



Salmon Arm

2016 Annual Report

City of Salmon Arm, British Columbia
For the fiscal period ending December 31, 2016



Salmon Arm

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2016 Annual Report

For the fiscal period ending December 31, 2016

The City of Salmon Arm 2016 Annual Report has been prepared by the Corporate and Financial Services Department pursuant to Section 98 of the Community Charter.



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Lifetime

Casa Del Sol

Incorporated
May 4, 1905

City Area
18,500 hectares

Parks
194 hectares

Population
17,706
(2016 Census)

Growth
5.4%
(2011-2016 Census)

Average Age
47.0

Kilometers of Roads
239

Kilometers of Utilities
Watermains – 207
Sanitary – 200
Storm - 242

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City Awards 2016

The City of Salmon Arm has received a national award for its 2015 Annual Report. This nationally recognized achievement was awarded by the Government Finance Officer's Association (GFOA) of the United States and Canada in recognition of the City of Salmon Arm's financial accountability, stewardship responsibility, transparency and quality in financial reporting.

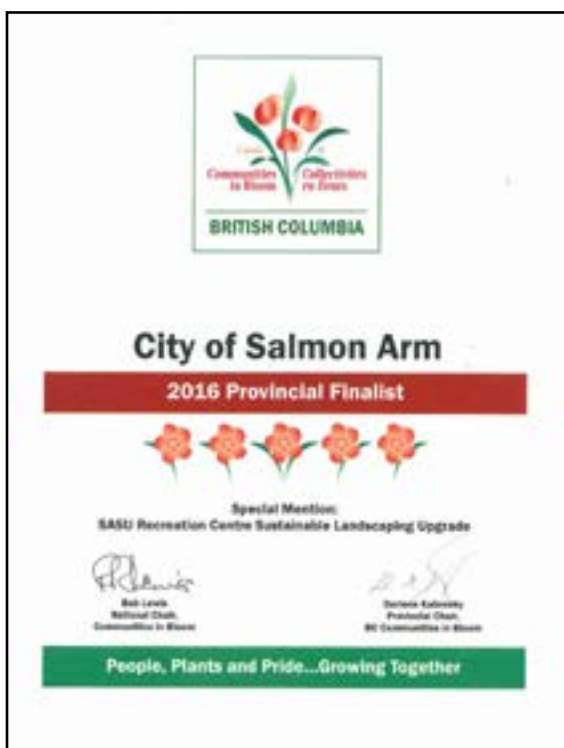
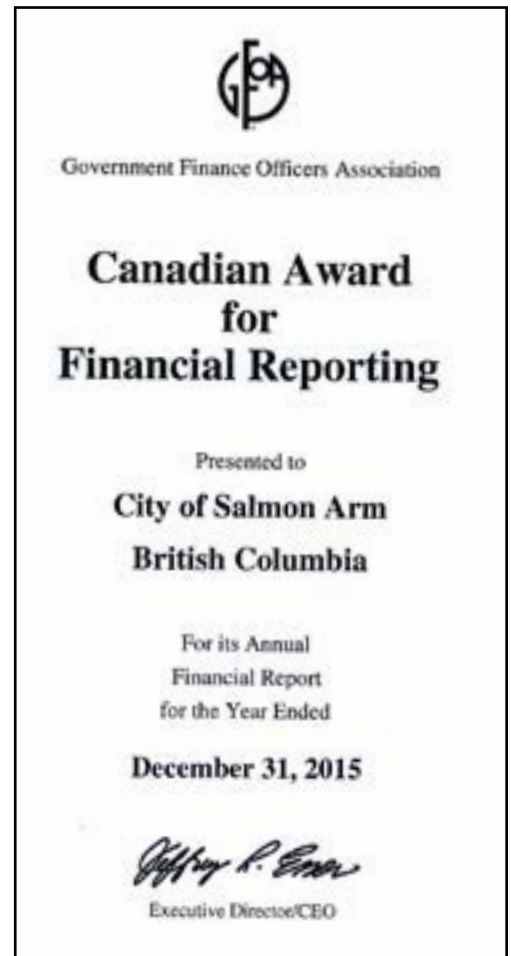
"The Canadian Award for Financial Reporting recognizes excellence in governmental accounting and financial reporting and represents a significant accomplishment by a municipal government and its management" quotes GFOA. It recognizes and encourages excellence in reporting and producing high quality financial reports.

The City of Salmon Arm's 2015 Annual Report has been judged by impartial Canadian Review Committee members to meet the high standards of

the program, including demonstrating a constructive "spirit of full disclosure".

The Canadian Award for Financial Reporting Achievement has been awarded to the Chief Financial Officer, Monica R. Dalziel, CMA. Dalziel advises that "it takes a team to create the City's Annual Report and their commitment and dedication to meet the stringent financial requirements of the Canadian Award for Financial Reporting". Thanks to the many City staff who contributed to this year's Annual Report. Dalziel also adds that the City of Salmon Arm is fortunate to have such high caliber staff that can produce a superior standard in financial reporting. This is the ninth year in a row that the City has received this national award.

The City of Salmon Arm's 2015 Annual Report can be viewed on the City's website at www.salmonarm.ca or a copy may be picked up at City Hall.



Communities in Bloom Award

Message from the Mayor



2016 was a busy year for the City with regard to both short-term projects as well as significant work put into planning for the future. The City continued to upgrade Blackburn Park, a legacy project that was identified in the City's Corporate Strategic Plan. We also undertook the Canoe Beach and Klahani Park Master Plans, adopted a new Subdivision and Development Servicing Bylaw, updated our Long-Term Capital Plan as well as refined our debt strategy going forward.

We saw strong growth in our City throughout the year as many single family and multi-family developments took shape. On that note, I wish to thank everyone for your patience with the many road disruptions and detours as crews installed water & sewer pipes in the ground, built sidewalks and upgraded and paved the roads. One gentleman actually stated, "It is nice to see the growth requiring all this construction activity and I don't mean to complain but with the road closures yesterday I had a difficult time finding a route home."

In addition, it is encouraging to see an increase in the number of young families choosing to call Salmon Arm home. A substantial increase in school enrollment for this year is a testament to this trend, something that we have not seen for many years.

To add to our local road work plans for City roads, the Province's announcement for both BC and Federal funding for a new Salmon River bridge and extensive 4-laning, to the tune of 162.7 million dollars, was indeed good news. While it may take time to complete the new bridge and the much needed TCH improvements, when completed these upgrades will give us a much safer highway.

I know we all love the beauty of our City. We appreciate the work it takes for both volunteers and City staff to produce the velvet lawns and playing fields, beautiful flowers, hanging baskets, trees, and stunning gardens. This year it was so exciting to be once again recognized by Communities in Bloom with a five-bloom award as well as the special mention for the SASCU Rec Centre sustainable landscaping upgrade.

As a community, we began planning for our Canada's 150th anniversary and many of you came on board to contribute your ideas and plan the exciting events which are sure to make 2017 a true celebration year for all of us. It has been a truly collaborative process to ensure there is something for everyone to enjoy throughout the entire year. I wish to extend my gratitude to the Canada 150 Committee and its Chairperson, Councilor Louise Wallace-Richmond.

A special thank you goes out to Councilors, Alan Harrison, Ken Jamieson, Chad Eliason, Kevin Flynn, Tim Lavery, and Louise Wallace Richmond for their commitment to our City and to you, our wonderful people.

A handwritten signature in cursive script, appearing to read "Nancy Cooper".

Nancy Cooper
Mayor

Mayor and Council



The Mayor and Council for the City of Salmon Arm were each elected for a four-year term in November 2014. The next municipal election will take place in 2018. Each member of Council represents the City at large and is appointed to both City and regional committees.

Council meetings are held on the second and fourth Mondays of each month at City Hall beginning at 2:30 p.m. and reconvening at 7:00 p.m. for the hearing portion of the meeting. Meeting agendas are available from City Hall and the City's website. Residents are encouraged to attend open Council meetings.

Mayor Nancy Cooper
Nancy was elected as Councillor from 2003 – 2005 and was elected as Mayor in 2011.



Councillor Chad Eliason
Chad was elected to Council in 2006.



Councillor Kevin Flynn
Kevin was elected to Council from 2003 – 2010 and then again in 2014.



Councillor Alan Harrison
Alan was elected to Council from 1991 – 1996 and then again in 2006.



Councillor Ken Jamieson
Ken was elected to Council from 1987-1988 and then again in 2006.



Councillor Tim Lavery
Tim was elected to Council in 2014.



Councillor Louise Wallace Richmond
Louise was elected to Council in 2014.



Committee Appointments



Committee / Agency	Council Member Appointed
Agricultural Advisory Committee	Councillor Ken Jamieson
Community Heritage Commission	Councillor Louise Wallace Richmond
Development and Planning Services Committee	Mayor and Council
Downtown Parking Commission	Councillor Chad Eliason
Environmental Advisory Committee	Councillor Tim Lavery
Greenways Liaison Committee	Councillor Ken Jamieson
Shuswap Regional Airport Commission	Councillor Alan Harrison
Shuswap Regional Airport (Salmon Arm) Committee	Councillor Alan Harrison
Social Impact Advisory Committee	Councillor Louise Wallace Richmond
Water Use Efficiency Committee	Mayor Nancy Cooper





Committee / Agency	Council Member Appointed
Chamber of Commerce	Councillor Louise Wallace Richmond
Columbia Shuswap Regional District	Mayor Nancy Cooper/ Councillor Chad Eliason
Columbia Shuswap Regional District Tourism	Mayor Nancy Cooper
Columbia Shuswap Regional District (1st Alternate)	Councillor Kevin Flynn
Columbia Shuswap Regional District (2nd Alternate)	Councillor Tim Lavery
Downtown Activity Centre (DAC)	Councillor Louise Wallace Richmond
Downtown Improvement Association (DSA)	Councillor Tim Lavery, Councillor Kevin Flynn
Economic Development Society	Councillor Tim Lavery, Councillor Kevin Flynn
Kelowna Airport Committee	Mayor Nancy Cooper
Okanagan Regional Library	Councillor Tim Lavery
Roots and Blues	Councillor Alan Harrison
Salmon Arm Bay Nature Enhancement Society (SABNES)	Councillor Ken Jamieson
Salmon Arm Fall Fair	Councillor Alan Harrison
Shuswap Community Futures	Councillor Chad Eliason
Shuswap Community Foundation	Mayor Nancy Cooper
Shuswap Recreation Society	Mayor Nancy Cooper, Councillor Kevin Flynn and Carl Bannister, Secretary
Shuswap Watershed Council	Mayor Nancy Cooper

Message from the Chief Administrative Officer



It is my pleasure to present the City of Salmon Arm's 2016 Annual Report which highlights not only our strong financial position but the dedication of Council and Staff to deliver outstanding service to our residents and visitors, while meeting our statutory obligations.

In 2016 Council reached out to the citizens with Council Meetings at RJ Haney Heritage Village and Museum and Salmon Arm Secondary and hosted very well attended Open Houses for the Canoe Beach and Klahani Park Master Plans. In collaboration with the Salmon Arm Economic Development Society, we submitted our application to the Province to begin levying a 2% Municipal Regional District Tax (Hotel Tax), the proceeds of which will further strengthen our vital tourism sector.

Staff are committed to continuing to deliver the strategic initiatives identified by Council and included in the Corporate Strategic Plan.

Salmon Arm is a wonderful balance of recreation and arts and culture. As you will see, we have identified many exciting goals that we will be working on achieving over the coming years. We look forward to your participation and input as the City continues to grow. Council and staff are committed to make Salmon Arm a prosperous, affordable and beautiful city to reside in.

A handwritten signature in black ink that reads "Carl Bannister". The signature is written in a cursive, slightly slanted style.

Carl Bannister, MCIP
Chief Administrative Officer

Financial Services Report



Box 40, 500 – 2 Avenue NE
Salmon Arm, British Columbia, V1E 4N2

May 17, 2017

In accordance with Section 98 of the Community Charter, the City of Salmon Arm (City) must include in its Annual Report audited annual financial statements for the previous year. Noted below are comments with respect to the financial status of the City.

The consolidated financial statements for the year ended December 31, 2016, were prepared by City staff, pursuant to Section 167 of the Community Charter and in accordance with generally accepted accounting principles for local governments, as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

The consolidated financial statements have been audited by BDO Canada LLP Chartered Accountants in accordance with Canadian generally accepted auditing standards. The role of the auditor is to examine the City's financial records and their opinion is expressed in the Auditors' Report on page 37.

The Financial Services Division is responsible for preparation and accuracy of the financial statements, including all disclosures. Both the 2016 Financial Statements and Annual Report provide users with an overview of the ongoing financial and operational performance of the City.

Significant changes to the revenue stream in the Consolidated Statement of Operations is attributed to increases in property taxes, user fees, building permits, developer funded offsite infrastructure works (several developments occurred in 2016) and grants utilized to upgrade works, services and facilities (Community Works Fund); and an increase in expenses. Increases to expenses are largely attributed to amortization, policing costs, wages and benefits, community grants, offset in part, by a decrease in debt interest costs.

The Consolidated Statement of Financial Position encompassed changes resulting from an increase of approximately \$3.3 million in investments, reduction in accounts receivables of \$1 million, principal debenture debt repayments of approximately \$2.2 million with no new debt being incurred in 2016, an increase to deferred revenue as a result of the collec-

tion of development cost charges of 1 million, an increase in accounts payable of \$.5 million and an overall increase in the capitalization of capital assets of 4.8 million.

The City provides operating departments with monthly variance reports which facilitates an ongoing review of budgeted to actual costs for the current year. This review identifies when projects and operating costs are not on target, providing staff with an opportunity to adjust programs, revisit budget estimates and apprise management and Council of recommended corrective actions.

2016 Operating Results

The Consolidated Financial Statements consist of the following functions:

General Operating - net year-end surplus of \$78,296 which is within .35% of actual and budgeted revenues and expenses.

Regional Fire Training Centre - net year-end surplus of \$6,893 which was attributed to expenses being lower than anticipated.

Downtown Parking Specified Area - net year-end loss of \$5,359 which was attributed to revenue being lower than anticipated for reserved parking lot rentals.

Water Revenue - net year-end surplus of \$70,623 which was attributed to revenues being higher and expenses associated with administrative, purification and treatment, transmission and distribution, pump station maintenance and capital upgrades being less than anticipated.

Sewer Revenue - net year-end surplus of \$82,430 which was attributed to revenues being higher and expenses associated with administrative, lift station maintenance and sewage treatment and disposal being less than anticipated.

Capital Spending and Reserves

Long term strategic planning developed in conjunction with public demand, input and expectations is critical to achieving the objectives of the local government.

Generally, local governments contribute between 25% and 50% of their tax levy towards capital spending (i.e. infrastructure, major park developments, reserves, etc.). Based

on the 2016 Financial Plan, the City should contribute between \$4,038,100 and \$8,076,200. The City has, on average over the past five (5) years, directed approximately 35% or \$5,235,785 of its tax dollars collected to capital spending and transfers to reserves. In 2016, this ratio was 34% or \$5,491,800. The City continues to strive towards increasing this percentage to direct a larger portion of tax dollars towards capital spending (such as new and upgraded infrastructure and facilities) as opposed to operational spending (i.e. maintenance). Issues such as the economic climate of the community, efficiencies in municipal operations, community expectations, infrastructure economics and safety play a key role in the outcome of this ratio. Each year, during the budget process, Council struggles with balancing these important factors. Some municipalities may have an 'artificially' low tax rate if they are not maintaining adequate levels of capital spending. Municipalities with 'artificially' low tax rates generally put off dealing with their infrastructure needs and in later years are faced with deteriorating roads, non-existent reserves, significant tax hikes and infrastructure that is behind generally accepted replacement schedules.

The City has developed a long range infrastructure plan which has been evaluated by qualified independent professionals. The City's road infrastructure was re-evaluated in 2008 and this Pavement Management Study indicated that the condition index rating of the City's roads was '78', down from '90' in the year 2000. A decrease in the condition index rating indicates to the City that it must put more tax dollars into its road infrastructure maintenance to stop or slow down this deterioration. This re-evaluation provided the City with critical information regarding road condition indexes and road rehabilitation options and estimates which may lead to a shift in road upgrade priorities. While funding levels have increased over the years, the cost of a key product required to maintain the road infrastructure (i.e. liquid asphalt, which is linked to world oil prices) has increased faster than the road infrastructure maintenance budget. The City's spending level in future years will need to increase to sustain the road infrastructure at acceptable levels on an ongoing basis. The Pavement Management Study indicates that to maintain a condition index rating of '78' the City should be spending \$2.5 million annually on road infrastructure maintenance. In 2016, the City expended \$789,640 towards road infrastructure maintenance, up from \$698,385 in 2015. The funding allocation for 2017 of \$1,246,975 remains relatively consistent with prior years with the exception of 2010 wherein a Federal and Provincial Grant was secured contrib-

uting an additional \$1.6 million towards road rehabilitation. The remaining funding allocation for 2016 of \$326,975 will be carried forward to 2017 and included in the amount noted above.

During times of budget cutbacks, capital spending and transfer to reserves tend to be an easy target, as they are not readily apparent to the public. Snow removal, on the other hand, has an immediate and direct impact on the public and tends to generate more public feedback. The City must take a cautious approach to ensure that both transfer to reserves and maintenance of infrastructure are adequate for our community.

The City's Statutory Reserve Funds have increased by \$2,717,896 for a total of \$15,860,000. There is a certain level of capital spending from reserves that occurs annually. In 2017, the City acquired real property for recreational purposes, replaced various public works vehicles and equipment and a columbarium from its reserve funds.

The City has established reserves for the replacement of both protective (i.e. fire and police) and public works equipment. As part of the City's strategic financial planning each year, based on the estimated life and the usage of the equipment, funds are set aside in a reserve to replace equipment when its useful life is finished. This eliminates the borrowing of funds for equipment replacements, delaying of purchases due to lack of funding, and/or significant tax increases.

The City's Reserve Accounts have increased by \$697,580 resulting in a year-end balance of \$16,222,565. The overall increase is attributed to the collection of developer contributions to future works (i.e. the developer portion of sidewalks, roads, watermains, etc.) and the transfer to the reserve for specific projects and building replacements such as:

- acquisition and upgrade of downtown parking lots;
- large scale drainage projects;
- initiatives to reduce energy consumption and green house gas emissions;
- Canada 150 year celebrations;
- upgrades to equipment;
- update of GIS ortho photos;
- pay down of debenture debt on the Law Courts/Civic Building;
- replacement of computer and office equipment;
- flood hazard risk assessments and contaminated sites;
- reconstruction of Shoemaker Hill;
- contingency for operational shortfalls regarding transit services, legal fees, policing costs, ice and snow removal and Recreation Centre and Shaw Centre;

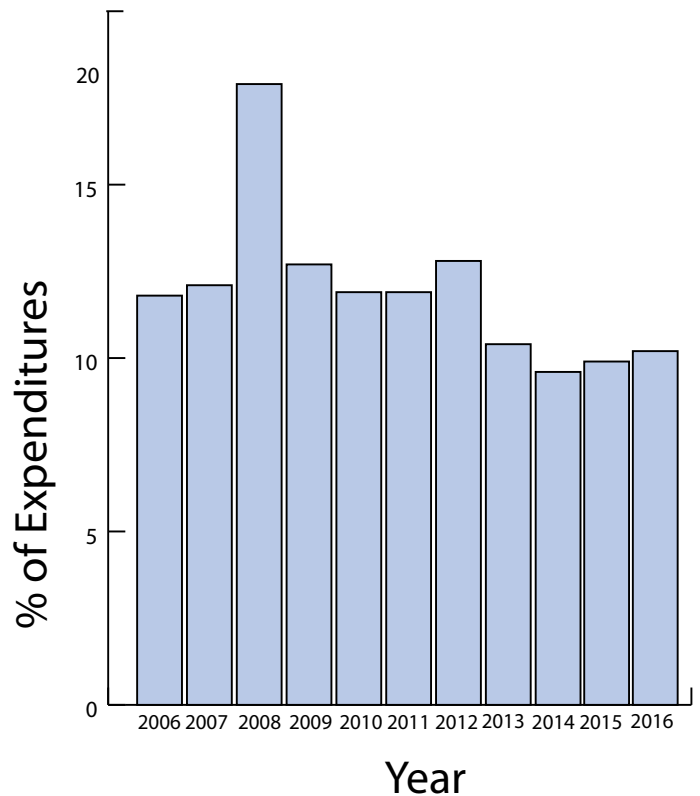
- improvements to highway intersections;
- replacement of the closed circuit video equipment at the RCMP Detachment;
- frontage improvements on City owned lands;
- construction of an underpass;
- long term acquisition and construction of park related projects;
- replacement of building components for the Shaw Centre, Recreation Centre, Little Mountain and Jackson Field-houses and Police Detachment and related equipment;
- future initiatives associated with Solid Waste and Recycling;
- construction of a spray park at Blackburn Park;
- improvements to Blackburn Park
- improvements to Canoe Beach Park;
- airport related projects (i.e. fuel system, runway lighting, asphalt, taxiway, tanks, etc.); and
- wharf/marina dredging, float replacement, major maintenance and management, etc.

In 2016, transfers from reserve accounts were made to complete capital and operational projects (i.e. undertake drainage projects, property acquisitions, building, prison cell and equipment upgrades at the RCMP Detachment, construction of the life trail system and spray park at Blackburn Park, upgrades to Foothill Road, etc.) and for operational shortfalls and prior year incomplete projects (i.e. organic food waste program, legal fees, policing costs, transit services, flood hazard risk assessment, ortho project, wages and benefits, pay down debenture debt on Law Courts/Civic Building, water and sewer studies, etc.).

These reserve accounts are utilized similar to a savings account. The City contributes a predetermined amount to the reserve account on an annual basis and, once the funds required are accumulated, the City undertakes the works. Some reserve accounts are put in place to address unanticipated operating shortfalls, as was the case in 2013 wherein ongoing heavy snowfalls resulted in a transfer from the snow and ice removal reserve to supplement the budget provision.

Long Term Debt

Long Term Debt has decreased by \$2,211,585 as a result of a pay down on a debenture debt for \$300,000 on the Law Courts/Civic Building, the payout of a short term loan for \$100,000 for the land acquisition at 921 – 17 St SW, in addition to annual debt repayments. The City has practiced good fiscal management of its debt load over the past several years and managed to reduce this debt substantially by taking advantage of early payout opportunities. The City has



This graph reflects that principle and interest payments on long term debt over the past ten (10) years are, on average, 11.9% of the total expenditures of the City.

embarked on a number of payout initiatives with respect to several City debentures (i.e. law courts/civic building (2016), waterfront walkway (2015), waterfront walkway (2005), civic building (2006), wharf reconstruction (2001) water pollution control centre upgrade (1998)), wherein a predetermined amount is set aside annually to allow the City to retire these debentures early, saving the City hundreds of thousands of dollars in interest. One (1) debenture and two (2) short term capital loans were retired in 2013 and the wharf reconstruction debenture was retired in 2014 resulting in the elimination of the Downtown Waterfront Enhancement Specified Area Tax Levy. The City paid out the Waterfront Walkway debenture in 2015. In 2017, the City plans to pay out a debenture for a sanitary sewer upgrade and pay down a debenture for the Soccer Field/Skateboard Park in Blackburn Park. The City's long term debt falls under two (2) classifications – General debt and Utility debt. General debt is funded through general taxation while Utility debt is self-liquidating and repaid through water and sewer frontage taxes.

The borrowing limit established pursuant to Provincial Legislation is based on the City's ability to pay. Municipalities



are empowered to borrow to a maximum of 25% of revenues. The City’s debt capacity ratio is approximately 39.32% of the prescribed limit.

The outstanding debenture debt at the end of 2016 for each of the City’s funds is:

General	\$ 13,360,343
Water (self-liquidating)	\$ 9,005,802
Sewer (self-liquidating)	\$ 3,223,959

Grants

The City is proactive in pursuing grant initiatives and programs and as such was successful in securing the following grants:

- Community Works Fund (Various Drainage Projects (i.e. 10 Avenue SW, 5 Avenue SE, 46 Avenue SE), Walkway at 10 St NE & 9 Avenue NE, SASCU Recreation Centre Parking Lot, Jackson Revitalization, etc.) - \$1,095,772;
- Provincial Emergency Preparedness (Foothills Road – Flooding) - \$149,010;
- Green Municipal Fund – Brownfield Study (Shuswap Regional (Salmon Arm) Airport) - \$45,400;
- Strategic Community Funds (Small Communities Grant) - \$216,249;

- Strategic Community Funds (Traffic Fine Revenue Sharing Grant) - \$162,604.

