

2021 Annual Report

City of Salmon Arm, British Columbia
For the fiscal period ending December 31, 2021



2021 Annual Report

For the fiscal period ending December 31, 2021

The City of Salmon Arm 2021 Annual Report has been prepared by the Corporate Services and Financial Services Departments pursuant to Section 98 of the Community Charter.

CITY OF SALMON ARM

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cityofsalmonarmbc



Incorporated
May 4, 1905

City Area
18,541 hectares

Average City Elevation
358 metres

Population
19,825

Voters List (2018)
13,525

Active Transportation
287 km

Surfaced Roads
375 km

Kilometers of Utilities
Watermains – 205
Sanitary & Storm - 256

Utility Connections
Water – 6,196
Sanitary – 5,279

Water Hydrants
845

Value of Building Permits
\$53,739,370 (2021)

Business Licenses Issued
1,303 (2021)

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City Award 2020

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Salmon Arm for its annual financial report for the fiscal year ended December 31, 2020. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.

"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 2020 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". This is the fourteenth year in a row that the City has received this national award.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of Salmon Arm
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

The City of Salmon Arm's 2020 Annual Report can be viewed on the City's website at www.salmonarm.ca or a copy may be picked up at City Hall.

Message from the Mayor



Like many of you, I feel very fortunate to live in the Shuswap. While 2021 was a year that had its challenges, our Small City with Big Ideas was a good place to be!

Your Council and City Staff, continued to act thoughtfully and nimbly to meet two goals:

1. The sustained operation of essential services such as water and sewer.
2. The mitigation of the impact the virus has on the health of our residents.

The sacrifices each of you has made, forgoing family gatherings, cancelling vacations, virtually meeting with friends and relatives, and adopting habits to limit the spread of the virus, made a difference.

While we still need to move forward thoughtfully, the fact that over 80% of our residents are vaccinated, is allowing things to open up.

The 2021 census shows Salmon Arm growing at a rate of about 2% a year, for each of the last five years. This is a healthy and sustainable rate of growth. Salmon Arm continues to move forward. We processed over \$50 million in building permit values, amongst our busiest years in the Development and Planning Department.

Two major projects got under way in 2021. The Salmon River Bridge/ Highway West 4-laning, is moving along well. This project will make the entry to Salmon Arm smoother and safer. The Ross Street Underpass is also being built. With a completion date of early 2023, the RSU will make our wonderful downtown even better.

What has been confirmed for many of us, is that we live in a great place. Our location, climate, recreational opportunities and especially the people who live here, make Salmon Arm special.

A handwritten signature in black ink, appearing to be 'Alan Harrison'.

Alan Harrison
Mayor,
City of Salmon Arm



Mayor and Council



The Mayor and Council for the City of Salmon Arm were each elected for a four-year term in October 2018. The next municipal election will take place in 2022. 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.

Mayor Alan Harrison

Alan was elected to Council from 1991 – 1996 and then again in 2006 – 2018. He was then elected as Mayor in 2018.



Councillor Debbie Cannon

Debbie was elected to Council from 2006-2014 and then again in 2018.



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 Tim Lavery
Tim was elected to Council in 2014.



Councillor Sylvia Lindgren
Sylvia was elected to Council in 2018.



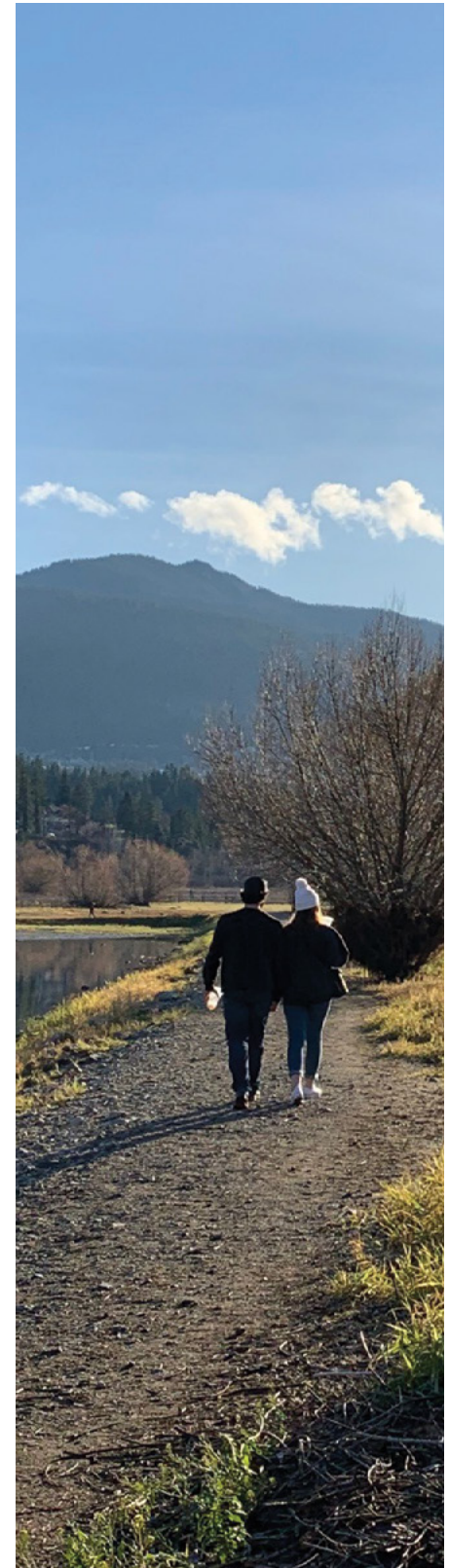
Councillor Louise
Wallace Richmond
Louise was elected to Council in 2014.



Committee Appointments



Committee / Agency	Council Member Appointed
Active Transportation Task Force	Councillor Tim Lavery / Mayor Alan Harrison
Agricultural Advisory Committee	Councillor Tim Lavery
Chamber of Commerce	Councillor Louise Wallace Richmond
Columbia Shuswap Regional District	Councillor Kevin Flynn / Councillor Tim Lavery
Columbia Shuswap Regional District (Tourism)	Councillor Debbie Cannon
Columbia Shuswap Regional District Alternates	Councillor Louise Wallace Richmond / Councillor Debbie Cannon
Community Heritage Commission	Councillor Debbie Cannon
Cultural Master Plan Task Force	Councillor Louise Wallace Richmond
Development and Planning Services Committee	Mayor and Council
Downtown Parking Commission	Councillor Chad Eliason
Downtown Salmon Arm (DSA)	Councillor Kevin Flynn
Environmental Advisory Committee	Councillor Sylvia Lindgren
Fire Department Liaison	Mayor Alan Harrison





Committee / Agency	Council Member Appointed
First Nations Partnership	Councillor Louise Wallace Richmond / Mayor Alan Harrison
Greenways Liaison Committee	Councillor Kevin Flynn
Housing Task Force	Councillor Louise Wallace Richmond / Councillor Tim Lavery
Kelowna Airport Committee	Councillor Chad Eliason
MIABC Voting Delegate (Alternate)	Councillor Chad Eliason (Councillor Kevin Flynn / Councillor Debbie Cannon)
Okanagan College Regional Advisory Committee	Councillor Sylvia Lindgren
Okanagan Regional Library	Councillor Louise Wallace Richmond
Rail Trail Liaison	Councillor Chad Eliason
RCMP Liaison	Mayor Alan Harrison
Salmon Arm Bay Nature Enhancement Society (SABNES)	Councillor Sylvia Lindgren
Salmon Arm Economic Development Society	Mayor Alan Harrison
Salmon Arm Fall Fair Liaison	Councillor Sylvia Lindgren
Salmon Arm Museum and Heritage Association Advisory Committee	Councillor Debbie Cannon
Salmon Arm Roots and Blues Festival Liaison	Councillor Chad Eliason
SEP Executive Committee Liaison (CSRD Bylaw 5690)	Councillor Tim Lavery / Mayor Alan Harrison
Shuswap Community Foundation	Mayor Alan Harrison
Shuswap Community Futures	Councillor Sylvia Lindgren
Shuswap Recreation Society	Councillor Debbie Cannon
Shuswap Regional Airport (Salmon Arm) Committee	Councillor Chad Eliason
Shuswap Regional Airport Commission	Councillor Chad Eliason
Shuswap Watershed Council	Councillor Debbie Cannon
Social Impact Advisory Committee	Councillor Louise Wallace Richmond
Tourism Review	Councillor Chad Eliason / Councillor Debbie Cannon

Message from the Chief Administrative Officer



I am proud of the tremendous work that has gone into producing the 2021 Annual Report for the City of Salmon Arm. As in previous years, this report showcases our strong financial position, but it also offers a glimpse of the many accomplishments that have been made possible through the unwavering commitment of Council and Staff, despite the challenges we collectively faced.

By the beginning of 2021 we got used to not knowing what to expect and pushed ahead with some important initiatives, including construction of the Ross Street Underpass, a refresh of the Corporate Strategic Plan, delivery of Visitor Services and preparation for the Active Transportation Network Plan.

It is an exciting time in Salmon Arm with much new growth and a lot of big ideas. Rest assured, one thing that will not change is the City's focus on providing outstanding service to the community and the importance of citizen participation.

A handwritten signature in black ink that reads "Erin Jackson". The signature is fluid and cursive, written in a professional style.

Erin Jackson
Chief Administrative Officer

Message from the Chief Financial Officer



April 26, 2022

I am pleased to present the City of Salmon Arm's 2021 Annual Report for the year ended December 31, 2021. This



report contains the audited Consolidated Financial Statements and overview of the ongoing financial and operational performance of the City pursuant to Sections 98 and 167 of the Community Charter.

Preparation of the Consolidated Financial Statements is the responsibility of the Financial Services Division. These statements are prepared by City staff in accordance with Canadian public sector accounting standards.

Management is responsible for implementing and maintaining a system of internal controls for safeguarding of assets and to provide reasonable assurance that reliable financial information is produced. Operating departments are provided with monthly variance reports to facilitate ongoing review of budgeted to actual costs for the year.

The Consolidated Financial Statements have been audited by BDO Canada LLP, an independent external auditor, in accordance with Canadian generally accepted auditing standards. The role of the auditor is to examine the City's financial records. The Independent Auditor's Report can be found on page 34.

The City's financial position encompassed changes resulting from an increase of \$1.6 million in trade accounts receivable attributed primarily to grant funding receivable at year end, principal debt repayments of \$1.8 million, and an increase to

deferred revenue of \$2.5 million as a result of the collection of development cost charges and Canada Community-Building Fund (Community Works Fund) grants of \$1,637,915. Overall, net book values of tangible capital assets are rising as we invest more in our capital program, and increasing financial assets provides Council with flexibility for when the unexpected occurs.

The City's long term debt falls under two 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 City has practiced good fiscal management of its debt load over the years, with a current debt capacity ratio of approximately 30.98% of the prescribed limit.

The City ended the year with an overall increase of \$7 million to accumulated surplus, representing a consolidated balance of \$258 million at December 31, 2021. At the end of 2021, the general fund surplus was \$33.5 million; representing reserves committed to fund future expenditures (\$31.1 million) and unappropriated surplus (\$2.3 million). Unappropriated surplus is to be used only for extraordinary events, consistent with financial best practices. The accumulated surplus is a key indicator of the City's overall financial ability to provide future services, consisting of both cash and non-cash components, and is equal to the sum of net financial assets and non-financial assets.

Revenues for 2021 increased by \$2.4 million. The largest drivers for the increase were due to developer contributed assets of \$4.7 million, increases in sales of services of approximately \$989,000 primarily attributed to wildfire protective services, airport fuel sales, water and sewer user fees, and increases in property taxation attributed to Councils approved tax increase of 0.50% and rising property assessments as building activity and demand to live in our City remain strong. Most reductions in revenues were caused by a decrease in grant funding of \$3.4 million (COVID 19 Safe Restart grant) and interest earned on investments as a result of the COVID 19 pandemic and the current economic environment. Overall, expenses for 2021 increased \$2.6 million

which is largely attributed to wages and benefits, community grants, fleet and equipment repairs and maintenance, grounds and facilities repairs and maintenance, operating expenses (wildfire costs, airport fuel and oil, sewer bio-solids handling, monitoring and testing), amortization, and contracted services most notably due to police force costs.

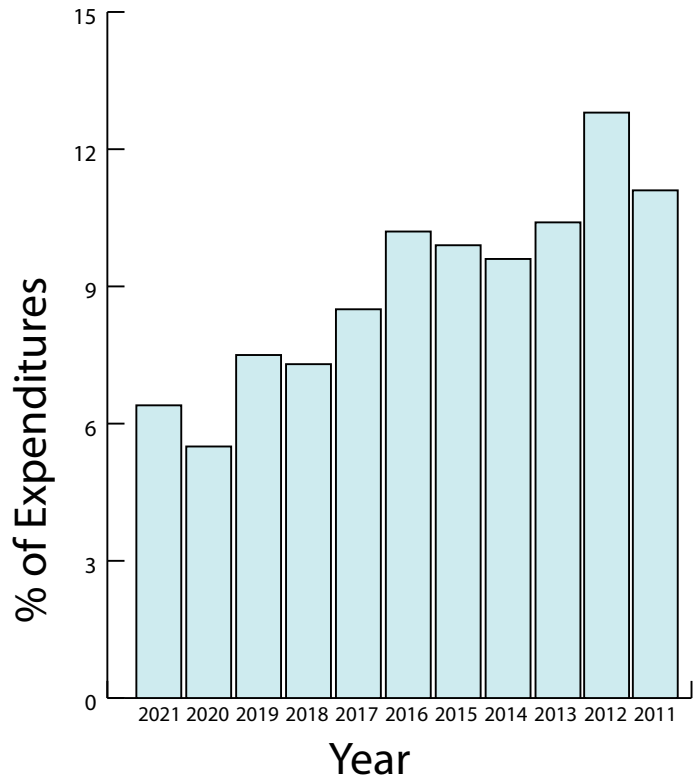
At the end of 2021, net operating surpluses (operating surplus less any unexpended operating funds carried forward to 2022) for the following functions were:

- General Operating Net Year End Surplus - \$151,240 which is within 0.57% of actual and budgeted revenues and expenses;
- Regional Fire Training Centre Net Year End Surplus - \$2,192;
- Downtown Parking Specified Area Net Year End Surplus - \$5,275;
- Water Operating Fund Net Year End Surplus - \$20,229; and
- Sewer Operating Fund Net Year End Surplus - \$13,850.

In general, local governments contribute between 25% and 50% of their tax levy towards capital spending (i.e. infrastructure, reserves, etc.). Based on the 2021 Financial Plan, the City should contribute between \$4.7 million and \$9.5 million. The City has, on average over the past five (5) years, directed approximately 40% or \$7.1 million of its tax dollars collected to capital spending and transfers to reserves. In 2021, this ratio was 36% or \$6.8 million. The City continues to strive towards increasing this percentage to direct a larger portion of tax dollars towards capital as opposed to operational spending.

The City also contributes a predetermined amount to reserves on an annual basis. Once the funds required to undertake a capital project are accumulated, the City proceeds with the works. Some reserves are put in place to address unanticipated operating shortfalls. The City has established reserves for the replacement of both protective (i.e. fire and police) and

public works equipment for example. 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 fin-



This graph reflects that principle and interest payments on long term debt over the past ten (10) years are, on average, 9% of the total expenditures of the City.

ished. 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 statutory reserve funds have increased by \$1.2 million for a total of \$24.2 million. There is a certain level of capital spending from reserves that occurs annually. In

Ross Street Underpass
\$15.5 Million

Zone 2 & 5 Pump Stations
\$4.6 Million

Salmon Arm Wharf - Marina Dock
\$322,000

Auto RD Connector Design
\$273,000

Lakeshore RD Improvement Design
\$195,000

2021, the City replaced various public works, fire and police vehicles and equipment, as well as playground equipment at Canoe Beach and Raven Community Park and invested in water and sewer infrastructure from its reserve funds.

The City's reserve accounts have decreased by \$1.3 million resulting in a year-end balance of \$37.1 million. The overall decrease is attributed to transfers for capital projects (\$3.8 million) such as the Ross Street Underpass (\$2.4 million) and Salmon Arm Wharf – Marina Dock Replacement (\$378,000) and transfers for operational and maintenance purposes including the utilization of COVID 19 Safe Restart Grant Funding (\$778,000) and police force costs (\$224,000). The overall reduction to reserves was offset in part due to the collection of developer contributions towards future works and transfers to reserve for specific projects and future expenditures, such as large scale drainage projects, reconstruction of Shoemaker Hill, improvements to Lakeshore Road, and construction of the West Bay Connector Trail.

The City continues to be proactive in pursuing grant initiatives and programs. The following are some of the grants the City was successful in securing for 2021:

- BC Air Access Program (Taxiway Charlie) - \$61,969;
- BC Active Transportation Infrastructure (Ross Street Underpass) - \$481,373;
- Community Works [Canada Community-Building] Fund (Hudson Street Beautification, LED Street Light Conversion, TCH Corridor Improvements) - \$92,036;
- Federation of Canadian Municipalities (Municipal Asset Management Program) - \$40,000;
- Provincial Grant (Poverty Reduction Planning) - \$24,800;
- Provincial Grant (Food Hub – Paid to Salmon Arm Economic Development Society) - \$315,000.


At the time of writing this report, the following are some of the grants the City was successful in securing for 2022:

- BC Active Transportation Network Planning Grant (Active Transportation Master Plan) - \$50,000;
- BC Hydro (Re-greening) - \$7,500;
- Provincial Grant (Destination BC – Visitor Services) - \$15,000; and
- Provincial Grant (Poverty Reduction Action Grant) - \$50,000.



Taxiway Charlie - Shuswap Regional Airport

The Statistical section of the Annual Report shows five-year comparisons of key financial measurements. The results signify that the City continues to be 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 changing economic conditions of the community.



Chief Financial Officer
Chelsea Van de Cappelle, CPA



Steel plate shoring installation - Ross Street Underpass

City Officials



(L-R) Kevin Pearson (Director of Development Services), Sue Wood (Director of Corporate Services), Rob Niewenhuizen (Director of Engineering and Public Works), Chelsea Van de Cappelle (Chief Financial Officer), Brad Shirley (Fire Chief), Erin Jackson (Chief Administrative Officer)

Community Highlights



Projects 2021

With the pandemic still at the forefront in 2021, the City continued to adapt projects, operations and services to meet the needs of the public and staff in a safe and efficient manner.

Some highlight projects include:

Fire Smart - Little Mountain Park

In 2019, the City completed a Community Wildfire Protection Plan, an important component of this plan is forest fuel load management and fire smart public education. Little Mountain Park was identified as a priority area for fuel load treatment as it is a residential interface area and has critical City infrastructure (water reservoir) located in the park.

Playground equipment for Canoe Beach and Raven Park

The existing playground structures were built in the early 1990's and their life span had come to an end, triggering replacement. The play equipment at both locations will now meet the current safety standards and will be more fun and entertaining for all users.

Leonard Creek Culvert Replacement

Leonard Creek runs down Mt Ida and the culvert crossing is located near 20 Ave SW and Foothills Road SW. It was determined that the existing creek crossing was at a high risk of failure during spring runoff periods. The project encompassed the design and engineered construction for a new large diameter arch shape culvert which would be better for the environment and fish habitat.

Disc Golf Parking lot expansion

The City's 18-hole disc golf course is located on the municipal parcel of land just north of the Salmon Arm Airport along 10th Ave, SE. Disc golf is one of the fastest growing sports in North America and a course in Salmon Arm helps to make the town an exciting place to live. The Parking lot expansion project was completed in 2021 and provides a safer area for users to park.

