Letters of Concern regarding Purchase of City Fleet Vehicles | R |
| | <ul style="list-style-type: none"> • G. Hourigan • J. Beatty • M. Giuffrida • K. Dukeshire (submission and response) • M. Hamilton • S. Arcand • M. & S. Cameron • A. Kirkpatrick • J. Austin | |
| 6. | J. Bellhouse, Executive Director, Shuswap Trail Alliance – Letter dated April 13, 2023 –
Request to Host Grand Opening Celebration at South Canoe Rob Nash Memorial Shelter
– May 27, 2023 | R |
| 7. | Mayor A. Harrison – Letter dated April 17, 2023 – Letter of Support for Canoe Forest
Products Grant Application | R |
| 8. | C. Diotte, Administrative Services Manager, Salmon Arm Folk Music Society – Letter
dated April 20, 2023 – Request for Letter of Support to BC Community Gaming Grant
Funding Program for 31 st Annual Salmon Arm ROOTSandBLUES Festival | R |
| 9. | Shuswap Watershed Council – Media Release – April 13, 2023 – Shuswap Watershed
Council awarding five grants for water quality improvement | R |

N = No Action Required
A = Action Requested

S = Staff has Responded
R = Response Required

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Item 14.1

CITY OF SALMON ARM

Date: April 24, 2023

D. Boyd, General Manager, Shuswap Recreation Society
55+ BC Games

Vote Record

- Carried Unanimously
- Carried
- Defeated
- Defeated Unanimously

Opposed:

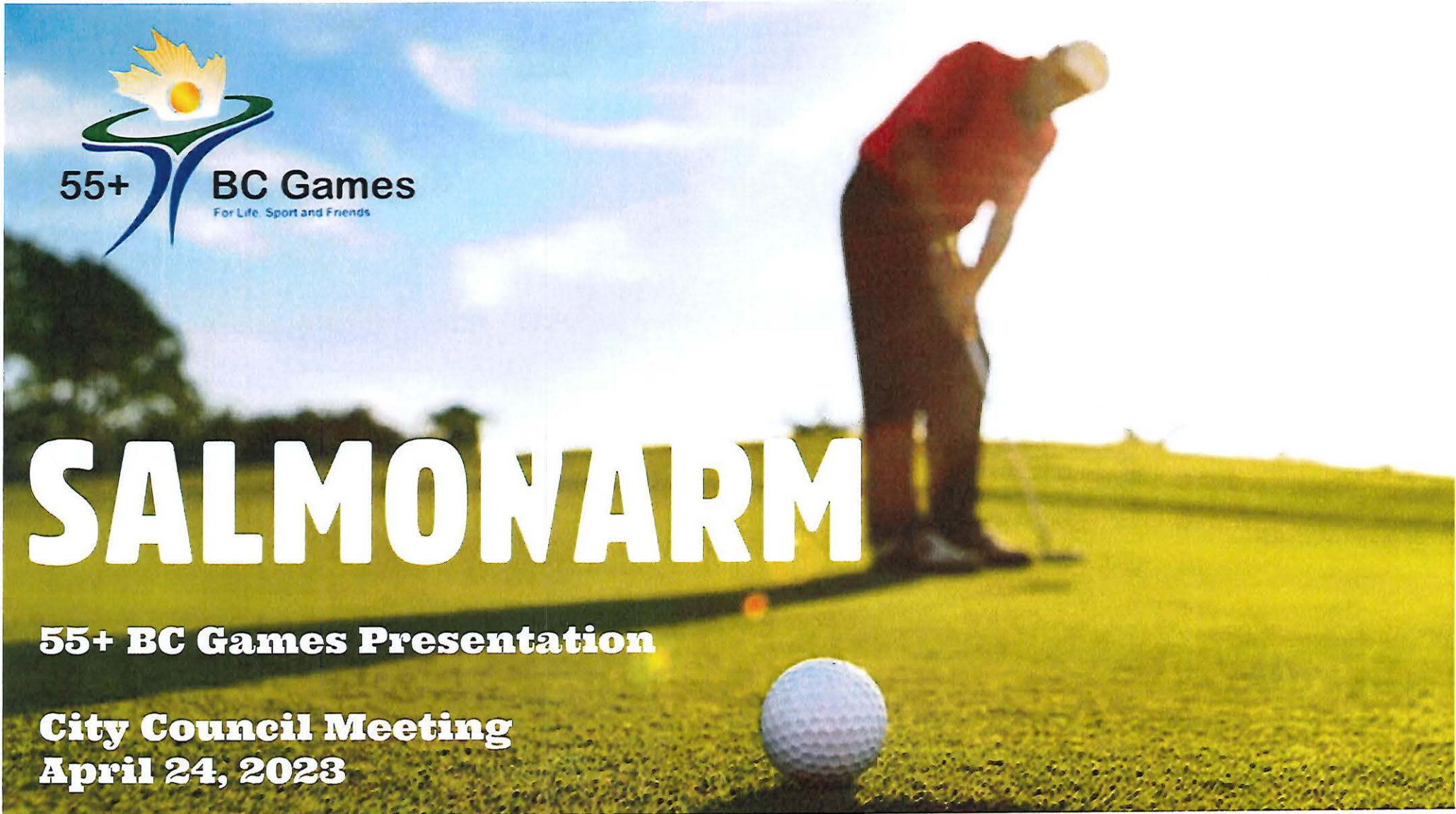
- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond



SALMON ARM

55+ BC Games Presentation

**City Council Meeting
April 24, 2023**





Agenda

- ✓ Event Overview
- ✓ Salmon Arm's Bid
- ✓ Community Support & Commitments
- ✓ Nomination Committee
- ✓ Board of Directors
- ✓ Next Steps
- ✓ Wrap Up/Q&A

SALMON ARM

**Event Details, Bid &
Community
Support**



55+ BC Games Event Overview

When:

- **Wednesday, September 10 to Saturday, September 14, 2024**

Event Details:

- Up to 4,000 registered participants from across BC
- 20-31 different sports competitions over 4 days
- Requires over 1,200 community volunteers
- Core event activities include sports events, athlete registration, opening ceremonies, participant celebration, passing of the flag ceremony, volunteer appreciation event

Event Value / ROI



Economic value
to community &
region



Value of senior
& youth
partnerships



Community
pride &
volunteerism



Joint asset
development

SALMON ARM

SMALL CITY, BIG IDEAS

- ✓ Neskonlith
- ✓ School District 83
- ✓ City of Salmon Arm
- ✓ Salmon Arm Minor Hockey
- ✓ Canoe Club Old Timers Hockey
- ✓ Community Futures
- ✓ Downtown Salmon Arm
- ✓ Legion Branch #62
- ✓ Skookum Cycle
- ✓ Roots & Blues
- ✓ Salmon Arm District Chamber of Commerce
- ✓ Fifth Avenue Seniors Activity Centre

Letters of Support



- ✓ Archery
- ✓ Badminton
- ✓ Bridge
- ✓ Bowling
- ✓ Cribbage
- ✓ Curling
- ✓ Cycling
- ✓ Darts
- ✓ Dragon Boat Racing
- ✓ Equestrian
- ✓ Five Pin Bowling
- ✓ Golf
- ✓ Hockey

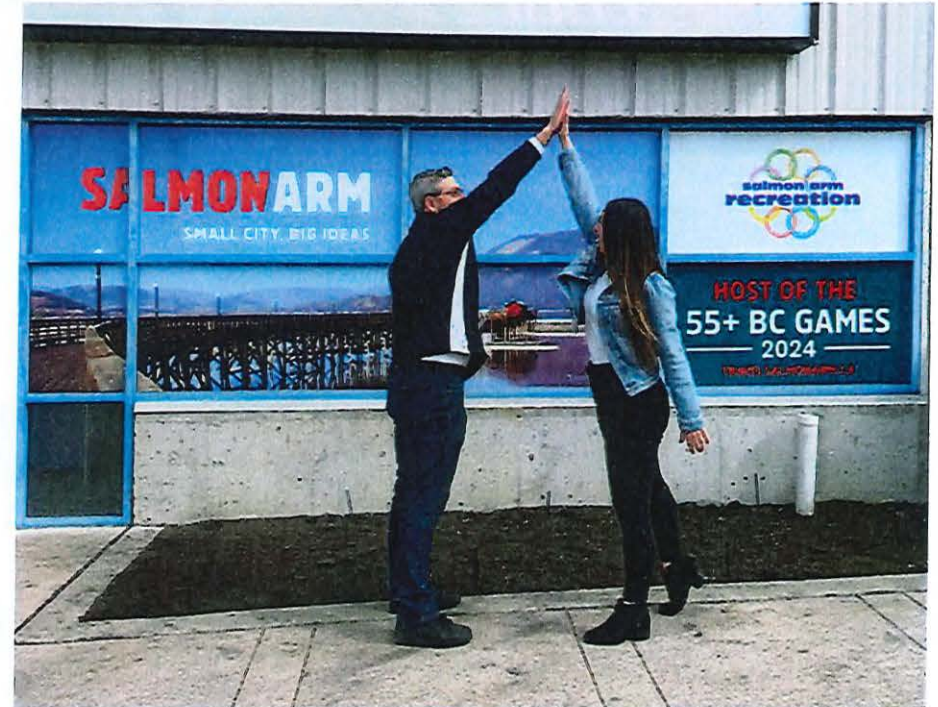
Sports Support

- ✓ Horseshoes
- ✓ Ice Curling
- ✓ Lawn Bowling
- ✓ Mountain Bike Racing
- ✓ Pickleball
- ✓ Slo-pitch
- ✓ Soccer
- ✓ Sturling
- ✓ Swimming
- ✓ Table Tennis
- ✓ Tennis
- ✓ Trapshooting
- ✓ Triathlon



BID Package Committee

- City of Salmon Arm
- Shuswap Recreation Society
- Salmon Arm Economic Development Society





Nomination Committee

- Alan Harrison (Chair)
- Debbie Cannon
- Erin Jackson
- Darby Boyd
- Sapphire Games
- Marianne VanBuskirk
- Jeff Johnson
- Caitlin Thompson (Scribe)
- Lana Fitt





