

**REGULAR MEETING OF COUNCIL
AGENDA**

DATE: May 6, 2019
TIME: 4:30 p.m.
LOCATION: Council Chambers, Enderby City Hall

1. APPROVAL OF AGENDA

2. ADOPTION OF MINUTES

[Regular Meeting Minutes of April 15, 2019](#)

P1

3. PETITIONS AND DELEGATIONS

[BDO Presentation of Financial Statements](#)

P6

2018 Financial Statements and Final Report to Mayor and Council

[Enderby & District Chamber of Commerce: Ali Maki](#)

P59

Ebus Service

[Enderby & District Recreation Services: Sheryl Hay](#)

ParticipAction Community Challenge

4. DEVELOPMENT MATTERS

[0003-19-ZTA-END](#)

P60

Legal: Lot 1, Section 26, Township 18, Range 9, West of the 6th Meridian,
Kamloops Division Yale District

Plan: KAP90925 Except Strata Plan KAS3893 (Phase 1 & 2)

Address: 173 Salmon Arm Drive, Enderby BC

Applicant: David McDonald

[Request from Randy and Jody Kallis to Purchase Lane Adjacent to 115 Norleen Lane](#)

P72

Memo prepared by Planner and Deputy Corporate Officer dated April 25, 2019

5. BUSINESS ARISING FROM THE MINUTES AND/OR UNFINISHED BUSINESS

6. BYLAWS

[City of Enderby 2019-2023 Financial Plan Bylaw No. 1674, 2019](#) -adoption

P77

[City of Enderby Annual Tax Rate Bylaw No. 1675, 2019](#) - adoption

P82

[City of Enderby Sewer Frontage Tax Bylaw No. 1676, 2019](#)- adoption

P84

[City of Enderby Water Frontage Tax Bylaw No. 1677, 2019- adoption](#) P87

[City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment
Bylaw No. 1678, 2019 - adoption](#) P90

7. REPORTS

Mayor and Council

Area F Director

[1st Quarter 2019 Policing Report](#) P97

[RDNO Building Permit Report for March, 2019](#) P113

8. NEW BUSINESS

[Disclosure of Contracts – Council](#) P114

Memo prepared by Chief Financial Officer dated April 24, 2019

[Emergency Support Services Volunteer Recruitment and Training](#) P115

Memo prepared by Planner and Deputy Corporate Officer dated May 2, 2019

[UBCM: 2018 Asset Management Planning Program](#) P118

Correspondence dated April 3, 2019

[RDNO: UBCM Housing Needs Report Program – Application Intake](#) P119

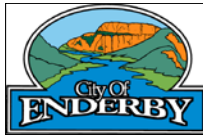
Correspondence dated April 30, 2019

[Cheryl Gallant: Parliamentary Office](#) P131

Correspondence dated April 5, 2019

9. PUBLIC QUESTION PERIOD

10. ADJOURNMENT



THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Regular Meeting** of Council held on Monday, April 15, 2019 at 4:30 p.m. in the Council Chambers of City Hall

Present: Mayor Greg McCune
Councillor Baird
Councillor Brad Case
Councillor Roxanne Davyduke
Councillor Raquel Knust
Councillor Brian Schreiner
Councillor Shawn Shishido

Staff: Chief Administrative Officer – Tate Bengtson
Chief Financial Officer – Jennifer Bellamy
Planner and Deputy Corporate Officer – Kurt Inglis

Other: The Press and Public

APPROVAL OF AGENDA

The following items were added to the agenda under Closed Meeting Resolution:

- Add that meeting is also to be closed under Section 90(1)(f) of the Community Charter for the addition of an in camera late item.

Moved by Councillor Schreiner, seconded by Councillor Knust
"That the April 15, 2019 Council Meeting agenda be approved as circulated."

CARRIED

ADOPTION OF MINUTES

[Regular Meeting Minutes of April 1, 2019](#)

Moved by Councillor Shishido, seconded by Councillor Case
"That the April 1, 2019 Council Meeting minutes be adopted as circulated."

CARRIED

PUBLIC AND STATUTORY HEARINGS

[2019 Budget](#)

John Turpin of 107 Larsen Ave questioned where the City's reserves were at and how the revenues are calculated in the five-year financial plan. The CFO provided the projected reserve balances for 2019 and reviewed how the revenues are calculated. Mr. Turpin also asked about the rail trail costs. The CAO explained that this is done through the Regional District of the North Okanagan, and would be reflected in the requisition value, rather than City taxation.

Jim and Susan Furlong of 2009 Waterwheel Street questioned whether Council received their letter. Council confirmed that they did receive it. They stated that costs are increasing everywhere, such as the new carbon tax, and asked whether the City can scale back. Mayor McCune discussed how cost increases are affecting everyone but how putting off required infrastructure renewal, which forms the bulk of the increase, will have a larger negative impact in the long run.

BUSINESS ARISING FROM THE MINUTES AND/OR UNFINISHED BUSINESS

None

BYLAWS

[City of Enderby 2019-2023 Financial Plan Bylaw No. 1674, 2019](#)

Moved by Councillor Schreiner, seconded by Councillor Baird

“THAT Council give first, second, and third readings to the Corporation of the City of Enderby 2019-2023 Financial Plan Bylaw No. 1674, 2019.”

CARRIED

[City of Enderby Annual Tax Rate Bylaw No. 1675, 2019](#)

Moved by Councillor Schreiner, seconded by Councillor Baird

“THAT Council give first, second, and third readings to the Corporation of the City of Enderby Annual Tax Rate Bylaw No. 1675, 2019.”

CARRIED

[City of Enderby Sewer Frontage Tax Bylaw No. 1676, 2019](#)

Moved by Councillor Schreiner, seconded by Councillor Baird

“THAT Council give first, second, and third readings to the Corporation of the City of Enderby Sewer Frontage Tax Bylaw No. 1676, 2019.”

CARRIED

[City of Enderby Water Frontage Tax Bylaw No. 1677, 2019](#)

Moved by Councillor Schreiner, seconded by Councillor Baird

“THAT Council give first, second, and third readings to the Corporation of the City of Enderby Water Frontage Tax Bylaw No. 1677, 2019

CARRIED

[City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1678, 2019](#)

Moved by Councillor Schreiner, seconded by Councillor Baird

“THAT Council give first, second, and third readings to the Corporation of the City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1678, 2019.”

CARRIED

REPORTS

Mayor and Council Reports

Councillor Shishido

- Previously discussed in Committee-of-the-Whole

Councillor Davyduke

- Previously discussed in Committee-of-the-Whole

Councillor Case

- Previously discussed in Committee-of-the-Whole

Councillor Schreiner

- Previously discussed in Committee-of-the-Whole

Councillor Knust

- Attended a Food Action Committee meeting.
 - o They are looking to get grant funding to get a Good Food Box program started and will be working with Vernon.
 - o Looking at putting up gardens around the Harvest Hut.
 - o Enderby/Splatsin community gardens – waiting to hear back when planting will begin.

Mayor McCune

- Backcountry Closure – the next meeting is on April 17, 2019 at the Splatsin Centre. Need to get people to attend.

Chief Administrative Officer

- Street sweeping is scheduled for April 21, 2019.
- North end pullout – The Chamber of Commerce discussed the pullout at an Economic Development meeting and will not be taking over managing the pullout. At the same meeting, there was support around the table to decommission the pullout and end the responsibility, given the lack of interest by the partners in maintaining it. The City will take the lead on working with the Ministry to decommission it. Hopefully the other parties who contributed to the installation in the first place will help with the decommissioning costs, given that the City has carried the maintenance on this item for years without support from the parties.

NEW BUSINESS

[Mayor and Council Expense Policy – Itinerary Bookings](#)

Moved by Councillor Baird, seconded by Councillor Schreiner
“That Council adopts the Mayor and Council Expenses Policy.”

CARRIED

[Proposed Changes to Bylaw Enforcement Policy](#)

Moved by Councillor Schreiner, seconded by Councillor Baird
“THAT Council receives and files the report from the Planner and Deputy Corporate Officer entitled “Approach to Bylaw Enforcement” and dated April 11, 2019 along with the attached

bylaw enforcement statistics for 2018 and the Bylaw Enforcement Policy as adopted by Council on November 1, 2010;

AND THAT Council considers the bylaw enforcement policy examples from other communities and Ombudsperson's background report on bylaw enforcement, and directs staff to perform a comparative review and use this information to prepare an update to the City's bylaw enforcement policy;

AND FURTHER THAT Council directs staff to report on a quarterly basis with a report summarizing bylaw enforcement activity."

CARRIED

Discussion on unsightly premises and how many incidents related to rental properties was discussed. The Planner and Deputy Corporate Officer gave a walk-through of the process.

Discussion on Community Events and Operating Grant Dispersal

Moved by Councillor Knust, seconded by Councillor Baird

"THAT the Enderby & District Chamber of Commerce be provided with a one-time \$9,000 grant for start up costs to assume new and existing community events."

CARRIED

The Events Committee with the Chamber of Commerce will be leading the Easter celebrations, Canada Day, Friday Night Lights, Enderbeer and Christmas. Council discussed funding for these events. The City has allocated \$9,000 for event support and will provide this up front to the Chamber in order to get the Events Committee started. Subsequent event costs and the development of new events are to be funded through revenues recognized from previous events. It is important that this is not recognized as a baseline value for delivering only these events; this contribution is seed money to transition, ramp up, and develop new events.

PUBLIC QUESTION PERIOD

John Turpin of 107 Larsen Ave questioned whether reserve amounts were sufficient.

CLOSED MEETING RESOLUTION

Moved by Councillor Shishido, seconded by Councillor Baird (5:57p.m.)

"That, pursuant to Section 92 of the Community Charter, the regular meeting convene In-Camera to deal with matters deemed closed to the public in accordance with Section 90 (2) (b and 90 (1) (f)) of the Community Charter."