Climate Action



Old residential lighting



New residential LED lighting



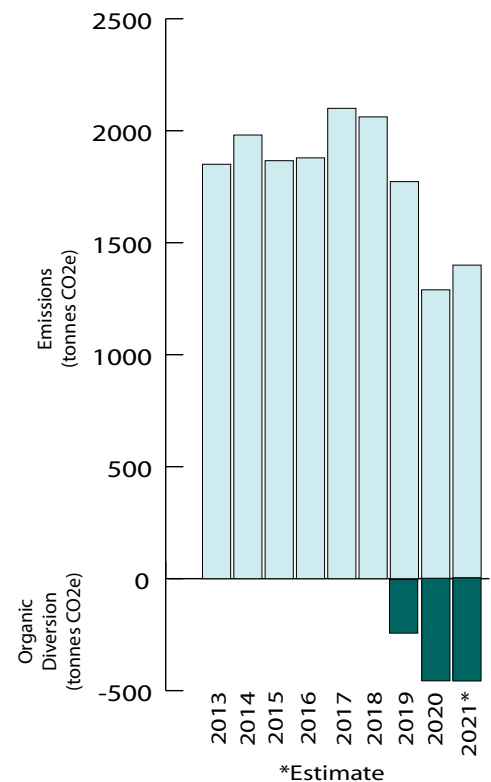
Track detour for Ross Street underpass

Projects completed in 2021:

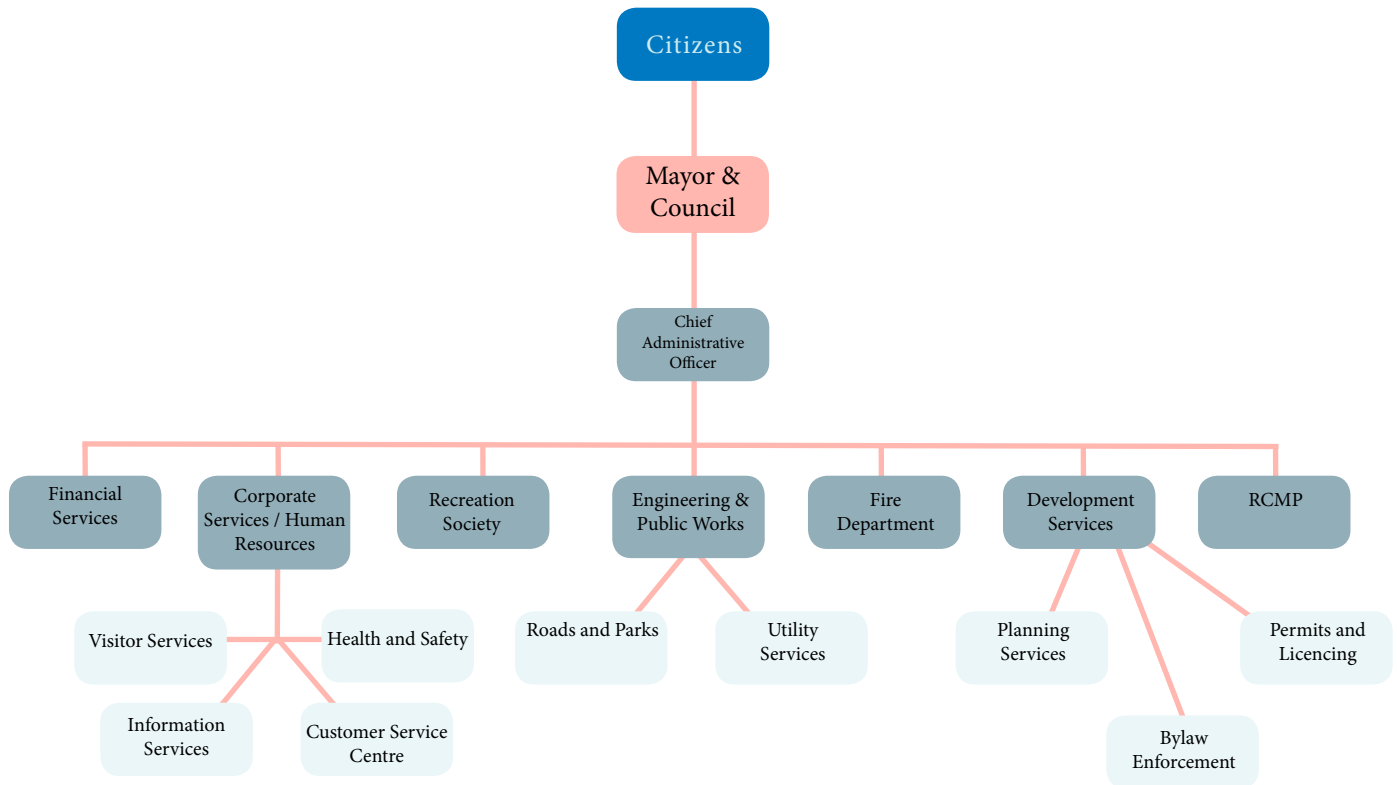
- Continued Universal LED Street Lighting Project - Residential;
- Continued Universal LED Street Lighting Project - Cobra Heads;
- Continued City Hall office areas - LED conversions;
- Ross Street Underpass (ongoing);
- Continued Organic Waste Diversion program;
- Continued residential yard waste pick-up;
- Water Conservation Policy and Plan;
- Memorial Arena LED lighting project;
- EV vehicle purchased for Bylaw Dept. (Hyundai Kona);
- Charge station installed at City Hall (Staff use only);
- Wildfire Fuel Load Management (Little Mountain Park);
- Ongoing park enhancements (Klahani, Blackburn, and Canoe Beach Parks);
- Greenway network enhancement (800m new trails created, 280m repaired, 43,490m maintained); and
- Various sidewalk replacement projects (960m of sidewalk/multi-use path constructed/replaced).

The City of Salmon Arm has been claiming a carbon tax rebate via CARIP since 2008, considered conditional on directing these funds toward expenditures that will reduce greenhouse gas emissions. The provincial Ministry of Municipal Affairs announced on May 11, 2021 that 2021 would be the final year of the CARIP program. In May 2022 the Government of BC unveiled details of its new Local Government Climate Action Program (LGCAP) that will be providing additional funding to municipalities to accelerate local climate action and implement projects.

The City anticipates reporting emission reductions attributed to the Organic Waste Diversion program, a new electric fleet vehicle, as well as street lighting and other system efficiency efforts.



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:



PEOPLE
We will make Salmon Arm a great place to live.



PLACES
We will position Salmon Arm as the regional centre of the Shuswap.



ASSETS
We will diligently reinvest in core services and infrastructure.



**ENVIRONMENT/
WATERFRONT**
We will protect and enhance our waterfront and natural assets.



ECONOMY
We will bolster our economy through strategic partnerships.



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.



2021 Achievements

- Trans-Canada Corridor Safety Improvements (MOTI & ICBC);
- Opening of Taxiway Charlie (Shuswap Regional Airport);
- Hillcrest Subdivision Greenways Trail Extension;
- Canoe Beach and Raven Community Park Playground replacement;
- Shuswap Street Sidewalk Replacement;
- Marine Park Rotary garden upgrade;
- Ross Street Plaza public washroom redesign;
- Shuswap Memorial Cemetery Trailhead parking lot expansion;
- Foreshore Trail improvements;
- Continued Universal LED Streetlight program;
- Construction of Ross Street Underpass commenced;
- Foothills Road and Leonard Creek Culvert replacements;
- WPC Centrifuge replacement;
- WPC Site Selection Study;
- Zone 2 Pump Station Feasibility Study;
- Shuswap Street 500 – 600 Block watermain upgrade;
- Sanitary Main replacement 75 Ave NE;
- WTP Hypo generator cell replacement;
- Replaced unit 224 - Fire Admin/Duty Chief vehicle;
- Five recruit firefighters successfully completed requirements for Full Service Accreditation;
- Upgraded three Fire Halls to LED lighting;
- Approved 95 Residential Lots;
- Council approval of over 200 multi-family units;
- Approved 349 Building Permits;
- Supported College Housing Zoning;
- Implemented new facility management and program registration software;
- Purchased new Zamboni;
- Purchased new set of hockey goal frames;
- Hired and trained new Aquatic Supervisor, Lifeguard I, Lifeguard II and front desk staff;
- Certified 15 Lifeguards through our training program;
- Replaced children's program gym equipment;
- Roll out of new workstations corporate wide;
- Installation of security software and hardware;
- Hired a new full time Bylaw Enforcement Officer position;
- Adopted and executed the Visitor Services Strategy and Visitor's Services became a pilot program offered by the City;
- Installation of security software and hardware;
- Service Delivery Management Strategy adoption;
- Purchased an electric vehicle for Bylaw Enforcement;
- Implemented a new COVID-19 Safe Restart Grant in Aid policy and associated application package; and
- Reviewed and implemented an online third-party customer credit payment option.





Future Goals

- Auto Road Connector; 
- Waste Water Pollution Control Centre Upgrade; 
- Canoe Beach and Klahani Park Redevelopment Plan; 
- Long Term Financial Plan; 
- Continuation of the Ross Street Underpass Project;
- Public Works Building renovation completion;
- Shuswap Memorial Cemetery Electrical Service & Lighting;
- Mt. Ida Cemetery internal road pavement upgrades;
- Pedestrian Activated Crosswalk light installations;
- Completion of South Canoe Parking Lot upgrades;
- Wharf Marina Dock replacement Phase 1;
- Canoe Beach rental lots demolition;
- Blackburn Park Baseball Diamond No. 1 safety upgrades;
- Continuation of Lakeshore Road upgrade and slope stabilization;
- Auto Road Connector detailed design;
- Intersection improvement Plans for 5 Ave and 10 St SW and 30 St and 9 Ave NE;
- Active Transportation Master Plan;
- Complete Discharge of Land Use Contracts;
- Commence Official Community Plan Review;
- Water Treatment Plant (WTP) - new Sanitary Pump;
- Zone 2 & 5 Pump & Booster Station design/construction;
- 10th Ave SE, Zone 5 Watermain Extension;
- Place into service new 104 aerial platform firetruck;
- Resume Public-Education programs for Fire Department;
- Replace apparatus computers;
- Implement 1st of 3 year Self Contained Breathing Apparatus replacement program;
- Co-host, B.C. Fire Training Officers conference;
- Enhance Fire Smart program and related activities;
- Replace the covered entrance patio/deck at Shaw Centre;
- Train 20 additional National Lifeguards;
- Host Minor Hockey Provincials (March) at Shaw Centre;
- Continue partnering with community groups – Shuswap Children’s Association, PLAY Shuswap, Salmon Arm Tennis Club, 55+ BC Games Okanagan Zone;
- Adoption of a Council Code of Conduct;
- Conduct the 2022 General Local Election;
- Network server replacement;
- Completion of the CAO recruitment process;
- Research on becoming a living wage employer;
- Refresh Corporate Strategic Plan;
- Establishment of Social Well Being Roles and Responsibilities;
- Recruitment and hiring of Deputy Corporate Officer;
- Poverty Reduction Stream 2 Grant – Destigmatization Project;
- City Park entrance sign replacement;
- Implement a paid parking credit payment option; and
- Undertake detailed analysis as related to the up-coming Public Sector Accounting Standard 3280 – Asset Retirement Obligations.

City of Salmon Arm Departmental Services

Corporate 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. 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.

Human Resources:

The Human Resources Department provides strategic direction, vision, and leadership to the City's management team and unionized employees, CUPE Local 1908. 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.

Our Customer Service Centre (located at City Hall) is the first point of contact for the Public to receive information and support.

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

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 hardware, software, security, communication devices, 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.

IN
2021

483
Social media posts

3.1K
Social media
followers

117,829
Individual page visits
to social media

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, Develop-

ment 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.

Visitor Services:

In 2021, following a Visitor Services Strategic Review, Visitor Services became a pilot program offered by the City of Salmon Arm. The strategy transitioned visitor services from a single to Omni channel approach to delivering supports utilizing three key distribution channels – Bricks & Mortar (Visitor Centre at City Hall), Mobile Outreach (roving through the community during peak times & events) & Digital Outreach (website, social platforms & live chat).

The new Visitor Services framework will improve strategic alignment to maximize spend value; provide more improved visitor services experiences; help increase spend, stay and repeat visits in Salmon Arm and help to support shoulder season experiences in & throughout our community.

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, statement of financial information 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 five (5) accounting clerks, an accountant, a Financial Services Manager and the Chief Financial Officer. They are responsible for processing invoices, receivables, payroll, calculation and collection of property taxes and utilities, preparation of annual budgets, etc.

Development Services

Development services consist of: 1) land use planning and development approvals; 2) building inspection and business licensing; and 3) bylaw enforcement. This department provides reports to City Council and routinely interacts with the public, the development industry, numerous committees and higher-level government agencies.

Planning and Development:

Planning staff remained focused on managing the flow of current planning activities, mostly involving development, subdivision and land use proposals. Close to 100 planning applications were processed with many of those reported to City Council for decisions. Ninety-seven new single-family lots were approved for registration through subdivisions. Active transportation planning commenced while staff initiated preliminary land analysis for the pending Official Community Plan review. As a Provincial requirement, termination of Land Use Contracts affecting hundreds of properties was completed. Planners continued with their roles on the City's Agricultural and Greenways Committees, Active Transportation Task Force, Design Review Panel, Heritage Commission and the Economic Development Society.

Bylaw Enforcement:

In 2021, a second Bylaw Enforcement Officer was hired. Complaints handled by Bylaw Enforcement staff increased substantially in 2021. This trend coincided with the COVID-19 pandemic. A number of Provincial Ministerial Orders heightened expectations on staff to deliver additional service outside the normal scope of operations, in particular with the vulnerable population. The number of incident reports coincided with increase from 189 in 2020 to 671 in 2021. Bylaw Enforcement staff work closely with the RCMP, Downtown Salmon Arm and the Downtown Parking Commission.

Building Inspection:

Building staff provide the construction industry with professional and timely service. Their primary objective being to ensure the safety and structural integrity of new buildings.

Inspection services range from building and plumbing to signage and business occupancy. Despite the COVID 19 pandemic, the construction industry remained consistent and strong. The number of building permits issued in 2021 (349) was consistent with 2020 (348). The combined 2021 construction value of \$54 million exceeded projections. Residential construction remained buoyant with 86 new single-family homes, 14 multi-family dwellings and 41 suites.

Business Licensing:

Business license applications are checked for compliance with City bylaw requirements, and business premises are inspected for fire prevention and public safety public. The number of active licenses provides a barometer for commercial activity. The number of active business licenses increased from 1,311 in 2020 to 1,376 in 2021. The City participates in the Province-wide business licensing and information sharing programs.



IN
2021

1,171
Metric Tonnes of
Garbage collected

755.6
Metric Tonnes of
Recycling collected

949.6
Metric Tonnes of Food
Waste collected

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) and the Salmon Arm Flying Club clubhouse. A new card lock aviation fueling station has been constructed along with new above ground fuel tanks which will enhance the services at the Airport.

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 implemented free transit for students during the months of July and August.

Curbside Solid Waste and Recycling Collection:

The City of Salmon Arm provides Solid Waste Curbside Collection Services to almost 6,750 homes within the City limits. These include single-family residential dwellings, mobile homes and other eligible dwellings. The City provides collection for four (4) material streams: Food Waste (Weekly) Recycling (bi-weekly), Yard Waste (semi-annually) and Refuse (bi-weekly).

The Curbside Collection Program is provided through our collection contractor, SCV Contractors.

The City works in partnership with Recycle BC (formerly

Multi Material BC) to administer the Curbside Recycling Program.

The City provided two (2) Yard Waste Collection days in 2021. 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 waste was composted and will become available to residents as part of the CSRD's Kickin' Compost program.

Food waste is currently delivered to the CSRD transfer station located at the Salmon Arm landfill and then is transported to Spa Hills for processing into compost. Compost is used locally in Salmon Valley.

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.

Cemetery:

The City currently maintains Baker Cemetery, Mt. Ida Cemetery and Shuswap Memorial Cemetery which opened in the summer of 2019.

Baker Cemetery is no longer active and is located at 6730 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.

Shuswap Memorial Cemetery is located at 2700 20 Avenue SE. The 25 acre site has grave plots, columbariums, family vessels and scattering gardens.

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 on roads and sidewalks, 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, flower beds, hanging baskets, planter boxes, public washrooms, street trees, and garbage pickup in the parks.

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.

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.

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%) and Shuswap Lake at Canoe Beach (approximately 90%). 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 eight (8) pressure zones, 845 hydrants, seven (7) pumping stations, fourteen (14) reservoirs and one (1) dam. There is a total storage capacity of 33,146 cubic meters servicing a population of approximately 13,000 people and over 6,196 connections. Approximately 40% of the City's residential customers and 96% of all other connections are on water meters.

Sanitary Sewer System:

The City of Salmon Arm's sanitary sewer collection system consists of 14 sewerage sub areas and 127 km of gravity and force main sanitary sewer pipes covering approximately 1800 hectares. There are approximately 6180 residential, commercial, industrial and institutional lots fronting onto the sanitary sewer system (2019 Court of Revision Report). There are seven (7) sewer lift stations that collect and pump sewerage to the Lakeshore Sewer Interceptor located on the foreshore where the main lift station, Wharf Street Pump Station, pumps the sewerage directly to the Water Pollution Control Centre (WPCC). The WPCC provides an enhanced tertiary level of treatment of wastewater, meeting the guidelines set by the Ministry of Environment to protect the public and the environment.

IN
2021

201
Garbage
recepticals

728
Irrigation heads
maintained by City

16,000+
Individual annual
flowers planted

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 and asset support to Salmon Arm Detachment. RCMP Specialized response teams, Police Dog Services, and tactical and additional investigative teams are deployed through this hub. Additionally, RCMP rotary and fixed wing aircraft and other specialty equipment is available upon request to support operations at the local detachment.

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 six (26) regular member police officers who staff the Salmon Arm Detachment. Twenty one (21) 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 Police Based Victim Services section and volunteer Salmon Arm Citizens Patrol as well as Blind Bay Citizens Patrol support our operations.

Members of the Salmon Arm Detachment are involved in community policing initiatives, youth mentorship, and crime reduction with a mandate to enforce municipal bylaws, provincial statutes and Federal Acts. In 2021, our members and support staff handled 8470 calls for service / investigations.

The detachment encompasses three (3) sections: General Duty, which includes day to day policing, traffic enforcement and community policing measures; a Traffic Member position; and General Investigation Section, which targets specific crimes and individuals involved with drugs, 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, City of Salmon Arm By-Law Enforcement 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 in the RCMP Detachment and consists of one paid staff member at this time. After undergoing an extensive training program to prepare them the Police Based Victim Services our support person provides support and information to victims of crime, persons affected by family tragedies, supports victims through the court process and refers clients to local Community-based Victim Services as required.

Another important support to the local detachment is the Salmon Arm Citizens Patrol (SACP) and the Blind Bay Citizens Patrol (BBCP). These Citizen Patrol groups are comprised of a dedicated group of volunteers who act as extra sets of eyes and ears for the local RCMP Detachment. The groups patrol designated areas in Salmon Arm and Canoe and the Blind Bay areas of our detachment area. Both groups also staff the "Speed Watch" speed-display boards within their respective areas. 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 Salmon Arm Fire Department provides critical emergency fire services that help keep the community and citizens safe and is committed to reducing life and property loss due to fire, and promoting public safety through public fire education and awareness.

In 2021, the Fire Department continued its commitment in proudly providing services to our community, by all of our Fire Department career staff and Paid On-Call Firefighters, working from our four strategically located fire stations.

The ongoing global pandemic required the Fire Department to continue adapting and developing a strategy that would allow us to maintain our current level of professional emergency services, responsibly and safely. Given this, a number of annual public education programs were cancelled in 2021. During Fire Prevention week in October, the department was able to promote the program including the annual Fire Chief for a day event.

The membership takes pride in educating citizens on the importance of fire safety during community events and look forward to 2022.

In person firefighting training was also affected with the departments training department conducting hybrid training of in person and on-line instruction throughout much of the year.

Recruit training continued with 5 completing the 120 plus hour yearlong training curriculum certifying them to Full Service level.

As a participant in the wildfire provincial response program, seven SAFD members obtained their “Engine Boss” certification through BC Wildfire and Office of Fire Commissioner, taking part in spring training program hosted in Salmon Arm by our Fire Department. This was beneficial as the department was deployed a total of 43 days throughout the summer/fall months of 2021 providing fire suppression in many B.C. communities. As usual, the Fire Chief received many calls and letters thanking the department for their extremely competent, professional, well trained firefighters who were sent out to these communities.

The department saw no new apparatus in 2021 and construction of the departments new 104’ platform aerial truck was moving along slightly behind schedule.

Fire inspections ensuring occupancies met the requirements of the BC Fire Code continued in 2021 and the department provided over 600 smoke alarm kits to residential properties within the City.

The department’s participation in the Fire Smart Program also continued with 32 fire smart assessments completed and two additional members being certified as Local Fire Smart Representatives. The City also took the lead on the Educational portion of the CRI grant and Silvatech conducted fuel management treatments in Little Mountain Park and South Canoe.

Call volume increased in 2021 with 422 calls for service from the departments dispatch provider Surrey Fire. The Salmon Arm Fire Department continues to work with Surrey Dispatch always looking to improve this service, including changes to technology and infrastructure to ensure compatibility with Next Generation 911.

Given the challenges with the Covid-19 pandemic, many of the Salmon Arm Firefighters Association’s functions were cancelled however they were able to safely complete another Christmas Toy Drive raising funds for local charities.



IN
2021

32
Fire Smart Program
Assessments Complete

111
Non-Residential
Alarm Callouts

422
Calls for
Assistance

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.

SASCU Recreation Centre:

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

Aquatic Services:

The Aquatics Division provides an indoor lap pool, tot pool, 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 and 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 schools, 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, 2021**

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Management's Responsibility for Financial Reporting

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

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

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

The 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.