At the time of writing this report, the City had successfully secured the followings grants:

- Community Works Fund (Hudson Street Revitalization, Various Road, Drainage and Sidewalk projects) - \$2,100,000;
- Provincial Grant (Arterial Street Lighting) - \$3,200;
- Strategic Community Funds (Small Communities Grant) - \$215,000; and
- Strategic Community Funds (Traffic Fine Revenue Sharing Grant) - \$175,000.

The City is in a good financial position and strives to be innovative and creative in terms of service delivery that reflects Council priorities and community expectations. The City continues to be accountable in spending, sensitive to public needs and aims to preserve community infrastructure while balancing the economic conditions of the community.

Chief Financial Officer
Monica Dalziel, CMA, AAT

City Officials



Carl Bannister
Chief Administrative Officer



Monica Dalziel
Chief Financial Officer



Rob Niewenhuizen
Director of Engineering
and Public Works



Kevin Pearson
Director of Development Services



Erin Jackson
Corporate Officer



Brad Shirley
Fire Chief

KLAHANI PARK MASTER PLAN



CANOE BEACH PARK MASTER PLAN



Community Highlights



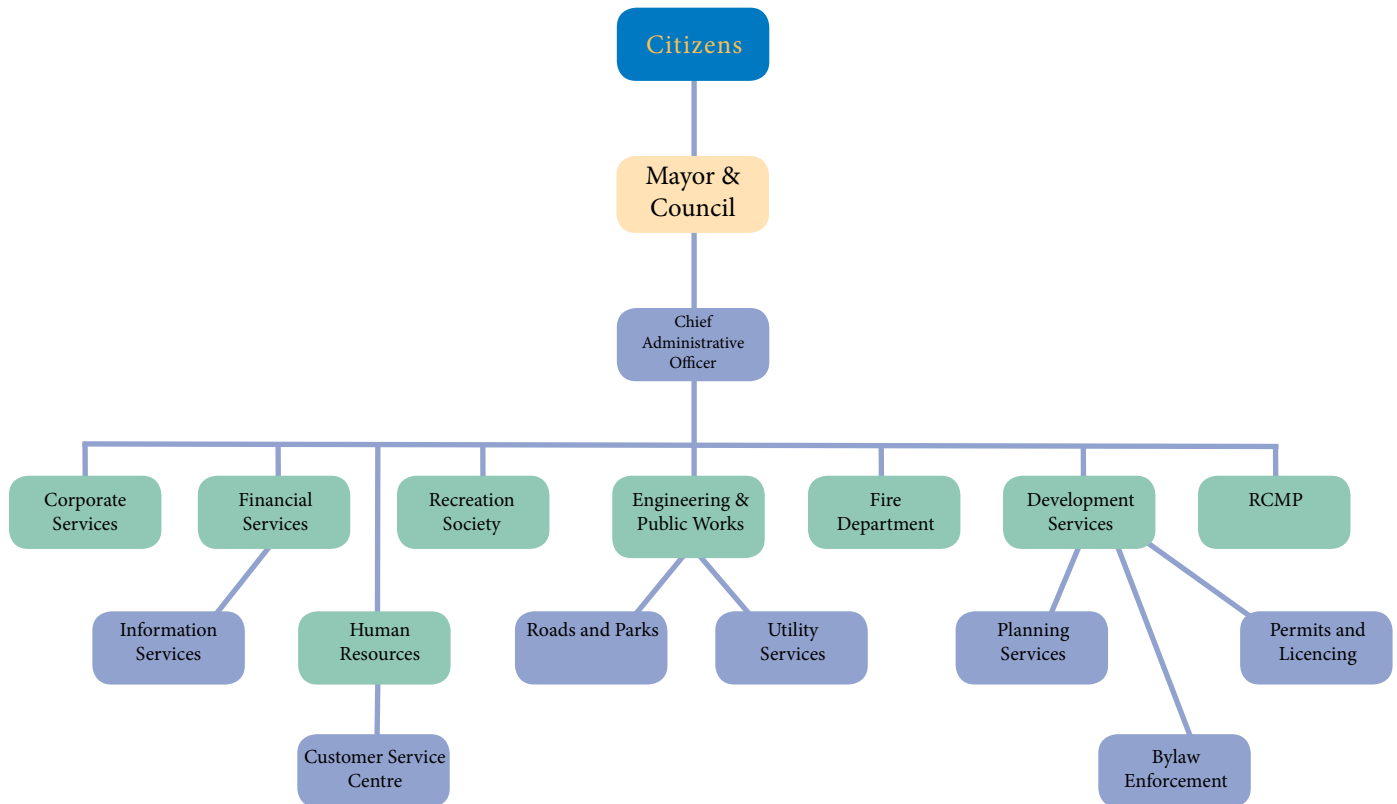
Projects 2016

Curbside Food Waste Collection Trial: The City of Salmon Arm and Columbia Shuswap Regional District completed a Curbside Food Waste Trial Program in September 2016. The results were very positive.

Canoe Beach and Klahani Park Master Plans: The Canoe Beach and Klahani Park Master Plans were each adopted, in principle, by the City's Development and Planning Services Committee in July 2016. The two plans will serve as reference guides to the City when considering future improvements to these important public assets.



Organizational Chart



Strategic Plan



Our Vision

Salmon Arm is a community that has a comfortable, safe lifestyle and a vibrant feeling. The community deeply values the city's magnificent natural setting with its healthy ecosystems. The City is nestled between mountains and the shore of Shuswap Lake, offering beautiful scenery, greenery, rich agricultural land, and a desirable climate.

As the regional centre of the Shuswap, Salmon Arm has an abundance of recreational, educational, commercial, tourism, health care, and cultural opportunities and services. The strong and growing economy supports varied employment and shopping, and innovative businesses and industry.

The community is spirited, diverse and inclusive, with housing for residents of all ages and needs. Everyone works together towards a shared vision of a good quality of life for all.

In the vibrant city centre, people live, work, visit, meet, shop and spend time enjoying diverse artistic and cultural activities. Downtown's unique urban identity combines heritage preservation, a walkable environment, and high quality, mixed-use developments.

Green space extends throughout the city, including active recreation sites, and natural parks with trails. The city abounds with safe walking and cycling opportunities connecting neighbourhoods, the city centre, natural areas and parks.

Our Values

- Commitment to pragmatic leadership
- Excellence in service delivery
- Foster trusted relationships with our partners
- Respect what makes us unique
- Enable future generations to inherit a city that is vibrant, prosperous and sustainable
- Encourage citizen participation and input
- Ensure an efficient government
- Facilitate flexible and balanced planning processes



Five Strategic Drivers

The City's vision provides a clear sense of what the community is striving for over the next ten (10) to fifteen (15) years, and it sets direction for policies that exist within the Official Community Plan. The main objective of the Corporate Strategic Plan is to translate the City's vision and policies into actions that are necessary to ensure tangible outcomes that provide real benefit to the community.

Through a series of discussions with City Council and staff, as well as a comprehensive survey of residents and community organizations, five key themes have emerged that will drive the City towards its vision. These strategic drivers include:



These strategic drivers represent several long term objectives that need to be achieved if Salmon Arm is to realize its community vision. The strategic drivers provide a balanced framework for ensuring that the City considers its investments and projects from a holistic perspective rather than unintentionally advancing one objective at the expense of another.

Keeping these strategic drivers in mind during planning will help the City balance aspirational objectives with operational considerations, and ensure that only those priorities deemed to be of the highest benefit to the community are undertaken. One of the main benefits of considering projects through the lens of multiple strategic drivers is that it brings more clarity to the issues at hand and allows greater collaboration between City Council, staff and the community.

Core Supplementary Service Achievements and Goals are identified by their strategic drivers.

Please visit City Hall or the City website at www.salmonarm.ca to view the Strategic Plan.

Core & Support Services











A collaborative and integrated approach has been taken in developing the City of Salmon Arm Corporate Strategic Plan (Plan) to ensure it accurately reflects the needs and interests of City Council, staff and the community. The Plan sets out the City's vision and values, and identifies five Strategic Drivers (People, Places, Assets, Environment/Waterfront, and Economy) which inform the list of Supplementary Core Services Projects to be undertaken over the next ten years. The Plan takes into account the efforts and resources required to deliver on core services, while also considering how these

services relate to other support services that are provided by other levels of government and organizations within the community.

The Plan also includes practical tools that can assist with decision making, prioritization of initiatives, and detailed project planning for future initiatives. The Plan, including the list of Supplementary Core Services Projects, is a living document that will be updated on an on-going basis as short term projects are completed, new priorities and projects arise, and new Councils are elected.

2016 Achievements

- Review and update Long Term Capital Plan including debt strategy; 
- Completion of Canoe Beach Park Master Plan (Adopted); 
- Completion of Klahani Park Master Plan (Adopted); 
- Completion of New Subdivision and Development Servicing Bylaw (Adopted); 
- Completed Foreshore Main Replacement Design; 
- Completed Construction of Blackburn Park Soccer Field 2; 
- Completed Blackburn Park Spray Park; 
- Commenced Fire Underwriters Survey; 
- Prepared and implemented Industrial Revitalization Tax Exemption Program;
- Reduced City's debt load by paying down the Civic Centre/ Law Courts Facility debenture debt (\$315,000);
- Successfully entered into a four (4) year agreement with the Canadian Union of Public Employee;
- Reconciled and submitted grant claims under Green Municipal Fund (Airport Environmental Assessment), Community Works Fund (various roads, drainage, sidewalks, etc.) and Infrastructure Planning (Utility Impact Study);
- Integrated new ortho-photos (digital aerial photographs of the City) into GIS Mapping System;
- Installed a Closed Circuit Video Equipment/Surveillance System at the RCMP Detachment;
- Completed computer workstation and server rollover for approximately 135 computers (City/RCMP);
- Commenced new radio infrastructure and equipment for the City's SCADA System
- Replace two (2) multifunction copiers;
- Installed technology to assist individuals with hearing aids in the Council Chambers;
- Installed wifi at the Water Treatment Plant and the Water Pollution Control Centre;
- Revised and assessed existing wireless canopy and near line of site wireless technology;
- Completion of Floodplain Development Regulatory Exemptions and Guidelines (Draft);
- Completed Foreshore Main Replacement Design;
- Installed a new standby generator for Rotten Row Sanitary Lift Station;
- Purchased and installed a new trickling filter pump for the WPCC;
- Re-constructed the sewer main at 6th Street and Okanagan Ave NE;
- Upgraded instrumentation and MCC at the WPCC;
- Completed a WPCC audit;
- Complete Zone 5 Booster Station design;
- Installed fire hydrants under the Hydrant Infill Program;
- Installed main line valves under the Valve Installation Program;
- Continued Backflow Prevention/Cross-Connection Control Bylaw Program;
- Complete Jackson Property – Revitalization;
- Complete 2 Street SE Design (5-10 Ave SE);
- Complete Design for watermain replacement 20 Ave NE (16 Street NE – Lakeshore Road NE);
- Upgraded Zone 4 Pump/Motor;
- Reconstructed water main at TCH and 30th Street NE;
- Upgraded water main at Canoe Beach
- Completed the purchase of a davit arm lift/winch for the Water Treatment Plant;
- Upgraded instrumentation at the Water Treatment Plant;
- Installed water meters under the Water Meter Installation Program;
- Constructed the Shuswap Memorial Cemetery;
- Installed kiosk, signage and benches at Mt. Ida Cemetery;
- Completed refurbishing of Canoe Ball Park Field;
- Purchased and installed Canoe Beach dock;
- Installed Foreshore Trail latrine;
- Completed McGuire Lake Park irrigation project;
- Installed washrooms at McGuire Lake Park;
- Installed refuse containers in the downtown core;
- Completed re-landscaping at McGuire Lake Park;
- Completed landscape redesign at Shaw/Recreation Centre;
- Planted trees in Blackburn Park through Tree Canada Grant;
- Reduced recycling contamination rates by approximately 1% of total volume;
- Achieved a diversion rate of 24.8%;
- Successfully ran a Curbside Food Waste Collection Trial;
- Negotiated a Five Year agreement renewal of the Salmon Arm Hockey School;

- Shuswap Recreation Society completed a Strategic Planning session with Management staff and Board of Directors resulting direction on a number of issues over the next 5 years;
- Negotiated a renewal of the Naming Rights to SASCUC for the Recreation Centre;
- Entered into an Agreement with an afterschool Daycare provider;
- Recruited several new lifeguards / water safety instructors;
- Found compromise with Swim Clubs for fair usage of the pool;
- Provided Fundamental Movement/Physical Literacy Leadership Training to various leaders in the community;
- Provided multi-sport coach development to enhance the quality of coaching in the community;
- Upgraded sound system in the Spectator arena;
- Installed end zone netting in the Spectator arena for fan safety;
- Hosted Model Railroad Convention;
- Hosted the Shuswap Quilters Guild Show;
- Hosted BC Hockey U 16;
- Purchased hazardous material trailer;
- As per new Provincial legislative requirements, declared Fire Department level of service to Full Service; and
- Install backflow prevention devices in all four fire halls and regional fire training center.



2017 Goals

- Host Cultural Master Plan Open House; 🏠👥
- Host Trans Canada Highway Corridor Safety Study Open House; 🏠👥
- Host Orchard House Open House; 🏠👥
- Host Marijuana Retailer / Dispensary Public Input Meeting; 🏠👥
- Complete Foreshore Main Rehabilitation Phase 1; 🏗️📊💧
- Install fuel cardlock system at Shuswap Regional Airport; 🏗️💧🏠👥
- Complete Blackburn Park recreation structure; 🏗️📊💧🏠👥
- Complete Blackburn Park life/skills pod; 🏗️📊💧🏠👥
- Complete Fire Underwriters survey; 🏗️📊🏠👥
- Upgrade and configure SCADA servers at the Water Treatment Plant and the Water Pollution Control Centre;
- Complete fibre (WAN) changeover;
- Participate in the analysis and replacement Audio/Visual Equipment in Council Chambers;
- Upgrade Computer Automated Booking System (CABS) to iBook software at RCMP Detachment;
- Installation of new iSCAN at RCMP Detachment.
- Upgrade ESRI mapping suite to new version;
- Complete parcel fabric adjustment;
- Analyze and adjust storm and sanitary sewer GIS data for Master plan usage;
- Review revenue collection procedures and process to collect outstanding parking violations;
- Reduce City's debt load by paying down/out two (2) debenture debts (Blackburn Park - \$110,000 and Sanitary Sewer - \$129,068);
- Upgrade City's main accounting software system;

- Install an emergency alert system and associated security procedures at City Hall;
- Electronically inventory historical cemetery burial information into new software;
- Implement an automated meter reader device to integrate water consumption into the accounting system;
- Implement automated remote cheque deposit process;
- Upgrade City's online accounting software services and associated user procedures;
- Research and review new software to digitize cemetery records;
- Undertake research and analysis of a business plan and bylaw for the Shuswap Memorial Cemetery;
- Participate in the International Association of Fire Fighters collective bargaining negotiations;
- Prepare background financial information to recover costs associated with 2017 flooding through the Provincial Emergency Preparedness Program;
- Participate in Canada Revenue Agency's Goods and Services Tax (GST) Audit;
- Implement the Province's electronic tax submission and reporting software;
- Extend Audit Services Contract;
- Undertake to upgrade property tax accounting software to facilitate Provincial changes to 'claim codes' for home owner grants;
- Research and prepare report to Council regarding Property Taxation and Property Tax Multiples;
- Complete Mobile Food Vending Policy and Regulations;
- Review regulatory options regarding housing in the ALR;
- Continue to monitor legislation and bylaw options to regulate cannabis production and sales;
- Implement the Vehicle Immobilization Device as a new parking enforcement tool;
- Complete new WPCC server with SCADA iFix Upgrades;
- Complete PLC and radio upgrades;
- Purchase a new pump for the Mosquito Park lift station;
- Re-build the Mosquito Park sanitary pump;
- Install a new sanitary force main at Claires Cove lift station;
- Install new Fixed Growth Reactor Pump at WPCC;
- Upgrade WPCC Turborator;
- Install sanitary main replacement 2 Street SE (5-10 Ave SE);
- Complete sanitary main renewal/lining 49th St NE;
- Construct Zone 5 Booster Station;
- Complete SCADA server and iFix upgrade at WTP;
- Upgrade water main at 2 St SE (from 5 Ave – 10 Ave SE);
- Upgrade water main at 10 Ave NE (from 50 St – 300m E);
- Complete Hudson Street beautification (4th St – 6th St SE);
- Purchase Water Meter Gun and Radio Frequency Express package;
- Install new turbidity analyzer at Metford Dam;
- Reconstruct toe berm at Metford Dam;
- Install new PLC Zone IV Booster Station;
- Open the Shuswap Memorial Cemetery;
- Install a second swim dock at Canoe Beach;
- Upgrade Jackson Park sport court;
- Install irrigation system in Klahani Park;
- Complete three pickle ball courts in Klahani Park;
- Install asphalt storage pads at Little Mountain Park field;
- Refurbish Marine Park round-a-bout;
- Install drinking fountain at Ross Street Plaza;
- Install irrigation at Canoe Ball Field;
- Update landscaping at City Hall;
- Launch a garbage and recycling web and mobile application;
- Further reduce recycling contamination rates;
- Prepare an extension of the Solid Waste and Recycling Collection contract from December 31, 2017 to December 31, 2018.
- Plan and design a Garbage, Recycling, and Food Waste Curbside Collection program to be implemented in 2019;
- Negotiate a long term renewal of the Silverbacks contract;
- Investigate options for the Restaurant space in Shaw Centre;
- Reorganize Aquatic structure and programming
- Replace Audio system on pool deck;
- Provide multi-sport coach development to enhance the quality of coaching in the community;
- Attract new groups to offer large scale events and activities in the SASCU Recreation Centre;
- Rebuild Sauna;
- Re-roof south flat roof of Spectator Arena (Phase 1 of 3)
- Renovate Main Concession
- Upgrade Refrigeration Plant for energy and water use savings
- Apply to be the home of BC Hockey Regional Centre
- Host both the male and female BC Hockey U 16 BC Cup events
- Host the 2017 BC Provincial High School Wrestling Championships;
- Complete firefighter training to Full Service Level;
- Purchase new Fire Engine for hall # 2;
- Upgrade records management system;
- Enhance Firefighter alerting system by implementing "I am responding"; and
- Investigate enhancing paid on call firefighter benefits.



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City of Salmon Arm Departmental Services

Corporate & Financial Services

The Chief Administrative Officer (CAO) is statutorily appointed under the Community Charter and is responsible for the overall management of City operations and programs providing guidance and direction to Senior Managers. The CAO assists Council in establishing and implementing policies through municipal staff and ensures that all departments are working towards the same goals and objectives as Council.

Corporate Services:

The department provides legal and administrative support to City Council; it is responsible for recording resolutions, decisions and minutes of Council to allow the direction of Council to be carried out.

Legal and administrative services provided by this division include the preparation and execution of leases, agreements and legal documents and development of bylaws, policies and procedures, etc. This division manages the City's property and liability insurance portfolio and handles all insurance claims through an Insurance Risk Management and Claims Committee, including the self insurance program. It ensures the proper conduct of municipal elections and referenda. Legislative Services manages the corporate document management system, City Policies Manual and completion of the City's Annual Report.

Inquiries under the Freedom of Information and Protection of Privacy Act are handled through this division.

Financial Services:

The Financial Services Division provides financial expertise, information, guidance and advice on day-to-day operational matters to internal (Council, Managers and Departments) and external (taxpayers, developers, etc.) customers. This division develops financial policies and procedures which assist Council and guide staff in shaping the direction of the organization.

Staff provide 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, water and sewer rates, annual financial statements, long term financial plans, 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.

Financial Services takes a leadership role in Emergency Management. For example, in both the 1998 and 2003 wildfire events, this division played a key role in coordinating the donation process, tracking expenditures at the Emergency Operation Centre, execution of various contracts such as communications, volunteers, etc.

The Division develops and implements financial controls which safeguard City assets (i.e. the collection and expenditure of funds) and prevent fraud and error. This division is staffed by four (4) accounting clerks, an accountant, a Financial Services Manager and the Chief Financial Officer. They are responsible for processing invoices, payroll for approximately 125 full and part time staff, calculation and collection of property taxes and utilities, preparation of annual budgets, etc.

Information Services:

The role of the Information Services Division is to provide reliable, stable and current technology systems to all City departments. This division maintains all servers, workstations, firewalls, printers, digital cameras, scanners, telephones, cellular phones, pagers, security systems, Geographic Information Systems (GIS) as well as the city website.

The vision of Information Services is to position the City with a predictable and balanced approach to managing technology where all departments can deliver services to their staff and the residents and businesses of Salmon Arm.

Information Services coordinates and manages short and long term strategic planning, acquisition of corporate computer equipment, software and services, and telecommunications equipment and services. This ensures the effective operation of the City's information services infrastructure and supports the various applications and processes of the municipality and its interaction with the citizens of Salmon Arm.

Recognizing the important role information technology (IT) systems play in the daily operation of the City. High availability and business continuity of information systems is a key

priority in the IT service delivery mechanism. Where required and cost effective, Information Services strives to implement products with a maximum amount of redundancy which provides a quick response solution to recover from serious failures, minimizing lengthy system outages and lost productivity.

The demand for information from both our internal and external customers continues to encourage the need for technology solutions. Our diverse group of users drives the need for these tools to ensure their effectiveness in sustaining the requirement for efficient fiscal management and decision-making.

Geographic Information Services:

Our spatial Geographic Information Systems (GIS) database provides support to Engineering & Public Works, Development Services, Finance Departments and Corporate Services for reporting and map generation. In addition, a public interactive mapping system is available on the City's website with the capability to search for zoning, legal descriptions and assessments.

GIS is an integral component of the City's Information Services Division and has become a significant and essential database which is relied upon by both staff and customers alike.

Human Resources

The role of the Human Resources department is to provide professional advice and guidance to the City regarding best practices in all areas of HR as well as legislative requirements.

Human Resources:

The Human Resources Department provides strategic direction, vision, and leadership to the City's management team and unionized employees (CUPE Local 1908 and IAFF Local 3791 employees). The Department is responsible for the recruitment and selection, performance management, disability management, labour relations, collective bargaining, health and safety, training and development of all employee groups.

In addition, the Health and Safety Division within HR ensures that the City is in compliance with WorkSafeBC and OHS regulations. The health and safety of the City's workforce is of the utmost importance and is integral to creating a positive culture.

Customer Service:

The City of Salmon Arm recognizes the importance of its citizens and endeavours to consistently provide quality customer service in a timely and efficient manner. City staff delivers both internal and external customer service that reflects the

growing and changing needs of our operations and citizens.

Although customer services is a priority and responsibility of all City staff, our Customer Service Centre (located at City Hall) is the first point of contact for the Public to receive information and support relating to:

- Building permits, inspections, licenses, and zoning;
- Recycling and solid waste management;
- Property taxes and utility billing;
- Dog licensing;
- Cemetery services;
- Parking and transit passes;
- Cashier payments; and
- General inquires.

Customer Service Representatives stay updated on changes and developments in the City's activities in order to provide knowledgeable services to the Public.

The hours of operation are Monday-Friday 8:30 a.m. – 4:00 p.m. (closed on statutory holidays).

In
2016

116,000
Shuswap Transit
Passengers

977
Twitter Followers

298,382
Pageviews on
Website

Development Services

This department is responsible for the administration of the City's Official Community Plan, review and approvals of development and subdivision applications, along with building inspection, business licencing and bylaw enforcement. Department staff continually track development activity and keep apprised of legislative changes that may affect City policies and bylaws. Property owners and the development industry are the primary clientele of this department.