CARRIED

ADJOURNMENT

The regular meeting reconvened at 6:32 p.m.

Moved by Councillor Davyduke, seconded by Councillor Knust
“That the regular meeting of April 15, 2019 adjourn at 6:32 p.m.”

CARRIED

MAYOR

CORPORATE OFFICER

DRAFT

Agenda

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

To: Tate Bengtson, CAO

From: Jennifer Bellamy, CFO

Date: May 2, 2019

Subject: 2018 Financial Statements

Recommendation

THAT Council receives the 2018 Audited Financial Statements as presented;

AND THAT Council approves the 2018 Audited Financial Statements.

Background

Section 171 of the Community Charter requires the municipal auditor to report to Council on the annual financial statements of the municipality. Canadian Auditing Standards requires Council to approve the financial statements before the auditor will date the audit report.

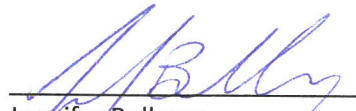
Below is a summary of the major changes from 2017 to 2018 and to budget:

- Temporary Investments - Decrease of \$1.1 million from 2017. This decrease is primarily due to the use of reserves to fund the Salmon Arm Drive capital project.
- Accounts Payable – Decrease of \$0.5 million from 2017. This decrease relates to timing of amounts owing for ongoing capital projects (Salmon Arm Drive).
- Tangible Capital Assets - Increase of \$0.9 million from 2017. The City did a total of \$2.4 million in capital projects in 2018. This amount is offset by \$1.3 million in current year amortization and further reduced by the net book value of road work and underground utilities replaced of \$141,762.
- Revenue - 2018 actual amounts are relatively consistent with the 2018 budget. Grants and subsidies are slightly under budget as grants received for specific projects are recorded as revenue when the related work is completed. The grant received for the Shuswap River Watermain Crossing is still ongoing.
- Expenditures - Excluding amortization (as this is not a budget item) the City's 2018 expenditures are below budget by \$298,338. This amount primarily consists of special projects budgeted but not completed in 2018. These projects have been included in the 2019 budget and will be funded through surplus.

Attached is an alternate income statement that has been revised to show the amortization differently and include non-income statement budget items in order to better represent where actual expenses are compared to budget and the actual surplus for the year.

Overall the 2018 Audited Financial Statements provide a fair representation of the City's financial position as of December 31, 2018.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

The Corporation of the City of Enderby**Income Statement****December 31, 2018**

	2018 Budget	2018 Actual	2017 Actual
Revenue			
Taxation (net)	2,001,929	1,979,791	1,923,144
Grants and subsidies	1,866,215	1,589,384	1,904,831
Sale of services	1,489,569	1,549,103	1,825,167
Other revenue from own sources	50,907	75,833	203,955
Interest and penalties	112,794	152,709	148,889
Developer contributions	-	-	-
Recognition of restricted revenues	-	-	-
	5,521,414	5,346,820	6,005,986
Expenditures			
General government services	871,421	820,439	673,596
Protective services	240,767	241,288	431,990
Transportation services	539,745	584,198	428,447
Environmental health services	102,281	101,181	100,686
Community development services	25,100	18,979	16,336
Recreational and cultural services	82,199	73,710	82,175
Commission services	926,423	883,482	904,671
Water services	625,787	521,867	474,826
Sewer services	568,730	438,971	560,778
	3,982,453	3,684,115	3,673,505
Excess revenue over expenses	1,538,961	1,662,705	2,332,481
Gain (loss) on disposal of tangible capital assets	-	(64,262)	8,233
Amortization	-	(1,321,388)	(1,377,891)
Accounting Surplus (per Financial Statements)	1,538,961	277,055	962,823
Adjustments for other budget items:			
Add:			
Amortization	-	1,321,388	1,377,891
Transfers from reserves	2,069,922	1,966,568	1,204,953
Transfers from surplus	1,200,548	366,338	153,497
Capital disposal	-	141,762	10,814
Deduct:			
Capital expenditures	(3,457,880)	(2,370,376)	(2,017,888)
Transfers to reserves	(1,232,348)	(1,253,262)	(1,174,763)
Debt repayments	(119,203)	(119,203)	(126,945)
Actuarial payments (included in income)	-	(28,056)	(34,351)
Actual Surplus	-	302,214	356,031

**THE CORPORATION OF THE CITY
OF ENDERBY**

FINANCIAL STATEMENTS

For the year ended December 31, 2018

DRAFT

THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2018

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Management's Responsibility for Financial Reporting

These financial statements and accompanying schedules of the City of Enderby are the responsibility of management and have been prepared in accordance with generally accepted accounting principles for local governments as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Management is responsible for implementing and maintaining a system of internal controls that are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are regularly monitored and evaluated by management.

These financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the City of Enderby. The following Independent Auditor's Report describes their responsibilities, scope of examination and opinion on the City's financial statements. The auditors have full and free access to the accounting records and Council.

Chief Financial Officer
May 6, 2019



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BDO Canada LLP
2706 - 30th Avenue, Suite 202
Vernon BC V1T 2B6 Canada

Independent Auditor's Report

To the Mayor and Council of the City of Enderby

Opinion

We have audited the financial statements of the City of Enderby (the City), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2018, and the statements of operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

The financial statements for the year ended December 31, 2017 were audited by another auditor who expressed an unmodified opinion on those statements on May 7, 2018.

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

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

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

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



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

Chartered Professional Accountants

Vernon, British Columbia
May 6, 2019

THE CORPORATION OF THE CITY OF ENDERBY

Statement of Financial Position

As at December 31, 2018

	2018	2017 (Restated)
Financial assets		
Cash	\$ 314,131	\$ 555,812
Temporary investments (Note 4)	5,442,327	6,529,150
Accounts receivable (Note 5)	981,926	940,357
Deposit - Municipal Finance Authority (Note 6)	47,648	46,633
	<u>6,786,032</u>	<u>8,071,952</u>
Liabilities		
Accounts payable and accrued liabilities (Note 7)	372,586	914,853
Deferred revenue (Note 8)	1,021,126	966,524
Reserve - Municipal Finance Authority (Note 6)	47,648	46,633
Long-term debt (Note 9)	3,056,149	3,203,408
	<u>4,497,509</u>	<u>5,131,418</u>
Net financial assets	<u>2,288,523</u>	<u>2,940,534</u>
Non-financial assets		
Prepaid expenses	55,523	33,685
Tangible capital assets (Note 10)	29,511,541	28,604,313
Accumulated surplus (Note 11)	<u>\$ 31,855,587</u>	<u>\$ 31,578,532</u>

Contingent Liabilities (Note 12)

Chief Financial Officer _____

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

THE CORPORATION OF THE CITY OF ENDERBY
Statement of Operations

For the year ended December 31, 2018

	2018 Budget (Note 18)	2018 Actual	2017 Actual (Restated)
Revenue			
Taxation - net (Note 13)	\$ 2,001,929	\$ 1,979,791	\$ 1,923,144
Grants and subsidies (Note 14)	1,866,215	1,589,384	1,904,831
Sale of services (Note 15)	1,489,569	1,549,103	1,825,167
Other revenue from own sources	50,907	75,833	203,955
Interest and penalties	112,794	152,709	148,889
	5,521,414	5,346,820	6,005,986
Expenses (Note 16)			
General government services	871,421	921,322	759,732
Protective services	240,767	305,408	496,190
Transportation services	539,745	1,144,646	1,048,457
Environmental health services	102,281	101,181	100,686
Community development services	25,100	18,979	16,336
Recreational and cultural services	82,199	73,710	82,175
Enderby / Area F services	926,423	937,807	952,974
Water supply	625,787	841,479	797,621
Sewer services	568,730	660,971	797,225
	3,982,453	5,005,503	5,051,396
Excess revenue over expenses	1,538,961	341,317	954,590
Gain (loss) on disposal of tangible capital assets		(64,262)	8,233
Annual surplus	\$ 1,538,961	\$ 277,055	\$ 962,823
Accumulated surplus, beginning of year	31,578,532	31,578,532	30,615,709
Accumulated surplus, end of year	\$ 33,117,493	\$ 31,855,587	\$ 31,578,532

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

THE CORPORATION OF THE CITY OF ENDERBY

Statement of Change in Net Financial Assets

For the year ended December 31, 2018

	2018	2017
		(Restated)
Annual surplus	\$ 277,055	\$ 962,823
Amortization of tangible capital assets	1,321,388	1,377,891
Change in prepaid expenses	(21,839)	29,143
Loss on disposal of tangible capital assets	141,761	10,815
Acquisition of tangible capital assets	(2,370,376)	(2,017,888)
Increase (decrease) in net financial assets	(652,011)	362,784
Net financial assets, beginning of year	2,940,534	2,577,750
Net financial assets, end of year	\$ 2,288,523	\$ 2,940,534

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

THE CORPORATION OF THE CITY OF ENDERBY

Statement of Cash Flows

For the year ended December 31, 2018

	2018	2017
Cash flows from operating activities		
Cash received from:		
Taxation	\$ 2,035,821	\$ 1,909,045
Grants and subsidies	1,639,670	1,902,990
Sale of services and other revenues	1,531,652	1,941,621
Interest received	152,709	148,889
Cash paid for:		
Cash payments to suppliers and employees	(4,132,837)	(3,018,031)
Interest paid	(115,385)	(124,339)
	<u>1,111,630</u>	<u>2,760,175</u>
Financing activities		
Debt repayment	<u>(147,259)</u>	<u>(161,296)</u>
Capital activities		
Purchase of tangible capital assets	(2,370,375)	(2,017,888)
Proceeds on disposition of tangible capital assets	77,500	19,048
	<u>(2,292,875)</u>	<u>(1,998,840)</u>
Investing activities		
Decrease (increase) in temporary investments	<u>1,086,823</u>	<u>(711,884)</u>
Increase (decrease) in cash	(241,681)	(111,845)
Cash, beginning of year	<u>555,812</u>	<u>667,657</u>
Cash, end of year	\$ 314,131	\$ 555,812

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

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2018

1. Status of the City of Enderby

The City of Enderby ("the City") is a municipality that was created on March 1, 1905 under the laws of British Columbia. The City provides municipal services such as public works, sewer, water, urban planning, fire protection services, and recreational and cultural services and other general government operations.