Chief Financial Officer

Independent Auditor's Report

To the Mayor and Council of the City of Salmon Arm

Opinion

We have audited the consolidated financial statements of the City of Salmon Arm (the "City") and its controlled entities (the "Consolidated Entity"), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Consolidated Entity as at December 31, 2021, and its results of operations, its change in net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter – Unaudited Information

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

Responsibilities of Management and Those Charged with Governance for the 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.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

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

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Salmon Arm, British Columbia
April 11, 2022

The City of Salmon Arm

Consolidated Statement of Financial Position

As at December 31

2021

2020

Financial Assets

Cash	\$ 2,568,494	\$ 2,001,975
Investments	77,344,118	77,635,118
Accounts Receivable		
Property Taxes	552,805	842,201
Trade	2,770,115	1,120,459
Water and Sewer Levies	343,600	337,525
Inventories for Resale	92,165	35,953
M.F.A. Debt Reserve - Note 5	1,565,400	1,555,790
Loan Receivable - Note 4	168,000	170,333
	85,404,697	83,699,354

Liabilities

Accounts Payable and Accrued Liabilities	5,613,205	5,183,265
Deposits and Performance Bonds	2,143,125	1,363,101
Prepaid Property Taxes and Levies	3,309,023	3,130,786
Deferred Revenues - Note 6	20,554,235	18,093,212
M.F.A. Debt Reserve - Note 5	1,565,400	1,555,790
Long Term Liability	207,659	230,732
Long Term Debt - Note 2 and Schedule 1	22,813,105	24,652,434
	56,205,752	54,209,320

Net Financial Assets

29,198,945 29,490,034

Non-Financial Assets

Tangible Capital Assets - Schedule 2	227,894,194	220,855,881
Inventories of Supplies	661,778	486,823
Prepaid Expenses	305,493	188,099
	228,861,465	221,530,803

Accumulated Surplus

\$ 258,060,410 \$ 251,020,837



Chelsea Van de Cappelle, CPA

Chief Financial Officer

The accompanying 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

	2021	2021	2020
	Actual	Budget (Note 7)	Actual (Note 13)
Revenues			
Taxation - Net - Note 8	\$ 19,306,833	\$ 19,310,720	\$ 18,977,526
Transportation Parcel Tax - Note 8	1,226,250	1,222,000	1,210,200
Frontage Tax - Note 8	2,438,988	2,442,435	2,422,956
Grants - Schedule 3	1,822,840	7,265,382	5,216,754
Grants - Other	186,302	191,599	188,057
Sales of Services	8,124,053	7,314,290	7,135,252
Licences, Permits and Fines	876,199	800,875	834,915
Rentals, Leases and Franchises	961,933	691,435	1,022,172
Return on Investments	769,013	224,515	1,053,431
Penalties and Interest	256,844	182,500	170,626
Other Revenue from Own Sources	42,964	10,100	66,786
Developer and Other Contributions	5,381,703	3,904,280	616,619
Gain (Loss) on Disposal of Capital Assets	(44,173)	-	2,617
	41,349,749	43,560,131	38,917,911
Expenses			
General Government Services	5,700,081	4,726,425	5,171,196
Protective Services	6,118,831	5,980,245	5,342,258
Transportation Services	9,695,360	5,715,035	9,436,810
Public Health Services	1,183,841	1,298,845	1,245,794
Development Services	1,422,508	1,495,190	1,269,852
Recreation and Cultural Services	3,712,276	3,883,755	3,311,274
Water and Sewer Services	6,477,279	4,646,403	5,961,968
	34,310,176	27,745,898	31,739,152
Annual Surplus	7,039,573	15,814,233	7,178,759
Accumulated Surplus, Beginning of Year	251,020,837	251,020,837	243,842,078
Accumulated Surplus, End of Year	\$ 258,060,410	\$ 266,835,070	\$ 251,020,837

The accompanying 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

For The Year Ended December 31

	2021	2021	2020
	Actual	Budget	Actual
Annual Surplus	\$ 7,039,573	\$ 15,814,233	\$ 7,178,759
Acquisition of Tangible Capital Assets	(15,461,881)	(27,656,743)	(5,477,731)
Amortization of Tangible Capital Assets	8,196,573	-	7,897,010
Disposal of Tangible Capital Assets	226,993	-	2,040
	1,258	(11,842,510)	9,600,078
Acquisition of Inventories of Supplies	(661,778)	-	(486,823)
Acquisition of Prepaid Expenses	(305,491)	-	(188,099)
Usage of Inventories of Supplies	486,823	-	449,612
Usage of Prepaid Expenses	188,099	-	29,667
Net Change in Net Financial Assets (Debt)	(291,089)	(11,842,510)	9,404,435
Net Financial Assets, Beginning of Year	29,490,034	29,490,034	20,085,599
Net Financial Assets, End of Year	\$ 29,198,945	\$ 17,647,524	\$ 29,490,034

The accompanying 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

2021

2020

Cash Flows From Operating Activities

Annual Surplus	\$ 7,039,573	\$ 7,178,759
Items Not Involving Cash		
Amortization Expense	8,196,573	7,897,010
Developer Contributed Capital Assets	(4,019,260)	(290,645)
Loss (Gain) on Disposal of Capital Assets	44,173	(2,617)
Changes in Non-Cash Operating Items		
Inventories for Resale	(56,212)	38,391
Accounts Receivable	(1,366,334)	(203,874)
Accounts Payable	429,940	2,166,570
Long Term Liability	(23,073)	230,732
Loan Receivable	2,333	-
Deferred Revenues	2,461,023	1,843,142
Deposits and Performance Bonds	780,024	104,506
Prepaid Property Taxes and Levies	178,237	(181,635)
Inventories of Supplies	(174,956)	(37,211)
Prepaid Expense	(117,392)	(158,432)
	<u>13,374,650</u>	<u>18,584,696</u>

Cash Flows From Investing Activity

Decrease (Increase) in Investments	<u>291,000</u>	<u>(10,949,138)</u>
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Cash Flows From Capital Activity

Proceeds on Disposal of Capital Assets	182,820	4,657
Acquisition of Tangible Capital Assets	<u>(11,442,620)</u>	<u>(5,187,086)</u>
	<u>(11,259,800)</u>	<u>(5,182,429)</u>

Cash Flows from Financing Activities

Actuarial Adjustments	(635,171)	(573,060)
Issuance of Long Term Debt	-	845,000
Repayment of Long Term Debt	<u>(1,204,159)</u>	<u>(2,007,896)</u>
	<u>(1,839,330)</u>	<u>(1,735,956)</u>

Increase In Cash During Year

	566,519	717,173
Cash, Beginning of Year	<u>2,001,975</u>	<u>1,284,802</u>
Cash, End of Year	<u>\$ 2,568,494</u>	<u>\$ 2,001,975</u>

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

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

1. Summary of Significant Accounting Policies

Nature of Business

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

Basis of Presentation

It is the City's policy to follow Canadian generally accepted accounting principles. The 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 of the Chartered Professional Accountants of Canada.

Accrual Accounting

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

Revenue Recognition

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.

Investments

Investments of \$77,044,118 (2020 - \$77,335,118) are deposited with the Municipal Finance Authority (the "M.F.A.") and are held in a money market fund. The interest rate as at December 31, 2021 was approximately 0.15% (2020 - 0.85%). 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, 2021 was \$77,344,118 (2020 - \$77,635,118).

Non-Financial Assets

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

Inventories

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

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

1. Summary of Significant Accounting Policies - Continued

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

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.

Reserves

Reserves for future expenditures represent amounts set aside for future operating and capital expenditures.

Grants and Government Transfers

Unrestricted government grants or transfers are recognized as revenue in the year that the grant or 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.

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

1. Summary of Significant Accounting Policies - Continued

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

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.

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.

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, 2021.

Loan Guarantees

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

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

1. Summary of Significant Accounting Policies - Continued

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 consolidated financial statements include the valuation of accounts receivable and amortization of tangible capital assets.

2. Long Term Debt

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

	General Fund	Water Fund	Sewer Fund	Total
2022	\$ 622,152	\$ 431,319	\$ 150,688	\$ 1,204,159
2023	622,152	431,319	150,688	1,204,159
2024	446,079	431,319	63,650	941,048
2025	446,079	431,319	63,650	941,048
2026	446,079	431,319	63,650	941,048
2027 and thereafter	5,154,091	917,384	572,850	6,644,325
	7,736,632	3,073,979	1,065,176	11,875,787
Actuarial Adjustment	7,618,270	2,571,733	747,315	10,937,318
Total Long Term Debt	\$ 15,354,902	\$ 5,645,712	\$ 1,812,491	\$ 22,813,105

3. Contingent Liabilities and Commitments

Pension Liabilities

The City and its employees contribute to the Municipal Pension Plan (a jointly trusted 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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

3. Contingent Liabilities and Commitments - Continued

Pension Liabilities - Continued

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$695,051 (2020 - \$655,637) for employer contributions while employees contributed \$599,022 (2020 - \$572,151) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

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.

Columbia Shuswap Regional District

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

Contractual Obligation

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

Other

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

Equipment Leases

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

Future annual lease payments are as follows:

2022	\$	2,873
2023		2,873
2024		<u>478</u>
		<u>6,224</u>

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

3. Contingent Liabilities and Commitments - Continued

Guarantor Agreement

The City has entered into an agreement to act as a loan guarantor to assist the Salmon Arm Tennis Club (the "Tennis Club") in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2021 was \$746,949 (2020 - \$763,226). The loan bears interest at 4.47% (2020 - 4.47%) repayable in monthly instalments of \$4,156. The loan has a term of 25 years and is secured by the assets of the Tennis Club and an indemnity agreement from the City.

Police Contract Negotiations

The City is responsible for the compensation of its police force. Police force compensation is determined through negotiations between the Royal Canadian Mounted Police (RCMP) and the Government of Canada, and independent from the City.

On August 6, 2021, the RCMP members ratified a new six-year collective agreement (April 1, 2017 – March 31, 2023). As part of this settlement the City anticipates that there will be retroactive compensation paid to RCMP members. An estimated liability of \$744,000 has been accrued for in the current year financial statements.

Modification of Licence Agreements

The City has entered into Modification of Licence Agreements with seventeen (17) Campsite Licensees occupying the City owned property at 4203 78 Avenue NE. This agreement modified the existing License for Use and Occupation Agreements such that upon expiration of the License Agreements (October 31, 2021), the Licensees shall surrender the Campsite to the City and the City shall carry out the work necessary to remove the cabin and any other improvements from the lands for a specified fee.

As a result, the City anticipates that there will be restoration work expenditures incurred in 2022. A reasonable estimate of the liability cannot be determined at the date of the financial statements.

4. Loan Receivable

The City has entered into a loan agreement with the Tennis Club to assist in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2021 was \$168,000 (2020 - \$170,333). The loan bears interest at 0%, with monthly payments of \$583 re-commencing January 15, 2024 until December 2047.

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

5. Reserves – Municipal Finance Authority

The City issues the majority of its debt instruments through the M.F.A.. As a condition of these borrowings, a portion of the debenture proceeds are withheld as cash deposits by the M.F.A. 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 M.F.A.. These demand notes are contingent in nature.

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

	Demand Notes	Cash Deposits	Total
General Fund	\$ 488,419	\$ 315,933	\$ 804,352
Water Fund	369,407	185,419	554,826
Sewer Fund	132,947	73,275	206,222
Total Long Term Debt	\$ 990,773	\$ 574,627	\$ 1,565,400

6. Deferred Revenue

	2020	Inflow	Outflow	Interest	2021
BC Buildings Corporation	\$ 1,000,000	\$ -	\$ (308,183)	\$ -	\$ 691,817
Community Works Fund	5,183,695	1,637,915	(92,036)	7,776	6,737,350
Development Cost Charges	11,245,300	996,441	(87,539)	21,123	12,175,325
Recycling User Fee Rebate	241,469	245,757	(241,469)	-	245,757
Unspent Grant Funding	112,500	100,000	(12,500)	-	200,000
Other	310,248	503,985	(310,247)	-	503,986
Total Deferred Revenues	\$ 18,093,212	\$ 3,484,098	\$ (1,051,974)	\$ 28,899	\$ 20,554,235

Included in deferred revenue is a prepayment amount of \$691,817 (2020 - \$1,000,000) received from British Columbia Buildings Corporation for future rental of the Law Courts facility to be used for annual rent payments. Deferred revenue amounts of \$6,737,350 (2020 - \$5,183,695) have been received under the Community Works Fund for future restricted capital projects.

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

7. Budget

The City's 2021 to 2025 Financial Plan Bylaw No. 4456 (Financial Plan Bylaw) was adopted by Council on April 12, 2021. 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 Public Sector Accounting Standards ("PSAS"). The Financial Plan Bylaw was prepared on a modified accrual basis while the actual operating results utilizing PSAS requirements were prepared on a full accrual basis. The Financial Plan Bylaw projected the use of Reserve Fund transfers and prior year surpluses to balance the Financial Plan. PSAS requires that the actual operating results capitalize all tangible capital expenditures and that an amortization expense for tangible capital assets be included. The Financial Plan Bylaw expenses all tangible capital expenditures as opposed to including an amortization expense. As a result, the Financial Plan Bylaw figures presented in the Statements of Operations and Change in Net Financial Assets represent the Financial Plan Bylaw adopted by Council on April 12, 2021 with adjustments as follows:

Financial Plan Bylaw	\$ -
Add:	
Capital Grants	6,358,682
Capital Expenditures	37,506,492
Debt Repayment	1,204,180
Transfer to Reserve Accounts	2,059,724
Transfer to Reserve Funds	1,088,700
Transfer from DCC Reserve Funds	1,662,750
Other Developer Contributions	2,241,530
Less:	
Transfer from Prior Year Surplus	(588,620)
Transfer from Reserve Accounts	(1,950,463)
Transfer to Capital Reserve Accounts	<u>(33,768,742)</u>
Budget Surplus as per Statement of Operations	<u><u>\$ 15,814,233</u></u>

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

8. Taxation

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

	2021	2020
Taxes Collected:		
Property Taxes	\$ 31,666,229	\$ 29,775,302
Transportation Parcel Tax	1,226,250	1,210,200
Frontage Tax - Water	1,468,830	1,461,983
Frontage Tax - Sewer	970,158	960,973
1% Utility Tax	317,463	316,543
	35,648,930	33,725,001
Collections for Other Governments		
Province of BC (School Taxes)	8,895,657	7,332,380
BC Assessment Authority	207,261	204,007
Regional Hospital District	1,549,439	1,537,453
Columbia Shuswap Regional District	1,071,463	1,086,349
Okanagan Regional Library	756,341	764,990
Municipal Finance Authority	939	910
Downtown Improvement Area	195,759	188,230
	12,676,859	11,114,319
Net Taxes Available for Municipal Purposes	\$ 22,972,071	\$ 22,610,682

9. Trust Funds

In accordance with PSAS 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 cemeteries. As at December 31, 2021, the Trust Fund balance is \$442,861 (2020 - \$415,265) (Schedule 4).

10. 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	\$ 106,272
Due from the City of Salmon Arm	76,882
Capital Assets	596,396
	\$ 779,550
Operating Surplus	\$ 183,154
Equity in Capital Assets	596,396
	\$ 779,550

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

11. Segment Reporting

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

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

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

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

11. Segment Reporting - Continued

Protective Services – Fire Prevention and Suppression, Police Protection, Bylaw Enforcement, Building Inspection, Business Licensing and Animal Control Services. The City provides community-based fire prevention and suppression services and responds to a geographical area of 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. Building Inspection addresses residential, commercial, institutional and industrial building construction within the City. The focus is to provide the public and the building industry with high quality service such that the structural integrity of the buildings constructed conform to the requirements of the BC Building Code and zoning, building and servicing bylaws and are safe for their intended purpose. Business Licensing is responsible for reviewing and issuing business licenses within the City. Business applications and premises are inspected to ensure that they are safe for the public and that they meet zoning bylaw requirements. Animal Control enforces the Animal Control regulations within the City and the issuance of dog licenses.

Transportation Services – This function is comprised of engineering, public works (transit, roadway systems, bridge repair, storm drainage, sidewalks, boulevards, street lighting, airport, downtown parking, etc.) utilities, parks, municipal facilities, marina/wharf, garage, vehicle and equipment fleet and cemeteries and provides a broad spectrum of services to the community. These services are provided in a participative fashion between City Council, the public, management and employees in a safe, effective, efficient and financially responsible manner. Transportation Services is responsible for the maintenance of over 226 kilometres (excluding the Trans Canada Highway and Highway 97B) of roadway, 69 kilometres of sidewalk, as well as, 126 kilometres of storm sewer complete with retention ponds and currently operates a +/- 70 unit municipal fleet of major vehicles and equipment.

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

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

11. Segment Reporting - Continued

Recreational and Cultural Services – Recreational and Leisure Services (Multi-Use Facility, Auditorium and Pool), and Park and Wharf Services. Recreational and Leisure Services' mandate is to provide diverse family and adult oriented recreational activities with a view of promoting active living and quality of life in the community. The City strives to maximize the productivity of resources, to provide good cost recovery of the taxpayers' dollars and provide affordable recreational opportunities for the citizens of Salmon Arm. The Multi-Use Facility promotes community events and concerts, in addition to, hockey, ringette, speed skating, and figure skating. The Recreation Centre provides a wide range of services from pool and facility rentals, racquetball and squash, weight training, programming, etc. to promote the health and wellness of our citizens. Recreational programming such as scuba diving, summer French and music lessons, canoeing, babysitter courses, and summer soccer camps are all components of this function. The Parks and Wharf Services is proud to promote community pride in parks through the use and enjoyment of our many green spaces and natural amenities through carefully managed maintenance and improvement of park facilities. It projects a positive impression for citizens and visitors by ensuring that facilities, parks and playing fields are safe, clean and well-maintained while at the same time protecting the environment for future generations. The City maintains seven hundred twenty one (721) hectares of park land; this includes developed, natural, and passive parks, marinas, wharves, beaches, walking trails, lawn bowling, horseshoes and playing fields. Parks receive ongoing maintenance such as turf management, hanging flower baskets, downtown flower planters, irrigation systems, general park maintenance (bathrooms, garbage control), parkland design and construction, special events and sports field construction. The City works closely with community groups to achieve localized objectives such as neighbourhood parks where the efforts and contributions of local business owners, property owners, volunteers and the City come together to enhance and build new parks.

Utilities

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

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

Water Utility Services – This Utility function provides for the delivery of safe drinking water to the citizens of Salmon Arm. The municipal water system consists of two main raw water sources, chlorine treatment systems for the water sources and an extensive water pumping, distribution and storage system. The City's water supply is by way of three (3) sources: East Canoe Creek at Metford Dam, Shuswap Lake at Canoe Beach and a minor water supply from Rumball Creek for irrigation at the Mt. Ida Cemetery. Treatment of the water sources (except Rumball Creek) is by primary disinfection with chlorine. The distribution system includes approximately 204 km of watermain varying in diameter from 100mm to 1000mm. The City waterworks system provides quality water through a gravity and pump system. The primary water sources are from Shuswap Lake – 80% and East Canoe Creek – 20%. The waterworks system is relatively complex and is comprised of eight (8) zones, eight hundred twenty nine (829) hydrants, seven (7) pumping stations, fourteen (14) reservoirs, and one (1) dam with a total storage capacity of 33,144 cubic metres and over 6,100 connections. The treatment process utilizes chlorination for the purposes of disinfection. The water supply consistently meets the Canadian Drinking Water Guidelines, BC Drinking Water Protection Act and the Safe Drinking Water Regulations.

The City of Salmon Arm

Notes to the Consolidated Financial Statements

December 31, 2021

11. Segment Reporting - Continued

Sewer Utility Services – The City provides effective collection and treatment of waste water to meet the guidelines set by the Ministry of Environment to protect the public and the environment. It operates both the treatment plant and seven (7) lift stations safely and at optimum efficiency. The sanitary sewer system has approximately 126 kilometres of mainline and 5,185 service connections.

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

12. Subsequent Events

The impact of COVID-19 in Canada and on the global economy is still uncertain. As the impacts of COVID-19 continue, there could be further impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects.

At this time, the full potential impact of COVID-19 on the City is not known. Given the dynamic nature of these circumstances, the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ related staff, will depend on the legislative mandates from various levels of government.

The City will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens. The City will use COVID-19 Safe Restart Grant funding when it is appropriate (see Schedule 6).