Planning and Development:

The core focus of planning staff in 2016 was on the administration of various types of applications including, but not limited to, subdivisions, rezonings and development permits which are reviewed for compliance with City bylaws, policies, guidelines and Provincial legislation. Staff processed 110 applications in 2016 (compared to 75 in 2015), many of which involved Council's approval of the rezoning of land for residential suites. Other initiatives and priorities in 2016 included compilation and reporting of the annual Climate Action/Carbon Neutral Progress Survey and commencement on a review of a policy and regulatory options for mobile food vendors. Department planners are appointed to the City's Development and Planning Services Committee, Greenways Liaison Committee, Design Review Panel, Agricultural Advisory Committee and Heritage Commission.

Bylaw Enforcement:

The majority of issues, complaints and violations handled by the Bylaw Enforcement Officer are parking and property related. Also included in this scope of services is a summer student parking enforcement position, and Animal Control which is contracted to a regional service provider. The Bylaw Enforcement Officer routinely liaises with the RCMP and participates on the Downtown Parking Commission, Traffic and Safety Committee and the Committee to Approve Public Events.

Building Inspection:

Building officials provide the public and the construction industry with quality service with the primary objective being to ensure the structural integrity of new buildings conform to the requirements of the BC Building Code and applicable City bylaws. Inspection services range from building and plumbing to signage and business occupancy. The number of building permits issued in 2016 was 406 with a combined value of \$41.4 million (an increase of 56 permits and an increase in value of \$4 million compared to 2015). Single family residential development and residential suite construction continued from the previous year on a strong pace.

Business Licensing:

The City participates in the Province-wide business licensing and information sharing programs. There were 1214 active Business Licences at the end of 2016, 30 more than in 2015. Business licence applications are checked by development services staff for compliance with zoning bylaw requirements and business premises are inspected to ensure that they are safe for the public. Business license applications are checked by development services staff for compliance with zoning bylaw requirements, and business premises are inspected to ensure that they are safe for the public.

In
2016

406
Building Permits
Issued

117
New Homes
Constructed

66
New Residential
Lots Created

Engineering Services

Engineering oversees road and utility construction and design, transportation planning (including traffic, pedestrian and cycling planning, parking and road construction), utility planning, and environmental programs. The overall role of the department is to provide proactive planning, expansion, renewal, and maintenance advice. The department also prepares technical documents which accompany regulatory bylaws (such as water, sewer, subdivision and development servicing, highway and traffic control, etc). The department plays an integral role in the long-term planning of infrastructure design and costing, and managing the City's infrastructure to promote sustainability.

Shuswap Regional Airport (Salmon Arm) CZAM:

The Shuswap Regional Airport is managed by the City and is a class Code 2B non-instrumental 1,370 metre runway airport, servicing both commercial and private users. Airport services include 24/7 service and a terminal building (which includes commercial rental space), the Salmon Arm Flying Club clubhouse, and an aviation fuelling station.

Transit Services:

The Shuswap Regional Transit System is provided in partnership with BC Transit, the CSRD, and the City of Salmon Arm. It is operated by First Canada ULC. The transit system is comprised of eight (8) buses which provide passenger service for five (5) fixed routes, as well as custom para-transit, and regional service to Blind Bay, Sorrento, Eagle Bay and the Adams Lake Band, plus a taxi-supplemented service to minimize operation and maintenance costs. The City has implemented free transit for students during the months of July and August.

Curbside Solid Waste and Recycling Collection:

The City of Salmon Arm provides a Residential Solid Waste and Recycling Curbside Collection Program to over 6,200 homes within the City limits. These include single-family residential dwellings, mobile homes and other eligible dwellings. Curbside collection of solid waste and recyclables is provided through our collection contractor, Waste Connections of Canada (formerly Progressive Waste Solutions). The City works in partnership with Recycle BC (formerly Multi Material BC) to administer the Curbside Recycling Program.

The City aims to provide the most efficient and cost-effective collection methods for its residents while maintaining low levels of contamination in order to maximize the quantity and quality of recycled commodities.

Yard Waste Collection:

The City provided two (2) Yard Waste Collection days in 2016 on April 27 and November 2. The program coincided

with the CSRD's free yard waste events. Clippings (grass, lawn, and hedge), sod, flowers, weeds (non-invasive), leaves, vegetable stacks, shrubs, and shrub/tree branches (up to 1" diameter) were accepted in compostable paper bags.

The City collected 11.9 metric tons of yard waste during the Spring collection and 31.7 metric tons during the Fall collection. The waste was composted and will become available to residents as part of the CSRD's Kickin' Compost program.

Curbside Food Waste Collection Trial:

The City of Salmon Arm and the Columbia Shuswap Regional District collaborated to provide a Curbside Food Waste Collection Trial. The Trial ran from July 4 to September 30, 2016. The purpose of the program was to evaluate the different components of a food waste program and decide what would work best in our community. Trial properties included approximately 200 homes in the Ridge subdivision and in the area between Piccadilly Mall and Foothill Road along 10 Street SW.

The City received valuable feedback from residents and useful collection data. We hope to implement a citywide curbside food waste collection program in 2019.

Cemetery:

The City currently maintains Baker Cemetery and Mt. Ida Cemetery with Shuswap Memorial Cemetery to be added in November 2017.

Baker Cemetery is no longer active and is located at 6670 Trans Canada Highway NE.

Mt. Ida Cemetery is located at 2290 Foothill Road SW. The Old Section of the cemetery was established in 1894. The cemetery is approximately 110 acres of which only nine acres are suitable for cemetery development. There are approximately seventy five to eighty interments here per year.

Shuswap Memorial Cemetery is located at 2700 20 Avenue SE. Phase 1 is scheduled to open in November 2017. Mounce Construction constructed this new cemetery.

Public Works

Public Works is comprised of two (2) divisions: Roads, Transportation and Parks; and Utilities (including water and wastewater treatment facilities). The role of the department is to ensure that pro-active planning and maintenance of the City's infrastructure takes place to facilitate cost-effective and timely capital works programs that maximize benefits to the community. This department seeks to foster good communications with the community, with a view to working together to achieve the best balance between cost and benefit.

Roads, Transportation and Parks:

This division provides a wide range of services to the community. The Roads group looks after maintenance and construction of municipal roads, snow removal and sanding, dust control, sidewalk maintenance, street lighting, traffic signage, bridge repair, storm drainage maintenance, rehabilitation of asphaltic roadways and traffic, and pedestrian safety. The department also looks after maintenance of city playing fields, wide-area mowing of major parks, boulevards and playing fields, planting, watering and weeding of flower beds, hanging baskets and down town planter boxes, cleaning and maintenance of public washrooms, maintenance and pruning of street trees, and garbage pickup in the parks. They also are in charge of public sidewalks and walkway snow removal.

Drainage:

The City of Salmon Arm, under both the Utilities and Roads Divisions, is responsible for the maintenance and ongoing development of the storm water collection system. The storm lines, ditches, catch basins, inlet/outlet structures, culverts, and retention ponds are maintained within the limits of available budgets, to ensure there are no issues with run-off water. The Utilities Division also utilizes a smoke testing program to identify potential cross connections existing throughout the collection system.

Utilities:

The Utilities Division provides for the efficient treatment and delivery of high-quality water and the collection and treatment of sanitary sewer through a schedule of systematic new improvements, upgrades, and replacements. This division plays an integral role in maintaining the health, safety, and well-being of the community.

The water and sewer utilities have self-liquidating funds that 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 Treatment/Distribution System:

The City's water is supplied by way of two (2) primary sources: East Canoe Creek at Metford Dam (approximately 10% of the water supply) and Shuswap Lake at Canoe Beach (approximately 90% of the water supply). A secondary water source at Rumball Creek provides untreated and non-disinfected water for irrigation at the Mt. Ida Cemetery. The water supply consistently meets the Canadian Drinking Water Guidelines, BC Drinking Water Protection Act and the Safe Drinking Water Regulations.

The distribution system includes approximately 205 km of watermain, varying in diameter from 100 mm to 600 mm. The City's waterworks system provides water through gravity and pump systems. The waterworks system is complex and is comprised of seven (7) pressure zones, 810 hydrants, six (6) pumping stations, fourteen (14) reservoirs and one (1) dam. There is a total storage capacity of 24,538 cubic meters servicing a population of approximately 14,000 people and over 6,900 connections. Approximately 25% of the City's customers are on water meters.

Sanitary Sewer System:

The City provides an enhanced tertiary level of treatment of wastewater at its Water Pollution Control Centre, meeting the guidelines set by the Ministry of Environment to protect the public and the environment. It operates both the Water Pollution Control Centre and seven (7) lift stations safely and at optimum efficiency.

In
2016

9.4M
Litres of Water
Treated Daily

17.3M
Litres of Water Treated
on Peak Summer Days

\$1.25 M
Improving City
Parks

Police Services

The Salmon Arm Royal Canadian Mounted Police (RCMP) Detachment is committed to ensuring the safety of the community. As the policing environment becomes more complex, preserving the peace, upholding the law and providing quality service is achieved by focusing on the strategic priorities set through consultation with City Council and our community. The Detachment provides specific programs and services to achieve these priorities, including Public Education, Enforcement, Prevention and Protection activities.

Salmon Arm is policed by the RCMP. The Staff Sergeant in Charge of Salmon Arm Detachment reports to the District Officer at our South East District Headquarters, in Kelowna. The South East District RCMP Headquarters provides assistance, direction and asset support to Salmon Arm Detachment in the form of Operational Communications (Dispatch) Center support, an RCMP helicopter, RCMP police dog services, and specialized support such as major crime investigators and specialized response teams, should the need arise.

The Salmon Arm Detachment is responsible for policing within the City of Salmon Arm as well as the regional area of Columbia Shuswap Regional District and three (3) First Nations Communities: Adams Lake Band, Neskonlith Band and Little Shuswap Lake Band which are part of the Secwepemc Nation.

There are twenty four (24) regular member police officers who staff the Salmon Arm Detachment. Nineteen (19) of these officers are financially supported by the City of Salmon Arm. The remaining five (5) officers are financially supported by the provincial government. These members are supported in their duties by six (6) municipal employees, two (2) public service employees, a Victim Services section and a host of community volunteers such as the RCMP Auxiliary and Salmon Arm Citizens Patrol. Members of the Salmon Arm Detachment are involved in community policing initiatives, youth mentorship, and crime reduction with a mandate to enforce municipal by-laws, provincial statutes and Federal Acts.

The detachment encompasses three (3) sections: General Duty, which includes day to day policing, traffic enforcement and community policing measures; a Traffic Section; and General Investigation Section, which actively targets specific crimes and individuals involved with drugs, serious assaults, major thefts and other high profile cases.

The Detachment has a close working relationship with many government agencies including Provincial and Federal Crown Counsel, Youth and Adult Probation Services, all Provincial Ministries, Work Safe BC, Interior Health Authority, the British Columbia Coroner's Service and the SAFE Society. In strategic partnership with community groups and these agencies (and other agencies) we work together to achieve common goals.

Police-based Victim Services is based out of the local RCMP Detachment and consists of both paid and volunteer staff. The volunteers undergo an extensive training program to prepare them for their supportive community work. The group provides support and information to victims of crime, persons affected by family tragedies and refers clients to local Community-based Victim Services as required.

Our local RCMP Auxiliary Constable program consists of volunteers that provide complimentary policing service to the community. Following successful completion of the six (6) month training program, these Auxiliary Constables have peace officer status when performing policing duties. The duties of the Auxiliaries center on community based initiatives. They work closely with regular members in crime reduction and public information initiatives and are a resource for community activities such as High School graduations, Roots and Blues Festival, and Canada Day celebrations, just to name a few of the programs they are involved in.

Another important support to the local detachment is the Salmon Arm Citizens Patrol (SACP). The SACP is a dedicated group of volunteers who act as extra sets of eyes and ears for the local RCMP Detachment. The group patrols designated areas in Salmon Arm and Canoe and they also staff the "Speed Watch" speed-display boards within our City. SACP members also staff information booths at local events and venues, and are of assistance to local response teams during civil emergencies.

Fire Services

The City of Salmon Arm Fire Department provides community based fire suppression, prevention, public education and some rescue services to the residents of the City of Salmon Arm.

The Department operates out of four (4) fire halls located at:

- Fire Hall #1 – 6600 50 Street N.E. (Canoe)
- Fire Hall #2 – 200 30 Street S.E. (Broadview)
- Fire Hall #3 – 141 Ross Street N.E. (Downtown)
- Fire Hall #4 – 5160 40 Avenue N.W. (Gleneden)

The Fire Department is staffed by three (3) career officers, part time receptionist and approximately seventy paid on call fire fighters.

Fire protection services are provided to approximately 8,550 properties and inspection services to approximately 960 public buildings

In addition to fire response, the fire department responds to rescue related calls including trench rescue, confined space rescue, hazardous material response, low angle rescue, ice rescue and elevator rescue. The department does not provide a medical first response however does assist the B.C. Ambulance service with lift assists and works closely with the Salmon Arm Rescue Unit at motor vehicle accidents which involve entrapment.

New in 2016 as defined in the B.C. Fire Services Act , the Fire Commissioner established the minimum standards of training required for fire services personnel in British Columbia.

The “Playbook” set out a competency-based ladder that provides for a minimum level of sequential training and operational requirements that must be met by each fire department. Given this, the Salmon Arm Fire Department chose the full service model.

This requires firefighters to meet a certain level of training based on the level of service. Many members were previously trained to this level however those who were not continue their in house education.

Fire Safety education to the citizens in the community contin-

ued and in 2016 several community events occurred including the Canada Day Children’s Festival, Halloween celebrations in the downtown, Christmas holiday train, airport appreciation day, fire prevention presentations to seniors and youths, fire extinguisher training and many fire hall tours.

In 2016, the Fire Department in partnership with the Office of the Fire Commissioner, participated in the annual “Fire Prevention Week” campaign, a fire safety initiative promoted throughout the community.

The 2016 theme was “Don’t Wait - Check the Date! Replace Smoke Alarms Every 10 Years.”

During Fire Prevention week, a number of initiatives were undertaken including fire chief for a day where each school child in grades k-3 following submitting a fire safety plans, were able to enter a draw.

The Prevention branch also continues to provide smoke alarms to those in need and in 2016 provided and installed a number alarms.

2016 also saw a Fire Underwriters Survey conducted where a Certified Fire Protection Specialists conducted detailed field surveys of the fire risks and fire defenses maintained in our community. Results of this survey are expected in mid 2017 and will be used to establish the Public Fire Protection Classification™ (PFPC) for the communities as well define ways the water distribution and fire department may improve on services.

The mutual aid agreement between the Columbia Shuswap Regional District and City of Salmon Arm was also updated and signed by the respective governing officials in 2016. This agreement provides the City and or Regional District Fire Departments the option to call on additional fire suppression resources when significant events occur.

**IN
2016**

100HRS
Training hours, 10 new
recruits completed

600
Fire Inspections
completed

288
Calls for
Assistance in

Recreation Services

The Shuswap Recreation Society, through a lease and operating agreement with the City, is responsible for providing recreational and leisure services at the Shaw Centre, the SASCU Recreation Centre and the Little Mountain Field House. The Society's mandate is to provide diverse family and adult-oriented leisure activities with a view to promoting active living and quality of life in the community. The Society strives to maximize the productivity of resources, provide good cost recovery of taxpayers dollars, and provide affordable recreational opportunities for the residents of Salmon Arm.

Salmon Arm Savings and Credit Union Recreation Centre:

The Recreation Centre provides a wide range of services including pool and facility rentals, racquetball and squash, weight training, programming, etc. to promote the health and wellness of our citizens.

Aquatic Services:

The Aquatics Division provides an indoor lap pool and hot tub, and sauna. It has been a priority of the aquatics staff to create a warm and inviting atmosphere. In addition to swimming lessons, four (4) levels of aquafit taught by certified instructors as well as special swim programs are provided to individuals who require rehabilitation exercises. Our Aquatics division is also a training centre for Water Safety Instructors, Lifeguards and First Aid (including automated external defibrillator training).

This facility is also used by competitive swim clubs. This quality environment has led to competitive teams and individuals who consistently prove themselves in provincial competition.

Programming Services:

The SASCU Recreation Centre provides various programs from preschool to seniors in addition to the facilitation of contractors who also provide recreational programming. Drop in programs such as Motoring Munchkins and Pickle Ball are very popular as are registered programs such as Wiz Kids and Volleyball. Each season the SASCU Recreation Centre publishes the 'Fun Guide' promoting the various programs and events for 'Salmon Arm Recreation' as well as providing contacts to organizations and participating private recreation providers. The Programming department also provides scheduling for the various recreational facilities within the City.

Little Mountain Fieldhouse:

The Little Mountain Fieldhouse is part of the Little Mountain Sports Field complex consisting of three (3) regulation

size soccer fields next to Little Mountain Park. It is a great venue for meetings, birthday parties, small weddings or any other function at a reasonable rate. Little Mountain Fieldhouse is large enough to seat 60 people comfortably and is equipped with a full kitchen.

Access Program:

The Shuswap Recreation Society also offers an Access Program which minimizes barriers for financially challenged members of the community.

Shaw Centre:

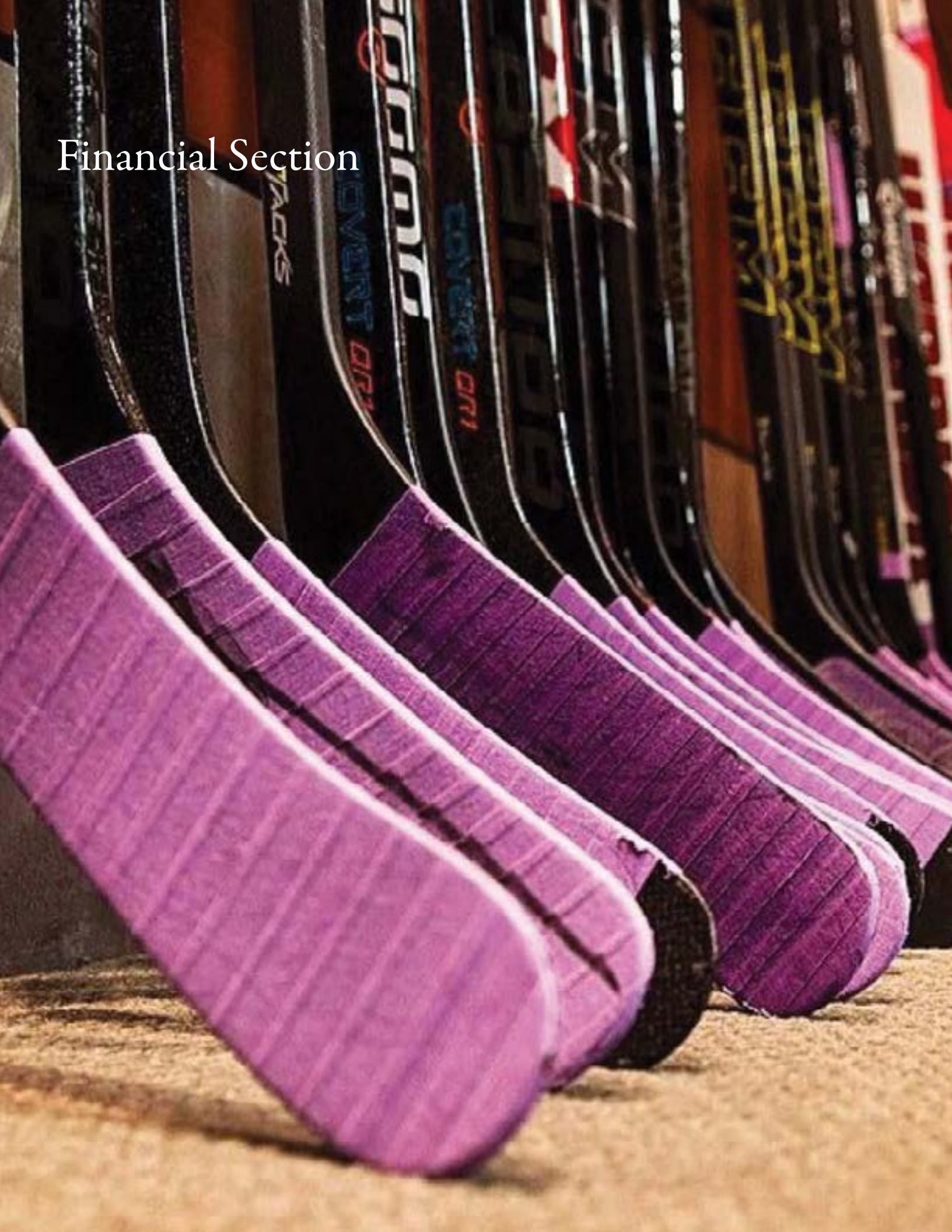
The Shaw Centre provides two (2) sheets of regulation sized ice during the winter season which converts to dry floor for the summer season. It has the capacity to handle events with in-house stage, icedecking, show power, chairs, tables, meeting rooms and dressing rooms. This complex also has a Restaurant / Catering service and retail space.

In addition to minor hockey, adult rec hockey, hockey school, ringette, speed skating, figure skating and lacrosse, the Shaw Centre promotes a variety of community events and concerts. The evidence of Shaw Centre's commitment to providing quality events can be found in the successful production of:

- Perennial host for Hockey BC High Performance Camps, including the U16 BC Cup, U17 Best Ever program, and the U 18 Female BC Cup;
- Numerous Concerts such as Blue Rodeo, Emerson Drive, Alice Cooper, Stompin Tom, Paul Brandt, Teri Clarke, Steve Earle, etc.
- National Ringette Competition; and
- Salmon Arm Homeshow.

The Shaw Centre is home to the Salmon Arm Silverbacks Junior 'A' hockey team. The Silverbacks have been providing fans with many years of exciting hockey action on the ice and home games have evolved into an eagerly anticipated social event for many Salmon Arm residents.