2. Significant Accounting policies

a. Basis of accounting

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The financial statements include the accounts of all funds of the City. All interfund transfers have been eliminated. The significant policies are summarized as follows:

b. School taxes

The City is required by *The School Act* to bill, collect and remit provincial education support levies in respect of residential and other properties on behalf of the Province, and school division special levies on behalf of school divisions. The City has no jurisdiction or control over the school division's operations or their mill rate increases. Therefore, the taxation, other revenues, expenses, assets and liabilities with respect to the operations of school boards are not reflected in these financial statements.

c. Temporary investments

Temporary investments consist of term deposits in Canadian Chartered Banks and deposits with the Municipal Finance Authority pooled investment money market fund and are recorded at cost plus earnings reinvested in the funds, which approximates their quoted market value. These investments are redeemable on demand and have an effective average interest rate of 1.90% (2017 - 1.63%).

d. Deferred revenue

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or tangible capital assets acquired or constructed.

e. Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses provides the Change in Net Financial Assets for the year.

i. Tangible capital assets

Capital assets consist of land, buildings, engineering structures, water and sewer infrastructure, roads, and machinery and equipment. Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the cost, construction, development or betterment of the asset. The cost less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful life as follows:

Buildings	20 to 50 years
Engineering structures	15 to 65 years
Machinery and equipment	6 to 30 years

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

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2018

Hydrants	40 years
Planters	15 to 25 years
Roads	15 to 75 years
Storm system	25 to 80 years
Water mains	50 to 80 years
Water system	25 to 50 years
Sanitary sewer system	5 to 30 years
Sewer mains and lift stations	30 to 80 years

Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

f. Revenue recognition

Taxation is recognized as revenue in the year it is levied. Sale of services and user fees are recognized when the service or product is provided by the City. Interest and penalties and all other revenue is recognized as it is earned and when it is measurable.

Government grants and transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received for expenditures not yet incurred are included in deferred revenue.

g. Debt charges

Debt charges, including principal, interest and foreign exchange are charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

h. Capitalization of Interest

The City capitalizes interest on temporary borrowing until the completion of the project which is to be financed by debenture debt.

i. Reserves

Reserves for future expenditures are included in accumulated surplus and represent amounts set aside for future operating and capital expenditures.

j. Retirement Benefits

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

k. Liability for Contaminated Sites

A contaminated site is a site at which substances occur in concentrations that exceed maximum acceptable amounts under

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2018

an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the City is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries.

l. Government Transfers

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

m. Budget Figures

The budget figures are from the Financial Plan Bylaw No. 1650, 2018 adopted May 10, 2018. They have been reallocated to conform to PSAB financial statement presentation. Subsequent amendments, if any, have been made by Council to reflect changes in the budget as required by law.

n. Use of estimates

The financial statements of the City have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board. As such, management is required to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates and assumptions are based on the City's best information and judgment and may differ significantly from actual results. The financial statements have, in the opinion of management been prepared using careful judgment within the reasonable limits of materiality and within the framework of the accounting policies identified.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

3. Prior Period Adjustment

During the current year, the City determined that a perpetual care fund held in trust for the future operation and maintenance of the Cliffside Cemetery had been incorrectly recognized on the financial statements and represented as a restricted reserve fund. As a result, cash and temporary investments were overstated by \$213,989. This has been corrected retroactively with restatement of prior periods and is now disclosed in the notes to the financial statements (see Note 17). This restatement has had the following effect on the financial statements:

	2018	2017
Statement of Financial Position		
Decrease in cash	\$ -	\$ (32,563)
Decrease in temporary investments	-	(180,747)
Increase in accounts payable and accrued liabilities	-	679
Decrease in accumulated surplus	-	(213,989)
Statement of Operations		
Decrease in interest and penalties revenue	-	(7,508)
Decrease in other revenue from own sources revenue	-	(12,251)
Decrease in general government services expenses	-	(12,251)
Decrease in annual surplus	-	(7,508)
Statement of Change in Net Financial Assets		
Decrease in annual surplus	-	(7,508)
Decrease in net financial assets, beginning of year	-	(206,481)
Decrease in net financial assets, end of year	-	(213,989)

4. Temporary Investments

	2018	2017
Municipal Finance Authority - Money market fund	\$ 626,736	\$ 609,897
Credit Union - Term deposits	4,815,591	5,919,253
	\$ 5,442,327	\$ 6,529,150

The term deposits mature between March 22, 2019 and November 4, 2019 with interest rates varying from 1.85% to 2.60%.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

5. Accounts receivable

	2018	2017
Federal Government	\$ 62,432	\$ 61,264
Trade receivables	756,196	690,024
Taxes receivable - current	109,063	124,883
arrears	54,235	64,186
	\$ 981,926	\$ 940,357

6. Reserve - Municipal Finance Authority

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not reflected in the accounts. The details of the cash deposits and demand notes at the year end are as follows:

	Demand note	Cash deposits	2018	2017
General fund	\$ 57,010	\$ 33,731	\$ 90,741	\$ 90,023
Sewer fund	24,907	13,917	38,824	38,527
	\$ 81,917	\$ 47,648	\$ 129,565	\$ 128,550

7. Accounts payable and accrued liabilities

	2018	2017
Trade payables	\$ 241,856	\$ 784,402
Wages payable	130,730	130,451
	\$ 372,586	\$ 914,853

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

8. Deferred revenue

Deferred revenue consists primarily of Development Cost Charges (DCCs), refundable deposits for building permits, conditional grants and prepaid revenues. DCCs are restricted by bylaw in their use for road, drainage, sewer and water expenses and the revenue is deferred until expenses are incurred. Refundable deposits include security deposits and building inspection surcharges that are refundable to the applicant if all conditions of the building permit are completed within 24 months of issuance. Conditional grants are recognized as revenue when all criteria have been met. Prepaid revenues are recognized in the year that the associated fee is levied.

	December 31, 2017	Inflow (Outflow)	Interest	December 31, 2018
Development cost charges	\$ 589,085	\$ 11,207	\$ 12,036	\$ 612,328
Refundable deposits	124,315	885	2,373	127,573
Conditional grants	56,550	30,935		87,485
Prepaid revenues	196,574	(4,438)	1,604	193,740
	<u>\$ 966,524</u>	<u>\$ 38,589</u>	<u>\$ 16,013</u>	<u>\$ 1,021,126</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

9. Long-term debt

Bylaw number	Purpose	Term remaining	% rate	2018	2017
General fund					
1590	Road upgrades	18	2.100	\$ 431,719	\$ 449,620
1544	Road upgrades	17	2.200	400,572	417,618
1525	Road upgrades	16	3.300	267,508	279,293
1494	Storm system upgrade	25	3.150	767,912	785,642
1502	Road upgrades	15	3.150	556,315	583,030
1503	Road upgrades	15	3.150	167,713	175,766
				2,591,739	2,690,969
Sewer fund					
1259	Sewage treatment plant	1	2.100	23,553	46,087
1474	System upgrade	13	3.250	293,905	310,901
1475	System upgrade	13	3.250	146,952	155,451
				464,410	512,439
Total long-term debt - all funds				\$ 3,056,149	\$ 3,203,408

The municipality is committed to principal requirements, including sinking fund additions, over the next 5 years as follows:

	General fund	Sewer fund
2019	\$ 102,936	\$ 50,068
2020	106,780	27,575
2021	110,770	28,678
2022	114,911	29,826
2023	119,208	20,149
2024 and subsequent periods	2,037,134	308,114
	\$ 2,591,739	\$ 464,410

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

10. Tangible capital assets

	Cost	Accumulated amortization	2018	2017
General fund				
Land	\$ 1,659,517	\$	\$ 1,659,517	\$ 1,733,396
Building sites and parks	2,631,923	(1,541,661)	1,090,262	1,182,829
Engineering structures	909,244	(264,261)	644,983	639,716
Furniture & equipment	211,197	(71,430)	139,767	171,950
Hydrants	186,643	(147,234)	39,409	42,104
Mobile equipment	2,309,131	(1,343,222)	965,909	1,047,259
Planters	118,329	(88,383)	29,946	34,477
Roads	16,071,604	(6,603,790)	9,467,814	8,367,075
Storm system	8,756,020	(4,296,505)	4,459,515	3,836,702
Assets under construction				809,208
	32,853,608	(14,356,486)	18,497,122	17,864,716
Water fund				
Buildings	966,257	(628,499)	337,758	360,021
Water mains	9,985,069	(6,104,379)	3,880,690	3,456,294
Water system	3,935,229	(2,646,740)	1,288,489	1,403,353
Assets under construction	292,182		292,182	415,068
	15,178,737	(9,379,618)	5,799,119	5,634,736
Sewer fund				
Buildings	133,966	(50,237)	83,729	87,078
Sanitary sewer system	4,795,785	(2,434,905)	2,360,880	2,415,633
Sewer mains and lift stations	5,351,925	(2,616,625)	2,735,300	2,525,725
Assets under construction	35,391		35,391	76,425
	10,317,067	(5,101,767)	5,215,300	5,104,861
	\$ 58,349,412	\$ (28,837,871)	\$ 29,511,541	\$ 28,604,313

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

11. Accumulated Surplus

The accumulated surplus consists of individual fund balances and reserves as follows:

Surplus	2018	2017
Invested in tangible capital assets	\$ 26,455,391	\$ 25,400,905
General surplus	1,831,827	1,945,361
Enderby / Area F Joint Services surplus	334,916	311,535
Sewer surplus	953,125	899,376
Water surplus	619,181	632,143
	<u>30,194,440</u>	<u>29,189,320</u>
Reserve Funds		
Animal Control	25,659	25,155
Asset Management	6,303	314,699
Cemetery	48,123	68,256
Computer equipment	32,228	27,674
Community Works (Gas Tax)	53,401	50,101
Equipment	282,788	225,767
Fire department	300,060	152,019
Fortune Parks	187,273	57,850
Parks	9,156	8,976
Roads	2,946	147,075
Sewer system	468,825	772,468
Water system	244,385	539,172
	<u>1,661,147</u>	<u>2,389,212</u>
	<u>\$ 31,855,587</u>	<u>\$ 31,578,532</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

12. Contingent liabilities

- (a) Regional District of North Okanagan: The City is a member of the Regional District of North Okanagan and is liable for its portion of any operating deficits or long-term debt related to functions in which it participates.
- (b) Municipal Insurance Association of BC: Commencing December 31, 1987, the City of Enderby entered into a self insurance scheme with British Columbia municipalities and regional districts. The City is obliged under the scheme to pay a percentage of its fellow insured's losses. The City pays an annual premium, which is anticipated to be adequate to cover any losses incurred.
- (c) Pension Liabilities: The Municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2017, the Plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as of December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Corporation for the City of Enderby paid \$77,621 (2017 - \$75,949) for employer contributions to the plan in fiscal 2018.

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

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

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

13. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2018	2017
Taxation			
General municipal purposes	\$ 1,442,107	\$ 1,413,728	\$ 1,375,918
1% utility taxes	55,375	62,476	54,737
Water parcel	266,984	267,023	262,199
Sewer parcel	237,463	236,999	229,483
Collections for other governments			
School District	946,829	955,422	886,981
Policing	148,448	149,970	138,152
Regional District	387,981	391,960	349,947
Regional Hospital District	117,705	118,925	113,859
Municipal Finance Authority	95	96	83
B.C. Assessment Authority	21,061	21,278	20,108
Okanagan Regional Library	102,651	103,619	99,134
	3,726,699	3,721,496	3,530,601
Transfers			
School District	946,829	955,872	886,538
Policing	148,448	149,970	138,082
Regional District	387,981	391,959	349,779
Regional Hospital District	117,705	118,912	113,797
Municipal Finance Authority	95	95	83
B.C. Assessment Authority	21,061	21,278	20,098
Okanagan Regional Library	102,651	103,619	99,080
	1,724,770	1,741,705	1,607,457
	\$ 2,001,929	\$ 1,979,791	\$ 1,923,144

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

14. Government grants and transfers

	Budget	2018	2017
Federal			
Community works fund - Gas tax	\$ 176,185	\$ 184,678	\$ 177,904
Provincial			
Conditional	103,940	81,493	42,000
Fortune Parks - conditional	3,424	11,824	69,175
Sewer - conditional	-	4,045	-
Small communities protection	458,000	458,692	450,300
Street lighting	900	1,468	889
Water - conditional	328,620	23,773	233,958
	894,884	581,295	796,322
Other			
Animal control	6,125	19,556	44,000
Cemetery	25,257	40,091	96,088
Fortune Parks	763,764	763,764	790,517
	795,146	823,411	930,605
	\$ 1,866,215	\$ 1,589,384	\$ 1,904,831

15. Sales of Service

	Budget	2018	2017
Animal control	\$ 7,650	\$ 6,683	\$ 8,731
Building permits	29,930	72,039	91,219
Business licenses	13,525	15,195	13,781
Cemetery	15,000	13,053	21,078
Fire protection	128,920	101,090	397,594
Fortune Parks	188,650	197,855	190,333
Garbage collection and disposal	102,279	103,341	102,346
Sewer user fees	525,854	547,328	515,425
Water user fees	477,761	492,519	484,660
	\$ 1,489,569	\$ 1,549,103	\$ 1,825,167

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

16. Expenses by object

	Budget	2018	2017
Advertising and publications	\$ 13,900	\$ 9,704	\$ 6,344
Amortization		1,321,388	1,377,891
Contracted services	421,353	401,834	456,131
Council grants	136,012	113,074	119,476
Insurance	79,760	77,652	79,100
Interest and bank charges	113,650	115,385	124,339
Maintenance	1,203,988	1,178,995	1,159,690
Materials and supplies	559,738	327,893	256,103
Professional fees	23,600	21,392	17,370
Salaries and benefits	1,353,662	1,371,592	1,403,793
Training, travel and conferences	76,790	66,594	51,159
	\$ 3,982,453	\$ 5,005,503	\$ 5,051,396

17. Funds Held in Trust

The City operates and maintains the Cliffside Cemetery. As required under Provincial legislation, the City holds in trust a Cemetery Perpetual Care Fund for the future maintenance of the cemetery. The City has excluded the trust fund and associated cash from the Statement of Financial Position and related interest earnings and transactions from the Statement of Operations and Accumulated Surplus:

Cemetery Perpetual Care Fund:

	2018	2017
Balance, beginning of year	\$ 213,989	\$ 206,482
Care fund contributions	1,307	3,890
Interest earned	4,530	3,617
Balance, end of year	\$ 219,826	\$ 213,989

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

18. Financial Plan

The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenses in excess of current year revenues. The following shows how these amounts were combined:

	2018	2017
Budget surplus per Statement of Operations	1,538,961	2,952,567
Less:		
Capital expenditures	(3,457,880)	(4,251,847)
Debt principal payments	(119,203)	(126,945)
Transfers to reserve funds	(1,232,348)	(1,194,126)
Add back:		
Transfers from accumulated surplus and reserve funds	3,270,470	2,620,351
Budget surplus per Financial Plan Bylaw	\$ -	\$ -

19. Financial instruments

The City's financial instruments consist of cash, temporary investments, accounts receivable, accounts payable, deferred revenue, deposits and long term debt. The fair values of these financial instruments approximate their carrying values. It is management's opinion that the City is not exposed to significant interest, currency or credit risks arising from these financial instruments.

20. Comparative figures

Certain comparative figures have been reclassified to conform to the financial presentation adopted for the current year.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

21. Segmented information

The City of Enderby is a municipal government that provides a range of services to its citizens. For management reporting purposes the City's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

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

General government services - Legislative, administration and finance

The function of the legislative department includes mayor and council is to set bylaws and policies for the governance of the City in accordance with the Community Charter. The function of the Administration Department is to coordinate the operation of the municipality in accordance with policies set by Council. The Administration Department is responsible for functions such as personnel, organizational changes, employee review and training, manpower planning, strategic planning, information systems, GIS and records management. The mandate of the Finance Department is to achieve excellence in customer service through the efficient and effective use of technology and personal service. Also, to provide operational efficiency, financial planning and accountability through the application of sound accounting practices and internal control. The Finance Department is responsible for functions such as financial records reporting and safekeeping; investment of municipal funds; advice and guidance to Council and Administration on financial matters; financial planning and budget development and analysis; property tax and utility user fee notification and collection; accounts payable and receivable; payroll, pension and benefits administration; records maintenance of tickets, fines and other municipal business.

Protective services

The mandate of the Fire Department is to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires.

Transportation services

The Public Works Department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, and street lighting.

Environmental health services

The mandate of environmental health services is to provide for the collection and disposal of solid waste.

Community development services

Community development provides services to manage urban development for business interests, environmental concerns, heritage matters, local neighbourhoods and downtown, through City planning, community development, parks and riverbank planning. It ensures an acceptable quality of building construction and maintenance of properties through enforcement of construction codes, building standards and bylaws for the protection of occupants. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of zoning bylaws, and the processing of building permit applications.

Recreational and cultural services

The recreational and cultural services mandate is to provide for the maintenance of City green space.

Enderby / Area F Services

The City administers Fortune Parks, Animal Control & Cemetery services for the citizens of Enderby and Area F.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2018

18. Segmented Information (cont'd)

Water supply and services

The Water Department provides for the delivery of safe drinking water to the citizens of Enderby.

Sewer services

The Sewer Department provides for the collection and treatment of wastewater.

Certain allocation methodologies are employed in the preparation of segmented financial information. The General Revenue Fund reports on municipal services that are funded primarily by taxation such as property and business tax revenues. Taxation and payments-in-lieu of taxes are apportioned to General Revenue Fund services based on the Fund's net surplus. Certain government grants, transfers from and to other funds, and other revenues have been apportioned based on a percentage of budgeted expenses.

The accounting policies used in these segments are consistent with those followed in preparation of the financial statements as disclosed in Note 2. For additional information see the Schedule of Segment Disclosure - Service (Schedule 1).

THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 31, 2018

Schedule I

General revenue fund									
	General government	Protective services	Transportation services	Environmental health services	Enderby / Area F services	Other general services*	Water supply	Sewer services	2018
Revenues									
Taxation	\$ 1,475,769	\$	\$	\$	\$	\$	\$ 267,023	\$ 236,999	\$ 1,979,791
Grants and subsidies	266,171		460,160		835,235		23,773	4,045	1,589,384
Sales of services	87,234	101,090		103,341	217,591		492,519	547,328	1,549,103
Other revenue from own sources	75,833								75,833
Interest and penalties	129,489				5,750			17,470	152,709
	2,034,496	101,090	460,160	103,341	1,058,576		783,315	805,842	5,346,820
Expenses									
Advertising and publications	4,560				5,144				9,704
Amortization	100,883	64,120	560,448		54,325		319,612	222,000	1,321,388
Contracted services	61,962	31,321		97,806	83,344	90,481	33,469	3,451	401,834
Council grants	11,519				101,555				113,074
Insurance	54,989				22,663				77,652
Interest and bank charges	89,291							26,094	115,385
Maintenance	50,292	100,557	405,331		198,626		195,574	228,615	1,178,995
Material and supplies	143,799	4,387	4,610	613	110,822		53,782	9,880	327,893
Professional fees	21,392								21,392
Salaries and benefits	491,063	74,098	218,152	2,762	309,815	2,208	155,237	118,257	1,371,592
Training, travel and conferences	31,279	30,925	105		1,966		1,728	591	66,594
Transfers	(139,707)		(44,000)		49,547		82,077	52,083	-
	921,322	305,408	1,144,646	101,181	937,807	92,689	841,479	660,971	5,005,503
Excess (deficiency) of revenue over expenses	1,113,174	(204,318)	(684,486)	2,160	120,769	(92,689)	(58,164)	144,871	341,317
Loss on disposal of tangible capital assets	(64,262)								(64,262)
Annual surplus (deficit)	\$ 1,048,912	\$ (204,318)	\$ (684,486)	\$ 2,160	\$ 120,769	\$ (92,689)	\$ (58,164)	\$ 144,871	\$ 277,055

*Includes Community development and recreational and cultural services.

THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 30, 2017

Schedule I (cont'd)

General revenue fund									
	General government	Protective Services	Transportation Services	Environmental health services	Enderby/ Area F services	Other general services*	Water supply	Sewer services	2017
Revenues									
Taxation	\$ 1,431,462	\$	\$	\$	\$	\$	\$ 262,199	\$ 229,483	\$ 1,923,144
Grants and subsidies	219,905		451,189		999,779		233,958		1,904,831
Sales of services	105,000	397,594		102,346	220,143		484,659	515,425	1,825,167
Other revenue from own sources	203,955								203,955
Interest and penalties	115,972				5,581		11,822	15,514	148,889
	2,076,294	397,594	451,189	102,346	1,225,503		992,638	760,422	6,005,986
Expenses									
Advertising and publications	3,876				2,468				6,344
Amortization	86,136	64,200	620,010		48,303		322,795	236,447	1,377,891
Contracted services	48,699	144,783		97,416	69,939	95,253		41	456,131
Council grants	10,190				109,286				119,476
Insurance	55,740				23,360				79,100
Interest and bank charges	87,799								
Maintenance	39,581	112,850	283,082		227,123		10,446	26,094	124,339
Material and supplies	68,759	10,810	5,175	366	97,503		218,268	278,786	1,159,690
Professional fees	16,858				512		7,538	65,952	256,103
Salaries and benefits	453,650	139,834	178,492	2,904	318,718	3,258	167,193	139,744	1,403,793
Training, travel and conferences	22,610	23,713	108		1,749		2,265	714	51,159
Transfers	(134,166)		(38,410)		54,013		69,116	49,447	-
	759,732	496,190	1,048,457	100,686	952,974	98,511	797,621	797,225	5,051,396
Excess (deficiency) of revenue over expenses	1,316,562	(98,596)	(597,268)	1,660	272,529	(98,511)	195,017	(36,803)	954,590
Gain on disposal of tangible capital assets	8,233								8,233
Annual surplus (deficit)	\$ 1,324,795	\$ (98,596)	\$ (597,268)	\$ 1,660	\$ 272,529	\$ (98,511)	\$ 195,017	\$ 36,803	\$ 962,823

*Includes Community development and recreational and cultural services.

THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2018

Schedule II

	Fortune Parks	Animal control	Cemetery	2018	2017
Revenue					
Grants and subsidies	\$ 775,588	\$ 19,556	\$ 40,091	\$ 835,235	\$ 999,779
Sale of services	197,855	6,683	13,053	217,591	220,143
Interest and penalties	2,693	718	2,339	5,750	5,581
	976,136	26,957	55,483	1,058,576	1,225,503
Expenses					
Advertising	5,144			5,144	2,468
Amortization	54,325			54,325	48,303
Contracted services	71,939	11,405		83,344	69,939
Grants	96,855		4,700	101,555	109,286
Insurance	22,663			22,663	20,732
Maintenance	153,322	2,116	43,188	198,626	227,123
Materials and supplies	110,822			110,822	97,503
Professional fees					512
Salaries and benefits	302,278	1,166	6,371	309,815	318,718
Training, travel and conferences	1,966			1,966	1,749
	819,314	14,687	54,259	888,260	896,333
Annual surplus (deficit)	\$ 156,822	\$ 12,270	\$ 1,224	\$ 170,316	\$ 329,170
Transfer to/from general fund					
Computer support	\$ 8,464	\$	\$	\$ 8,464	\$ 8,290
Finance overhead charges	22,951	2,423	5,510	30,884	30,208
Insurance allocation	2,693		667	3,360	5,653
Public works equipment allocation			2,836	2,836	8,569
Lease		4,003		4,003	3,921
	34,108	6,426	9,013	49,547	56,641
Net change in financial assets	122,714	5,844	(7,789)	120,769	272,529
Opening surplus	146,665	39,129	125,741	311,535	314,995
Capital expenditures	(44,950)			(44,950)	(374,196)
Transfer to reserves	(128,265)		(3,500)	(131,765)	49,904
Transfer to/from capital	54,325		25,000	79,325	48,303
Enderby / Area F accumulated surplus	\$ 150,489	\$ 44,973	\$ 139,452	\$ 334,914	\$ 311,535



CITY OF ENDERBY

FINAL REPORT TO THE MAYOR AND COUNCIL

For the year ended December 31, 2018

May 6, 2019



Tel: 250 545 2136
Fax: 250 545 3364
www.bdo.ca

BDO Canada LLP
2706 - 30th Avenue, Suite 202
Vernon, BC V1T 2B6 Canada

May 6, 2019

Mayor and Council
City of Enderby
619 Cliff Avenue
PO Box 400
Enderby, BC V0E 1V0

Dear Mayor and Council

We are pleased to present this report on the results of our audit of the financial statements of City of Enderby ("City") for the year ended December 31, 2019. The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Mayor and Council and should be read in conjunction with the draft financial statements and our draft audit report which is included as Appendix A.

We would like to bring to your attention that our audit and therefore this report will not necessarily identify all matters that may be of interest to the Mayor and Council in fulfilling its responsibilities.

This report has been prepared solely for the use of the Mayor and Council and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.

We wish to express our sincere appreciation for the co-operation we received during the audit from City of Enderby's management and staff who have assisted us in carrying out our work. We look forward to connecting with you to discuss the contents of this report and any other matters that you consider appropriate.

Yours truly,

A handwritten signature in black ink, appearing to read "Markus Schrott", written over a horizontal line.

Markus Schrott, CPA, CA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

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SUMMARY



Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2018 financial statements, subject to completion of the following items:

- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date
- ▶ Approval of financial statements by those charged with governance.

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. See Appendix A for our draft independent auditor's report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Mayor and Council dated January 31, 2019.



Materiality

As communicated to you in our Planning Report to the Mayor and Council, preliminary materiality was \$570,000 over non-financial assets, with specific materiality of \$92,000 over financial assets and related financial statement areas. Final materiality remained unchanged from our preliminary assessment.



Audit Findings

Our audit focused on the risks specific to your operations and key accounts. Our discussion points below focus on key areas of audit focus:

- ▶ Revenue recognition
- ▶ Management Override
- ▶ Contaminated Sites



Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified.

There were no control deficiencies were noted that, in our opinion, are of significant importance to discuss with those charged with governance. However, please refer to Appendix D for the management letter which outlines recommendations over areas of operational improvement.



Independence

Our annual letter confirming our independence was previously provided to you. We know of no circumstances that would cause us to amend the previously provided letter. We confirm that we are still independent as of the date of this letter.



Adjusted and Unadjusted Differences

We have disclosed all adjusted and unadjusted differences greater than 5% of materiality, as well as all material disclosure omissions identified through the course of our audit engagement. Each of these items has been discussed with management.

Management has determined that the unadjusted differences are immaterial both individually and in aggregate to the financial statements taken as a whole. Should the Mayor and Council agree with this assessment, we do not propose further adjustments.

For purposes of our discussion, a summary of adjusted and unadjusted differences and disclosure omissions has been presented in Appendix B.



Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including them in the audit working papers, memoranda of discussions with management and written representations received from management.

A summary of the written representations we have requested from management is set out in the representation letter included in Appendix C to the report.



Significant Audit Estimates

Management is responsible for determining City of Enderby's significant accounting policies. The choice between accounting policy alternatives can have a significant effect on the financial position and results of the organization. The application of those policies often involves significant estimates and judgments by management. Based on the audit work that we have performed, it is our opinion that the accounting policies and estimates in the financial statements are reasonable and the disclosures relating to accounting estimates are in accordance with Canadian public sector accounting standards.



Fraud Discussion

Through our planning process, and current year audit, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the entity, other than items previously reported or discussed.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the City since our discussions held at planning, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Mayor and Council.

KEY AUDIT AREAS

AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the City's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters can also be discussed verbally with you. A summary of the key discussion points are as follows:

As described in our Planning Report to the Mayor and Council, the following key audit areas were identified based on our knowledge of the City of Enderby's operations, our past experience, and knowledge gained from management and the Council.

Risk of Fraud in Relation to Revenue Recognition

Key Audit Area	Approach	Results
Accounting standards in this area and are complex and open to interpretation. There is a risk that revenue may be incorrectly deferred into future periods or recognized before stipulations have been met.	<p>Confirmed grant funding received through a review of the agreements, ensuring that the amounts recorded exist, are complete and are recorded accurately.</p> <p>Reviewed any stipulations in the agreement to ensure revenue was recognized when stipulations were met.</p> <p>Other revenue streams were reviewed in accordance with the latest revenue recognition standards.</p>	All audit testing in this area was executed as planned with no issues to be reported.

