

City of Salmon Arm
Special Council Meeting

Monday, April 29, 2024, 9:00 a.m.

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

	Pages
1. CALL TO ORDER	
2. IN-CAMERA SESSION	
3. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY	
<i>We acknowledge that we are gathering here on the traditional territory of the Secwepemc people, with whom we share these lands and where we live and work together.</i>	
4. ADOPTION OF AGENDA	
Motion for Consideration THAT: the Agenda be adopted as presented.	
5. DISCLOSURE OF INTEREST	
6. STAFF REPORTS	
6.1 Chief Financial Officer and Angela Spencer, Auditor, BDO Canada LLP - 2023 Financial Statements	4 - 44
Motion for Consideration THAT: Council approve the Audited Financial Statements for the year ended December 31, 2023.	
6.2 Chief Financial Officer - Assessments and New Construction	45 - 46
7. INTRODUCTION OF BYLAWS	
7.1 2023 Final Amended Budget and Reserve Fund Expenditures	47 - 93
Motion for Consideration THAT: the bylaw entitled City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4630 be read a first, second and third time; AND THAT: the bylaw entitled City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4644 be read a first, second and third time; AND THAT: the bylaw entitled City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4645 be read a first, second and third time; AND THAT: the bylaw entitled City of Salmon Arm Growing Communities Reserve Fund Expenditure Bylaw No. 4646 be read a first, second and third time;	

AND THAT: the bylaw entitled City of Salmon Arm Fire Building and Equipment Reserve Fund Expenditure Bylaw No. 4648 be read a first, second and third time;

AND THAT: the bylaw entitled City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4649 be read a first, second and third time;

AND THAT: the bylaw entitled City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4650 be read a first, second and third time;

AND THAT: the bylaw entitled City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4651 be read a first, second and third time;

AND THAT: the bylaw entitled City of Salmon Arm Development Cost Charge Drainage Reserve Fund Expenditure Bylaw No. 4647 be read a first, second and third time;

AND FURTHER THAT: the bylaw entitled City of Salmon Arm Development Cost Charge Water Reserve Fund Expenditure Bylaw No. 4652 be read a first, second and third time.

7.2 2024 Final Budget

7.2.1 2024 to 2028 Financial Plan Amendment Bylaw No. 4659 94 - 111

Motion for Consideration

THAT: the Bylaw entitled City of Salmon Arm 2024 to 2028 Financial Plan Amendment Bylaw No. 4659 be read a first, second and third time.

7.2.2 2024 Annual Rate of Taxation Bylaw No. 4619 112 - 115

Motion for Consideration

THAT: the Bylaw entitled City of Salmon Arm 2024 Annual Rate of Taxation Bylaw No. 4619 be read a first, second and third time.

7.3 Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4636 116 - 119

Motion for Consideration

THAT: The bylaw entitled City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4636 be read a first, second and third time.

8. STAFF REPORT - DEVELOPMENT SERVICES

8.1 Zoning Bylaw Amendment Application No. ZON-1292 120 - 190

SSMUH

R-11 and R-14 Zones

Motion for Consideration

THAT: a bylaw be prepared that amends Zoning Bylaw No. 2303 by removing the R-4 Medium Density Residential Zone and adding the R-14 - Compact/ Strata Multi-Family Residential Zone and R-11 – Existing Compact/ Single Family Residential Zone;

AND THAT: the bylaw will have the effect of replacing the R-4 - Medium Density Residential Zone with R-14 - Compact/ Strata Multi-Family Residential; Zone R-11 – Existing Compact/ Single Family Residential Zone, P-1 – Park and

Recreation Zone and R-10 – Residential Zone as identified on the table attached as Appendix 2, as attached to the staff report dated April 29, 2024.

9. ADJOURNMENT



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer – 2023 Audited Financial Statements

Date: April 29, 2024

Motion for Consideration:

THAT: Council approve the Audited Financial Statements for the year ended December 31, 2023.

Background:

The firm of BDO Canada LLP (BDO) was appointed by Council to undertake the independent audit for the 2023 year. Under the terms of their engagement, the interim audit work was performed in November 2023 and final audit work undertaken in March through April 2024.

We are pleased to report that BDO Canada LLP has provided an unqualified opinion on the 2023 financial statements.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
X	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw		2024-2028 Financial Plan
			Long Term Financial Plan

Section 167(1) of the *Community Charter* requires that the financial statements for the fiscal year be prepared by the Chief Financial Officer and presented to Council for its acceptance.

Section 171 of the *Community Charter* requires that the municipal auditor report to Council on the annual financial statements.

The auditor's responsibility is to report on whether the annual financial statements present fairly, in all material respects, the financial position, results of operations, change in net financial assets and cash flows of the City in accordance with Canadian Public Sector Accounting Standards. In addition, their role is to provide reasonable, but not absolute, assurance of detecting misstatements, fraud or non-compliance with laws and regulations having a material effect on the financial statements as a whole.

Council is responsible for the review and approval of the annual financial statements.

Financial Considerations:

New / Amended Public Sector Accounting Standards:

Two new/amended standards are impacting the City's December 31, 2023 year end:

1. Asset Retirement Obligations – PS 3280

Pursuant to the Public Sector Accounting Standard Section 3280, effective January 1, 2023, all public sector entities are required to recognize future costs related to the retirement of their tangible capital assets. All local governments are required, by legislation, to comply with the PSAB reporting requirements and incorporate this standard into their financial statements.

The financial statements reflect balances and disclosures aligned with public sector accounting standards addressing general liabilities, contractual obligations, contingent liabilities and landfill and contaminated sites contingent liabilities. The new standard extends these requirements to include liabilities related to the retirement of existing assets. The standard outlines that recognizing the cost of an asset should consist of the expenses incurred to retire the asset in the future.

Once an ARO liability is estimated, a liability and asset of equal value are recorded on the Statement of Financial Position. This effectively increases the carrying cost of the existing asset at the same time as recording the liability. If the asset is no longer in use, then the liability for the ARO will be expensed immediately rather than creating an asset. Estimates will include all costs directly related to the asset retirement activities. The estimate is made today for some point in the future, at which time the liability will be retired. The future value is then discounted through a discount rate.

Each year there will be an accrued expense in the Statement of Operations to increase the liability with time. This recognizes the expense while the asset is in use and results in the liability growing to equal the estimated costs on the date of retirement of the asset. Similar to amortization, this is a non-cash expense item and does not directly drive budgeted revenues. However, there is a cost to be incurred in the asset's ending life, for example, with removing asbestos, which will need to be considered, how it will be funded when the cost effectively occurs.

The City has identified and recognized ARO's related to buildings, leases, utility infrastructure and other hazardous assets (i.e. fuel tanks and transformers).

2. Financial Instruments – PS 3450, Portfolio Investments – PS 3041 and Financial Statement Presentation – PS 1201

The most notable change of the financial and portfolio investment standard is that equity instruments held in an active market must be measured at fair value instead of cost. There is a requirement to account for changes in the fair market value on a new financial statement schedule of re-measurement gains and losses.

The City's current investments are to be recorded at cost/amortized cost, however the City could elect to record these at fair value. Staff have elected to continue reporting on investments at

cost/amortized cost, as historically done. As a result there is no need for a schedule of re-measurement gains and losses.

BDO will provide Council with their 2023 Audit Report, as well as present an overview of the City's financial position.

Alternatives & Implications:

1. THAT: Council does not approve the Audited Financial Statements for the year ended December 31, 2023.

Communication:

Following Council's acceptance of the financial statements, the City will provide a copy to the Inspector of Municipalities as required by May 15, 2024 and will proceed with executing all other regulatory reporting requirements.

A copy of the City's financial statements will be made available through the Statement of Financial Information, due July 2, 2024 and the City's annual report, due June 30, 2024, both of which will be publicly available via the City's website.

Prepared by: Chief Financial Officer
Approved by: Chief Administrative Officer

Attachments:

- City of Salmon Arm, Audited Financial Statements for the year ended December 31, 2023

**The City of Salmon Arm
Client Information Package
For the Year Ended December 31, 2023**

Contact Information

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BDO Canada LLP
Chartered Professional Accountants
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The City of Salmon Arm
Financial Statements
For the Year Ended December 31, 2023

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Management's Responsibility for Financial Reporting

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

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

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

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

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

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

Chief Financial Officer

Mayor

Independent Auditor's Report

To the Mayor and Council of The City of Salmon Arm

Opinion

We have audited the financial statements of the The City of Salmon Arm (the "City"), which comprise the statement of financial position as at December 31, 2023, and the statement of operations, change in net financial assets, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2023, and its results of operations, its change in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements of 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.

Emphasis of Matter - Restated Comparative Information

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that certain comparative information presented for the year ended December 31, 2022 has been restated.

Other Matter - Unaudited Information

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Chartered Professional Accountants

Salmon Arm, British Columbia
TBD

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The City of Salmon Arm

Statement of Financial Position

As at December 31	Actual 2023	Restated 2022
Financial Assets		
Cash	\$ 2,513,927	\$ 819,278
Investments (Note 4)	83,969,856	73,854,610
Accounts Receivable		
Property Taxes	851,551	696,127
Trade	1,575,343	4,088,381
Water and Sewer Levies	398,912	362,950
Land Held for Sale	500,798	-
Inventories for Resale	114,537	87,264
M.F.A Debt Reserve (Note 5)	1,430,976	1,578,235
Loan Receivable (Note 6)	168,000	168,000
	<u>91,523,900</u>	<u>81,654,845</u>
Liabilities		
Accounts Payable and Accrued Liabilities	5,203,548	5,781,488
Assets Retirement Obligation (Note 7)	5,804,764	5,644,308
Deposits and Performance Bonds	1,935,502	2,331,351
Prepaid Property Taxes and Levies	3,867,491	3,590,627
Deferred Revenues (Note 8)	798,904	1,172,719
Deferred Development Cost Charges (Note 9)	13,934,150	13,076,954
M.F.A. Debt Reserve (Note 5)	1,430,976	1,578,235
Long Term Liability	161,512	184,585
Long-Term Debt (Note 10)	21,547,117	21,634,358
	<u>54,683,964</u>	<u>54,994,625</u>
Net Financial Assets	<u>36,839,936</u>	<u>26,660,220</u>
Non-Financial Assets		
Tangible Capital Assets (Note 11)	249,288,052	240,275,661
Inventories of Supplies	582,285	627,317
Prepaid Expenses	30,888	75,657
	<u>249,901,225</u>	<u>240,978,635</u>
Accumulated surplus (Note 12)	<u>\$286,741,160</u>	<u>\$267,638,855</u>

Chelsea Van de Cappelle, CPA Chief Financial Officer

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

The City of Salmon Arm

Statement of Operations

For The Year Ended December 31	Budget 2023	Actual 2023	Restated Actual 2022
Revenues			
Taxation - Net (Note 13)	\$ 21,357,835	\$21,346,010	\$ 20,391,047
Transportation Parcel Tax (Note 13)	1,234,000	1,165,800	1,234,350
Frontage Tax (Note 13)	2,483,695	2,493,894	2,470,163
Government Transfers (Note 14)	10,915,505	9,669,318	9,241,931
Grants - Other	189,423	162,534	198,422
Sales of services	7,889,565	8,760,135	8,301,926
Licenses, Permits and Fines	825,300	941,083	930,887
Rentals, Leases and Franchises	734,935	1,042,709	1,056,610
Return on Investments	851,735	4,172,174	1,988,555
Penalties and Interest	202,500	260,748	235,473
Other Revenue	42,600	102,736	75,615
Development and Other Contributions	1,621,950	6,831,862	3,451,779
Gain on Disposal of Tangible Capital Assets	-	35,863	272,535
Loss on Asset Retirement Obligation Settlements	-	(14,028)	-
	<u>48,349,043</u>	<u>56,970,838</u>	<u>49,849,293</u>
Expenses			
General Government Services	4,941,795	5,884,312	5,441,992
Protective Services	7,151,435	6,401,453	6,044,078
Transportation Services	5,981,595	11,324,687	10,700,437
Environmental, Health and Development Services	3,423,975	3,351,517	2,686,337
Recreation and Cultural Services	4,195,065	4,071,576	4,134,749
Water and Sewer Services	5,100,535	6,834,988	6,360,666
	<u>30,794,400</u>	<u>37,868,533</u>	<u>35,368,259</u>
Annual Surplus	<u>17,554,643</u>	<u>19,102,305</u>	<u>14,481,034</u>
Accumulated Surplus, Beginning of Year	267,638,855	267,638,855	258,060,410
Adjustment on adoption of asset retirement obligations (Note 3)	-	-	(4,902,589)
Accumulated Surplus, Beginning of Year, As Restated	<u>267,638,855</u>	<u>267,638,855</u>	<u>253,157,821</u>
Accumulated Surplus, End of Year	<u>\$285,193,498</u>	<u>\$286,741,160</u>	<u>\$267,638,855</u>

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

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

For The Year Ended December 31	Budget 2023	Actual 2023	Restated Actual 2022
Annual surplus	\$ 17,554,643	\$19,102,305	\$ 14,481,034
Acquisition of Tangible Capital Assets	(28,779,695)	(18,773,703)	(21,104,812)
Amortization of Tangible Capital Assets	-	9,260,517	8,639,516
Land Held for Resale	-	500,798	-
Disposal of Tangible Capital Assets	-	-	83,829
	(11,225,052)	10,089,917	2,099,567
Acquisition of Inventories of Supplies	-	(582,285)	(627,317)
Acquisition of Prepaid Expenses	-	(30,887)	(75,654)
Usage of Inventories of Supplies	-	627,317	661,777
Usage of Prepaid Expenses	-	75,654	305,491
Net Change in Net Financial Assets	(11,225,052)	10,179,716	2,363,864
Net Financial Assets, Beginning of Year	26,660,220	26,660,220	29,198,945
Adjustment on adoption of asset retirement obligations (Note 3)	-	-	(4,902,589)
Net Financial Assets, Beginning of Year as Restated	26,660,220	\$26,660,220	24,296,356
Net Financial Assets, End of Year	\$ 15,435,168	36,839,936	\$ 26,660,220

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

The City of Salmon Arm

Statement of Cash Flows

For the Year Ended December 31	Actual 2023	Restated 2022
Cash Flows from Operating Activities		
Annual Surplus	\$19,102,305	14,481,035
Items Not Involving Cash		
Actuarial Adjustments	(775,708)	(704,466)
Amortization Expense	9,260,517	8,639,516
Accretion Expense	147,099	143,033
Developer Contributed Tangible Capital Assets	(5,891,657)	(1,284,769)
(Gain) Loss on Disposal of Tangible Capital Assets	(35,863)	(272,535)
(Gain) Loss on Settlement of Asset Retirement Obligation	14,028	-
Changes in Non-Cash Operating Items		
Accounts Receivable	2,321,652	(1,480,937)
Accounts Payable	(577,937)	168,281
Deferred Revenues	(373,815)	(7,206,197)
Deferred Development Cost Charges	857,196	901,629
Deposits and Performance Bonds	(395,849)	188,226
Inventories for Resale	(27,273)	4,901
Inventories of Supplies	45,033	34,462
Long Term Liability	(23,073)	(23,074)
Prepaid Expense	32,697	229,837
Prepaid Property Taxes and Levies	276,865	281,603
	<u>23,956,217</u>	<u>14,100,545</u>
Cash Flows From Investing Activity		
(Increase) Decrease in Investments	<u>(10,115,247)</u>	<u>3,489,509</u>
Cash Flows From Capital Activity		
Acquisition of Tangible Capital Assets	(12,882,046)	(19,283,649)
Proceeds on Disposal of Tangible Capital Assets	35,864	356,364
Tangible Capital Asset Additions due to Asset Retirement Obligation	59,995	62,293
Retirement of Asset Retirement Obligations	(48,601)	-
	<u>(12,834,788)</u>	<u>(18,864,992)</u>
Cash Flows from Financing Activities		
Issuance of Long Term Debt	2,000,000	730,000
Repayment of Long Term Debt	<u>(1,311,533)</u>	<u>(1,204,278)</u>
	<u>688,467</u>	<u>(474,278)</u>
(Decrease) Increase In Cash During Year	<u>1,694,649</u>	<u>(1,749,216)</u>
Cash, Beginning of Year	<u>819,278</u>	<u>2,568,494</u>
Cash, End of Year	<u>\$ 2,513,927</u>	<u>\$ 819,278</u>

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

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2023

1. Summary of Significant Accounting Policies

Nature of Business	The City of Salmon Arm (the "City") is incorporated under the laws of British Columbia and is engaged in the operation of a municipality.
Basis of Presentation	It is the City's policy to follow Canadian generally accepted accounting principles. The financial statements include the accounts of all funds of the City. All inter fund transactions have been eliminated. The statements have been prepared in accordance with Public Sector Accounting Standards.
Accrual Accounting	The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or creation of a legal obligation to pay.
Revenue Recognition	<p>Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.</p> <p>As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Sale of services and user fee revenues are recognized when the service or product is provided by the City.</p>

Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value (hierarchy level one - quoted market prices). All other financial instruments, are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

For investments measured at cost, the cost method records the initial investment at cost and earnings from such investments are recognized only to the extent received or receivable. When an investment is written down to recognize an impairment loss, the new carrying value is deemed to be the new cost basis for subsequent accounting purposes.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Grants and Government Transfers

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

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

Development Cost Charges

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

Deferred Revenue	Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.														
Non-Financial Assets	Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.														
Tangible Capital Assets and Amortization	<p>Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all cost directly attributable to the acquisition or construction of the tangible capital asset, including transportation, site preparation, design, engineering, and legal fees. Contributed tangible capital assets are recorded at fair value at the time of contribution, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:</p> <table> <tr> <td>Buildings</td><td>10 to 50 years</td></tr> <tr> <td>Information Technology infrastructure</td><td>3 to 10 years</td></tr> <tr> <td>Machinery and Equipment</td><td>5 to 25 years</td></tr> <tr> <td>Parks Infrastructure</td><td>10 to 100 years</td></tr> <tr> <td>Transportation infrastructure</td><td>10 to 75 years</td></tr> <tr> <td>Utility infrastructure</td><td>20 to 70 years</td></tr> <tr> <td>Vehicles</td><td>10 to 25 years</td></tr> </table>	Buildings	10 to 50 years	Information Technology infrastructure	3 to 10 years	Machinery and Equipment	5 to 25 years	Parks Infrastructure	10 to 100 years	Transportation infrastructure	10 to 75 years	Utility infrastructure	20 to 70 years	Vehicles	10 to 25 years
Buildings	10 to 50 years														
Information Technology infrastructure	3 to 10 years														
Machinery and Equipment	5 to 25 years														
Parks Infrastructure	10 to 100 years														
Transportation infrastructure	10 to 75 years														
Utility infrastructure	20 to 70 years														
Vehicles	10 to 25 years														
Inventories	Inventories are stated at cost. Cost is generally determined on a first-in, first-out basis. Inventories for resale are classified as financial assets. Inventories of supplies are classified as non-financial assets.														
Intangible Assets	Intangible assets include works of art and historic assets located throughout City Hall. They are not reflected in these financial statements.														
Reserves	<p>Reserves for future expenditures are non-statutory reserves which represent an appropriation of surplus for specific purposes. Transfers to reserves for future expenditures represent amounts set aside to finance future projects and accumulations for specific purposes.</p> <p>Statutory reserve funds are restricted by the Community Charter and associated Municipal Bylaws. Statutory reserve funds are funded 100% by cash and investments.</p>														
Long Term Debt	Long term debt is recorded net of any sinking fund balances. Debt charges, including interest, are charged to current operations. Interest charges are accrued for the period from the date of the last interest payment to the end of the year.														

Employee Future Benefits

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

Asset Retirement Obligations

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual, or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development, or normal operation of the assets. The liability is initially recorded at fair value, which is an amount that is the best estimate of the expenditure required to retire a tangible capital asset determined using present value calculation, and the resulting costs are capitalized as part of the carrying amount of the related tangible capital asset. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. The changes in the liability for the passage of time are recorded as accretion expense in the Statement of Operations and Accumulated Surplus and all other changes are adjusted to the tangible capital asset. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

Contaminated Sites

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

Management has assessed its potential liabilities under the new standard including sites that are no longer in productive use and sites which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard which required remediation at this time, therefore no liability was recognized as at December 31, 2023.

Budget Figures

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

Use of Estimates

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

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 Financial Statements

December 31, 2023

2. Restatement of Prior Year Figures

During the current year, the City determined that revenues deferred from the Community Works Fund as at December 31, 2022, did not meet the eligibility criteria to be deferred. Previously, the City had publicly committed to spending the funds on specific projects, resulting in deferral until the project was fully spent and deferred funds were utilized. At December 31, 2022, all of the project spending was completed and no other commitments have been made for the funds. As a result, the deferred revenue was overstated and revenue was understated in fiscal 2022. This error has been corrected retroactively with restatement of prior periods. This correction had the following effect on the financial statements.

	2022
(Decrease) in Deferred Revenues	\$ (2,130,021)
Increase in Investment Revenues	130,031
Increase in Grant Revenues	1,999,990
Increase in Accumulated Surplus	2,130,021

3. Asset Retirement Obligations

Effective January 1, 2023, the City adopted the new Public Sector Accounting Handbook Standard, PS 3280 Asset Retirement Obligations. The standard requires the reporting of legal obligations associated with the retirement of tangible capital assets by public sector entities. The standard was adopted on the modified retroactive basis at the date of adoption. Under the modified retroactive method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. The impact of adoption of this standard including the restatement described in Note 2 was as follows:

	2022 as Originally Presented	Restatement from Note 2	Restatement due to PS 3280 Transition	2022 Restated
Tangible capital assets - cost \$	\$ 387,995,449	\$ -	\$ 1,581,882	\$ 389,577,331
Accumulated amortization - tangible capital assets	148,287,926	-	1,013,744	149,301,670
Asset retirement obligation	-	-	5,644,308	5,644,308
Amortization of tangible capital assets	8,608,968	-	30,548	8,639,516
Accretion expense	-	-	143,033	143,033
Grant Revenue	7,241,941	1,999,990	-	9,241,931
Return on Investments	1,858,524	130,031	-	1,988,555
Deferred Revenue	3,302,740	(2,130,021)	-	1,172,719
Annual Surplus	12,524,594	2,130,021	(173,581)	14,481,034
Opening Accumulated Surplus	258,060,410	-	(4,902,589)	253,157,821

The City of Salmon Arm

Notes to the Financial Statements

December 31, 2023

4. Investments

	2023	2022
Guaranteed Investment Certificate	\$ 2,000,000	\$ 3,140,534
MFA Pooled Investment Funds	82,301,031	70,973,018
Debenture Bonds	300,000	300,000
Less amounts held in trust (Note 18)	(631,175)	(558,942)
	<u>\$83,969,856</u>	<u>\$ 73,854,610</u>

Investments are carried at cost or amortized cost.

The guaranteed investment certificate earns interest at a fixed rate of 5.51% with a maturity date of February 2024.

MFA pooled investment funds earn rates of return that are based on the market performance of a basket of securities with no fixed rate of return. The 2023 annual rate of return was 5.07% (2022 - 1.93%).

Debenture bonds have a floating interest rate of interest per annum, with a maturity date of October 2083.

5. Reserves - Municipal Finance Authority

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

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

	Demand Notes	Cash Deposits	Total
General Fund	\$ 478,582	\$ 327,241	\$ 805,823
Water Fund	369,407	195,453	564,860
Sewer Fund	38,575	21,718	60,293
Total Long Term Debt	<u>\$ 886,564</u>	<u>\$ 544,412</u>	<u>\$ 1,430,976</u>

6. Loan Receivable

The City has entered into a loan agreement with the Salmon Arm Tennis Club to assist in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2023 was \$168,000 (2022 - \$168,000). The loan bears interest at 0%, with monthly payments of \$583 re-commencing January 15, 2024 until December 2047.

December 31, 2023

7. Asset Retirement Obligations

The City's asset retirement obligation consists of the following obligations:

a) Buildings

The City owns and operates several buildings that are known to have asbestos and lead paint which represents a health hazard upon remediation, that creates a legal obligation to remove it. Following the adoption of PS 3280 - Asset Retirement Obligations, the City recognized an obligation relating to the removal of the asbestos and lead paint in these buildings as estimated at January 1, 2023. The buildings all have an estimated useful life of 10 to 50 years from the date of completion of construction, of which various numbers of years remain. Estimated costs have been discounted to the present value using a discount rate of 2.6% per annum (2022 - 2.6%).

b) Leases

The City has entered into various lease agreements for land use for parks, IT, and transportation infrastructure. The lease terms create legal obligations for the City to remove structures upon termination of the agreements. The lease terms range from 3 to 100 years. Following the adoption of PS 3280 - Asset Retirement Obligations, the City recognized an obligation relating to the removal structures as estimated at January 1, 2023. Estimated costs have been discounted to present value using a discount rate of 2.6% per annum (2022 - 2.6%).

c) Utility Infrastructure

The City owns underground pipes used for utility delivery that contain asbestos. There is a legal obligation to remove any portions of the pipes that are exposed. Following the adoption of PS 3280 - Asset Retirement Obligations, the City recognized an obligation relating to the removal of the asbestos pipes as estimated at January 1, 2023. The pipes all have an estimated useful life of 20 to 70 years from the date of completion of construction, of which various numbers of years remain. Estimated costs have been discounted to the present value using a discount rate of 2.6% per annum (2022 - 2.6%).

d) Other Hazardous Assets

The City owns several other assets that have a legal obligation to remediate due to hazardous substances. These assets include fuel tanks and transformers containing PCBs. Following the adoption of PS 3280 - Asset Retirement Obligations, the City recognized an obligation relating to the removal of the asbestos pipes as estimated at January 1, 2023. The assets all have an estimated useful life of 40 to 55 years from the date of completion of construction, of which various numbers of years remain. Estimated costs have been discounted to the present value using a discount rate of 2.6% per annum (2022 - 2.6%).

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

7. Asset Retirement Obligations (continued)

Changes in the asset retirement obligation in the year are as follows:

Asset Retirement Obligation	General	Sewer	Water	2023
Opening Balance	3,481,651	1,321,564	841,092	5,644,307
Additions	59,995	-	-	59,995
Settlements	(46,637)	-	-	(46,637)
Accretion Expense	90,870	34,361	21,868	147,099
Closing Balance	3,585,879	1,355,925	862,960	5,804,764

Asset Retirement Obligation	General	Sewer	Water	2022
Opening Balance	3,331,129	1,288,074	819,778	5,438,981
Additions	62,294	-	-	62,294
Settlements	-	-	-	-
Accretion Expense	88,229	33,490	21,314	143,033
Closing Balance	3,481,652	1,321,564	841,092	5,644,308

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

8. Deferred Revenue

	(Restated) 2022	Received	Recognized in Revenue	2023
BC Buildings Corporation	290,325	-	(290,325)	-
Recycling User Fee Rebate	256,193	266,120	(256,193)	266,120
Grants	295,378	158,714	(189,878)	264,214
Other	330,823	506,790	(569,043)	268,570
Total Deferred Revenue	1,172,719	931,624	(1,305,439)	798,904

Included in deferred revenue is a prepayment amount of \$Nil (2022 - \$290,325) received from British Columbia Buildings Corporation for future rental of the Law Courts facility to be used for annual rent payments.

9. Development Cost Charges

Development cost charges ("DCC's") are imposed by the City for the purposes of providing funds to pay the capital costs of providing, constructing, altering or expanding infrastructure, as well as acquiring and improving parkland. The funds are recorded as restricted revenues when received and are recognized as revenue when the related expenses are incurred.

	2022	Interest	Contribution from Developers	Transfers	2023
Drainage	\$2,216,604	\$111,187	\$71,406	\$ (200,000)	\$ 2,199,197
Parks	693,356	34,908	31,541	-	759,805
Water	4,160,566	209,515	169,821	(100,000)	4,439,902
Sewer	3,809,505	191,346	133,179	-	4,134,030
Highways	2,196,923	110,684	93,609	-	2,401,216
	\$13,076,954	\$657,640	\$499,556	\$ (300,000)	\$13,934,150

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

10. Long Term Debt

	Bylaw	Maturity Date	Interest Rate	Balance Outstanding 2023	Balance Outstanding 2022
General Fund					
Fire Hall and Little Mountain	3184	2023	2.250	\$ -	\$ 22,926
City Hall and Law Courts	3334	2034	5.950	5,349,407	5,708,016
City Hall and Law Courts	3479	2035	0.973	403,768	427,118
Blackburn Park	3569	2027	1.421	84,126	103,411
Underpass 20/21 Street	3758	2029	2.250	964,314	1,104,104
New Cemetery	4048	2040	2.750	782,959	816,277
Blackburn Park Improvement	4072	2035	2.750	339,961	362,456
Drainage Improvements	4244	2023	P - 1.0	-	167,000
Airport Taxiway Charlie	4289	2040	1.990	738,567	774,750
Ross Street Underpass	4500	2049	2.240	4,833,935	4,955,667
Property Acquisition	4249	2026	P - 1.0	424,000	530,000
				<u>\$ 13,921,037</u>	<u>\$ 14,971,725</u>
Water Fund					
Water	3458	2025	1.530	\$ 106,182	\$ 138,889
Water	3551	2026	1.530	217,469	284,455
Water	3576	2028	2.650	2,948,156	3,471,531
Water	3816	2030	1.280	895,132	1,006,305
Water	3793	2041	1.470	35,280	36,671
Water	4502	2026	P - 1.0	2,200,000	200,000
				<u>\$ 6,402,219</u>	<u>\$ 5,137,851</u>
Sewer Fund					
Sewer	3207	2023	2.250	\$ -	\$ 219,941
Sewer	4051	2035	2.750	1,223,861	1,304,841
				<u>1,223,861</u>	<u>1,524,782</u>
				<u>\$ 21,547,117</u>	<u>\$ 21,634,358</u>

The gross interest paid relating to the above noted debt was \$1,341,830 (2022 - \$1,261,464).

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

10. Long Term Debt (Continued)

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

	General Fund	Water Fund	Sewer Fund	Total
2024	\$ 553,332	\$ 981,439	\$ 63,650	\$ 1,598,421
2025	553,332	981,439	63,650	1,598,421
2026	553,332	981,439	63,650	1,598,421
2027	553,332	928,212	63,650	1,545,194
2028	435,478	378,212	63,650	877,340
2029 and thereafter	4,272,531	162,750	445,550	4,880,831
	6,921,337	4,413,491	763,800	12,098,628
Actuarial Adjustment	6,999,700	1,988,728	460,061	9,448,489
Total Long Term Debt	\$ 13,921,037	\$ 6,402,219	\$ 1,223,861	\$ 21,547,117

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

11. Tangible Capital Assets

For the Year Ended December 31	Land	Buildings	Machinery and Equipment	Vehicles	Information Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress	2023 Total
Cost, Beginning of Year	\$40,127,936	\$ 75,999,495	\$13,016,014	\$ 5,880,340	\$ 2,237,562	\$ 12,864,330	\$ 78,313,488	\$ 141,262,077	\$ 19,876,089	\$ 389,577,331
Additions	433,200	967,469	839,745	301,680	34,325	54,824	1,885,596	5,869,964	8,386,900	18,773,703
Work In Progress Completed	-	1,446,448	32,336	-	-	217,605	1,049,680	19,753,372	(22,499,441)	-
Disposals	-	-	(81,653)	(85,329)	-	-	-	-	-	(166,982)
Assets Held for Resale	(500,798)	-	-	-	-	-	-	-	-	(500,798)
Balance, End of Year	40,060,338	78,413,412	13,806,442	6,096,691	2,271,887	13,136,759	81,248,764	166,885,413	5,763,548	407,683,254
Accumulated Amortization										
Balance, Beginning of Year	-	29,564,124	4,982,372	3,509,491	1,645,224	6,729,171	30,715,082	72,156,206	-	149,301,670
Amortization	-	1,655,912	793,650	327,438	117,589	358,990	1,365,445	4,641,493	-	9,260,517
Disposals	-	-	(81,653)	(85,329)	-	-	-	-	-	(166,982)
Balance, End of Year	-	31,220,036	5,694,369	3,751,600	1,762,813	7,088,161	32,080,527	76,797,699	-	158,395,205
Net Book Value, End of Year	40,060,338	47,193,376	8,112,073	2,345,091	509,074	6,048,598	49,168,237	90,087,714	5,763,548	249,288,052
For the Year Ended December 31	Land	Buildings	Machinery and Equipment	Vehicles	Information Technology Infrastructure	Parks Infrastructure	Utility Infrastructure	Transportation Infrastructure	Work In Progress	(Restated) 2022 Total
Cost, Beginning of Year	\$40,190,839	\$ 75,008,416	\$10,580,656	\$ 5,833,638	\$ 2,087,218	\$ 11,686,620	\$ 76,916,114	\$ 138,120,162	\$ 7,555,145	\$ 367,978,808
Additions	20,926	236,401	2,614,516	273,200	150,344	17,703	543,454	3,099,536	13,550,046	20,506,126
Asset Retirement Obligations (Note 3)	-	547,311	-	-	-	364,518	645,370	24,683	-	1,581,882
Work In Progress Completed	-	207,367	-	-	-	795,489	208,550	17,696	(1,229,102)	-
Disposals	(83,829)	-	(179,158)	(226,498)	-	-	-	-	-	(489,485)
Balance, End of Year	40,127,936	75,999,495	13,016,014	5,880,340	2,237,562	12,864,330	78,313,488	141,262,077	19,876,089	389,577,331
Accumulated Amortization										
Balance, Beginning of Year	-	27,595,748	4,441,826	3,429,050	1,532,899	6,193,672	28,980,666	67,910,753	-	140,084,614
Amortization	-	1,587,700	719,704	306,939	112,325	341,620	1,328,534	4,242,694	-	8,639,516
Asset Retirement Obligations (Note 3)	-	380,676	-	-	-	193,879	405,882	2,759	-	983,196
Disposals	-	-	(179,158)	(226,498)	-	-	-	-	-	(405,656)
Balance, End of Year	-	29,564,124	4,982,372	3,509,491	1,645,224	6,729,171	30,715,082	72,156,206	-	149,301,670
Net Book Value, End of Year	40,127,936	46,435,371	8,033,642	2,370,849	592,338	6,135,159	47,598,406	69,105,871	19,876,089	240,275,661

Tangible capital assets that were contributed by developers for various infrastructure projects were \$5,891,657 (2022 - \$1,284,769).

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

12. Accumulated Surplus

	2023	(Restated) 2022
Surplus		
Invested in Tangible Capital Assets	\$ 222,436,965	\$ 212,996,995
Accumulated General Surplus	35,367,367	34,271,019
Accumulated Water Surplus	3,631,331	2,589,246
Accumulated Sewer Surplus	2,883,919	3,317,811
	<u>264,319,582</u>	<u>253,175,071</u>
Unexpended Capital		
General Operating	1,198,665	1,465,062
Water Operating	1,704,331	927,523
Sewer Operating	1,470,651	872,716
	<u>4,373,647</u>	<u>3,265,301</u>
Statutory Reserves		
Cemetery Columbarium	79,261	75,527
Cemetery Development	172,818	164,677
Community Centre Major Maintenance	952,039	952,655
Emergency Apparatus	779,157	468,587
Equipment Replacement	2,245,973	1,959,917
Fire Department Building and Equipment	241,243	520,651
General Capital	1,237,476	1,068,153
Growing Communities Fund	5,522,684	-
Landfill Site Repurchase	244,822	233,288
Parks Development	560,289	517,529
Police Vehicle Replacement	259,678	247,919
Sewer Major Maintenance	3,710,109	3,351,893
Water Major Maintenance	2,042,382	1,637,687
	<u>18,047,931</u>	<u>11,198,483</u>
	<u>\$ 286,741,160</u>	<u>\$ 267,638,855</u>

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

13. Taxation

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

	2023	2022
Taxes Collected:		
Property Taxes	\$ 35,225,116	\$ 33,241,163
Transportation Parcel Tax	1,165,800	1,234,350
Frontage Tax - Water	1,495,776	1,484,444
Frontage Tax - Sewer	998,118	985,719
1% Utility Tax	343,414	316,974
	<u>39,228,224</u>	<u>37,262,650</u>
Collections for Other Governments		
Province of BC (School Taxes)	10,152,228	9,345,759
BC Assessment Authority	246,463	227,169
Regional Hospital District	1,605,781	1,533,230
Columbia Shuswap Regional District	1,202,187	1,089,786
Okanagan Regional Library	802,766	766,363
Municipal Finance Authority	1,362	1,194
Downtown Improvement Area	211,733	203,589
	<u>14,222,520</u>	<u>13,167,090</u>
Net Taxes Available for Municipal Purposes	<u><u>\$ 25,005,704</u></u>	<u><u>\$ 24,095,560</u></u>

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

14. Government Transfers

	Budget 2023	Actual 2023	(Restated) Actual 2022
General Fund - Grants in Lieu of Taxes			
Federal Government	\$ 19,200	\$ 18,586	\$ 19,109
Province of British Columbia	35,000	29,649	35,176
Provincial Government Agencies	120,600	137,861	122,176
	<u>\$ 174,800</u>	<u>\$ 186,096</u>	<u>\$ 176,461</u>
General Fund - Operating Grants			
Federal Government and Province of British Columbia			
Arterial Street Lighting	\$ 3,100	\$ 3,076	\$ 3,076
Municipal Regional District Tax	240,000	337,994	323,189
Small Communities Protection	170,000	173,000	236,000
Traffic Fine Revenue Sharing	150,000	163,000	147,209
Destination BC	21,750	15,000	15,000
Poverty Reduction Grant	35,000	39,778	10,122
BC Active Transportation Planning	-	-	49,777
CRI FireSmart Community Funding	198,935	37,551	6,781
Canada Summer Jobs	-	7,040	6,577
Local Government Climate Action	147,000	147,082	149,921
Public Safety Canada - BSCF	253,120	230,179	17,685
Growing Communities Fund	6,089,000	6,089,000	-
UBCM Complete Communities	-	2,164	-
Community Works Fund	5,000	873,549	1,999,990
	<u>\$ 7,312,905</u>	<u>\$ 8,118,413</u>	<u>\$ 2,965,327</u>
General Fund - Capital Grants			
Federal Government and Province of British Columbia			
Community Works Fund	\$ 1,562,000	\$ -	\$ 5,574,516
BC Active Transportation Infrastructure	-	-	518,627
ICBC - Road Improvement Program	88,300	111,800	7,000
BC Rural Dividend	100,000	-	-
Canada Community Revitalization Fund	84,000	15,509	-
BC Air Access Program	1,237,500	1,237,500	-
Clean BC Communities	309,000	-	-
Local Government Climate Action Plan	47,000	-	-
	<u>\$ 3,427,800</u>	<u>\$ 1,364,809</u>	<u>\$ 6,100,143</u>
Total Operating Grants	<u>7,487,705</u>	<u>8,304,509</u>	<u>3,141,788</u>
Total Capital Grants	<u>3,427,800</u>	<u>1,364,809</u>	<u>6,100,143</u>
Total Grants	<u>\$ 10,915,505</u>	<u>\$ 9,669,318</u>	<u>\$ 9,241,931</u>
Total Federal Grants	\$ 1,923,320	\$ 1,144,863	\$ 7,617,877
Total Provincial Grants	8,992,185	8,524,455	1,624,054
Total Grants	<u>\$ 10,915,505</u>	<u>\$ 9,669,318</u>	<u>\$ 9,241,931</u>

December 31, 2023

15. Contingent Liabilities and Commitments

Pension Liabilities

The City of Salmon Arm and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The City of Salmon Arm paid \$678,847 (2022 - \$623,409) for employer contributions while employees contributed \$619,459 (2022 - \$571,317) to the plan in fiscal 2023.