Financial Section



**The City of Salmon Arm
Consolidated Financial Statements
For the Year Ended December 31, 2016**

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Management's Responsibility for Financial Reporting

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

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Certain amounts used in the preparation of the consolidated 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 is responsible for ensuring that management fulfills its responsibilities for financial reporting and is 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 consolidated financial statements have been audited by BDO Canada LLP Chartered Professional Accountants in accordance with Canadian generally accepted auditing standards on behalf of the members. The independent auditor's report expresses their opinion on these consolidated 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



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BDO Canada LLP
571 6th Street NE, Suite 201
Salmon Arm BC V1E 1R6 Canada

Independent Auditor's Report

To the Mayor and Council
The City of Salmon Arm

We have audited the accompanying consolidated financial statements of the City of Salmon Arm which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statements of operations, change in net financial debt and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as, evaluating the presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements present fairly in all material respects, the financial position of the City of Salmon Arm for the year ended December 31, 2016, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants
Salmon Arm, British Columbia
April 10, 2017

**The City of Salmon Arm
Consolidated Statement of Financial Position**

As at December 31	2016	2015
Financial Assets		
Cash	\$ 1,278,302	\$ 1,615,377
Investments	47,457,953	44,140,066
Accounts Receivable		
Property Taxes	1,056,893	1,022,196
Trade	1,195,014	1,162,361
Water and Sewer Levies	147,874	135,016
Inventories for Resale	61,159	50,707
M.F.A. Debt Reserve - Note 3	1,838,785	1,821,454
	53,035,980	49,947,177
Liabilities		
Accounts Payable and Accrued Liabilities	3,592,222	3,092,031
Deposits and Performance Bonds	857,083	632,380
Prepaid Property Taxes and Levies	2,605,079	2,497,378
Deferred Revenues - Note 4	11,599,145	10,486,199
M.F.A. Debt Reserve - Note 3	1,838,785	1,821,454
Long Term Debt - Note 1 and Schedule 1	25,590,104	27,801,689
	46,082,418	46,331,131
Net Financial Assets	6,953,562	3,616,046
Non-Financial Assets		
Tangible Capital Assets - Schedule 2	214,058,315	209,271,388
Prepaid Expenses	13,340	11,304
	214,071,655	209,282,692
Accumulated Surplus	\$ 221,025,217	\$ 212,898,738



Chief Financial Officer

Monica R. Dalziel, CPA, CMA

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

**The City of Salmon Arm
Consolidated Statement of Operations**

For The Year Ended December 31	2016	2016	2015
	Actual	Budget (Note 5)	Actual
Revenues			
Taxation - Net - Note 6	\$ 16,517,517	\$ 16,555,900	\$ 15,736,313
Transportation Parcel Tax - Note 6	914,040	905,000	902,640
Frontage Tax - Note 6	2,307,934	2,257,435	2,250,212
Grants - Schedule 3	1,789,596	4,902,400	724,997
Grants - Other	181,753	196,950	174,446
Sales of Services	6,713,650	6,485,125	6,717,504
Licences, Permits and Fines	747,834	574,525	659,638
Rentals, Leases and Franchises	1,028,331	1,011,405	1,101,246
Return on Investments	1,064,599	421,565	959,093
Penalties and Interest	240,864	216,000	201,326
Other Revenue from Own Sources	58,002	5,600	44,994
Other Contributions	5,213,301	181,810	2,882,041
	36,777,421	33,713,715	32,354,450
Expenses			
General Government Services	4,616,299	3,913,375	4,610,543
Protective Services	4,953,565	5,341,305	4,310,129
Transportation Services	8,341,397	4,735,945	8,188,846
Public Health Services	953,344	1,249,237	907,275
Development Services	1,071,100	1,261,650	996,815
Recreation and Cultural Services	3,175,296	3,151,825	3,076,276
Water and Sewer Services	5,539,941	4,056,780	5,582,179
	28,650,942	23,710,117	27,672,063
Annual Surplus	8,126,479	10,003,598	4,682,387
Accumulated Surplus, Beginning of Year	212,898,738	212,898,738	208,216,351
Accumulated Surplus, End of Year	\$ 221,025,217	\$ 222,902,336	\$ 212,898,738

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

The City of Salmon Arm
Consolidated Statement of Change in Net Financial Assets (Debt)

For The Year Ended December 31	2016	2016	2015
	Actual	Budget	Actual
Annual Surplus	\$ 8,126,479	\$ 10,003,598	\$ 4,682,387
Acquisition of Tangible Capital Assets	(11,859,855)	(18,513,553)	(6,251,535)
Amortization of Tangible Capital Assets	6,937,756	-	6,671,645
Disposal of Tangible Capital Assets	135,172	-	3,553
	3,339,552	(8,509,955)	5,106,050
Acquisition of Prepaid Expenses	(13,340)	-	(11,304)
Usage of Prepaid Expenses	11,304	-	12,054
Net Change In Net Financial Assets (Debt)	3,337,516	(8,509,955)	5,106,800
Net Financial Assets (Debt), Beginning of Year	3,616,046	3,616,046	(1,490,754)
Net Financial Assets (Debt), End of Year	\$ 6,953,562	\$ (4,893,909)	\$ 3,616,046

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

**The City of Salmon Arm
Consolidated Statement of Cash Flows**

For The Year Ended December 31	2016	2015
Cash Flows From Operating Activities		
Annual Surplus	\$ 8,126,479	\$ 4,682,387
Items Not Involving Cash		
Amortization Expense	6,937,756	6,671,645
Disposal of Tangible Capital Assets	135,172	3,553
Changes in Non-Cash Operating Items		
Inventories for Resale	(10,452)	19,239
Accounts Receivable	(80,208)	447,504
Accounts Payable	500,191	(555,630)
Deferred Revenues	1,112,946	833,821
Deposits and Performance Bonds	224,703	(50,703)
Prepaid Property Taxes and Levies	107,701	27,665
Prepaid Expenses	(2,036)	750
	17,052,252	12,080,231
Cash Flows From Investing Activity		
Increase in Investments	(3,317,887)	(6,726,737)
Cash Flows From Capital Activity		
Acquisition of Tangible Capital Assets	(11,859,855)	(6,251,535)
Cash Flows From Financing Activities		
Actuarial Adjustments	(622,327)	(557,253)
Issuance of Long Term Debt	-	3,320,000
Repayment of Long Term Debt	(1,589,258)	(1,456,722)
	(2,211,585)	1,306,025
Increase (Decrease) In Cash During Year	(337,075)	407,984
Cash, Beginning of Year	1,615,377	1,207,393
Cash, End of Year	\$ 1,278,302	\$ 1,615,377

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

The City of Salmon Arm Summary of Significant Accounting Policies

December 31, 2016

Nature of Business The City of Salmon Arm (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 consolidated financial statements include the accounts of all funds of the City. All inter fund transactions have been eliminated. The consolidated statements have been prepared by management using guidelines issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants.

Revenue Recognition Taxation revenues, net of collections for other governments, are recognized at the time of issuing the property tax notices for the fiscal year. Sale of services and user fee revenues are recognized when the service or product is provided by the City. Grant revenues are recognized when the funding becomes receivable.

Expenses Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.

Investments Investments are deposited with the Municipal Finance Authority and are held in short term bonds and a money market fund. The interest rate as at December 31, 2016 was approximately 1.11%. 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, 2016 was \$47,383,482.

Inventories Inventories are stated at cost. Cost is generally determined on a first-in, first-out basis.

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 donation, 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	40 to 75 years
Machinery and Equipment	5 to 35 years
Vehicles	5 to 25 years
Information Technology Infrastructure	4 to 10 years
Parks Infrastructure	10 to 75 years
Utility Infrastructure	10 to 100 years
Transportation Infrastructure	10 to 100 years

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

Long Term Debt Long term debt is recorded net of any sinking fund balances. Debt charges, including interest and foreign exchange, 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.

**The City of Salmon Arm
Summary of Significant Accounting Policies**

December 31, 2016

Reserves	Reserves for future expenditures represent amounts set aside for future operating and capital expenditures.
Government Transfers	Unrestricted government transfers are recognized as revenue in the year that the transfer is approved by the issuing government. Restricted government transfers, in the way of grants or other transfers, are recognized as revenue in the year in which related expenses are incurred, except where the grant or transfer is received for which the expense has not yet been incurred, then the grant or other transfer is included in deferred revenue. Transfers made to other organizations are expensed in the current year.
Deferred Revenue	Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.
Financial Instruments	It is management's opinion that the City is not exposed to significant interest, currency or credit risks arising from its financial instruments, unless otherwise noted. The fair values of the City's financial instruments approximate their carrying values, unless otherwise noted.
Budget Figures	The budget figures are from the Annual Budget Bylaw adopted by May 15 of each year. They have been reallocated to conform to PSAB financial statement presentation. Subsequent amendments have been made by Council to reflect changes in the budget as required by law.
Commitments	The City has entered into various agreements and contracts for services for periods ranging from one to five years.
Employee Future Benefits	The City and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.
Contaminated Sites	<p>Effective January 1, 2015, the City adopted the new Public Sector Accounting Standard PS3260 Contaminated Sites. The new standard can be applied retroactively or prospectively, and the City has elected to apply it prospectively.</p> <p>Under PS3260 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.</p> <p>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, 2016.</p>

**The City of Salmon Arm
Summary of Significant Accounting Policies**

December 31, 2016

Use of Estimates

The preparation of the consolidated financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated 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 and amortization of tangible capital assets.

**The City of Salmon Arm
Notes to Consolidated Financial Statements**

December 31, 2016

1. Long Term Debt

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

	<u>General Fund</u>	<u>Water Fund</u>	<u>Sewer Fund</u>
2017	\$ 547,207	\$ 457,981	\$ 161,924
2018	547,207	457,981	161,924
2019	547,207	457,981	161,924
2020	315,162	424,832	161,924
2021	315,162	424,832	161,924
2022 and thereafter	3,659,738	3,015,595	1,076,411

2. Contingent Liabilities and Commitments

(a) Pension Liabilities

The employer and its employees contribute to the Municipal Pension Plan (a jointly trusteed 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, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 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 is then adjusted to the extent there is amortization of any funding deficit.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The City of Salmon Arm paid \$599,740 (2015 - \$616,968) for employer contributions while employees contributed \$538,032 (2015 - \$551,120) to the plan in fiscal 2016.

The next valuation will be as at December 31, 2018, with results available in 2019.

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.

Continued...

The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued

December 31, 2016

2. Contingent Liabilities and Commitments - Continued

(b) Columbia Shuswap Regional District

Columbia Shuswap Regional District (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.

(c) 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.

(d) Equipment Leases

The City is the lessee of a postage machine and workstations valued at \$85,204 excluding taxes. The lease terms are June 2013 to May 2019. 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. Subsequent to the yearend, the City entered into an operating lease agreement for workstations valued at approximately \$89,379 with a lease term of February 2017 to July 2021.

Future annual lease payments are as follows:

2017	\$ 47,997
2018	50,080
2019	35,443
2020	24,987
2021	12,494

(e) 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.

(f) Guarantor Agreement

The City has entered into an agreement to act as a loan guarantor for \$750,000.00 to assist the Salmon Arm Tennis Club in the financing and construction of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC.

The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued

December 31, 2016

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 and are not reflected in the operating accounts.

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

	<u>Demand Notes</u>	<u>Cash Deposits</u>	<u>Total</u>
General Fund	\$ 638,814	\$ 370,356	\$ 1,009,170
Water Fund	404,702	187,487	592,189
Sewer Fund	<u>157,898</u>	<u>79,528</u>	<u>237,426</u>
	<u>\$1,201,414</u>	<u>\$ 637,371</u>	<u>\$ 1,838,785</u>

4. Deferred Revenues

	<u>December</u> <u>31, 2015</u>	<u>Inflow</u> <u>(Outflow)</u>	<u>Interest</u>	<u>December</u> <u>31, 2016</u>
BC Buildings Corporation	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Community Works Fund	3,214,560	(306,560)	29,825	2,937,826
Development Cost Charges	5,942,758	1,316,159	58,976	7,317,893
Recycling User Fee Rebate	207,017	1,511	-	208,528
Other	<u>121,864</u>	<u>13,034</u>	<u>-</u>	<u>134,898</u>
	<u>\$ 10,486,199</u>	<u>\$ 1,024,144</u>	<u>\$ 88,801</u>	<u>\$ 11,599,145</u>

Included in deferred revenue is a prepayment amount of \$1,000,000 received from British Columbia Buildings Corporation for future rental of the Law Courts facility to be used for annual rent payments commencing in 2021. Deferred revenue amounts of \$2,937,826 (2015 - \$3,214,560) have been received under the Community Works Fund for future restricted capital projects.

5. Budget

The City of Salmon Arm 2016 to 2020 Financial Plan Bylaw No. 4142 (Financial Plan Bylaw) was adopted by Council on April 25, 2016. 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 the Public Sector Accounting Standards (PSAB). The Financial Plan Bylaw was prepared on a modified accrual basis while the actual operating results utilizing Public Sector Accounting Standards 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. Public Sector Accounting Standards 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, 2016 with adjustments as follows:

Continued

The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued

December 31, 2016

5. Budget – Continued

Financial Plan Bylaw Surplus for the Year	\$ -
Add:	
Capital Grants	4,354,700
Capital Expenditures	18,513,553
Debt Repayment	1,589,275
Transfer to Reserve Accounts	1,597,425
Transfer to Reserve Funds	1,089,520
Transfer from DCC Reserve Funds	-
Other Developer Contributions	169,000
Less:	
Transfer from Prior Years Surplus	(546,305)
Transfer to Reserve Accounts	(767,050)
Transfer to Capital Reserve Accounts	<u>(15,996,520)</u>
Budget Surplus as per Statement of Operations	<u>\$10,003,598</u>

6. Taxation

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

	2016	2015
Taxes Collected		
Property Taxes	\$ 27,094,450	\$ 26,066,132
Transportation Parcel Tax	914,040	902,640
Frontage Tax - Water	1,405,770	1,383,093
Frontage Tax - Sewer	902,163	867,119
1% Utility Tax	294,442	279,753
	<u>30,610,865</u>	<u>29,498,737</u>
Collected for Other Governments		
Province of BC (school taxes)	7,955,097	7,794,084
BC Assessment Authority	201,338	202,834
Regional Hospital District	955,004	917,413
Columbia Shuswap Regional District	893,842	849,302
Okanagan Regional Library	692,212	673,805
Municipal Finance Authority	681	634
Downtown Improvement Area	173,200	171,500
	<u>10,871,374</u>	<u>10,609,572</u>
Net taxes available for Municipal Purposes	<u>\$ 19,739,491</u>	<u>\$18,889,165</u>

**The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued**

December 31, 2016

7. Trust Funds

In accordance with PSAB recommendations for local governments, trust funds are not included in the City's Consolidated Financial Statements. The City administers a Cemetery Maintenance Fund for the perpetual care and maintenance of the City owned and operated cemetery. As at December 31, 2016, the Trust Fund balance is \$334,032 (2015 - \$319,665) (Schedule 4).

8. Fire Training Centre Function

The City participates jointly with the Columbia Shuswap Regional District and other local governments to construct a Fire Training Centre. This function is not reflected in the financial statements of the City.

Investments	\$ 82,860
Due from the City of Salmon Arm	123,658
Capital Assets	<u>496,839</u>
Total Assets	<u>\$ 703,357</u>
Operating Surplus	\$ 206,518
Equity in Capital Assets	<u>496,839</u>
Total Liabilities and Equity	<u>\$ 703,357</u>

9. 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,

Continued...

The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued

December 31, 2016

9. Segment Reporting – Continued

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.

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 84 square miles. It provides fire protection services to approximately 8,550 properties (residential, commercial, etc.) and inspection services to approximately 850 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.

Continued...

The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued

December 31, 2016

9. Segment Reporting – Continued

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 210 kilometers (excluding the Trans Canada Highway and Highway 97B) of roadway, 67 kilometres of sidewalk, as well as, 109 kilometers of storm sewer complete with retention ponds and currently operates a +/- 70 unit municipal fleet of major vehicles and equipment.

Environmental 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.

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 and twenty (720) 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

Continued...

The City of Salmon Arm
Notes to Consolidated Financial Statements – Continued

December 31, 2016

9. Segment Reporting – Continued

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 200 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, seven hundred and seventy-six (776) hydrants, seven (7) pumping stations, fourteen (14) reservoirs, and one (1) dam with a total storage capacity of 24,538 cubic metres and over 7,150 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.

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 kilometers of mainline and 6,100 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).

10. Subsequent Event

Subsequent to December 31, 2016, the City acquired property at 720 - 22 Street NE, Salmon Arm, BC for \$550,000.00.

**The City of Salmon Arm
Schedule 1 - Long Term Debt**

As at December 31

Bylaw #	Description	Maturity Date	Interest Rate	Balance Outstanding 2016	Balance Outstanding 2015
General Fund					
2841	Shaw Centre	2019	3.140	\$ 1,507,984	\$ 1,967,760
3184	Fire Hall and Little Mountain	2022	5.490	139,294	155,587
3334	City Hall and Law Courts	2034	5.950	7,528,202	7,783,058
3479	City Hall and Law Courts	2035	1.750	549,523	892,438
3569	Blackburn Park	2027	4.820	322,305	345,285
3758	Underpass 20/21 Street	2029	4.130	1,836,904	1,943,133
3981	Property Acquisition	2016	P - 1.0	-	100,000
4048	New Cemetery	2040	2.750	993,812	1,020,000
4072	Blackburn Park Improvement	2035	2.750	482,319	500,000
				\$ 13,360,343	\$ 14,707,261
Water Fund					
2858	Water	2019	5.990	\$ 215,426	\$ 281,109
3458	Water	2025	1.750	310,343	335,198
3551	Water	2026	1.750	635,607	686,511
3576	Water	2028	4.650	6,215,131	6,612,853
3816	Water	2030	3.730	1,585,596	1,668,945
3793	Water	2041	3.250	43,699	44,708
				\$ 9,005,802	\$ 9,629,324
Sewer Fund					
3159	Sewer	2022	5.250	\$ 151,315	\$ 172,502
3207	Sewer	2023	5.491	1,336,294	1,492,602
4051	Sewer	2035	2.750	1,736,350	1,800,000
				\$ 3,223,959	\$ 3,465,104
				\$ 25,590,104	\$ 27,801,689

The gross interest paid relating to the above noted debt was \$1,635,515 (2015 - \$1,626,403)

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

As at December 31	2016	2015
General Fund		
Land	\$ 38,855,422	\$ 36,708,667
Buildings	24,416,850	24,894,030
Machinery and Equipment	1,840,998	1,974,947
Vehicles	2,276,547	2,463,259
Information Technology Infrastructure	149,506	171,221
Parks Infrastructure	5,539,794	4,691,091
Utility Infrastructure	14,590,070	14,863,127
Transportation Infrastructure	66,999,639	65,719,524
	\$ 154,668,826	\$ 151,485,866
Water Fund		
Buildings	\$ 13,843,468	\$ 14,099,171
Machinery and Equipment	866,738	809,147
Information Technology Infrastructure	43,363	41,788
Utility Infrastructure	19,698,693	18,765,188
	\$ 34,452,262	\$ 33,715,294
Sewer Fund		
Buildings	\$ 13,259,731	\$ 13,582,769
Machinery and Equipment	66,200	43,326
Information Technology Infrastructure	24,431	25,409
Utility Infrastructure	11,586,865	10,418,724
	\$ 24,937,227	\$ 24,070,228
	\$ 214,058,315	\$ 209,271,388

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

For The Year Ended December 31	Land	Buildings	Machinery and Equipment	Vehicles	Information Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	2016 Total
Cost									
Balance, Beginning of Year	\$ 36,708,667	\$ 71,825,428	\$ 5,763,641	\$ 4,609,323	\$ 1,455,391	\$ 9,339,478	\$ 66,330,475	\$ 113,469,135	\$ 309,501,538
Additions	2,278,495	425,586	329,266	83,922	38,946	1,128,287	2,980,850	4,594,503	11,859,855
Disposals	(131,739)	-	(25,808)	-	-	-	-	-	(157,547)
Balance, End of Year	38,855,423	72,251,014	6,067,099	4,693,245	1,494,337	10,467,765	69,311,325	118,063,638	321,203,846
Accumulated Amortization									
Balance, Beginning of Year	-	19,249,458	2,936,221	2,146,064	1,216,973	4,648,387	22,283,436	47,749,611	100,230,150
Amortization	-	1,481,507	379,317	270,634	60,064	279,584	1,152,262	3,314,388	6,937,786
Disposals	-	-	(22,375)	-	-	-	-	-	(22,375)
Balance, End of Year	-	20,730,965	3,293,163	2,416,698	1,277,037	4,927,971	23,435,698	51,063,999	107,145,531
Net Book Value, End of Year	\$ 38,855,423	\$ 51,520,049	\$ 2,773,936	\$ 2,276,547	\$ 217,300	\$ 5,539,794	\$ 45,875,627	\$ 66,999,639	\$ 214,058,315
For The Year Ended December 31									
Cost									
Balance, Beginning of Year	\$ 36,378,120	\$ 71,647,061	\$ 5,180,707	\$ 4,227,800	\$ 1,465,702	\$ 9,129,812	\$ 65,269,796	\$ 110,171,382	\$ 303,470,380
Additions	330,547	178,367	600,806	566,282	7,455	209,666	1,060,679	3,297,753	6,251,535
Disposals	-	-	(17,872)	(184,739)	(17,766)	-	-	-	(220,377)
Balance, End of Year	36,708,667	71,825,428	5,763,641	4,609,323	1,455,391	9,339,478	66,330,475	113,469,135	309,501,538
Accumulated Amortization									
Balance, Beginning of Year	-	17,793,130	2,579,577	2,059,252	1,164,830	4,334,216	21,201,271	44,643,053	93,775,329
Amortization	-	1,456,328	374,516	271,551	66,356	314,171	1,082,165	3,106,558	6,671,645
Disposals	-	-	(17,872)	(184,739)	(14,213)	-	-	-	(216,824)
Balance, End of Year	-	19,249,458	2,936,221	2,146,064	1,216,973	4,648,387	22,283,436	47,749,611	100,230,150
Net Book Value, End of Year	\$ 36,708,667	\$ 52,575,970	\$ 2,827,420	\$ 2,463,259	\$ 238,418	\$ 4,691,091	\$ 44,047,039	\$ 65,719,524	\$ 209,271,388

There were no tangible capital assets amortized that were either under construction, being developed or retired from service. Tangible capital assets that were contributed by developers for various infrastructure projects were \$4,636,690 (2015 - \$1,930,074). Due to the age of some City-owned lands such as parklands and land beneath roads and sidewalks, a nominal value \$1.00 has been assigned. Interest capitalized in the year was Nil (2015 - Nil).

The City of Salmon Arm
Schedule 3 - Grants From Federal and Provincial Governments

For The Year Ended December 31	2016	2016	2015
	Actual	Budget	Actual
General Fund - Grants in Lieu of Taxes			
Federal Government	\$ 16,848	\$ 20,000	\$ 17,463
Province of British Columbia	23,392	20,000	20,286
Provincial Government Agencies	77,098	70,000	69,796
	\$ 117,338	\$ 110,000	\$ 107,545
General Fund - Current Operating Grants			
Province of British Columbia			
Arterial Street Lighting	\$ 3,223	\$ 2,700	\$ 2,918
Brownsfield Study	45,400	25,000	-
Safety Provincial Emergency Preparedness	149,010	-	-
Small Communities Protection	216,249	225,000	225,229
Traffic Fine Revenue Sharing	162,604	185,000	196,824
	\$ 576,486	\$ 437,700	\$ 424,971
General Fund - Capital Grants			
Federal Government and Province of British Columbia			
Community Works Fund	\$ 1,095,772	\$ 2,959,700	\$ 187,716
BC Air Access Program	-	745,000	-
Ministry of Justice - Provincial Emergency Preparedness	-	-	4,765
	\$ 1,095,772	\$ 3,704,700	\$ 192,481
Sewer Fund - Capital Grants			
Province of British Columbia			
Strategic Fund - Capital, Infrastructure & Capacity Building	\$ -	\$ 650,000	\$ -
Total Operating Grants	\$ 693,824	\$ 547,700	\$ 532,516
Total Capital Grants	1,095,772	4,354,700	192,481
Total Grants	\$ 1,789,596	\$ 4,902,400	\$ 724,997
Total Federal Grants	\$ 564,734	\$ 1,499,850	\$ 17,463
Total Provincial Grants	1,224,862	3,402,550	707,534
Total Grants	\$ 1,789,596	\$ 4,902,400	\$ 724,997

The City of Salmon Arm
Schedule 4 - Trust and Reserve Funds Statements
Balance Sheet

As at December 31	2016	2015
Assets		
Trust Funds		
Cash and Investments	\$ 334,032	\$ 319,665
Reserve Funds		
Cash and Investments	15,465,968	12,742,439
Other Receivables	60,000	80,000
	15,525,968	12,822,439
	\$ 15,860,000	\$ 13,142,104
Liabilities		
Trust Funds		
Fund Balances		
Perpetual Care	\$ 329,924	\$ 315,596
Klahani Park Playground Equipment	4,108	4,069
	334,032	319,665
Reserve Funds		
Development Cost Charge Reserve Funds - Note 4	7,317,893	5,942,758
Other Statutory Reserve Funds	8,208,075	6,879,681
	15,525,968	12,822,439
	\$ 15,860,000	\$ 13,142,104

The City of Salmon Arm
Schedule 4 - Trust and Reserve Funds Statements - Continued
Transactions

For The Year Ended December 31	2015	Interest	Contributions	Inter-Fund Transfers	Expenditures	2016
Trust Funds						
Perpetual care	\$ 315,596	\$ 2,926	\$ 11,402	\$ -	\$ -	\$ 329,924
Klahani Playground Equipment	4,069	39	-	-	-	4,108
Total Trust Funds	319,665	2,965	11,402	-	-	334,032
Reserve Funds						
Development Cost Charge - Sewer	1,764,148	17,522	413,922	-	-	2,195,592
Development Cost Charge - Water	1,872,739	18,707	423,662	-	-	2,315,108
Development Cost Charge - Drainage	1,082,171	10,583	206,370	-	-	1,299,124
Development Cost Charge - Parks	277,763	2,677	46,898	(12,810)	-	314,528
Development Cost Charge - Highways	863,853	8,726	238,116	-	-	1,110,695
Development Cost Charge - Underpass	82,084	762	-	-	-	82,846
Total Development Cost Charges	5,942,758	58,977	1,328,968	(12,810)	-	7,317,893
Equipment Replacement	1,935,121	18,295	-	500,000	(48,173)	2,405,243
General Capital	125,762	2,136	306,348	-	-	434,246
Fire Department Building and Equipment	150,605	1,414	-	50,000	-	202,019
Emergency Apparatus	769,110	7,310	10,000	195,000	-	981,420
Police Vehicle Replacement	257,590	2,406	-	45,000	(41,392)	263,604
Landfill Site Repurchase	214,512	1,989	-	-	-	216,501
Cemetery Development	130,235	1,215	-	10,000	-	141,450
Water Major Maintenance	768,769	7,134	-	126,495	(249,343)	653,055
Sewer Major Maintenance	1,733,458	16,278	-	382,985	(71,110)	2,061,611
Community Centre Major Maintenance	567,430	5,300	-	55,000	(44,453)	583,277
Cemetery Columbarium	90,015	838	-	5,000	(30,748)	65,105
Parks Development	137,074	1,822	151,648	50,000	(140,000)	200,544
Total Other Statutory Reserves	6,879,681	66,137	467,996	1,419,480	(625,219)	8,208,075
Total Reserve Funds	12,822,439	125,114	1,796,964	1,406,670	(625,219)	15,525,968
	\$ 13,142,104	\$ 128,079	\$ 1,808,366	\$ 1,406,670	\$ (625,219)	\$ 15,860,000