13. Comparative Figures

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

The City of Salmon Arm

Schedule 1 - Long Term Debt

As at December 31

Description	Bylaw Number	Maturity Date	Interest Rate	Balance Outstanding 2021	Balance Outstanding 2020
General Fund					
Fire Hall and Little Mountain	3184	2022	2.250	\$ 44,761	\$ 65,556
City Hall and Law Courts	3334	2034	5.950	6,049,548	6,374,816
City Hall and Law Courts	3479	2035	1.750	449,570	471,159
Blackburn Park	3569	2027	2.250	121,769	139,421
Underpass 20/21 Street	3758	2029	2.250	1,238,518	1,367,762
New Cemetery	4048	2040	2.750	848,468	879,570
Blackburn Park Improvement	4072	2035	2.750	384,190	405,189
Drainage Improvements	4244	2023	P - 1.0	334,000	501,000
Airport Taxiway Charlie	4289	2040	1.990	810,223	845,000
Ross Street Underpass	4500	2049	2.240	5,073,854	5,188,598
				\$ 15,354,901	\$ 16,238,071
Water Fund					
Water	3458	2025	1.750	\$ 170,338	\$ 200,577
Water	3551	2026	1.750	348,865	410,798
Water	3576	2028	2.650	3,974,775	4,458,664
Water	3816	2030	1.280	1,113,719	1,217,500
Water	3793	2041	3.250	38,015	39,243
				\$ 5,645,712	\$ 6,326,782
Sewer Fund					
Sewer	3207	2023	2.250	\$ 429,409	\$ 628,902
Sewer	4051	2035	2.750	1,383,083	1,458,679
				1,812,492	2,087,581
				\$ 22,813,105	\$ 24,652,434

The gross interest paid relating to the above noted debt was \$1,257,658 (2020 - \$1,304,747).

The City of Salmon Arm

Schedule 2 - Consolidated Schedule of Tangible Capital Assets

As at December 31	2021	2020
General Fund		
Land	\$ 40,190,839	\$ 40,190,839
Buildings	22,063,630	22,639,875
Machinery and Equipment	4,505,548	4,152,147
Vehicles	2,404,588	2,503,211
Information Technology Infrastructure	391,114	280,128
Parks Infrastructure	5,492,948	5,474,872
Utility Infrastructure	13,274,023	13,582,526
Transportation Infrastructure	70,209,409	68,391,015
Work in Progress	6,008,368	1,528,473
	164,540,467	158,743,086
Water Fund		
Buildings	\$ 12,496,680	\$ 12,822,056
Machinery and Equipment	1,483,617	1,437,434
Information Technology Infrastructure	115,461	114,203
Utility Infrastructure	20,775,276	20,734,662
Work in Progress	647,298	189,314
	35,518,332	35,297,669
Sewer Fund		
Buildings	\$ 12,852,358	\$ 13,215,018
Machinery and Equipment	149,665	138,691
Information Technology Infrastructure	47,744	39,230
Utility Infrastructure	13,886,149	13,267,513
Work in Progress	899,479	154,674
	27,835,395	26,815,126
	\$ 227,894,194	\$ 220,855,881

The City of Salmon Arm

Schedule 2 - Consolidated Schedule of Tangible Capital Assets

	Information										2021 Total
	Land	Buildings	Machinery and Equipment	Vehicles	Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress		
For the Year Ended December 31	Land	Buildings	Machinery and Equipment	Vehicles	Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress		2021 Total
Cost											
Balance, Beginning of Year	\$ 40,190,839	\$ 74,712,103	\$ 9,702,696	\$ 5,682,168	\$ 1,876,106	\$ 11,361,510	\$ 75,271,726	\$ 132,271,271	\$ 1,872,461	\$ 352,940,880	
Additions	-	73,282	1,253,587	199,794	211,112	325,110	1,249,059	5,848,891	6,301,044	15,461,879	
Work In Progress Completed	-	223,031	-	-	-	-	395,329	-	(618,360)	-	
Disposals	-	-	(375,627)	(48,324)	-	-	-	-	-	(423,951)	
Balance, End of Year	40,190,839	75,008,416	10,580,656	5,833,638	2,087,218	11,686,620	76,916,114	138,120,162	7,555,145	367,978,808	
Accumulated Amortization											
Balance, Beginning of Year	-	26,035,154	3,974,424	3,178,957	1,442,545	5,886,638	27,687,025	63,880,256	-	132,084,999	
Amortization	-	1,560,594	616,036	298,417	90,354	307,034	1,293,641	4,030,497	-	8,196,573	
Disposals	-	-	(148,634)	(48,324)	-	-	-	-	-	(196,958)	
Balance, End of Year	-	27,595,748	4,441,826	3,429,050	1,532,899	6,193,672	28,980,666	67,910,753	-	140,084,614	
Net Book Value, End of Year	\$ 40,190,839	\$ 47,412,668	\$ 6,138,830	\$ 2,404,588	\$ 554,319	\$ 5,492,948	\$ 47,935,448	\$ 70,209,409	\$ 7,555,145	\$ 227,894,194	
For the Year Ended December 31											
Information											
	Land	Buildings	Machinery and Equipment	Vehicles	Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress		2020 Total
Balance, Beginning of Year	\$ 40,190,839	\$ 74,548,809	\$ 8,386,862	\$ 5,620,027	\$ 1,847,723	\$ 11,234,458	\$ 74,417,759	\$ 129,528,999	\$ 1,751,808	\$ 347,527,284	
Additions	-	163,294	1,329,442	87,871	38,580	127,052	843,756	2,395,945	491,791	5,477,731	
Work In Progress Completed	-	-	14,600	-	-	-	10,211	346,327	(371,138)	-	
Disposals	-	-	(28,208)	(25,730)	(10,197)	-	-	-	-	(64,135)	
Balance, End of Year	40,190,839	74,712,103	9,702,696	5,682,168	1,876,106	11,361,510	75,271,726	132,271,271	1,872,461	352,940,880	
Accumulated Amortization											
Balance, Beginning of Year	-	24,485,262	3,463,386	2,886,313	1,372,103	5,591,133	26,420,592	60,031,295	-	124,250,084	
Amortization	-	1,549,892	539,246	318,374	78,599	295,505	1,266,433	3,848,961	-	7,897,010	
Disposals	-	-	(28,208)	(25,730)	(8,157)	-	-	-	-	(62,095)	
Balance, End of Year	-	26,035,154	3,974,424	3,178,957	1,442,545	5,886,638	27,687,025	63,880,256	-	132,084,999	
Net Book Value, End of Year	\$ 40,190,839	\$ 48,676,949	\$ 5,728,272	\$ 2,503,211	\$ 433,561	\$ 5,474,872	\$ 47,584,701	\$ 68,391,015	\$ 1,872,461	\$ 220,855,881	

Tangible capital assets that are either under construction or being developed are included in Work In Progress. Tangible capital assets that were contributed by developers for various infrastructure projects were \$4,019,260 (2020 - \$290,645). 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 (2020 - \$Nil).

The City of Salmon Arm

Schedule 3 - Grants From Federal and Provincial Governments

For The Year Ended December 31

	2021	2021	2020
	Actual	Budget	Actual
General Fund - Grants in Lieu of Taxes			
Federal Government	\$ 19,234	\$ 15,600	\$ 15,642
Province of British Columbia	27,248	26,500	26,416
Provincial Government Agencies	118,829	85,000	85,099
	\$ 165,311	\$ 127,100	\$ 127,157
General Fund - Current Operating Grants			
Province of British Columbia			
Arterial Street Lighting	\$ 3,076	\$ 3,100	\$ 3,076
Municipal Regional District Tax	257,025	174,000	150,692
Small Communities Protection	191,000	190,000	191,566
Traffic Fine Revenue Sharing	168,750	160,000	167,891
Food Hub Grant	315,000	165,000	250,000
Destination BC Grant	12,500	12,500	-
Municipal Asset Management Program Grant	40,000	40,000	-
Poverty Reduction Grant	24,800	25,000	-
Community Child Care Grant	-	-	10,135
Food Hub Feasibility Grant	-	-	14,000
Crosswalk Safety Grant	-	-	14,977
COVID-19 Safe Restart Grant	-	-	3,598,000
	\$ 1,012,151	\$ 769,600	\$ 4,400,337
Water Fund - Operating Grant			
Province of British Columbia			
Infrastructure Planning Grant	\$ 10,000	\$ 10,000	\$ -
General Fund - Capital Grants			
Federal Government and Province of British Columbia			
Community Works Fund	\$ 92,036	\$ 4,782,002	\$ 395,937
BC Air Access Program	61,969	226,680	293,323
BC Active Transportation Infrastructure	481,373	-	-
BC Rural Dividend	-	100,000	-
Community Economic Recovery Infrastructure Program	-	825,000	-
	\$ 635,378	\$ 5,933,682	\$ 689,260
Sewer Fund - Capital Grant			
Province of British Columbia			
Community Economic Recovery Infrastructure Program	\$ -	\$ 425,000	\$ -
Total Operating Grants	1,187,462	906,700	4,527,494
Total Capital Grants	635,378	6,358,682	689,260
Total Grants	\$ 1,822,840	\$ 7,265,382	\$ 5,216,754
Total Federal Grants	\$ 65,252	\$ 2,406,601	\$ 213,611
Total Provincial Grants	1,757,588	4,858,781	5,003,143
Total Grants	\$ 1,822,840	\$ 7,265,382	\$ 5,216,754

The City of Salmon Arm

Schedule 4 - Trust and Reserve Funds Statements Balance Sheet

As at December 31	2021	2020
Assets		
Trust Funds		
Cash and Investments	\$ 442,861	\$ 415,265
Reserve Funds		
Restricted Cash and Investments	23,737,746	22,592,962
	\$ 24,180,607	\$ 23,008,227
Liabilities		
Trust Funds		
Perpetual Care Fund	\$ 438,521	\$ 410,933
Klahani Park Playground Equipment	4,340	4,332
	\$ 442,861	\$ 415,265
Reserve Funds		
Development Cost Charge Reserve Funds	\$ 12,175,325	\$ 11,245,301
Other Statutory Reserve Funds	11,562,421	11,347,661
	\$ 23,737,746	\$ 22,592,962
	\$ 24,180,607	\$ 23,008,227

The City of Salmon Arm

Schedule 4 - Trust and Reserve Funds Statements Transactions

For The Year Ended December 31	2020 (Note 13)	Interest	Contributions	Inter-Fund Transfers	Expenditures	2021
Trust Funds						
Perpetual Care	\$ 410,933	\$ 747	\$ 26,841	\$ -	\$ -	\$ 438,521
Klahani Playground Equipment	4,332	8	-	-	-	4,340
Total Trust Funds	415,265	755	26,841	-	-	442,861
Reserve Funds						
Development Cost Charges						
Sewer	3,314,914	6,176	289,304	-	-	3,610,394
Water	3,481,274	6,613	338,778	-	-	3,826,665
Drainage	1,940,799	3,623	136,118	-	-	2,080,540
Parks	569,644	1,062	52,772	-	-	623,478
Highways	1,851,290	3,490	179,468	-	-	2,034,248
Underpass	87,380	159	-	-	(87,539)	-
Total Development Cost Charges	11,245,301	21,123	996,440	-	(87,539)	12,175,325
Other Statutory Reserves						
Equipment Replacement	2,355,022	4,777	-	560,000	(632,075)	2,287,724
General Capital	667,153	1,212	-	100,000	(118,586)	649,779
Fire Department Building and Equipment	297,267	562	10,000	152,900	-	460,729
Emergency Apparatus	1,532,834	2,978	-	240,000	(25,000)	1,750,812
Police Vehicle Replacement	261,525	528	-	60,000	(79,077)	242,976
Landfill Site Repurchase	228,350	415	-	-	-	228,765
Cemetery Development	159,713	290	-	20,000	(18,519)	161,484
Water Major Maintenance	1,311,066	2,506	-	240,000	(196,054)	1,357,518
Sewer Major Maintenance	3,190,372	5,794	-	50,000	(175,000)	3,071,166
Community Centre Major Maintenance	727,048	1,343	-	75,000	-	803,391
Cemetery Columbarium	73,929	134	-	-	-	74,063
Parks Development	543,382	1,002	27,130	10,000	(107,500)	474,014
Total Other Statutory Reserves	11,347,661	21,541	37,130	1,507,900	(1,351,811)	11,562,421
Total Reserves Funds	22,592,962	42,664	1,033,570	1,507,900	(1,439,350)	23,737,746
	\$ 23,008,227	\$ 43,419	\$ 1,060,411	\$ 1,507,900	\$ (1,439,350)	\$ 24,180,607

The City of Salmon Arm

Schedule 5 - Consolidated Schedule of Segment Disclosure

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	2021 Total
Revenue								
Taxation - Net	\$ 19,306,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,306,833
Transportation Parcel Tax	-	-	1,226,250	-	-	-	-	1,226,250
Frontage Tax	-	-	-	-	-	970,158	1,468,830	2,438,988
Grants	1,005,636	168,750	638,454	-	-	-	10,000	1,822,840
Grants - Other	-	-	119,452	2,250	64,600	-	-	186,302
Sales of Services	67,042	270,083	1,526,696	1,111,027	20,193	2,227,860	2,901,152	8,124,053
Licences, Permits and Fines	11,647	740,608	-	123,944	-	-	-	876,199
Rentals, Leases and Franchises	729,765	41,402	30,989	-	120,827	22,000	16,950	961,933
Return on Investments	277,313	15,791	53,409	5,754	12,713	140,247	263,786	769,013
Penalties and Interest	226,111	-	-	-	-	13,846	16,887	256,844
Other Revenue from Own Sources	-	709	42,255	-	-	-	-	42,964
Developer and Other Contributions	81,408	10,000	4,019,408	-	92,130	605,055	573,702	5,381,703
Gain (Loss) on Disposal of Capital Assets	-	8,025	(60,768)	1,070	7,500	-	-	(44,173)
Total Revenue	21,705,755	1,255,368	7,596,145	1,244,045	317,963	3,979,166	5,251,307	41,349,749
Expenses								
Wages and Benefits	2,384,330	1,727,492	1,776,526	813,874	1,879,866	813,172	1,073,677	10,468,937
Insurance	219,236	20,506	79,286	108	54,873	42,370	34,183	450,562
Community Grants	744,318	-	-	-	-	-	-	744,318
Professional and Legal Fees	71,930	-	-	1,391	-	-	-	73,321
Utilities and Property Taxes	66,497	70,174	254,722	(20)	30,284	268,637	403,383	1,093,677
Repairs and Maintenance	-	73,744	1,200,699	23,354	520,355	342,253	626,394	2,786,799
Contracts	274,843	3,711,649	785,041	1,417,054	793,914	67,990	54,244	7,104,735
Operating Expenses	361,719	356,129	562,159	322,538	41,929	333,733	136,064	2,114,271
Collections for Other Governments	12,553	-	-	-	-	-	-	12,553
Amortization	957,672	159,137	4,841,850	-	363,452	817,381	1,057,080	8,196,572
Interest and Debt Issue Expenses	606,983	-	195,077	28,050	27,603	114,255	292,463	1,264,431
Total Expenses	5,700,081	6,118,831	9,695,360	2,606,349	3,712,276	2,799,791	3,677,488	34,310,176
Net Surplus (Deficit)	\$ 16,005,674	\$ (4,863,463)	\$ (2,099,215)	\$ (1,362,304)	\$ (3,394,313)	\$ 1,179,375	\$ 1,573,819	\$ 7,039,573

The City of Salmon Arm

Schedule 5 - Consolidated Schedule of Segment Disclosure

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	2020 Total (Note 13)
Revenue								
Taxation - Net	\$ 18,977,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,977,526
Transportation Parcel Tax	-	-	1,210,200	-	-	-	-	1,210,200
Frontage Tax	-	-	-	-	-	960,973	1,461,983	2,422,956
Grants	4,356,526	167,891	692,336	-	-	-	-	5,216,753
Grants - Other	2,597	-	118,610	-	64,600	-	-	188,057
Sales of Services	58,884	97,336	1,172,539	2,250	3,798	2,153,064	2,579,521	7,135,251
Licences, Permits and Fines	1,475	722,544	-	110,898	-	-	-	834,917
Rentals, Leases and Franchises	738,584	85,692	28,764	-	145,782	22,000	1,350	1,022,172
Return on Investments	490,681	25,784	60,590	7,823	19,558	176,350	272,645	1,053,431
Penalties and Interest	144,588	-	-	-	-	12,093	13,945	170,626
Other Revenue from Own Sources	66,373	413	-	-	-	-	-	66,786
Developer and Other Contributions	338,213	-	106,517	-	27,951	71,575	72,363	616,619
Gain (Loss) on Disposal of Capital Assets	(434)	-	3,051	-	-	-	-	2,617
Total Revenue	25,175,013	1,099,660	3,392,607	1,191,080	261,689	3,396,055	4,401,807	38,917,911
Expenses								
Wages and Benefits	2,232,364	1,535,349	1,750,367	670,681	1,606,540	756,602	977,476	9,529,379
Insurance	202,618	24,831	108,962	104	52,253	40,213	32,503	461,484
Community Grants	471,069	-	-	-	-	-	-	471,069
Professional and Legal Fees	62,645	532	-	2,330	-	563	563	66,633
Utilities and Property Taxes	66,485	61,737	259,143	3,426	28,896	264,260	358,474	1,042,421
Repairs and Maintenance	-	60,352	1,273,591	18,082	456,461	330,130	477,799	2,616,415
Contracts	239,994	3,188,922	811,703	1,489,899	740,807	10,442	10,000	6,491,767
Operating Expenses	348,320	304,741	386,088	303,074	70,215	265,899	153,153	1,831,490
Collections for Other Governments	9,660	-	-	-	-	-	-	9,660
Amortization	928,128	165,794	4,637,078	-	328,499	801,212	1,036,299	7,897,010
Interest and Debt Issue Expenses	609,913	-	209,878	28,050	27,603	114,255	332,125	1,321,824
Total Expenses	5,171,196	5,342,258	9,436,810	2,515,646	3,311,274	2,583,576	3,378,392	31,739,152
Net Surplus (Deficit)	\$ 20,003,817	\$ (4,242,598)	\$ (6,044,203)	\$ (1,324,566)	\$ (3,049,585)	\$ 812,479	\$ 1,023,415	\$ 7,178,759

The City of Salmon Arm

Schedule 6 - COVID-19 Safe Restart Grant

For The Year Ended December 31

In response to COVID-19, the Province of British Columbia provided COVID-19 Safe Restart Grants to support local governments with increased operating costs, lower revenues and fiscal pressures related to COVID-19. The City received \$Nil in 2021 (2020 \$3,598,000).

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

	2021	2020
COVID-19 Safe Restart Grant, Funds Received	\$ -	\$ 3,598,000
Interest Income	5,388	-
Revenue Shortfalls:		
Recreation and Cultural Services	(122,650)	(20,000)
General Government Services	(900)	-
Protective Services	-	(23,495)
Expenditures:		
General Government Services	(110,000)	(110,056)
Community Grants	(200,933)	-
Recreation and Cultural Services	(163,696)	-
Protective Services	(100,700)	-
Transportation Services	(84,230)	-
Replenishment of Emergency Reserve	-	(470,460)
Net Surplus (Deficit)	(777,721)	2,973,989
Balance, Beginning of Year	2,973,989	-
Balance, End of Year	\$ 2,196,268	\$ 2,973,989

Annual Budget

The 2022 budget reflects the same service levels as 2021 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 management 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 generally 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 usually approved by December of the preceding year.

Council endeavors 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

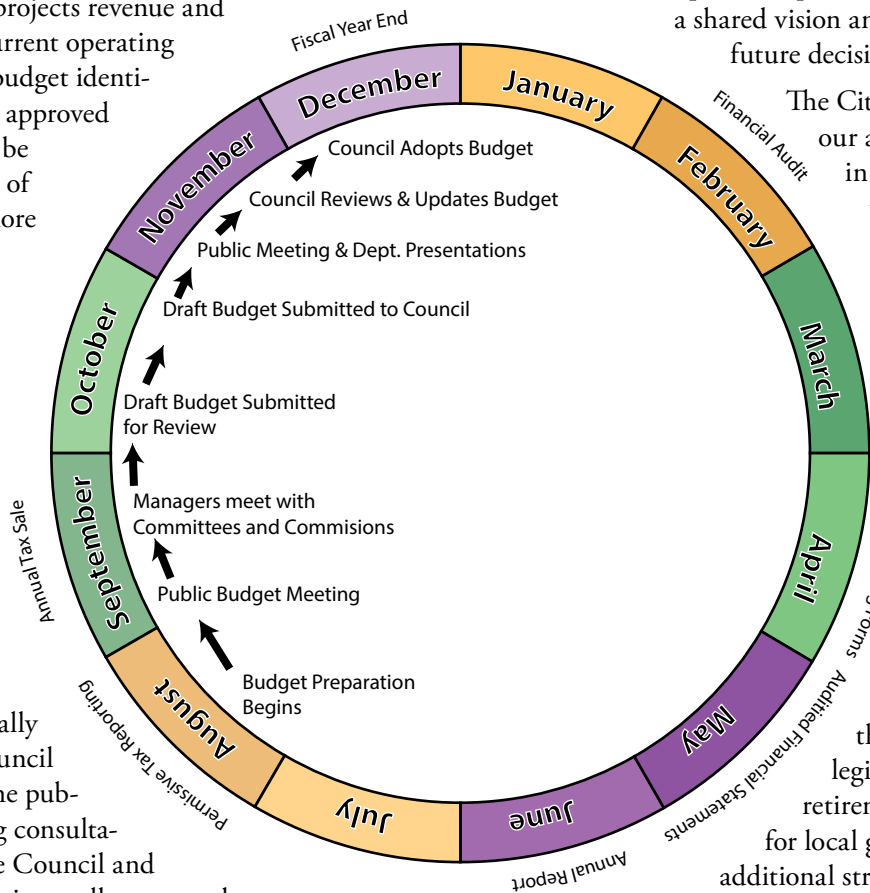
services, airport, cemetery, development and general administrative services. Council policies ultimately determine service levels.