SALMON ARM

Board of Directors

The Game Plan

- Leaderboard draft picks
- Free agents list
- Recruitment process
- Communication plan
- Recruitment package



BoD Roles & Qualifications

Generally, each director should possess these necessary skills:

- ✓ Effectively manage groups of individuals/volunteers
- ✓ Ability to delegate authority and responsibility
- ✓ Be a self-starter and/or motivator
- ✓ Learn, plan, and implement in a team environment
- ✓ Have an understanding employer who will permit the necessary time commitment to the Games
- ✓ Planning and operations, which will be more significant closer to the Games

BoD Roles & Qualifications

President

- community leader
- excellent manager of volunteers
- passion for sport and community development
- possess great interpersonal skills

Vice President

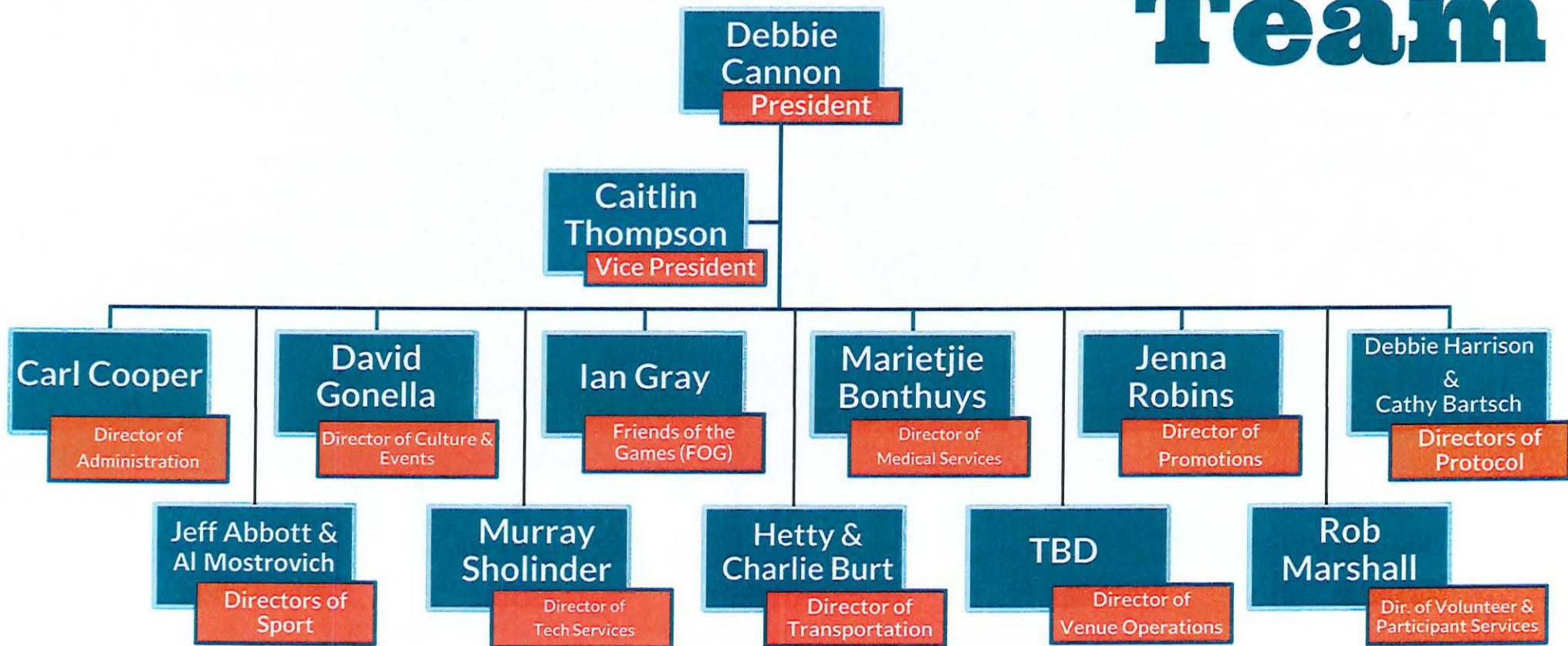
- strong communicator
- motivated leader
- guide the planning and implementation of the Games in collaboration with the president



The primary function of the President (and Vice President) is to build a team of competent volunteers who will manage their respective areas of responsibility, ultimately hosting up to 4,000 participants in a multi-sport event.

The President and Vice President will delegate tasks, and with directors and staff, monitor progress in 75-80 chair areas of responsibility.

Meet the Team



SALMON ARM

Next Steps



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SALMON ARM

Host of the 2024 55+ BC Games

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Item 26

CITY OF SALMON ARM

Date: April 24, 2023

Moved: Councillor Lavery

Seconded: Councillor Cannon

THAT: the Regular Council Meeting of April 24, 2023, be adjourned.

Vote Record

- Carried Unanimously
 - Carried
 - Defeated
 - Defeated Unanimously
- Opposed:

- Harrison
- Cannon
- Flynn
- Gonella
- Lavery
- Lindgren
- Wallace Richmond

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