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

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

Columbia Shuswap Regional District

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

December 31, 2023

15. Contingencies Liabilities and Commitments - (continued)

Contractual Obligation

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

Other

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

Equipment Leases

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

Future annual lease payments are as follows:

2024	\$	<u>478</u>
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Guarantor Agreement

The City has entered into an agreement to act as a loan guarantor to assist the Salmon Arm Tennis Club in the financing of an Indoor Tennis Facility at 3440 Okanagan Avenue SE, Salmon Arm, BC. The outstanding balance at December 31, 2023 was \$712,133 (2022 - \$729,929). The loan bears interest at 4.47% (2022 - 4.47%) repayable in monthly instalments of \$4,156. The loan has a term of 25 years and is secured by the assets of the Tennis Club and an indemnity agreement from the City.

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

16. Commitments

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

17. Budget

The City of Salmon Arm 2023 to 2027 Financial Plan Bylaw No. 4586 (Financial Plan Bylaw) was adopted by Council on May 1, 2023. The Financial Plan Bylaw was prepared utilizing a budget method consistent with Local Governments while the actual operating results have been prepared in accordance with the requirements of PSAS. The Financial Plan Bylaw was prepared on a modified accrual basis while the actual operating results utilizing PSAS requirements were prepared on a full accrual basis. The Financial Plan Bylaw projected the use of Reserve Fund transfers and prior year surpluses to balance the Financial Plan. PSAS requires that the actual operating results capitalize all tangible capital expenditures and that an amortization expense for tangible capital assets be included. The Financial Plan Bylaw expenses all tangible capital expenditures as opposed to including an amortization expense. As a result, the Financial Plan Bylaw figures presented in the Statements of Operations and Change in Net Financial Debt represent the Financial Plan Bylaw adopted by Council on May 1, 2023 with adjustments as follows:

Financial Plan Bylaw	\$	-
Add:		
Capital Grants		3,427,800
Capital Expenditures		28,779,695
Debt Repayment		1,364,760
Transfer to Reserve Accounts		3,300,588
Transfer to Reserve Funds		7,260,520
Transfer from DCC Reserve Funds		785,750
Other Development Contributions		836,200
Less:		
Transfer from Prior Year Surplus		(407,975)
Transfer from Reserve Accounts		(2,738,325)
Transfer to Capital Reserves Accounts		(25,054,370)
Budget Surplus as per Statement of Operations	\$	<u><u>17,554,643</u></u>

December 31, 2023

18. Trust Funds

Trust funds are not included in the City's Financial Statements. The City administers a Cemetery Maintenance Fund for the perpetual care and maintenance of the City owned and operated cemeteries. As at December 31, 2023, the Trust Fund balance is \$540,951 (2022 - \$479,900). The City holds investments on behalf of the Fire Training Centre. As at December 31, 2023, the Fire Training Centre investment balance is \$90,224 (2022 - \$79,043).

19. Financial Instrument Risk

The City is exposed to credit risk, liquidity risk, and interest rate risk from its financial instruments. This note describes the City's objectives, policies, and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The City is exposed to credit risk through its cash, accounts receivable, and investments.

The City manages its credit risk by holding cash at federally regulated chartered banks with cash accounts insured up to \$100,000. The City measures its exposure to credit risk based on how long amounts have been outstanding, and historical experience regarding collections. The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable. Accounts receivable arise primarily as a result of trade, taxes and utilities receivable. Based on this knowledge, credit risk of cash and accounts receivable are assessed as low.

The City manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by maintaining its investments in the Municipal Finance Authority (MFA) which meets the investment requirements of Section 183 of the *Community Charter* of the Province of BC. As a result, the City has reduced exposure to market or value risk. The maximum exposure to credit risk on portfolio investments is outlined in Note 4.

Liquidity risk

Liquidity risk is the risk that the City will encounter difficulty in meeting obligations associated with financial liabilities. The Municipality is exposed to liquidity risk through its accounts payable and accrued liabilities, long-term debt and investments.

December 31, 2023

19. Financial Instrument Risk (Continued)

The City manages this risk by maintaining highly liquid investments, staggering maturity dates of investments, and by closely monitoring cash flow activities. Also to help manage the risk, the City has in place a planning, budgeting and forecasting process to help determine the funds required to support the normal operating requirements. The City's five-year financial plan is approved by the Mayor and Council, which includes operational activities and capital investments. The City measures its exposure to liquidity risk based on the results of cash forecasting and expected outflows and extensive budgeting.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The City is exposed to interest rate risk through its long-term debt and investments.

The City manages interest rate risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the five or ten year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt. See Note 10 for interest rates and maturity dates for long term debt.

Investments that are subject to interest rate risk are MFA pooled investment funds (see Note 4). The risk is caused by changes in interest rates. As interest rates rise, the fair value of the MFA pooled investment funds notes decrease and, as interest rates fall, the fair value of these investments increase.

As a result of diversification by security type, only a portion of the overall investment portfolio is exposed to interest rate risk. As at December 31, 2023 the amount of the investment portfolio exposed was \$82,301,031 (2022 - \$70,973,018) per Note 4. To mitigate interest rate risk and market risk on its investments, the City holds its MFA long term pooled investment funds for 10 years or longer.

20. Segment Reporting

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

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

December 31, 2023

20. Segment Reporting (Continued)

General Government Services

Legislative Services, Information Services, Customer Service, Financial Services and Human Resources. Legislative Services is responsible for the statutory obligations under the Community Charter and Local Government Act and provides the legal and administrative support to City Council. It is responsible for recording resolutions, decisions and minutes of Council to allow the direction and policies of Council to be carried out. Legislative Services manages the City's property and liability insurance portfolio, freedom of information inquiries, municipal elections and referendums, the corporate document management system, City Policy Manual and completion of the City's Annual Report and Civic Calendar. The role of the Information Services is to provide reliable, stable and current technology systems to all City departments. Information Services maintains all servers, workstations, firewalls, printers, digital cameras, scanners, telephones, cellular phones, pagers, security systems, Geographic Information Systems (GIS) and the corporate website. Customer Service recognizes the importance of its customers and endeavours to provide quality services in a timely and efficient manner to reflect the growing and changing needs of our citizens. Customer Service representatives provide information and service in building inspection, cash payments, taxation, transit, pet and business licensing, etc. Financial Services provides financial expertise, information, guidance and advice on day-to-day operational matters to internal and external customers. Financial Services develops financial policies and procedures which assist Council and guide staff in shaping the direction of the City.

Financial Services provides accurate and full disclosure on the financial affairs of the City as set out in the Community Charter and Local Government Act. This information includes annual municipal reporting forms, operational and capital budgets, setting of annual property tax and water and sewer rates, annual financial statements, long term financial plan, investments, public bodies report, etc. Long term growth management strategies such as the Long Term Financial Plan, Five (5) Year Capital Plan, and the Long Term Equipment and Infrastructure Replacement Plans are developed and implemented to better plan for our community. Human Resources is responsible for all issues surrounding the employees of the City of Salmon Arm. It represents the City in union negotiations and is key in setting human resource policies and procedures. Human Resources encourages and coordinates staff development, training and recognition programs to better and more efficiently deliver services to the community and plays a major role in recruiting, transferring, promoting and retaining the best people for the job.

December 31, 2023

20. 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 183 square kilometres. It provides fire protection services to approximately 6,573 properties (residential, commercial, etc.) and inspection services to approximately 1,050 buildings. Fire Prevention and Suppression encompasses a Rescue Team designed, pursuant to WorkSafe BC, to provide rescue services to municipal employees who work in areas where identifiable hazards are present and manages the City Safety Program. The Police Department strives to provide a quality service to the community which includes calls for service, proactive enforcement and interaction with the community to gain insight into community concerns so that policing priorities may be set. Salmon Arm is policed by the Royal Canadian Mounted Police. Bylaw Enforcement encompasses all matters relating to the enforcement of City bylaws, and for the maintenance and accuracy of all files on matters relating to court actions on behalf of the City of Salmon Arm. Building Inspection addresses residential, commercial, institutional and industrial building construction within the City. The focus is to provide the public and the building industry with high quality service such that the structural integrity of the buildings constructed conform to the requirements of the BC Building Code and zoning, building and servicing bylaws and are safe for their intended purpose. Business Licensing is responsible for reviewing and issuing business licenses within the City. Business applications and premises are inspected to ensure that they are safe for the public and that they meet zoning bylaw requirements. Animal Control enforces the Animal Control regulations within the City and the issuance of dog licenses.

Transportation Services

This function is comprised of engineering, public works (transit, roadway systems, bridge repair, storm drainage, sidewalks, boulevards, street lighting, airport, downtown parking, etc.) utilities, parks, municipal facilities, marina/wharf, garage, vehicle and equipment fleet and cemeteries and provides a broad spectrum of services to the community. These services are provided in a participative fashion between City Council, the public, management and employees in a safe, effective, efficient and financially responsible manner. Transportation Services is responsible for the maintenance of over 224 kilometres (excluding the Trans Canada Highway and Highway 97B) of roadway, 80 kilometres of sidewalk, as well as, 112 kilometres of storm sewer complete with retention ponds and currently operates a +/- 145 unit municipal fleet of major vehicles and equipment.

Environmental, Health and Development Services

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

December 31, 2023

20. 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 five hundred seventy one (571) 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.

December 31, 2023

20. Segment Reporting (Continued)

Water Utility Services

This Utility function provides for the delivery of safe drinking water to the citizens of Salmon Arm. The municipal water system consists of two main raw water sources, chlorine treatment systems for the water sources and an extensive water pumping, distribution and storage system. The City's water supply is by way of three (3) sources: East Canoe Creek at Metford Dam, Shuswap Lake at Canoe Beach and a minor water supply from Rumball Creek for irrigation at the Mt. Ida Cemetery. Treatment of the water sources (except Rumball Creek) is by primary disinfection with chlorine. The distribution system includes approximately 205 km of watermain varying in diameter from 100mm to 1000mm. The City waterworks system provides quality water through a gravity and pump system. The primary water sources are from Shuswap Lake - 97% and the Metford Dam - 3%. The waterworks system is relatively complex and is comprised of eight (8) zones, eight hundred sixty four (864) hydrants, eight (8) pumping stations, fourteen (14) reservoirs, and one (1) dam with a total storage capacity of 33,199 cubic metres and over 6,300 connections. The treatment process utilizes chlorination for the purposes of disinfection. The water supply consistently meets the Canadian Drinking Water Guidelines, BC Drinking Water Protection Act and the Safe Drinking Water Regulations.

Sewer Utility Services

The City provides effective collection and treatment of waste water to meet the guidelines set by the Ministry of Environment to protect the public and the environment. It operates both the treatment plant and seven (7) lift stations safely and at optimum efficiency. The sanitary sewer system has approximately 130 kilometres of mainline and 5,415 service connections.

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

20. Segmented Reporting (Continued)

For the Year Ended December 31	General Government Services	Protective Services	Transportation Services	Environmental, Health, and Development Services	Recreation and Cultural Services	Sewer Utility Services	Water Utility Services	2023 Total
Revenue								
Taxation - Net	\$ 21,346,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,346,010
Transportation Parcel Tax	-	-	1,165,800	-	-	-	-	1,165,800
Frontage Tax	-	-	-	-	-	998,118	1,495,776	2,493,894
Grants	8,100,882	200,551	1,352,376	-	15,509	-	-	9,669,318
Grants - Other	-	-	92,184	2,250	68,100	-	-	162,534
Sales of Services	90,296	210,011	1,741,570	1,201,631	3,036	2,516,319	2,997,272	8,760,135
Licenses, Permits and Fines	13,884	816,104	-	111,095	-	-	-	941,083
Rentals, Leases and Franchises	873,580	45,320	34,554	-	43,655	24,000	21,600	1,042,709
Return on Investments	2,628,499	83,749	179,323	30,540	86,205	567,951	595,907	4,172,174
Penalties and Interest	219,793	-	-	-	-	18,514	22,441	260,748
Other Revenue	-	1,910	91,864	60	8,902	-	-	102,736
Developer and Other Contributions	201,590	-	4,468,555	-	60,670	922,945	1,178,102	6,831,862
Gains on Disposal of Tangible Capital Assets	9,648	-	26,215	-	-	-	-	35,863
Loss on Disposal on ARO Settlement	-	-	(14,028)	-	-	-	-	(14,028)
Total Revenue	33,484,182	1,357,645	9,138,413	1,345,576	286,077	5,047,847	6,311,098	56,970,838
Expenses								
Wages and Benefits	2,430,911	1,921,371	2,087,758	1,032,056	2,222,901	901,539	1,133,310	11,729,846
Insurance	251,767	29,317	99,191	120	61,297	47,505	38,016	527,213
Community Grants	332,542	-	-	-	-	-	-	332,542
Professional and Legal Fees	147,041	-	-	10,887	-	1,393	-	159,321
Utilities and Property Taxes	64,503	72,197	226,466	1,029	32,265	267,452	405,461	1,069,373
Repairs and Maintenance	-	78,952	1,348,701	26,662	702,801	373,116	529,126	3,059,358
Contracts	336,978	3,597,038	959,386	1,671,373	506,436	20,640	30,986	7,122,837
Operating Expenses	504,818	474,354	824,812	581,340	50,293	409,493	181,230	3,026,340
Collections for Other Governments	12,753	-	-	-	-	-	-	12,753
Amortization	1,042,621	228,224	5,577,155	-	435,734	870,353	1,106,430	9,260,517
Interest and Debt Issue Expenses	701,948	-	192,520	28,050	36,107	76,910	385,799	1,421,334
Accretion Expenses	58,430	-	8,698	-	23,742	34,361	21,868	147,099
Total Expenses	5,884,312	6,401,453	11,324,687	3,351,517	4,071,576	3,002,762	3,832,226	37,868,533
Net Surplus (Deficit)	\$ 27,599,870	\$ (5,043,808)	\$ (2,186,274)	\$ (2,005,941)	\$ (3,785,499)	\$ 2,045,085	\$ 2,478,872	\$ 19,102,305

The City of Salmon Arm
Notes to the Financial Statements

December 31, 2023

20. Segmented Reporting (Continued)

For the Year Ended December 31	General Government Services	Protective Services	Transportation Services	Environmental, Health, and Development Services	Recreation and Cultural Services	Sewer Utility Services	Water Utility Services	Restated 2022 Total
Revenue								
Taxation - Net	\$ 20,391,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,391,047
Transportation Parcel Tax	-	-	1,234,350	-	-	-	-	1,234,350
Frontage Tax	-	-	-	-	-	985,719	1,484,444	2,470,163
Grants	2,934,945	153,990	6,152,996	-	-	-	-	9,241,931
Grants - Other	-	-	113,228	2,250	82,944	-	-	198,422
Sales of Services	55,070	92,214	1,637,206	1,142,626	187,219	2,363,413	2,824,178	8,301,926
Licenses, Permits and Fines	7,415	782,222	-	141,250	-	-	-	930,887
Rentals, Leases and Franchises	773,514	165,084	32,500	-	41,012	22,000	22,500	1,056,610
Return on Investments	1,113,561	66,573	112,350	15,185	37,967	272,736	370,183	1,988,555
Penalties and Interest	200,937	-	-	-	-	15,860	18,676	235,473
Other Revenue	20,000	1,190	52,951	56	1,418	-	-	75,615
Developer and Other Contributions	233,359	-	2,822,497	-	33,650	134,458	227,815	3,451,779
Gains (loss) on Disposal of Tangible Capital Assets	225,171	-	47,364	-	-	-	-	272,535
Total Revenue	25,955,019	1,261,273	12,205,442	1,301,367	384,210	3,794,186	4,947,796	49,849,293
Expenses								
Wages and Benefits	2,260,464	1,676,408	1,887,467	839,305	1,973,118	822,756	1,043,408	10,502,926
Insurance	232,905	26,617	82,528	131	58,134	43,703	35,288	479,306
Community Grants	276,671	-	-	-	-	-	-	276,671
Professional and Legal Fees	101,870	-	-	8,591	-	-	-	110,461
Utilities and Property Taxes	65,289	73,296	224,511	798	32,905	251,887	371,521	1,020,207
Repairs and Maintenance	-	64,081	1,473,932	28,061	929,461	265,920	481,108	3,242,563
Contracts	283,861	3,618,901	984,711	1,467,856	636,894	53,033	64,600	7,109,856
Operating Expenses	519,948	397,471	724,629	313,545	43,532	366,013	180,167	2,545,305
Collections for Other Governments	12,626	-	-	-	-	-	-	12,626
Amortization	1,005,287	187,304	5,116,862	-	408,943	842,688	1,078,432	8,639,516
Interest and Debt Issue Expenses	627,642	-	196,137	28,050	28,622	114,255	291,083	1,285,789
Accretion Expenses	55,429	-	9,660	-	23,140	33,490	21,314	143,033
Total Expenses	5,441,992	6,044,078	10,700,437	2,686,337	4,134,749	2,793,745	3,566,921	35,368,259
Net Surplus (Deficit)	\$ 20,513,027	\$ (4,782,805)	\$ 1,505,005	\$ (1,384,970)	\$ (3,750,539)	\$ 1,000,441	\$ 1,380,875	\$ 14,481,034

The City of Salmon Arm
Schedule 1 - COVID-19 Safe Restart Grant
(Unaudited)

For the Year Ended December 31

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

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

	2023	2022
Interest Income	\$ 76,365	\$ 43,427
Revenue Shortfalls:		
General Government Services	(37,000)	(150,000)
Protective Services	(160,000)	-
Recreation and Cultural Services	(53,500)	-
Transportation Services	(322,900)	-
Expenditures:		
General Government Services	-	(82,838)
Community Grants	(23,200)	(90,046)
Recreation and Cultural Services	(169,136)	-
Protective Services	-	(125,000)
Transportation Services	(109,845)	(267,191)
Community Grant Returned	-	20,000
Net (Deficit)	(799,216)	(651,648)
Balance, Beginning of Year	1,544,620	2,196,268
Balance, End of Year	\$ 745,404	\$ 1,544,620

The City of Salmon Arm
Schedule 2 - Growing Communities Fund
(Unaudited)

For the Year Ended December 31

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The City received \$6,089,000.00 in 2023.

The GCF Grant has been accounted for as an unrestricted government transfer; recognized in the year received. The grant has been placed to the credit of a dedicated reserve fund. The following schedule outlines how the City has utilized the grant funding.

	<u>2023</u>
Interest Income	\$ 158,684
Expenditures:	
Eligible One-Off Costs: Property Acquisition - Local Road Improvements	(725,000)
Net (Deficit)	<u>(566,316)</u>
Balance, Beginning of Year	<u>6,089,000</u>
Balance, End of Year (Note 12)	<u><u>\$ 5,522,684</u></u>

Work related to Housing Needs Reports and pre-zoning requirements:

2023 GCF Investments	Project Highlights
Property Acquisition - Local Road Improvements	Housing Needs Report - Re-routing of the intersection at 9 Ave NE and 30 St NE to support expansion of student housing at Okanagan College and existing lots at a higher density.



INFORMATION ONLY

To: Mayor & Members of Council

Title: Chief Financial Officer – 2024 Assessments / New Construction

Date: April 29, 2024

Background:

BC Assessment is an independent government agency responsible for identifying ownership, tax classification and estimating property values. As part of this core function, BC Assessment produces assessment notices which contain information related to the assessment of a property.

An assessment notice is mailed to all property owners in January of each year. This notice contains your assessed value, property classification and tax exemption status. BC Assessment estimates the assessed value of most properties as of July 1st of the previous year.

This assessment information is provided to the City and other taxing authorities and forms the basis of calculating property taxes. The City has no control over the assessment process and valuation however is responsible for setting the General Municipal property tax rate.

Assessments/Property Taxation

The City has now received the B.C. Assessment Authority's Authenticated Roll for 2024. Average inflationary/deflationary changes in assessment for 2024 for each property class in the City of Salmon Arm are as follows:

Property Class	2024	2023
Class 1 (Residential)	(0.12)%	14.74%
Class 2 (Utilities)	8.48%	6.49%
Class 3 (Supportive Housing)	0.00%	0.00%
Class 4 (Major Industry)	2.20%	3.52%
Class 5 (Light Industry)	16.59%	11.43%
Class 6 (Business)	8.93%	7.44%
Class 7 (Managed Forest Land)	(1.14)%	4.99%
Class 8 (Rec Non Profit)	1.74%	7.00%
Class 9 (Farm)	0.16%	0.14%

Moderate inflationary/deflationary changes to assessments are not unusual. For example, the average inflationary increase in residential assessments in 2023 was 14.74% as opposed to an inflationary decrease in 2024 of 0.12%.

It is important to note that the 2024 tax rate will be adjusted and applied against current assessments to collect the same amount of revenue as 2023 plus a 5.60% tax increase approved by Council. The only time that property owners will see an increase/decrease in their general municipal levy is if their assessment increase/decrease is proportionately higher/lower than the average assessment change.

New Construction

The revenue from new construction or new growth was projected at 1.00% or \$209,834.04 the actual new construction estimate for 2024 is 1.18% or \$263,635.22.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw	X	2024-2028 Financial Plan
			Long Term Financial Plan

Financial Considerations:

The additional revenue as a result of actual new construction will be addressed in the 2024 – 2028 Financial Plan Bylaw No. 4659.

Alternatives & Implications:

1. Information Only – No Motion Required.

Communication:

Property owners with questions on assessment or who would like additional information on the assessment process should contact BC Assessment or visit their website.

Prepared by: Chief Financial Officer
 Approved by: Chief Administrative Officer

Attachments:

- NA



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer – 2023 Final Amended Budget and Reserve Fund Expenditures

Date: April 29, 2024

Motion for Consideration:

THAT: The bylaw entitled City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4630 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4644 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4645 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Growing Communities Reserve Fund Expenditure Bylaw No. 4646 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Fire Building and Equipment Reserve Fund Expenditure Bylaw No. 4648 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4649 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4650 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4651 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm Development Cost Charge Drainage Reserve Fund Expenditure Bylaw No. 4647 be read a first, second and third time;

AND FURTHER

THAT: The bylaw entitled City of Salmon Arm Development Cost Charge Water Reserve Fund Expenditure Bylaw No. 4652 be read a first, second and third time.

Background:

On May 1, 2023, Council adopted the 2023 Final Budget and the amended 2023 – 2027 Financial Plan Bylaw. The 2023 Budget now requires an amendment to reflect Council resolutions and to amend allocations between budgets accounts based on actual results for the year.

The attached budget amendment schedules show both the recommended changes and those approved Council resolutions made during the period of August 15, 2023 and December 31, 2023.

The Reserve Fund Expenditures bylaws reflect actual capital expenditures incurred during the year.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw	X	2023-2027 Financial Plan
			Long Term Financial Plan

Financial Considerations:

See attached 2023 Budget Amendment Summary.

Alternatives & Implications:

NA

Communication:

Following adoption of the City of Salmon Arm 2023 – 2027 Financial Plan Amendment Bylaw No. 4630, it will be posted to the City of Salmon Arm website.

Prepared by: Chief Financial Officer

Approved by: Chief Administrative Officer

Attachments:

- 2023 Budget Amendment Summary

City of Salmon Arm
2023 Amended Budget

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Revenue				
Taxes	24,882,445	24,949,600	(67,155)	
Real Property	21,215,990	21,226,160	(10,170)	Supplemental assessment changes received during the year.
Special Assessments	3,666,455	3,723,440	(56,985)	
Water Frontage Tax	1,495,100	1,492,000	3,100	To reflect actual. Offsets with expenditure for same.
Sewer Frontage Tax	998,115	990,000	8,115	To reflect actual. Offsets with expenditure for same.
Transportation Parcel Tax	1,165,800	1,234,000	(68,200)	To reflect actual. Offsets with expenditure for same.
1% Utility Taxes	-	-	-	No Change
Grants In Lieu of Taxes	-	-	-	No Change
Provincial Tax Program - MRDT	338,000	240,000	98,000	To reflect actual. Offsets with expenditure for same.
Sales of Service	4,356,165	3,768,485	587,680	
General Government Services - Other	115,765	97,165	18,600	Recovery of Youth Representative - UBCM travel expenses (\$2,500) and CSRD - CSA Staff EOC Recovery (\$16,100)
Fire Protection Services	174,940	60,040	114,900	BC Wildfire Service Recovery - Osoyoos & Adams Lake Wildfire Events. Offsets with Wildfire expenditure, with net revenues (\$66,800) directed to the Fire Emergency Apparatus Reserve Fund.
Police Protection Services	29,850	22,000	7,850	To reflect actual revenues from Criminal Document Searches & False Alarms.
Transportation Services	790,300	673,650	116,650	
Custom Work	103,600	30,000	73,600	Attributed to work completed by City crews where cost is recoverable. Offsets with expenditures (i.e. Roads, Drainage, and Sidewalk Extensions/Replacements).
Storm Sewer Connections	50,700	7,650	43,050	To reflect actual. Offsets with increase in expenditures (i.e. Service Connections).
Transit Services	157,675	140,525	17,150	
Transit Revenue	63,900	56,000	7,900	Higher than budgeted ridership. Offsets with increase in Transit Contract expenditures in part, with increase in expense of \$13,450.
Transit Passes	33,000	23,750	9,250	
Airport Services	660,600	386,600	274,000	
Gas and Oil Sales	619,300	350,000	269,300	Attributed to increased cost of fuel and higher than anticipated sales as a result of the wildfire events in our community. Offsets with costs of fuel and oil with net revenues redirected in part to the Airport O&M and Airport Major Maintenance Reserves.

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Ground Rental	37,700	33,000	4,700	To reflect actual.
Mt. Ida Services	73,200	54,500	18,700	
Burial Sales	32,300	24,800	7,500	To reflect actual.
Cremation Sales	26,900	22,200	4,700	To reflect actual.
Columbarium Sales	14,000	7,500	6,500	To reflect actual.
Shuswap Memorial Services	113,670	78,670	35,000	
Burial Sales	50,200	31,300	18,900	To reflect actual.
Columbarium Sales	43,800	27,700	16,100	To reflect actual.
Shaw Centre & Other Facility Services	246,050	253,150	(7,100)	Shaw Centre Labour Recovery - Offsets with decrease in expenditure for same.
SASCU Recreation Centre Services	854,150	862,220	(8,070)	SASCU Recreation Centre Labour Recovery - Offsets with decrease in expenditure for same.
Other Revenue From Own Sources	3,559,870	2,921,910	637,960	
General Government Services	2,031,465	1,556,465	475,000	
Taxation Penalties	174,200	165,000	9,200	To reflect actual.
Interest on Taxes	45,600	30,000	15,600	To reflect actual. Interest rates realized averaged 4.99%, higher than 2022
Interest - Royal Bank	15,500	9,000	6,500	and originally estimated.
Interest - MFA	510,800	72,000	438,800	
ROI - Disbursements Endowment Fund	16,900	12,000	4,900	To reflect annual disbursements received on the endowment fund, managed by the Shuswap Community Foundation (SCF). Earnings have been returned to the SCF to be reinvested. Offsets with expenditure for same.
Building Inspection Services	483,460	395,000	88,460	
Building Permits	467,260	375,000	92,260	To reflect actual. Due to continued levels of development and re-
Plumbing Permits	16,200	20,000	(3,800)	development above anticipated levels.
Law Enforcement Services	14,000	9,100	4,900	To reflect actual Traffic Fine and Bylaw Infraction revenues.
Transportation Services	572,320	521,920	50,400	
Gravel Pit Operational Revenue	91,900	41,500	50,400	The cost of gravel crushing is inventoried and as it is utilized is charge out to various operational and maintenance functions and capital projects. The rate at which the gravel is charged includes the cost to crush, as well as components for gravel pit maintenance, engineering and gravel pit expansion. These revenues offset with Gravel Pit Operations Expenditures, with the net profit (\$50,100) being transferred to the Crushed Rock Inventory Reserve.
Shuswap Memorial Services	11,400	5,500	5,900	To reflect actual revenues from Burial Marker Permits and Saturday Burials.
Planning & Development Services	88,800	84,400	4,400	

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Development Permits	4,000	7,200	(3,200)	Due to continued levels of development and re-development above anticipated level. Net increase to revenue is consistent with increase in Building Permit revenues.
Development Variances	25,000	15,000	10,000	
Rezoning Applications	17,600	25,000	(7,400)	
Subdivision Applications	13,000	10,000	3,000	
Cannabis Retail Processing Fee	1,000	-	1,000	To reflect actual.
Cell Tower Referrals	1,000	-	1,000	To reflect actual.
Park Services	8,900	-	8,900	Recovery of costs for installation of Digital Kiosks
Rentals	634,100	343,435	290,665	
General Government Services	510,900	206,710	304,190	
Law Courts	418,500	173,800	244,700	To reflect rental revenue recognized from the tenants \$1 million prepayment (deferred revenue) advanced during construction of City Hall. Beginning April 1, 2021, this prepayment is to be used to offset the tenant's obligation to pay base rent, operating costs and taxes. A transfer from the Law Courts Reserve (established for this purpose) has been done to offset the reduction in cash flow and as a result the Transfer from Reserve – Law Courts has been reduced.
Crown Counsel	54,350	18,940	35,410	
Corrections	36,700	12,620	24,080	
Police Protection Services	45,300	64,000	(18,700)	Attributed to RCMP Facility rental and a decrease in facility costs and building improvements as per the lease agreement.
Airport Services	34,250	31,725	2,525	To reflect actual CSA Hanger Rentals.
Park Services	3,650	1,000	2,650	To reflect Blackburn Concession Lease
Transfer From Other Governments	8,353,615	7,458,213	895,402	
Unconditional Transfers	1,356,550	483,000	873,550	To reflect current year funding received under the Canada Community Building Fund, offsets with transfer to the Community Works Reserve for same.
Community Works Fund	873,550	-	873,550	
Conditional Transfers	6,986,465	6,964,613	21,852	
Regional District - Airport	109,635	119,073	(9,438)	To reflect proportionate share of increased airport revenues and reduced operational costs. Offsets with increased revenues and reduced expenditures (net of capital).
Community Works Fund	-	5,000	(5,000)	Funding for Service Level Design, budget reallocated as a transfer from the Community Works Reserve for same.
Canada Summer Jobs	7,040	-	7,040	To reflect the successful application to the Canada Summer Jobs program with grant funding used to offset Visitor Services – Student Help.
Community Emerg. Preparedness Fund	29,250	-	29,250	
Transfer From Prior's Years Surplus	-	-	-	No Change

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Transfer From Reserve Accounts	2,421,570	2,714,040	(292,470)	
Unexpended Reserve	4,775	-	4,775	Attributed to a prior year capital project that was completed under budget.
Climate Action	17,000	16,000	1,000	As resolved by Council.
Doubtful Accounts	2,770	-	2,770	As resolved by Council.
Community Works	5,000	-	5,000	To reflect current year funding received under the Canada Community Building Fund, offsets with grant for Community Works for same.
Photocopier/Printer	-	4,000	(4,000)	Funding not required in 2023.
				The tenants advanced \$1 million as a prepayment (deferred revenue) during construction of City Hall. Beginning April 1, 2021, this prepayment is to be used to offset the tenant's obligation to pay base rent, operating costs and taxes. A transfer from the Law Courts Reserve (established for this purpose) has been done to offset the reduction in cash flow and as a result the
Law Courts	14,350	290,325	(275,975)	Transfer from Reserve – Law Courts has been reduced.
COVID 19 Safe Restart	832,450	806,095	26,355	CMHA/BC Housing DCC Subsidy (\$15,455) and water & sewer connection charges (\$14,000) - As resolved by Council, reduced by a change in operational funding needs (\$3,100).
Outflow Rehab./Cleaning	-	24,000	(24,000)	Funding not required in 2023.
Airport Marketing & Promotion	10,100	23,275	(13,175)	Reduced based on actual Air Appreciation Day expenses, offsets with expenditure for same.
Shaw Centre - Operating	-	50,000	(50,000)	Funding not necessary due to higher than anticipated revenues generated during the year.
SASCU Rec. Centre - Operating	-	10,000	(10,000)	Funding not necessary due to higher than anticipated revenues generated during the year.
Bikeways	197,000	188,000	9,000	Remaining balance of reserve transferred in to close account.
Doubtful Account - R. Treat	30,280	-	30,280	As resolved by Council.
FTC - Unexpended Reserve	5,500	-	5,500	Prior year capital project funding, reallocated to the FTC - Fire Training Centre Reserve.
Transfer From Reserve Funds	-	-	-	No Change
Collections For Other Governments	-	-	-	No Change

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Expenditures				
General Government Services	\$ 4,243,645	\$ 4,429,820	\$ (186,175)	
Council Indemnities	245,000	253,200	(8,200)	Initial budget was prepared based on estimated 2022 BC CPI increase of 6.5%, Council approved a CPI cap at 3%. Reduction attributed to cancellation of attendance at FCM in Toronto and less than full attendance at SILGA, UBCM and the Newly Elected Seminar. Offset in part by additional expenses as a result of Councillor Wallace-
Council Expenses	96,000	123,000	(27,000)	Richmond's election to the FCM board. Primarily due to an increase in repairs over that anticipated. Larger repairs included the Geothermal Heating Loop (\$17,415) and replacement of a Heat Pump (\$9,975)
Civic Building Maintenance	278,000	272,000	6,000	
Administration	2,288,200	2,260,200	28,000	
Salaries and Benefits	1,878,400	1,867,400	11,000	To reflect changes made to year-end accruals.
Other	13,200	-	13,200	To reflect actual.
Postage	7,300	19,500	(12,200)	To reflect reduction in postage needs in 2023.
Advertising	13,400	20,000	(6,600)	To reflect a reduction in print advertisements.
Bad Debts	27,000	1,000	26,000	As resolved by Council.
Legal Services	98,800	70,000	28,800	To reflect actual.
Office Supplies	14,000	20,000	(6,000)	To reflect a reduction in office supply expenses.
Audit and Accounting	48,250	35,000	13,250	To reflect additional support related to new ARO accounting standard.
Annual Report	1,000	2,000	(1,000)	To reflect actual.
Staff Training	5,000	15,000	(10,000)	Anticipated staff training did not materialize in 2023.
Staff Training - Labour	-	2,500	(2,500)	To reflect actual.
Recruitment Expense	5,700	7,000	(1,300)	To reflect actual.
Labour Relations - Labour/Mgmt Meetings	1,000	5,000	(4,000)	To reflect actual.
Other	17,500	22,000	(4,500)	To reflect actual.
Miscellaneous	50	2,500	(2,450)	To reflect actual.
Office Equipment	1,800	5,000	(3,200)	To reflect actual.
Investigations - Interviews - Contr.	7,600	18,100	(10,500)	To reflect actual.
Safety Program	138,750	153,400	(14,650)	
Safety Coordinator - Wages and Benefits	113,300	107,600	5,700	To reflect actual. Attributed to higher than anticipated overhead.
Employee Safety Assessments	-	2,500	(2,500)	To reflect actual.
Employee Safety Training	5,300	14,650	(9,350)	Anticipated asbestos training was not required (\$10,000).
Employee Safety Training - Labour	-	3,500	(3,500)	Anticipated asbestos training was not required, reduction in staff labour.
Employee Safety Training - Equipment	-	1,000	(1,000)	To reflect actual.
Safety Supplies & Equipment	-	1,000	(1,000)	To reflect actual.
Safe Work - Lab.	-	3,000	(3,000)	To reflect actual.
Technologies	329,500	449,280	(119,780)	
Wages and Benefits	41,600	106,900	(65,300)	To reflect a partial position vacancy.