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.

In 2020, the City began a process of updating the Corporate Strategic Plan and recently released a survey asking the community for their feedback on priority projects. It is envisioned that this plan will provide an opportunity to create a shared vision and set strategic direction for future decision-making.

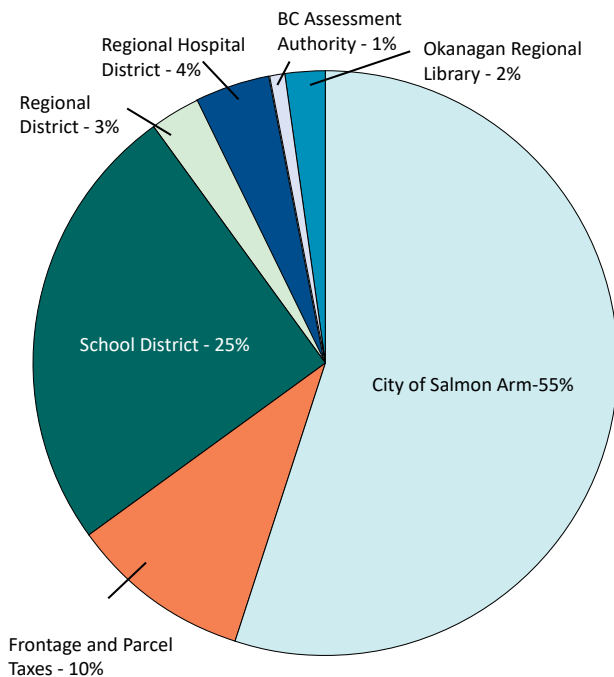
The City has also been building our asset management practices in an informal manner over the last several years and has successfully completed two draft Asset Management Plans, trained several employees on asset management practices and recently formalized a Service Delivery Management Policy, Strategy and five year Road Map to provide a framework and direction to the program. Additionally, the introduction of new legislation governing asset retirement obligation reporting for local governments will put an additional strain on the City's staffing and financial resources. As a result, the 2022

budget provides for a Service Delivery (Asset) Management Coordinator to provide a lead role in the development and ongoing maintenance of the City's Service Delivery Management Program. In general, staffing is provided on an average demand basis. Demand must be sustained over time to justify



additional staffing levels. Where possible, 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 2022 budget includes a 4.03% property tax increase for all property classes and new construction tax revenue of 1.70%. This additional property tax revenue will primarily assist in funding increases in policing costs. Rising policing



This graph reflects that only 55% of the residential property tax bill is retained by the City to fund the annual budget

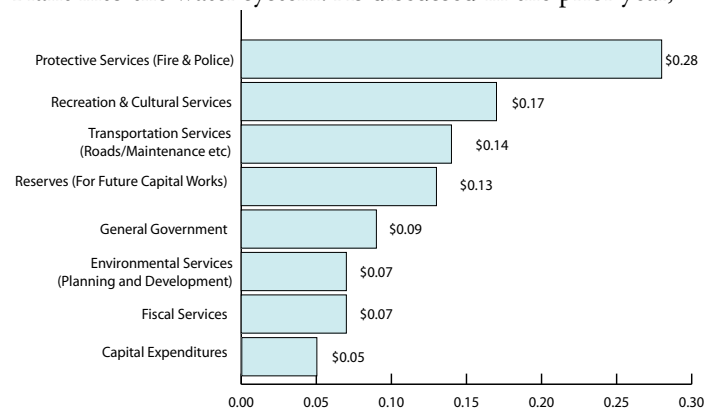
costs have, consistently over the past years, been a prominent factor behind tax increases and 2022 is no exception. The projected policing budget will increase by approximately \$1.2 million in 2022, which is attributed to increased wages and pensions as a result of the new RCMP collective agreement, an increase to member strength and estimated retroactive pay. The 2022 budget contains a 2% increase to Water and Sewer User Fees to address rising costs pertaining to labour, equipment and materials and to maintain reserves and adequate annual capital upgrades. In accordance with Council’s objective to maintain tax stability while maintaining equality between property classifications, the 2022 general municipal property tax rate and associated multiple for Class 5 (Light Industry) and Class 6 (Business) has been equalized. This resulted in a shift of general municipal property taxes from

Class 6 (Business) to Class 5 (Light Industry).

The Canada Community-Building Fund (Community Works Fund) continued in 2022 and as a result the City’s budget includes a grant of \$6.3 million towards capital projects. The City was also fortunate to receive a Provincial COVID-19 Safe Restart Grant in 2020, to assist in recovery from the unprecedented COVID-19 pandemic. As a result, the City’s budget includes \$1.3 million in restart grant funding to offset operational expenditures, revenue shortfalls, grants and capital initiatives. The capital budget includes the construction of the Ross Street Underpass, replacement of the Salmon Arm Wharf Marina Dock, designs for the Auto Road Connector and Lakeshore Road improvement, procurement of a new Aerial Ladder Fire Truck, improvements to the Public Works Building, Blackburn Park Ball Diamond #1 improvements, the West Bay Connector Trail – Phase 1 and design of the Water Pollution Control Centre upgrade.

Asphaltic overlays are a top priority in each year’s annual budget. The dramatic rise in the cost of liquid asphalt has presented an additional challenge for the City in maintaining the same level of road overlays as previous years. Each year a list of roads is scheduled for improvement and is based on a number of factors such as age, condition, ride-ability, cost of rehabilitation, etc. The 2022 budget allocation for road overlays is \$1.6 million with \$1.2 million funded from the Transportation Parcel Tax levy.

The budget provides for the two (2) debenture borrowings, both of which were anticipated in the prior year and have been carried forward for completion in 2022. The first is for the construction of the Zone 2 Booster Station, located at Canoe Beach (\$2.04 million). This is one of two main boosters that feed the treated water from the Water Treatment Plant into the water system. As discussed in the prior year,



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

the Zone 2 Booster Station has reached its anticipated useful life. The second debenture is for the construction of the Zone 5 Booster Station (\$2.53 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. Both of these debentures will require elector assent.

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 expen-

diture 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.

The City allocates funds annually to reserves for various large scale projects such as the Shoemaker/Auto Road extension, the construction of the West Bay Connector Trail, a Downtown Parkade as well as equipment replacement, major maintenance and operational activities. The City establishes reserves to undertake works once the funds required have been accumulated. In 2022, the City continued to allocate a predetermined amount to reserves.

Many City staff members participate in the budget development 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.



2021-2025 Financial Plan

Schedule "A" - Bylaw #4512

City of Salmon Arm 2021 - 2025 Financial Plan

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Capital Projects					
Finances Acquired					
General Operating Fund	\$ 2,314,650	\$ 2,227,600	\$ 1,959,371	\$ 1,954,967	\$ 2,968,000
Water Operating Fund	806,300	500,000	500,000	800,000	391,000
Sewer Operating Fund	696,500	670,000	575,000	175,000	801,000
Federal Government Grants	3,075,001	3,252,456	-	-	100,000
Provincial Government Grants	4,395,981	4,356,756	-	-	100,000
Prior Year Surplus	18,000	15,000	-	-	-
Reserve Accounts	12,384,110	10,639,700	340,000	1,200,000	2,842,500
Reserve Funds	5,060,665	5,089,300	550,000	1,122,000	1,936,000
Development Cost Charges	2,066,250	852,750	3,445,000	3,373,000	225,000
Long Term Debt	7,810,525	8,428,525	-	500,000	2,000,000
Developer Contributions	3,838,385	3,586,530	40,000	40,000	-
Total Funding Sources	42,466,367	39,618,617	7,409,371	9,164,967	11,363,500
Finances Applied					
Transportation Infrastructure	25,122,212	23,495,817	3,619,500	5,219,500	5,193,000
Buildings	5,571,385	1,685,845	458,500	140,000	20,000
Land	-	-	300,000	-	-
IT Infrastructure	277,800	131,500	65,000	185,000	70,000
Machinery and Equipment	1,950,590	1,760,800	443,871	397,967	1,341,000
Vehicles	1,929,600	1,708,000	-	-	555,000
Parks Infrastructure	1,571,795	1,401,320	262,500	782,500	212,500
Utility Infrastructure	6,042,985	9,435,335	2,260,000	2,440,000	3,972,000
Total Capital Expense	42,466,367	39,618,617	7,409,371	9,164,967	11,363,500
Departmental Summary					
General Government Services	215,370	131,500	138,500	208,500	120,000
Protective Services	2,422,100	2,065,000	55,000	55,000	125,000
Transportation Services	27,194,512	25,478,962	4,233,500	5,518,500	6,849,000
Environmental Health Services	101,510	58,000	327,500	27,500	2,500
Recreation and Cultural Services	2,269,530	2,058,820	319,871	840,467	275,000
Water Services	6,991,125	6,960,500	1,760,000	2,340,000	691,000
Sewer Services	3,272,220	2,865,835	575,000	175,000	3,301,000
Total by Department	\$ 42,466,367	\$ 39,618,617	\$ 7,409,371	\$ 9,164,967	\$ 11,363,500

Schedule "A" - Bylaw #4512

**City of Salmon Arm
2021 - 2025 Financial Plan**

	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Consolidated Revenues					
Property and MRDT Taxes - Net	\$ 19,713,830	\$ 20,795,930	\$ 21,211,849	\$ 21,636,086	\$ 22,068,808
Frontage & Parcel Taxes	3,670,385	3,686,295	3,760,021	3,835,221	3,911,925
Sales of Service	9,204,300	8,610,910	8,783,128	8,958,791	9,137,967
Revenue From Own Sources	2,470,845	2,281,155	2,326,778	2,373,314	2,420,780
Rentals	692,065	430,945	439,564	448,355	457,322
Provincial Government Transfers	801,900	422,100	430,542	439,153	447,936
Other Government Transfers	219,402	219,210	223,594	228,066	232,627
Transfer From Prior Year Surplus	588,620	315,250	321,555	327,986	334,546
Transfer From Reserve Accounts	2,310,842	3,425,895	3,494,413	3,564,301	3,635,587
Total Consolidated Revenues	39,672,189	40,187,690	40,991,444	41,811,273	42,647,498
Consolidated Expenditures					
General Government Services	4,252,556	4,016,320	4,096,646	4,178,579	4,262,151
Protective Services	6,146,500	8,128,080	8,290,642	8,456,455	8,625,584
Transportation Services	5,024,980	5,561,385	5,672,613	5,786,065	5,901,786
Environmental Health Services	55,010	62,850	64,107	65,389	66,697
Environmental Development Services	2,642,835	2,652,025	2,705,066	2,759,167	2,814,350
Recreation and Cultural Services	4,612,245	5,474,215	5,583,699	5,695,373	5,809,280
Fiscal Services - Interest	1,266,008	1,388,950	1,416,729	1,445,064	1,473,965
Fiscal Services - Principal	1,204,180	1,304,380	1,330,468	1,357,077	1,384,219
Capital Expenditures	3,817,450	3,397,600	3,034,371	2,929,967	4,160,000
Transfer to Reserve Accounts	3,953,505	2,062,285	2,534,711	2,750,497	1,634,073
Transfer to Reserve Funds	1,587,000	1,095,000	1,116,900	1,139,238	1,162,023
Water Services	2,799,345	2,707,850	2,762,007	2,817,247	2,873,592
Sewer Services	2,310,575	2,336,750	2,383,485	2,431,155	2,479,778
Total Consolidated Expenditures	\$ 39,672,189	\$ 40,187,690	\$ 40,991,444	\$ 41,811,273	\$ 42,647,498

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 2022 Property Taxes Based on \$571,137 Average Residential Assessment					
Municipal Taxes	2022 Net Cost	%	2022 Tax	2021 Tax	\$ Change
General Government Services	\$ 1,739,790	8.67%	\$ 150.16	\$ 139.50	\$ 10.66
Protective Services (Fire and Police)	5,580,666	27.79%	481.30	399.94	81.36
Transportation Services (Roads/Maintenance etc)	2,844,747	14.17%	245.41	244.37	1.04
Environmental Services (Planning and Development)	1,360,210	6.77%	117.24	114.21	3.03
Recreation and Cultural Services	3,421,710	17.04%	295.12	275.42	19.70
Fiscal Services	1,413,017	7.04%	121.93	119.53	2.40
Capital Expenditures	1,017,905	5.07%	87.81	87.03	0.78
Reserves (For Future Capital Works)	2,700,235	13.45%	232.94	228.77	4.17
Total General Municipal	\$ 20,078,280	100.00%	\$ 1,731.91	\$ 1,608.77	123.14
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)			150.00	150.00	-
Total City of Salmon Arm Taxes			\$ 2,125.51	\$ 2,002.37	\$ 123.14
Collections For Other Agencies					
School (Province of BC)			\$ 881.95	\$ 821.02	\$ 60.93
Columbia Shuswap Regional District			99.09	91.57	7.52
Columbia Shuswap Regional District - SIR Levy			4.53	4.54	(0.01)
Regional Hospital District			147.58	140.21	7.37
Okanagan Regional Library			66.25	64.26	1.99
B.C. Assessment Authority			19.93	17.35	2.58
Municipal Finance Authority			0.11	0.08	0.03
Total Other Agencies			\$ 1,219.44	\$ 1,139.03	\$ 80.41
Gross Property Taxes			\$ 3,344.95	\$ 3,141.40	\$ 203.55
Less: Home Owner Grant (\$1,045.00 if Over 65)			(770.00)	(770.00)	-
Net Property Taxes			\$ 2,574.95	\$ 2,371.40	\$ 203.55
Solid Waste Collection and Recycling			101.00	101.00	-
Net Amount Due			\$ 2,675.95	\$ 2,472.40	\$ 203.55

Tax Exemptions

Tax Exemptions Provided By Council For the Year Ended December 31, 2021

	Municipal Taxes	Other Taxes	Total Taxes
1. Properties Used for Public Worship*			
Broadview Evangelical Free Church	\$ 36,871	\$ 20,986	\$ 57,857
Canoe United Church	824	742	1,566
Church of Jesus Christ of Latter-day Saints	4,045	4,425	8,470
Cornerstone Christian Reformed Church	3,384	3,717	7,101
Crossroads Free Methodist Church	1,503	1,483	2,986
Deo Lutheran Church of Salmon Arm	4,956	2,910	7,866
First United Church	3,200	3,339	6,539
Five Corners Pentecostal Church	2,681	3,376	6,057
Lakeside Community Church	1,279	1,399	2,678
Little Mountain Bible Chapel	2,059	2,091	4,150
Mount Ida Congregation of Jehovah Witnesses	3,565	3,737	7,302
Salmon Arm Mennonite Church Society	2,006	1,568	3,574
Seventh Day Adventist Church (British Columbia Conference)	3,016	3,137	6,153
Shuswap Community Church	9,893	10,813	20,706
St. Andrews Presbyterian Church	2,584	2,673	5,257
St. John the Evangelist Anglican Church of Canada	2,201	2,247	4,448
St. Joseph's Catholic Church	4,960	5,423	10,383
The Salvation Army New Hope Community Church	1,609	1,606	3,215
	90,636	75,672	166,308
2. Properties Used for Charitable Purposes			
Canadian Mental Health Association	51,466	31,293	82,759
Churches of Salmon Arm Used Goods Society	21,097	11,248	32,345
Gleneden Community Association	3,472	1,781	5,253
Good Samaritan Canada (Lutheran Social Service Organization) Inc.	58,987	41,475	100,462
Nature Trust of BC	2,059	1,610	3,669
Royal Canadian Legion - Branch 62	11,036	4,895	15,931
Salmar Community Association	37,249	16,970	54,219
Salmon Arm & Shuswap Lake Agricultural Association	74,155	39,838	113,993
Salmon Arm Elks Recreation Society	10,121	6,152	16,273
Salmon Arm Folk Music Society	2,482	1,611	4,093
Salmon Arm Masonic Holdings Society	1,058	1,159	2,217
Salmon Arm Museum and Heritage Association	29,448	15,668	45,116
Salmon Arm Rescue Unit	5,026	2,625	7,651
Scout Properties (BC/Yukon) Ltd.	1,319	1,283	2,602
Shuswap Area Family Emergency Society	4,201	2,865	7,066
Shuswap Association for Community Living	4,309	2,839	7,148
Shuswap Association for Rowing & Paddling	7,152	3,780	10,932
Shuswap Day Care Society	1,987	1,301	3,288
Shuswap District Art Council	9,260	4,101	13,361
Shuswap Family Resource and Referral Society	18,038	8,503	26,541
Shuswap Housing Society	10,846	7,572	18,418
Shuswap Recreation Society	13,676	7,213	20,889
Shuswap Theatre Society	5,014	2,192	7,206
SPCA (The British Columbia Society of the Prevention of Cruelty to Animals)	4,550	2,413	6,963

**Tax Exemptions Provided By Council
For the Year Ended December 31, 2021**

	Municipal Taxes	Other Taxes	Total Taxes
The Elks Recreation Children's Camp Society of BC	15,289	13,648	28,937
The Salvation Army Food Bank & Lighthouse Shelter	8,219	4,344	12,563
	<u>411,516</u>	<u>238,379</u>	<u>649,895</u>
3. Properties Used for Senior Recreation Purposes			
Senior Citizens Association of British Columbia - Branch 92 (Canoe)	3,656	1,883	5,539
Seniors' Fifth Avenue Activity Centre Association	10,333	5,445	15,778
Shuswap Lake Senior Citizens' Society (Drop In Centre)	6,455	2,843	9,298
	<u>20,444</u>	<u>10,171</u>	<u>30,615</u>
4. Properties Used for Recreation and Other Purposes			
City of Salmon Arm Leased Land (621/641 Ross Street NE)	4,887	2,180	7,067
Salmon Arm Curling Club	17,457	9,324	26,781
Salmon Arm Fish & Game Club	3,465	3,085	6,550
Salmon Arm Horseshoe Club	1,581	853	2,434
Salmon Arm Lawn Bowling Club	1,892	1,019	2,911
Salmon Arm Tennis Club	17,062	9,519	26,581
Shuswap Recreation Society	244,531	134,153	378,684
	<u>290,875</u>	<u>160,133</u>	<u>451,008</u>
Total Taxes Exempted by Council in 2020	<u>\$ 813,471</u>	<u>\$ 484,355</u>	<u>\$ 1,297,826</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 direct and indirect, through the City of Salmon Arm and the Shuswap Community Foundation.