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

For The Year Ended December 31	The City of Salmon Arm							2016 Total		
	General Government Services	Protective Services	Transportation Services	Environmental Development Services	Recreation and Cultural Services	Sewer Utility Services	Water Utility Services		Elimination Entries	
Revenue										
Taxation	\$ 16,517,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,517,517
Transportation Parcel Tax	-	-	914,040	-	-	-	-	-	-	914,040
Frontage Tax	-	-	-	-	-	-	-	-	-	2,307,934
Grants	1,437,350	-	-	16,250	60,600	902,163	1,405,771	-	-	1,971,349
Sales of Service	100,860	236,360	457,149	938,856	949,212	1,960,757	2,356,179	(1,042,789)	6,713,650	
Licenses, Permits, Fines, Franchise	1,391,300	747,470	1,214,215	100,510	177,186	20,000	17,700	(721,184)	1,776,165	
Return on Investment	994,541	11,131	43,183	4,042	7,122	127,404	219,225	-	1,363,465	
Other Contributions	402,154	10,000	2,922,919	-	222,958	838,706	816,564	-	5,213,301	
Total Revenue	20,843,722	1,004,961	5,551,506	1,059,658	1,417,078	3,849,030	4,815,439	(1,763,973)	36,777,421	
Expenses										
Wages and Benefits	1,870,261	1,485,652	1,471,456	674,173	1,699,525	644,405	861,558	-	8,707,030	
Insurance	134,262	21,825	69,380	82	50,466	42,090	36,894	-	354,999	
Community Grants	253,078	-	-	-	-	-	-	-	253,078	
Professional and Legal Fees	58,538	-	-	8,369	-	-	-	-	66,907	
Utilities and Property Taxes	79,700	61,119	253,286	3,539	63,236	249,611	337,004	(81,611)	965,884	
Repairs and Maintenance	-	125,566	1,134,087	4,754	408,532	236,146	446,654	(63,379)	2,292,360	
Contracts	167,359	2,846,299	851,317	1,101,046	797,743	33,350	28,060	-	5,825,174	
Operating Expenses	454,854	324,086	392,307	248,134	620,866	538,548	451,660	(1,566,416)	1,464,039	
Collections for Other Governments	13,027	-	-	-	-	-	-	-	13,027	
Loss on Disposal of Capital Assets	131,739	3,433	-	-	-	-	-	-	135,172	
Amortization	836,390	147,621	4,049,232	-	304,978	703,555	895,981	-	6,937,757	
Interest and Debt Issue Expenses	620,949	6,300	103,250	-	214,988	117,773	572,275	-	1,635,515	
Total Expenses	4,620,157	5,021,901	8,324,315	2,040,097	4,160,314	2,565,478	3,630,086	(1,711,406)	28,650,942	
Net Surplus (Deficit)	\$ 16,223,565	\$ (4,016,940)	\$ (2,772,809)	\$ (980,439)	\$ (2,743,236)	\$ 1,283,552	\$ 1,185,353	\$ (52,567)	\$ 8,126,479	

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

For The Year Ended December 31	General Government Services	Protective Services	Transportation Services	Environmental Development Services	Recreation and Cultural Services	Sewer Utility Services	Water Utility Services	Elimination Entries	2015 Total
Revenue									
Taxation	\$ 15,736,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,736,312
Transportation Parcel Tax	-	-	902,640	-	-	-	-	-	902,640
Frontage Tax	-	-	-	-	-	867,119	1,383,093	-	2,250,212
Grants	533,522	-	303,071	2,250	60,600	-	-	-	899,443
Sales of Service	136,249	81,396	1,428,582	914,943	939,028	1,916,270	2,341,735	(1,040,699)	6,717,504
Licenses, Permits, Fines, Franchise	1,390,492	709,177	43,838	64,341	206,844	20,000	12,150	(685,957)	1,760,885
Return on Investment	1,079,336	12,677	-	5,267	9,023	45,580	53,530	-	1,205,413
Other Contributions	115,507	-	1,750,998	-	69,707	615,772	330,057	-	2,882,041
Total Revenue	18,991,418	803,250	4,429,129	986,801	1,285,202	3,464,741	4,120,565	(1,726,656)	32,354,450
Expenses									
Wages and Benefits	1,735,068	1,470,546	1,525,664	654,079	1,691,038	652,723	845,871	-	8,574,989
Insurance	148,085	22,576	73,803	106	62,110	37,722	28,118	-	372,520
Community Grants	217,916	-	2,312	-	-	-	-	-	220,228
Professional and Legal Fees	76,266	-	-	2,602	-	-	-	-	78,868
Utilities and Property Taxes	78,396	64,227	234,710	2,027	70,001	238,703	374,327	(89,326)	973,065
Repairs and Maintenance	903	140,177	1,181,824	8,442	433,841	266,018	481,174	(62,882)	2,449,487
Contracts	139,032	2,298,045	752,585	1,028,102	663,694	113,960	21,692	-	5,017,110
Operating Expenses	705,863	227,011	480,778	224,386	615,157	488,058	455,703	(1,575,119)	1,621,837
Collections for Other Governments	9,228	-	-	-	-	-	-	-	9,228
Loss on Disposal of Capital Assets	-	-	3,553	-	-	-	-	-	3,553
Amortization	818,063	148,487	3,840,804	-	335,201	663,789	865,281	-	6,671,645
Interest and Debt Issue Expenses	686,055	6,300	103,250	-	186,130	109,212	588,576	-	1,679,523
Total Expenses	4,614,895	4,377,369	8,199,283	1,919,744	4,057,172	2,570,185	3,660,742	(1,727,327)	27,672,063
Net Surplus (Deficit)	\$ 14,376,523	\$ (3,574,119)	\$ (3,770,154)	\$ (932,943)	\$ (2,771,970)	\$ 894,556	\$ 459,823	\$ 671	\$ 4,682,387

Annual Budget

The 2017 budget is based on essentially the same service levels as 2016 and strives towards maintaining a strong financial foundation for the City. It contains a number of reserve transfer allocations to ensure that goals set out in the Long Term Financial Plan are attainable. The budget is a plan for the upcoming year, as well as a preplan for future years which reflects the goals, objectives and priorities of the community. It establishes service levels, programs and special project work and addresses how they will be funded. It is a financial tool that ensures funds are available for the programs and services required by the community; essentially, it is a planning and managing tool. The budget also serves as a check and balance to ensure funds are not overspent.

The operating budget projects revenue and expenditures for the current operating year while the capital budget identifies the capital projects approved by Council which will be undertaken. Indicative of life, there are always more projects than funds. Council does its best to prioritize the needs of the community, all the while balancing electorate expectations, community safety and economics.

Prior to the development of the annual budget, public input is sought through a participative session held in September. Council places great value on the public's input and resulting consultation. After an extensive Council and staff review, the budget is generally approved in December of the preceding year.

Council strives to provide for a constant and predictable level of taxation. The budget focuses on the current year's operation and maintenance of water and sewer systems, transportation network, parks and recreation, fire and policing services, airport, cemetery, development and general administrative services. Council policies ultimately determine service levels.

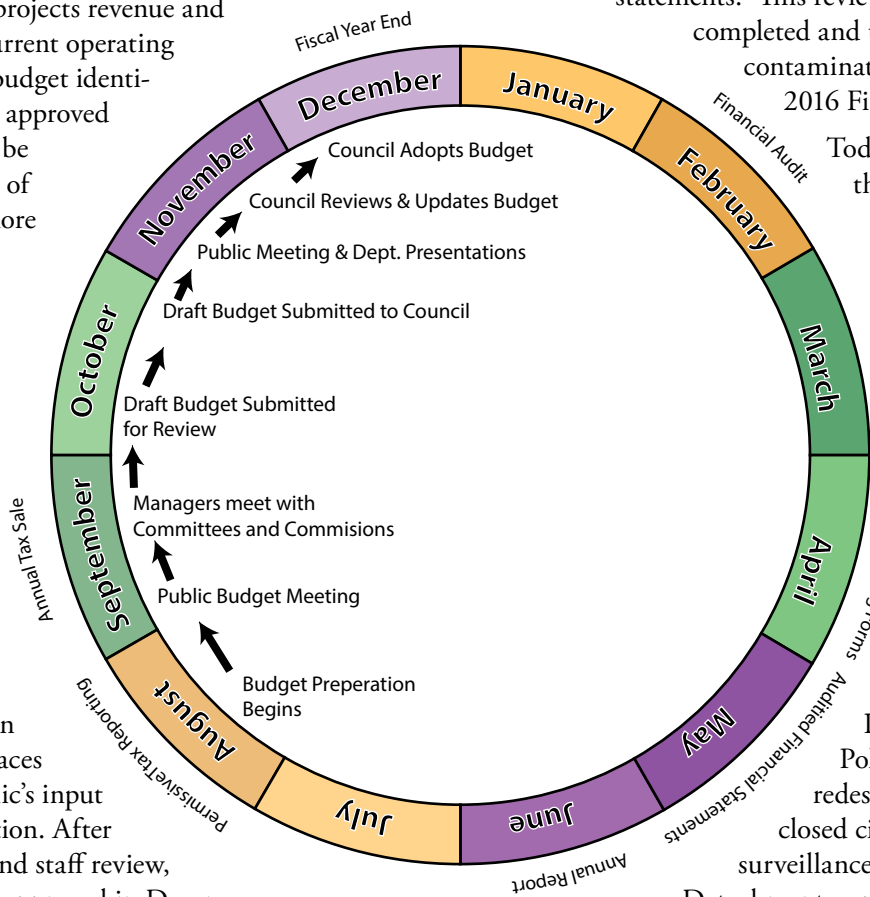
Provincial downloading also has an impact on municipal budgets and has not only forced municipalities to take on existing services financially, but also to implement procedures and policies to address these services. Stringent Provincial Riparian Area Regulations and a province-wide business license scheme, both now administered at the municipal level, are but two (2) examples. Additionally, the introduction of new legislation governing tangible capital asset reporting for local governments and the development of specific tax and revenue policies and objectives puts an additional strain on the City's staffing and financial resources. In 2015, the City was required to account for and report liabilities associated with contaminated sites on City owned lands in its financial statements. This review and analysis has been completed and the City does not have any contaminated sites to disclose in its 2016 Financial Statements.

Today, all municipalities face the challenge of rising costs and limited revenues. Local governments must be innovative to stretch the amount of taxation dollars it collects from property owners; essentially, each municipality must explore new ways to do more with less. This equates to some very tough decisions during the budget process each year.

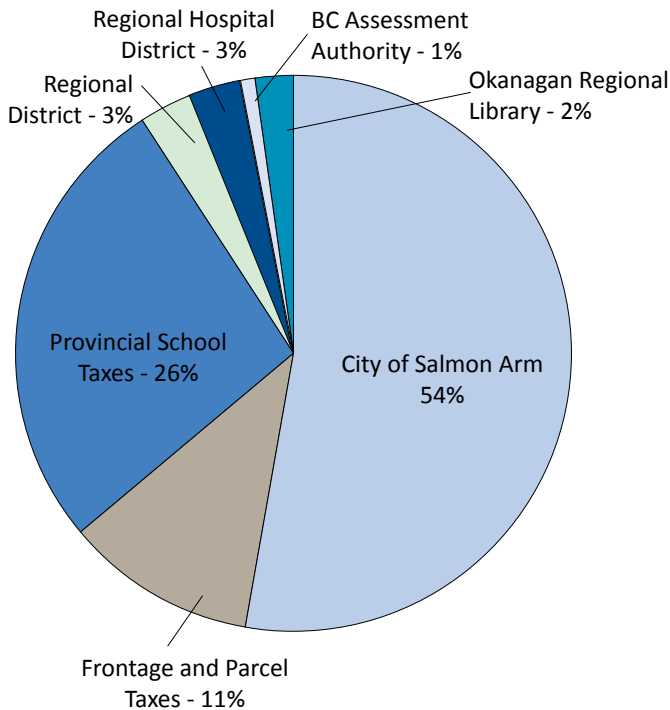
Pursuant to BC Provincial Policing Standards, the City redesigned and procured a new closed circuit video equipment/surveillance system for the RCMP

Detachment as part of the 2016 budget. A number of greenway projects were completed along with the replacement of a number of public works equipment and the construction of the new Shuswap Memorial Cemetery.

The 2017 budget includes a 1.58% property tax increase and new construction tax revenue of 1.91%. This additional property tax revenue assisted in funding 2017 cost increases



such as wages and benefits, policing costs, sidewalk weed and noxious weed control, roadway and road allowance maintenance and seal maintenance, ice and snow control and transportation capital expenditures, various park maintenance



This graph reflects that only 54% of the residential property tax bill is retained by the City to fund the annual budget

increases to reflect actual costs, etc. The budget includes the revitalization of Hudson Street (4 – 6 St NE), the acquisition of property located at 720 – 22 St SE and a new Glycol Cooling System for the Shaw Centre.

In 2017, Council reviewed its 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 \$174,700.69 in general municipal property taxes from Class 5 (Light Industry) to Class 6 (Business). This property tax strategy is in keeping with Council’s objective to maintain tax stability while maintaining equality between property classifications.

The budget provides for the one (1) debenture borrowings. The applicable project was anticipated in 2015/2016 and has been carried forward to 2017 wherein it is anticipated that the City may be successful in obtaining a grant to mitigate the total cost of borrowing. The project is for the construction of a Zone 5 - Booster Station (\$3 million) and is located adjacent to the intersection of 30 Street SE and 10 Ave SE. The booster station was constructed in 1975 in a bunker within

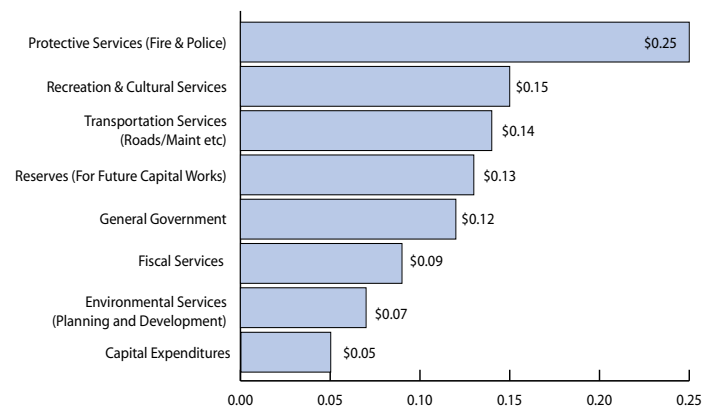
a very small footprint which hinders expansion. The pumps and distribution mains in and around the station are also undersized and outdated. Relocation of the station to the entrance of Little Mountain Park along 10 Ave SE will facilitate a seamless transition in operations, enable fire flow demands to be met and provide for reconfiguration of our telemetry and SCADA operations. The debentures will require elector assent which is envisioned to occur in the fall of 2017.

The use of long term debt and the accumulation of reserves to undertake certain projects is prudent and a combination of both funding mechanisms is a good strategy to maintain a healthy financial foundation. While long term debt should not be a means to finance all projects, projects with an expenditure threshold of one half million dollars or more should be financed through long term debt or a combination of debt and reserves. The reality is that there are some City projects that cannot be undertaken unless long term debt is accessed.

In 2017, the City entered into an agreement to act as a loan guarantor for \$750,000.00 to assist the Salmon Arm Tennis Club in the financing and construction of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm.

The 2017 budget provides for the costs associated with the detailed design of the Underpass so as to obtain accurate costing and have the project tender ready for future grant opportunities and the elector assent process. This project is funded Underpass Reserves. The Shuswap (Salmon Arm) Regional Airport will see a new automated aircraft fueling system providing 24 hour service. The City was fortunate to successfully obtain a grant for \$225,000 to assist with this fuel system upgrade.

The City implemented a Solid Waste Collection and Recycling Services Program for residential properties on a user-pay basis in 2011 and this successful program is in year seven (7).



This graph reflects the portion of each municipal tax dollar that funds each function with the City’s annual budget. For example \$0.14 of each tax dollar levied funds transportation services

In 2014, the City implemented a curbside organic yard waste collection program with a view of expanding the program to a bi-annual program in 2015. By partnering with Multi-Materials British Columbia with respect to packaged and printed paper, the City was able to secure a rebate which reduced the user fee for 2015 by \$22.70 and a further \$11.30 in 2016 resulting in an overall lower user fee of \$101.00 per annum for its Solid Waste Collection and Recycling Services for residential properties. The City embarked on a Food Waste Collection pilot project in 2016 - implementation of this project will be considered in the future.

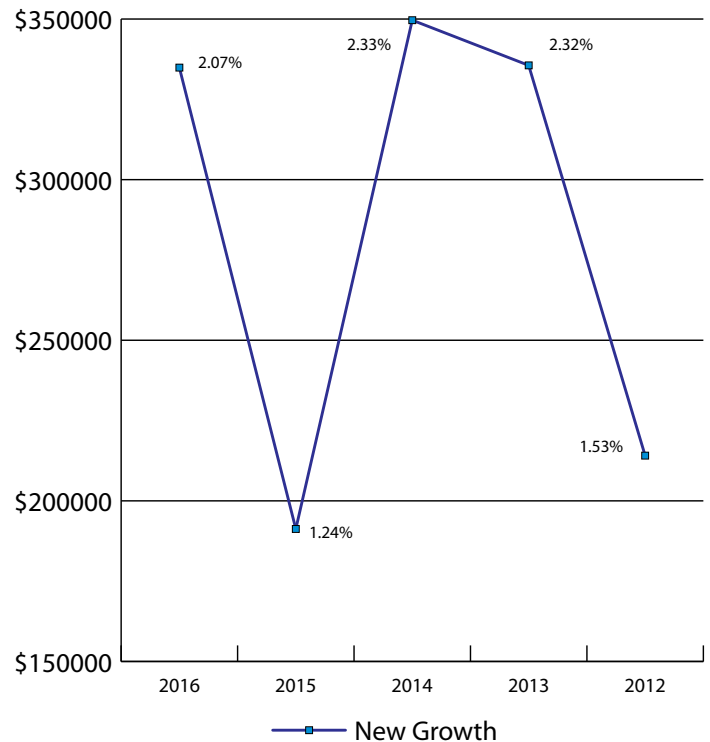
Staffing is provided on an average demand basis. Demand must be sustained over time to justify additional staffing levels. For example, as development increases staffing levels remain the same to ride out the flurry of activity. It can be extremely difficult to find available temporary or part-time staff skilled in a specific area such as building inspection or development services. Additional workloads are absorbed by technological advancement and the streamlining of existing processes. An ongoing review of current processes is required to accomplish high quality service levels with the same level of funding.

The City allocates annually funds for various large scale projects such as the replacement of Syme Bridge as well as emergency operational activities, such as snow removal. The City establishes reserves to undertake works once the funds required have been accumulated. In 2017, the City continued to allocate a predetermined amount to reserves.

The Federal Government's Community Works Fund continued in 2017 and as a result the City's budget included a grant of \$2,100,100.00 towards capital projects.

Many City staff members participate in the budget develop-

ment process each year. The onus is on senior staff to ensure the required financial and operational resources are utilized by each department for the intended purpose and that annual budget targets are met each year.



This graph reflects the new tax revenue that is generated each year as a result of new growth or construction in Salmon Arm. In 2016 the community derived new tax revenue of 2.07% or \$334,878,000.



2016-2020 Financial Plan

Schedule "A" - Bylaw #4195

City of Salmon Arm 2016 - 2020 Financial Plan

	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Consolidated Revenues					
Property Taxes - Net	16,634,260	17,397,795	17,745,751	18,100,666	18,462,679
Frontage & Parcel Taxes	3,181,140	3,246,145	3,311,068	3,377,289	3,444,835
Sales of Service	7,835,255	7,562,645	7,713,898	7,868,176	8,025,539
Revenue From Own Sources	2,431,395	2,368,639	2,416,012	2,464,332	2,513,619
Rentals	792,305	787,655	803,408	819,476	835,866
Federal Government Transfers	75,000	75,000	-	-	-
Provincial Government Transfers	586,850	393,200	401,064	409,085	417,267
Other Government Transfers	212,780	210,160	214,363	218,650	223,023
Transfer From Prior Year Surplus	546,305	440,531	449,342	458,328	467,495
Transfer From Reserve Accounts	824,525	460,380	469,588	478,979	488,559
Transfer From Reserve Funds	12,810	12,810	12,810	12,810	12,810
Total Consolidated Revenues	\$ 33,132,625	\$ 32,954,960	\$ 33,537,303	\$ 34,207,793	\$ 34,891,693
Consolidated Expenditures					
General Government Services	\$ 3,132,915	\$ 3,636,765	\$ 3,709,500	\$ 3,783,690	\$ 3,859,364
Protective Services	5,147,310	5,436,405	5,545,133	5,656,036	5,769,156
Transportation Services	4,360,375	4,749,115	4,844,097	4,940,979	5,039,799
Environmental Health Services	48,272	57,772	58,927	60,106	61,308
Environmental Development Services	2,330,820	2,599,710	2,651,704	2,704,738	2,758,833
Recreation and Cultural Services	3,833,325	3,968,480	4,047,850	4,128,807	4,211,383
Fiscal Services - Interest	1,637,210	1,643,138	1,676,001	1,709,521	1,743,711
Fiscal Services - Principal	1,589,275	1,399,660	1,427,653	1,456,206	1,485,330
Capital Expenditures	2,507,973	2,623,735	2,717,440	2,684,154	3,021,834
Transfer to Surplus	-	-	-	-	-
Transfer to Reserve Accounts	2,937,245	1,836,665	1,755,412	1,877,899	1,631,204
Transfer to Reserve Funds	1,543,410	1,011,180	1,031,404	1,052,032	1,073,072
Water Services	2,239,715	2,105,750	2,147,865	2,190,822	2,234,639
Sewer Services	1,824,780	1,886,585	1,924,317	1,962,803	2,002,059
Total Consolidated Expenditures	\$ 33,132,625	\$ 32,954,960	\$ 33,537,303	\$ 34,207,793	\$ 34,891,693

Schedule "A" - Bylaw #4195

**City of Salmon Arm
2016 - 2020 Financial Plan**

	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Capital Projects					
Finances Acquired					
General Operating Fund	1,764,533	1,757,160	1,882,440	1,959,154	1,896,834
Water Operating Fund	418,440	465,500	460,000	250,000	450,000
Sewer Operating Fund	325,000	401,075	375,000	475,000	675,000
Federal Government Grants	3,395,990	2,891,140	-	25,000	293,343
Provincial Government Grants	4,203,540	3,621,140	-	3,450,000	293,342
Prior Year Surplus	80,000	279,000	-	-	-
Reserve Accounts	6,660,870	3,323,905	90,000	754,700	1,068,315
Reserve Funds	1,162,685	1,700,000	725,000	2,831,575	698,500
Development Cost Charges	-	160,000	2,215,000	2,995,050	2,125,000
Short Term Debt	395,000	995,000	-	-	-
Long Term Debt	2,812,140	1,282,140	-	3,335,875	1,000,000
Developer Contributions	197,100	85,000	40,000	40,000	40,000
Total Funding Sources	\$ 21,415,298	\$ 16,961,060	\$ 5,787,440	\$ 16,116,354	\$ 8,540,334
Finances Applied					
Transportation Infrastructure	\$ 6,056,350	\$ 5,675,770	\$ 3,462,000	\$ 12,692,000	\$ 6,104,500
Buildings	4,592,030	4,711,390	165,300	335,476	117,000
Land	1,232,720	-	-	-	-
IT Infrastructure	488,555	766,500	180,000	115,000	125,000
Machinery and Equipment	737,150	1,465,900	550,140	656,378	383,834
Vehicles	135,000	125,000	130,000	-	90,000
Parks Infrastructure	2,335,203	815,000	495,000	322,500	260,000
Utility Infrastructure	5,838,290	3,401,500	805,000	1,995,000	1,460,000
Total Capital Expense	\$ 21,415,298	\$ 16,961,060	\$ 5,787,440	\$ 16,116,354	\$ 8,540,334
Departmental Summary:					
	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
General Government Services	\$ 1,981,035	\$ 1,137,500	\$ 183,500	\$ 108,500	\$ 108,500
Protective Services	434,000	679,000	380,000	55,000	145,000
Transportation Services	6,746,350	6,820,770	3,770,000	12,875,000	6,401,000
Environmental Health Services	1,064,670	283,000	25,000	-	12,500
Environmental Development Services	-	-	-	-	-
Recreation and Cultural Services	1,845,758	884,150	553,940	1,012,854	333,334
Water Services	5,811,345	3,950,640	500,000	1,590,000	677,500
Sewer Services	3,532,140	3,206,000	375,000	475,000	862,500
Total by Department	\$ 21,415,298	\$ 16,961,060	\$ 5,787,440	\$ 16,116,354	\$ 8,540,334

Average Residential Taxes

The City of Salmon Arm acts as a collection agency for other taxing authorities and as a result your property tax notice reflects taxes collected for municipal purposes as well as taxes collected for these other authorities.