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Consulting	75,000	103,430	(28,430)	To reflect a number of projects that will be carried forward to 2024.
Computer Maintenance Contracts	163,700	183,600	(19,900)	Attributed to savings associated with IT contracts and the re-assessment of needs.
Computer Supplies	12,900	15,550	(2,650)	To reflect actual.
Communications - Fibre/Internet	34,000	37,500	(3,500)	To reflect actual.
GIS System	117,380	155,880	(38,500)	
Wages and Benefits	54,300	89,800	(35,500)	To reflect a partial position vacancy.
GIS Supplies & Maintenance	-	3,000	(3,000)	To reflect actual.
Service Delivery Management	75,400	101,600	(26,200)	
Wages and Benefits	52,100	78,300	(26,200)	To reflect a partial position vacancy.
Other General Administrative	272,800	299,000	(26,200)	
Insurance - Claims	8,300	25,000	(16,700)	To reflect actual.
Property Claims - Lab.	-	5,000	(5,000)	To reflect actual.
IRMC - Issues	500	5,000	(4,500)	To reflect actual.
Other Grants	339,615	299,260	40,355	
				To reflect annual disbursements received on the endowment fund, managed by the Shuswap Community Foundation (SCF). Earnings have been returned to the SCF to be reinvested. Offsets with revenue for same.
Shuswap Foundation - Endowment Fund	21,900	17,000	4,900	
CMHA/BC Housing - DCC Subsidy	15,455	-	15,455	As resolved by Council.
Shus. Comm. Foundation - Emerg. Resp.	5,000	-	5,000	As resolved by Council.
Shus. Climate Action Society - Xeriscap.	1,000	-	1,000	As resolved by Council.
BC Housing - W & S Connection Charges	14,000	-	14,000	As resolved by Council.
Protective Services	6,611,035	7,309,470	(698,435)	
Fire Protection Services	1,571,280	1,529,915	41,365	
Administration	390,450	404,800	(14,350)	Wages & Benefits (\$9,200), Travel, Advertising and Conferences less than anticipated.
Fire Fighting Force	364,785	352,020	12,765	An increase in net cost of Fire Fighting Force (\$20,185), offset by a reduction in contracted services, Annual Banquet and RRSP contributions.
Fire Investigation and Prevention	121,900	108,200	13,700	Wages & Benefits - To reflect actual. Attributed to higher than anticipated overhead.
Fire Fighting Supplies	47,250	18,000	29,250	Structure Protection & Training - As resolved by Council.
Building Department	311,850	373,350	(61,500)	Primarily due to reduced Wages & Benefits (\$56,500) due to a partial position vacancy.
Police Protection Services	4,383,800	5,123,100	(739,300)	

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
RCMP Building Maintenance	154,500	127,800	26,700	The building HVAC system is reaching end of life and significant maintenance was required including replacement/repair to the hot water boiler, air handler unit 1 relay/compressor, breaker, fan condenser, and air conditioning pressure controller.
Policing	4,189,400	4,955,400	(766,000)	Wages & Benefits Clerical & Court Liason (\$43,500), Training (\$2,500), DNA Analysis (\$4,000), and Police Force (\$768,000) offset by an increase to Prisoner Costs (\$52,000). Police Force - The 2022/2023 and 2023/2024 E-Division Budgets reflect a detachment strength of 21 members. However the City is not frequently billed for its full complement due to vacancies throughout the year. As a result of this vacancy rate, the City has adjusted its budget downward 1 to 2 members as it is not prudent to budget for items that likely will not materialize. However the actual billings for 2023 have been based on an E-Division forecasted FTE of between 16.1 and 16.4 members. This has resulted in significant savings of approximately \$768,000. In January 2024, the City received an estimate for RCMP retroactive pay from the Federal Government as the current pay package expired April 1, 2023. This estimate (3.5%) equates to approximately \$4,050 per member. As a result, an accrual has been included in the 2023 year-end based on 17 members (\$61,965). Net savings (\$728,450) have been redirected to the following RCMP reserves to offset future RCMP related costs: <ul style="list-style-type: none"> • RCMP Operating Reserve - \$103,450; • RCMP Major Maintenance Reserve - \$500,000 (HVAC Replacement); • RCMP Storage Building Reserve - \$100,000; • RCMP Police Vehicle Reserve Fund - \$25,000. Prisoner Costs - The City is billed according to the E-Division budget for prisoner costs (based on actual prior year costs of Provincial, Federal and municipal prisoners). A reconciliation and adjustment is completed by E-Division as part of their year-end process (March 31, 2024). The City will see an adjustment related to 2023 in 2024 (similar to Police Force billing). Further, the City is only responsible for municipal prisoners and receives a reimbursement from the Province for those that are Federal and Provincial. As a result, this is a very difficult line item to project as it is based on the number of Provincial, Federal and municipal prisoners held in the local detachment and it varies from year to year.
Law Enforcement Services	220,320	196,320	24,000	Attributed to Bylaw Enforcement Wage & Benefits (\$26,000), offset by a reduction in Vandalism Reward Policy. Increase in wages attributed to new staff paid at a higher rate of pay and changes made to year-end accruals.

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Animal Control Services	40,800	51,900	(11,100)	Contracted services were not available for all of the budgeted hours due to contractor staffing vacancies.
Emergency Services - Wildfire	48,100	-	48,100	Osoyoos & Adams Lake Wildfire Events expenditures. Offsets with BC Wildfire Recovery with net revenues (\$66,800) directed to the Fire Emergency Apparatus Reserve Fund.
Transportation Services	5,920,045	5,832,230	87,815	
Transportation	4,845,685	4,933,605	(87,920)	
Gravel Pit Operations	41,800	38,100	3,700	To reflect actual.
Other Land and Buildings	97,915	100,915	(3,000)	To reflect actual.
Administration	649,800	633,400	16,400	Primarily related to year-end adjustments to the Inventory - Gravel Pit (recycled asphalt, gravel, and drain rock) and materials (\$21,900), offset by a net reduction in Wage & Benefits (\$5,500).
Engineering	150,000	128,400	21,600	Wage & Benefits (\$28,900) to reflect a change in year-end wage accruals and reallocation of staff time to cover an internal vacancy, offset by a reduction in contracted services (\$4,300) and seminars (\$3,000).
Stormwater Conveyance	232,895	270,615	(37,720)	<ul style="list-style-type: none"> • Drainage Ditch Maint - (\$33,800) - Due to staff availability, the City was unable to complete the annual drainage ditch maintenance program. • Service Connections - \$33,550 - Attributed to work completed by City crews where cost is recoverable. Offsets with increased revenue (i.e. Storm Sewer Connections). • Storm Sewer Maint. - (\$16,950) - Savings as a result of changes to delivery of sand to/from Public Works and the Gravel Pit, resulting in reduced delivery times. • Drainage Ext. & Replac. - (\$20,520) - To reflect actual, nothing flagged for replacement.
Stormwater Storage and Flood Control	14,980	35,180	(20,200)	<ul style="list-style-type: none"> • Underground Detention Tank - (\$3,100) - All tanks were inspected and found to have minimal residue requiring removal attributed to the drought conditions. • Storm Water Ponds - Inspection & Cleaning - (\$17,100) - To reflect actual. The Utilities department inspects inlet/outlet structures and piping and the Roads department inspects and cleans the ponds as required.

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
				<ul style="list-style-type: none"> • Gravel Roads - \$34,700 • Grading - \$7,500 • Dust Abatement - (\$11,300) • Crack Seal Maint. - (\$15,200) • Roadway Maint. - \$5,510 • Roads Ext. & Replac. - (\$7,680) <p>With significantly later winter conditions (Nov/Dec '23), 'winter schedule' staff were required to take on different scope of works utilizing budgets differently from previous years. The largest difference was maintenance of gravel roads, requiring significant additional grading and surface preparation due to warmer temperatures. Crack Seal contractors were unreliable and only arrived for one week of work, with poor workmanship, they did not provide any further works.</p>
Roadway Surfaces	409,700	396,470	13,230	To reflect actual.
Road Allowances, Inters. & Approaches	153,770	171,795	(18,025)	<ul style="list-style-type: none"> • Sidewalk Repair & Maint - (\$14,075) • Sidewalk Ext. & Repla. - \$13,700 • Sidewalk Weed Control - (\$15,420) • Sidewalk Snow Removal - (\$12,000) <p>There was a reduction in trip hazard complaints, resulting in less complaint driven repairs. The extreme and extended heat of the summer resulted in less sidewalk weed maintenance. The late winter season did not receive expected snow/ice events.</p>
Active Transportation (Sidewalks / MUP)	290,980	318,775	(27,795)	<ul style="list-style-type: none"> • Street Cleaning & Flushing - \$43,800 • Snow Removal - (\$60,400) <p>Extensive freeze and thaw cycles throughout early winter months (Jan - March) of 2023 resulted in excessive sanding. As a result spring street cleaning took much longer than usual. The late winter season did not receive expected snow/ice events.</p>
Street Cleaning and Flushing	1,096,300	1,112,900	(16,600)	<ul style="list-style-type: none"> • Overhead Lighting - (\$37,500) - Savings in hydro (\$25,700) reallocated to capital replacement program, as resolved by Council. • Ornamental Overhead Lighting - \$28,315 - \$18,300 reallocated to capital replacement program, as resolved by Council. • Ornamental Pole Refurbishment - (\$22,625) - Staff were unable to successfully schedule crew to complete pole refurbishment works. • Street Sign Maintenance - \$26,800 - Total of 13 Traffic Control orders; multiple change over of water restriction signs resulting in increased in labour.
Street Lighting	257,000	288,810	(31,810)	
Traffic Services	233,665	206,865	26,800	

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Transit Services	724,900	707,610	17,290	<ul style="list-style-type: none"> • Transit System Contract - \$30,600 - BC Transit has reverted back to billing based on actual. The increase has been offset in part by an increase in Transit revenues, with a net deficit of \$13,450. • Transit Shelter Maint. - (\$13,310) - Ordering of a new transit shelter occurred too late in the year. • Gibbons Parking Lot Paving - (\$31,790) - Anticipated base prep work did not materialize.
Major Maintenance	81,210	113,000	(31,790)	
Airport	969,210	793,475	175,735	
Administration	200,170	213,345	(13,175)	<ul style="list-style-type: none"> Air Appreciation Day expenditures were less than anticipated. Offsets with Transfer from Airport Marketing & Promotion Reserve for same. To reflect an increase in fuel volume sales (approx. 65,000 liters) over the 5 year historical average (primarily due to wildfire activity in the area) and a significant increase in the cost of fuel.
Fuel and Oil - Cost of Sales	520,000	300,000	220,000	Wildlife Managment System Update carried forward for completion in 2024,
Assessments & Studies	-	3,500	(3,500)	offsets with increase in transfer to O&M Reserve.
				<ul style="list-style-type: none"> • Fencing - (\$12,860) • Runway OLS Maint. - (\$14,730)
Major Maintenance	56,740	84,330	(27,590)	Projects carried forward for completion in 2024. Offsets with increase in transfer to Major Maint. Reserve.
Environment, Health & Dev. Services	3,811,825	3,672,125	139,700	
Social Wellness	109,000	46,000	63,000	Temp. Outdoor Sheltering Supports
Mt. Ida Cemetery Services	124,075	127,975	(3,900)	Grounds Maintenance - Mt. Ida
Planning & Development Services	1,028,400	1,040,900	(12,500)	
Administration	801,000	809,800	(8,800)	<ul style="list-style-type: none"> • Wages & Benefits - (\$25,000) - Due to partial staff vacancy. • Wages & Benefits - Eng. - \$41,000 - Budget included estimate for staff vacancy, however was able to be temporarily filled internally rather than through contracted services and change in year-end wage accruals. • Contracted Services - (\$17,000) - Reallocated to Eng. Wages Other minor budget reductions in Consulting (\$1,800), Public Hearings (\$1,000) and Surveying (\$5,000). • Heritage Projects - (\$2,000) • Community Energy Association - (\$1,700)
Other Environmental Services	227,400	231,100	(3,700)	
Economic Development Services	675,000	577,000	98,000	Municipal Regional District Program, offsets with revenue for same.
Visitor Services	140,650	145,550	(4,900)	Student Help (\$2,000) and Vehicle costs (\$2,900).

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Recreation and Cultural Services	5,094,655	5,497,775	(403,120)	
Shaw Centre & Other Facility Services	888,150	1,189,150	(301,000)	
Administration	38,700	26,700	12,000	Wages & Benefits - Admin Manager
				<ul style="list-style-type: none"> • Shaw Centre - (\$279,400) - Attributed to increased revenues in Ice Rentals (\$61,000), Food Services (\$168,000), and Special Events (\$25,000). • Little Mtn Sports Complex - (\$10,900) - Attributed to additional revenues. • Shuswap Memorial Arena - (\$15,600) - Attributed to additional revenues.
Shaw Centre & Other Facility Operating	543,400	849,300	(305,900)	Shaw Centre Labour - Offsets with decrease in revenue for same.
Ice Maintenance	246,050	253,150	(7,100)	
Park Services	2,249,690	2,303,940	(54,250)	
Administration	254,660	265,560	(10,900)	Wages & Benefits - attributed to year-end change in wage accruals. Parks Vandalism was increased (\$51,500) and Special Events (\$9,500) to reflect actual expenditures, offset with a number of reductions in various park maintenance budgets; more significantly including: <ul style="list-style-type: none"> • Parks Blvd- (\$12,250) • Ross Street Plaza - (\$7,000) • TCH East - (\$8,200) • Naturalist - (\$7,800) • Central Business District - (\$8,460) Overall many labour hours were used within the vandalism and overnight shelter site, which ultimately reduced hours of staff time normally expensed through other areas. The net reduction offsets in part with increase in costs associated with the temporary overnight shelter site. Extreme extended periods of heat did not provide heavy growth of boulevards, which required less maintenance. Ross St washroom was closed late in 2023 for renovation.
Parks Maintenance	1,296,590	1,319,300	(22,710)	Marine Park Washroom Maintenance - Unable to provide level of service originally planned.
Park Facilities Maintenance	209,935	217,275	(7,340)	Beverage Recycling Canisters (\$4,000) and In-Ground Garbage Can Installations (\$9,300) - To reflect actual, project went quicker and better than expected.
Major Maintenance	448,505	461,805	(13,300)	
Recreation Centre Services	1,612,950	1,655,120	(42,170)	SASCU Recreation Centre Labour - Offsets with decrease in revenue for same.
Recreation Centre – Labour	854,150	862,220	(8,070)	Primarily attributed to increased revenues: <ul style="list-style-type: none"> • Room Rentals - \$10,000, • Pool Programs - \$11,000, • Pools Rentals - \$15,000.
Recreation Centre – Operating	746,200	780,300	(34,100)	
Wharf Services	74,200	79,900	(5,700)	Wharf Maintenance

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Fiscal Services	1,687,070	1,642,670	44,400	
Interest on Prepaid Taxes	68,700	49,000	19,700	To reflect interest paid on pre-paid property taxes in accordance with Bylaw 3195.
Interest - #3569 - Blackburn Park	19,500	7,100	12,400	2023 loan term renewal, increase reflects increase in interest rate from 1.421% to 3.9%
Interest - #4549 - Property Acquisition	22,700	11,700	11,000	Short-term loan, reflects increase in interest rate from 4.77% to 5.61%
Principal - #3569 - Blackburn Park	11,900	10,600	1,300	2023 loan term renewal.
Capital Expenditures	2,114,835	2,135,035	(20,200)	
Transportation Services	1,933,000	1,957,200	(24,200)	
Universal LED Street Lighting Residential	44,000	-	44,000	As resolved by Council.
Asphaltic Overlays	1,165,800	1,234,000	(68,200)	To reflect actual. Offsets with Transportation Parcel Tax revenue for same.
Airport Services	4,000	-	4,000	Apron Paving - to reflect actual.
Transfer To Reserve Accounts	5,671,185	2,813,103	2,858,082	
General - Future Expenditure	215,465	11,733	203,732	Provision for projects to be completed in 2024: • Ross St. Storm Chamber - \$140,000, • 781 30 St NE Demo - \$60,000, • Other - Adjustment to Balance - \$3,732.
General - Council Initiative	-	7,800	(7,800)	As resolved by Council and reallocation of unused funding at year-end.
General - Wages and Benefits	175,000	-	175,000	Provision to offset the impact of future labour costs, structure and salary changes. Redirected from savings in various wages and benefits accounts.
General - Civic Building - Major Maint.	134,350	20,000	114,350	Provision for future capital works. The building and systems are starting to age. Over the last couple of years there has been significant costs associated with replacement of HVAC components. It is anticipated that these costs will continue.
General - Memorial Arena - Major Maint.	120,000	20,000	100,000	Provision to reflect future major capital repairs and replacements.
General - Property Acquisition	200,000	-	200,000	To reflect funding needs for future strategic property acquisitions.
General - Community Works Fund Grant	873,550	-	873,550	To reflect current year funding received from the Canada Community Building fund, offsets with revenue for same.
FTC - Fire Training Centre	5,500	-	5,500	Reallocated from FTC - Unexpended Reserve
Police - RCMP Operating	103,450	-	103,450	Provision to temper the impacts of future unanticipated RCMP related costs (i.e. retroactive wages). Redirected from net savings of Police Force.
Police - RCMP Building - Major Maint.	530,000	30,000	500,000	Provision for future capital upgrades to the RCMP Building. Redirected from net savings of Police Force.
Police - RCMP Storage Building Constructic	110,000	10,000	100,000	Provision for capital expenses related to the construction of a new storage bay. Redirected from net savings of Police Force.

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
Trans. - Crushed Rock	50,100	-	50,100	Provision for future gravel pit expansion. Net profit, reallocated from Gravel Pit Operational Revenue.
Trans. - Drainage	50,000	-	50,000	Provision to address future capital works in support of the Drainage Master Plan and Capital Plan and to address expenditures related to changing climate (i.e. changing precipitation, frequency and durations of storms, spring freshet etc.).
Airport - Major Maintenance	47,590	-	47,590	To reflect the carry forward of two projects to be completed in 2024, Fencing (\$12,860) and Runway OLS Maint. (\$14,730) plus an additional provision for unanticipated operating expenditures. Expenditures of projects have been reduced by same.
Airport - General O&M	15,810	-	15,810	To reflect the carry forward of two projects to be completed in 2024, Surveying (\$2,310) and Wildlife Management System Update (\$3,500) plus an additional provision for unanticipated operating expenditures.
Airport - Marketing & Promotion	6,800	-	6,800	Expenditures of projects have been reduced by same.
Airport - Capital Improvements (CSA)	30,000	20,000	10,000	To reflect actual. As per Council policy. Provision for 2% of gas and oil sales to be transferred to the Marketing and Promotion Reserve.
Shaw Centre - Major Maintenance	245,000	45,000	200,000	Provision for future capital works, which are solely funded by the City.
Parks - Little Mountain Sports Fieldhouse	15,000	5,000	10,000	Additional provision for future major maintenance and capital expenditures related to the Shaw Centre.
Parks - Blackburn Park	100,000	50,000	50,000	Additional provision for future major maintenance and capital expenditures related to the Little Mountain Fieldhouse.
Parks - Canoe Beach - Gabion Walls	65,000	15,000	50,000	Provision for future works related to the Blackburn Park and Master Plan.
				Provision for future repair and replacement of the Gabion Walls at Canoe Beach.
Transfer To Reserve Funds	7,427,320	7,110,520	316,800	
General Capital	240,000	40,000	200,000	Provision for future capital investment.
Fire - Emergency Apparatus	281,800	215,000	66,800	BC Wildfire Service Recovery - Osoyoos & Adams Lake Wildfire Events.
Police - Vehicles	90,000	65,000	25,000	Offsets with Wildfire expenditure, with net revenues (\$66,800) directed to reserve.
Recreation Centre - Major Maintenance	60,000	35,000	25,000	Redirected from net savings within the policing function.
				Additional provision for future major maintenance, repair and/or replacement costs associated with the Recreation Centre.
Transfer To Utilities	2,494,910	2,483,695	11,215	
Water Frontage Tax	1,495,100	1,492,000	3,100	To reflect actual. Offsets with revenue for same.
Sewer Frontage Tax	998,115	990,000	8,115	To reflect actual. Offsets with revenue for same.
Transfer To Other Governments	-	-	-	No Change

General Revenue Fund	2023 Amended	2023 Final	Variance	Description
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General Capital Program	2023 Amended	2023 Final	Variance	Description
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Property Acq. 781 30 St NE	725,000	-	725,000	As resolved by Council, funded from Growing Communities Fund
16 Ave NE (6 Ave - 20 St NE) - Repl.	685,000	245,000	440,000	To reflect Active Transportation Grant application, as resolved by Council
Universal LED Street Lighting - Residential	37,150	30,000	7,150	As resolved by Council.
Universal LED Street Lighting - Residential	81,150	37,150	44,000	As resolved by Council.
Universal LED Street Lighting - Cobra	4,850	12,000	(7,150)	As resolved by Council.
2013 F150 Paint Truck #88	128,100	115,000	13,100	As resolved by Council, funded from ERRF
Rubberized Walking Track - Shaw Centre	154,000	-	154,000	As resolved by Council, funded from community contributions
Ross Street Plaza Washroom Design	180,500	135,500	45,000	As resolved by Council, funded from COVID Grant.

City of Salmon Arm
2023 Amended Budget

Water Revenue Fund	2023 Amended	2023 Final	Variance	Description
Revenue				
Sales of Service	3,113,700	2,925,000	188,700	
User Fees - Flat Rate	1,847,500	1,827,000	20,500	To reflect actual. Attributed to new billings associated with new construction and connections. Anticipated growth was higher than budgeted.
User Fees - Metered	883,200	859,000	24,200	To reflect actual consumption.
User Fees - Adams Lake Band	73,500	62,000	11,500	To reflect actual. Higher consumption
User Fees - Neskonlith Band	24,600	11,000	13,600	To reflect actual. Higher consumption
Discounts	(169,700)	(140,000)	(29,700)	To reflect actual. Attributed to more users taking advantage of the discount offered to pay users charges early.
Water Connections	260,200	140,000	120,200	To reflect actual. Attributed to work completed by City crews where cost is recoverable. Offsets with expenditure (i.e. Service Connections), with net revenue (\$44,800) redirected to the Water Major Maintenance Reserve.
Water Supply	119,000	100,000	19,000	
Bulk Water Sales	24,400	15,000	9,400	To reflect actual. Attributed to a higher demand from contractors and customers.
Other Revenue From Own Sources	299,220	181,070	118,150	
Return on Investment	111,850	15,300	96,550	To reflect actual. Interest rates realized averaged 4.99%, higher than 2022 and originally estimated.
Interest and Penalties	22,500	17,500	5,000	To reflect actual.
Back Flow Device Rental	21,600	5,000	16,600	To reflect actual. Similar to Back Flow Device Consumption. Reflects actual demand and billing to renters of the units.
Transfer From Other Governments	-	-	-	No Change
Transfer From Reserve Accounts/Surplus	-	-	-	No Change
Parcel Taxes	1,496,795	1,493,695	3,100	
Water Frontage Tax	1,495,100	1,492,000	3,100	To reflect actual.

Expenditures

Administration	-	-	-	No Change
Purification and Treatment	570,000	566,100	3,900	
Water Treatment Plant	510,800	490,800	20,000	Water Treatment Plant - Lab. - To reflect year-end payroll accruals. Drought conditions during the year resulted in Metford Dam being offline considerably more than the average year, resulting in savings in labour, hydro and materials.
UV Building (Metford Dam)	38,600	54,700	(16,100)	
Service of Supply	-	-	-	No Change
Transmission and Distribution	714,600	675,500	39,100	
Service Connection Maintenance	215,400	140,000	75,400	To reflect actual. Offsets with revenue (i.e. Water Connections), with net revenue redirected to the Water Major Maintenance Reserve (\$44,800).
Service Repair	97,600	103,000	(5,400)	To reflect actual. Service repairs fluctuate based on service leaks requiring repairs and the tangibles associated with the repair.
Extensions & Replacements	8,500	20,000	(11,500)	Lower than anticipated costs. No major areas identified during the course of the year for replacement, outside of planned works.
Line Flushing & Preventative Maintenance	53,050	74,500	(21,450)	The Watermains in the Zones flushed cleared up quicker than normal resulting savings in labour and equipment.
Cross Connection Control Maintenance	22,050	20,000	2,050	Budget increase was the result of a transposition error. Actual expenses in 2023 were \$2,050.
Pumping Station Maintenance	-	-	-	No Change
Studies and Assessments	180,810	209,150	(28,340)	
Zone 2 Pump Station - Feasibility Study (CF)	-	28,340	(28,340)	Project completed under budget.
Major Maintenance	-	-	-	No Change
Fiscal Services	817,140	842,245	(25,105)	
Interest - # 3576 (Cdn)	309,200	238,500	70,700	2023 loan term renewal, increase reflects increase in interest rate from 2.65% to 3.79%
Interest - # 4502 (Cdn)	25,530	66,875	(41,345)	To reflect interest paid under temporary borrowing.
Principal - # 4502 (Cdn)	-	54,460	(54,460)	Loan under temporary borrowing throughout construction of the Zone 5 Booster Station, principal repayment will occur when transferred to long-term borrowing.

Transfer To Reserves	528,665	190,270	338,395	
Reserve For Future Expenditure	103,395	-	103,395	Provision for future capital/operating needs. Redirected from net savings within the Water Department as a whole.
Water Major Maintenance Reserve	335,000	100,000	235,000	Provision for future capital upgrades to reduce borrowing implications. Redirected from net savings within the Water Department as a whole.
Capital Expenditures	745,100	763,100	(18,000)	
WTP & Zone 1 Pump St - Air Break/Pole	17,000	35,000	(18,000)	Through the procurement process actual costs realized were less than originally quoted and budgeted resulting in savings.

City of Salmon Arm
2023 Amended Budget

Sewer Revenue Fund	2023 Amended	2023 Final	Variance	Description
Revenue				
Sales of Service	2,542,600	2,475,400	67,200	
User Fees - Flat Rate	1,838,800	1,818,000	20,800	To reflect actual. Attributed to new billings associated with new construction and connections. Anticipated growth was higher than budgeted.
User Fees - Metered	692,900	685,000	7,900	To reflect actual consumption.
User Fees - ALB	34,700	29,900	4,800	To reflect actual consumption.
Discounts	(159,900)	(135,000)	(24,900)	To reflect actual. Attributed to more users taking advantage of the discount offered to pay users charges early.
Sewer Connections	108,600	50,000	58,600	To reflect actual. Attributed to work completed by City crews where cost is recoverable. Offsets with expenditure (i.e. Service Connections), with net revenue (\$17,400) redirected to the Future Expenditure Reserve.
Other Revenue From Own Sources	210,370	107,200	103,170	
Return on Investment	115,470	15,800	99,670	To reflect actual. Interest rates realized averaged 4.99%, higher than 2022 and originally estimated.
Interest and Penalties	18,500	15,000	3,500	To reflect actual.
Transfer From Other Governments	-	-	-	No Change
Transfer From Reserve Accounts/Surplus	457,820	412,220	45,600	
Reserve for Unexpended	20,000	-	20,000	As resolved by Council.
Trickling Filter Heads	140,000	131,400	8,600	To reallocate remaining funds in reserve as a result of interest earnings and to close, offset with a transfer to the WPCC Stage IV Expansion Reserve.
Trickling Filter Construction	133,000	116,000	17,000	To reallocate remaining funds in reserve as a result of interest earnings and to close, offset with a transfer to the WPCC Stage IV Expansion Reserve.
Parcel Taxes	998,115	990,000	8,115	
Sewer Frontage Tax	998,115	990,000	8,115	To reflect actual.

Expenditures

Administration	696,150	711,850	(15,700)	
Wages & Benefits - Foremen	120,400	128,500	(8,100)	To reflect actual.
Engineering, Survey & Legal Fees	1,400	5,000	(3,600)	To reflect actual.
Safety - Lab.	2,000	4,000	(2,000)	To reflect actual.
Utility Related Software	21,000	23,000	(2,000)	To reflect actual.
Sewage Collection Systems	314,900	311,200	3,700	
Manholes	26,500	38,200	(11,700)	There were fewer manholes identified requiring repair or replacement resulting in savings in labour and materials.
Mains	135,700	126,000	9,700	Higher than anticipated increases in equipment expenditures necessary to complete required repairs and maintenance.
Services	52,000	67,500	(15,500)	There was a reduction in property owner issues, requiring fewer repairs and maintenance resulting in savings in labour.
Service Connections	91,200	50,000	41,200	To reflect actual. Offsets with revenue (i.e. Sewer Connections), with net revenue (\$17,400) redirected to the Future Expenditure Reserve.
Extensions & Replacements	-	20,000	(20,000)	Lower than anticipated costs. No major areas identified during the course of the year for replacement, outside of planned works. \$10,000 reallocated to capital - As resolved by Council
Sewage Lift Stations	90,400	100,000	(9,600)	
Wharf Street Lift Station	22,200	31,800	(9,600)	There were very few issues at this location resulting in savings in materials and contracted services.
Sewage Treatment and Disposal	1,246,350	1,140,950	105,400	
Monitor and Testing	139,400	130,000	9,400	Additional training for new staff was required, specifically around plant testing and performance monitoring.
Biosolids Handling	220,200	160,000	60,200	Attributed to major increases in primary chemicals that are utilized to produce bio-solids and a steady increase in solids loading to the facility.
Waste Water Pollution Control Center	874,600	838,800	35,800	Attributed to an increase in WPCC - Lab. (\$45,800) to reflect year-end payroll accruals, offset by a reduction in WPCC - Consulting (\$10,000).
Studies and Assessments	-	-	-	No Change

Major Maintenance	96,000	80,000	16,000	
WPCC - ATAD Foul Air System Repairs (CF)	50,000	30,000	20,000	As resolved by Council. Previously known as "Rotten Row Lift Station". The impeller was budgeted and targeted for the pump that malfunctioned and subsequently was replaced with a whole new pump. Soft start upgrades were the only item requiring completion.
Blackburn Park Lift Station - Soft Start & Impeller	6,000	10,000	(4,000)	
Fiscal Services	227,590	232,570	(4,980)	
Interest - # 3207 (Cdn)	27,400	32,380	(4,980)	To reflect actual, loan retired in 2023.
Transfer To Reserves	594,895	451,130	143,765	
Future Expenditure	119,495	1,330	118,165	Provision for future capital/operating needs. Redirected from net savings within the Sewer Department as a whole.
WPCC Stage IV Expansion	373,000	347,400	25,600	Additional provision for the project, redirected from Trickling Filter Reserves.
Capital Expenditures	787,800	802,300	(14,500)	
Controls and Alarms	400	5,000	(4,600)	To reflect actual.
SCADA	100	5,000	(4,900)	To reflect actual.
Lift Stations - PLC Communication Upgrades	95,000	85,000	10,000	As resolved by Council.
				Preliminary concerns related to the commissioning of the new centrifuge and the changes to the new chute discharge configuration resulted in additional funding of \$30,000 to cover the anticipated expenditures. The actual commissioning and configuration process went smoother than expected, resulting in funds remaining upon completion of the project.
WPCC - Centerfuge (CF)	15,000	30,000	(15,000)	
WPCC - Hypo Tank	-	20,000	(20,000)	As resolved by Council.

CITY OF SALMON ARM

BYLAW NO. 4630

A bylaw to amend the 2023 to 2027 Financial Plan

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

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

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

1. "Schedule "A" of "City of Salmon Arm 2023 to 2027 Financial Plan Bylaw No. 4630 is hereby deleted in its entirety and replaced with Schedule "A" attached hereto and forming part of this bylaw.