Distributed Through the Shuswap Community Foundation

2021 Shuswap Music Festival	- Rental Costs	\$ 1,000
Literacy Alliance of the Shuswap Society	- Adult Literacy and Technology Expansion	5,000
Salmon Arm & Shuswap Agricultural Association	- Grounds Maintenance	5,933
Salmon Arm Bay Nature Enhancement Society	- Hire Summer Student	3,000
Salmon Arm Community Living	- Utility Costs	2,145
Salmon Arm Minor Baseball Association	- Double Lane Post and Net Batting Cage	7,000
Salmon Arm Museum and Heritage Association	- Lingford and Honey Photography Studio and Signage	7,500
Salmon Arm Sockeye Club	- Pool Rental Fees	750
Shuswap Association of Writers	- Young Writers Program	1,500
Shuswap Dragon Boat Society	- Material Costs - New Equipment Shed	3,100
Shuswap Food Action Society	- Marketing Manager	3,500
	- Community Garden Operating Costs	500
Shuswap Theatre Society	- New Video Cameras	2,500
Voice of the Shuswap Broadcasting Society	- Antenna Space Rental	3,500
		<u>46,928</u>

Distributed Through the City of Salmon Arm

BC SPCA - Shuswap Branch	- Operating	12,000
Habitat for Humanity	- Development Cost Charge Subsidy	20,000
COVID-19 Safe Restart Grants in Aid	- Canadian Mental Health Association	10,000
	- Columbia Shuswap Selkirk Swim Club Society	10,000
	- Salmar Community Association	10,000
	- Salmon Arm Tennis Club	10,000
	- Shuswap Food Action Society	2,000
	- Shuswap Immigrant Services Society	10,000
	- Shuswap Lifeboat Society	2,374
Fletcher Park Seniors' Resource Centre	- Operating	22,984
Rotary Club of Salmon Arm	- Holiday Train	1,000
S.A.F.E. Society	- Victims Assistance Program	27,000
Salmon Arm Citizens on Patrol Society	- Operating	3,500
Salmon Arm Curling Club	- Operating	40,000
Salmon Arm Economic Development Society	- Food Hub	315,000
Salmon Arm Elks #455	- Park Maintenance	1,442
Salmon Arm Folk Music Society	- Operating	50,000
	- Generator Reduction Program	64,000
Salmon Arm Lawn Bowling Club	- Greens Maintenance	15,540
Salmon Arm Museum and Heritage Association	- Building Insurance	4,528
	- Grounds Maintenance	1,861
Salmon Arm Senior Citizens' Association - Branch 109	- Landscaping Maintenance	4,277
Salmon Arm Secondary School	- Scholarship	500
School District No. 83	- Jackson Campus Grounds Maintenance	17,691
	- Jackson Campus Fieldhouse Maintenance	7,483
	- Safeway Fields Maintenance	5,368
	- Shuswap Middle School Court Resurfacing	10,700
Shawn and Jennifer Cashion	- New Years Baby	100
Shuswap Community Foundation	- Endowment Fund	15,572
Shuswap District Art Council/Shuswap Art Gallery Assoc.	- Operating	42,247
	- Building Maintenance	6,552
	- Building Accessibility Improvements	799
Shuswap Hut and Trail Alliance	- Operating	44,352
	- Shuswap Roundtable	1,500
	- Website Upgrade	25,000

Distributed Through the City of Salmon Arm - Continued

Shuswap Immigrant Services Society	- McGuire Lake Park Rental	33
Shuswap Lake Senior Citizens' Society (Drop In Centre)	- Building Maintenance	10,042
The Salvation Army	- Marine Park Rental	213
		<u>825,658</u>
Total Contributions		872,586
Indirect Contributions		<u>(95,030)</u>
Direct Contributions		<u><u>777,556</u></u>



Miss Halpenny at R.J. Haney Village

Funds Provided to Other Agencies

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

		2021	2022 (Budget)
Funds Provided to Other Agencies			
Downtown Salmon Arm	- Operating	\$ 195,759	\$ 203,590
Economic Development Society	- Operating	307,440	313,600
Economic Development Society	- MRDT Program	254,809	200,000
Okanagan Regional Library	- Operating	756,341	766,365
Regional District (See Below)	- Operating	1,071,463	1,089,788
Salmon Arm Museum and Heritage Association	- Operating	131,000	141,800
Shuswap Watershed Council	- Operating	24,320	40,000
Shuswap Recreation Society - Little Mtn. Fieldhouse	- Operating	20,068	25,090
Shuswap Recreation Society - Memorial Arena	- Operating	972	3,400
Shuswap Recreation Society - Shaw Centre	- Operating	771,046	854,400
Shuswap Recreation Society - Shaw Centre	- Capital	152,689	192,025
Shuswap Recreation Society - Recreation Centre	- Operating	738,186	778,000
Shuswap Recreation Society - Recreation Centre	- Capital	6,500	438,500
		\$ 4,430,593	\$ 5,046,558
Regional District - (Detail)			
General Government		175,119	178,292
911 Emergency Telephone Service		48,143	48,367
Feasibility Reserve		10,726	21,169
Solid Waste - Recycling		254,465	252,423
Shuswap Search & Rescue		52,384	50,927
Shuswap Emergency Preparedness		137,765	133,883
Milfoil Control		121,338	118,753
Weed Control		4,070	4,071
Tourism Shuswap		132,565	137,133
Film Commission		9,244	9,326
Sterile Insect Control - Levy		53,775	54,915
Rail Trail Corridor		66,035	74,388
Sterile Insect Control - Parcel Tax		5,538	5,525
Adjustments		296	616
		\$ 1,071,463	\$ 1,089,788

Statement of Financial Information

Statement of Employee Remuneration and Expenses

For the Year Ended December 31, 2021

A statement showing the gross remuneration, bonuses, gratuities and expenses paid to each employee whose total remuneration exceeded \$75,000.00 during the Year 2021.

Name	Position	Remuneration	Expenses	Total
Arvay, Mervin	Utility Person III	\$ 83,092	\$ 99	\$ 83,191
Bannister, Carl	Chief Administrative Officer	142,192	1,742	143,934
Bux, Adam	Building Inspector III	82,247	671	82,918
Collens, Joseph	Road Sign & Maintenance Technician	75,331	-	75,331
Colonna, Bianca	Accountant	76,319	2,169	78,488
Frese, Hart	Chief Operator of Waste Water Treatment Plant	99,486	398	99,884
Gerow, Darin	Manager of Roads & Parks	100,676	1,531	102,207
Gienger, Matthew	Engineering Assistant II	78,233	2,745	80,978
Graham, Kirk	Supervisor of Roads & Transportation	89,921	1,747	91,668
Hansen, Kevin	Supervisor of Parks & Facilities	89,546	-	89,546
Jackson, Erin	Director of Corporate Services	131,457	5,484	136,941
Kipp, Larry	Supervisor of Utilities	90,189	99	90,288
Larson, Chris	Senior Planner	84,136	1,321	85,457
Lebeter, Gary	Deputy Fire Chief	90,776	-	90,776
Miller, Marcus	Operator III of Water Treatment Plant	85,761	298	86,059
Moore, Christopher	Engineering Assistant II	84,363	1,295	85,658
Niewenhuizen, Robert	Director of Engineering & Public Works	129,792	1,769	131,561
Pearson, Kevin	Director of Development Services	125,795	1,421	127,216
Perepolkin, Tim	Capital Works Supervisor	89,750	575	90,325
Purves, Allan	Mechanic	82,745	20	82,765
Rasmuson, John	Manager of Utilities	101,119	649	101,768
Reidford, Joseph	Operator III of Water Treatment Plant	77,656	99	77,755
Roy, Maurice	Manager of Permits & Licensing	100,517	671	101,188
Shirley, Brad	Fire Chief	116,564	1,765	118,329
	Prior Years Vacation Pay	2,222	-	2,222
Smyrl, Melinda	Planner III	76,362	1,446	77,808
Stalker, Doug	Operator III of Waste Water Treatment Plant	85,073	692	85,765
Struch, Donna	Building Inspector III	81,674	671	82,345
Tulak, Tracy	Manager Financial Services	100,617	1,564	102,181
Turley, Samuel	Carpenter II	77,225	-	77,225
Van De Cappelle, Chelsea	Chief Financial Officer	124,989	2,174	127,163
Warnock, Daryl	Operator III of Waste Water Treatment Plant	76,722	1,421	78,143
Webb, Rick	Chief Operator of Water Treatment Plant	102,925	298	103,223
Wilson, Jennifer	City Engineer	109,447	1,621	111,068
Wood, Susan	Manager of Human Resources	100,417	680	101,097
Employee Wages Over \$75,000		3,245,336	37,135	3,282,471
Employee Wages Under \$75,000		4,836,116	20,346	4,856,462
Volunteer Fire Department Wages		356,181	2,787	358,968
Total		\$ 8,437,633	\$ 60,268	\$ 8,497,901

Statement of Council Indemnities & Expenses

For the Year Ended December 31, 2021

A statement showing remuneration and expenses paid to each Elected Official during the Year 2021.

Name	Position	Remuneration	Expenses	Life & Health Benefit	Total
Harrison, Alan	Mayor/Councillor	\$ 67,988	\$ 1,657	\$ 2,600	\$ 72,245
Cannon, Debbie	Councillor	27,196	475	2,682	30,353
Eliason, Chad	Councillor	26,997	475	1,145	28,617
Flynn, Kevin	Councillor	26,928	675	2,600	30,203
Lavery, Timothy	Councillor	27,115	795	2,600	30,510
Lindgren, Sylvia	Councillor	27,115	475	2,600	30,190
Wallace-Richmond, Louise	Councillor	27,114	1,275	2,600	30,989
Total		\$ 230,453	\$ 5,827	\$ 16,827	\$ 253,107

Reconciliation of Remuneration

For the Year Ended December 31, 2021

A reconciliation of the difference between wages and benefits listed on the Consolidated Financial Statements and the total remuneration and expenses listed.

Description	Amount
Employee Remuneration and Expenses	\$ 8,497,901
Council Indemnity and Expenses	253,107
Revenue Canada Agency (Employers CPP and EI)	465,394
Pension	695,051
Workers' Compensation	223,275
Employer Health Tax	114,199
Other (including accrual versus cash basis and labour capitalized)	220,010
Wages and Benefits Per Financial Statements	<u>\$ 10,468,937</u>

Statement of Payments Made for the Provision of Goods and Services

For the Year Ended December 31, 2021

A statement of supplier accounts paid \$25,000 or more during the Year 2021.

Name	Amount
0127494 BC Ltd.	\$ 44,390
478868 BC Ltd. a/o McDiarmid Construction	206,692
A & D Asphalt Solutions	123,151
All Phase Electric Ltd.	259,471
Andrew Sheret Limited	35,247
Aqua-Aerobic Systems Inc.	157,500
Aquacoustic Remote Technologies Inc.	65,005
Archer Separation Inc.	148,932
Atlantic Industries Limited	29,134
BC - Employer Health Tax	114,199
BC Hydro & Power Authority	962,270
BC Transit	470,607
BDO Canada LLP	30,870
Bernd Hermanski Architect Inc.	42,082
Black Press Group Ltd.	32,962
Blackburn Excavating Ltd.	30,836
Braby Motors Ltd.	50,128
Brandt Tractor Ltd.	40,121
Brooke Downs Vennard LLP in Trust	28,000
Canadian Pacific Railway Company	26,566
Capricmw Insurance Services Ltd.	167,025
Centralsquare Canada Software Inc.	56,100
Centrix Control Solutions LP.	252,356
Chance's Bulk Unloading Ltd.	111,328
Cheap Garbage Service Ltd.	25,761
Columbia Shuswap Regional District	225,360
Commissionaires BC	31,718
D Webb Contracting Ltd.	116,039
Digital Postage On Call	29,400
East West Transportation (2000) Corp.	140,723
EECOL Electric ULC	127,527
Electric Motor and Pump Service Ltd.	95,718
ESRI Canada	36,602
Fletcher Paine Associates Ltd.	49,246
Fort Garry Industries	249,567
Fortis BC - Natural Gas	96,659
Fountain Tire	27,808
Fred Surridge Ltd.	113,580
Fulton & Company LLP	32,311
General Assembly Excavating (1994) Ltd.	79,957
Gentech Engineering Inc	37,908
Green Roots Play Equipment Inc.	150,769
Grizzly Curb & Concrete Ltd.	41,414
Group Health Global - Trust	486,077
IC Infrastructure Corp.	56,792
ICBC	94,581
Ironman Directional Drilling Ltd.	50,775
Jacobson Ford Sales Ltd.	26,253
Kimco Controls Ltd.	74,178

Statement of Payments Made for the Provision of Goods and Services - Continued

For the Year Ended December 31, 2021

Name	Amount
Kingston Construction Ltd.	\$ 2,287,275
Landmark Solutions Ltd.	357,025
Lidstone & Company	29,533
Line West Ltd.	48,472
Lordco Parts Ltd.	40,806
MADA Contracting	119,013
McElhanney Consulting Services Ltd.	25,068
Mearl's Machine Works Ltd.	34,302
Metro Motors Ltd.	107,884
Minister of Finance	463,852
Mounce Construction Ltd.	39,604
Mountain Side Earthworks Ltd.	264,438
Municipal Insurance Association of BC	353,414
Municipal Pension Plan - Employers Portion	695,051
Nor-Val Equipment Sales	94,019
Okanagan Aggregates Ltd.	2,088,705
Okanagan Traffic Control Inc.	57,464
Onsite Engineering Ltd.	66,422
Petrovalue Products Canada Inc.	471,316
R.F. Binnie & Associates Ltd.	636,766
Ramtech Environmental Products	56,719
Receiver General for Canada	2,901,957
Receiver General for Canada - Employers CPP and EI	465,394
RMA Fuel Ltd.	243,291
Salmon Arm Economic Development Society	533,941
Salmon Arm Gravel Products Ltd.	31,275
Salmon Arm Janitorial Ltd.	112,211
Salmon Arm Museum & Heritage Association	131,004
Salmon Arm Ready Mix Ltd.	35,638
Salmon Arm Security Inc.	44,100
SCV Contractors	707,690
Sealtec Industries Ltd.	43,260
Shaw Business A Division of Shaw Telecom GP	41,844
Shaws Enterprises Ltd.	31,602
Shuswap Hut and Trail Alliance	53,976
Shuswap Recreation Society	717,839
SkySail Technologies	264,858
Spartan Controls	47,194
Standard Roofing (2016) Ltd.	72,960
Stantec Consulting Ltd.	35,574
Telus Communications and Services Ltd.	42,050
Tomko Sports Systems Inc.	67,075
Urban Systems Ltd.	41,230
W.H. Laird Holdings Ltd.	47,661
Warner Rentals Ltd.	31,032
Waterhouse Environmental Services Corporation	200,289

Statement of Payments Made for the Provision of Goods and Services - Continued

Name	Amount
Western Road Distribution Inc.	102,664
Western Water Associates Ltd.	63,323
Wholesale Fire & Rescue Ltd.	55,553
Win & Chris Excavating Ltd.	51,141
Wolseley Canada Inc.	135,365
Worksafe BC	223,275
WSP Canada Group Limited	\$ 108,655
Zappone Aggregate Processors	266,220
Supplier Accounts Over \$25,000	22,269,988
Supplier Accounts Under \$25,000	2,067,408
Total	\$ 24,337,396



Secwepemc Landmarks



Transit stop relocation along Lakeshore Drive

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

For the Year Ended December 31, 2021

A reconciliation showing the gross remuneration and expenses paid to employees and suppliers during the Year 2021, compared to total expenses on the Consolidated Financial Statements.

Description	Amount
Employee Remuneration and Expenses	\$ 8,497,901
Council Indemnity and Expenses	253,107
Payments Made for the Provision of Goods and Services	24,337,396
Direct Grants or Contributions	777,556
	<hr/>
Total Disbursements	33,865,960
	<hr/>
Total Expenses Per Financial Statements	34,310,176
	<hr/>
Difference	(444,216)
Amortization, Not a Cash Expense	8,196,572
Capital Purchases, Not Included in Expenses on Financial Statements	(11,442,620)
Interest on Long-Term Debt, Not Included in Payments to Suppliers	1,264,431
Increase in Accounts Payable (Net of Taxes Payable)	2,502,050
	<hr/>
Variance (0.22%)	\$ 76,217
	<hr/> <hr/>

The variance occurs for the following reasons:

- The financial statements are prepared on an accrual basis and this report is on a cash basis
- GST is included in the payments made to suppliers, but is net of rebate in the financial statement total

Statement of Guarantee and Indemnity Agreements

The City of Salmon Arm has one (1) guarantee and indemnity agreement, outlined below.

The City has entered into an agreement to act as a loan guarantor to assist the Salmon Arm Tennis Club (the "Tennis Club") in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2021 was \$746,949 (2020 - \$763,226). The loan bears interest at 4.47% (2020 – 4.47%) repayable in monthly instalments of \$4,156. The loan has a term of 25 years and is secured by the assets of the Tennis Club and an indemnity agreement from the City.

Statement of Severance Agreements

There was one (1) severance agreement under which payment commenced between the City of Salmon Arm and its non-unionized employees during the fiscal year 2021. This agreement represents 18 months of salary and benefits.

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Reporting Expenses by Function

Expenses by Function	2021	2020	2019	2018	2017
General Government Services	\$ 5,700,081	\$ 5,171,196	\$ 4,932,640	\$ 5,097,173	\$ 4,629,684
Protective Services	6,118,831	5,342,258	5,096,792	4,991,552	5,124,932
Transportation Services	9,695,360	9,436,810	9,319,785	9,769,223	9,275,439
Public Health Services	1,183,841	1,245,794	1,417,534	1,059,210	958,367
Development Services	1,422,508	1,269,852	1,304,274	1,293,887	1,185,604
Recreation and Cultural Services	3,712,276	3,311,274	3,274,365	3,295,417	3,155,520
Water Services	3,677,488	3,378,392	3,481,768	3,352,792	3,381,212
Sewer Services	2,799,791	2,583,576	2,493,051	2,400,550	2,277,542
	<u>\$ 34,310,176</u>	<u>\$ 31,739,152</u>	<u>\$ 31,320,209</u>	<u>\$ 31,259,804</u>	<u>\$ 29,988,300</u>

This table reflects total City expenses by function. For example, the City spent approximately \$9.7 million on transportation services, such as roads and infrastructure, as opposed to approximately \$6.1 million on protective services.

Reporting Expenses by Object

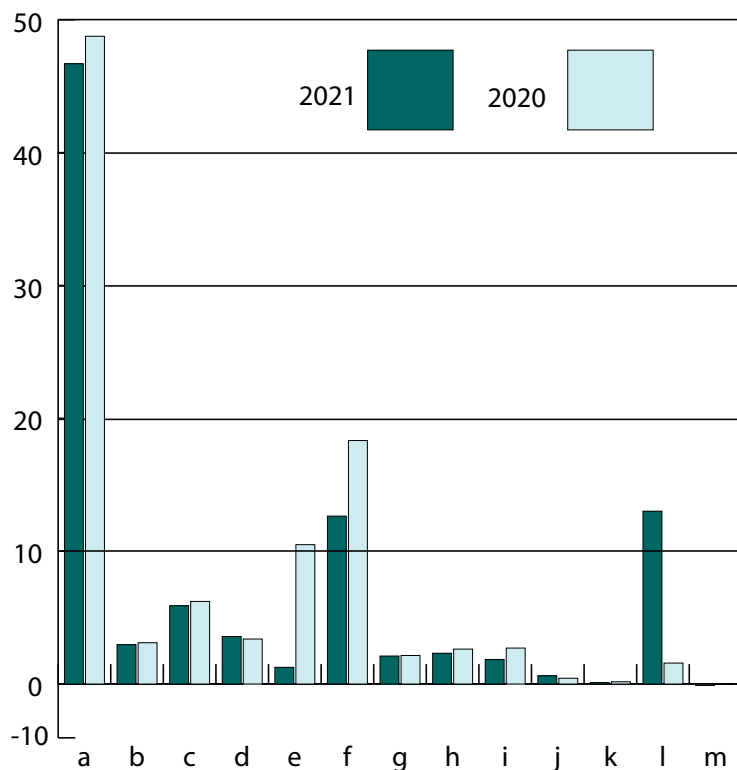
Expenses by Object	2021	2020	2019	2018	2017
Amortization Expense	\$ 8,196,572	\$ 7,897,010	\$ 7,651,127	\$ 7,545,346	\$ 7,232,266
Collections for Other Governments	12,553	9,660	11,336	10,553	7,349
Community Grants	744,318	471,069	347,188	434,683	262,295
Contracts	7,104,735	6,491,767	6,410,890	6,159,480	6,047,747
Insurance	450,562	461,484	450,487	418,674	357,529
Interest and Debt Issuance Expense	1,264,431	1,321,824	1,407,574	1,463,291	1,594,915
Operating Expenses	2,114,271	1,831,490	1,775,578	1,948,781	1,866,435
Professional and Legal Fees	73,321	66,633	56,966	85,523	53,308
Repairs and Maintenance	2,786,799	2,616,415	2,636,338	2,895,042	2,670,740
Salaries, Wages and Benefits	10,468,937	9,529,379	9,494,136	9,208,314	8,803,559
Utilities and Property Taxes	1,093,677	1,042,421	1,078,589	1,090,117	1,092,157
	<u>\$ 34,310,176</u>	<u>\$ 31,739,152</u>	<u>\$ 31,320,209</u>	<u>\$ 31,259,804</u>	<u>\$ 29,988,300</u>

This table reflects total City expenses allocated by component within each City function. In 2021, of the total \$34.3 million expenses, the City spent \$1.3 million on interest and debt issuance expenses.

Revenues by Source and Type

Revenue Sources	2021	2020	2019	2018	2017
Property Taxes (net)	\$ 19,306,833	\$ 18,977,526	\$ 18,625,597	\$ 17,678,316	\$ 16,878,465
Transportation Parcel Tax	1,226,250	1,210,200	1,196,430	948,120	932,520
Frontage Taxes	2,438,988	2,422,956	2,395,891	2,378,976	2,339,592
Grants - Conditional Government	1,484,081	1,320,197	1,556,588	1,822,514	2,017,593
Grants - Unconditional Government	525,061	4,084,614	475,601	481,788	443,749
Sales of Services	8,124,053	7,135,252	7,343,176	7,253,244	7,044,803
Licences, Permits and Fines	876,199	834,915	842,439	949,856	928,862
Rentals, Leases and Franchises	961,933	1,022,172	1,066,107	1,023,997	981,405
Return on Investments	769,013	1,053,431	1,777,816	1,516,192	1,066,660
Penalties and Interest	256,844	170,626	198,527	198,944	205,762
Other Sources	42,964	66,786	62,888	65,656	65,829
DCCs, Reserves and Developer Contributions	5,381,703	616,619	2,233,115	2,875,908	2,580,296
Gain/(Loss) on Disposal of Capital Assets	(44,173)	2,617	245,571	(17,525)	248,184
	\$ 41,349,749	\$ 38,917,911	\$ 38,019,746	\$ 37,175,986	\$ 35,733,720

This table reflects the City's various revenue streams. In 2021, the City saw an increase in Developer Contribution revenue of \$4.8 million, as the City seen a significant increase in development.