Allocation of 2017 Property Taxes					
Based on \$335,005 Average Residential Assessment					
Municipal Taxes	2017 Net Cost	%	2017 Tax	2016 Tax	\$ Change
General Government Services	\$ 1,953,249	11.62%	\$ 169.37	\$ 166.74	\$ 2.63
Protective Services (Fire and Police)	4,201,743	24.99%	364.25	358.58	5.67
Transportation Services (Roads/Maintenance etc)	2,417,433	14.38%	209.60	206.34	3.26
Environmental Services (Planning and Development)	1,203,155	7.16%	104.36	102.74	1.62
Recreation and Cultural Services	2,432,229	14.47%	210.91	207.63	3.27
Fiscal Services	1,508,040	8.97%	130.74	128.71	2.03
Capital Expenditures	900,725	5.36%	78.13	76.91	1.22
Reserves (For Future Capital Works)	2,194,556	13.05%	190.21	187.25	2.96
Total General Municipal	\$ 16,811,130	100.00%	\$ 1,457.57	\$ 1,434.90	22.67
Water Frontage (based on 60 taxable feet)			124.80	124.80	-
Sewer Frontage (based on 60 taxable feet)			118.80	118.80	-
Transportation Parcel Tax (flat rate per parcel)			120.00	120.00	-
Total City of Salmon Arm Taxes			\$ 1,821.17	\$ 1,798.50	22.67
Collections For Other Agencies					
School (Province of BC)			\$ 707.53	\$ 727.94	\$ (20.41)
Columbia Shuswap Regional District			76.31	77.24	(0.93)
Columbia Shuswap Regional District - SIR Levy			4.70	4.77	-0.07
Regional Hospital District			91.79	88.98	2.81
Okanagan Regional Library			63.95	64.50	-0.55
B.C. Assessment Authority			14.47	17.13	(2.66)
Municipal Finance Authority			0.07	0.06	0.01
Total Other Agencies			\$ 958.82	\$ 980.62	\$ (21.80)
Gross Property Taxes			\$ 2,779.99	\$ 2,779.12	\$ 0.87
Less: Home Owner Grant (\$1,045.00 if Over 65)			(770.00)	(770.00)	-
Net Property Taxes			\$ 2,009.99	\$ 2,009.12	\$ 0.87
Solid Waste Collection and Recycling			101.00	101.00	0.00
Net Amount Due			\$ 2,110.99	\$ 2,110.12	\$ 0.87

Tax Exemptions

Tax Exemptions Provided By Council For the Year 31 December 2016

	Municipal Taxes	Other Taxes	Total Taxes
1. Properties Used for Public Worship*			
Pentecostal Assemblies of Canada	\$ 2,459	\$ 3,241	\$ 5,700
Trustees of the Congregation of the Little Mountain Bible Chapel	2,031	2,238	4,269
Shuswap Community Church	7,020	8,202	15,222
Broadview Evangelical Free Church	35,993	23,858	59,851
St. Andrews Presbyterian Church (Trustees)	2,413	2,691	5,104
Salmon Arm Mennonite Church Society	1,871	1,625	3,496
British Columbia Corporation of the Seventh Day Adventist Church	2,372	2,636	5,008
Trustees of the Congregation of the Canoe United Church	699	680	1,379
The Church of Jesus Christ of Latter-day Saints	3,749	4,385	8,134
Cornerstone Christian Reformed Church	3,863	4,542	8,405
Deo Lutheran Church of Salmon Arm	4,257	2,971	7,228
Trustees of the Mount Ida Congregation of Jehovah Witnesses	3,351	3,777	7,128
Synod Diocese of Kootenay	1,918	2,105	4,023
Roman Catholic Bishop of Kamloops	4,700	5,493	10,193
First United Church Trustees	2,965	3,329	6,294
Trustees of the Congregation of Crossroads Free Methodist	1,300	1,382	2,682
Lakeside Community Church	1,150	1,345	2,495
Governing Council Salvation Army in Canada	1,639	1,787	3,426
Living Waters Community Church	1,606	1,752	3,358
	85,356	78,039	163,395
2. Properties Used for Charitable Purposes			
British Columbia Society of the Prevention of Cruelty to Animals	3,886	2,403	6,289
Salmon Arm Museum and Heritage Association	12,725	8,091	20,816
Scout Properties (BC/Yukon) Ltd.	1,219	1,289	2,508
Salmon Arm Rescue Unit	4,154	2,572	6,726
Good Samaritan Canada (Lutheran Social Service Organization) Inc.	62,208	42,245	104,453
Shuswap Recreation Society	2,988	1,834	4,822
Salmon Arm Folk Music Society	5,204	3,298	8,502
Gleneden Community Association	2,872	1,745	4,617
Salmon Arm Elks Recreation Society	9,122	6,357	15,479
Elks Recreation Children's Camp Society of BC	14,800	13,153	27,953
Shuswap Association for Rowing & Paddling	7,160	4,501	11,661
Nature Trust of BC	1,899	1,676	3,575
Shuswap Association for Community Living	4,037	2,592	6,629
Shuswap Independent Living Association	15,880	10,606	26,486
Shuswap Day Care Society	1,589	1,004	2,593
Canadian Mental Health Association	21,765	11,654	33,419
Shuswap Housing Society	8,292	5,591	13,883
Salmon Arm & Shuswap Lake Agricultural Association	69,755	44,144	113,899
Shuswap Area Family Emergency Society	8,611	4,271	12,882
Governing Council of the Salvation Army in Canada	7,664	4,807	12,471
Shuswap Family Resource and Referral Society	3,590	2,368	5,958
Shuswap District Art Council	8,320	4,187	12,507
Salmar Community Association	43,446	22,005	65,451

Tax Exemptions Provided By Council For the Year 31 December 2016

Salmon Arm Masonic Holdings Society	949	1,112	2,061
Churches of Salmon Arm Used Goods Society	17,337	10,619	27,956
Royal Canadian Legion - Branch 62	11,716	5,907	17,623
Shuswap Theatre Society	4,489	2,233	6,722
	<u>355,677</u>	<u>222,264</u>	<u>577,941</u>

3. Properties Used for Senior Recreation Purposes

Canoe Branch 92 of the Senior Citizens Association of British Columbia	2,825	1,719	4,544
Seniors' Fifth Avenue Activity Centre (Branch 109)	9,215	5,748	14,963
Shuswap Lake Senior Citizens' Society (Drop In Centre)	5,809	2,910	8,719
	<u>17,849</u>	<u>10,377</u>	<u>28,226</u>

4. Properties Used for Recreation and Other Purposes

City of Salmon Arm Leased Land (621/641 Ross Street NE)	4,246	2,260	6,506
Salmon Arm Golf Club Holdings Ltd.	11,286	11,067	22,353
Salmon Arm Fish & Game Club	2,628	2,502	5,130
Salmon Arm Tennis Club	1,782	1,479	3,261
Shuswap Recreation Society	220,340	142,461	362,801
Salmon Arm Lawn Bowling Society	1,657	1,055	2,712
Salmon Arm Curling Club	16,283	10,285	26,568
Salmon Arm Horseshoe Club	1,362	869	2,231
	<u>259,584</u>	<u>171,978</u>	<u>431,562</u>
Total Taxes Exempted by Council in 2016	<u>718,466</u>	<u>482,658</u>	<u>1,201,124</u>

* A portion is statutorily exempt.

Community Grants

The City of Salmon Arm supports voluntary non-profit organizations each year by allocating, through the Annual Budget process, a contribution to the Shuswap Community Foundation for distribution of cash grants within the community.

Summarized below is a listing of all grants awarded both through the City of Salmon Arm and the Shuswap Community Foundation.

Distributed Through the Shuswap Community Foundation

Aspiral Youth Partners Association	- Youth Programs	\$ 3,000.00
Canadian Red Cross Society - Shuswap Branch	- Rental Costs (HELP Depot)	5,000.00
Kamloops Symphony Society	- Salmon Arm Concert Series	2,500.00
Literacy Alliance of the Shuswap Society	- Unplug and Play Family Literacy Week	1,500.00
Royal Canadian Air Cadets - Shuswap Squadron	- Power Familiarization Flying	1,500.00
Salmon Arm & District Pipe Band Society	- Upkeep of Band Equipment & Uniforms	1,250.00
Salmon Arm & Shuswap Lake Agricultural Association	- Utilities	2,900.00
Salmon Arm Bay Nature Enhancement Society	- Hire Summer Student (Brighthouse Nature Centre)	3,000.00
Salmon Arm Children's Festival Society	- Canada Day Festival Entertainment	3,000.00
Salmon Arm Community Band	- Host Concert Band from Nepi, Italy	600.00
Salmon Arm Museum and Heritage Association	- Montebello Project	3,500.00
Salmon Arm Secondary Dry Grad Committee	- Alcohol Free Event for Grads	1,250.00
Salmon Arm Sockeyes Swim Club	- Operating Costs	1,000.00
Second Harvest	- Eggs for One Year	3,000.00
Shuswap Association for Community Living	- Utilities	1,200.00
Shuswap Association for Rowing and Paddling	- Boat Festival	500.00
Shuswap Association of Writers	- Word on the Lake	2,000.00
Shuswap District Arts Council	- WOW - Gazebo Rental	1,200.00
Shuswap Minor Lacrosse Association	- Storage Container for Equipment	2,000.00
Shuswap Hospice Society	- Training for Pet Therapy and Therapeutic Touch	3,000.00
Shuswap Singers	- Purchase New Music	500.00
Shuswap Theatre Society	- Theatre on the Edge Festival	1,650.00
Shuswap Youth Soccer Association	- Construct Fence at Little Mountain Field of Dreams	4,500.00
Voice of the Shuswap Broadcasting Society	- Purchase Emergency Broadcast System & Rental	3,000.00
		<u>52,550.00</u>

Distributed Through the City of Salmon Arm

BC SPCA - Shuswap Branch	- Operating	\$ 12,000.00
Downtown Improvement Association	- Community Clean-Up	523.00
Fletcher Park Seniors' Resource Centre	- Operating	19,440.00
Lieutenant Governor	- Reception	104.00
Paul Regner	- New Years Baby	100.00
S.A.F.E. Society	- Victims Assistance Program	27,000.00
Salmon Arm Citizens on Patrol Society	- Operating	5,000.00
Salmon Arm Folk Music Society	- Operating	50,000.00
Salmon Arm Lawn Bowling	- Greens Maintenance	10,300.00
Salmon Arm Museum and Heritage Association	- Building Insurance	2,571.00
	- Grounds Maintenance	792.00
	- Montebello Project	25,000.00
	- Operating	106,153.00

Distributed Through the City of Salmon Arm - Continued

Salmon Arm Rotary Club	- Transit Passes - Syrian Refugees	4,950.00
Salmon Arm Senior Citizens' Association - Branch 109	- Landscaping Maintenance	4,719.00
Salmon Arm Secondary School	- Scholarship	500.00
Salmon Arm Secondary School Wrestling Club	- 2017 Wrestling Championships	2,000.00
Salmon Arm & Shuswap Agricultural Association	- Asbestos Remediation	20,000.00
School District No. 83	- Jackson Campus Grounds Maintenance	11,318.00
	- Jackson Campus Fieldhouse Maintenance	9,497.00
	- Safeway Fields Maintenance	4,393.00
Shuswap Community Foundation	- Endowment Fund	5,000.00
Shuswap Community Garden	- Water Service	189.00
Shuswap District Art Council/Shuswap Art Gallery Assoc.	- Operating	35,000.00
	- Building Maintenance	13,958.00
Shuswap Lake Senior Citizens' Society (Drop In Centre)	- Building Maintenance	5,906.00
Shuswap Trail Alliance	- Operating	40,000.00
Yoga in Park	- Gazebo Rental	212.00
		<u>\$ 416,625.00</u>
		<u><u>\$ 469,175.00</u></u>

Funds Provided to other Agencies

The City of Salmon Arm contracts with some outside agencies to provide services to the community.

		2016	2017 (Budget)
Funds Provided to Other Agencies			
Chamber of Commerce	- Visitor Centre	\$ 130,500	\$ 132,460
Downtown Salmon Arm	- Operating	173,200	168,975
Economic Development Society	- Operating	244,485	245,000
Okanagan Regional Library	- Operating	692,212	692,625
Regional District (See Below)	- Operating	893,842	887,473
Shuswap Watershed Council	- Operating	40,000	40,000
Shuswap Recreation Society - Little Mtn. Fieldhouse	- Operating	22,036	24,100
Shuswap Recreation Society - Shaw Centre	- Operating	570,060	619,640
Shuswap Recreation Society - Shaw Centre	- Capital	30,630	283,350
Shuswap Recreation Society - Recreation Centre	- Operating	542,240	538,195
Shuswap Recreation Society - Recreation Centre	- Capital	22,554	33,800
		\$ 3,361,759	\$ 3,665,618
Regional District - (Detail)			
General Government		170,429	165,471
911 Emergency Telephone Service		68,460	44,506
Feasibility Reserve		2,717	2,762
Solid Waste - Recycling		259,156	262,184
Shuswap Search & Rescue		41,296	41,782
Shuswap Emergency Preparedness		105,580	108,656
Milfoil Control		99,852	104,226
Weed Control		3,482	3,526
Tourism Shuswap		67,091	80,875
Film Commission		10,806	9,459
Sterile Insect Control - Levy		56,059	54,230
Sterile Insect Control - Parcel Tax		8,707	8,655
Adjustments		207	1,141
		\$ 893,842	\$ 887,473

Public Bodies Report

Statement of Remuneration

For the Year Ended 31 December 2016

1. A statement showing the gross remuneration, bonuses and gratuities paid to each employee over \$75,000.00 during the Year 2016.

Name	Position	Remuneration
Bannister, Carl	Chief Administrative Officer	
	- Remuneration	159,353.96
	- Accumulated Prior Years Vacation Pay	20,006.24
Dalziel, Monica	Chief Financial Officer	146,576.83
Niewenhuizen, Robert	Director of Engineering & Public Works	125,130.45
Pearson, Kevin	Director of Development Services	123,786.10
Shirley, Brad	Fire Chief	108,457.48
Jackson, Erin	Corporate Officer	106,890.99
Trace, Kim	Manager of Human Resources	103,784.67
Wilson, Jennifer	City Engineer	101,771.97
Nickles, Jim	Fire Prevention Officer	98,321.33
Bailey, Michael	Fire Training & Operations Officer	97,392.49
Hein, Robert	Manager of Roads & Parks	97,135.78
Rasmuson, John	Manager of Utilities	95,677.52
Roy, Maurice	Manager of Permits & Licensing	95,213.58
Tulak, Tracy	Manager of Financial Services	90,226.10
Webb, Rick	Chief Operator of Water Treatment Plant	90,009.01
Chernoff, Jason	Supervisor of Parks and Recreation	87,211.97
Frese, Hart	Chief Operator of Waste Water Treatment Plant	86,018.80
Kipp, Larry	Supervisor of Utilities	85,815.53
Stalker, Doug	Operator III of Waste Water Treatment Plant	82,255.12
Miller, Marcus	Operator III of Water Treatment Plant	78,500.74
Purves, Allan	Mechanic	75,863.33
Moore, Christopher	Engineering Assistant	75,452.24
Turlock, Jon	Planning and Development Officer	75,234.23
Reidford, Joseph	Operator III of Water Treatment Plant	75,233.61
Patterson, Gregg	GIS Coordinator	75,231.57
Employee Wages Over \$75,000.00		2,456,551.64
Employee Wages Under \$75,000.00		4,548,278.23
Volunteer Fire Department Wages		260,994.00
Total		\$ 7,265,823.87

Statement of Expenses

For the Year Ended 31 December 2016

2. A statement of expenses paid to each employee during the Year 2016.

Name	Position	Expense
Bannister, Carl	Chief Administrative Officer	\$ 3,194.57
Dalziel, Monica	Chief Financial Officer	4,100.76
Niewenhuizen, Robert	Director of Engineering & Public Works	3,941.78
Pearson, Kevin	Director of Development Services	1,851.83
Shirley, Brad	Fire Chief	3,082.35
Jackson, Erin	Corporate Officer	5,027.44
Trace, Kim	Manager of Human Resources	1,670.02
Wilson, Jennifer	City Engineer	1,859.58
Nickles, Jim	Fire Prevention Officer	1,371.16
Bailey, Michael	Fire Training & Operations Officer	2,540.66
Rasmuson, John	Manager of Utilities	150.00
Roy, Maurice	Manager of Permits & Licensing	1,024.50
Tulak, Tracy	Manager of Financial Services	1,547.68
Webb, Rick	Chief Operator of Water Treatment Plant	2,393.83
Chernoff, Jason	Supervisor of Parks and Recreation	4,732.64
Frese, Hart	Chief Operator of Waste Water Treatment Plant	98.00
Kipp, Larry	Supervisor of Utilities	98.00
Stalker, Doug	Operator III of Waste Water Treatment Plant	1,515.08
Miller, Marcus	Operator III of Water Treatment Plant	1,260.05
Purves, Allan	Mechanic	98.00
Reidford, Joseph	Operator III of Water Treatment Plant	1,594.58
Patterson, Gregg	GIS Coordinator	777.03
Expenses for Employee With Wages Over \$75,000.00		43,929.54
Expenses for Employee With Wages Under \$75,000.00		<u>34,028.37</u>
Total		<u>\$ 77,957.91</u>

Statement of Council Indemnities & Expenses

For the Year Ended 31 December 2016

3. A statement showing remuneration and expenses paid to each Elected Official during the Year 2016.

Name	Position	Remuneration	Expenses	Life & Health Benefit	Total
Cooper, Nancy	Mayor	\$ 54,745.79	\$ 10,624.87	\$ 2,515.56	\$ 67,886.22
Eliason, Chad	Councillor	22,122.55	6,326.18	1,018.53	29,467.26
Flynn, Kevin	Councillor	22,071.60	5,619.41	2,302.56	29,993.57
Harrison, Alan	Councillor	22,071.60	3,665.90	2,302.56	28,040.06
Jamieson, Ken	Councillor	22,275.40	3,405.55	2,302.56	27,983.51
Lavery, Timothy	Councillor	22,275.40	5,588.28	2,302.56	30,166.24
Wallace-Richmond, Louise	Councillor	22,224.45	5,381.42	2,302.56	29,908.43
Total		\$ 187,786.79	\$ 40,611.61	\$ 15,046.89	\$ 243,445.29

Statement of Payments Made for the Provision of Goods and Services

For the Year Ended 31 December 2016

4. A statement of supplier accounts paid \$25,000.00 or more during the Year 2015.

Name	Amount
0695662 BC Ltd.	\$ 40,000.00
1001833 BC Ltd.	26,704.93
1026763 BC Ltd.	434,907.46
1074917 BC Ltd.	86,256.79
6-4 Building Maintenance Ltd.	53,768.77
A & D Asphalt Solutions	44,810.78
Acutech Consulting	70,305.16
All Phase Electric Ltd.	64,750.28
Andrew Sheret Limited	25,587.86
Appeldoorn Developments Ltd.	33,616.77
Avenue Machinery Corp.	42,878.79
BC Assessment Authority	201,568.13
BC Hydro & Power Authority	1,057,461.02
BC Transit	600,844.00
Black Press Group Ltd.	49,849.54
Blackburn Excavating Ltd.	562,995.65
Brenntag Canada Inc.	64,102.55
Canadian Pacific Railway Company	83,408.31
Canadian Union of Public Employees	98,846.52
Canoe Forest Products Ltd.	76,382.75
Canzea Developments Ltd.	202,322.25
Capri Insurance	164,192.00
Chance's Bulk Unloading Ltd.	141,588.72
Columbia Shuswap Regional District	3,884,487.04
Corix Control Solutions	91,140.48
D Webb Contracting Ltd.	98,018.88
Dawson Construction Limited	879,136.30
E. Lees And Associates Consulting Ltd.	29,964.30
East West Transportation (2000) Corp.	104,372.92
Electric Motor and Pump Service Ltd.	65,127.49
EMCO Limited	49,961.97
ESRI Canada	33,040.00
Firesafe Sprinkler Systems Inc.	80,007.03
Fletcher Paine Associates Ltd.	55,642.09
Fortis BC - Natural Gas	66,651.22
Fred Surridge Ltd.	87,260.67
Fulton & Company LLP	28,022.62
General Assembly Excavating (1994) Ltd.	371,704.22
Gentech Engineering Inc.	87,608.18
Great West Equipment	49,925.22
Green Emerald Investments Inc.	31,148.93

For the Year Ended 31 December 2016

Name	Amount
Grizzly Curb & Concrete Ltd.	65,729.78
Group Health Global - Trust	618,480.01
Hiebert, Betty	28,136.51
Houle Electric	125,845.88
Inskip Electric Ltd.	59,884.26
IOTA Construction Ltd.	58,680.56
K-9 Control Services	50,973.47
Kal Tire	31,123.25
Kimco Controls Ltd.	42,191.95
KMI Columbaria	25,704.00
Lake Country Compost Distributors Ltd.	37,207.80
Lawson Engineering and Development Services Ltd.	52,156.72
Leko Precast Ltd.	28,289.80
Leko Precast Shuswap Div. Ltd.	27,738.20
Line West Ltd.	48,138.66
Little Projects Ltd.	55,353.72
Lordco Parts Ltd.	34,598.15
MADA Contracting	90,982.50
McElhanney Consulting Services Ltd.	27,867.00
Minister of Finance	46,445.56
Mounce Construction Ltd.	1,166,047.31
Mountain Side Earthworks Ltd.	1,576,205.24
Municipal Finance Authority of BC	415,681.86
Municipal Insurance Association of BC	117,469.01
Municipal Pension Plan	1,137,772.05
North Okanagan/Columbia Shuswap Regional Hospital	956,095.62
Okanagan Aggregates Ltd.	85,657.91
Okanagan Material Testing and Engineering Services	25,253.59
Okanagan Regional Library	692,212.00
Okanagan Traffic Control Inc.	29,702.12
Omega & Associates Engineering Ltd.	60,002.28
Opus Dayton & Knight Ltd.	77,162.23
Paragon Engineering Ltd.	31,726.37
Petrovalue Products Canada Inc.	216,000.72
Progressive Waste Solutions Canada Inc.	640,072.39
Province of British Columbia	3,134,470.41
Receiver General for Canada - Payroll Remittances	1,995,732.66
Receiver General for Canada	3,002,843.37
Rocky Mountain Phoenix	28,319.84
S.A.F.E. Society	27,000.00
Salmon Arm Chamber of Commerce	131,450.00
Salmon Arm Chevrolet Buick GMC Ltd.	37,342.99
Salmon Arm Downtown Improvement Association	195,047.99
Salmon Arm Economic Development Society	244,485.44
Salmon Arm Folk Music Society	51,270.78
Salmon Arm Museum and Heritage Association	131,400.02
Salmon Arm Ready Mix Ltd.	124,391.72
Salmon Arm Security Inc.	37,045.05
Salmon Arm Tree Toppers Ltd.	34,518.75

For the Year Ended 31 December 2016

Name	Amount
School District #83	255,100.00
SealTec Industries Ltd.	48,574.78
Shuswap Community Foundation	62,500.00
Shuswap District Arts Council	35,000.00
Shuswap Hut and Trail Alliance	70,519.40
Shuswap Recreation Society	1,290,899.33
Shuswap Watershed Council	40,000.00
Spohr Benjamin J	38,857.20
Stellar Power & Control Solutions	38,344.44
Suncor Energy Products Partnership	209,178.40
Telus Communications and Services Ltd.	114,653.35
Tiger Calcium Services Ltd.	147,873.15
Timbro Contracting	205,921.01
Urban Systems Ltd.	63,521.53
Vadim Computer Management Group Ltd.	28,681.17
W H Laird Holdings Ltd.	48,381.50
Waterhouse Environmental Services Corporation	104,200.22
Win & Chris Excavating Ltd.	44,736.18
Wolseley Canada	40,078.27
Work Truck West A Division of West Coast	104,979.90
Working Enterprises Consulting & Benefits	102,993.00
Worksafe BC	113,832.90
Zappone Bros Contracting Ltd.	45,453.44
Supplier Accounts Over \$25,000.00	31,607,235.26
Supplier Accounts Under \$25,000.00	2,423,889.34
Total	<u>\$ 34,031,124.60</u>

Summary of Payments Made for the Provision of Remuneration, Expenses, Goods and Services

For the Year Ended 31 December 2016

5. A summary statement showing the gross remuneration and expenses paid to each employee and suppliers during the Year 2016.