2. SEVERABILITY

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

3. ENACTMENT

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

4. EFFECTIVE DATE

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

5. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4630".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

City of Salmon Arm

2023 - 2027 Financial Plan

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Consolidated Revenues					
Property and MRDT Taxes - Net	\$21,853,295	\$23,203,785	\$ 23,667,861	\$ 24,141,218	\$ 24,624,042
Frontage & Parcel Taxes	3,666,455	3,682,240	3,755,885	3,831,003	3,907,623
Sales of Service	10,012,465	10,485,920	10,695,638	10,909,551	11,127,742
Revenue From Own Sources	4,069,460	4,316,420	4,402,748	4,490,803	4,580,619
Rentals	634,100	602,520	614,570	626,861	639,398
Federal Government Transfers	696,935	707,600	721,752	736,187	750,911
Provincial Government Transfers	7,429,860	1,222,535	1,246,986	1,271,926	1,297,365
Other Government Transfers	226,820	212,300	216,546	220,877	225,295
Transfer From Prior Year Surplus	407,975	573,890	585,368	597,075	609,017
Transfer From Reserve Accounts	2,808,820	2,987,477	3,047,227	3,108,172	3,170,335
Transfer From Reserve Funds	-	1,184,000	1,207,680	1,231,834	1,256,471
Total Consolidated Revenues	\$51,806,185	\$49,178,687	\$ 50,162,261	\$ 51,165,507	\$ 52,188,818
Consolidated Expenditures					
General Government Services	\$ 4,243,645	\$ 4,796,347	\$ 4,892,274	\$ 4,990,119	\$ 5,089,921
Protective Services	6,611,035	7,774,595	7,930,087	8,088,689	8,250,463
Transportation Services	5,920,045	6,313,005	6,439,265	6,568,050	6,699,411
Environmental Health Services	130,205	257,520	262,670	267,923	273,281
Environmental Development Service	3,681,620	3,627,190	3,699,734	3,773,729	3,849,204
Recreation and Cultural Services	5,094,655	6,031,435	6,152,064	6,275,105	6,400,607
Fiscal Services - Interest	1,420,200	1,466,770	1,496,105	1,526,027	1,556,548
Fiscal Services - Principal	1,311,600	1,101,645	1,123,678	1,146,152	1,169,075
Capital Expenditures	3,647,735	6,703,280	10,914,851	7,925,647	7,159,696
Transfer to Surplus	-	-	-	-	-
Transfer to Reserve Accounts	6,409,745	4,232,200	239,339	3,451,628	4,445,124
Transfer to Reserve Funds	7,812,320	1,271,700	1,297,134	1,323,077	1,349,539
Water Services	2,924,760	3,025,650	3,086,163	3,147,886	3,210,844
Sewer Services	2,598,620	2,577,350	2,628,897	2,681,475	2,735,105
Total Consolidated Expenditures	\$51,806,185	\$49,178,687	\$ 50,162,261	\$ 51,165,507	\$ 52,188,818

2023 - 2027 Financial Plan**City of Salmon Arm**

2023	2024	2025	2026	2027
Budget	Budget	Budget	Budget	Budget

Capital Projects**Finances Acquired**

General Operating Fund	\$ 2,114,835	\$ 2,212,010	\$ 6,959,461	\$ 6,138,601	\$ 5,307,650
Water Operating Fund	745,100	2,442,500	2,544,390	1,172,390	808,890
Sewer Operating Fund	787,800	2,048,770	1,411,000	614,656	1,043,156
Federal Government Grants	1,138,650	1,568,918	3,000,000	-	-
Provincial Government Grants	2,724,150	2,045,917	3,000,000	-	-
Prior Year Surplus	28,000	-	-	-	-
Reserve Accounts	10,823,380	7,798,720	2,259,885	954,402	1,978,500
Reserve Funds	3,562,880	8,433,575	4,432,500	2,421,000	2,136,000
Development Cost Charges	1,345,750	350,750	4,903,901	363,451	472,500
Short Term Debt	-	-	1,450,000	-	-
Long Term Debt	6,577,820	9,226,850	64,835,000	6,170,000	7,543,000
Developer Contributions	430,200	798,510	-	-	-

Total Funding Sources

\$ 30,278,565	\$ 36,926,520	\$ 94,796,137	\$ 17,834,500	\$ 19,289,696
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Finances Applied

Transportation Infrastructure	\$ 11,840,690	\$ 10,073,225	\$ 19,978,254	\$ 9,627,454	\$ 5,313,650
Buildings	10,092,480	6,700,440	1,175,000	538,000	358,000
Land	437,350	-	-	-	-
IT Infrastructure	66,610	78,410	105,000	-	-
Machinery and Equipment	1,415,850	2,488,920	3,725,000	896,000	1,086,000
Vehicles	531,600	721,250	505,000	95,000	110,000
Parks Infrastructure	785,840	2,240,495	2,987,493	2,014,000	1,607,500
Utility Infrastructure	5,108,145	14,623,780	66,320,390	4,664,046	10,814,546

Total Capital Expense

\$ 30,278,565	\$ 36,926,520	\$ 94,796,137	\$ 17,834,500	\$ 19,289,696
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Departmental Summary:

2023	2024	2025	2026	2027
Budget	Budget	Budget	Budget	Budget

General Government Services	\$ 1,295,410	\$ 94,910	\$ 200,000	\$ 100,000	\$ 100,000
Protective Services	1,140,850	1,359,500	957,000	267,000	687,000
Transportation Services	13,060,265	11,997,580	23,931,254	10,391,454	5,842,650
Environmental Health Services	29,715	109,715	255,000	210,000	60,000
Environmental Development Services	-	-	-	-	-
Recreation and Cultural Services	2,169,470	3,369,185	3,097,493	2,172,000	1,755,500
Water Services	9,383,530	9,244,850	2,544,390	4,079,390	1,306,390
Sewer Services	3,199,325	10,750,780	63,811,000	614,656	9,538,156

Total by Department

\$ 30,278,565	\$ 36,926,520	\$ 94,796,137	\$ 17,834,500	\$ 19,289,696
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Schedule "B" – Bylaw #4630
2023 Revenue Policy Disclosure

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

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

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

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

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

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

Schedule "B" – Bylaw #4630
2023 Revenue Policy Disclosure

Table 1: Proportions of Total Revenue

Revenue Source	Percentage to Total Revenue	Percentage to Total Revenue
	Includes Conditional Government Transfers	Excludes Conditional Government Transfers
Property Taxes	36.75%	45.36%
Parcel Taxes	6.17%	7.61%
User Fees, Charges and Interest Income	24.75%	30.55%
Other Sources	21.27%	2.82%
Proceeds From Borrowing	11.06%	13.66%
	100.00%	100.00%

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

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

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

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

Schedule "B" – Bylaw #4630
2023 Revenue Policy Disclosure

Table 2: Distribution of Property Taxes Between Property Classes

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

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

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

Table 3: Permissive Tax Exemptions

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

Schedule "B" – Bylaw #4630
2023 Revenue Policy Disclosure

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

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

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

Table 4: Revitalization Tax Exemptions

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

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

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

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

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

Area	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption	2023 General Municipal Tax Exemption
"Industrial Zone"	\$ 5,425.51	\$ 5,400.26	\$ 7,614.60	\$ 36,999.43	\$ 91,830.85	\$122,924.53

CITY OF SALMON ARM

BYLAW NO. 4644

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

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

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

AND WHEREAS there is an unappropriated balance in the General Capital Reserve Fund established under District of Salmon Arm Bylaw No. 1, 1979, (Bylaw No. 1304) of \$1,388,773.62 as at December 31, 2023, which amount has been calculated as follows:

Balance in General Capital Reserve Fund at December 31, 2022	\$ 1,068,151.72
Add: Additions to fund including interest earnings for current year to date	320,621.90
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in General Capital Reserve Fund at December 31, 2023	<u>\$ 1,388,773.62</u>

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

1. The sum of one hundred and fifty-one thousand, two hundred and ninety-seven dollars and thirty-one cents (\$151,297.31) is hereby appropriated from the General Capital Reserve Fund to be expended on the following purchases:

Roads - Underpass Construction	\$ 125,000.00
Sidewalk, Curb & Gutter - 10 Avenue SW	16,437.31
Canoe Beach Playground Replacement	9,860.00
	<u>\$ 151,297.31</u>

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

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

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4644**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4645

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

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

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

AND WHEREAS there is an unappropriated balance in the Community Centre Major Maintenance Reserve Fund established under District of Salmon Arm Community Centre Major Maintenance Reserve Fund Bylaw No. 3149 of \$1,060,666.09 as at December 31, 2023 which has been calculated as follows:

Balance in Community Centre Major Maintenance Reserve Fund at December 31, 2022	\$ 952,655.07
Add: Additions to fund including interest earnings for current year to date	108,011.02
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Community Centre Major Maintenance Reserve Fund at December 31, 2023	<u>\$ 1,060,666.09</u>

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

1. The sum of one hundred and eight thousand, six hundred and twenty-seven dollars and twenty-four cents (\$108,627.24) is hereby appropriated from the Community Centre Major Maintenance Reserve Fund to be expended on the SASCU Centre DDC System.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Community Centre Major Maintenance Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4645**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4646

A bylaw authorizing the expenditure of monies in the Growing Communities Reserve Fund

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

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the Growing Communities Reserve Fund for the purposes of increasing the local housing supply with investments in community infrastructure and amenities;

AND WHEREAS there is an unappropriated balance in the Growing Communities Reserve Fund established under City of Salmon Arm Growing Communities Reserve Fund Bylaw No. 4582 of \$6,247,683.52 as at December 31, 2023 which has been calculated as follows:

Balance in Growing Communities Reserve Fund at December 31, 2022	\$ 0.00
Add: Additions to fund including interest earnings for current year to date	6,247,683.52
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Growing Communities Reserve Fund at December 31, 2023	<u>\$ 6,247,683.52</u>

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

1. The sum of seven hundred and twenty-five thousand dollars (\$725,000.00) is hereby appropriated from the Growing Communities Reserve Fund to be expended on Property Acquisition (Local Road Improvements) - 781 30 Street NE.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Growing Communities Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Growing Communities Reserve Fund Expenditure Bylaw No. 4646**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4648

A bylaw authorizing the expenditure of monies in the Fire Building and Equipment Reserve Fund

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

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Fire Department Building and Equipment Reserve Fund for the purchase or replacement of land, buildings and machinery and equipment to maintain municipal property and to protect persons and property;

AND WHEREAS there is an unappropriated balance in the Fire Department Building and Equipment Reserve Fund established under District of Salmon Arm Bylaw No. 1479 of \$602,825.51 as at December 31, 2023, which amount has been calculated as follows:

Balance in Fire Department Building and Equipment Reserve Fund at December 31, 2022	\$ 520,651.38
Add: Additions to fund including interest earnings for current year to date	82,174.13
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Fire Department Building and Equipment Reserve Fund at December 31, 2023	<u>\$ 602,825.51</u>

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

1. The sum of three hundred and sixty-one thousand five hundred and eighty-two dollars and ninety-five cents (\$361,582.95) is hereby appropriated from the Fire Department Building and Equipment Reserve Fund to be expended on SCBA Apparatus Replacement.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Fire Department Building and Equipment Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Fire Department Building and Equipment Reserve Fund Expenditure Bylaw No. 4648**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4649

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

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

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

AND WHEREAS there is an unappropriated balance in the Equipment Replacement Reserve Fund established under District of Salmon Arm Equipment Replacement Reserve Fund Bylaw, 1973 (Bylaw No. 1080) of \$2,641,668.49 as at December 31, 2023, which amount has been calculated as follows:

Balance in Equipment Replacement Reserve Fund at December 31, 2022	\$ 1,959,916.71
Add: Additions to fund including interest earnings for current year to date	681,752.08
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Equipment Replacement Reserve Fund at December 31, 2023	<u>\$ 2,641,668.49</u>

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

1. The sum of three hundred and ninety-five thousand, six hundred and ninety-five dollars and thirty-five cents (\$395,695.35) is hereby appropriated from the Equipment Replacement Reserve Fund for the following purchases:

John Deere Tractor – Unit No. 94	\$ 164,214.84
2004 Chev Silverado – Unit No. 966	86,413.64
Chev ½ Ton – Unit No. 944	59,130.90
Ford Econoline – Unit No. 938	59,128.43
Husqvarna Concrete Saw	13,908.93
Hole Hog – Unit No. 841	12,898.61
	<u>\$ 395,695.35</u>

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

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Equipment Replacement Reserve Fund Expenditure Bylaw No. 4649**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4650

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

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

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

AND WHEREAS there is an unappropriated balance in the Vehicle and Equipment Acquisition or Replacement Reserve Fund for Police Protection purposes established under District of Salmon Arm Bylaw No. 3059 of \$351,870.00 as at December 31, 2023, which amount has been calculated as follows:

Balance in Vehicle and Equipment Acquisition or Replacement Reserve Fund at December 31, 2022	\$ 247,919.01
Add: Additions to fund including interest earnings for current year to date	103,950.99
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Vehicle and Equipment Acquisition or Replacement Reserve Fund at December 31, 2023	<u>\$ 351,870.00</u>

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

1. The sum of ninety-two thousand, one hundred and ninety-two dollars (\$92,192.00) is hereby appropriated from the Vehicle and Equipment Acquisition or Replacement Reserve Fund for the purchase of two Police Vehicles.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Police Protection Vehicle and Equipment Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Police Protection Vehicle and Equipment Reserve Fund Expenditure Bylaw No. 4650**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4651

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

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

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

AND WHEREAS there is an unappropriated balance in the Water Major Maintenance Reserve Fund established under District of Salmon Arm Bylaw No. 2164 of \$2,056,260.04 as at December 31, 2023, which amount has been calculated as follows:

Balance in Water Major Maintenance Reserve Fund at December 31, 2022		\$ 1,637,687.39
Add:	Additions to fund including interest earnings for current year to date	418,572.65
Deduct:	Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Water Major Maintenance Reserve Fund at December 31, 2023		<u>\$ 2,056,260.04</u>

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

1. The sum of thirteen thousand, eight hundred and seventy-nine dollars and twenty-five cents (\$13,879.25) is hereby appropriated from the Water Major Maintenance Reserve Fund to be expended on the 30 Street SE (20 Avenue SE) Watermain Upgrade.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Water Major Maintenance Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Water Major Maintenance Reserve Fund Expenditure Bylaw No. 4651**".

READ A FIRST TIME THIS DAY OF 2024

READ A SECOND TIME THIS DAY OF 2024

READ A THIRD TIME THIS DAY OF 2024

ADOPTED BY COUNCIL THIS DAY OF 2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4647

A bylaw authorizing the expenditure of monies in the Development Cost Charge Drainage Reserve Fund

WHEREAS under the provisions of Section 566 of the Local Government Act (S.B.C., 2015, c.1), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Development Cost Charge Drainage Reserve Fund for the purposes of drainage capital works;

AND WHEREAS the said capital works will serve, directly or indirectly, the developments in respect of which the charges were imposed;

AND WHEREAS there is an unappropriated balance in the Development Cost Charge Drainage Reserve Fund of \$2,399,197.96 as at December 31, 2023, which amount has been calculated as follows:

Balance in Development Cost Charge Drainage Reserve at December 31, 2022	\$ 2,216,604.33
Add: Additions to fund including interest earnings for current year to date	182,593.63
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Development Cost Charge Drainage Reserve Fund at December 31, 2023	<u>\$ 2,399,197.96</u>

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

1. The sum of two hundred thousand dollars (\$200,000.00) is hereby appropriated from the Development Cost Charge Drainage Reserve Fund to be expended on the Area A - Ross Street Underpass - Construction.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Development Cost Charge Drainage Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Development Cost Charge Drainage Reserve Fund Expenditure Bylaw No. 4647**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

CITY OF SALMON ARM

BYLAW NO. 4652

A bylaw authorizing the expenditure of monies in the Development Cost Charge Water Reserve Fund

WHEREAS under the provisions of Section 566 of the Local Government Act (S.B.C., 2015, c.1), the Council may, by bylaw, provide for the expenditure of any money in a reserve fund and interest earned on it;

AND WHEREAS Council deems it desirable to expend a portion of the monies set aside under the District of Salmon Arm Development Cost Charge Water Reserve Fund for the purposes of water capital works;

AND WHEREAS the said capital works will serve, directly or indirectly, the developments in respect of which the charges were imposed;

AND WHEREAS there is an unappropriated balance in the Development Cost Charge Water Reserve Fund of \$4,539,902.05 as at December 31, 2023, which amount has been calculated as follows:

Balance in Development Cost Charge Water Reserve at December 31, 2022	\$ 4,160,566.00
Add: Additions to fund including interest earnings for current year to date	379,336.05
Deduct: Commitments outstanding under bylaws previously adopted	<u>Nil</u>
Balance in Development Cost Charge Water Reserve Fund at December 31, 2023	<u>\$ 4,539,902.05</u>

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

1. The sum of one hundred thousand dollars (\$100,000.00) is hereby appropriated from the Development Cost Charge Water Reserve Fund to be expended on the Zone 2 – Pump Station.
2. The expenditures to be carried out by monies hereby appropriated may be more particularly specified and authorized by resolution of the Council.
3. Should any of the above amount remain unexpended after the expenditures hereby authorized have been made, any unexpended balance shall be returned to the credit of the Development Cost Charge Water Reserve Fund.

4. SEVERABILITY

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

5. ENACTMENT

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

6. EFFECTIVE DATE

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

7. CITATION

This bylaw may be cited as "**City of Salmon Arm Development Cost Charge Water Reserve Fund Expenditure Bylaw No. 4652**".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer – 2024 Final Budget

Date: April 29, 2024

Motion for Consideration:

THAT: The bylaw entitled City of Salmon Arm 2024 to 2028 Financial Plan Amendment Bylaw No. 4659 be read a first, second and third time;

AND THAT: The bylaw entitled City of Salmon Arm 2024 Annual Rate of Taxation Bylaw No. 4619 be read a first, second and third time.

Background:

The 2024 – 2028 Financial Plan was adopted by Council in January, 2024. A re-visitation of the Financial Plan is required in April of each year to provide for outstanding items such as:

- 2023 Capital Carry Forward Projects;
- 2023 Operational Carry Forward Projects;
- Authenticated Assessment Roll;
- Tax Requisitions from Other Governments (MFA, Regional District, Regional Hospital, BC Assessment Authority, etc.);
- Council Resolutions;
- Grants; and
- Other budget adjustments as noted below.

The attached budget amendment schedules show both the recommended changes and those approved Council resolutions made during the period of January 1, 2024 and April 8, 2024.

The 2024 Final Budget reflects a 5.60% tax increase and a 1.18% “new construction” factor. The initial new construction factor was estimated at 1.00%, with the difference resulting in additional new construction revenue of \$40,640.00. In keeping with Council’s resolution in 2017 and reconfirmed in February 2022, the Light Industry (Class 5) and Business (Class 6) property tax rate has been re-equalized resulting in a shift in general municipal property taxes of \$37,954.14 from Class 6 to Class 5.

The property tax increase impact to a Residential (Class 1) and Business (Class 6) assessment per \$100,000.00 of assessed value is \$15.37 and \$54.32 respectively. In addition, Business (Class 6) will experience a decrease of \$6.05/\$100,000.00 (2023 – decrease of \$3.27) of assessed value as a result of a shift of general municipal property tax revenue and Light Industry (Class 5) will experience an increase of \$55.70/\$100,000.00 (2023 – increase of \$31.62) of assessed value.

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
X	Community Charter/LGA		Other
	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw	X	2024-2028 Financial Plan
			Long Term Financial Plan

Financial Considerations:

See attached 2024 Budget Amendment Summary.

Alternatives & Implications:

NA

Communication:

The City of Salmon Arm 2024 – 2024 Financial Plan Amendment Bylaw No. 4659 and Annual Rate of Taxation Bylaw No. 4619 will be available on the City’s website following adoption.

Prepared by: Chief Financial Officer
 Approved by: Chief Administrative Officer

Attachments:

- 2024 Budget Amendment Summary

City of Salmon Arm
2024 Final Budget

General Revenue Fund	2024 Amended	2024 Final	Variance	Description
Revenue				
Taxes	26,344,510	26,303,750	40,760	
Real Property	22,662,150	22,621,510	40,640	To reflect actual, attributed to higher "new construction" revenues.
Special Assessments	3,682,360	3,682,240	120	
SIR Parcel Tax	5,865	5,745	120	To reflect increase to Sterile Insect Release Program Parcel Tax.
1% Utility Taxes	-	-	-	No Change
Grants In Lieu of Taxes	216,300	186,300	30,000	
Provincial Government	197,300	167,300	30,000	
BC Hydro	136,000	106,000	30,000	To reflect actual BC Hydro grant received for land and buildings.
Provincial Tax Program - MRDT	-	-	-	No Change
Sales of Service	3,997,970	3,997,470	500	
Fire Protection Services	70,650	70,150	500	
Fire Suppression Services - Kault Hill	19,900	19,400	500	To reflect actual based on authenticated assessment roll.
Other Revenue From Own Sources	3,808,630	3,851,630	(43,000)	
Franchise Fee - Fortis BC Energy Inc.	319,500	362,500	(43,000)	To reflect actual, based on 3% of gross revenues for the provision and distribution of all gas consumed within the City during 2023.
Rentals	617,520	602,520	15,000	
Rogers Rink	15,000	-	15,000	To reflect anticipated annual revenues from Rogers Communicaton Cell Tower License.
Transfer From Other Governments	2,619,090	2,142,435	476,655	
Conditional Transfers	1,316,490	839,835	476,655	
Visitor Services (Destination BC)	21,750	15,000	6,750	To reflect 2023 carry-forward project.
CRI FireSmart Community Funding	161,595	194,935	(33,340)	To reflect 2023 carry-forward project.
UBCM Complete Communities Program	147,835	150,000	(2,165)	To reflect 2023 carry-forward project.
Community Emerg. Preparedness Fund	29,250	-	29,250	To reflect 2023 carry-forward project.
Next Generation 911 Grant	45,000	-	45,000	To reflect funding received to support local preparedness for next generation 911. Offsets with increase in GIS wages related to project.

General Revenue Fund	2024 Amended	2024 Final	Variance	Description
LG Housing Initiative Program	241,160	-	241,160	To reflect funding received to assist with the legislative changes required to support housing initiatives. Offsets with increase in Planning wages related to the project.
Indigenous Engagement Requirements	40,000	-	40,000	To reflect funding received to support implementation of Indigenous Engagement Requirements in the Emergency and Disaster Management Act. Offsets with expense account for same.
BC Active Trans – Disaster Risk Reduction	150,000	-	150,000	As resolved by Council.
Transfer From Prior's Years Surplus	368,110	391,890	(23,780)	To reflect 2023 carry forward projects addressed in the 2023 Year End Surplus report to Council (March 25, 2024).
Transfer From Reserve Accounts	3,260,337	2,928,227	332,110	
Future Expenditure	69,440	4,440	65,000	As resolved by Council (\$5,000), funding to support the demolition of 781 30 St NE (\$60,000).
Contingency	97,360	-	97,360	Funding necessary to address net budget deficit, primarily attributed to calculation error on initial budget preparation.
Doubtful Accounts	6,000	-	6,000	As resolved by Council.
Tech, Equip & Software	45,800	21,000	24,800	As resolved by Council (\$15,000), 2023 carry-forward project (\$9,800).
Safety Initiatives	8,620	10,500	(1,880)	To reflect 2023 carry-forward project.
Memorial Arena Major Maint.	80,500	55,500	25,000	As resolved by Council.
COVID 19 Safe Restart	111,722	106,712	5,010	To reflect 2023 carry-forward projects.
Police - Major Maintenance	107,760	90,000	17,760	To reflect 2023 carry-forward project.
Trans - Shoemaker Hill	25,000	-	25,000	To reflect 2023 carry-forward project.
Trans - R.R Grade Crossings	100,000	-	100,000	As resolved by Council.
Specified Area Parking	19,795	13,000	6,795	To reflect 2023 carry-forward projects.
Airport - Major Maintenance	27,590	32,860	(5,270)	To reflect 2023 carry-forward projects.
Airport - O & M	55,810	60,500	(4,690)	To reflect 2023 carry-forward projects.
Planning - OCP Related Studies	154,235	170,000	(15,765)	To reflect 2023 carry-forward project.
Planning - Zoning Bylaw	30,000	29,000	1,000	To reflect 2023 carry-forward project.
Parks - Canoe Beach Gen. Improv.	44,000	51,200	(7,200)	To reflect 2023 carry-forward project.
Parks - Canoe Beach Gabion Walls	33,190	40,000	(6,810)	To reflect 2023 carry-forward project.
Transfer From Reserve Funds	-	-	-	No Change
Collections For Other Governments	14,881,015	14,005,100	875,915	
Residential School Taxes	7,619,850	7,328,000	291,850	
Non-Residential School Taxes	3,116,150	2,825,400	290,750	
Regional Hospital District	1,615,115	1,605,100	10,015	
BC Assessment Authority	260,000	246,400	13,600	Provision to reflect requisitions. Offsets with expenditures for same.
Regional District	1,364,600	1,139,300	225,300	

General Revenue Fund	2024 Amended	2024 Final	Variance	Description
Regional District - SIR	58,500	56,900	1,600	
Okanagan Regional Library	845,400	802,600	42,800	
Expenditures				
General Government Services	\$ 4,892,627	\$ 4,796,347	\$ 96,280	
Council Expenses	106,500	106,000	500	As resolved by Council.
Administration	2,462,630	2,456,630	6,000	
Property Tax Write Offs	6,000	-	6,000	As resolved by Council.
Technologies	588,880	579,080	9,800	
Consulting	101,580	91,780	9,800	To reflect 2023 carry-forward project.
GIS System	171,800	126,800	45,000	
Next Gen 911 - Lab	45,000	-	45,000	Expenses to support local preparedness for next generation 911. Offsets with increase in grant revenue for same
Service Delivery Management	94,900	90,900	4,000	
Training and Development	9,500	5,500	4,000	To reflect 2023 carry-forward project.
Other General Administrative	333,300	303,300	30,000	
Property Appraisals	39,000	9,000	30,000	As resolved by Council (\$5,000), 2023 carry-forward project (\$25,000).
IRMC - Issues			-	
Other Grants	285,692	284,712	980	
Scholarship - S.A.S.	1,000	500	500	To reflect 2023 carry-forward grant.
Shus. Climate Action Society - Xeriscap.	480	-	480	To reflect 2023 carry-forward project.
Protective Services	7,791,265	7,774,595	16,670	
Fire Protection Services	1,633,700	1,637,790	(4,090)	
Community Wildfire FireSmart	161,595	194,935	(33,340)	To reflect 2023 carry-forward project, offsets with grant for same.
Fire Fighting Supplies	54,250	25,000	29,250	To reflect 2023 carry-forward project, offsets with grant for same.
Police Protection Services	5,428,860	5,408,100	20,760	
RCMP Building Maintenance	135,200	132,200	3,000	To reflect actual expenditures due to a transposition error.
Major Maint. - Building - Soffit Overhangs	17,760	-	17,760	To reflect 2023 carry-forward project.
Transportation Services	6,502,800	6,313,005	189,795	
Transportation	5,604,675	5,411,715	192,960	
Other Land and Buildings	113,395	49,945	63,450	House - 881 - 30 Street NE (\$3,450) - 2023 carry-forward project, Property - 781 30 Street NE (\$60,000) - to reflect costs of demolition.
Administration	823,800	801,300	22,500	Fleet Software (\$15,000) - As resolved by Council, Engineering - Contracted Services (\$7,500) - additional provision for engineering support.
Bridges and Other Crossings	166,610	66,610	100,000	R.R. Grade Crossings - As resolved by Council.
Assessments & Studies	346,500	344,500	2,000	Infrastructure Structural Assessments - 2023 carry-forward project.
Major Maintenance	219,560	214,550	5,010	PW Automated Gate Replacement - 2023 carry-forward project.

General Revenue Fund	2024 Amended	2024 Final	Variance	Description
Downtown Parking	94,895	88,100	6,795	Major Maintenance
Gravel Parking Lot	3,905	3,000	905	To reflect 2023 carry-forward project.
Parking Meters	5,250	-	5,250	To reflect 2023 carry-forward project.
Parking Lot Signage	1,810	2,000	(190)	To reflect 2023 carry-forward project.
Pay by Plate Directional Signs & Install	8,830	8,000	830	To reflect 2023 carry-forward project.
Airport	803,230	813,190	(9,960)	
Administration	186,290	190,980	(4,690)	Surveying - 2023 carry-forward project.
Major Maintenance	124,590	129,860	(5,270)	Runway OLS Area Maintenance - 2023 carry-forward project
Environment, Health & Dev. Services	4,389,190	3,884,710	504,480	
Environmental	365,000	215,000	150,000	Climate Action Plan - As resolved by Council. Elimination of Shuswap Watershed Council financial contribution as per
Water Quality Initiatives	-	20,000	(20,000)	Council resolution.
Mt. Ida Cemetery Services	151,795	158,295	(6,500)	Dangerous Tree Assessment - project completed in 2023.
Planning & Development Services	1,381,210	1,154,815	226,395	
Administration	1,089,475	848,315	241,160	LGHI Program - Wages & Benefits to assist with the legislative changes required to support housing initiatives, offsets with grant revenue for same.
Other Environmental Services	291,735	306,500	(14,765)	OCP Review - 2023 carry-forward project.
Visitor Services	148,950	142,200	6,750	Indigenous Learning - 2023 carry-forward project, offsets with grant for same.
Community Development Services	147,835	-	147,835	Complete Communities Assessment - 2023 carry-forward project.
Recreation and Cultural Services	6,059,835	6,031,435	28,400	
Rogers Rink & Other Facility Services	1,268,585	1,243,585	25,000	
Assessments & Studies	80,500	55,500	25,000	SM Arena - Condition Assessment - As resolved by Council.
Park Services	2,595,105	2,631,705	(36,600)	
Parks Maintenance	1,419,475	1,412,475	7,000	Safeway Fields Maintenance - As resolved by Council.
Park Facilities Maintenance			-	
Major Maintenance	595,920	632,710	(36,790)	To reflect nine 2023 carry-forward projects and the completion of three projects in 2023.
Assessments & Studies	43,190	50,000	(6,810)	Canoe Beach - Gabion Walls Decommissioning Plan - 2023 carry-forward project.
Other Services	88,035	48,035	40,000	Indigenous Reconciliation (EDMA) - implementation of Indigenous Engagement Requirements in the Emergency and Disaster Management Act, offsets with grant for same.
Fiscal Services	-	-	-	No Change
Capital Expenditures	-	-	-	No Change

General Revenue Fund	2024 Amended	2024 Final	Variance	Description
Transfer To Reserve Accounts	3,871,780	3,879,280	(7,500)	
General - Council Initiative	17,500	25,000	(7,500)	As resolved by Council.
Transfer To Reserve Funds	-	-	-	No Change
Transfer To Utilities	-	-	-	No Change
Transfer To Other Governments	15,119,705	14,243,670	876,035	
Residential School Taxes	7,619,850	7,328,000	291,850	
Non-Residential School Taxes	3,116,150	2,825,400	290,750	
Regional Hospital District	1,615,115	1,605,100	10,015	
Regional District	1,364,600	1,139,300	225,300	
Regional District - SIR Parcel	5,865	5,745	120	
Regional District - SIR Levy	58,500	56,900	1,600	
Okanagan Regional Library	845,400	802,600	42,800	
B.C. Assessment Authority	260,000	246,400	13,600	
Provision to reflect requisitions. Offsets with revenues for same.				
General Capital Program	2023 Amended	2023 Final	Variance	Description
General - GPS Unit	45,000	-	45,000	As resolved by Council, funded from the GPS Reserve.
Trans - Ross Street Storm Chamber	190,000	155,000	35,000	As resolved by Council, funding reallocated from Canoe Overland Escape Route project.
Trans - Canoe Overland Escape Route	45,000	80,000	(35,000)	As resolved by Council, funding reallocated to Ross Street Storm Chamber project.
Trans - Canoe Storm Main Replacement	80,000	-	80,000	As resolved by Council, funded from the Drainage Reserve.
**All other changes to capital are the result of 2023 carry-forward projects			-	
			-	

City of Salmon Arm
2024 Final Budget

Water Revenue Fund	2024 Amended	2024 Final	Variance	Description
Revenue				
Sales of Service	-	-	-	No Change
Other Revenue From Own Sources	-	-	-	No Change
Transfer From Other Governments	-	-	-	No Change
Transfer From Reserve Accounts/Surplus	159,625	121,500	38,125	
Prior Year Surplus	114,825	77,000	37,825	To reflect 2023 carry forward projects addressed in the 2023 Year End Surplus report to Council (March 25, 2024).
Asset Management	14,800	14,500	300	To reflect 2023 carry-forward project.
Parcel Taxes	-	-	-	No Change
Expenditures				
Administration	-	-	-	No Change
Purification and Treatment	-	-	-	No Change
Service of Supply	-	-	-	No Change
Transmission and Distribution	-	-	-	No Change
Pumping Station Maintenance	459,150	449,150	10,000	
1860 Pump Station (Zone IV) Maint.	82,300	72,300	10,000	Provision to reflect additional repairs for failed pumps.
Studies and Assessments	199,625	181,500	18,125	
Shuswap Watershed Program	-	10,000	(10,000)	Elimination of Shuswap Watershed Council financial contribution as per Council resolution.
Water Meter Implementation Plan	7,060	7,000	60	To reflect 2023 carry-forward project.
Source Protection Plan	16,250	-	16,250	To reflect 2023 carry-forward project.
SDM - WTP Inventory/Assessment	14,800	14,500	300	To reflect 2023 carry-forward project.

Water Mater Plan Update	81,515	70,000	11,515	To reflect 2023 carry-forward project.
Major Maintenance	98,500	88,500	10,000	
WTP - Turbidity Meter Replacements	10,000	-	10,000	To reflect 2023 carry-forward project.
Fiscal Services	-	-	-	No Change
Transfer To Reserves	-	-	-	No Change
Capital Expenditures	-	-	-	
10 Ave SE (30 -33 St SE) Upgrade	583,500	525,000	58,500	As resolved by Council (\$40,000) - funding reallocated from 97B Water Main project and to reflect actual carry-forward funding (\$18,500).
97B Water Main Upgrade (Phase 1 & 2)	860,000	900,000	(40,000)	As resolved by Council.
			-	
**All other changes to capital are the result of 2023 carry-forward projects				

City of Salmon Arm
2024 Final Budget

Sewer Revenue Fund	2024 Amended	2024 Final	Variance	Description
Revenue				
Sales of Service	-	-	-	No Change
Other Revenue From Own Sources	-	-	-	No Change
Transfer From Other Governments	-	-	-	No Change
Transfer From Reserve Accounts/Surplus	129,620	119,750	9,870	
Prior Year Surplus	114,820	105,000	9,820	To reflect 2023 carry forward projects addressed in the 2023 Year End Surplus report to Council (March 25, 2024).
Asset Management	14,800	14,750	50	To reflect 2023 carry-forward project.
Parcel Taxes	-	-	-	No Change
Expenditures				
Administration	-	-	-	No Change
Sewage Collection Systems	-	-	-	No Change
Sewage Lift Stations	-	-	-	No Change
Sewage Treatment and Disposal	-	-	-	No Change
Studies and Assessments	129,620	129,750	(130)	
Shuswap Watershed Program	-	10,000	(10,000)	Elimination of Shuswap Watershed Council financial contribution as per Council resolution.
Source Protection Plan	9,820	-	9,820	To reflect 2023 carry-forward project.
SDM - WPCC Facility Inventory & Assess.	14,800	14,750	50	To reflect 2023 carry-forward project.
Major Maintenance	-	-	-	No Change
Fiscal Services	-	-	-	No Change

Transfer To Reserves	328,415	318,415	10,000	
Future Expenditure	26,530	16,530	10,000	Provision for future unanticipated expenditures.
Capital Expenditures	-	-	-	No Change
**All changes to capital are the result of 2023 carry-forward projects			-	
			-	

CITY OF SALMON ARM

BYLAW NO. 4659

A bylaw to amend the 2024 to 2028 Financial Plan

WHEREAS in accordance with the provisions of Section 165 of the Community Charter, the Council has adopted a financial plan for the period of 2024 to 2028;

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

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

1. "Schedule "A" of "City of Salmon Arm 2024 to 2028 Financial Plan Bylaw No. 4616 is hereby deleted in its entirety and replaced with Schedule "A" attached hereto and forming part of this bylaw.

2. SEVERABILITY

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

3. ENACTMENT

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

4. EFFECTIVE DATE

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

5. CITATION

This bylaw may be cited for all purposes as "City of Salmon Arm 2024 to 2028 Financial Plan Amendment Bylaw No. 4659".

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

City of Salmon Arm

2024 - 2028 Financial Plan

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Consolidated Revenues					
Property and MRDT Taxes - Net	\$23,274,305	\$23,739,791	\$ 24,214,587	\$ 24,698,879	\$ 25,192,857
Frontage & Parcel Taxes	3,682,360	3,756,007	3,831,127	3,907,750	3,985,905
Sales of Service	10,486,420	10,696,148	10,910,071	11,128,272	11,350,837
Revenue From Own Sources	4,273,420	4,358,888	4,446,066	4,534,987	4,625,687
Rentals	617,520	629,870	642,467	655,316	668,422
Federal Government Transfers	1,125,100	1,147,602	1,170,554	1,193,965	1,217,844
Provincial Government Transfers	1,296,690	1,322,624	1,349,076	1,376,058	1,403,579
Other Government Transfers	197,300	201,246	205,271	209,376	213,564
Transfer From Prior Year Surplus	597,755	609,710	621,904	634,342	647,029
Transfer From Reserve Accounts	3,319,937	3,386,336	3,454,063	3,523,144	3,593,607
Transfer From Reserve Funds	1,184,000	1,207,680	1,231,834	1,256,471	1,281,600
Total Consolidated Revenues	\$50,054,807	\$51,055,902	\$ 52,077,020	\$ 53,118,560	\$ 54,180,931
Consolidated Expenditures					
General Government Services	\$ 4,892,627	\$ 4,990,480	\$ 5,090,290	\$ 5,192,096	\$ 5,295,938
Protective Services	7,791,265	7,947,090	8,106,032	8,268,153	8,433,516
Transportation Services	6,502,800	6,632,856	6,765,513	6,900,823	7,038,839
Environmental Health Services	387,520	395,270	403,175	411,239	419,464
Environmental Development Service	4,001,670	4,081,703	4,163,337	4,246,604	4,331,536
Recreation and Cultural Services	6,059,835	6,181,032	6,304,653	6,430,746	6,559,361
Fiscal Services - Interest	1,466,770	1,496,105	1,526,027	1,556,548	1,587,679
Fiscal Services - Principal	1,101,645	1,123,678	1,146,152	1,169,075	1,192,457
Capital Expenditures	6,703,280	10,914,851	7,925,647	7,159,696	5,309,071
Transfer to Surplus	-	-	-	-	-
Transfer to Reserve Accounts	4,234,700	241,888	3,454,226	4,447,772	6,530,546
Transfer to Reserve Funds	1,271,700	1,297,134	1,323,077	1,349,539	1,376,530
Water Services	3,063,775	3,125,051	3,187,552	3,251,303	3,316,329
Sewer Services	2,577,220	2,628,764	2,681,339	2,734,966	2,789,665
Total Consolidated Expenditures	\$50,054,807	\$51,055,902	\$ 52,077,020	\$ 53,118,560	\$ 54,180,931

2024 - 2028 Financial Plan**City of Salmon Arm**

2024	2025	2026	2027	2028
Budget	Budget	Budget	Budget	Budget

Capital Projects**Finances Acquired**

General Operating Fund	\$ 2,212,010	\$ 6,959,461	\$ 6,138,601	\$ 5,307,650	\$ 4,739,650
Water Operating Fund	2,442,500	2,544,390	1,172,390	808,890	540,390
Sewer Operating Fund	2,048,770	1,411,000	614,656	1,043,156	29,031
Federal Government Grants	222,990	3,000,000	-	-	-
Provincial Government Grants	665,500	3,000,000	-	-	-
Prior Year Surplus	-	-	-	-	-
Reserve Accounts	12,521,290	2,259,885	954,402	1,978,500	2,077,500
Reserve Funds	8,352,385	4,432,500	2,421,000	2,136,000	469,500
Development Cost Charges	585,750	4,903,901	363,451	472,500	412,500
Short Term Debt	-	1,450,000	-	-	-
Long Term Debt	9,740,550	64,835,000	6,170,000	7,543,000	13,364,000
Developer Contributions	1,314,650	-	-	-	-

Total Funding Sources

\$ 40,106,395	\$ 94,796,137	\$ 17,834,500	\$ 19,289,696	\$ 21,632,571
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Finances Applied

Transportation Infrastructure	\$ 11,668,285	\$ 19,978,254	\$ 9,627,454	\$ 5,313,650	\$ 14,418,650
Buildings	7,699,485	1,175,000	538,000	358,000	330,000
Land	-	-	-	-	-
IT Infrastructure	123,410	105,000	-	-	-
Machinery and Equipment	2,392,235	3,725,000	896,000	1,086,000	604,500
Vehicles	647,225	505,000	95,000	110,000	180,000
Parks Infrastructure	2,239,600	2,987,493	2,014,000	1,607,500	2,760,000
Utility Infrastructure	15,336,155	66,320,390	4,664,046	10,814,546	3,339,421

Total Capital Expense

\$ 40,106,395	\$ 94,796,137	\$ 17,834,500	\$ 19,289,696	\$ 21,632,571
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Departmental Summary:

2024	2025	2026	2027	2028
Budget	Budget	Budget	Budget	Budget

General Government Services	\$ 157,520	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
Protective Services	1,363,000	957,000	267,000	687,000	437,000
Transportation Services	13,395,560	23,931,254	10,391,454	5,842,650	14,686,150
Environmental Health Services	109,715	255,000	210,000	60,000	60,000
Environmental Development Services	-	-	-	-	-
Recreation and Cultural Services	3,368,785	3,097,493	2,172,000	1,755,500	2,980,000
Water Services	10,344,205	2,544,390	4,079,390	1,306,390	3,340,390
Sewer Services	11,367,610	63,811,000	614,656	9,538,156	29,031

Total by Department

\$ 40,106,395	\$ 94,796,137	\$ 17,834,500	\$ 19,289,696	\$ 21,632,571
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Schedule "B" – Bylaw #4659
2024 Revenue Policy Disclosure

1. Table One (1) reflects the proportion of total revenue proposed to be raised from each funding source in 2024. Property taxes form the greatest proportion of revenue of the City. The first column details the proposed percentage of revenue including Conditional Government Transfers and the second column shows the proposed percentage of revenue excluding Conditional Government Transfers. Conditional Government Transfers are funds provided by other levels of government or government agencies to fund specific projects. The absence of this funding would result in an increase to property taxes, debt borrowing or funding from reserves or other sources (ie. developers, donations, etc.) or result in the project not being undertaken.