Management Override of Controls

Key Audit Area	Approach	Results
<p>Management is in a unique position to perpetrate fraud because of management's ability to directly or indirectly manipulate accounting records, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p><i>This risk is required to be addressed for all audits pursuant to Canadian audit standards.</i></p>	<p>Tested the appropriateness of journal entries recorded in the general ledger, review key estimates and other adjustments made in the preparation of the financial statements.</p>	<p>All audit testing in this area was executed as planned with no issues to be reported.</p>

Contaminated Sites

Key Audit Area	Approach	Results
<p>Due to the complexity of this relatively new standard, there is a risk that liabilities may not be identified or appropriately estimated.</p>	<p>Reviewed management's process for identifying the potential contaminated sites, management's assessment on whether a liability exists, and the basis for the estimated liability.</p>	<p>All audit testing in this area was executed as planned with no issues to be reported.</p>

INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the City's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were determined to be relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you in writing significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

As the purpose of the audit is for us to express an opinion on the City's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal control relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

OTHER REQUIRED COMMUNICATIONS

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the table below summarizes these additional required communications.

Required Communication	Audit Planning Presentation	Audit Results Presentation	Auditor Comments
1. Our responsibilities under Canadian Auditing Standards (CAS)	✓		Included in our engagement letter dated October 17, 2018
2. Our audit strategy and audit scope	✓		Included in our Planning Report dated January 31, 2019
3. Fraud risk factors	✓		Included in our Planning Report dated January 31, 2019
4. Going concern matters		✓	None
5. Significant estimates or judgments		✓	See Page 10
6. Audit adjustments		✓	See Appendix B
7. Unadjusted differences		✓	See Appendix B
8. Omitted disclosures		✓	None noted
9. Disagreements with management		✓	There were no disagreements with management
10. Consultations with other accountants or experts		✓	No external experts were consulted during this engagement
11. Major issues discussed with management in regards to retention		✓	None
12. Significant difficulties encountered during the audit		✓	No significant difficulties were encountered during our audit

Required Communication	Audit Planning Presentation	Audit Results Presentation	Auditor Comments
13. Significant deficiencies in internal control		✓	No significant deficiencies were noted
14. Material written communication between BDO and management		✓	No material written communications were noted
15. Any relationships which may affect our independence	✓	✓	No independence issues noted
16. Any illegal acts identified during the audit		✓	No illegal activities identified through the audit process
17. Any fraud or possible fraudulent acts identified during the audit	✓	✓	No fraud identified through the audit process
18. Significant transactions with related parties not consistent with ordinary business operations		✓	None noted
19. Non-compliance with laws or regulations identified during the audit		✓	No legal or regulatory non-compliance matters were noted as part of our audit
20. Limitations of scope over our audit, if any		✓	None noted
21. Written representations made by management		✓	See Appendix C
22. Any modifications to our opinion, if required		✓	None, please see our draft independent auditor's report included in Appendix A

APPENDIX A: INDEPENDENT AUDITOR'S REPORT

Independent Auditor's Report

To the Mayor and Council of the City of Enderby

Opinion

We have audited the financial statements of the City of Enderby (the City), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, change in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2018, and its the statement of operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Matter

The financial statements for the year ended December 31, 2017 were audited by another auditor who expressed an unmodified opinion on those statements on May 7, 2018.

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Vernon, British Columbia

May 6, 2019

APPENDIX B: ADJUSTED AND UNADJUSTED DIFFERENCES

SUMMARY OF UNADJUSTED DIFFERENCES

The following is a summary of uncorrected differences noted during the course of our audit engagement:

	Dr. (Cr.)			
	Assets	Liabilities	Accumulated Surplus	Annual Surplus
BC Hydro invoice not accrued from December 11-31, 2018	\$	\$ (18,040)	\$	\$ 18,040
Total				
Effect of Prior Year's Reversing Errors			20,053	(20,053)
Total Unadjusted Differences	\$	\$ (18,040)	\$ 20,053	\$ (2,013)

SUMMARY OF ADJUSTED DIFFERENCES

The following is a summary of differences that were corrected by management during the course of our audit engagement:

	Dr. (Cr.)			
	Assets	Liabilities	Accumulated Surplus	Annual Surplus
To recognize deposit liability for offsite work	\$	\$ (14,843)	\$	\$ 14,843
Total Adjusted Differences	\$	\$ (14,843)	\$	\$ 14,843

APPENDIX C: REPRESENTATION LETTER

City of Enderby
619 Cliff Avenue
PO Box 400
Enderby, BC
V0E 1V0

May 6, 2019

BDO Canada LLP
Chartered Professional Accountants
2706 30th Avenue
Suite 202
Vernon, BC
V1T 2B6

This representation letter is provided in connection with your audit of the financial statements of City of Enderby for the year ended December 31, 2018, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 17, 2018, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the entity use appropriate accounting policies that have been properly disclosed and consistently applied.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
- We have reviewed and approved all journal entries recommended by the practitioners during the review.

Information Provided

- We have provided you with:
 - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
 - additional information that you have requested from us for the purpose of the audit; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Fraud and Error

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others.

General Representations

- We confirm that there are no derivatives or off-balance sheet financial instruments held at year end that have not been properly recorded or disclosed in the financial statements.
- The entity has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- The nature of all material uncertainties have been appropriately measured and disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the entity, except as disclosed in the financial statements

Other Representations Where the Situation Exists

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.

- We will provide to you, when available and prior to issuance by the entity, the final version of the document(s) comprising the annual report.

Yours truly,

Signature

Position

Signature

Position

City of Enderby
Summary of Unadjusted Misstatements
December 31, 2018

)

Description of the Misstatement	Identified Misstatement	Projected Misstatement	Estimates	Pre-Tax Proposed Adjustments			
				Assets Dr(Cr)	Liabilities Dr(Cr)	Opening R/E Dr(Cr)	Income Dr(Cr)
BC Hydro Invoice Accrual	18,040				(18,040)		18,040
Likely Aggregate Misstatements Before Effect of Previous Year's Errors and Estimates	18,040	-	-	-	(18,040)	-	18,040
Effect of Previous Year's Errors, Net of Tax Effects						20,053	(20,053)
Tax Effect							
Likely Aggregate Misstatements				-	(18,040)	20,053	(2,013)

Details of why no adjustment has been made to the financial statements for the above items:
Full year is accrued as cutoff error is at the end of the year as well.

APPENDIX D: MANAGEMENT LETTER



Tel: (250) 545-2136
Fax: (250) 545-3364
www.bdo.ca

BDO Canada LLP
2706 30th Avenue, Suite 202
Vernon, BC V1T 2B6 Canada

May 6, 2019

City of Enderby
619 Cliff Avenue
PO Box 400
Enderby, BC
V0E 1V0

Dear Mrs. Bellamy, CPA, CA

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

During the course of our audit of the financial statements of City of Enderby for the year ended December 31, 2018, we did not encounter any significant matters which we believe should be brought to your attention.

This communication is prepared solely for the information of management and is not intended for any other purposes. We accept no responsibility to a third party who uses this communication.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

Yours truly,

Markus Schrott, CPA, CA
Partner through a corporation
BDO Canada LLP
Chartered Professional Accountants

/bk

April 24, 2019

Mayor and Council
City of Enderby
Box 400, 619 Cliff Avenue
Enderby, BC V0E 1V0

Re: eBus Transportation Services – Enderby, BC

Dear Mayor McCune and Council,

The Enderby & District Chamber of Commerce has recently been approached by the Operations Supervisor for eBus Transportation Services, Glen Desjardine in regards to a “Curb-Side Service Stop” at the Enderby Visitor Centre. This service would offer our residents the opportunity to connect to neighboring communities and as far as Vancouver, BC.

eBus Transportation Services would provide 2 stops daily; route will be from Vancouver, through to Kamloops - Chase, Salmon Arm to Enderby @ 3:30pm daily continuing to Armstrong, Vernon, Kelowna and back to Vancouver. There will also be a trip from Vancouver, through to Kelowna - Vernon, Armstrong, Enderby @ 2:45pm daily continuing to Salmon Arm, Chase and Kamloops and back to Vancouver.

Their fares are comparable to the previous service provided by Greyhound.

The Enderby & District Chamber of Commerce fully endorse this service in Enderby and would like council's support going forth with this opportunity for our community.

Regards,

Ali Maki

Ali Maki, Executive Director
Enderby & District Chamber of Commerce

Agenda

CITY OF ENDERBY
ZONING TEXT AMENDMENT APPLICATION

File No.: 0003-19-ZTA-END

April 26, 2019

APPLICANT:	David McDonald
LEGAL DESCRIPTION:	LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN KAP90925 EXCEPT STRATA PLAN KAS3893 (PHASE 1 & 2)
P.I.D #:	028-280-806
CIVIC ADDRESS:	173 Salmon Arm Drive, Enderby BC
PROPERTY SIZE:	0.246 acres (0.01 hectares)
ZONING:	Residential Multi-Family Medium Intensity (R.3)
O.C.P DESIGNATION:	Residential Medium Density
PROPOSAL:	Amend the <i>Form P - Phased Strata Plan Declaration</i> associated with a phased strata development, in order to convert the phasing of the development from 3 phases to 4 phases
PROPOSED TEXT AMENDMENT	Reduce the minimum lot area for a two-family dwelling from 700 m ² (7,535 square feet) to 399.6 m ² (4,301 square feet)

RECOMMENDATION:

THAT Zoning Bylaw Amendment Bylaw No. 1679, 2019 which proposes to amend the City of Enderby Zoning Bylaw No. 1550, 2014 to reduce the minimum lot area for a two-family dwelling for the property legally described as LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN KAP90925 EXCEPT STRATA PLAN KAS3893 (PHASE 1 & 2) and located at 173 Salmon Arm Drive, from 700 m² (7,535 square feet) to 399.6 m² (4,301 square feet) be given First and Second Reading and forwarded to a Public Hearing;

AND THAT, should Council wish to adopt Zoning Bylaw Amendment Bylaw No. 1679, 2019, it be subject to the applicant registering a Section 219 Covenant on the title of the remainder lot (Phase 4) which states that the use of the property is limited to single family dwellings and accessory residential buildings, with the covenant to be discharged when the remainder lot (Phase 4) is consolidated with the adjacent strata development.