Section	Description	Amount
Section 1	Employee Wages	\$ 7,265,823.87
Section 2	Employee Expenses	77,957.91
Section 3	Council Indemnity and Expenses	243,445.29
Section 4	Supplier Accounts	34,031,124.60
		<u>\$ 41,618,351.67</u>

Financial Statistics

- Page 79 • Reporting Expenses by Function
- Reporting Expenses by Object
- Page 80 • Revenues by Source and Type
- Page 81 • Taxable Assessments of Land and Improvements
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- Page 84 • Property Taxes Levied and Collected
- 2016 Taxes by Jurisdiction
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- General Municipal Tax Rates
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- Debt Per Capita
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- Page 90 • Capital Expenses and Funding Sources
- Page 91 • Principal Corporate Taxpayers and Percentage of Total Taxes 2016
- Page 92 • New Construction

Reporting Expenses by Function

Expenses by Function	2016	2015	2014	2013	2012
General Government Services	\$ 4,616,299	\$ 4,610,543	\$ 4,222,530	\$ 4,283,682	\$ 4,080,512
Protective Services	4,953,565	4,310,129	4,784,045	4,860,121	4,291,502
Transportation Services	8,341,397	8,188,846	8,023,435	7,799,404	7,391,424
Public Health Services	953,344	907,275	851,272	829,339	840,432
Development Services	1,071,100	996,815	1,011,871	992,508	1,137,055
Recreation and Cultural Services	3,175,296	3,076,276	3,061,072	2,986,326	2,898,578
Water Services	3,314,026	3,326,027	3,229,645	3,090,587	3,059,396
Sewer Services	2,225,915	2,256,152	2,073,967	2,152,298	2,132,230
	<u>\$ 28,650,942</u>	<u>\$ 27,672,063</u>	<u>\$ 27,257,837</u>	<u>\$ 26,994,265</u>	<u>\$ 25,831,129</u>

This table reflects total City expenses by function. For example, the City spent approximately \$8.3 million on transportation services, such as roads and infrastructure, as opposed to approximately \$5.0 million on protective services.

Reporting Expenses by Object

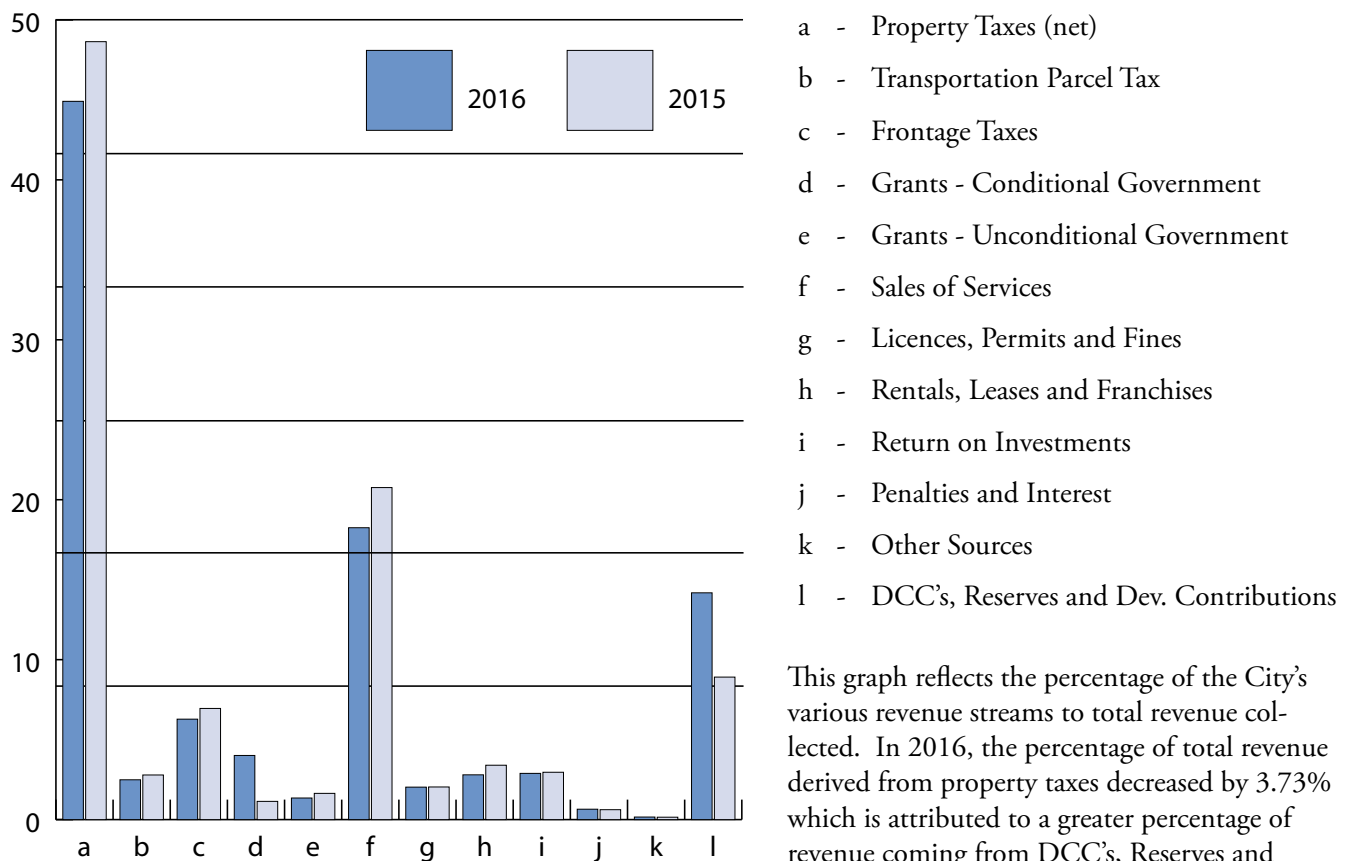
Expenses by Object	2016	2015	2014	2013	2012
Amortization Expense	\$ 6,937,757	\$ 6,671,645	\$ 6,417,440	\$ 6,260,869	\$ 6,013,344
Capital Expense	-	-	-	-	-
Collections for Other Governments	13,027	9,228	8,860	9,400	8,455
Community Grants	253,078	220,228	260,819	215,372	174,076
Contracts	5,825,174	5,017,110	5,185,473	5,521,852	4,462,453
Insurance	354,999	372,520	373,857	394,375	395,290
Interest and Debt Issuance Expense	1,635,515	1,679,523	1,661,909	1,814,731	1,935,772
Loss on Disposal of Capital Assets	135,172	3,553	26,138	-	-
Operating Expenses	1,464,039	1,621,837	1,593,264	1,605,740	1,839,584
Professional and Legal Fees	66,907	78,868	102,965	129,577	401,259
Repairs and Maintenance	2,292,360	2,449,497	2,385,109	2,284,189	2,418,967
Salaries, Wages and Benefits	8,707,030	8,574,989	8,277,350	7,865,734	7,447,884
Utilities and Property Taxes	965,884	973,065	964,653	892,426	734,045
	<u>\$ 28,650,942</u>	<u>\$ 27,672,063</u>	<u>\$ 27,257,837</u>	<u>\$ 26,994,265</u>	<u>\$ 25,831,129</u>

This table reflects total City expenses allocated by component within each City function. In 2016, of the total \$28.7 million expenses, the City spent \$1.6 million on interest and debt issuance expenses

Revenues by Source and Type

Revenue Sources	2016	2015	2014	2013	2012
Property Taxes (net)	\$ 16,517,517	\$ 15,736,313	\$ 15,273,616	\$ 14,913,094	\$ 14,421,011
Transportation Parcel Tax	914,040	902,640	897,360	892,560	888,600
Frontage Taxes	2,307,934	2,250,212	2,232,729	2,212,968	2,197,170
Grants - Conditional Government	1,475,158	369,845	272,506	723,005	482,683
Grants - Unconditional Government	496,191	529,598	484,472	503,735	489,920
Sales of Services	6,713,650	6,717,504	6,280,616	6,381,041	6,109,949
Licences, Permits and Fines	747,834	659,638	700,906	604,183	579,340
Rentals, Leases and Franchises	1,028,331	1,101,246	1,045,810	1,055,060	1,009,071
Return on Investments	1,064,599	959,093	986,990	930,761	801,816
Penalties and Interest	240,864	201,326	207,724	226,041	239,830
Other Sources	58,002	44,994	64,003	45,470	43,724
DCCs, Reserves and Developer Contr	5,213,301	2,882,041	818,827	3,733,711	581,929
	<u>\$ 36,777,421</u>	<u>\$ 32,354,450</u>	<u>\$ 29,265,559</u>	<u>\$ 32,221,629</u>	<u>\$ 27,845,043</u>

This table reflects the City's various revenue streams. In 2016, the City collected \$2.3 million more in DCCs, Reserves and Developer Contributions than in 2015. The increase, in part, is attributed to various large developments that occurred in 2016.



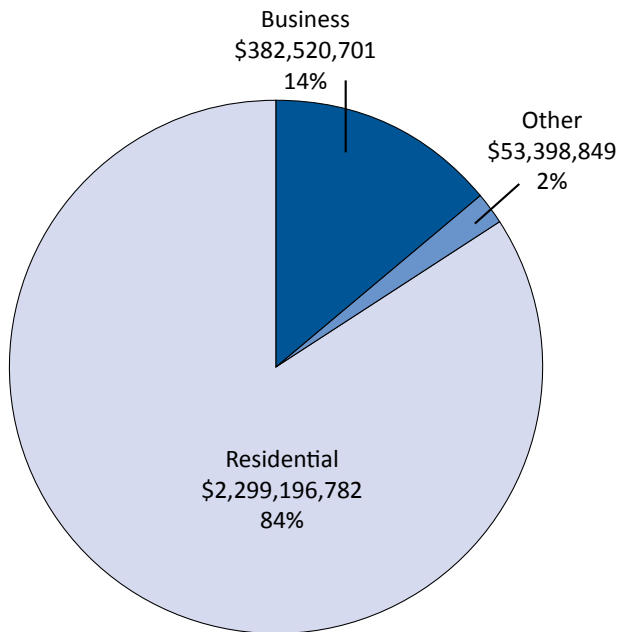
This graph reflects the percentage of the City's various revenue streams to total revenue collected. In 2016, the percentage of total revenue derived from property taxes decreased by 3.73% which is attributed to a greater percentage of revenue coming from DCC's, Reserves and Developer Contributions, which saw an increase of 5.27%, due to a various large developments in 2016.

Taxable Assessments of Land and Improvements

Property Classifications	2016	2015	2014	2013	2012
Residential	\$ 2,299,196,782	\$ 2,108,769,085	\$ 2,051,869,384	\$ 2,095,518,459	\$ 2,136,601,100
Supportive Housing	56	58	58	58	56
Utilities	5,247,515	5,044,300	5,098,840	6,109,980	5,509,080
Major Industry	7,163,300	6,646,300	6,164,500	7,340,700	9,842,100
Light Industry	25,692,600	19,435,900	21,690,400	22,567,100	22,359,400
Managed Forest Land	18,400				
Business	382,520,701	372,133,351	359,952,000	336,745,899	317,129,634
Recreation Non-Profit	6,544,600	6,923,200	6,949,800	7,323,400	6,785,700
Farm	8,732,378	8,652,216	8,772,603	8,943,235	8,999,891
	<u>\$ 2,735,116,332</u>	<u>\$ 2,527,604,410</u>	<u>\$ 2,460,767,585</u>	<u>\$ 2,484,548,831</u>	<u>\$ 2,507,226,963</u>

This table reflects the City's assessment base by property class for the past five (5) years.

Assessment Base by Property Class (General Net Taxable Values)



Class	Assessed Value	% of Total
Residential	2,299,196,782	84
Business	382,520,701	14
Other	53,398,849	2
	<u>\$ 2,735,116,332</u>	<u>100</u>

Other Includes:

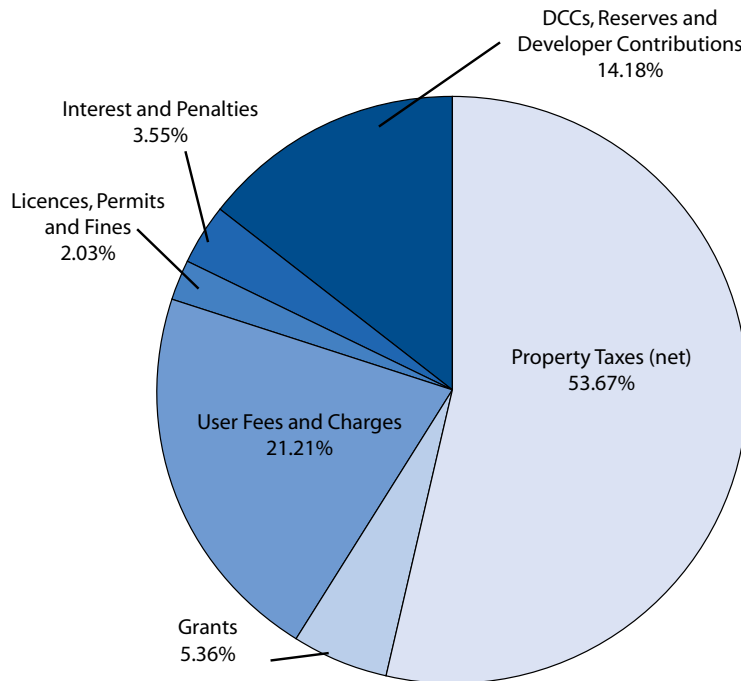
Utilities	5,247,515
Supportive Housing	56
Major Industry	7,163,300
Light Industry	25,692,600
Managed Forest Land	18,400
Recreation Non Profit	6,544,600
Farm	8,732,378
	<u>\$ 53,398,849</u>

This graph reflects that 84% of the assessment base in Salmon Arm is residential. Typically, business and industry provide the assessment base that is required to financially support services.

Revenue Sources Sorted by Category

Revenue	2016	2015	2014	2013	2012
Property Taxes (net)	\$ 19,739,491	\$ 18,889,165	\$ 18,403,705	\$ 18,018,622	\$ 17,506,781
Grants	1,971,349	899,443	756,978	1,226,740	972,603
User Fees & Charges	7,799,983	7,863,744	7,390,429	7,481,571	7,162,744
Licences, Permits and Fines	747,834	659,638	700,906	604,183	579,340
Interest and Penalties	1,305,463	1,160,419	1,194,714	1,156,802	1,041,646
DCC's, Reserves & Dev. Contributions	5,213,301	2,882,041	818,827	3,733,711	581,929
	<u>\$ 36,777,421</u>	<u>\$ 32,354,450</u>	<u>\$ 29,265,559</u>	<u>\$ 32,221,629</u>	<u>\$ 27,845,043</u>

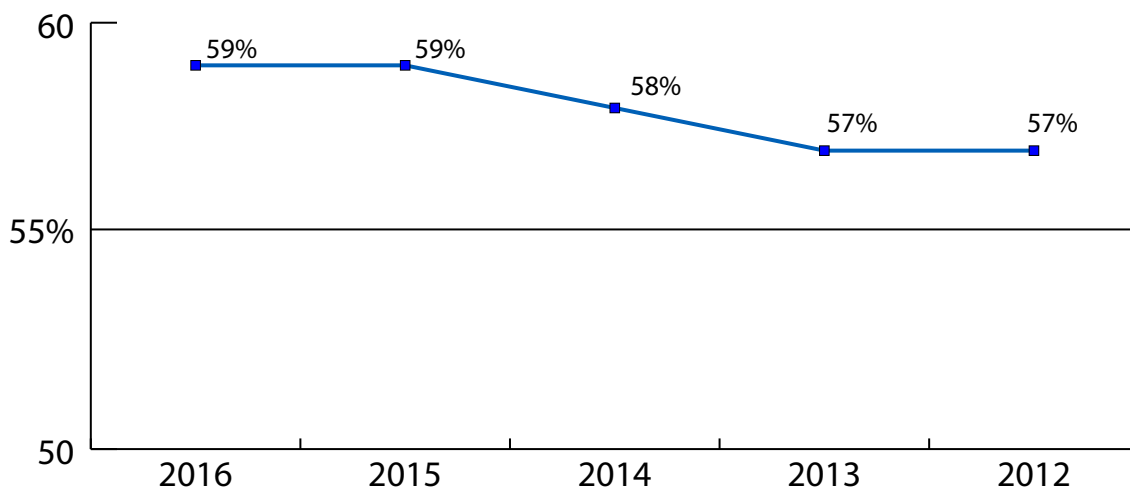
This table reflects the City's various revenue streams sorted by category. The City collected approximately \$7.8 million in user fees and charges for services such as rentals, parking and transit levies, airport fuel and oil sales, water and sewer user rates, and sanitation and recycling fees, etc.



This graph reflects the percentage of each revenue source by category.

General Municipal Taxes as a Percentage of Operating Revenue

Year	Tax Revenue	Total Revenue	% of Revenue
2012	13,922,133	24,334,625	57%
2013	14,436,986	25,237,217	57%
2014	14,893,906	25,529,959	58%
2015	15,369,669	26,148,558	59%
2016	16,151,905	27,254,923	59%



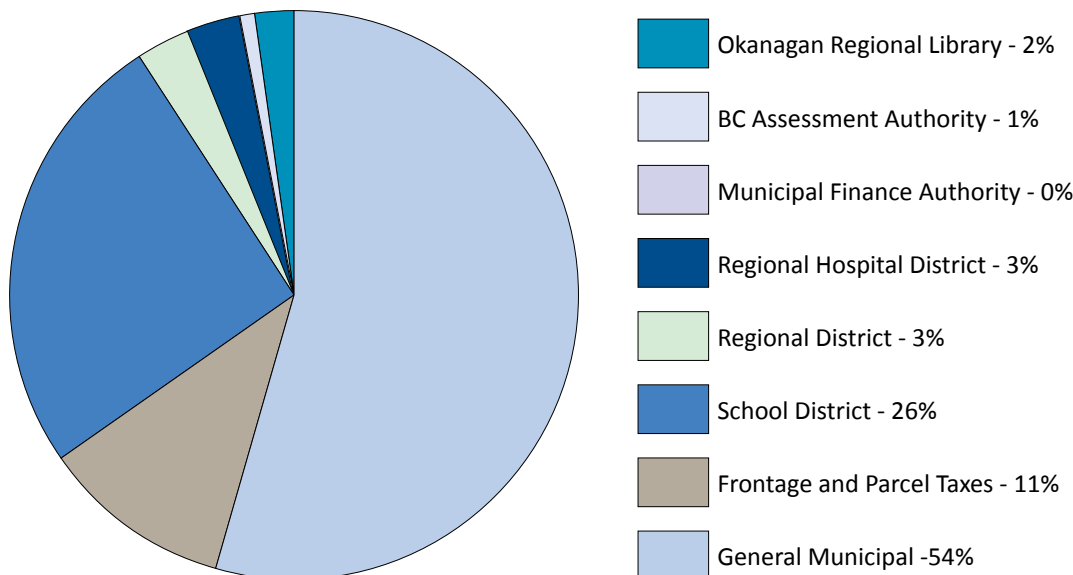
This table and graph reflects that in 2016, 59% of the City's general operating revenue to finance services was funded by property taxation.

Property Taxes Levied and Collected

Jurisdictions	2016	2015	2014	2013	2012
General Municipal	\$ 16,693,787	\$ 15,910,897	\$ 15,443,146	\$ 15,079,205	\$ 14,590,387
Frontage and Parcel Taxes	3,221,974	3,152,852	3,130,089	3,105,528	3,085,770
School District	7,955,098	7,794,084	7,718,808	7,642,594	7,483,689
Regional District	892,906	848,419	880,137	848,309	774,100
Regional Hospital District	954,053	916,299	905,285	867,757	690,317
Municipal Finance Authority	681	634	616	614	614
BC Assessment Authority	201,121	202,752	204,763	204,651	203,039
Okanagan Regional Library	691,246	672,796	669,418	639,749	616,585
	<u>30,610,866</u>	<u>29,498,733</u>	<u>28,952,262</u>	<u>28,388,407</u>	<u>27,444,501</u>
Total Current Taxes Levied	30,610,866	29,498,733	28,952,262	28,388,407	27,444,501
Current Taxes Collected	29,884,464	28,803,546	28,243,012	27,609,255	26,500,344
Percentage Collected	97.63%	97.64%	97.55%	97.26%	96.56%
Outstanding at Beginning of Year	1,022,194	1,064,048	1,170,207	1,371,098	1,404,349
Arrears Collected	691,703	737,041	815,410	980,042	977,409
Percentage Collected	67.67%	69.27%	69.68%	71.48%	69.60%
Total Tax Collections	<u>\$ 30,576,167</u>	<u>\$ 29,540,587</u>	<u>\$ 29,058,422</u>	<u>\$ 28,589,297</u>	<u>\$ 27,477,753</u>

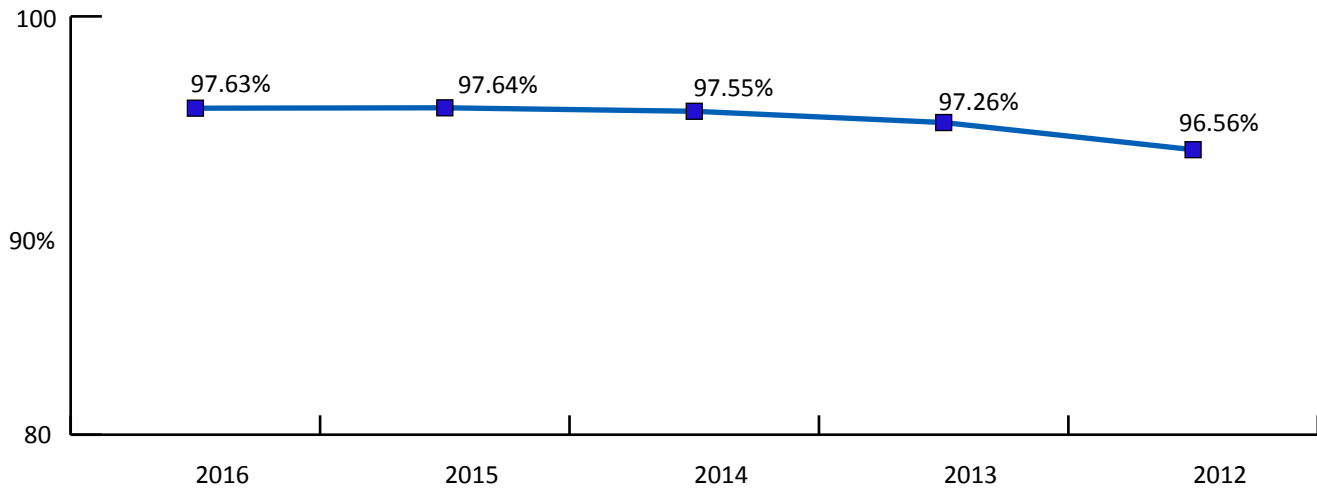
This table reflects the amount of taxes collected for general municipal purposes and for other jurisdictions (i.e. School District, Regional District, etc). The table also outlines the City's property taxation collection rates.