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

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

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

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

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

Schedule "B" – Bylaw #4659
2024 Revenue Policy Disclosure

Table 1: Proportions of Total Revenue

Revenue Source	Percentage to Total Revenue	Percentage to Total Revenue
	Includes Conditional Government Transfers	Excludes Conditional Government Transfers
Property Taxes	40.90%	43.62%
Parcel Taxes	6.47%	6.90%
User Fees, Charges and Interest Income	27.03%	28.81%
Other Sources	8.48%	2.42%
Proceeds From Borrowing	17.12%	18.25%
	100.00%	100.00%

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

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

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

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

Schedule "B" – Bylaw #4659
2024 Revenue Policy Disclosure

Table 2: Distribution of Property Taxes Between Property Classes

Property Class	2024 Tax Rate	Class Multiple	Percentage to Total Property Tax	Percentage to Total Property Assessment Value
Residential	2.9013	1.00:1	66.80%	87.54%
Utilities	22.1894	7.65:1	0.78%	0.13%
Supportive Housing	0.000	0.00:1	0.00%	0.00%
Major Industry	67.5064	23.27:1	2.68%	0.15%
Light Industry	9.3434	3.22:1	2.84%	1.16%
Business	9.3434	3.22:1	26.16%	10.64%
Managed Forest Land	7.8886	2.72:1	0.02%	0.01%
Recreational/Non Profit	2.3698	0.82:1	0.14%	0.22%
Farm	14.5485	5.01:1	0.58%	0.15%

3. The City adopted a Permissive Tax Exemption Policy in 1998 which outlines the eligibility criteria to receive a permissive tax exemption. The Annual Municipal Report for 2022 contains a schedule of permissive tax exemptions granted for the year and the amount of tax revenue exempted.

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

Table 3: Permissive Tax Exemptions

Organization	General Municipal Tax Exemption	Other Government Tax Exemption	Total
Churches	\$ 39,385.50	\$ 33,556.50	\$ 72,942.00
Non Profit Societies	441,176.00	256,499.00	697,675.00
Senior Centers	13,090.00	6,498.00	19,588.00
Other	-	-	-
Sports Clubs	306,647.00	158,217.00	464,864.00
Total	\$ 800,298.50	\$ 454,770.50	\$ 1,255,069.00

Schedule "B" – Bylaw #4659
2024 Revenue Policy Disclosure

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

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

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

Table 4: Revitalization Tax Exemptions

Area	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption	2023 General Municipal Tax Exemption	2024 General Municipal Tax Exemption
C-2 "Downtown Commercial Zone"	\$ 24,657.03	\$ 18,939.56	\$ 14,424.23	\$ 10,358.95	\$ 7,115.36	\$ 7,571.75

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

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

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

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

Area	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption	2023 General Municipal Tax Exemption	2024 General Municipal Tax Exemption
"Industrial Zone"	\$ 5,400.26	\$ 7,614.60	\$ 36,999.43	\$ 91,830.85	\$122,924.53	\$117,601.92

CITY OF SALMON ARM

BYLAW NO. 4619

A bylaw to set the rate of taxation for the year 2024

WHEREAS in accordance with the provisions of Section 197 of the Community Charter, (S.B.C., 2003, c. 26), the Council is required, by bylaw, to impose property value taxes for the year by establishing tax rates for Municipal, Hospital, Library, Regional District, Off-Street Parking and Business Improvement purposes for the year 2024;

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

1. The following rates are hereby imposed and levied for the year 2024:
 - a) For all lawful general and debt purposes of the municipality on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "A" of Schedule "A" attached hereto and forming a part of this bylaw;
 - b) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "B" of Schedule "A" attached hereto and forming a part of this bylaw;
 - c) For Columbia Shuswap Regional District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "C" of Schedule "A" attached hereto and forming a part of this bylaw;
 - d) For Columbia Shuswap Regional District – Sterile Insect Release (SIR) purposes on the assessed value of land taxable for Hospital purposes, rates appearing in Column "D" of Schedule "A" attached hereto and forming a part of this bylaw;
 - e) For Business Improvement Specified Area purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "E" of Schedule "A" attached hereto and forming a part of this bylaw;
 - f) For Off-Street Parking Specified Area purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "F" of Schedule "A" attached hereto and forming a part of this bylaw;
 - g) For Okanagan Regional Library purposes on the assessed value of land and improvements taxable for General Municipal purposes, rates appearing in Column "G" of Schedule "A" attached hereto and forming a part of this bylaw;

- h) For BC Assessment Authority purposes the rates have been established by legislation and rates appearing in Column "H" of Schedule "A" attached hereto and forming a part of this bylaw; and
 - i) For Municipal Finance Authority purposes the rates have been established by legislation and rates appearing in Column "I" of Schedule "A" attached hereto and forming a part of this bylaw.
- 2. The minimum amount of taxation upon a parcel of real property shall be one dollar (\$1.00).
- 3.
 - a) If all or part of the property taxes for a parcel of land and its improvements on the assessment roll remain unpaid at the close of business on July 2, 2024, the collector must add to the unpaid property taxes for the land and improvements for the current year a penalty equal to ten percent (10%) of the portion that remains unpaid;
 - b) The penalty referred to in Section 3(a) of this bylaw is due as part of the property taxes for the current year for the land and improvements and the amounts added under this section when collected shall form part of the general revenue of the City of Salmon Arm.
- 4. Despite Section 3, if all or part of the property taxes for a parcel of land and its improvements resulting from a supplementary assessment roll remain unpaid thirty (30) days after sending of the notice of property taxes payable to the assessed owner, the collector must add to the unpaid property taxes for the land and improvements for the current year a penalty equal to ten percent (10%) of the portion that remains unpaid.
- 5. SEVERABILITY

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

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

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

8. CITATION

This bylaw may be cited for all purposes as "**City of Salmon Arm 2024 Annual Rate of Taxation Bylaw No. 4581**".

READ A FIRST TIME THIS DAY OF 2024

READ A SECOND TIME THIS DAY OF 2024

READ A THIRD TIME THIS DAY OF 2024

ADOPTED BY COUNCIL THIS DAY OF 2024

MAYOR

CORPORATE OFFICER

**City of Salmon Arm
2024 Property Tax
Rates**

**Bylaw No.
4619**

Schedule "A"

	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
Property Class	General Municipal	Regional Hospital District	Regional District	Regional District SIR	Specified Area Business Improvement	Specified Area Off-Street Parking	Regional Library	BC Assessment Authority	Municipal Finance Authority
Residential	2.9013	0.2307	0.1949	0.0220	-	0.0793	0.1094	0.0347	0.0002
Utilities	22.1894	0.8075	0.6823	0.0769	-	0.2775	0.8369	0.4359	0.0007
Supportive Housing	-	-	-	-	-	-	-	-	0.0002
Major Industry	67.5064	0.7844	0.6628	0.0747	-	-	2.5456	0.4359	0.0007
Light Industry	9.3434	0.7844	0.6628	0.0747	-	-	0.3522	0.0963	0.0007
Business/Other	9.3434	0.5653	0.4776	0.0538	1.3276	0.1943	0.3522	0.0963	0.0005
Managed Forest Land	7.8886	0.6922	0.5848	0.0659	-	-	0.2975	0.2268	0.0006
Recreational/Non Profit	2.3698	0.2307	0.1949	0.0220	-	-	0.0897	0.0347	0.0002
Farm	14.5485	0.2307	0.1949	0.0220	-	-	0.5481	0.0347	0.0002



REQUEST FOR DECISION

To: Mayor & Members of Council

Title: Chief Financial Officer - Sterile Insect Release Program

Date: April 29, 2024

Motion for Consideration:

THAT: The bylaw entitled City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4636 be read a first, second and third time.

Background:

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

The levy since inception is noted below:

Year	Per Acre	Total Levy	Year	Per Acre	Total Levy
2000	\$ 43.71	\$ 5,553.80	2012	\$ 139.26	\$ 9,805.30
2001	90.04	11,776.00	2013	139.26	9,727.31
2002	92.74	10,098.00	2014	139.26	9,727.31
2003	95.53	8,921.00	2015	139.26	9,732.88
2004	98.40	9,840.00	2016	139.26	8,706.64
2005	101.13	10,505.94	2017	139.26	8,655.02
2006	122.00	12,709.00	2018	139.26	8,363.97
2007	125.66	13,090.00	2019	139.26	6,018.83
2008	133.20	11,600.00	2020	139.26	8,621.59
2009	137.20	11,288.00	2021	139.26	5,538.36
2010	139.26	11,170.04	2022	150.40	5,522.69
2011	139.26	10,750.87	2023	156.42	5,743.74
			2024	162.68	5,864.61

Legislative authority / plans / reports:

	Official Community Plan		Master Plan (list actual plan)
	Community Charter/LGA		Other
X	Bylaw/Policy		Corporate Strategic Plan
	Zoning Bylaw		2024-2028 Financial Plan
			Long Term Financial Plan

Financial Considerations:

None

Alternatives & Implications:

None

Communication:

NA

Prepared by: Chief Financial Officer
Approved by: Chief Administrative Officer

Attachments:

- NA

CITY OF SALMON ARM

BYLAW NO. 4636

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

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

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

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

Section 7:

The Parcel Tax, which will be used to cover a portion of the cost of operating the Okanagan-Kootenay Sterile Insect Release service as provided for in the Sterile Insect Release Board’s final annual budget, shall be charged at the rate of \$162.68 per acre pursuant to Section 5 noted above.

2. SEVERABILITY

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

3. ENACTMENT

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

4. CITATION

This bylaw may be cited for all purposes as “City of Salmon Arm Sterile Insect Release [SIR] Program Parcel Tax Amendment Bylaw No. 4636”.

READ A FIRST TIME THIS __th DAY OF ____ 2024

READ A SECOND TIME THIS __th DAY OF ____ 2024

READ A THIRD TIME THIS __th DAY OF ____ 2024

ADOPTED BY COUNCIL THIS __th DAY OF ____ 2024

MAYOR

CORPORATE OFFICER



REQUEST FOR DECISION

To: Mayor & Members of Council

From: Planning Analyst & Manager of Planning and Building

Title: ZON 1292 (SSMUH) R-11 & R-14

Date: April 29, 2024

Executive Summary/Purpose:

Of the proposed Zoning Bylaw amendments related to the implementation of Small Scale Multi Unit Housing (SSMUH), the necessary amendments to the R-4- Medium Density Residential Zone is the most complex.

This report details the separation of the parcels currently zoned R4 zone into a proposed R11 and R14 zone. There are a few anomalous parcels that are proposed to be rezoned to P1 – Park and Recreation Zone and R-10 Residential Zone.

Motion for Consideration:

THAT: a bylaw be prepared that amends Zoning Bylaw No. 2303 by removing the R-4 Medium Density Residential Zone and adding the R-14 - Compact/ Strata Multi-Family Residential Zone and R-11 – Existing Compact/ Single Family Residential Zone;

AND THAT: the bylaw will have the effect of replacing the R-4 - Medium Density Residential Zone with R-14 - Compact/ Strata Multi-Family Residential; Zone R-11 – Existing Compact/ Single Family Residential Zone, P-1 – Park and Recreation Zone and R-10 – Residential Zone as identified on the table attached as Appendix 2, as attached to the staff report dated April 29, 2024.

Staff Recommendation:

That the motion for consideration be adopted.

Background:

SSMUH Policy Manual and Multi-Family Zoning

The *Housing Amendment Statute* implementation manual (the “Policy”) details the standards that must be considered by municipalities when making the necessary bylaw changes to meet the required densities across what is now single family residential zoning. In the case of Salmon Arm and similar municipalities, the Policy examines increasing density in single family dwelling (SFD) zones for up to four dwelling units.

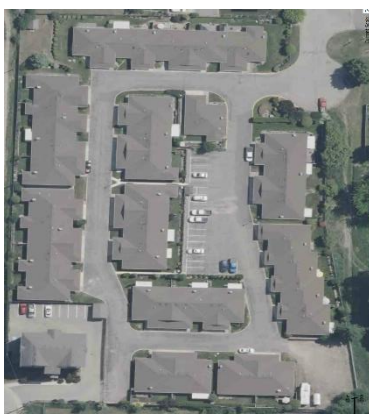
Importantly, neither SSMUH legislation nor the Policy covers multi-family zoning and the unique R-4 mix of uses that range from assisted living to rental multi-family to medium density detached

single family homes on very compact strata lots. That said, the Policy standards where applicable have been implemented in the proposed bylaw changes. Medium density strata lots with detached SFDs may incorporate secondary suites but have very limited yards to site an accessory dwelling unit. For reference the R-4 Zone is attached as Appendix 1. A draft version of the R-11 and R-14 zoning is attached as Appendix 2.

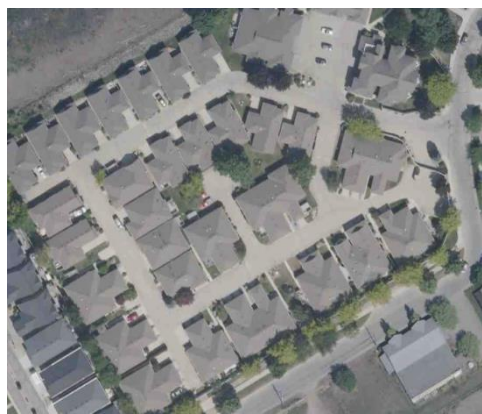
Salmon Arm Context and Scope of the R-4 Zone

There is a broad range of R-4 development within the Urban Containment Boundary (UCB) across the entire City. According to our GIS data, the ~140 total R-4 Zone parcels comprise of either:

- 1) **fee simple property** with no development or with an SFD (with or without a secondary suite), a rental duplex, large buildings with numerous rental units or seniors' living complexes; or
- 2) **strata property**, these developments contain strata lots, two lots in the case of a duplex but 50+ strata lots in the case of extensive developments such as those pictured.



Townhouse strata



Seniors' Residence



SFD Strata development

According to GIS data, a total of 972 ground-access strata lots within a range of housing types are zoned R-4 across over 40 strata developments (i.e. excluding R-5 Zone condo/apartment stratas). These cover the greatest extent of current R-4 lands but this zone also includes:

- 5 parcels dedicated or designated as “park” across 3 legal titles;
- 3 childcare operations, with or without attached dwelling unit(s);
- several fee simple parcels that comprised of the historic dwelling from which a multi-unit strata was developed across its previous parcel extents;
- ~10 rental multi-family developments;
- ~13 smaller fee simple parcels with a duplex or single family dwelling with limited space for accessory dwelling units (ADUs) but may readily develop secondary suites;
- ~16 larger fee simple properties with a dwelling (or duplex) and ample opportunity to develop either ADUs in a yard or an entire parcel redevelopment to multi-family; and
- ~20 vacant/undeveloped parcels, most with no associated development applications.

A complete map-book of all R-4 lands is included as Appendix 3.

While SSMUH is not applicable to the majority of current R-4 zoned parcels, it does apply to some and should be added to zoning to enable increased density where a parcel may be developed or has infill potential. Existing vacant parcels shall continue to carry the opportunity for multi-family

dwelling. Similarly, those with rental or strata multi-family developments can be rezoned to the primary R-4 succession zone: the R-14 zone. Finally, lands under current application with the City are shifted in the draft bylaw to the appropriate zone to enable the given proposal.

The draft bylaw lists the parcels by legal plan, address and PID (parcel identification), a unique nine digit number created by the Land Title Office and applied to every legal parcel in the Province. Maps are not required and have not been attached to the bylaw due to the number of parcels.

ANALYSIS

The permitted uses and associated zone provisions for those uses should be divided so as to apply SSMUH in a coherent manner. This is proposed to be done primarily via the “R-11 - Existing Compact/Single Family Residential Zone” and the “R-14 - Compact/Multi-Family Residential Zone.”

A benefit of this approach is that the result can yield a clear purpose for each zone:

R-11 Purpose

The R-11 Zone provides zoning compliance for historically developed detached single family dwellings, primarily on strata lots, with minimal yards where secondary suites may be added within these dwellings. Where single family dwellings are on fee simple parcels, secondary suites and/or accessory dwelling units may be developed to a density governed by parcel area.

R-14 Purpose

The purpose of the R-14 Zone is to provide for ground-oriented attached dwellings, on strata lots or for rental occupancy, in row-houses, clusters or duplex building forms on lands designated in the OCP as medium and high density.

1. R-11 Zone looking back and going forward.

The proposed R-11 Zone will assure zoning conformance and not simply “lawful non-conformance”; however, it will not be considered for future or further single family development on other lands. The reason being that at purpose, the R-4 was not a single family dwelling zone. It is structured for multi-family in the way density and amenities are calculated. The details of why/how it has been used to develop strata-titled detached SFDs instead of fee simple detached dwellings is unclear but staff believe that this emerged over time in response to market demands.

Many municipal zoning bylaws have a “compact” single family residential zone, typically smaller fee simple parcels, which forego the administration, the additional costs, and the complexities of strata ownership. A compact single family zone can be analyzed and added at the time of the larger Zoning Bylaw rewrite after completion of the OCP. SSMUH remains the focus of the current work.

2. Permitted R-4 Zone uses

Currently permitted R-4 uses, as excerpted from Bylaw 2303, include:

- *multiple family dwellings*
- *triplexes*
- *duplexes*
- *assisted living housing*
- *dining area*
- *bed & breakfast in a SFD, limited to two let rooms*
- *boarding home*
- *commercial daycare facility;*
- *family childcare facility*
- *group childcare*
- *single family dwelling (SFD)*
- *accessory use*
- *home occupation*
- *public use and public utility*

How are these uses to be allocated?

The attached Bylaw set out the following:

- SFD use segues to R-11 Zone
- All duplex, triplex, and multi-family segue to R-14 Zone
- Assisted living and dining area also shift to R-14 Zone
- all three childcare categories to be permitted in both zones
- home occupation, bed & breakfast, boarders/boarding home (combined), accessory use carry through to both zones
- public use & public utility will shift to a frontend provision for “uses permitted in all zones”

Appendix 4 is a flowchart which provides a snapshot of how staff navigated the division of R-4 zoned properties. This is explained in more detail below and has informed the draft bylaw.

3. R-14 - Compact/Multi-Family Residential Zone

The R-14 serves as the successor for the majority of R-4 lands and includes:

- all the undeveloped (i.e. vacant) parcels with multi-family development potential
- all rental multi-family developments and assisted living and/or seniors' residences
- stratified lots with duplexes, triplexes and cluster/row homes (acknowledging that there are a few stratas with SFDs in the mix of primarily multi-family developments –these have been provided for in the bylaw)

R-14 will apply to ~90 parcels, many of which contain numerous strata lots within the greater (parent) parcel. It carries forward all the density, setback, height, parcel and amenity parameters and R-4 permitted uses - except for *single family residential*.

Parcel permeability requirements have not been implemented as this can be considered under Residential Development Permit application for multi family development. Also as pictured below, greenspace varies broadly by development type, location and other factors.

The photos below show recent and previous developments that will segue from R-4 to R-14:



Similar to the R-5 - High Density Residential Zone, SSMUH is not required and cannot readily be incorporated into a multi-unit zone.

4. R-11 - Existing Compact/Single Family Residential Zone

The proposed R-11 extracts the ~33 parcels with one or numerous detached single family dwellings from the larger set of R-4 lands. Where these are on fee simple lands, they may or may not have a secondary suite(s) constructed under a building permit, inspected and issued an occupancy permit. Generally these are on larger parcels and so may have infill SSMUH potential.

The current R-4 Zone enables a relatively high density of residential development - between 200 and 250 sq.m. per unit *depending upon what amenity is provided* (e.g. childcare, rental housing, accessibility, etc). Given that permitted density has been calculated with internal strata roads and parking areas, landscaped common land, etc. rolled-in, this has really increased the number of

units that can be developed. The density permitted under SSMUH (and our proposed R-10 Zone), as excerpted below, is not dissimilar:

No more than 4 dwelling units are permitted per parcel of area between 280 and 4050 sq.m. (3014 sq.ft. and 1 acre), where the largest building is deemed the principal building.

Provisions have been added to the proposed R-11 Zone to allow density and small-scale units via one or more secondary suites and, in the case of fee-simple properties, accessory dwelling units (ADUs). This has not been added to stratas because there is virtually no yard at the front, side, or rear to construct another dwelling on an existing developed strata lot. Few stratas would allow this in any event as most prohibit any and all accessory buildings, even small vinyl/aluminum pre-fab yard sheds. The City does not and can not enforce strata bylaws or the Section 218 building schemes that are established by the original developers. The City relies on owners to be aware of what rules govern their particular strata.

If an R-11 strata has land and opportunity to add more density/detached dwellings, they may do this under the zone via a Development Permit and a Building Permit and create another strata lot. A fee simple R-11 property may add rental units in a yard where possible and as permitted by the density allowances in the yard. SSMUH is incorporated into this zone and will allow increased density.

The photos below show strata developments of SFDs that will segue from R-4 to R-11:



These photos show bare land strata lots accessed via an internal strata road within a single parcel.

Parcel permeability requirements have not be implemented in the R-11 Zone because the sites have been developed with a significant extent of hard surfacing that would be rendered non-conforming in stratas. Fee simple SFD R-4 parcels typically have more permeable surfaces. (See examples proposed for R-11 at right).

Again, this zone is to lawfully accommodate existing development and will not be considered in future for further single family dwellings. When and if a compact parcel single family zone is contemplated in future, permeability may be considered at that time.



Single family dwellings on small fee simple parcels

5. Additional R-4 changes for Council Consideration

The opportunity remains to further rationalize the R-4 Zone as regards a small number of parcels that fit neither within the R-11 nor the R-14 Zone. Critically, these parcels would shift to the zone that is the consistent with OCP designation and complies with the actual land use and parcel parameters.

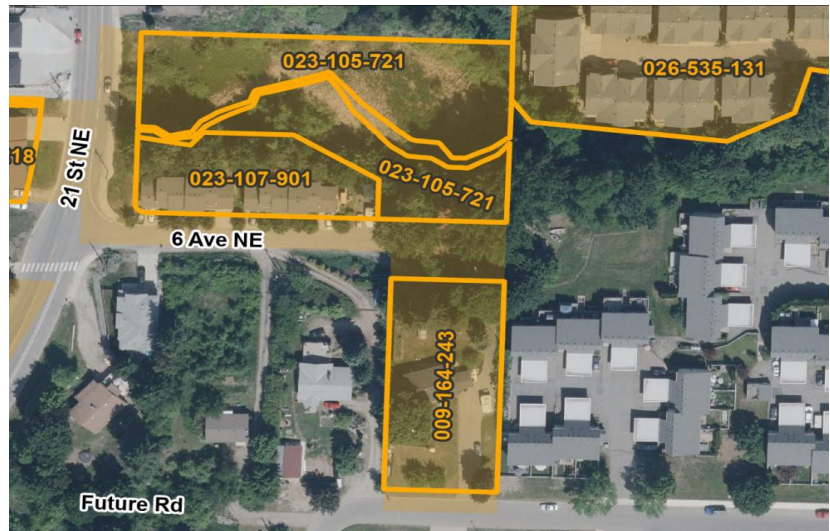
P-1-Park and Recreation

These lands are in the Turner Creek area. They were dedicated as Park as a part of the development process. The surrounding developments are all zoned R-4 and so this zone also carried across the park lands.



The five “park” parcels shown in the adjacent photos and listed in the draft bylaw schedule are most accurately zoned under the existing P-1 Zone. Two are listed twice as they are not contiguous given a watercourse vested in the Crown divides them. There is also one to the south that is connected to 20th Street NE via a panhandle.

These are all OCP designated parks and are problematic to develop due to water-courses, riparian areas, geo-hazards and topography.



R-10 – Residential Zone

Finally, there are ten small properties that were historically shifted to R-4 Zone for various reasons:

- when two dwelling units were not permitted on a smaller parcel in the R-1/R-2/R-8 Zones;
- no other residential zone could apply to a given smaller area parcel; or
- property with the original older dwelling on a previously large parcel was left over when the land was developed into a strata property (as illustrated on the next page).



Original Dwellings



Given the proposed R-10 Zone changes, these properties would comply and are more consistent with R-10 than either the R-11 or the R-14. They are also subject to SSMUH thus where an owner has build-out space and wishes to add small scale units, they may do so in the R-10 zone. Some may only be able to add a secondary suite (above right) while others may do that as well as an accessory dwelling unit in a yard (above left).

Some street views below for a few of the other properties recommended to shift from R-4 to R-10 or R-11 and the explanation for the change.



The two examples at left each show an SFD on a fee simple parcel with public road frontage with strata SFDs alongside and behind the parcel.

This photo is a street view of the ortho on the above right. It was the original dwelling which was zoned R-4 with the 53 unit strata was rezoning application. It has adequate yard to develop an ADU or to add secondary suites to the dwelling.



This photo shows a newer dwelling, constructed at the same time as the four SFDs in the strata behind it. Like the strata units, it has minimal yards and space and so – short of a complete demo and redevelopment - it may add

density via secondary suites only.

Shift to R-10 – Residential

These two parcels each have a duplex in the R-4 Zone. They are not a part of a multi-unit strata and have adequate yards and setbacks, thus are proposed to shift from the R-4 to the new R-10 Zone. They may accommodate additions or small suites so as to become a kind of fourplex under the SSMUH legislation.

CONCLUSION

The changes to R-4 are the last in the zone by zone residential adaptation to SSMUH. There is still policy and companion Zoning Bylaw and Subdivision Servicing Bylaw work to complete, and a good deal of public and development industry education. We have endeavoured to approach the provincial mandate in a positive, logical, constructive manner. The next steps will be to provide public notice of the changes and receive any written correspondence that may or may not result in changes to the proposed zoning amendments.

As previously directed by Council, the changes are being implemented progressively with several zoning bylaws, each progressing to second reading. Advancing the proposed Bylaw to Council for first and second reading will place it on the agenda and continue the process in order to meet the June deadline,

Relevant Policy(ies):



Prior to the June 30, 2024 deadline zoning and other bylaws will be brought forward for Council's consideration that would be utilized by Council, staff and the public to review and approve Small Scale Multi Unit Housing (SSMUH).

Referral Comments:

In the drafting of the various bylaws related to SSMUH, planning staff consulted with other City departments.

Fire Department

N/A

Building Department

N/A

Engineering Department

N/A

Other

N/A

Planning Department

In closing, this aspect of SSMUH comprises relatively complex changes as compared to the changes in the single family Residential zones. Advancing the attached proposed Bylaw to Council for first and second reading would place it on the agenda and continue the process in order to meet the June 30, 2024 deadline.

Financial Considerations:

N/A

Committee Recommendations:

N/A

Public Consultation:

The *Local Government Act* prohibits Council from holding a Public Hearing for bylaw amendments that are for the sole purpose of implementing bylaw amendments related to SSMUH. Notice will be given in two consecutive editions of the newspaper in advance of Council considering first reading of the proposed bylaw. It is expected that first reading will be considered at the May 13, 2024 Regular Council meeting.

Alternatives & Implications:

N/A

Prepared by: Planning Analyst & Manager of Planning and Building

Reviewed by: Director of Planning & Community Services

Approved by: Chief Administrative Officer

Attachments:

- Appendix 1 – R-4 Medium Density Residential Zone

- Appendix 2 – Bylaw No. 4658 – R-11 and R-14 Zones (Draft)
- Appendix 3 – Rezoning Mapbook
- Appendix 4 – Flow Chart: Staff Considerations for Rezoning From R-4

SECTION 9 - R-4 - MEDIUM DENSITY RESIDENTIAL ZONE

Purpose

- 9.1 The purpose of the R-4 Zone is to provide for medium *density, multiple family* and small lot *single family* residential developments. New *multiple family* developments zoned R-4 shall be required to obtain a *Development Permit* as per the requirements of the *Official Community Plan*, and shall comply with the provisions of the ***Fire Services Act, British Columbia Building Code***, and other applicable legislation. #289, #3740

Regulations

- 9.2 On a *parcel zoned R-4*, no *building or structure* shall be constructed, located or altered and no plan of subdivision approved which contravenes the regulations set out in the *R-4 Zone* or those regulations contained elsewhere in this Bylaw.

Permitted Uses

- 9.3 The following uses and no others are permitted in the R-4 Zone:
- .1 *assisted living housing*; #4336
 - .2 *bed and breakfast* in a *single family dwelling*, limited to two let rooms;
 - .3 *boarders*, limited to two;
 - .4 *boarding home*; #2789
 - .5 *commercial daycare facility*;
 - .6 *dining area*; #4336
 - .7 *duplexes*;
 - .8 *family childcare facility*; #3082
 - .9 *group childcare*; #3082
 - .10 *home occupation*; #2782
 - .11 *multiple family dwellings*;
 - .12 *public use*;
 - .13 *public utility*;
 - .14 *single family dwelling*;
 - .15 *triplexes*;
 - .16 *accessory use*.

Maximum Height of Principal Buildings

- 9.4 The maximum *height of a principal buildings* shall be 10.0 metres (32.8 feet). This may be increased to 13.0 metres (42.7 ft.), via the Development Permit process, if any of the special amenity(ies) in Table 2 are provided.

Maximum Height of Accessory Buildings

- 9.5 The maximum *height* of an accessory *building* shall be 6.0 metres (19.7 feet).

Maximum Parcel Coverage

- 9.6 The total maximum *parcel coverage* for *principal* and *accessory buildings* shall be 55% of the *parcel area*, of which 10% shall be the maximum parcel coverage for *accessory buildings*. #2811

Minimum Parcel Area

- 9.7
- .1 The minimum *parcel area* for a *single family dwelling* shall be 300.0 square metres (3,229.3 square feet).
 - .2 The minimum *parcel area* for a *duplex* shall be 600.0 square metres (6,458.6 square feet).
 - .3 The minimum *parcel area* for all other uses shall be 900.0 square metres (9,687.8 square feet).

SECTION 9 - R-4 - MEDIUM DENSITY RESIDENTIAL ZONE - CONTINUED

Minimum Parcel Width

9.8

- .1 The minimum *parcel width* shall be 30.0 metres (98.5 feet). #3740
- .2 Notwithstanding Section 9.8.1, the minimum *parcel width* for a *single family* lot shall be 10.0 metres (32.8 feet).
- .3 Notwithstanding Section 9.8.1, the minimum *parcel width* for a stacked *duplex* lot shall be 14.0 metres (45.9 feet).
- .4 Notwithstanding Section 9.8.1, the minimum *parcel width* for a side-by-side *duplex* lot shall be 20.0 metres (65.6 feet)).

Minimum Setback of Principal Buildings

9.9 The minimum *setback* of *principal buildings* from the:

- .1 *Front parcel line*
 - adjacent to a *highway* shall be 5.0 metres (16.4 feet)
 - adjacent to an *access route* shall be 2.0 metres (6.6 feet)
- .2 *Rear parcel line*
 - adjacent to a *parcel zoned*
R-4 shall be 3.0 metres (9.8 feet)
 - all other cases shall be 5.0 metres (16.4 feet)
- .3 *Interior side parcel line*
 - adjacent to a *parcel zoned*
R-4 shall be 1.2 metres (3.9 feet) #3475
 - all other cases shall be 1.8 metres (5.9 feet)
- .4 *Exterior side parcel line*
 - adjacent to a *highway* shall be 5.0 metres (16.4 feet)
 - adjacent to an *access route* shall be 2.0 metres (6.6 feet)
- .5 Minimum separation between residential *buildings* on the same lot of not more than one storey in height shall be 1.5 metres (4.9 feet)
- .6 Minimum separation between residential *buildings* on the same lot of more than one storey in height shall be 3.0 metres (9.8 feet)
- .7 Notwithstanding Sections 9.9.2 and 9.9.3, a *principal building* on a corner *parcel* may be sited not less than 1.5 metres (4.9 feet) from the *rear parcel line* provided the combined total of the *rear* and *interior side yards* shall be not less than 6.0 metres (19.7 feet).
- .8 Refer to Section 4.9 for “Special Building Setbacks” which may apply. #2811

Minimum Setback of Accessory Buildings

9.10 The minimum *setback* of accessory *buildings* from the:

- .1 *Front parcel line* shall be 5.0 metres (16.4 feet)
- .2 *Rear parcel line* shall be 1.0 metre (3.3 feet)
- .3 *Interior side parcel line* shall be 0.6 metre (1.9 feet)
- .4 *Exterior side parcel line* shall be 5.0 metres (16.4 feet)

Refer to “Pound and Animal Control Bylaw” for special setbacks which may apply. #2811

SECTION 9 - R-4 - MEDIUM DENSITY RESIDENTIAL ZONE - CONTINUED

Maximum Density

Note: The following *density* provisions are based on the *gross parcel area*. Parking requirements, *setback* requirements, road dedication, etc. have not been taken into consideration.

9.11

- .1 The maximum *density* shall be a total of 40 *dwelling units* or *sleeping units* per hectare (16.2 *dwelling units* or *sleeping units* per acre). #2789
- .2 Notwithstanding Section 9.11.1, the maximum *density* in the R-4 Zone may be increased to a maximum of 50 *dwelling units* per hectare (20.2 units per acre) in accordance with Table 2. In Table 2, Column I sets out the special amenity to be provided and Column II sets out the added *density* assigned for the provision of each amenity.
- .3 Notwithstanding Section 9.11.1, the maximum *density* in the R-4 Zone may be increased to a maximum of 50 *dwelling units* per hectare (20.2 units per acre) for the provision of *Assisted Living Housing*. #4336

TABLE 2

COLUMN I SPECIAL AMENITY TO BE PROVIDED	COLUMN II ADDED DENSITY
1. Provision of each dwelling unit which caters to the disabled (e.g. wheelchair access)	<input type="checkbox"/> 2 units per hectare (0.8 units per acre)
2. Provision of <i>commercial daycare facility</i> 7 - 10 children 11 - 15 children 16 or more children	<input type="checkbox"/> 3 units per hectare(1.2 units per acre) <input type="checkbox"/> 4 units per hectare(1.6 units per acre) <input type="checkbox"/> 7 units per hectare(2.8 units per acre)
3. Provision of below <i>grade</i> or parkade type parking for at least 50% of the required off street parking	<input type="checkbox"/> 10 units per hectare (4.0 units per acre)
4. Provision of each rental <i>welling unit</i>	<input type="checkbox"/> 2 units per hectare (0.8 units per acre)
5. Provision of affordable rental <i>dwelling units</i> in accordance with special agreement under Section 904 #3218	<input type="checkbox"/> 5 units per hectare (2.0 units per acre)

Maximum Floor Area Ratio

9.12 The maximum *floor area ratio* of a *single family dwelling* shall be 0.65.

Parking

9.13 Parking shall be required as per Appendix I.

CITY OF SALMON ARM

BYLAW NO. xxxx

A bylaw to amend “District of Salmon Arm Zoning Bylaw No. 2303”

WHEREAS pursuant to the December of 2023 amendments of the Local Government Act [RSBC 2015] Chapter 1, Council of the City of Salmon Arm is legislated to require enabling of small-scale multi-unit housing across serviced, single family residential zoned lands within the Urban Containment Boundary;

AND WHEREAS as required by the Province of British Columbia, written submissions were accepted but no Public Hearing was held;

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

1. “District of Salmon Arm Zoning Bylaw No. 2303” is hereby amended as follows:
 - a) by deleting *R-4 - Medium Density Residential Zone* and adding the *R-11 – Existing Compact/Single Family Residential Zone* and the *R-14 – Compact/Strata Multi-Family Residential Zone* to the list of Zones in section 5.1;
 - b) by deleting section 9, the *R-4 - Medium Density Residential Zone*;
 - c) by inserting Schedule “A,” attached hereto and forming a part of this Bylaw, as section 7, the *R-11 – Existing Compact/Single Family Residential Zone* and by rezoning all the parcels listed in Table “A” from R-4 to the R-11 Zone;
 - d) by inserting Schedule “B,” attached hereto and forming a part of this Bylaw, as section 9, the *R-14 – Compact/Strata Multi-Family Residential Zone* and by rezoning all the parcels listed in Table “B” from R-4 to the R-14 Zone; and
 - e) by rezoning all the parcels listed on Table “C” from the *R-4 - Medium Density Residential Zone* to the *P-1 – Park and Recreation Zone*; and
 - f) by rezoning all the parcels listed on Table “D” from the *R-4 - Medium Density Residential Zone* to the *R-10 – Residential Zone*.