BACKGROUND:

This report relates to an application to amend the City of Enderby Zoning Bylaw No. 1550, 2014 to reduce the minimum lot area for a two-family dwelling for the property legally described as LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN KAP90925 EXCEPT STRATA PLAN KAS3893 (PHASE 1 & 2) and located at 173 Salmon Arm Drive, from 700 m² (7,535 square feet) to 399.6 m² (4,301 square feet). This reduction in minimum lot area for a two-family dwelling will not result in any additional units being developed on the site, but will facilitate an amendment to the applicant's *Form P - Phased Strata Plan Declaration* in order to convert the phasing of the strata development from 3 phases to 4; this would involve splitting Phase 3 into two smaller phases, as shown on the attached Schedule "A". Without the Zoning Text Amendment which reduces the minimum lot area for a two-family dwelling, the City's Subdivision Approving Officer cannot authorize an amendment to the aforementioned *Form P - Phased Strata Plan Declaration* to convert the phasing of the development, given that the proposed Phase 4 remainder parcel would not meet the Residential Multi-Family Medium Intensity (R.3) zone's minimum lot area for a two-family dwelling.

Site Context/Development History

The 0.246 acres (997.5 m²/0.01 hectare) subject property is located on the northern side of Salmon Arm Drive, which is identified in Schedule 'C' of the City's Official Community Plan as a 'municipal minor collector' road. The property slopes gently in a northeastern direction, away from Salmon Arm Drive.

The subject property is the remainder parcel of a three-phase, 10 unit strata development. The phasing of this strata development is scheduled as follows:

1. Phase 1: 1 x three-family dwelling - COMPLETE
2. Phase 2: 1 x three-family dwelling - COMPLETE
3. Phase 3 (subject property): 2 x two-family dwellings - UNDER CONSTRUCTION

Phases 1 and 2 of the development each involved the construction of a three-family dwelling, with these phases ultimately being consolidated with each other and forming a 6 unit strata development, Brielle View. The subject property is scheduled to see the construction of 2 x two-family dwellings (Phase 3), which when completed, would be consolidated with the existing 6 strata units and bring the development to its full build-out of 10 units. To date, only one of the two-family dwellings on the subject property (Phase 3) has been constructed.

It should be noted that when the applicant originally applied to strata subdivide the parent parcel, the City's Subdivision Approving Officer required a covenant to be registered on title which restricted buildings from being occupied until such time as that portion of the remainder parcel is consolidated with previous phases of the development; this covenant was intended to ensure that the strata subdivision was occurring in an efficient and strategic manner, and avoid a situation where the developer could 'leapfrog' phases (i.e. commencing construction on a subsequent phase without having completed construction on an earlier phase). Given this restrictive covenant, the applicant cannot obtain an occupancy permit for the two-family dwelling that has been constructed on the remainder parcel (Phase 3) until the second two-family dwelling is completed, and the parcel is consolidated with the previous phases.

The subject property and properties to the west and southwest are currently zoned Residential Multi-Family Medium Intensity (R.3) and are designated in the Official Community Plan as Residential Medium Density. The properties to the north, east, and south are zoned Residential Single Family (R.1-A) and are designated in the Official Community Plan as Residential Low Density, except for the property to the east which is also designated as Residential Medium Density.

The following map shows the Zoning designation of the subject and surrounding properties.

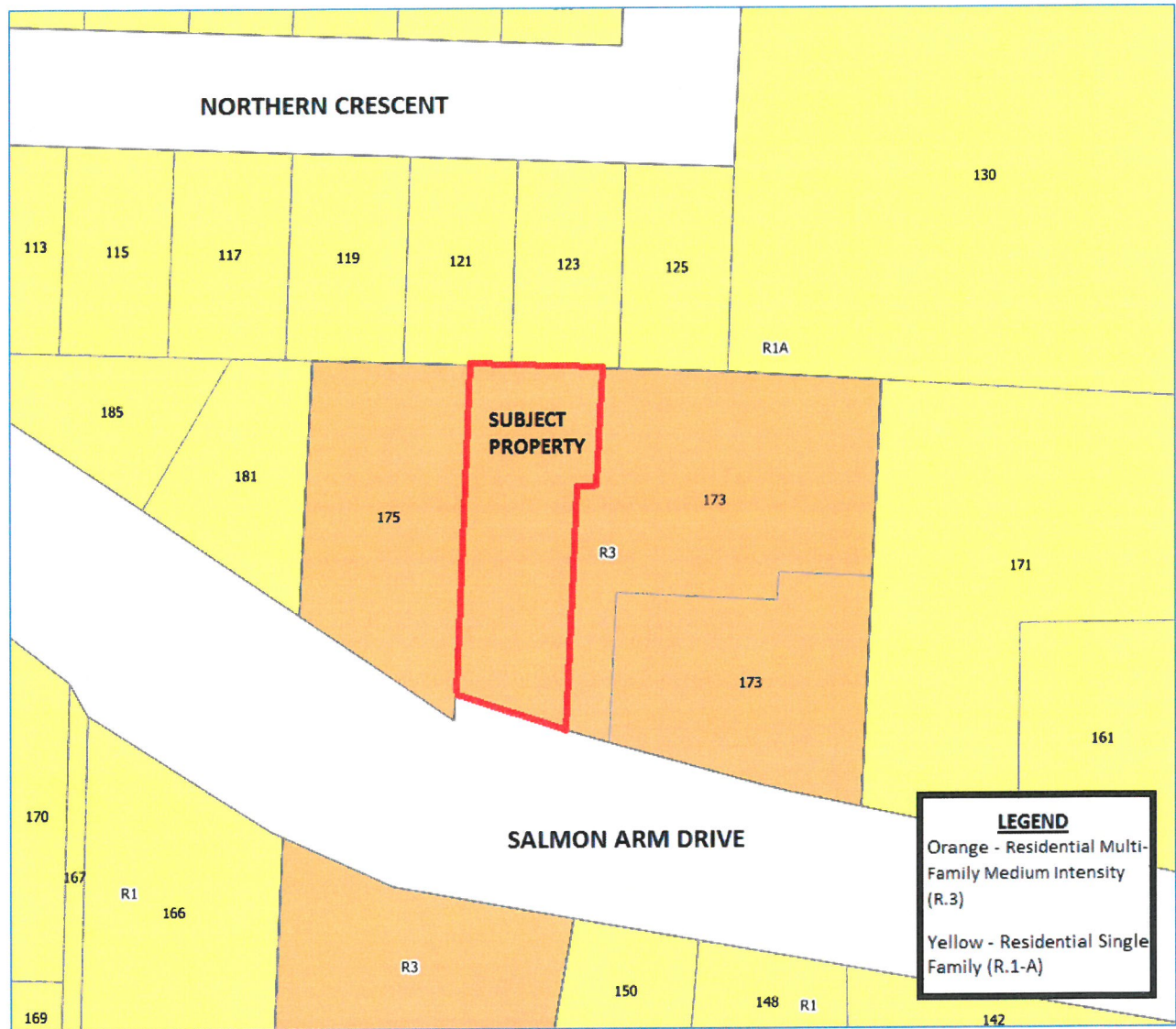


Figure 1: Zoning Map

The following orthophoto of the subject and surrounding properties was taken in 2011:



Figure 2: Orthophoto

The Proposal

The applicant is proposing to amend the development's *Form P - Phased Strata Plan Declaration* to convert the phasing of the strata development from 3 phases to 4; this would involve splitting Phase 3 into two smaller phases, as shown on the attached Schedule "A". In order for the Subdivision Approving Officer to approve this amendment, the applicant must demonstrate that the proposed Phase 4 remainder parcel would meet the City of Enderby Zoning Bylaw requirements, once the proposed Phase 3 is consolidated with the previous phases. Given that the Phase 4 remainder parcel does not meet the

Residential Multi-Family Medium Intensity (R.3) zone's minimum lot area for a two-family dwelling, the applicant is proposing to amend the City of Enderby Zoning Bylaw to reduce the minimum lot area for a two-family dwelling from 700 m² (7,535 square feet) to 399.6 m² (4,301 square feet), which would in turn enable the Approving Officer to approve the proposed amendment to the *Form P - Phased Strata Plan Declaration*.

ZONING BYLAW:

The subject property is currently zoned Residential Multi-Family Medium Intensity (R.3); uses permitted within this zone include:

- Apartment and multi-family residential;
- Four family dwellings;
- Row housing;
- Three family dwellings;
- Adult retirement housing;
- Boarding lodging or rooming houses
- Convalescent, nursing, and personal care homes;
- Restricted agricultural use;
- Single family dwellings;
- Two family dwellings;
- Secondary suites;
- Bed and breakfasts; and
- Civic and public service use.

OFFICIAL COMMUNITY PLAN:

The following policies from the City of Enderby Official Community Plan relate to this development:

Policy 3.3.c - Council recognizes that development of land has social impacts and will act through the approval process to minimize negative and maximize positive impacts.

Policy 3.3.h - Council will utilize the development approval process, including Phased Development Agreements, to secure an adequate supply of quality affordable, attainable and special needs housing which meets the needs of all residents of the community, regardless of age, mobility, background or socio-economic status.

Policy 4.4.c - Council will encourage and support a spectrum of housing choices throughout the community, including secondary suites, in order to meet the diverse housing needs of residents.

