

**City of Salmon Arm
Special Council Meeting**

Monday, May 6, 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**
We acknowledge that we are gathering here on the traditional territory of the Secwepemc people, with whom we share these lands and where we live and work together.
- 4. ADOPTION OF AGENDA**
Motion for Consideration
THAT: the Agenda be adopted as presented.
- 5. DISCLOSURE OF INTEREST**
- 6. CONFIRMATION OF MINUTES**
 - 6.1 Special Council Meeting Minutes of April 29, 2024 3 - 6
Motion for Consideration
THAT: the Special Council Meeting Minutes of April 29, 2024 be adopted as circulated.
- 7. STAFF REPORTS**
- 8. RECONSIDERATION OF BYLAWS**
 - 8.1 2023 Final Amended Budget and Reserve Fund Expenditures 7 - 53
Motion for Consideration
THAT: the bylaw entitled City of Salmon Arm 2023 to 2027 Financial Plan Amendment Bylaw No. 4630 be read a final time;

AND THAT: the bylaw entitled City of Salmon Arm General Capital Reserve Fund Expenditure Bylaw No. 4644 be read a final time;

AND THAT: the bylaw entitled City of Salmon Arm Community Centre Major Maintenance Reserve Fund Expenditure Bylaw No. 4645 be read a final time;

AND THAT: the bylaw entitled City of Salmon Arm Growing Communities Reserve Fund Expenditure Bylaw No. 4646 be read a final time;

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

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

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

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

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

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

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| 8.2 | 2024 to 2028 Financial Plan Amendment Bylaw No. 4659 | 54 - 71 |
| | <u>Motion for Consideration</u> | |
| | THAT: the Bylaw entitled City of Salmon Arm 2024 to 2028 Financial Plan Amendment Bylaw No. 4659 be read a final time. | |
| 8.3 | 2024 Annual Rate of Taxation Bylaw No. 4619 | 72 - 75 |
| | <u>Motion for Consideration</u> | |
| | THAT: the Bylaw entitled City of Salmon Arm 2024 Annual Rate of Taxation Bylaw No. 4619 be read a final time. | |
| 8.4 | Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4636 | 76 - 79 |
| | <u>Motion for Consideration</u> | |
| | THAT: The bylaw entitled City of Salmon Arm Sterile Insect Release (SIR) Program Parcel Tax Amendment Bylaw No. 4636 be read a final time. | |

9. ADJOURNMENT

SPECIAL COUNCIL

Minutes of a Special Meeting of Council of the City of Salmon Arm

April 29, 2024, 9:00 a.m.
Council Chambers of City Hall
500 – 2 Avenue NE, Salmon Arm, BC

COUNCIL PRESENT: Mayor A. Harrison
Councillor T. Lavery
Councillor L. Wallace Richmond
Councillor D. Cannon
Councillor S. Lindgren
Councillor D. Gonella

ABSENT: Councillor K. Flynn

STAFF PRESENT: Chief Administrative Officer E. Jackson
Director of Engineering & Public Works R. Niewenhuizen
Chief Financial Officer C. Van de Cappelle
Director of Planning and Community Services G. Buxton
Deputy Corporate Officer R. West

Other Staff Present: Executive Assistant B. Puddifant; Manager of Planning & Building M. Smyrl; Policy Coordinator R. Sadlikova

1. CALL TO ORDER

Mayor Harrison called the meeting to order at 9:00 a.m.

2. IN-CAMERA SESSION

3. ACKNOWLEDGEMENT OF TRADITIONAL TERRITORY

We acknowledge that we are gathering here on the traditional territory of the Secwepemc people, with whom we share these lands and where we live and work together.

4. ADOPTION OF AGENDA

Moved by: Councillor Cannon
Seconded by: Councillor Lindgren

THAT: the Agenda be adopted as presented.

Carried Unanimously

5. DISCLOSURE OF INTEREST

6. STAFF REPORTS

- 6.1 Chief Financial Officer and Angela Spencer, Auditor, BDO Canada LLP - 2023 Financial Statements

Moved by: Councillor Gonella

Seconded by: Councillor Wallace Richmond

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

Carried Unanimously

- 6.2 Chief Financial Officer - Assessments and New Construction

For information.

7. INTRODUCTION OF BYLAWS

- 7.1 2023 Final Amended Budget and Reserve Fund Expenditures

Moved by: Councillor Lavery

Seconded by: Councillor Cannon

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.

Carried Unanimously

7.2 2024 Final Budget

7.2.1 2024 to 2028 Financial Plan Amendment Bylaw No. 4659

Moved by: Councillor Wallace Richmond

Seconded by: Councillor Gonella

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.

Carried Unanimously

7.2.2 2024 Annual Rate of Taxation Bylaw No. 4619

Moved by: Councillor Lindgren

Seconded by: Councillor Wallace Richmond

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

Carried Unanimously

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

Moved by: Councillor Lavery

Seconded by: Councillor Cannon

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.

Carried Unanimously

8. STAFF REPORT - DEVELOPMENT SERVICES

The meeting recessed at 9:57 a.m.