2. SEVERABILITY

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

3. ENACTMENT

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

4. EFFECTIVE DATE

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

5. CITATION

This Bylaw may be cited as “**City of Salmon Arm Zoning Amendment Bylaw No. xxxx**”

READ A FIRST TIME THIS	DAY OF	2024
READ A SECOND TIME THIS	DAY OF	2024
READ A THIRD TIME THIS	DAY OF	2024
ADOPTED BY COUNCIL THIS	DAY OF	2024

MAYOR

CORPORATE OFFICER

Schedule “A”

SECTION 7 - R-11 - EXISTING COMPACT/SINGLE FAMILY RESIDENTIAL ZONE

Purpose

- 7.1 The R-11 Zone provides *zoning* compliance for historically developed detached *single family dwellings*, primarily on strata lots, with minimal yards where *secondary suites* may be added within these dwellings. Where single family dwellings are on fee simple *parcels*, *secondary suites* and/or *accessory dwelling units* may be developed to a density governed by *parcel* area.

The R-11 Zone will not be considered for future or further single family development on other lands.

Regulations

- 7.2 On a *parcel zoned* R-11, no *building* or *structure* shall be constructed, located or altered and no plan of subdivision approved which contravenes the regulations set out in the R-11 *Zone* or those regulations contained elsewhere in this Bylaw.

Permitted Uses

- 7.3 The following uses and no others are permitted in the R-11 *Zone*:
- .1 *single family dwelling* with or without *secondary suite(s)*
 - .2 *accessory dwelling unit(s)* on fee simple *parcels* in compliance with s. 4.2 of this Bylaw
 - .3 *accessory use*
 - .4 *bed and breakfast* in a *single family dwelling*, limited to two let rooms
 - .5 *boarding home*
 - .6 *family childcare facility*
 - .7 *group childcare*
 - .8 *commercial daycare facility*

Maximum Density and Number of Dwelling units

- 7.4 The maximum *density* shall be 40 *dwelling units* per hectare (16.2 per acre), calculated based upon *gross parcel area*.

Maximum Height of Principal Buildings

- 7.5 The maximum *height* of any *principal building* shall be 10 metres (32.8 feet).

Maximum Height of Accessory Buildings

- 7.6 The maximum *height* of an accessory *building*, including an *accessory dwelling unit*, shall be 6 metres (19.7 feet).

Maximum Parcel Coverage

- 7.7 The total maximum *parcel coverage* for all *buildings* shall be 55% of *parcel area*; whereby, within this cap, if permitted in this zone, up to 20% of *parcel area* may comprise *accessory buildings* containing one or more *accessory dwelling units*; and up to 10% may comprise all other *accessory buildings*.

Minimum Parcel Area

- 78 The minimum *parcel area* for a *single family dwelling* shall be 300 square metres (3,229.3 square feet).

Minimum Parcel Width

- 7.9 The minimum *parcel width* shall be 30 metres (98.5 feet); and, the minimum *parcel width* for a *single family* strata lot shall be 10 metres (32.8 feet).

Minimum Setback of Principal Building, Single Family Dwelling and Accessory Dwelling Unit

- 7.10 The minimum *setback* of *principal buildings* from the:

- .1 *Front parcel line*
 - adjacent to a *highway* shall be 5.0 metres (16.4 feet)
 - adjacent to an *access route* shall be 2.0 metres (6.6 feet)
- .2 *Rear parcel line*
 - adjacent to a *parcel zoned* R-11 shall be 3.0 metres (9.8 feet)
 - all other cases shall be 5.0 metres (16.4 feet)
- .3 *Interior side parcel line*
 - adjacent to a *parcel zoned* R-11 shall be 1.2 metres (3.9 feet)
 - all other cases shall be 1.8 metres (5.9 feet)
- .4 *Exterior side parcel line*
 - adjacent to a *highway* shall be 5.0 metres (16.4 feet)
 - adjacent to an *access route* shall be 2.0 metres (6.6 feet)
- .5 Minimum separation between residential *buildings* on the same lot of not more than one storey in height shall be 1.5 metres (4.9 feet)
- .6 Minimum separation between residential *buildings* on the same lot of more than one storey in height shall be 3.0 metres (9.8 feet)
- .7 Notwithstanding the preceding, a *principal building* on a corner *parcel* may be sited not less than 1.5 metres (4.9 feet) from the *rear parcel line* provided the combined total of the *rear* and interior *side yards* shall be not less than 6.0 metres (19.7 feet).

Refer to Section 4.9 for “Special Building Setbacks” which may apply.

Minimum Setback of Non- Residential Accessory Buildings

- 7.13 The minimum *setback* of accessory *buildings* from the:

- .1 *Front parcel line* shall be 6.0 metres (19.7 feet)
- .2 *Rear parcel line* shall be 1.0 metre (3.3 feet)
- .3 *Interior side parcel line* shall be 1.0 metre (3.3 feet)
- .4 *Exterior side parcel line* shall be 6.0 metres (19.7 feet)

Refer to “Pound and Animal Control Bylaw” for special setbacks which may apply.

Parking

- 7.14 Required off-street parking shall be as prescribed in Appendix I.

TABLE "A"**List of Parcels Rezoned from R-4 to R-11**

	PID	PLAN	New Zone	ADDRESS
1	029-972-116	PLAN EPS3551	R-11	1611 10 STREET SW
2	010-841-806	PLAN K687	R-11	2401 5 AVENUE NE
3	011-697-300	PLAN 1255	R-11	60 10 STREET SE
4	014-857-332	PLAN K771	R-11	1120 12 STREET NE
5	018-341-071	PLAN KAS1277	R-11	350 HUDSON STREET NW
6	018-879-241	PLAN KAS1479	R-11	420 HUDSON STREET NW
7	024-069-311	KAS2019	R-11	801 20 STREET NE
8	026-423-103	PLAN KAS2869	R-11	1231 10 STREET SW
9	026-515-351	PLAN KAS2927	R-11	551 17 STREET SE
10	026-536-188	PLAN KAP79770	R-11	630 20 STREET NE
11	026-536-218	PLAN KAP79770	R-11	631 21 STREET NE
12	026-536-218	PLAN KAP79770	R-11	631 21 STREET NE
13	027-006-255	PLAN KAS2977	R-11	151 BEATTY AVENUE NW
14	027-379-833	PLAN KAS3388	R-11	2850 7 AVENUE NE
15	027-503-801	PLAN KAS2527	R-11	881 16 STREET NE
16	029-776-228	PLAN EPP56717	R-11	800 9 AVENUE NE
17	029-776-236	PLAN EPP56717	R-11	830 9 AVENUE NE
18	029-776-244	PLAN EPP56717	R-11	801 8 AVENUE NE
19	029-776-252	PLAN EPP56717	R-11	831 8 AVENUE NE
20	029-898-901	PLAN EPS3413	R-11	1330 10 STREET SW
21	030-006-261	PLAN EPS3897	R-11	1341 30 STREET NE
22	030-567-262	PLAN EPS4414	R-11	361 10 STREET SE
23	030-199-000	PLAN EPS4235	R-11	1791 10 STREET SW
24	031-038-671	PLAN EPS6485	R-11	1151 8 AVENUE NE
25	031-051-201	PLAN EPP94805	R-11	931 12 STREET SE
26	031-500-072	PLAN EPP112221	R-11	2394 6 AVENUE SE
27	031-500-081	PLAN EPP112221	R-11	2374 6 AVENUE SE
28	031-500-099	PLAN EPP112221	R-11	2354 6 AVENUE SE
29	031-500-102	PLAN EPP112221	R-11	2344 6 AVENUE SE
30	031-500-111	PLAN EPP112221	R-11	2334 6 AVENUE SE
31	031-500-129	PLAN EPP112221	R-11	2314 6 AVENUE SE
32	031-500-137	PLAN EPP112221	R-11	2304 6 AVENUE SE
33	031-746-161	PLAN EPS8618	R-11	1840 10 STREET SW
33	009-164-243	PLAN 13789	R-11	2190 6 AVENUE NE
34	030-179-114	PLAN EPP72088	R-11	371 10 STREET SE

Schedule “B”

SECTION 9 - R-14 - COMPACT/MULTI-FAMILY RESIDENTIAL ZONE

Purpose

- 9.1 The purpose of the R-14 Zone is to provide for ground-oriented attached dwellings, on strata lots or for rental occupancy, in rowhouses, clusters or duplex building forms on lands designated in the OCP as medium and high density.

Regulations

- 9.2 On a *parcel zoned R-14*, no *building* or *structure* shall be constructed, located or altered and no plan of subdivision approved which contravenes the regulations set out in the *R-14 Zone* or those regulations contained elsewhere in this Bylaw.

Permitted Uses

- 9.3 The following uses and no others are permitted in the *R-14 Zone*:
- .1 *multiple family dwellings*
 - .2 *triplexes*
 - .3 *duplexes*
 - .4 *assisted living housing* with or without a *dining area*
 - .5 *secondary suites*
 - .6 *boarding home*
 - .7 *commercial daycare facility*
 - .8 *group childcare*
 - .9 *family childcare facility*
 - .10 *home occupation*
 - .111 *accessory use*

Maximum Height of Principal Buildings

- 9.4 The maximum *height* of any *principal building* shall be 10 metres (32.8 feet), except where this may be increased up to 13 metres (42.7 feet) via the Development Permit process, subject to provision of an amenity listed in Table 9.1.

Maximum Height of Accessory Buildings

- 9.5 The maximum *height* of any accessory *building* shall be 6 metres (19.7 feet).

Maximum Parcel Coverage

- 9.6 The total maximum *parcel coverage* for *principal* and *accessory buildings* shall be 55% of the *parcel area*, of which 10% shall be the maximum *parcel coverage* for *accessory buildings*.

Minimum Parcel Area

- 9.7
- .1 The minimum *parcel area* for a *duplex* shall be 600 square metres (6,458.6 square feet).
 - .2 The minimum *parcel area* for all other uses shall be 900 square metres (9,687.8 square feet).
 - .3 *Duplexes, triplexes* and *multiple family dwellings* may be subdivided into strata lots smaller than the preceding provided the *parcel* is comprehensively developed under a single Development Permit.

Minimum Parcel Width

9.8

- .1 The minimum *parcel width* shall be 30 metres (98.5 feet).
- .2 The minimum *parcel width* for a *duplex parcel* shall be 14 metres (45.9 feet).
- .3 Notwithstanding the preceding, *duplexes*, *triplexes* and *multiple family dwellings* may be subdivided into strata lots smaller provided the *parcel* is comprehensively developed under a single Development Permit.

Minimum Setback of Principal Buildings

9.9 The minimum *setback* of *principal buildings* from the:

- .1 *Front parcel line*
 - adjacent to a *highway* shall be 5.0 metres (16.4 feet)
 - adjacent to an *access route* shall be 2.0 metres (6.6 feet)
- .2 *Rear parcel line*
 - adjacent to a *parcel zoned* R-14 shall be 3.0 metres (9.8 feet)
 - all other cases shall be 5.0 metres (16.4 feet)
- .3 *Interior side parcel line*
 - adjacent to a *parcel zoned* R-14 shall be 1.2 metres (3.9 feet)
 - all other cases shall be 1.8 metres (5.9 feet)
- .4 *Exterior side parcel line*
 - adjacent to a *highway* shall be 5.0 metres (16.4 feet)
 - adjacent to an *access route* shall be 2.0 metres (6.6 feet)
- .5 Minimum separation between residential *buildings* on the same *parcel* of not more than one storey in height shall be 1.5 metres (4.9 feet)
- .6 Minimum separation between residential *buildings* on the same *parcel* of more than one storey in height shall be 3.0 metres (9.8 feet)

Refer to Section 4.9 for “Special Building Setbacks” which may apply.

Minimum Setback of Accessory Buildings

9.10 The minimum *setback* of accessory *buildings* from the:

- .1 *Front parcel line* shall be 5.0 metres (16.4 feet)
- .2 *Rear parcel line* shall be 1.0 metre (3.3 feet)
- .3 *Interior side parcel line* shall be 0.6 metre (1.9 feet)
- .4 *Exterior side parcel line* shall be 5.0 metres (16.4 feet)

Refer to “Pound and Animal Control Bylaw” for special setbacks which may apply.

Maximum Density

9.11 The maximum permitted *density* based on the gross *parcel* area, shall be as follows:

- .1 40 *dwelling units* per hectare (16.2 per acre); or
 - .2 50 *dwelling units* or *sleeping units* per hectare (20.2 per acre) for *Assisted Living Housing*; or
 - .3 subject to providing the specified amenity(ies) listed in Table 9.1, permitted may increase as specified up to a maximum of 50 *dwelling units* per hectare (20.2 units per acre); and
- for the purposes of the R-14 Zone, *secondary suites* shall not be included in the calculation of *density*.

Parcel Specific Single Family Dwellings (detached)

9.12 To recognize zoning compliance, the following strata lot developments are permitted detached single family dwellings:

- .1 231 - 20th Street NE, Plan EPP1260 (PID 031 983 855)
- .2 2751 - 15 Avenue, NE, Plan EPS 8 (PID 027 455 327)
- .3 111 Harbourfront Drive NW, PLAN KAS881 (PID 016 997 905)

Parking

9.13 Required off-street parking shall be as prescribed in Appendix I.

TABLE 9.1

AMENITY TO BE PROVIDED	ADDED DENSITY
1. Provision of each fully accessible dwelling unit (e.g. wheelchair access)	<input type="checkbox"/> 2 units per hectare (0.8 units per acre)
2. Provision of <i>commercial daycare facility</i> 7 to 10 children 11 to 15 children 16 or more children	<input type="checkbox"/> 3 units per hectare (1.2 units per acre) <input type="checkbox"/> 4 units per hectare (1.6 units per acre) <input type="checkbox"/> 7 units per hectare (2.8 units per acre)
2. Provision of below <i>grade</i> parking for at least 50% of the required off street parking	<input type="checkbox"/> 10 units per hectare (4.0 units per acre)
3. Provision of each rental <i>dwelling unit</i>	<input type="checkbox"/> 2 units per hectare (0.8 units per acre)
4. Provision of affordable rental <i>dwelling units</i> in accordance with special agreement under s. 483 of the Local Government Act	<input type="checkbox"/> 5 units per hectare (2.0 units per acre)

Table “B”**List of Parcels Rezoned from R-4 to R-14**

	PID	PLAN	NEW ZONE	ADDRESS
1	002-015-421	PLAN 26408	R-14	700 30 STREET NE
2	002-206-854	PLAN SPK507	R-14	1451 1 AVENUE NE
3	002-943-867	PLAN 34598	R-14	120 8 AVENUE SW
4	004-628-373	PLAN 28133	R-14	141 10 AVENUE SE
5	004-687-612	PLAN 27921	R-14	3381 10 AVENUE SE
6	006-372-392	PLAN 14775	R-14	270 7 STREET SE
7	006-741-762	PLAN 22668	R-14	650 10 STREET SW
8	007-296-185	PLAN 9916	R-14	1121 1 STREET SE
9	007-388-586	KAS653	R-14	vacant land
10	007-388-586	KAS653	R-14	4490 13 STREET NE
11	007-388-586	KAS653	R-14	4431 LAKESHORE ROAD NE
12	008-134-243	PLAN 19112	R-14	1130 15 STREET SE
13	008-932-310	PLAN 14775	R-14	180 7 STREET SE
14	009-027-572	PLAN 14376	R-14	1181 20 STREET NE
15	009-491-856	PLAN 11757	R-14	541 30 STREET NE
16	009-634-151	PLAN 9916	R-14	1120 SHUSWAP STREET SE
17	009-634-207	PLAN 9916	R-14	1231 1 STREET SE
18	010-257-900	PLAN 5725	R-14	791 5 STREET SE
19	010-563-466	PLAN 4279	R-14	1520 10 STREET SW
20	010-853-006	PLAN 3538	R-14	4400 CANOE BEACH DRIVE NE
21	010-853-014	PLAN 3538	R-14	4600 CANOE BEACH DRIVE NE
22	011-071-672	PLAN 1923	R-14	350 NARCISSE STREET NW
23	011-250-895	PLAN 1980	R-14	7200 52 STREET NE
24	011-300-191	PLAN 1719	R-14	1281 20 AVENUE SW
25	011-333-405	PLAN 1978	R-14	1141 18 STREET NE
26	011-595-060	PLAN 1451	R-14	3110 2 AVENUE NE
27	012-412-031	PLAN 392	R-14	380 SHUSWAP STREET SE
28	012-412-066	PLAN 392	R-14	381 1 STREET SE
29	012-412-082	PLAN 392	R-14	351 1 STREET SE
30	013-450-859	PLAN K742	R-14	151 8 AVENUE SW
31	014-070-456	PLAN DD4342D	R-14	1741 10 STREET SW
32	014-073-951	PLAN B411	R-14	1470 TCH NE

33	014-079-640	PLAN DD12003	R-14	1280 LAKESHORE ROAD NE
34	014-079-658	PLAN B3820	R-14	1270 LAKESHORE ROAD NE
35	016-997-905	PLAN KAS881	R-14	111 HARBOURFRONT DRIVE NW
36	017-528-011	PLAN KAS969	R-14	600 10 STREET SW
37	017-800-943	PLAN KAS1054	R-14	1521 OKANAGAN AVENUE NE
38	018-189-661	PLAN KAS1227	R-14	1481 OKANAGAN AVENUE NE
39	018-509-495	PLAN KAS1340	R-14	870 10 STREET SW
40	018-607-829	PLAN KAS1372	R-14	900 5 AVENUE SW
41	018-674-356	PLAN KAS1402	R-14	780 10 STREET SW
42	018-686-257	PLAN KAP51918	R-14	3201 6 AVENUE NE
43	019-142-188	PLAN KAP54150	R-14	70 11 STREET SE
44	023-031-069	PLAN KAP54430	R-14	60 25 STREET SE
45	023-107-901	PLAN KAS1637	R-14	2101 6 AVENUE NE
46	023-114-134	PLAN KAS1638	R-14	171 17 STREET SE
47	023-195-321	PLAN KAS1666	R-14	51 25 STREET SE
48	023-291-681	PLAN KAS1708	R-14	20 25 STREET SE
49	023-466-138	PLAN KAS1780	R-14	40 25 STREET SE
50	023-625-210	PLAN KAS1835	R-14	101 20 STREET NE
51	023-657-138	PLAN KAS1847	R-14	2951 11 AVENUE NE
52	023-658-240	PLAN KAS1851	R-14	660 24 STREET NE
53	023-866-284	PLAN KAS1936	R-14	80 25 STREET SE
54	024-024-805	PLAN KAS2005	R-14	71 25 STREET SE
55	024-255-700	PLAN KAS2075	R-14	171 BEATTY AVENUE NW
56	024-255-700	PLAN KAS2075	R-14	171 BEATTY AVENUE NW
57	024-467-847	PLAN KAP64066	R-14	1591 30 STREET NE
58	024-543-241	PLAN KAP64666	R-14	1141 20 STREET NE
59	024-762-393	PLAN KAP66620	R-14	551 21 STREET NE
60	025-681-401	KAS2541	R-14	1451 OKANAGAN AVENUE NE
61	025-764-039	KAP74189	R-14	1590 OKANAGAN AVENUE SE
62	025-764-055	KAP74189	R-14	1600 OKANAGAN AVENUE SE
63	025-818-643	KAP74649	R-14	491 20 STREET NE
64	025-818-643	KAP74649	R-14	491 20 STREET NE
65	026-188-350	KAS2758	R-14	2060 12 AVENUE NE
66	026-535-131	PLAN KAS2857	R-14	671 24 STREET NE
67	026-594-765	PLAN KAS2657	R-14	51 8 AVENUE SW
68	026-679-531	PLAN KAS2777	R-14	441 20 STREET NE

69	026-797-321	PLAN KAP81756	R-14	821 10 AVENUE SW
70	026-812-614	PLAN KAS 3079	R-14	660 20 STREET NE
71	026-923-386	PLAN KAP82683	R-14	981 12 STREET SE
72	027-111-211	PLAN KAS2777	R-14	341 20 STREET NE
73	027-341-682	PLAN KAS3369	R-14	1431 AUTO ROAD SE
74	027-455-327	PLAN EPS8	R-14	2751 15 AVENUE NE
75	027-599-248	PLAN KAP87228	R-14	1017 10 AVENUE SE
76	027-748-341	PLAN EPS14	R-14	1070 1 STREET SE
77	028-197-941	PLAN EPS133	R-14	1596 OKANAGAN AVENUE SE
78	028-875-656	PLAN EPS740	R-14	1449 1 AVENUE NE
79	028-875-818	PLAN EPS625	R-14	780 20 STREET NE
80	030-387-540	PLAN EPS4629	R-14	121 HARBOURFRONT DRIVE NE
81	030-750-415	PLAN EPS5826	R-14	421 HUDSON STREET NW
82	030-750-601	PLAN EPS5686	R-14	2810 15 AVENUE NE
83	031-109-837	PLAN EPP82567	R-14	1061 1 STREET SE
84	031-425-895	PLAN EPP110768	R-14	2185 5 AVENUE SE
85	031-743-854	PLAN EPP121728	R-14	2800 20 AVENUE NE
86	031-983-812	PLAN EPP126010	R-14	231 20 STREET NE
87	031-983-855	EPS9398	R-14	231 20 STREET NE
88	032-030-550	PLAN EPP121958	R-14	1180 OLD AUTO ROAD SE
89	032-030-550	PLAN EPP121958	R-14	1180 OLD AUTO ROAD SE
90	032-030-584	EPS9618	R-14	1180 OLD AUTO ROAD SE
91	012-412-007	PLAN 392	R-14	350 SHUSWAP STREET SE

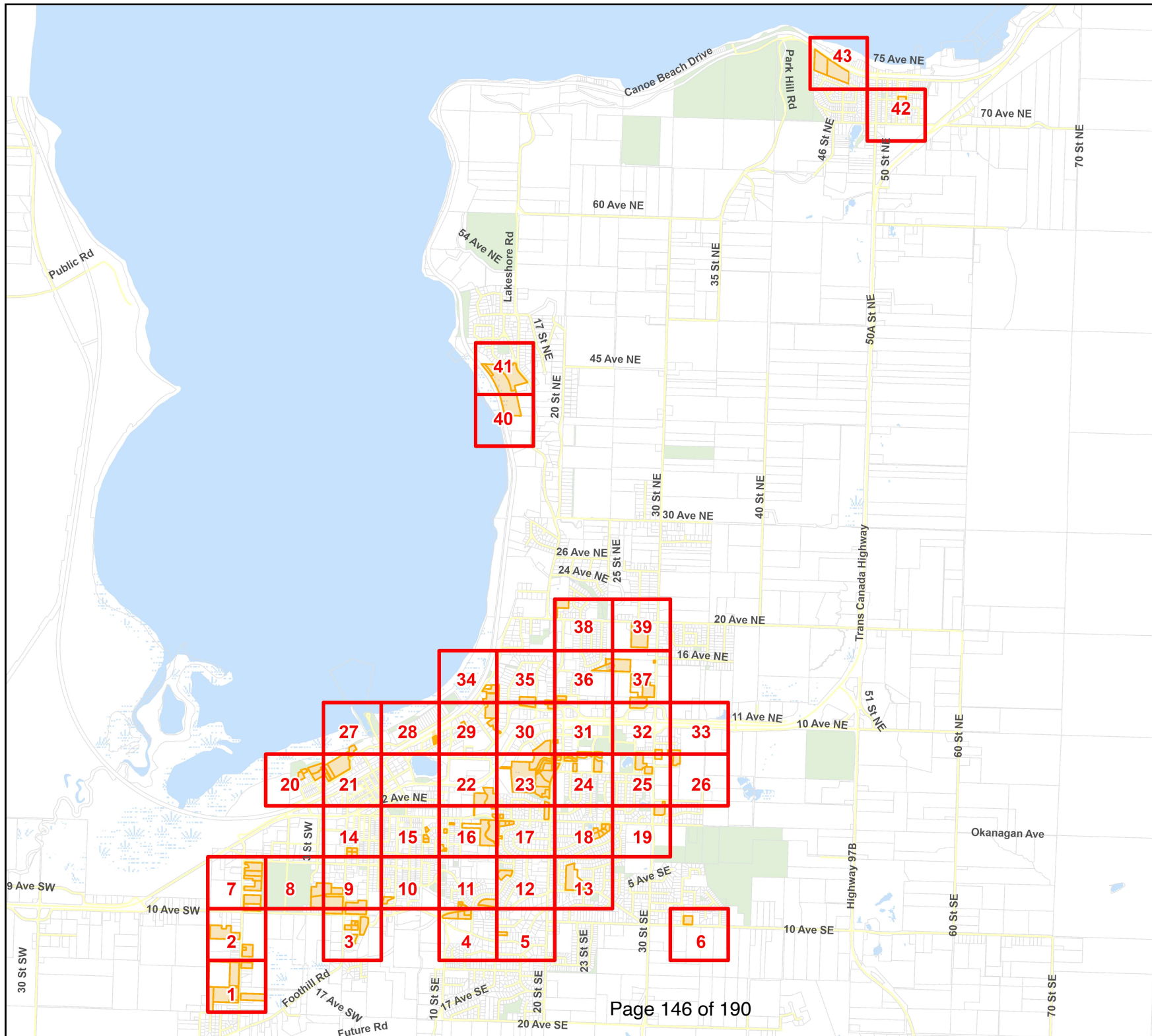
TABLE “C”**List of Parcels Rezoned from R-4 to P-1**

	PID	PLAN	NEW ZONE	OCP	ADDRESS
1	023-887-036	PLAN KAP59942	P-1	PARK	601 20 STREET NE
2	023-887-036	PLAN KAP59942	P-1	PARK	601 20 STREET NE
3	024-762-407	PLAN KAP66620	P-1	PARK	511 21 STREET NE
4	023-105-721	PLAN KAP54974	P-1	PARK	650 21 STREET NE
5	023-105-721	PLAN KAP54974	P-1	PARK	650 21 STREET NE

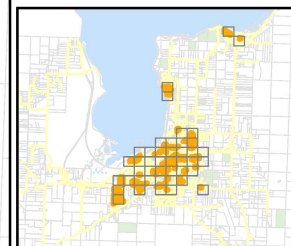
TABLE “D”**List of Parcels Rezoned from R-4 to R-10**

	PID	PLAN	NEW ZONE	OCP	ADDRESS
1	029-787-424	PLAN EPP56722	R-10	RES MEDIUM DENSITY	1380 10 STREET SW
2	031-109-845	PLAN EPP82567	R-10	RES MEDIUM DENSITY	1081 1 STREET SE
3	001-992-007	PLAN 15603	R-10	RES HIGH DENSITY	980 1 AVENUE SE
4	006-370-985	PLAN 17709	R-10	RES HIGH DENSITY	731 1 AVENUE SE
5	015-556-662	PLAN 42417	R-10	RES MEDIUM DENSITY	1300 LAKESHORE RD NE
6	027-759-288	PLAN EPP1245	R-10	RES MEDIUM DENSITY	1971 20 AVENUE NE
7	031-743-846	PLAN EPP121728	R-10	RES MEDIUM DENSITY	2790 20 AVENUE NE
8	029-912-016	PLAN EPP62930	R-10	RES MEDIUM DENSITY	1881 10 STREET SW

**Parcels Zoned R-4
Tile Index**



Overview Map



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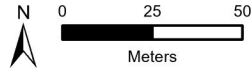
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Parcels Zoned R-4

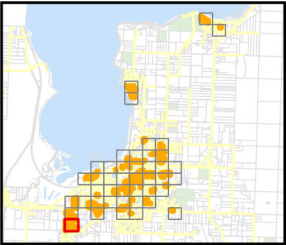
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Legend

-  R-4 Parcels
-  R-4 Zone

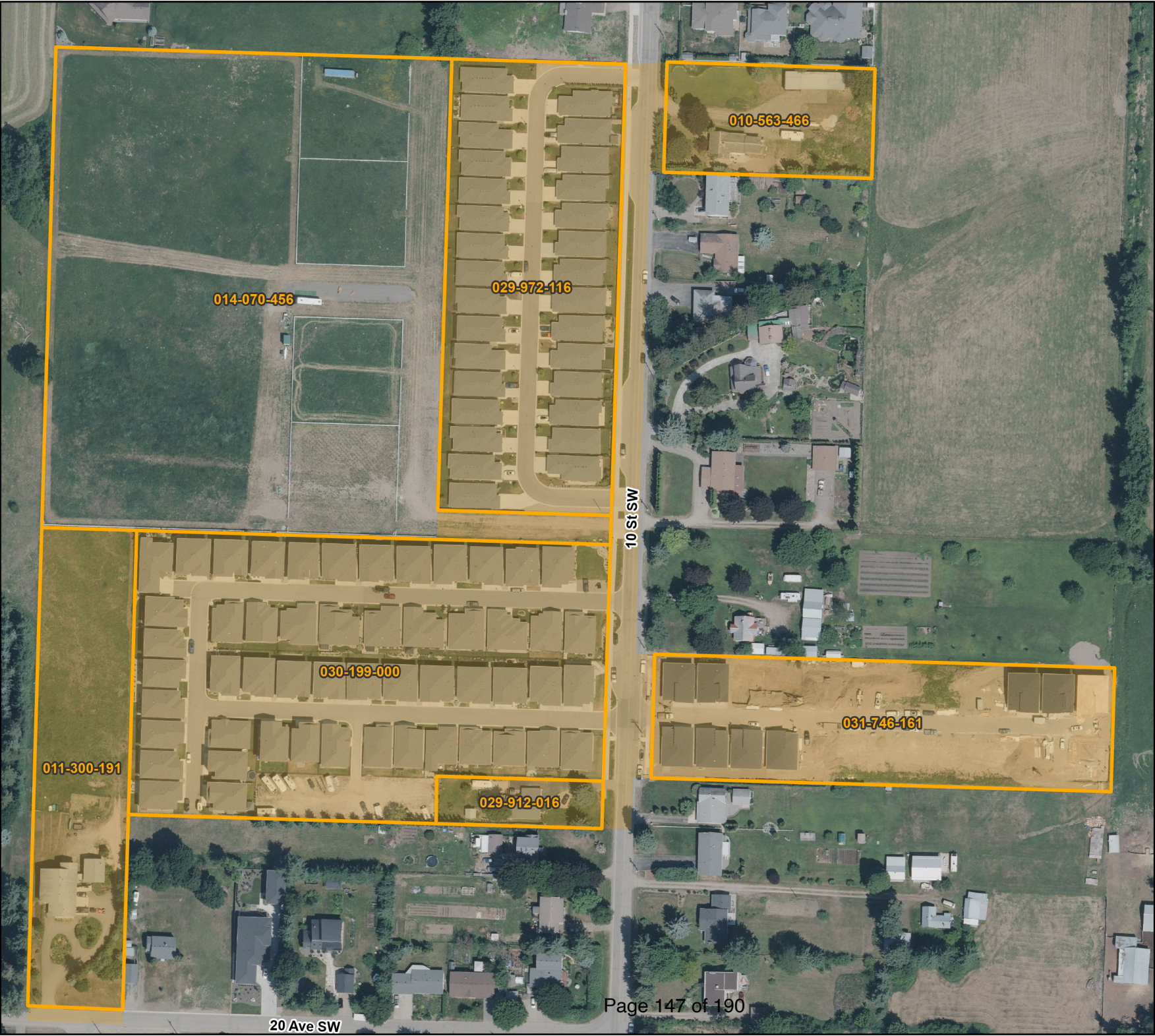


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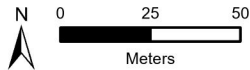


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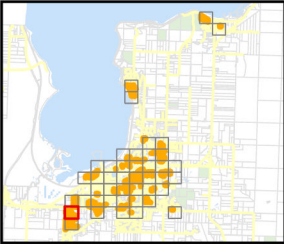
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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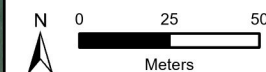


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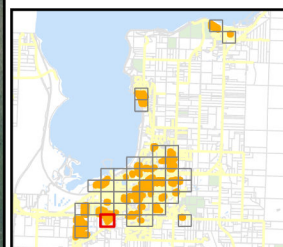
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Legend

- R-4 Parcels
- R-4 Zone

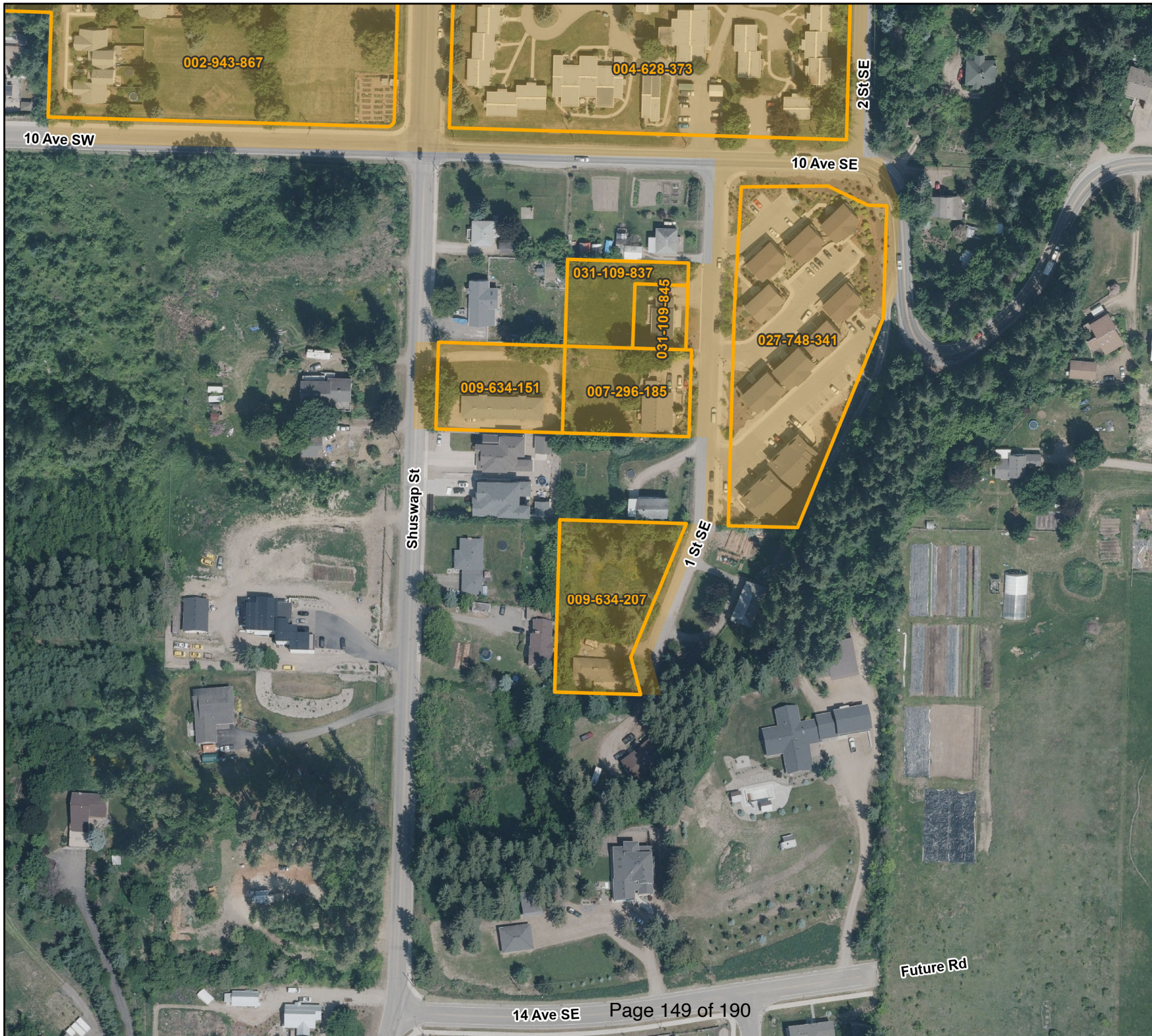


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Parcels Zoned R-4

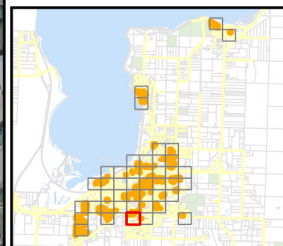
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Legend