- a - Property Taxes (net)
- b - Transportation Parcel Tax
- c - Frontage Taxes
- d - Grants - Conditional Government
- e - Grants - Unconditional Government
- f - Sales of Services
- g - Licences, Permits and Fines
- h - Rentals, Leases and Franchises
- i - Return on Investments
- j - Penalties and Interest
- k - Other Sources
- l - DCC's, Reserves and Dev. Contributions
- m - Gain/(Loss) on Disposal of Capital Assets

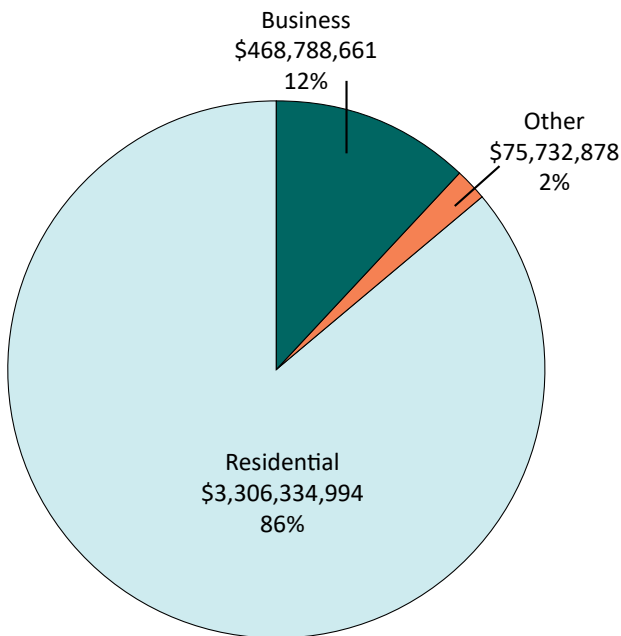
This graph reflects the percentage of the City's various revenue streams to total revenue collected. In 2021, the City saw a significant increase in Developer Contribution revenue.

Taxable Assessments of Land and Improvements

Property Classifications	2021	2020	2019	2018	2017
Residential	\$ 3,306,334,994	\$ 3,162,771,292	\$ 3,055,539,749	\$ 2,806,511,479	\$ 2,492,244,569
Utilities	6,650,785	6,498,725	5,886,730	5,537,180	5,309,125
Supportive Housing	-	56	56	56	56
Major Industry	8,007,200	7,884,500	7,883,500	7,392,500	7,311,200
Light Industry	42,419,000	43,282,000	36,930,100	33,390,500	29,721,500
Managed Forest Land	38,700	38,500	322,000	29,500	26,200
Business	468,788,661	471,228,150	444,465,459	422,137,150	391,117,869
Recreation Non-Profit	9,832,600	8,011,000	7,344,300	7,011,600	6,333,300
Farm	8,784,593	8,761,326	8,749,307	8,770,004	8,856,486
	<u>\$ 3,850,856,533</u>	<u>\$ 3,708,475,549</u>	<u>\$ 3,567,121,201</u>	<u>\$ 3,290,779,969</u>	<u>\$ 2,940,920,305</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	\$ 3,306,334,994	86
Business	468,788,661	12
Other	75,732,878	2
	<u>\$ 3,850,856,533</u>	<u>100</u>

Other Includes:

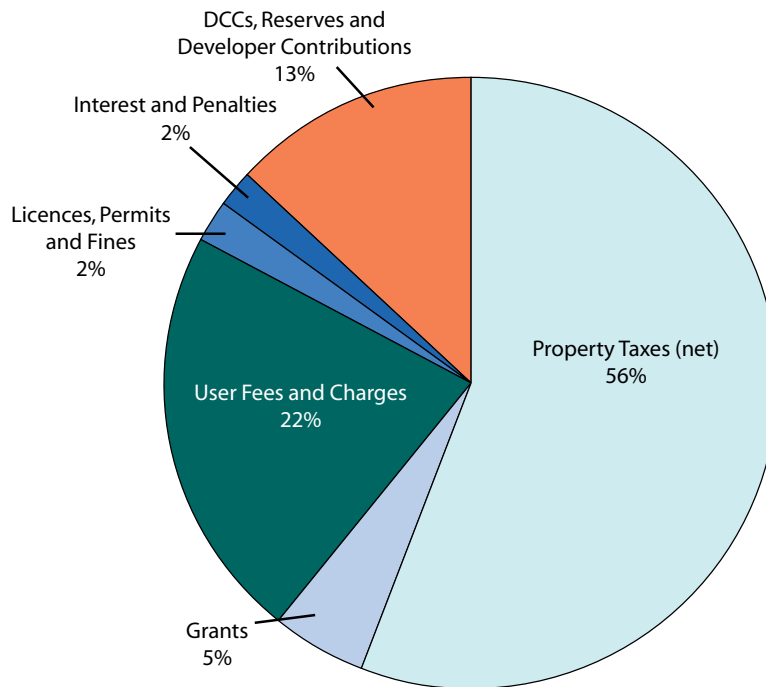
Utilities	\$ 6,650,785
Supportive Housing	-
Major Industry	8,007,200
Light Industry	42,419,000
Managed Forest Land	38,700
Recreation Non Profit	9,832,600
Farm	8,784,593
	<u>\$ 75,732,878</u>

This graph reflects that 86% 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	2021	2020	2019	2018	2017
Property Taxes (net)	\$ 22,972,071	\$ 22,610,682	\$ 22,217,918	\$ 21,005,412	\$ 20,150,577
Grants	2,009,142	5,404,811	2,032,189	2,304,302	2,461,342
User Fees and Charges	9,128,950	8,224,210	8,472,171	8,342,897	8,092,037
Licences, Permits and Fines	876,199	834,915	842,439	949,856	928,862
Interest and Penalties	1,025,857	1,224,057	1,976,343	1,715,136	1,272,422
DCCs, Reserves and Developer Contributions	5,381,703	616,619	2,233,115	2,875,908	2,580,296
Gain/(Loss) on Disposal of Capital Assets	(44,173)	2,617	245,571	(17,525)	248,184
	<u>\$ 41,349,749</u>	<u>\$ 38,917,911</u>	<u>\$ 38,019,746</u>	<u>\$ 37,175,986</u>	<u>\$ 35,733,720</u>

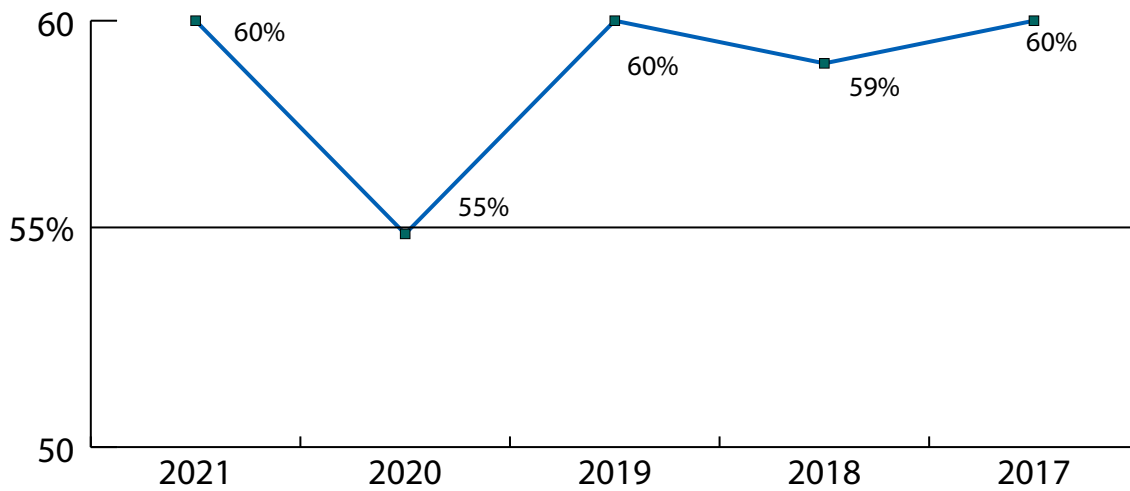
This table reflects the City's various revenue streams sorted by category. The City collected approximately \$9.1 million in user fees and charges for services such as rentals, parking and transit levies, airport fuel and oil sales, water and sewer user rates, and sanitation and recycling fees, etc.



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
2017	16,546,850	27,793,036	60%
2018	17,318,313	29,444,196	59%
2019	18,242,112	30,479,863	60%
2020	18,603,542	33,729,265	55%
2021	18,934,889	31,410,125	60%



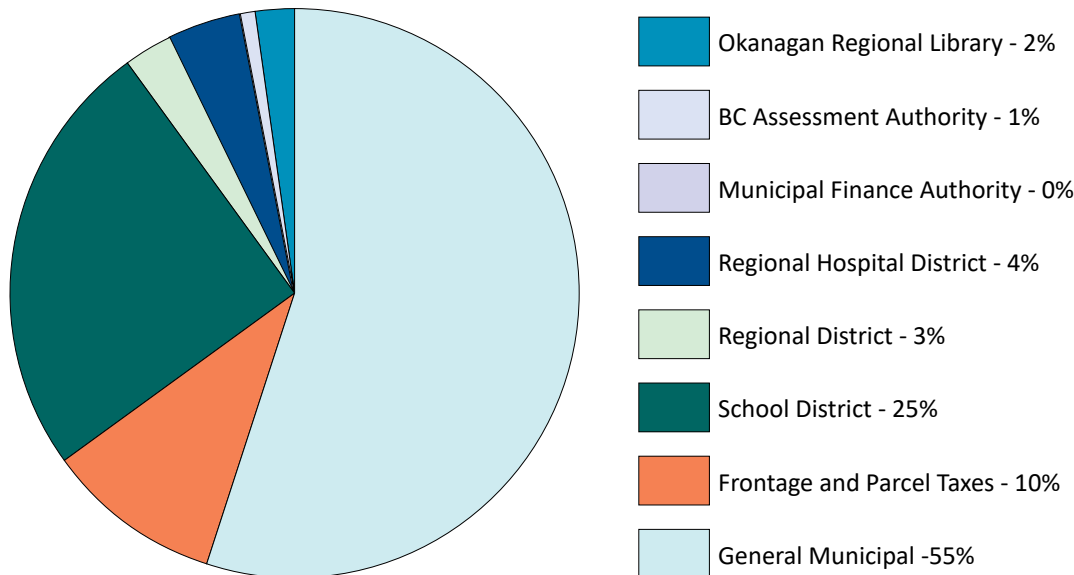
This table and graph reflects that in 2021, 60% of the City's general operating revenue to finance services was funded by property taxation.

Property Taxes Levied and Collected

Jurisdictions	2021	2020	2019	2018	2017
General Municipal	\$ 19,503,113	\$ 19,167,197	\$ 18,806,903	\$ 17,859,388	\$ 17,077,129
Frontage and Parcel Taxes	3,665,239	3,633,156	3,592,321	3,327,095	3,272,112
School District	8,895,657	7,332,380	8,166,378	8,045,387	7,669,949
Regional District	1,071,237	1,085,978	1,017,339	990,458	878,534
Regional Hospital District	1,549,289	1,536,753	1,240,110	996,794	981,438
Municipal Finance Authority	939	909	870	807	721
BC Assessment Authority	207,241	203,925	183,537	182,069	176,994
Okanagan Regional Library	756,217	764,703	757,311	712,274	684,866
	<u>35,648,932</u>	<u>33,725,001</u>	<u>33,764,769</u>	<u>32,114,272</u>	<u>30,741,743</u>
Total Current Taxes Levied	35,648,932	33,725,001	33,764,769	32,114,272	30,741,743
Current Taxes Collected	35,246,100	33,166,049	33,146,109	31,590,902	30,065,995
Percentage Collected	98.87%	98.34%	98.17%	98.37%	97.80%
Outstanding at Beginning of Year	842,201	822,856	765,568	999,677	1,056,893
Arrears/Delinquent Collected	693,153	539,607	561,373	757,479	732,964
Percentage Collected	82.30%	65.58%	73.33%	75.77%	69.35%
Total Tax Collections	\$ 35,939,253	\$ 33,705,656	\$ 33,707,482	\$ 32,348,381	\$ 30,798,959

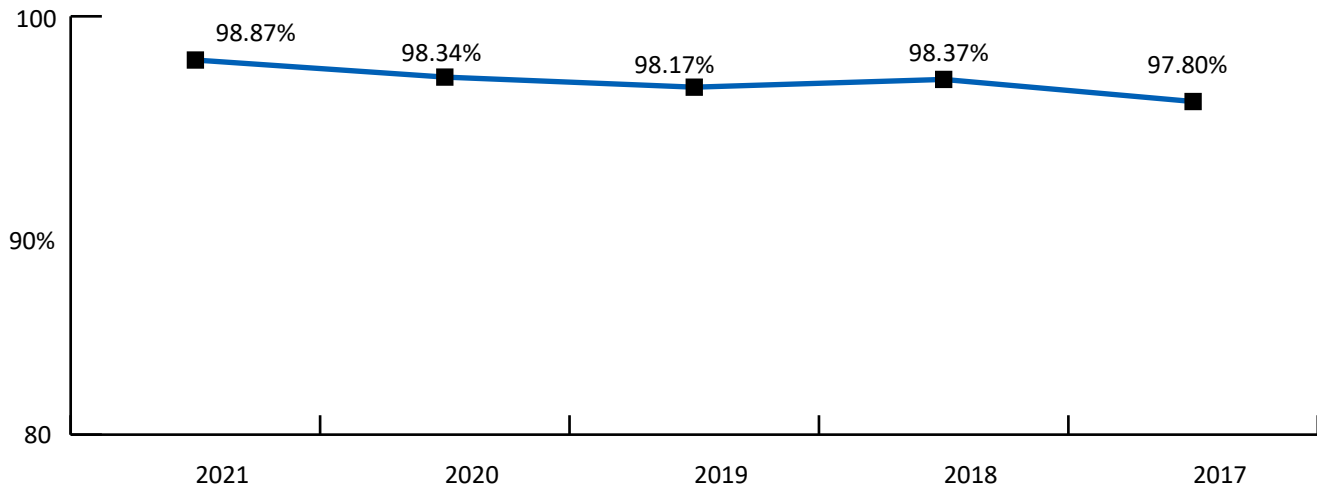
This table reflects the amount of taxes collected for general municipal purposes and for other jurisdictions (i.e. School District, Regional District, etc). The table also outlines the City's property taxation collection rates.

2021 Taxes by Jurisdiction



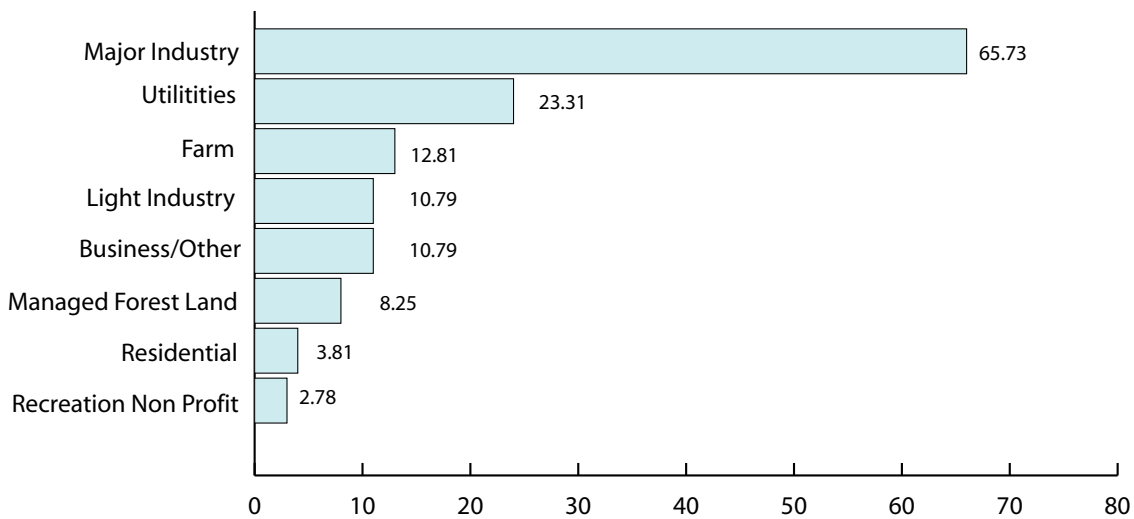
This graph reflects that of the total tax dollars (\$35.9 million) levied in 2021 by the City and other jurisdictions, only 55% (\$19.5 million) was for municipal services such as police, fire, roads, etc. and the remainder was for other jurisdictions.

Taxation Collection Rates



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

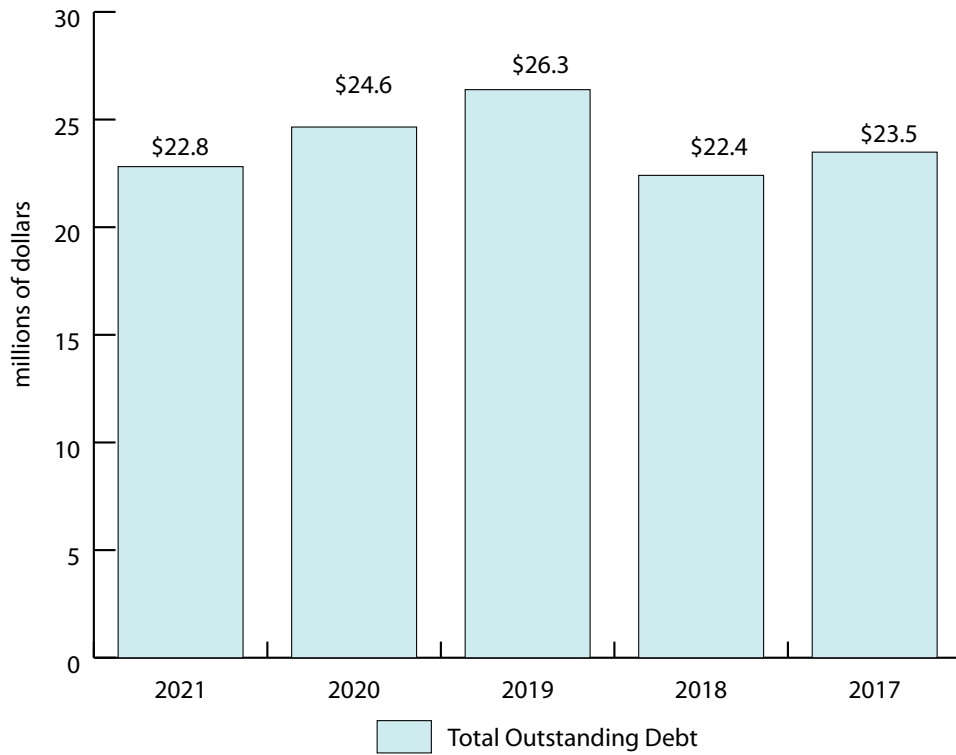
General Municipal Tax Rates



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	2021	2020	2019	2018	2017
General	\$ 15,354,901	\$ 16,238,071	\$ 17,058,401	\$ 12,123,767	\$ 12,286,817
Water	5,645,712	6,326,782	6,979,375	7,681,876	8,356,996
Sewer	1,812,492	2,087,581	2,350,614	2,602,130	2,842,643
Total Outstanding Debt	\$ 22,813,105	\$ 24,652,434	\$ 26,388,390	\$ 22,407,773	\$ 23,486,456

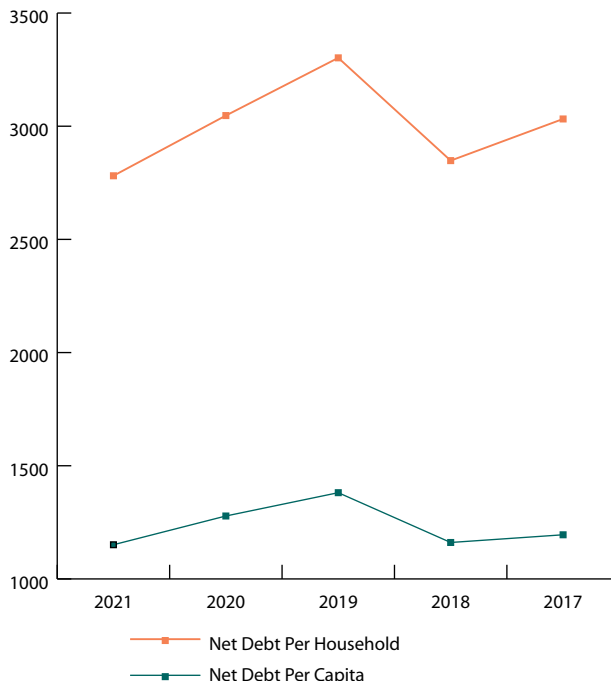


This table and graph reflects the long term debt outstanding at the end of each of the last five (5) years.