The meeting reconvened at 10:03 a.m.

8.1 Zoning Bylaw Amendment Application No. ZON-1292

SSMUH

R-11 and R-14 Zones

Moved by: Councillor Gonella

Seconded by: Councillor Wallace Richmond

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.

Carried Unanimously

9. ADJOURNMENT

There being no further business on the agenda, the meeting adjourned at 11:21 a.m.

CORPORATE OFFICER

MAYOR, A. HARRISON



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	
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	Attributed to RCMP Facility rental and a decrease in facility costs and building improvements as per the lease agreement.
Police Protection Services	45,300	64,000	(18,700)	
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	To reflect proportionate share of increased airport revenues and reduced operational costs. Offsets with increased revenues and reduced expenditures (net of capital). Funding for Service Level Design, budget reallocated as a transfer from the Community Works Reserve for same.
Regional District - Airport	109,635	119,073	(9,438)	
Community Works Fund	-	5,000	(5,000)	To reflect the successful application to the Canada Summer Jobs program with grant funding used to offset Visitor Services – Student Help. As resolved by Council.
Canada Summer Jobs	7,040	-	7,040	
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.
Law Courts	14,350	290,325	(275,975)	The tenants advanced \$1 million as a prepayment (deferred revenue) during construction of City Hall. Beginning April 1, 2021, this prepayment is to be used to offset the tenant's obligation to pay base rent, operating costs and taxes. A transfer from the Law Courts Reserve (established for this purpose) has been done to offset the reduction in cash flow and as a result the Transfer from Reserve – Law Courts has been reduced.
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 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. Attributed to savings associated with IT contracts and the re-assessment of
Computer Maintenance Contracts	163,700	183,600	(19,900)	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)	<p>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).</p> <p>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:</p> <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. <p>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.</p>
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)
Roadway Surfaces	409,700	396,470	13,230	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.
Road Allowances, Inters. & Approaches	153,770	171,795	(18,025)	To reflect actual.
				<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)
Active Transportation (Sidewalks / MUP)	290,980	318,775	(27,795)	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.
				<ul style="list-style-type: none"> • Street Cleaning & Flushing - \$43,800 • Snow Removal - (\$60,400)
Street Cleaning and Flushing	1,096,300	1,112,900	(16,600)	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.
				<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 Lighting	257,000	288,810	(31,810)	• Street Sign Maintenance - \$26,800 - Total of 13 Traffic Control orders; multiple change over of water restriction signs resulting in increased labour.
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)	Air Appreciation Day expenditures were less than anticipated. Offsets with Transfer from Airport Marketing & Promotion Reserve for same.
Fuel and Oil - Cost of Sales	520,000	300,000	220,000	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.
Assessments & Studies	-	3,500	(3,500)	Wildlife Management System Update carried forward for completion in 2024, offsets with increase in transfer to O&M Reserve.
Major Maintenance	56,740	84,330	(27,590)	<ul style="list-style-type: none"> • Fencing - (\$12,860) • Runway OLS Maint. - (\$14,730) 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).
Other Environmental Services	227,400	231,100	(3,700)	<ul style="list-style-type: none"> • Heritage Projects - (\$2,000) • Community Energy Association - (\$1,700)
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. Loan under temporary borrowing throughout construction of the Zone 5 Booster Station, principal repayment will occur when transferred to long-term borrowing.
Principal - # 4502 (Cdn)	-	54,460	(54,460)	

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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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 Includes Conditional Government Transfers	Percentage to Total Revenue 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

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

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

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

Table 4: Revitalization Tax Exemptions

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

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

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

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

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

Area	2018 General Municipal Tax Exemption	2019 General Municipal Tax Exemption	2020 General Municipal Tax Exemption	2021 General Municipal Tax Exemption	2022 General Municipal Tax Exemption	2023 General Municipal Tax Exemption
"Industrial Zone"	\$ 5,425.51	\$ 5,400.26	\$ 7,614.60	\$ 36,999.43	\$ 91,830.85	\$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	<u>9,860.00</u>
	<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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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:

- 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	<u>12,898.61</u>
	<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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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	

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 Uprade (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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	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 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
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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 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
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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

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 Includes Conditional Government Transfers	Percentage to Total Revenue 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%

- 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

- 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

- 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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	2024
ADOPTED BY COUNCIL THIS		DAY OF		2024

MAYOR

CORPORATE OFFICER

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

**Bylaw No.
4619**

Schedule "A"

Property Class	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I
	General Municipal	Regional Hospital District	Regional District	Regional District SIR	Specified Area Business Improvement	Specified Area Off-Street Parking	Regional Library	BC Assessment Authority	Municipal Finance Authority
Residential	2.9013	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	29	DAY OF	APRIL	2024
READ A SECOND TIME THIS	29	DAY OF	APRIL	2024
READ A THIRD TIME THIS	29	DAY OF	APRIL	2024
ADOPTED BY COUNCIL THIS		DAY OF		2024

MAYOR

CORPORATE OFFICER