-  R-4 Parcels
-  R-4 Zone

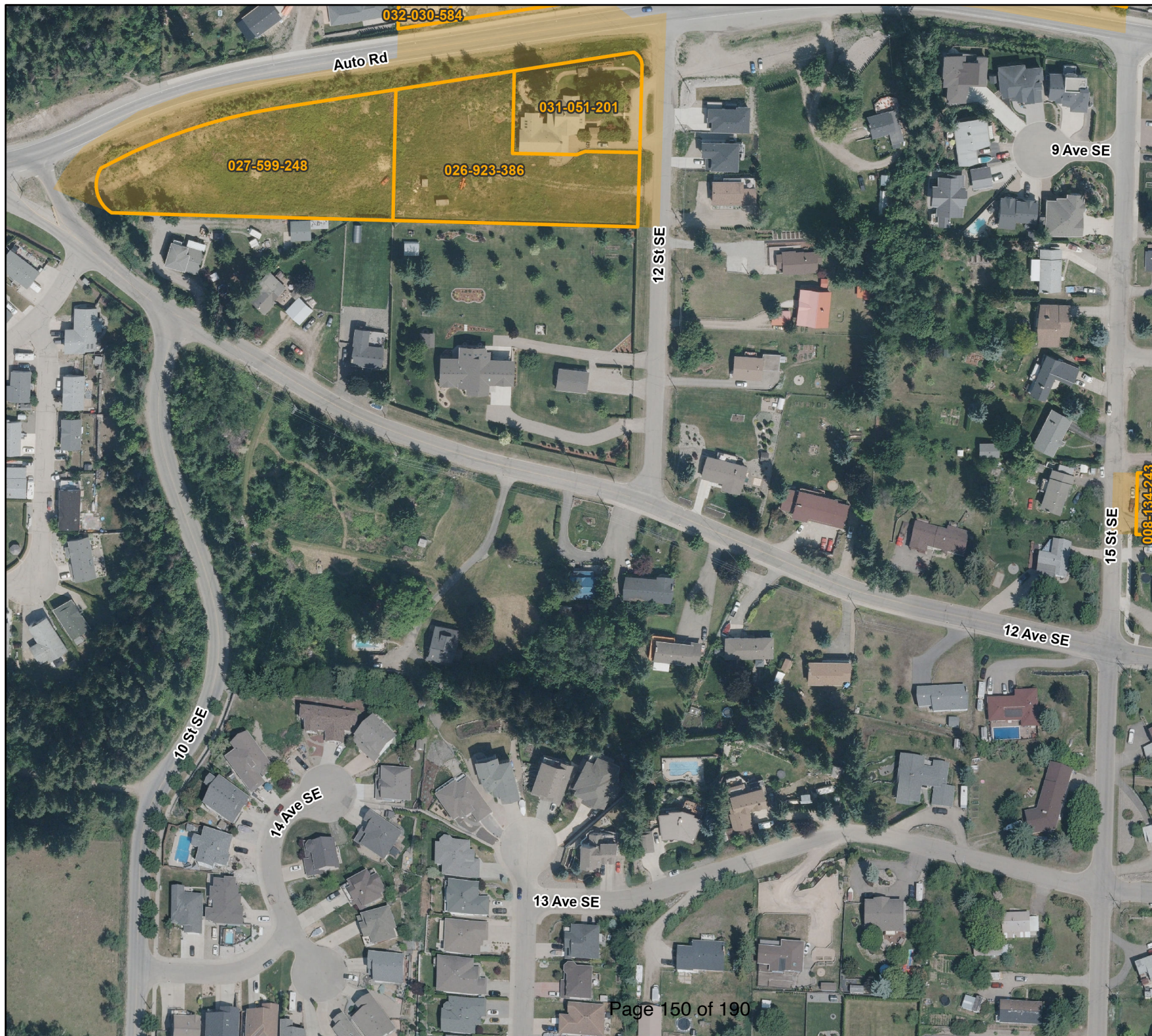


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Parcels Zoned R-4

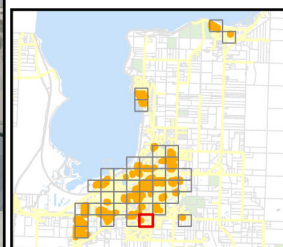
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Legend

-  R-4 Parcels
-  R-4 Zone

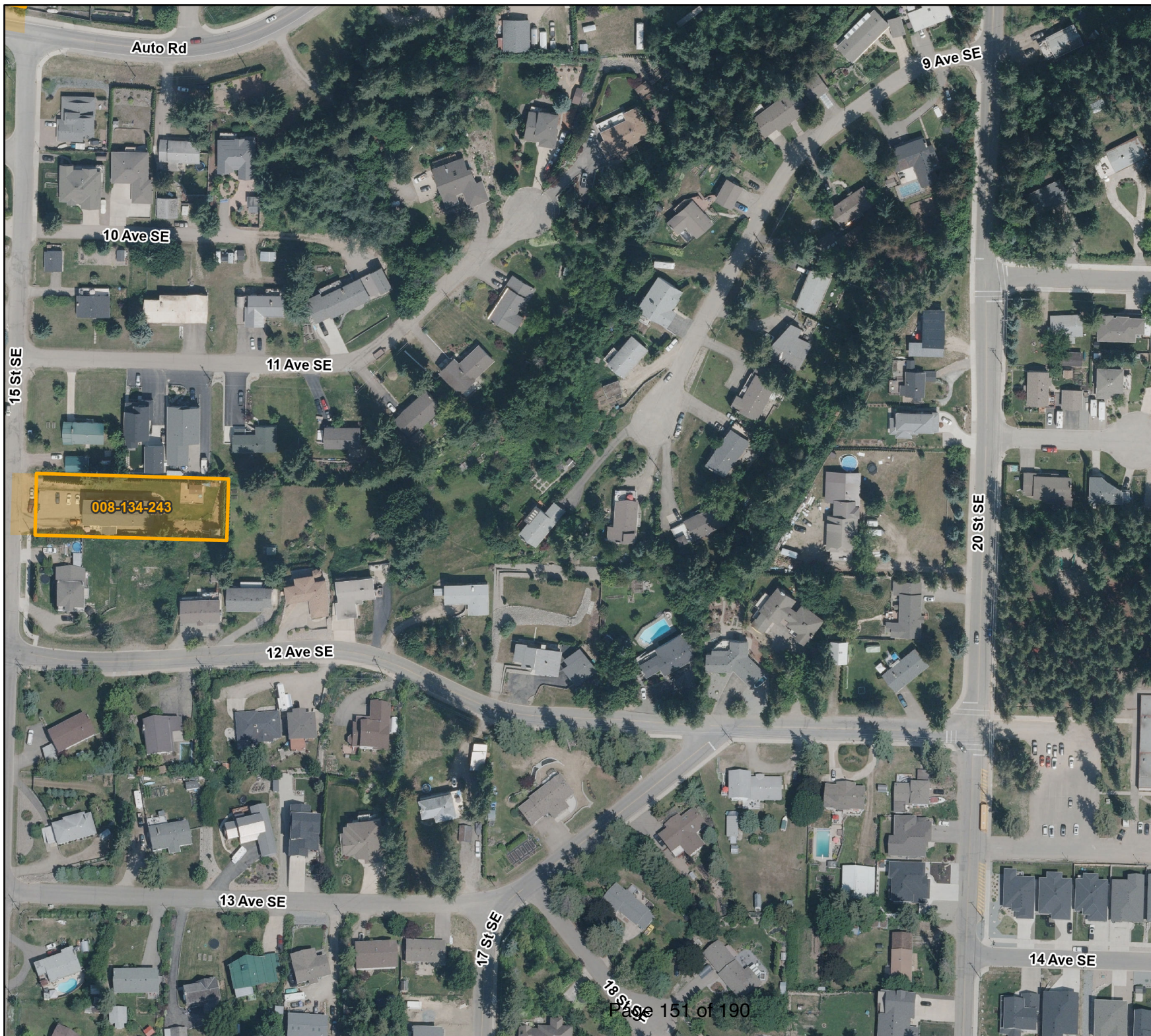


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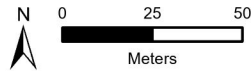


Parcels Zoned R-4

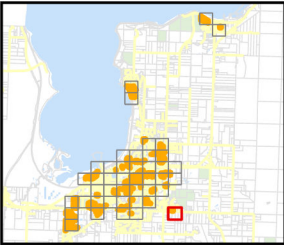
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Legend

-  R-4 Parcels
-  R-4 Zone



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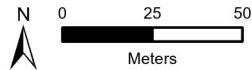


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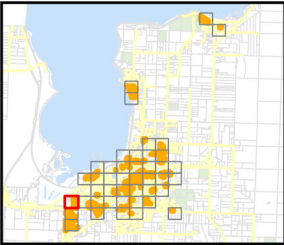
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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Map Printed: 21 February 2024

Parcels Zoned R-4

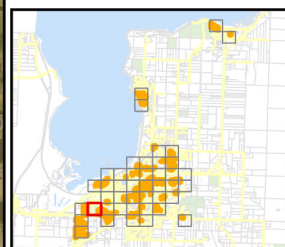
Page 8 of 43

Legend

- R-4 Parcels
- R-4 Zone

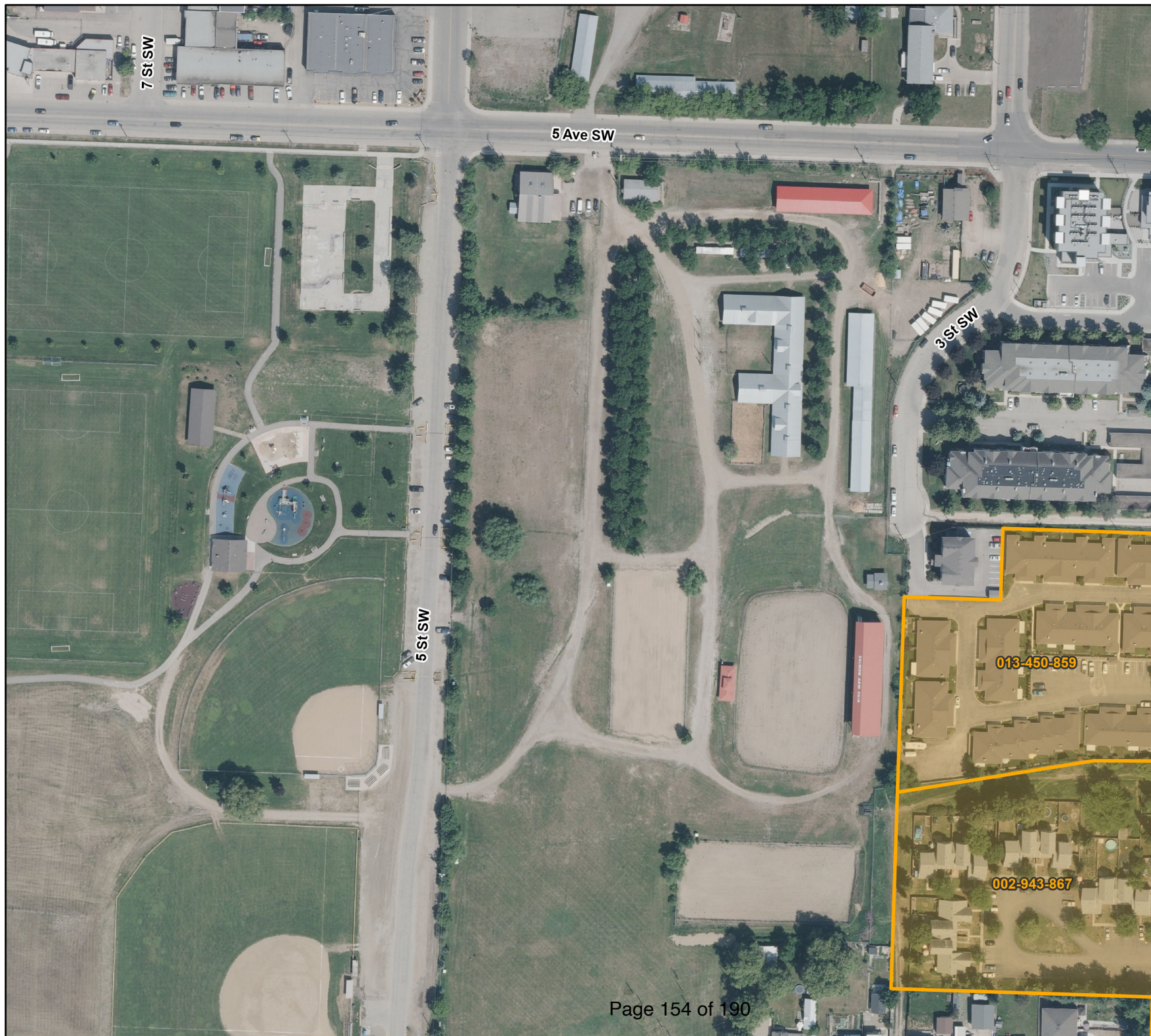


Overview Map



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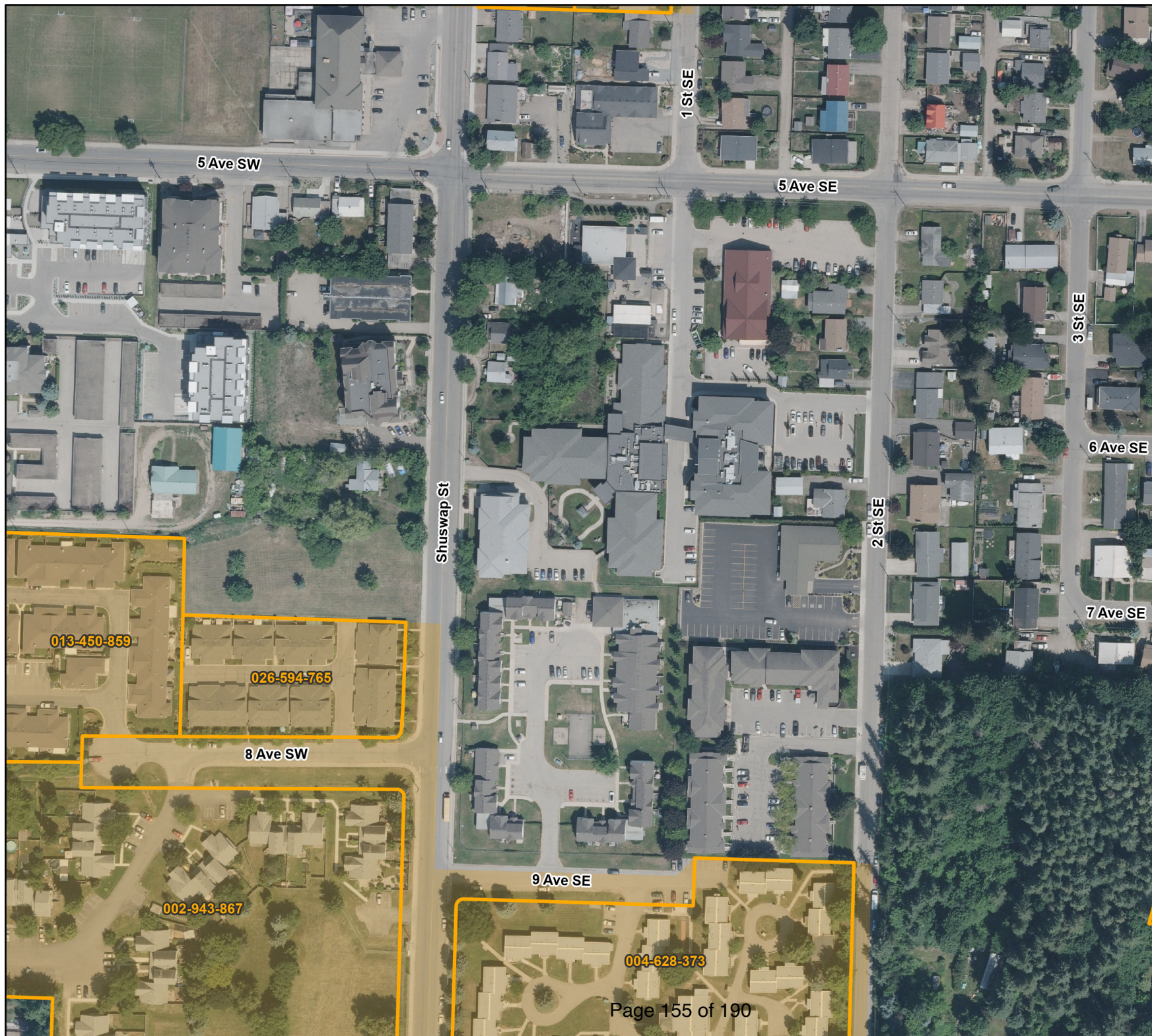


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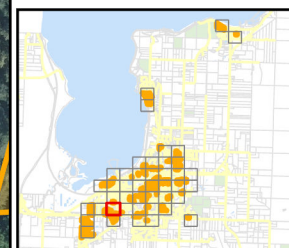
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



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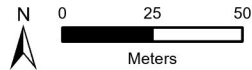
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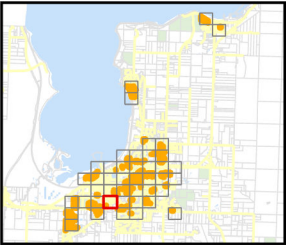
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Legend

-  R-4 Parcels
-  R-4 Zone

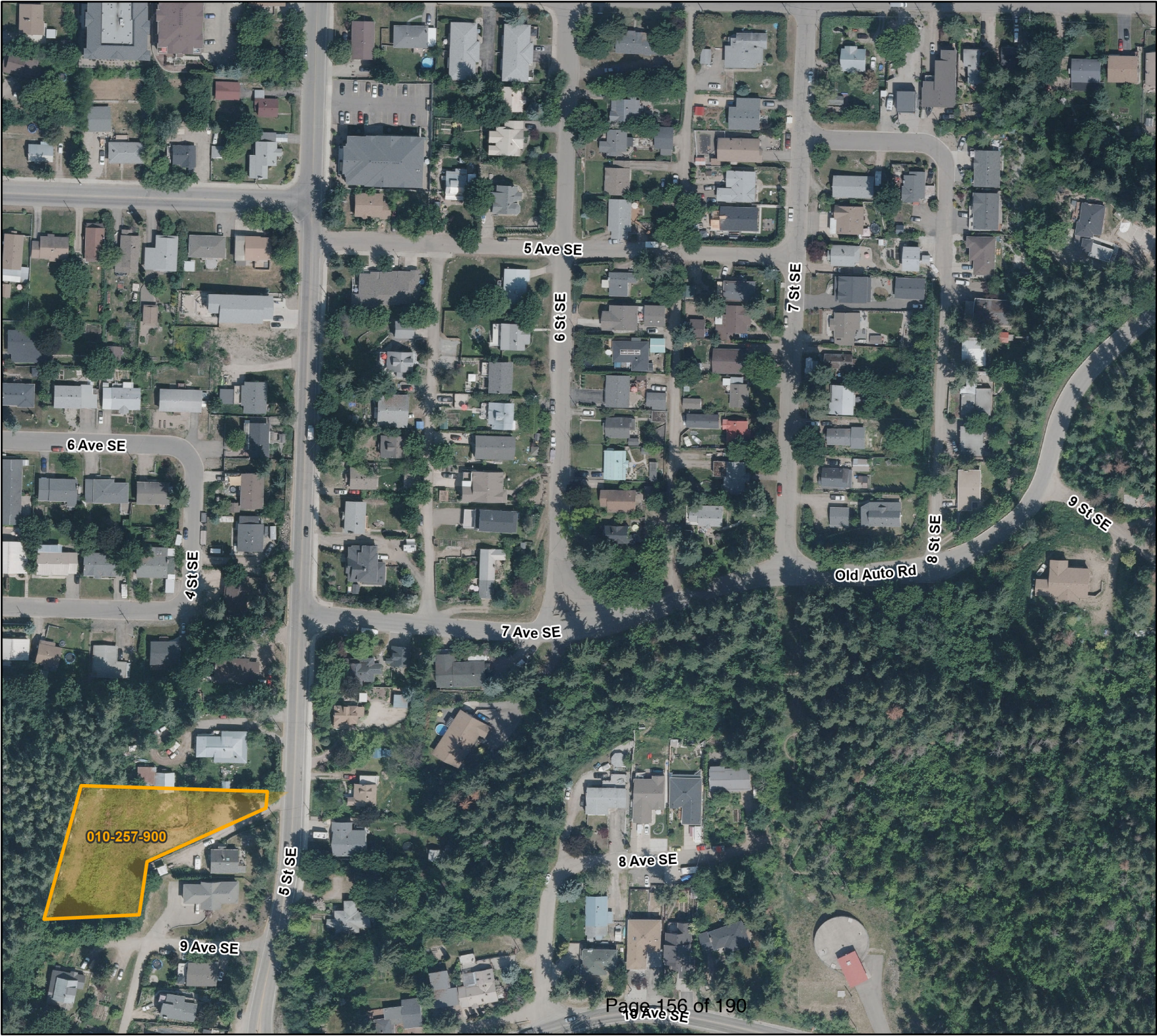


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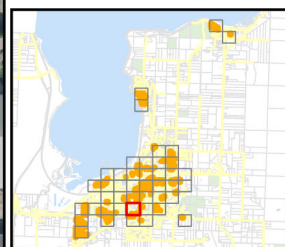
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Legend

-  R-4 Parcels
-  R-4 Zone

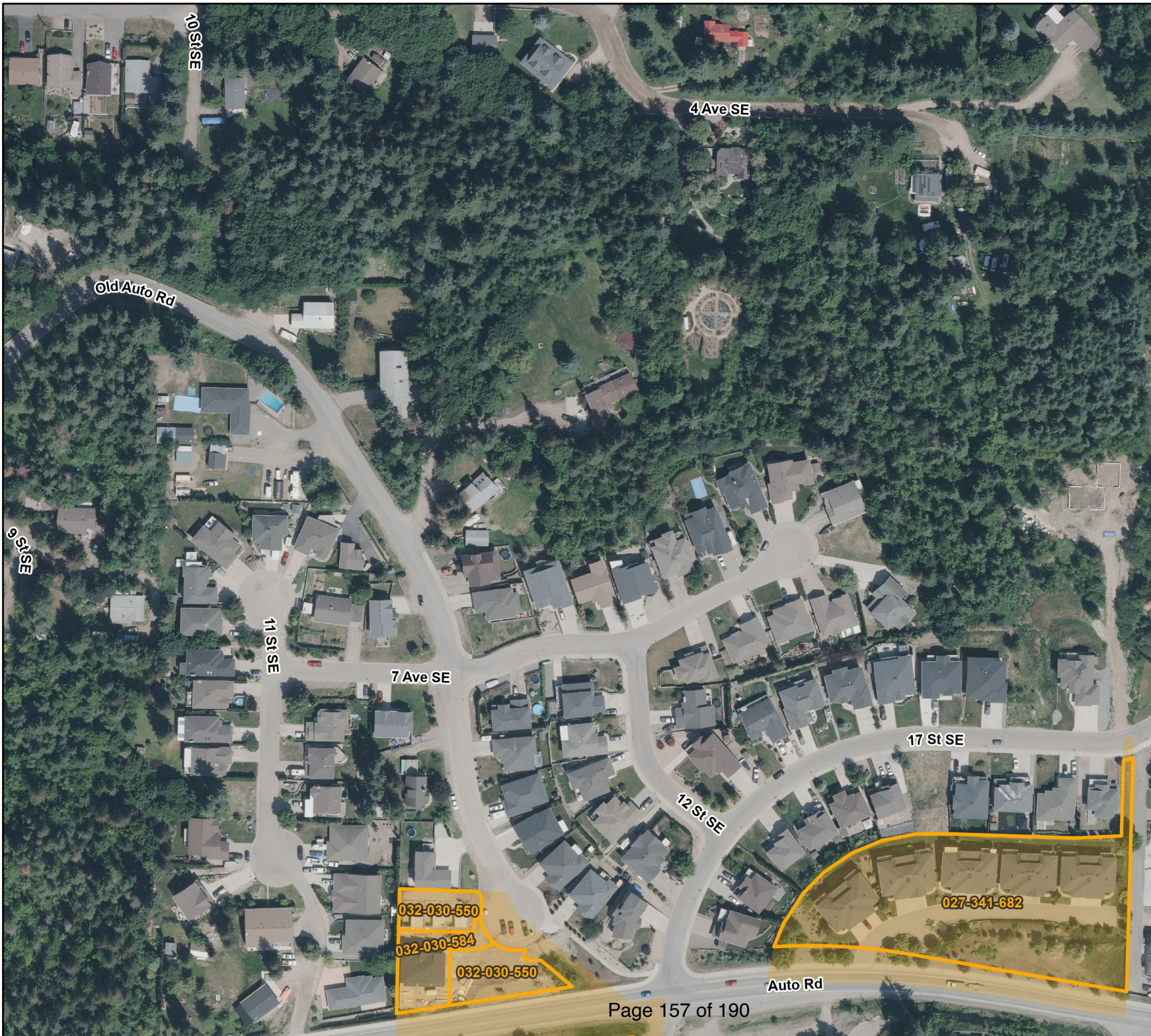


Overview Map



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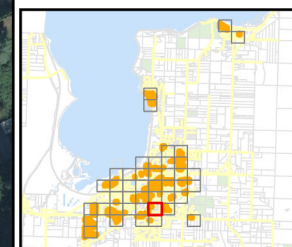
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



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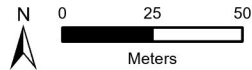
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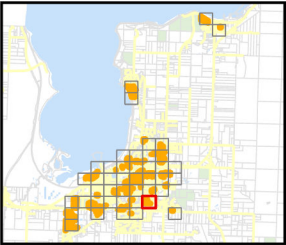
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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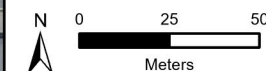


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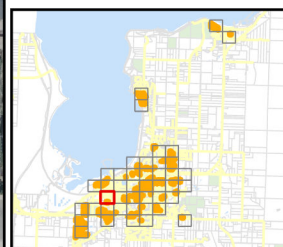
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Legend

-  R-4 Parcels
-  R-4 Zone

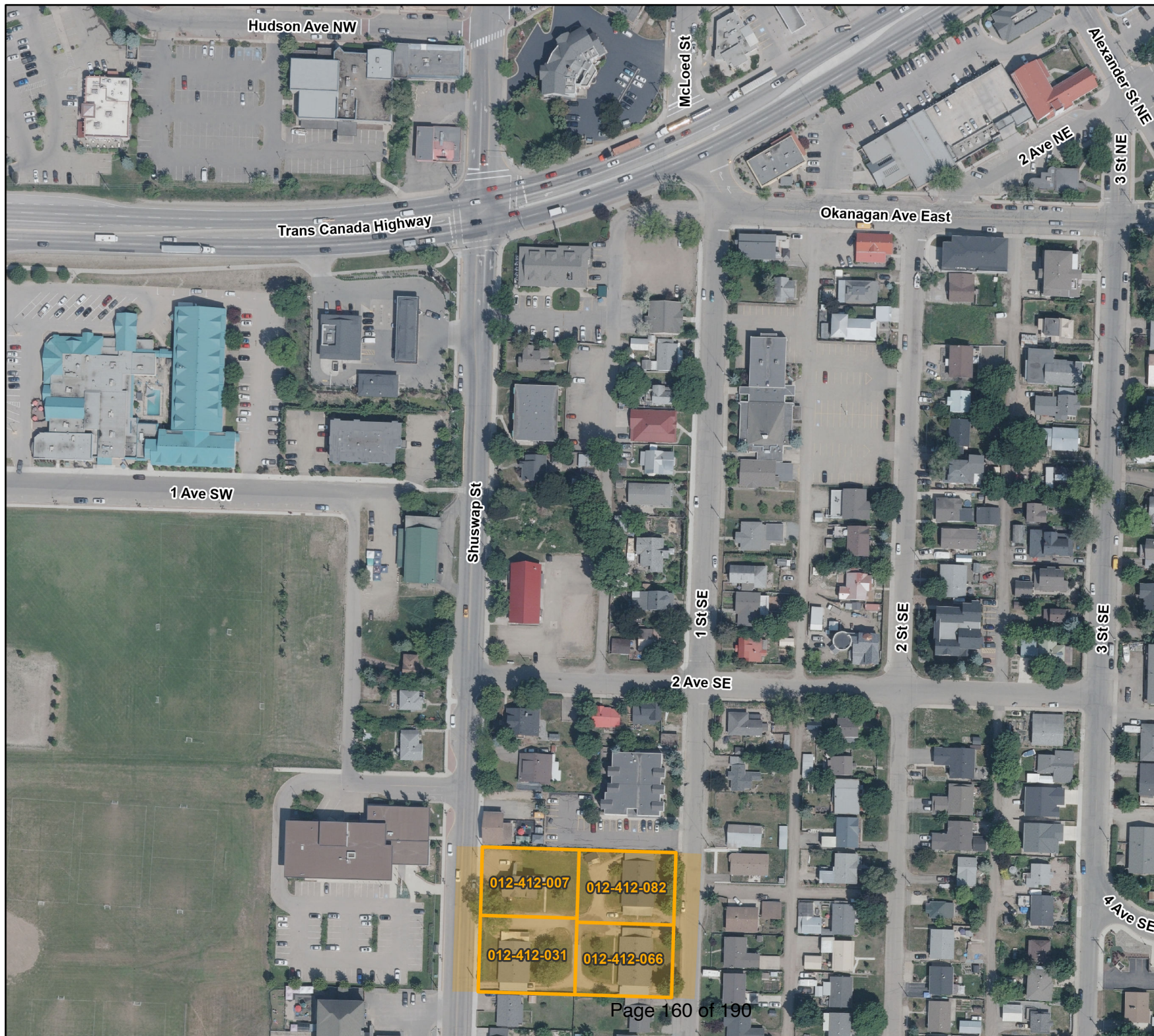


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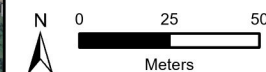
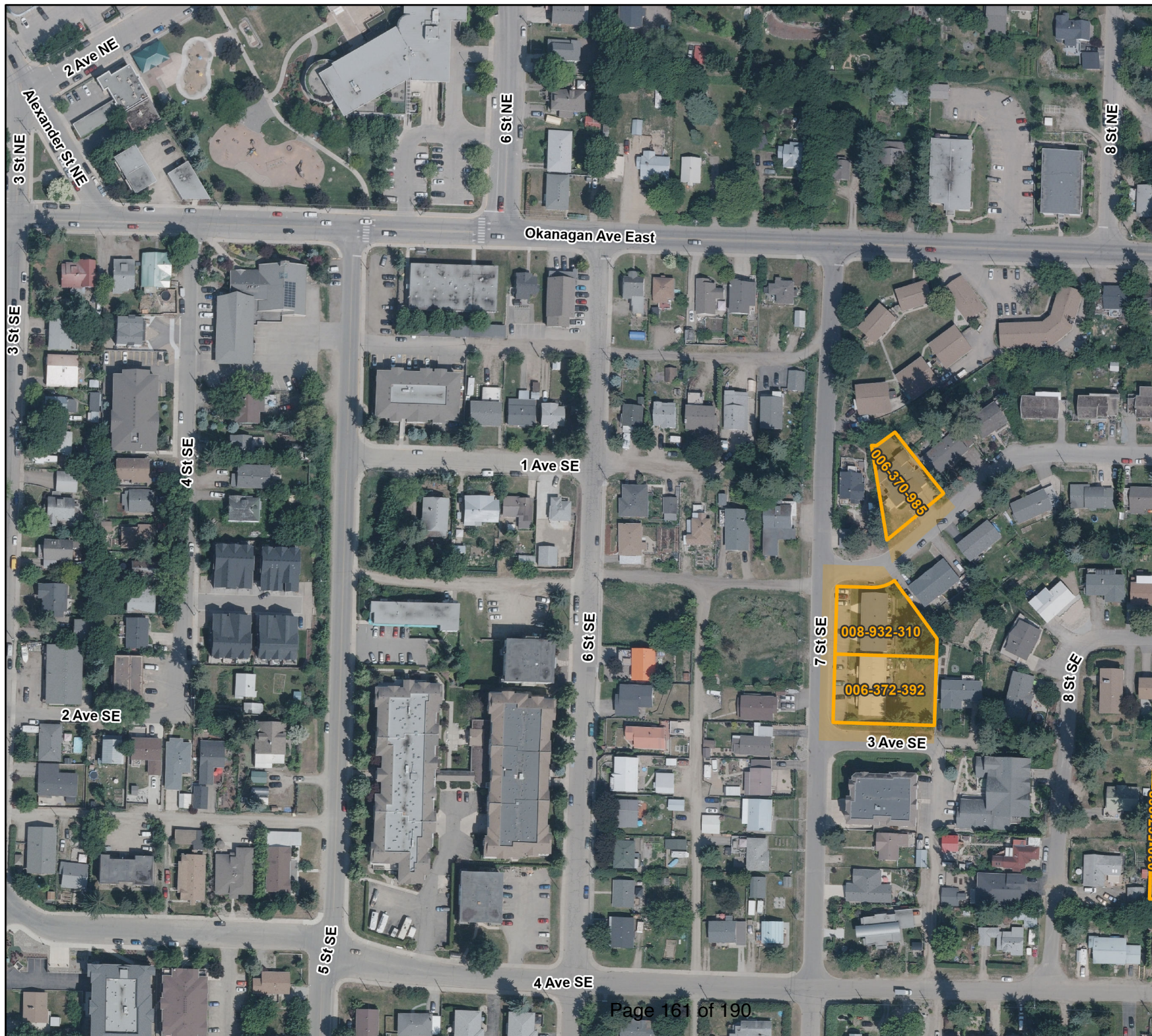


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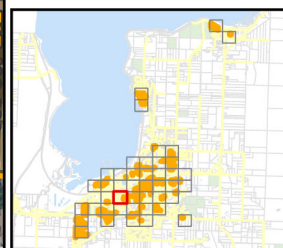
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Legend

- R-4 Parcels
- R-4 Zone

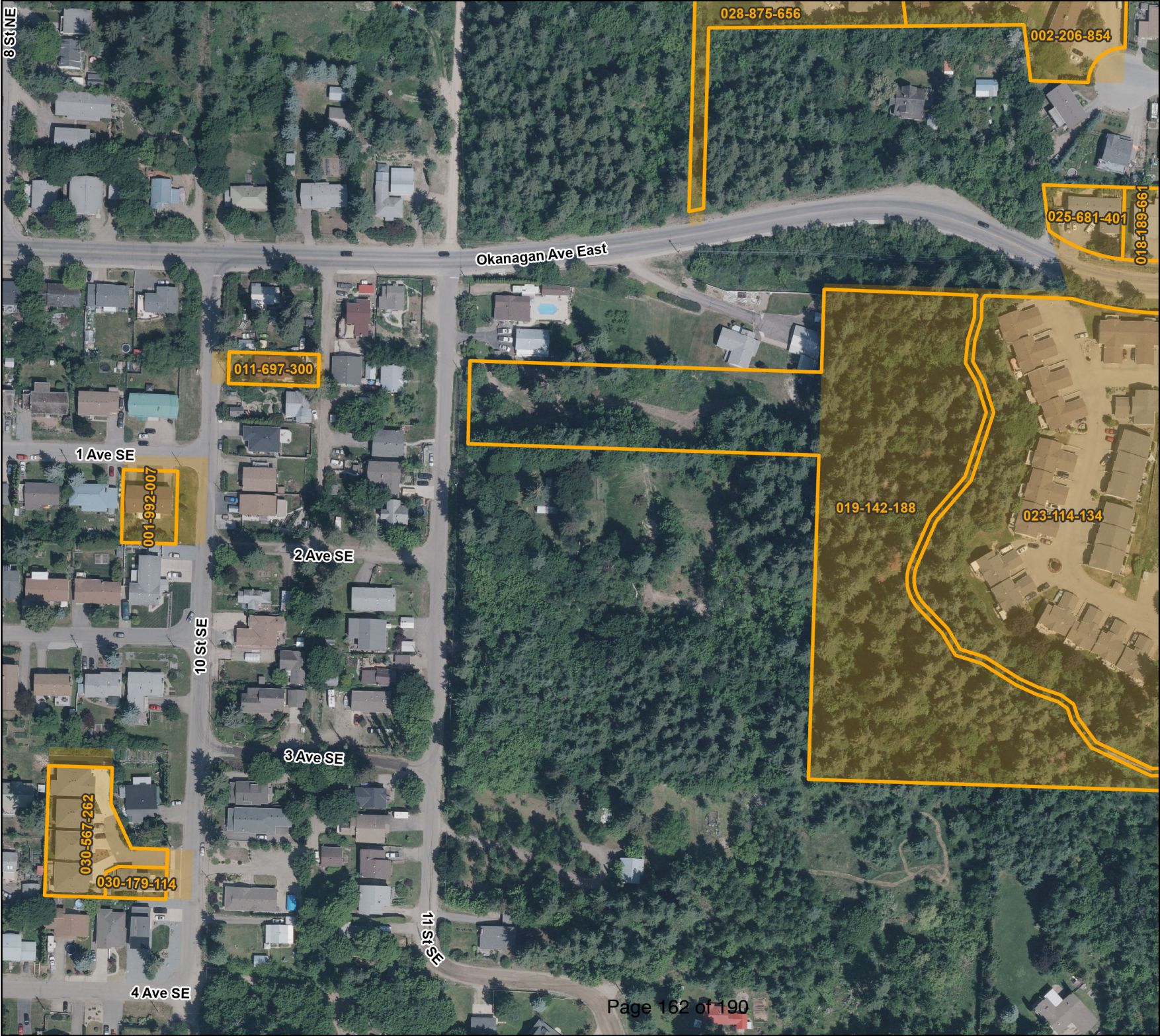


Overview Map



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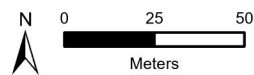