2016 Taxes by Jurisdiction



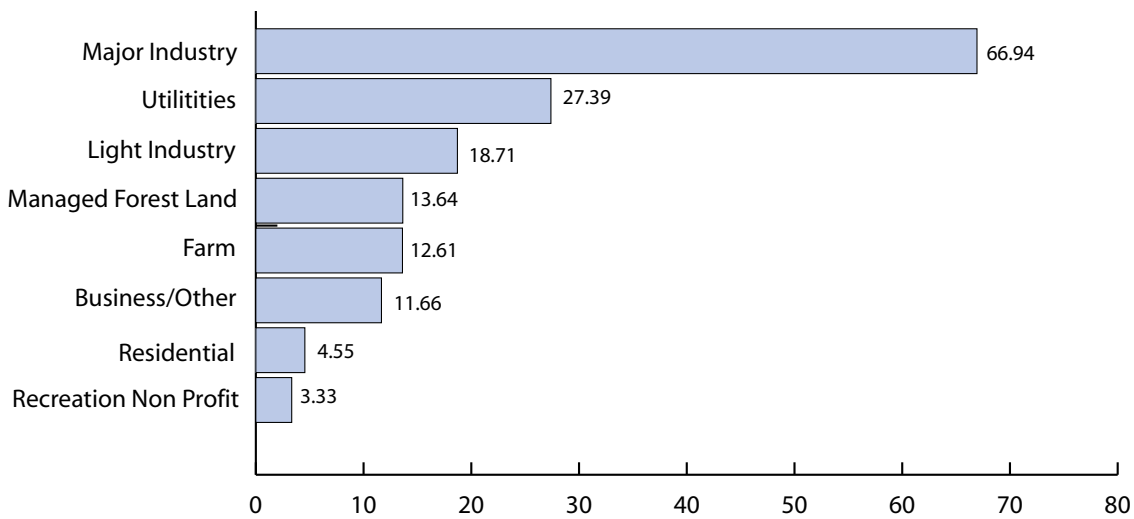
This graph reflects that of the total tax dollars (\$31 million) levied in 2016 by the City and other jurisdictions, only 54% (\$16.7million) was for municipal services such as police, fire, roads, etc. and the remainder was for other jurisdictions.

Taxation Collection Rates



This graph reflects the percentage of property taxes collected in the year that the tax was levied.

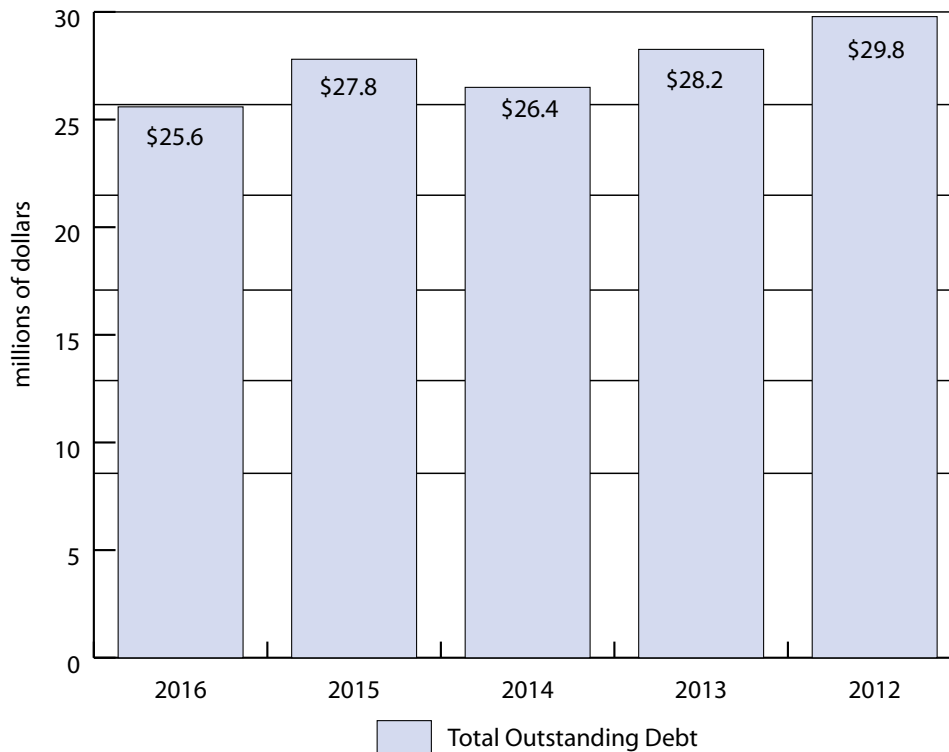
General Municipal Tax Rates



This graph reflects the tax rates that are charged on each \$1,000 of assessed property value for each classification of the property.

Debenture Debt

Gross Debt	2016	2015	2014	2013	2012
General	\$ 13,360,343	\$ 14,707,261	\$ 14,432,972	\$ 15,459,980	\$ 16,275,229
Water	9,005,802	9,629,324	10,228,545	10,804,416	11,357,847
Sewer	3,223,959	3,465,104	1,834,147	1,995,141	2,148,467
Total Outstanding Debt	\$ 25,590,104	\$ 27,801,689	\$ 26,495,664	\$ 28,259,537	\$ 29,781,543

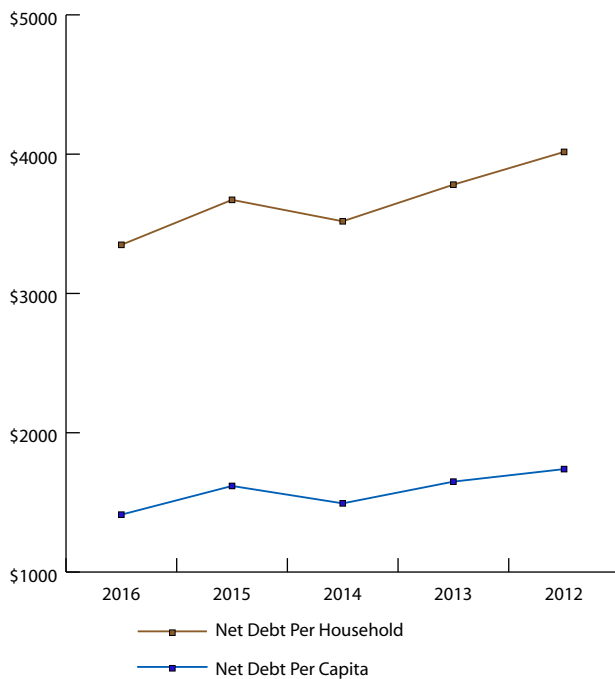


This table and graph reflects the long term debt outstanding at the end of each of the last five (5) years.

Debt Servicing Costs

Repayment Sources	2016	2015	2014	2013	2012
Property Tax Supported	\$ 1,902,010	\$ 1,845,072	\$ 1,687,668	\$ 1,780,737	\$ 1,795,184
Water Utility	1,030,256	1,046,557	1,056,193	1,057,057	1,326,340
Sewer Utility	279,697	178,686	166,514	207,824	557,531
Parks DCC Reserve	12,810	12,810	21,290	21,290	21,290
Total Debt Servicing Costs	\$ 3,224,773	\$ 3,083,125	\$ 2,931,665	\$ 3,066,908	\$ 3,700,345
Population	18,128	17,183	17,749	17,133	17,129
Net Debt Per Capita	\$ 1,412	\$ 1,618	\$ 1,493	\$ 1,649	\$ 1,739
Debt Service as a % of Total Expenses	8.0%	9.1%	9.1%	8.9%	12.3%
Debt Service as a % of Operating Expenses	10.2%	9.9%	9.6%	10.4%	12.8%
# of Households	7,640	7,571	7,532	7,475	7,416
Net Debt Per Household	\$3,349	\$3,672	\$3,518	\$3,781	\$4,016

Debt Per Capita



This graph reflects the equated amount of outstanding debt per individual and per household within the City.

Debt Capacity Limits

Debt Servicing	2016	2015	2014	2013	2012
Debt Servicing Limit	\$ 7,307,745	\$ 7,070,303	\$ 6,847,908	\$ 6,766,873	\$ 6,604,253
Debt Servicing Capacity Available	\$ 4,082,972	\$ 3,987,178	\$ 3,916,244	\$ 3,699,965	\$ 2,903,908

This table reflects the maximum debt servicing capacity as well as the remaining borrowing power available to the City to fund capital projects.

Statutory Reserve Funds and Statement of Surplus

Reserves and Surplus	2016	2015	2014	2013	2012
Statutory Reserve Funds, Development Cost Charges and Trust Funds					
Development Cost Charge - Sewer	\$ 2,195,592	\$ 1,764,148	\$ 1,771,231	\$ 1,491,011	\$ 1,278,826
Development Cost Charge - Water	2,315,108	1,872,739	1,569,612	1,261,369	1,044,873
Development Cost Charge - Drainage	1,299,124	1,082,171	950,397	817,414	722,059
Development Cost Charge - Parks	314,528	277,763	240,051	184,521	140,739
Development Cost Charge - Highways	1,110,695	863,853	702,792	551,708	434,672
Development Cost Charge - Underpass	82,846	82,084	545,237	555,329	548,703
Perpetual Care	329,924	315,596	304,658	293,321	282,009
Klahani Playground Equipment	4,108	4,069	4,019	3,955	3,908
Environment Sensitive Area Inventory	-	-	-	-	-
Equipment Replacement	2,405,243	1,935,121	2,001,232	2,277,391	1,998,402
General Capital	434,246	125,762	393,204	627,670	522,417
Fire Department Building and Equipment	202,019	150,605	123,945	67,715	97,040
Emergency Apparatus	981,420	769,110	583,580	743,348	588,987
Police Vehicle Replacement	263,604	257,590	229,603	201,202	277,222
Landfill Site Repurchase	216,501	214,512	211,852	208,461	205,974
Cemetery Development	141,450	130,235	118,703	106,913	145,144
Sewer Major Maintenance	2,061,611	1,733,458	1,405,631	1,230,613	1,073,647
Water Major Maintenance	653,055	768,769	613,419	751,200	597,945
Community Centre Major Maintenance	583,277	567,430	505,851	448,301	541,687
Cemetery Columbarium	65,105	90,015	83,940	77,651	71,776
Parks Development	200,544	137,074	180,980	135,420	118,985
	<u>\$ 15,860,000</u>	<u>\$ 13,142,104</u>	<u>\$ 12,539,937</u>	<u>\$ 12,034,513</u>	<u>\$ 10,695,015</u>

Statement of Operating Surplus

General Operating Fund - Surplus	\$ 17,539,812	\$ 16,561,520	\$ 14,620,548	\$ 13,401,095	\$ 12,094,069
Water Operating Fund - Surplus	1,746,745	1,983,838	1,819,413	1,688,594	1,679,706
Sewer Operating Fund - Surplus	2,246,555	716,853	682,395	525,847	460,762
	<u>\$ 21,533,112</u>	<u>\$ 19,262,211</u>	<u>\$ 17,122,356</u>	<u>\$ 15,615,536</u>	<u>\$ 14,234,537</u>

Total Reserves and Operating Surpluses \$ 37,393,112 \$ 32,404,315 \$ 29,662,293 \$ 27,650,049 \$ 24,929,552

Statement of Annual and Accumulated Surplus

Accumulated Surplus, Beginning of Year	\$ 212,898,738	\$ 208,216,351	\$ 206,208,629	\$ 200,981,265	\$ 198,967,351
Annual Surplus	8,126,479	4,682,387	2,007,722	5,227,364	2,013,914
Prior Period Adjustment	-	-	-	-	-
Accumulated Surplus, End of Year	<u>\$ 221,025,217</u>	<u>\$ 212,898,738</u>	<u>\$ 208,216,351</u>	<u>\$ 206,208,629</u>	<u>\$ 200,981,265</u>

Statement of Annual and Accumulated Surplus (Detail)

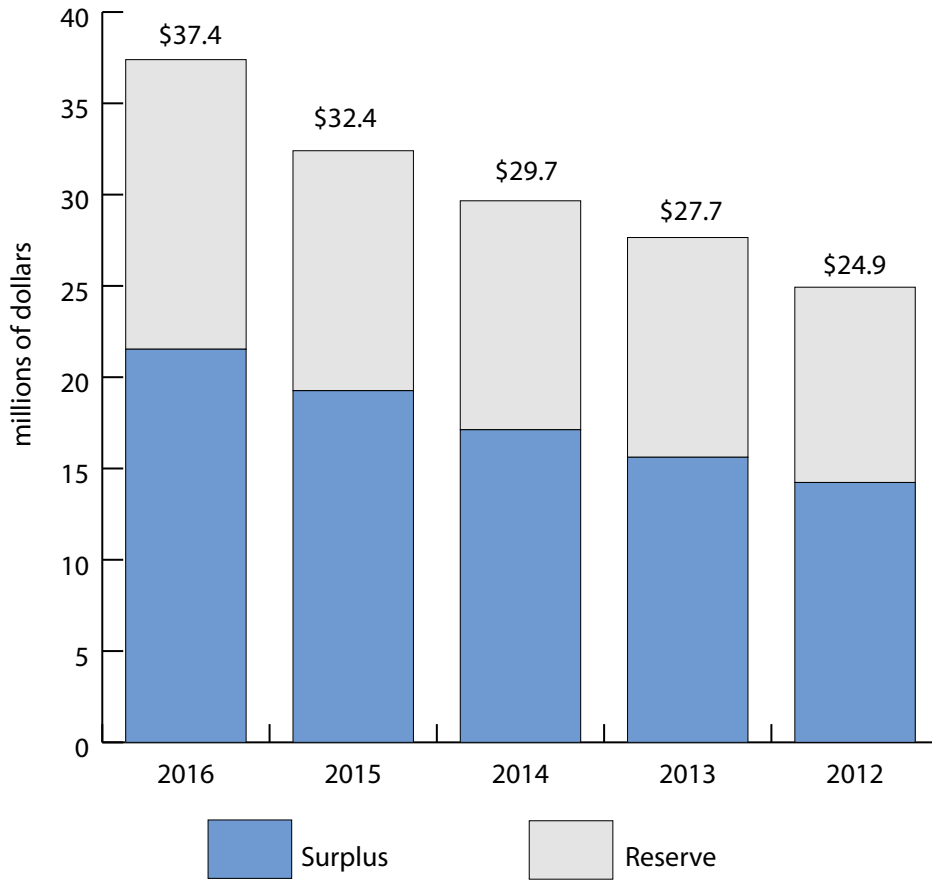
Statutory Reserves	\$ 8,208,075	\$ 6,879,681	\$ 6,451,940	\$ 6,875,886	\$ 6,239,226
Unexpended Capital Reserves	3,317,823	5,838,343	2,039,087	1,517,841	1,156,107
Surplus	3,193,422	2,800,790	2,320,573	2,184,338	2,038,211
Reserve Accounts	19,222,290	17,291,454	15,632,485	14,227,577	12,977,237
Consumable Inventory	(882,598)	(830,031)	(830,702)	(796,380)	(780,911)
Equity in Capital Assets	187,966,205	180,918,501	182,602,968	182,199,367	179,351,395
	<u>\$ 221,025,217</u>	<u>\$ 212,898,738</u>	<u>\$ 208,216,351</u>	<u>\$ 206,208,629</u>	<u>\$ 200,981,265</u>

Net Financial Debt (Detail)

Financial Assets	\$ 53,035,980	\$ 49,947,177	\$ 43,184,115	\$ 38,728,714	\$ 35,723,699
Financial Liabilities	(46,082,418)	(46,331,131)	(44,674,869)	(43,666,312)	(44,588,287)
Net Financial Debt	6,953,562	3,616,046	(1,490,754)	(4,937,598)	(8,864,588)
Non-Financial Assets	214,071,655	209,282,692	209,707,105	211,146,227	209,845,853
Accumulated Surplus, End of Year	<u>\$ 221,025,217</u>	<u>\$ 212,898,738</u>	<u>\$ 208,216,351</u>	<u>\$ 206,208,629</u>	<u>\$ 200,981,265</u>

This table reflects the balance in reserves that have been established by the City for future works, replacement of equipment (i.e. fire, police, public works, etc.), etc. It should be noted that a portion of the City's accumulated operating surplus is committed to undertake specific projects where an annual contribution is required before the works can be completed.

Statutory Reserve Funds and Surpluses



This graph reflects the balance in the reserves and accumulated operating surpluses over the past five (5) years.

Capital Expenses and Funding Sources

Capital Expenditure Categories	2016	2015	2014	2013	2012
Capital Expenditures					
Civic Facilities & Services	\$ 28,812	\$ -	\$ 27,404	\$ 44,000	\$ 48,318
Airport Services	48,288	-	-	28,346	-
Cemetery Services	1,012,526	105,062	1,114	64,846	73,268
Roads	3,776,232	2,479,862	1,611,611	3,970,549	1,366,201
Drainage	596,343	10,740	64,488	175,138	84,036
Sidewalks, Curbs and Gutters	134,658	155,371	19,491	242,340	26,365
Machinery and Equipment (Transportation)	151,054	650,874	883,813	219,319	255,046
Other (Transportation)	190,772	719,349	200,072	280,671	55,435
Fire Protection Services	39,458	48,220	68,049	139,320	74,953
Protective Services	163,341	18,336	44,140	24,108	76,414
Vehicles (Fire & Police)	41,392	225,494	122,164	127,434	221,120
Parks and Recreations Services	2,473,477	489,250	689,241	850,689	655,762
Water Utility	1,632,949	753,588	709,418	822,046	684,084
Sewer Utility	1,570,553	595,389	571,818	554,518	614,375
	<u>\$ 11,859,855</u>	<u>\$ 6,251,535</u>	<u>\$ 5,012,823</u>	<u>\$ 7,543,324</u>	<u>\$ 4,235,377</u>
Sources of Funds					
Tax Levy (Revenue)	\$ 2,467,191	\$ 2,248,062	\$ 2,711,177	\$ 2,315,044	\$ 2,220,494
Prior Year Surplus	59,252	99,700	10,000	-	228,985
Grants	1,095,772	192,481	93,117	510,350	136,837
Reserve Accounts	1,848,713	669,462	610,323	729,243	169,045
Reserve Funds	625,219	1,093,264	1,597,245	648,079	448,520
Contributions (DCC, Developer, Donation etc.)	4,636,690	2,700,074	602,099	3,446,814	518,602
Debt	-	3,266,880	-	300,000	-
Carry Forward - Expended	3,444,231	1,423,667	1,325,529	947,270	1,601,844
Carry Forward - Unexpended	(2,317,213)	(5,442,055)	(1,936,667)	(1,353,476)	(1,088,950)
	<u>\$ 11,859,855</u>	<u>\$ 6,251,535</u>	<u>\$ 5,012,823</u>	<u>\$ 7,543,324</u>	<u>\$ 4,235,377</u>

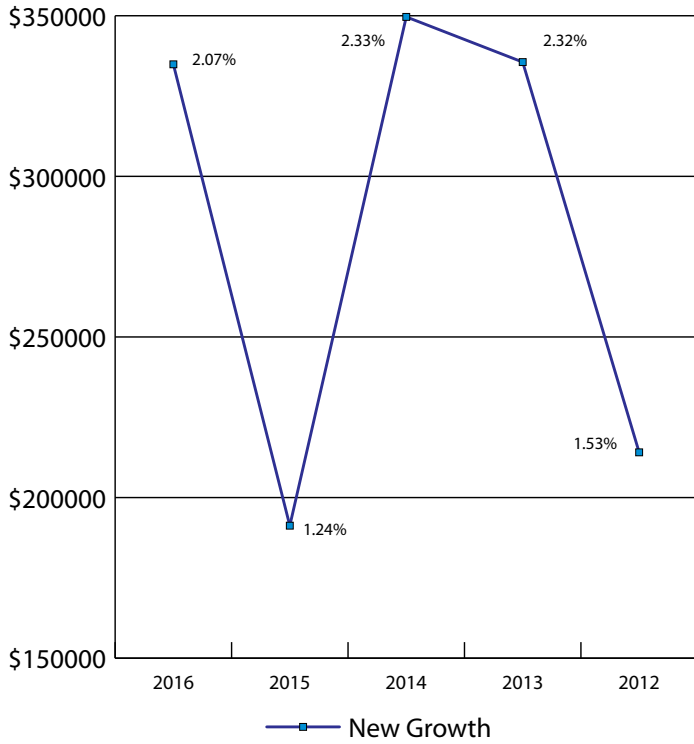
This table reflects the City's annual capital expenses and funding sources over the past five (5) years.

Principal Corporate Taxpayers and Percentage of Total Taxes 2016

Property Owner	Tax Levy	Percentage
Piccadilly Place Mall Inc.	\$ 627,514.89	2.050%
Salmon Arm Shopping Centres Limited & Calloway Reit Inc.	553,648.57	1.809%
R P Johnson Construction Ltd.	300,331.35	0.981%
Canoe Forest Products Ltd.	248,425.26	0.812%
Huber Developments Ltd. (and other multiple owners)	225,217.31	0.736%
Canoe Forest Products Ltd.	179,684.25	0.587%
Kaien Enterprises Ltd.	159,023.91	0.520%
BC Gas Utility Ltd.	157,172.48	0.513%
Askew's Uptown Shopping Centre Ltd.	156,953.31	0.513%
Salmon Arm Savings and Credit Union	138,042.53	0.451%
Canadian Pacific Railway Co.	135,243.69	0.442%
Salmon Arm Savings and Credit Union	130,289.38	0.426%
Lakeshore Village Ltd.	104,543.80	0.342%
BC Hydro and Power Authority	101,466.00	0.331%
USNR/Kockums Cancar Company	97,031.19	0.317%
0731010 BC Ltd.	92,171.26	0.301%
Corporate Ventures Inc.	87,114.06	0.285%
389481 BC Ltd.	85,374.63	0.279%
Shuswap Park Holdings Ltd.	78,662.49	0.257%
Rocstan Developments Ltd.	69,946.77	0.229%
Salmik Holdings Ltd. & Shusal Holdings Ltd.	66,628.61	0.218%
526761 BC Ltd.	66,201.76	0.216%
Capolette Investments Ltd.	65,470.06	0.214%
Lakeside Manor Developments Ltd.	65,254.92	0.213%
BC Hydro and Power Authority	64,407.15	0.210%
BC Telephone Co.	63,772.11	0.208%
0731010 BC Ltd.	60,369.16	0.197%
Salmon Arm Developments Ltd.	59,745.13	0.195%
Edmar Holdings Ltd.	57,575.30	0.188%
Dinoflex Holdings Inc.	56,302.77	0.184%
Westgate Building Ltd.	55,256.43	0.181%
688192 BC Ltd.	54,664.21	0.179%
5201 - 48th Ave SE Holdings Ltd.	53,526.86	0.175%
Round Table Leasing Ltd.	53,090.60	0.173%
Westview Gardens Development Ltd.	53,039.82	0.173%
Northern Plastics Ltd.	50,648.96	0.165%
Canoe Forest Products Ltd.	50,463.61	0.165%
Over Two Holdings Ltd.	50,423.94	0.165%
	\$ 4,774,698.53	15.598%

This table reflects the principal corporate taxpayers and the amount of property taxes that they pay in relation to the total amount of property taxes levied in 2016.

New Construction



This graph reflects the new tax revenue that is generated each year as a result of new growth or construction in Salmon Arm. In 2016, the community derived new tax revenue of 2.07% or \$334,878,00.00

Photo Credits

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City of Salmon Arm Operations Department

City of Salmon Arm Corporate Services Department


Darrin Thiessen


Shuswap Recreation Society


Salmon Arm Minor Hockey








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