Debt Servicing Costs

Repayment Sources	2021	2020	2019	2018	2017
Property Tax Supported	\$ 1,479,865	\$ 1,454,369	\$ 1,585,159	\$ 1,471,006	\$ 1,577,268
Water Utility	723,783	756,957	821,157	878,855	1,002,883
Sewer Utility	264,943	264,943	264,943	263,116	408,134
Parks DCC Reserve	-	-	-	-	12,810
Total Debt Servicing Costs	\$ 2,468,591	\$ 2,476,269	\$ 2,671,259	\$ 2,612,977	\$ 3,001,095
Population	19,825	19,296	19,115	19,299	19,661
Net Debt Per Capita	\$ 1,151	\$ 1,278	\$ 1,381	\$ 1,161	\$ 1,195
Debt Service as a % of Total Expenses	5.0%	6.7%	6.6%	6.4%	7.7%
Debt Service as a % of Operating Expenses	6.4%	5.5%	7.5%	7.3%	8.5%
# of Households	8,203	8,090	7,992	7,868	7,746
Net Debt Per Household	\$ 2,781	\$ 3,047	\$ 3,302	\$ 2,848	\$ 3,032

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	2021	2020	2019	2018	2017
Debt Servicing Limit	\$ 8,399,567	\$ 9,026,232	\$ 8,203,394	\$ 7,862,687	\$ 7,484,112
Debt Servicing Capacity Available	\$ 5,866,590	\$ 5,635,095	\$ 5,423,409	\$ 5,286,026	\$ 4,483,017

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	2021	2020	2019	2018	2017
Statutory Reserve Funds, Development Cost Charges and Trust Funds					
Development Cost Charge - Sewer	\$ 3,610,394	\$ 3,314,914	\$ 2,967,762	\$ 2,927,217	\$ 2,657,873
Development Cost Charge - Water	3,826,665	3,481,274	3,162,130	2,756,431	2,793,733
Development Cost Charge - Drainage	2,080,540	1,940,799	1,791,915	1,615,386	1,501,195
Development Cost Charge - Parks	623,478	569,644	492,192	454,197	369,989
Development Cost Charge - Highways	2,034,248	1,851,290	1,664,852	1,448,922	1,365,614
Development Cost Charge - Underpass	-	87,380	86,630	85,056	83,680
Perpetual Care	438,521	410,933	387,207	356,655	341,520
Klahani Playground Equipment	4,340	4,332	4,295	4,217	4,149
Equipment Replacement	2,287,724	2,355,022	2,344,411	3,060,492	2,729,561
General Capital	649,779	667,153	568,746	332,733	429,334
Fire Department Building and Equipment	460,729	297,267	288,243	258,244	229,244
Emergency Apparatus	1,750,812	1,532,834	1,201,942	857,631	1,239,139
Police Vehicle Replacement	242,976	261,525	250,685	186,698	291,449
Landfill Site Repurchase	228,765	228,350	226,392	222,280	218,681
Cemetery Development	161,484	159,713	158,344	155,468	152,951
Sewer Major Maintenance	3,071,166	3,190,372	2,988,432	2,626,147	2,389,080
Water Major Maintenance	1,357,518	1,311,066	1,038,710	872,132	759,631
Community Centre Major Maintenance	803,391	727,048	686,116	685,450	644,570
Cemetery Columbarium	74,063	73,929	73,295	71,964	70,799
Parks Development	474,014	543,382	536,643	509,358	501,110
	<u>\$ 24,180,607</u>	<u>\$ 23,008,227</u>	<u>\$ 20,918,942</u>	<u>\$ 19,486,678</u>	<u>\$ 18,773,302</u>

Statement of Operating Surplus

General Operating Fund - Surplus	\$ 33,450,581	\$ 34,609,375	\$ 23,440,337	\$ 20,485,557	\$ 18,455,003
Water Operating Fund - Surplus	2,668,521	2,731,215	2,508,966	2,099,122	1,823,281
Sewer Operating Fund - Surplus	3,319,463	3,355,897	3,161,160	2,789,530	2,461,214
	<u>\$ 39,438,565</u>	<u>\$ 40,696,487</u>	<u>\$ 29,110,463</u>	<u>\$ 25,374,209</u>	<u>\$ 22,739,498</u>

Total Reserves and Operating Surpluses	<u>\$ 63,619,172</u>	<u>\$ 63,704,714</u>	<u>\$ 50,029,405</u>	<u>\$ 44,860,887</u>	<u>\$ 41,512,800</u>
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Statement of Annual and Accumulated Surplus

Accumulated Surplus, Beginning of Year	\$ 251,020,837	\$ 243,842,078	\$ 237,142,541	\$ 226,770,637	\$ 221,025,217
Annual Surplus	7,039,573	7,178,759	6,699,537	5,916,182	5,745,420
Prior Period Adjustment	-	-	-	4,455,722	-
Accumulated Surplus, End of Year	<u>\$ 258,060,410</u>	<u>\$ 251,020,837</u>	<u>\$ 243,842,078</u>	<u>\$ 237,142,541</u>	<u>\$ 226,770,637</u>

Statement of Annual and Accumulated Surplus (Detail)

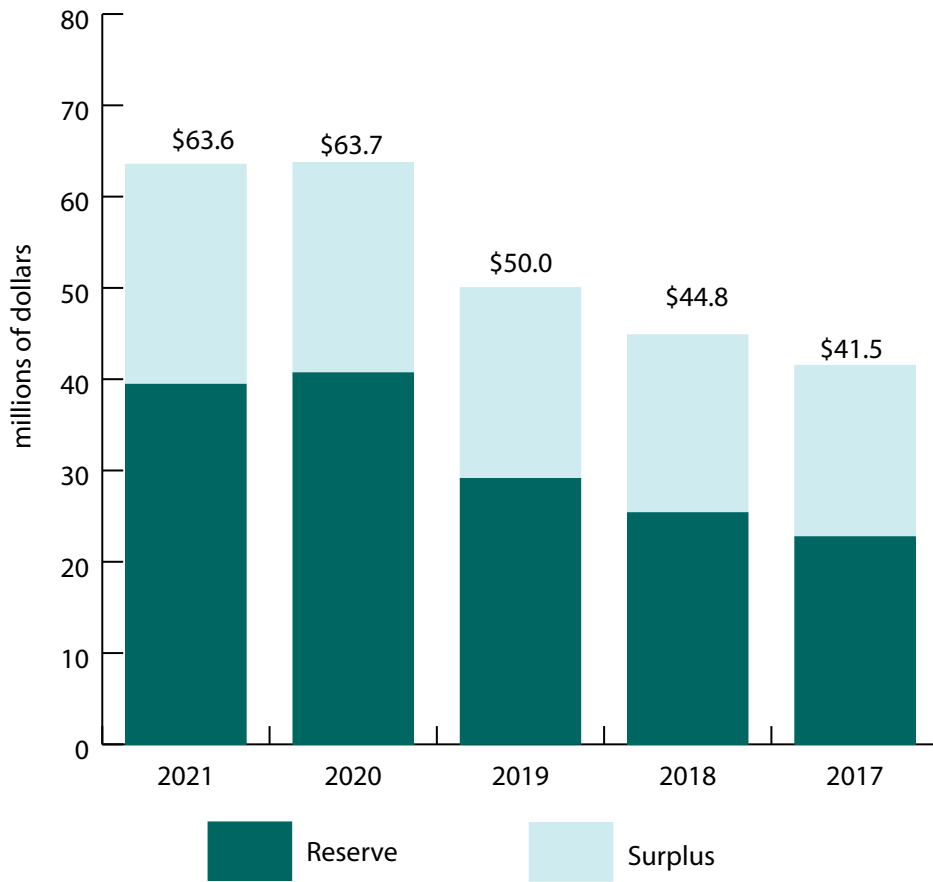
Statutory Reserves	\$ 11,562,421	\$ 11,347,661	\$ 10,361,959	\$ 9,838,596	\$ 9,655,550
Unexpended Capital Reserves	2,049,209	2,915,736	7,250,477	2,376,488	2,349,841
Surplus	3,683,618	3,762,162	2,952,461	2,637,962	2,257,745
Reserve Accounts	35,754,947	36,934,325	26,607,615	23,298,907	20,481,753
Equity in Capital Assets	205,010,215	196,060,953	196,669,566	198,990,588	192,025,748
	<u>\$ 258,060,410</u>	<u>\$ 251,020,837</u>	<u>\$ 243,842,078</u>	<u>\$ 237,142,541</u>	<u>\$ 226,770,637</u>

Net Financial Debt (Detail)

Financial Assets	\$ 85,404,697	\$ 83,699,354	\$ 71,830,421	\$ 62,392,594	\$ 56,955,032
Financial Liabilities	(56,205,752)	(54,209,320)	(51,744,822)	(47,579,034)	(46,146,068)
Net Financial Assets	29,198,945	29,490,034	20,085,599	14,813,560	10,808,964
Non-Financial Assets	228,861,465	221,530,803	223,756,479	222,328,981	215,961,673
Accumulated Surplus, End of Year	<u>\$ 258,060,410</u>	<u>\$ 251,020,837</u>	<u>\$ 243,842,078</u>	<u>\$ 237,142,541</u>	<u>\$ 226,770,637</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	2021	2020	2019	2018	2017
Capital Expenditures					
Civic Facilities & Services	\$ 232,178	\$ 9,701	\$ 846,752	\$ 711,262	\$ 642,852
Airport Services	154,198	419,851	448,558	217,209	-
Cemetery Services	33,251	-	-	23,717	18,040
Roads	7,865,631	1,918,276	4,161,599	2,760,056	3,357,826
Drainage	1,001,571	125,505	146,485	1,035,549	223,443
Sidewalks, Curbs and Gutters	570,775	297,974	67,381	355,642	298,560
Machinery and Equipment (Transportation)	829,610	499,638	1,559,998	260,406	269,715
Other (Transportation)	229,303	76,971	129,564	47,858	207,631
Fire Protection Services	51,623	65,088	18,509	30,967	28,636
Protective Services	338,198	3,676	131,240	87,910	20,894
Vehicles (Fire & Police)	133,881	51,328	-	840,402	-
Parks and Recreations Services	906,268	810,887	492,929	439,842	626,115
Water Utility	1,277,743	919,665	880,825	1,615,278	1,104,330
Sewer Utility	1,837,651	279,171	393,943	1,392,869	2,324,760
	<u>\$ 15,461,881</u>	<u>\$ 5,477,731</u>	<u>\$ 9,277,783</u>	<u>\$ 9,818,967</u>	<u>\$ 9,122,802</u>
Sources of Funds					
Tax Levy (Revenue)	\$ 3,818,395	\$ 3,556,982	\$ 2,639,151	\$ 2,758,716	\$ 2,895,591
Prior Year Surplus	56,792	-	75,000	193,208	125,783
Grants	635,378	689,260	963,611	1,146,966	1,682,135
Reserve Accounts	3,778,604	1,157,962	814,890	745,286	1,140,774
Reserve Funds	1,351,811	585,328	1,439,472	2,355,861	244,362
Contributions (DCC, Developer, Donation etc.)	5,445,984	414,083	2,324,870	1,887,042	2,349,942
Debt	-	-	6,092,000	835,000	-
Carry Forward - Expended	2,144,048	1,285,220	1,966,524	1,725,216	2,622,257
Carry Forward - Unexpended	(1,769,131)	(2,211,104)	(7,037,735)	(1,828,328)	(1,938,042)
	<u>\$ 15,461,881</u>	<u>\$ 5,477,731</u>	<u>\$ 9,277,783</u>	<u>\$ 9,818,967</u>	<u>\$ 9,122,802</u>

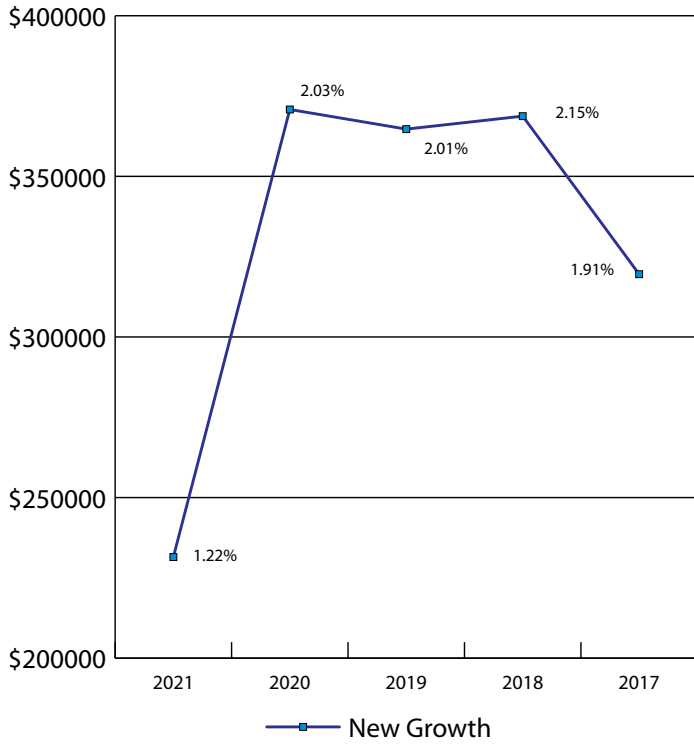
This table reflects the City's annual capital expenses and funding sources over the past five (5) years.

Principal Corporate Taxpayers and Percentage of Total Taxes 2021

Property Owner	Tax Levy	Percentage
Salmon Arm Shopping Centres Limited & Calloway Reit Inc.	538,823.53	1.511%
Piccadilly Place Mall Inc.	431,415.29	1.210%
Canoe Forest Products Ltd.	301,740.08	0.846%
R P Johnson Construction Ltd.	274,303.92	0.769%
Huber Developments Ltd. (and other multiple owners)	189,423.05	0.531%
Canoe Forest Products Ltd.	180,772.39	0.507%
BC Gas Utility Ltd.	176,672.79	0.496%
Kaien Enterprises Ltd.	169,265.45	0.475%
Canadian Pacific Railway Co.	151,383.51	0.425%
790 16 Street NE Limited	137,649.66	0.386%
Salmon Arm Savings and Credit Union	130,335.63	0.366%
Askew's Uptown Shopping Centre Ltd.	128,364.27	0.360%
Salmon Arm Savings and Credit Union	120,974.57	0.339%
USNR/Kockums Cancar Company	118,702.02	0.333%
BC Hydro and Power Authority	112,782.20	0.316%
Lakeshore Village Ltd.	102,026.54	0.286%
Lakeside Manor Developments Ltd. (and other owner)	98,384.14	0.276%
0731010 BC Ltd.	97,758.29	0.274%
Salmon Arm Developments Ltd.	95,020.81	0.267%
Westgate Building Ltd.	93,734.18	0.263%
389481 BC Ltd.	90,122.45	0.253%
Shuswap Development Ltd.	87,021.73	0.244%
526761 BC Ltd.	73,490.47	0.206%
Rocstan Developments Ltd.	71,232.66	0.200%
Shuswap Park Holdings (2013) Ltd.	70,506.86	0.198%
Salmik Holdings Ltd. & Shusal Holdings Ltd.	69,204.24	0.194%
688192 BC Ltd.	68,452.44	0.192%
BFM Holdings Ltd.	67,237.68	0.189%
0803161 BC Ltd.	65,418.02	0.184%
0731010 BC Ltd.	61,979.53	0.174%
VRS Communities Society	60,425.07	0.170%
Home Hardware Stores Limited	59,008.48	0.166%
BC Hydro and Power Authority	58,425.55	0.164%
BC Telephone Co.	57,619.65	0.162%
Edmar Holdings Ltd.	56,880.26	0.160%
Gmur, Daniel & Gmur, Monika	54,156.54	0.152%
Dinoflex Holdings Inc.	53,667.38	0.151%
Canoe Forest Products Ltd.	53,462.97	0.150%
Round Table Leasing Ltd.	52,386.08	0.147%
5201 - 48th Ave SE Holdings Ltd	51,811.11	0.145%
Kahana Holdings Ltd	51,263.77	0.144%
Crosstown Centre Ltd	51,050.09	0.143%
SRG West Arm Holdings Ltd	50,727.53	0.142%
BC Gas Utility Ltd.	50,046.48	0.140%
	\$ 5,135,129.36	14.406%

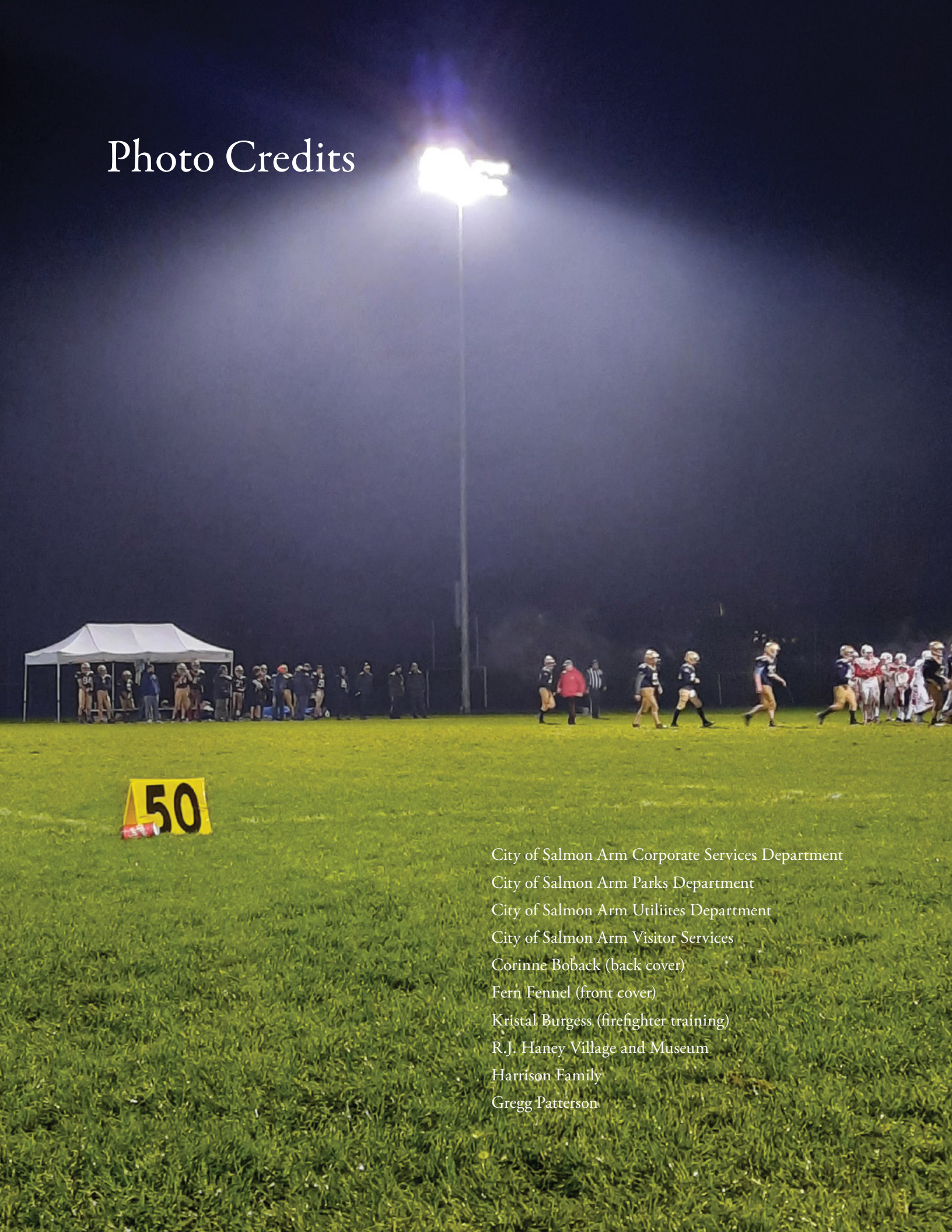
This table reflects principal corporate taxpayers and the amount of property taxes that they pay on individual properties in relation to the total amount of property taxes levied in 2021.

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 2021, the community derived new tax revenue of 1.22% or \$231,481.

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