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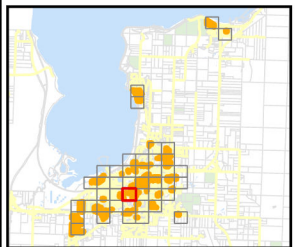
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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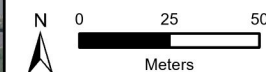
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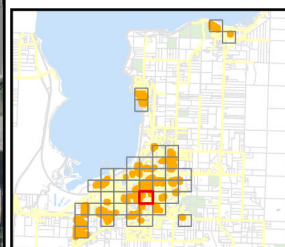
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Legend

- R-4 Parcels
- R-4 Zone

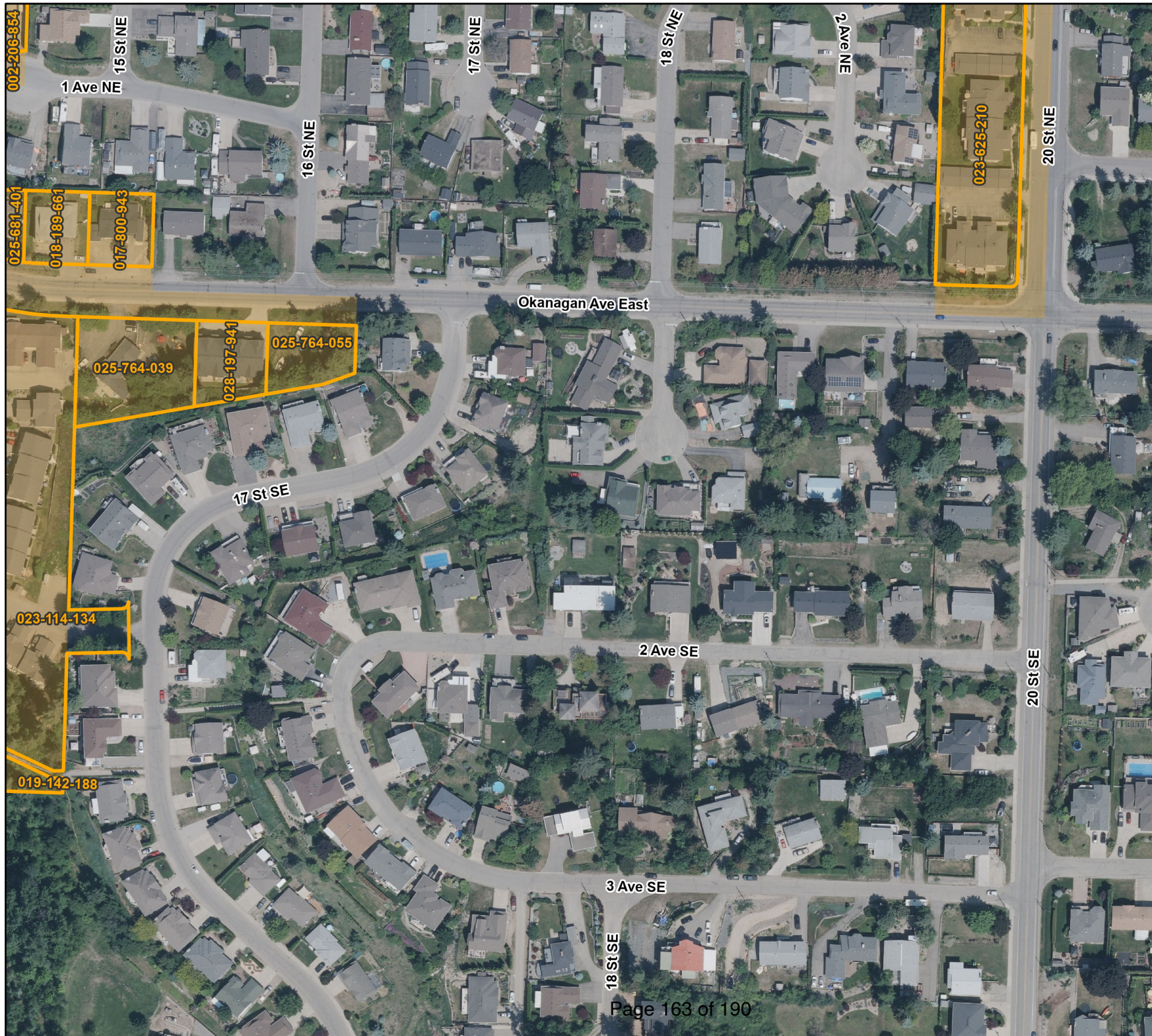


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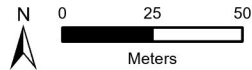


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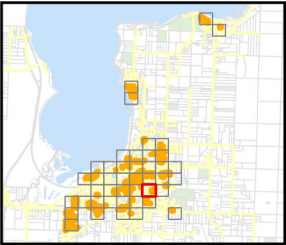
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Legend

-  R-4 Parcels
-  R-4 Zone



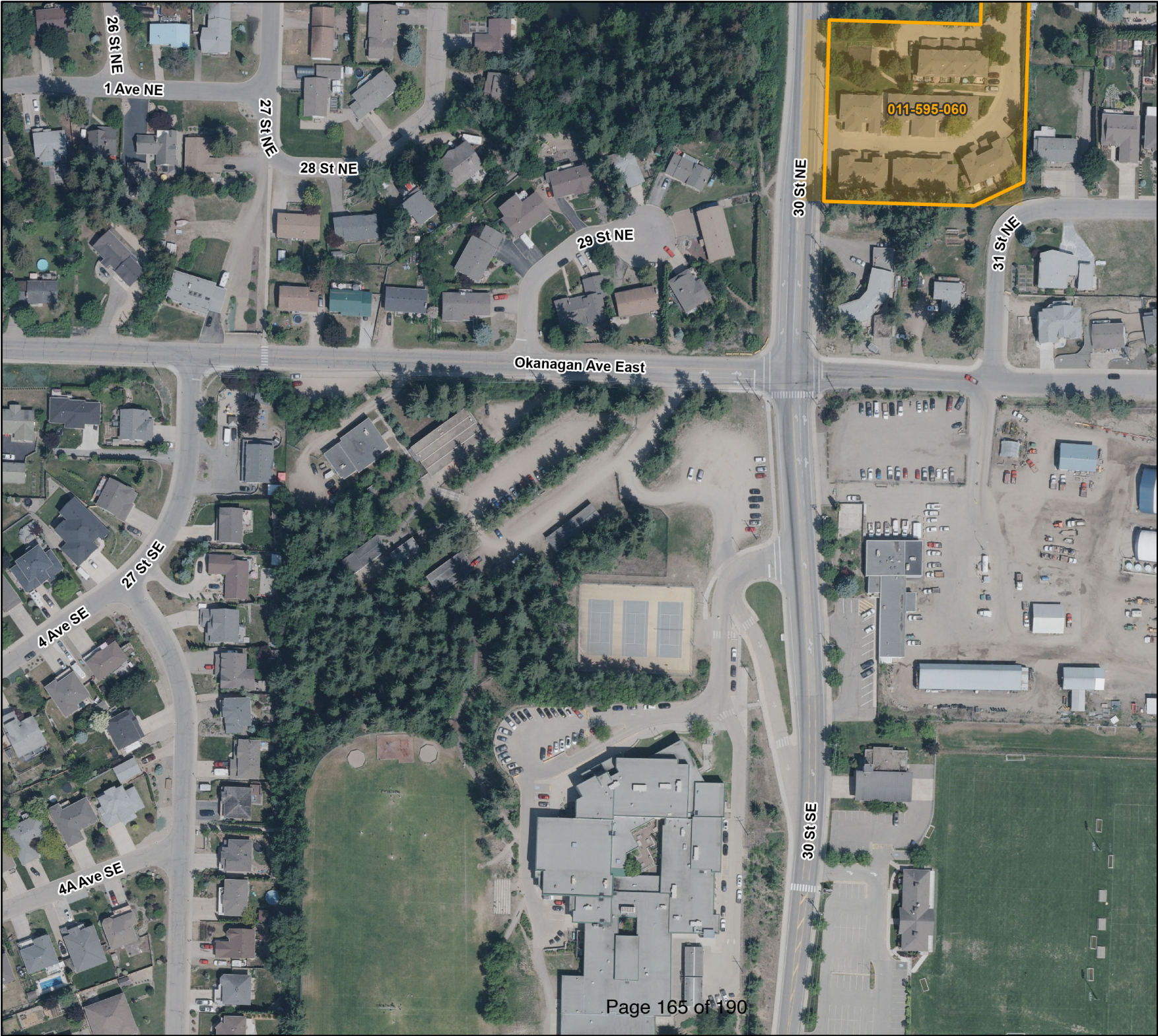
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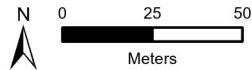


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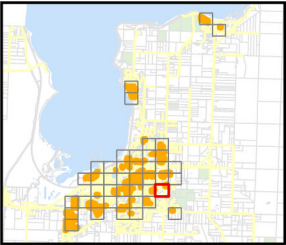
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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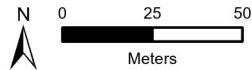
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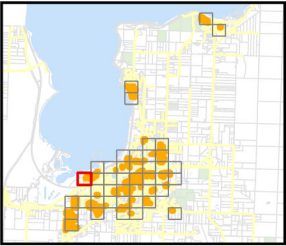
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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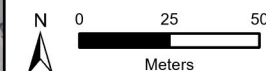
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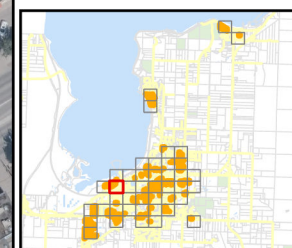
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



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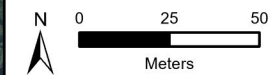


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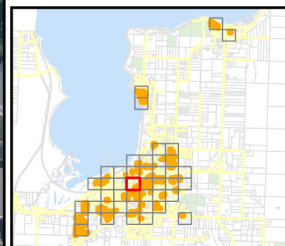
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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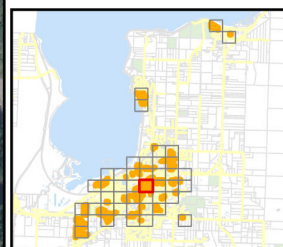
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Legend

-  R-4 Parcels
-  R-4 Zone



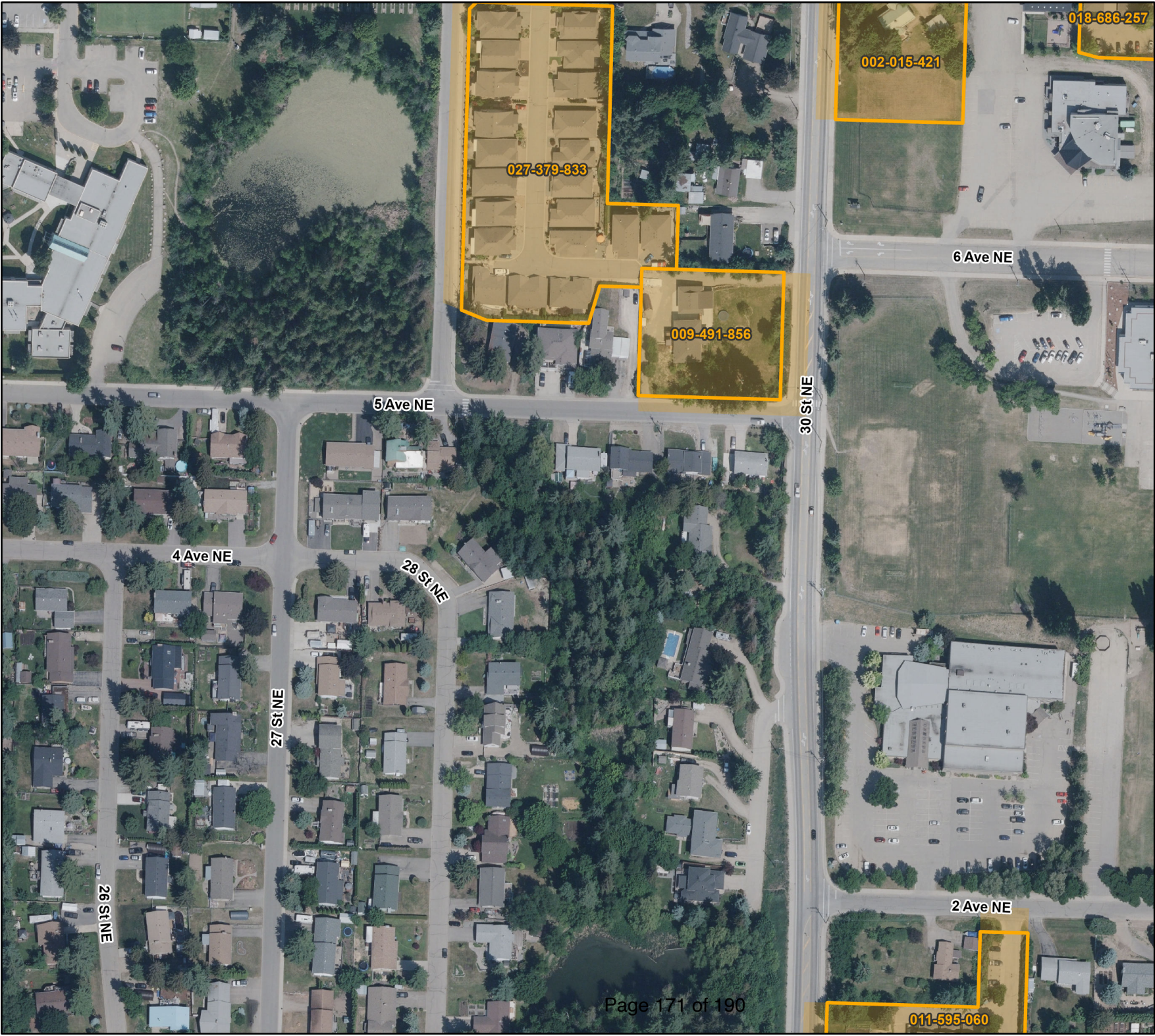
Overview Map



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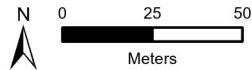


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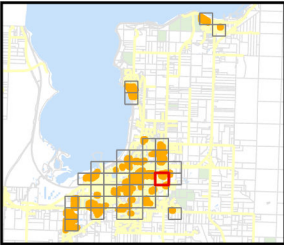
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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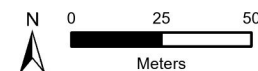
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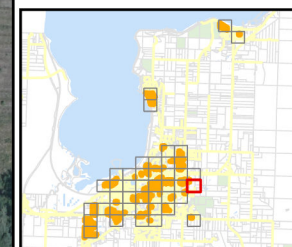
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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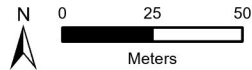


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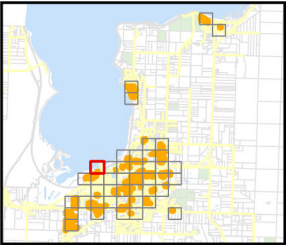
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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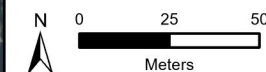


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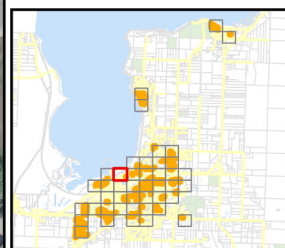
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



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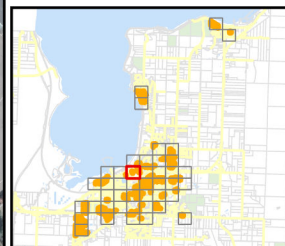
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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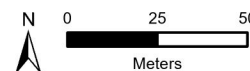
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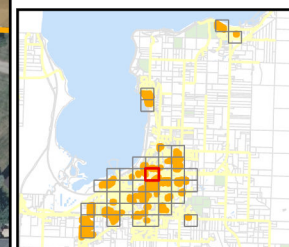
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



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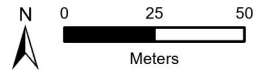


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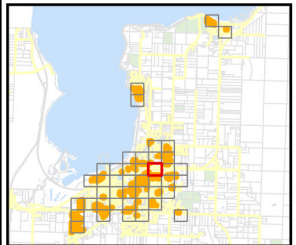
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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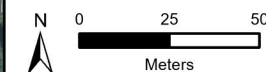
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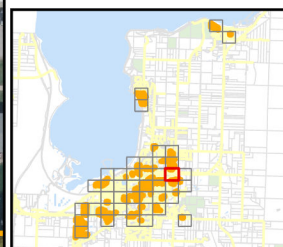
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



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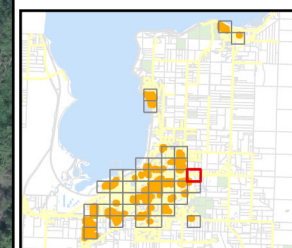
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Legend

- R-4 Parcels
- R-4 Zone

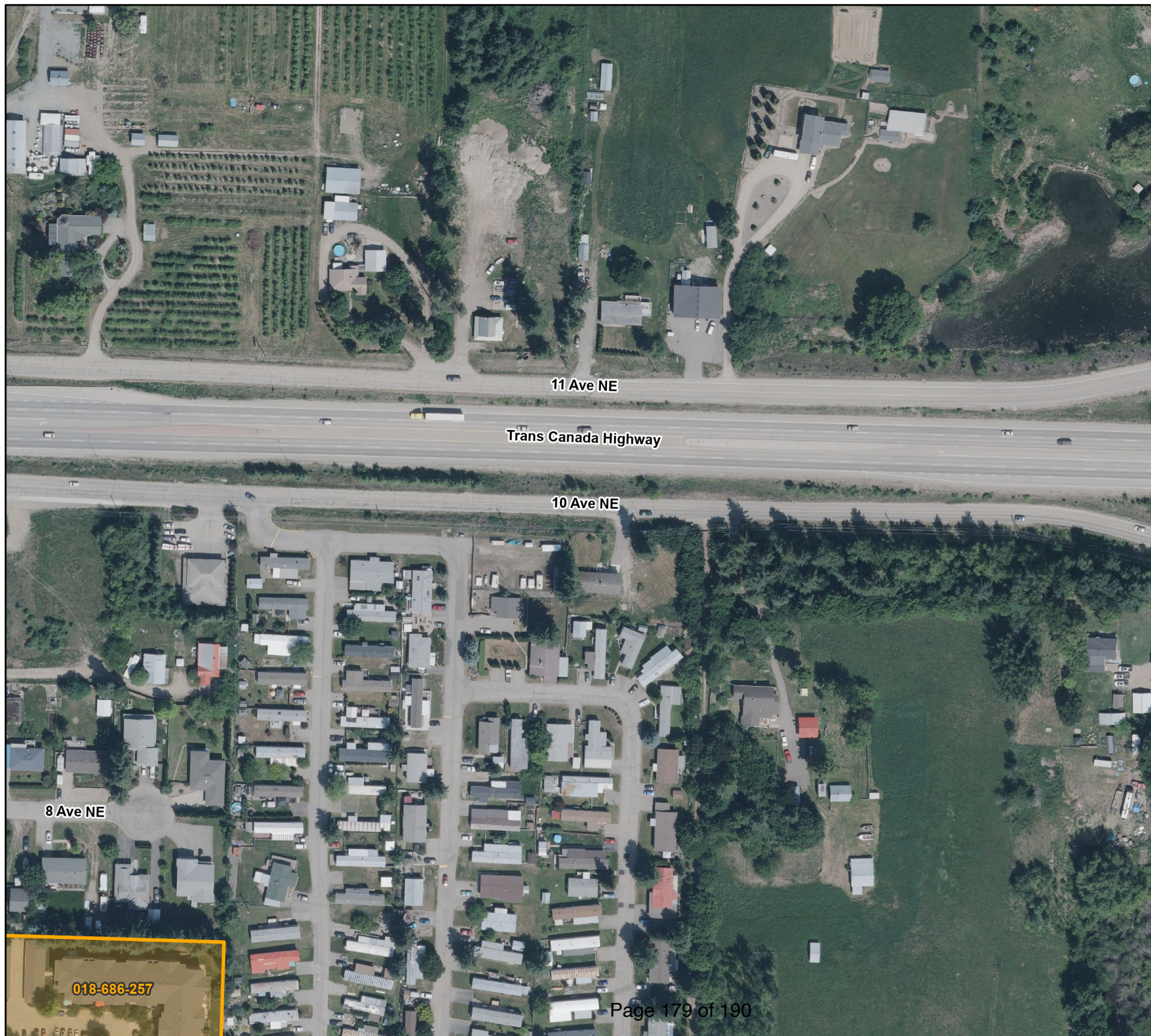


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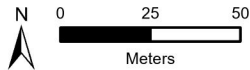


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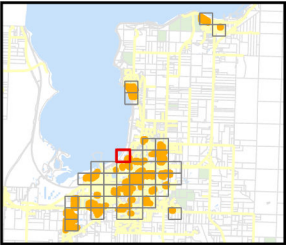
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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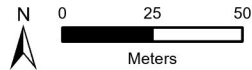


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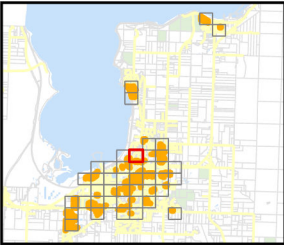
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Legend

-  R-4 Parcels
-  R-4 Zone

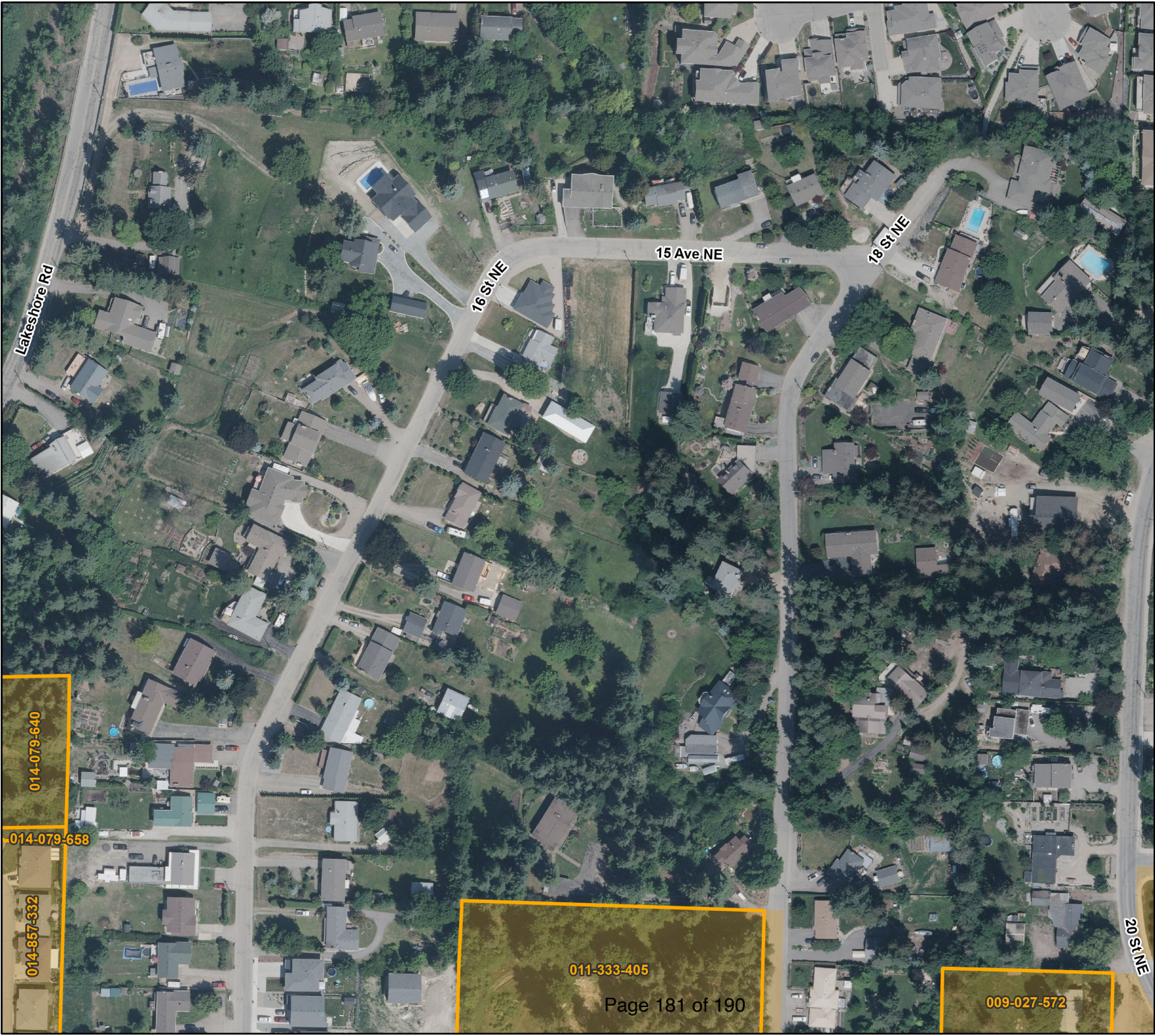


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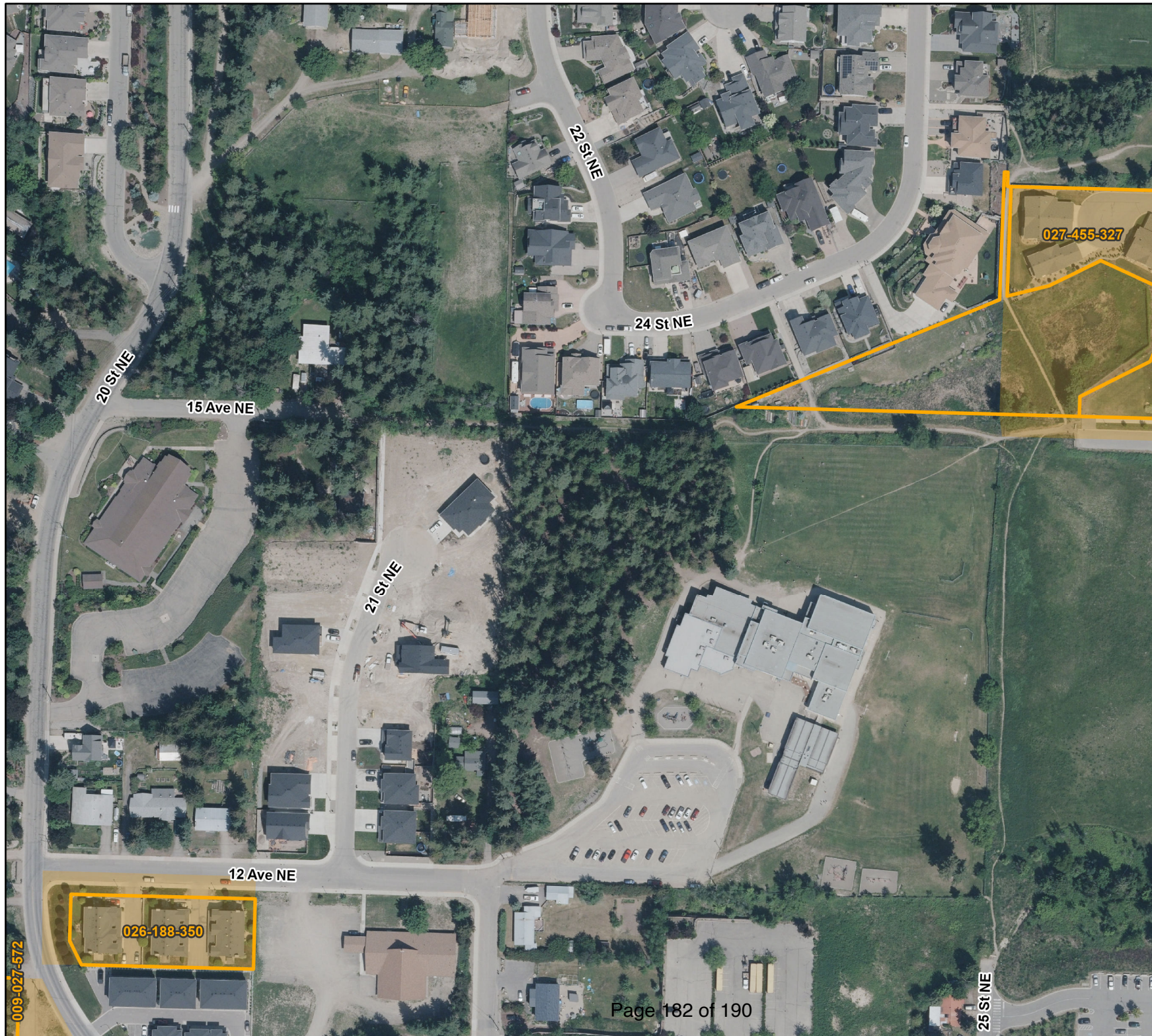


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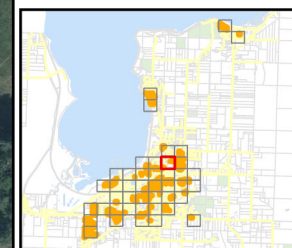
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



The data represented here is not guaranteed for positional or legal accuracy and remains the property of The City of Salmon Arm, BC.

File Path: X:\Administration\Dept\Information Services\GIS\Projects\Zoning\Parcels\Mapbook.aprx
Map Printed: 21 February 2024

Parcels Zoned R-4

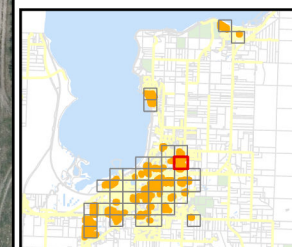
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Legend

- R-4 Parcels
- R-4 Zone



Overview Map



The data represented here is not guaranteed for positional or legal accuracy and remains the property of The City of Salmon Arm, BC.

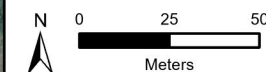
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Map Printed: 21 February 2024

Parcels Zoned R-4

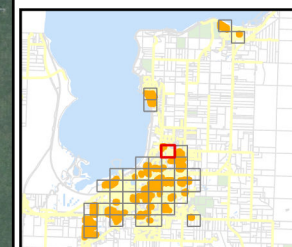
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Legend

-  R-4 Parcels
-  R-4 Zone



Overview Map



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File Path: X:\Administration\Dept\Information Services\GIS\Projects\Zoning\Parcels\Stats\R4_Parcels_Mapbook.aprx
Map Printed: 21 February 2024

027-759-288

21 St NE

20 Ave NE

19 Ave NE

20 St NE

23 St NE

24 St NE

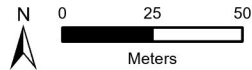
22 St NE

Parcels Zoned R-4

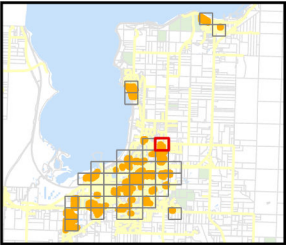
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Legend

-  R-4 Parcels
-  R-4 Zone



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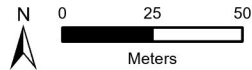


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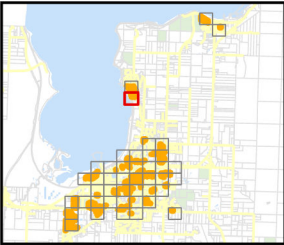
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Legend

-  R-4 Parcels
-  R-4 Zone



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Parcels Zoned R-4

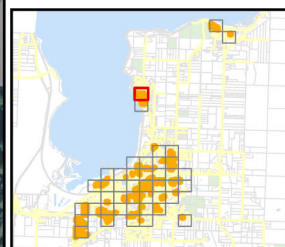
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Legend

- R-4 Parcels
- R-4 Zone



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Parcels Zoned R-4

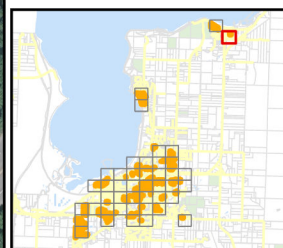
Page 42 of 43

Legend

-  R-4 Parcels
-  R-4 Zone

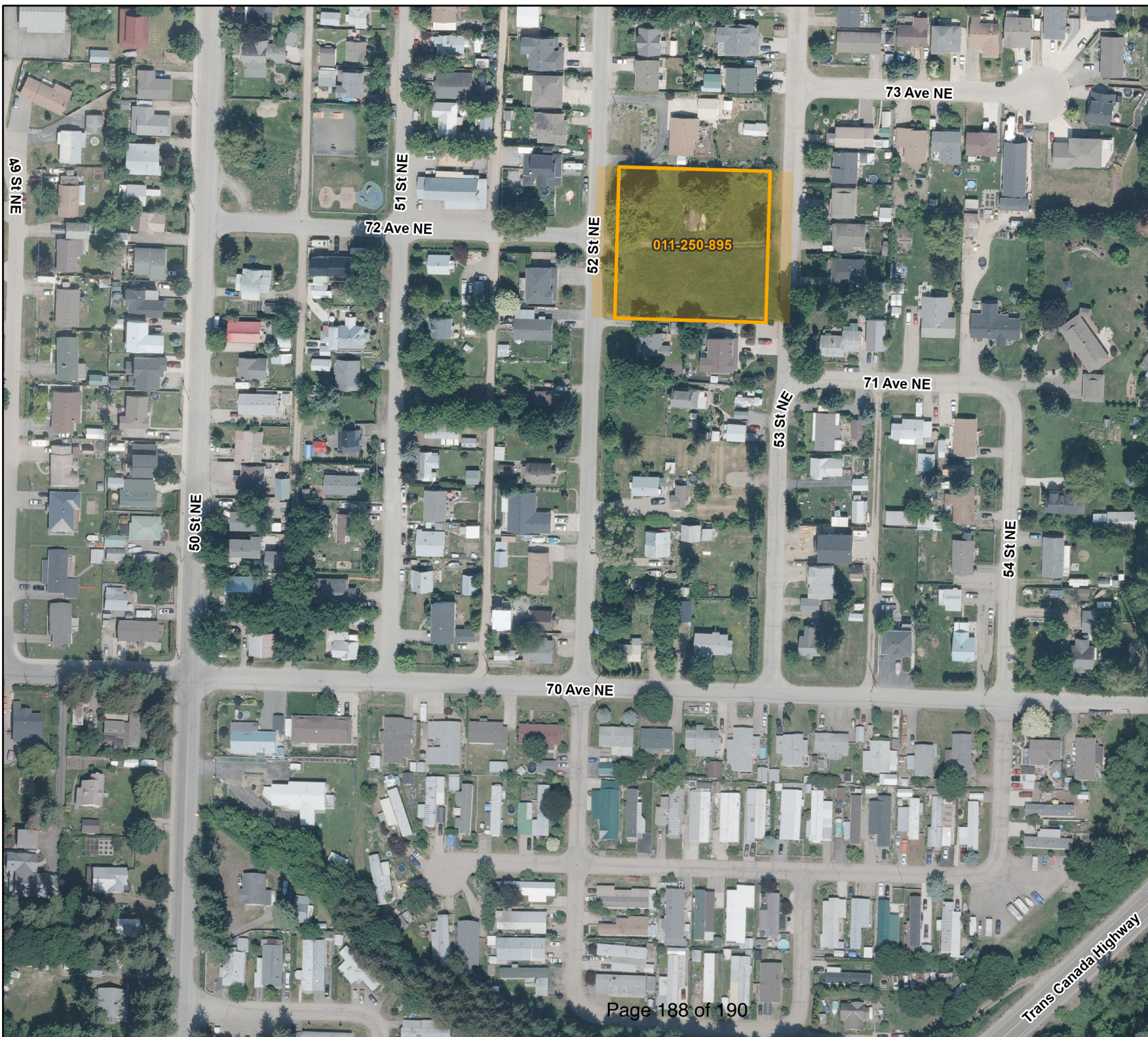


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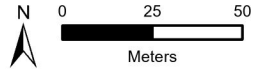


Parcels Zoned R-4

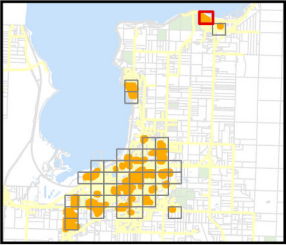
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Legend

-  R-4 Parcels
-  R-4 Zone



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Flow Chart: Staff Considerations for Rezoning from R4

This chart provides a summary of the process staff used to determine if a parcel should be rezoned to R-11, R-14, P-1 or R-10 and is provided for information.