Policy 5.3.f - Council will develop strategies and tools to encourage and facilitate infill and redevelopment within existing developed areas of the community.

Policy 8.3.h - Council will support infill and redevelopment within the community.

Policy 8.3.i - Council will employ Smart Growth principles in future development.

Policy 9.3.f - Council will develop a robust strategy to support infill, redevelopment, and brownfield reclamation that utilizes existing infrastructure, revitalizes the community, and enhances the use of underutilized lands.

Policy 20.3.f - Council will encourage infill, redevelopment and brownfield strategies that focus growth towards areas with existing infrastructure.

REFERRAL COMMENTS:

The subject application was referred for comment to the City of Enderby Public Works Manager, Building Inspector, Fire Chief, Subdivision Approving Officer, and the Ministry of Transportation and Infrastructure.

The Fire Chief provided the following comments:

"I have no concerns for this application."

The Building Inspector provided the following comments:

"No comment from building inspectors perspective."

The District Development Technician with the Ministry of Transportation and Infrastructure provided the following comments:

"We have reviewed this proposed application and the Ministry has no concerns."

No other comments were received in response to the referral.

PLANNING ANALYSIS:

The City of Enderby Planner raises no objections to the applicant's request to amend the City of Enderby Zoning Bylaw to reduce the minimum lot area for a two-family dwelling for the subject property from 700 m² (7,535 square feet) to 399.6 m² (4,301 square feet), and recommends that Council supports the application for the following reasons:

- This reduction in minimum lot area for a two-family dwelling will not result in any additional units being developed on the site, and will only affect the timing of when the units are constructed and consolidated with the broader strata development;
- The reduction in minimum lot area will facilitate an additional phase to the development, which will provide additional flexibility to the developer (financing, reduction in level of risk, etc.);
- It is not anticipated that the reduction in minimum lot area for a two-family dwelling will have a negative impact on the use and enjoyment of the subject or neighbouring properties.

Notwithstanding the above, one scenario that the City must address as part of this application is if the developer is unable or unwilling to complete Phase 4 of the development, at which point the property could remain as a remainder lot that could be developed separately from the broader strata development.

In this scenario, although a two-family dwelling would be appropriate as part of the broader strata development, a two-family dwelling would not be appropriate as a standalone development on a 399.6 m² (4,301 square feet) lot, for the following reasons:

- A two-family dwelling that is part of a broader strata development would have access to communal areas such as guest parking and open space/green space, while a two-family dwelling on a 399.m² standalone lot would not; and
- Staff anticipate that it may not be possible for a two-family dwelling to be developed on a 399.m² lot in a manner that would meet bylaw requirements related to minimum setbacks, minimum parking standards, maximum lot coverage, etc., while maintaining a standard that fits within the character of the broader neighbourhood.

Given the above, the City of Enderby Planner recommends that the approval of the Zoning Text Amendment application be subject to the applicant registering a Section 219 restrictive covenant on title of the remainder parcel which requires the use of the property to be limited to single family dwellings and accessory residential buildings, with the covenant to be discharged when the remainder lot (Phase 4) is consolidated with the rest of the strata development.

SUMMARY

This is an application to amend the City of Enderby Zoning Bylaw No. 1550, 2014 to reduce the minimum lot area for a two-family dwelling for the property legally described as LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN KAP90925 EXCEPT STRATA PLAN KAS3893 (PHASE 1 & 2) and located at 173 Salmon Arm Drive, from 700 m² (7,535 square feet) to 399.6 m² (4,301 square feet). This reduction in minimum lot area for a two-family dwelling will facilitate an amendment to the applicant's *Form P - Phased Strata Plan Declaration* to convert the phasing of the strata development from 3 phases to 4; this would involve splitting Phase 3 into two smaller phases, as shown on the attached Schedule "A".

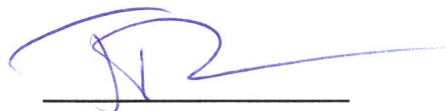
It is recommended that Zoning Bylaw Amendment Bylaw No. 1679, 2019 be given First and Second Reading and forwarded to a Public Hearing.

Prepared By:



Kurt Inglis, MCIP, RPP
Planner and Deputy Corporate Officer

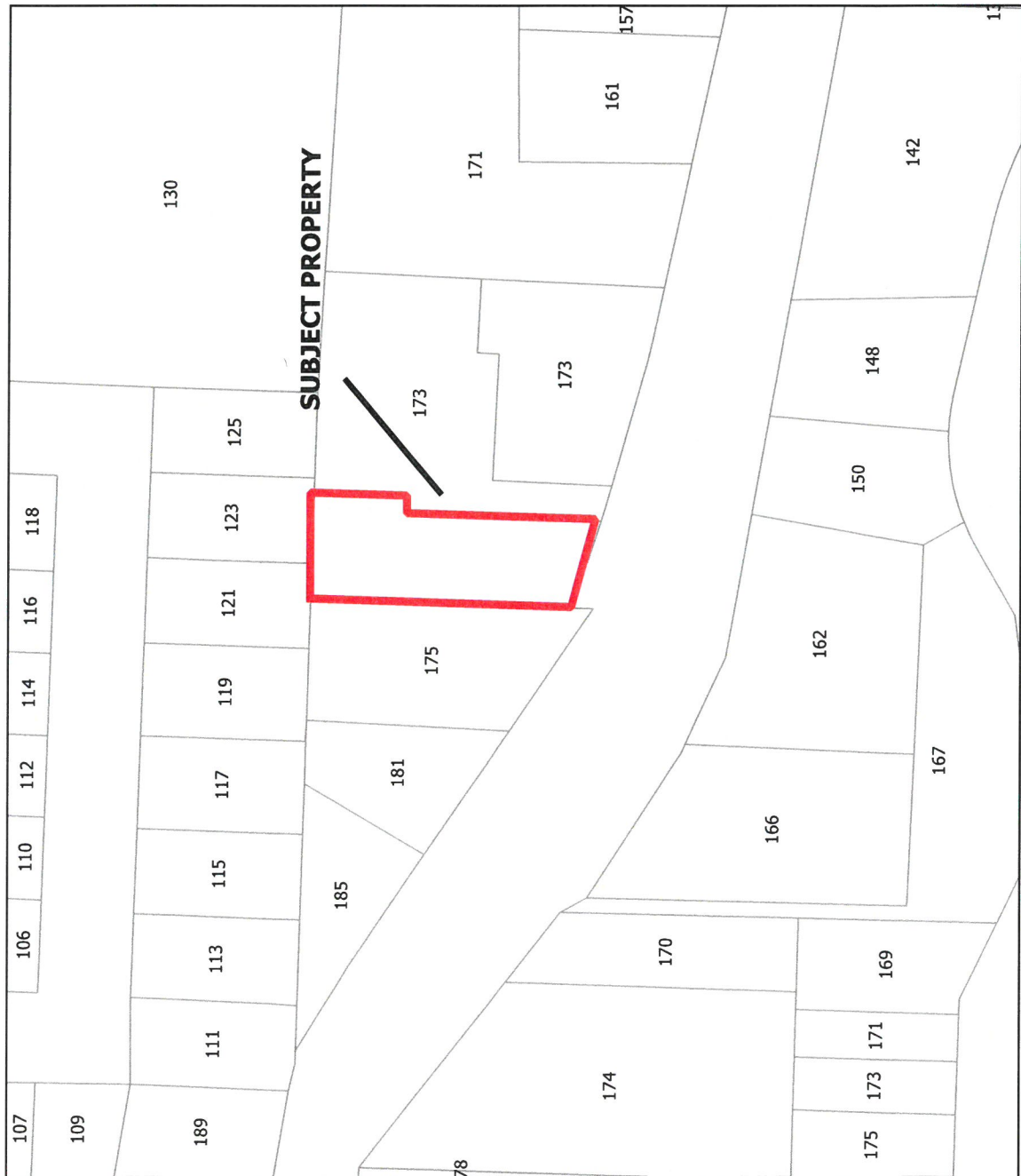
Reviewed By:



Tate Bengtson
Chief Administrative Officer



PID: 028-280-806

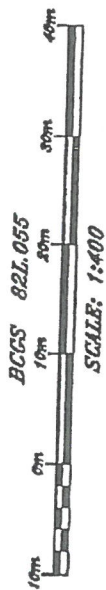


Schedule A

SKETCH PLAN TO ACCOMPANY FORM P:
PHASED STRATA DEVELOPMENT OF LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN
KAMLOOPS DIVISION YALE DISTRICT PLAN KAP90925.



**SKETCH PLAN TO ACCOMPANY FORM P:
PHASED STRATA DEVELOPMENT OF LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN
KAMLOOPS DIVISION YALE DISTRICT PLAN KAP**



THE INTENDED PLOT SIZE OF THIS PLAN IS 432mm IN WIDTH BY 280mm IN HEIGHT (B SIZE) WHEN PLOTTED AT A SCALE OF 1:400

LEGEND

ALL DISTANCES ARE IN METRES AND DECIMALS THEREOF.

SL DENOTES STRATA LOT

LCP DENOTES LIMITED COMMON PROPERTY

(C) DENOTES COMMON PROPERTY

THIS PLAN LIES WITHIN THE NORTH OREGONIAN REGIONAL DISTRICT

THIS PLAN SHOWS THE EXTERIOR BUILDING FOOTPRINTS AT GROUND LEVEL

SCHEDULE

PHASE #	# OF STRATA LOTS IN PHASE	DESCRIPTION
PHASE 1	(THREE) 3	LOT 1 PLAN KAP
PHASE 2	(THREE) 3	LOT 1 PLAN KAP
PHASE 3	(FOUR) 4	LOT 1 PLAN KAP
TOTAL	10	STRATA LOTS

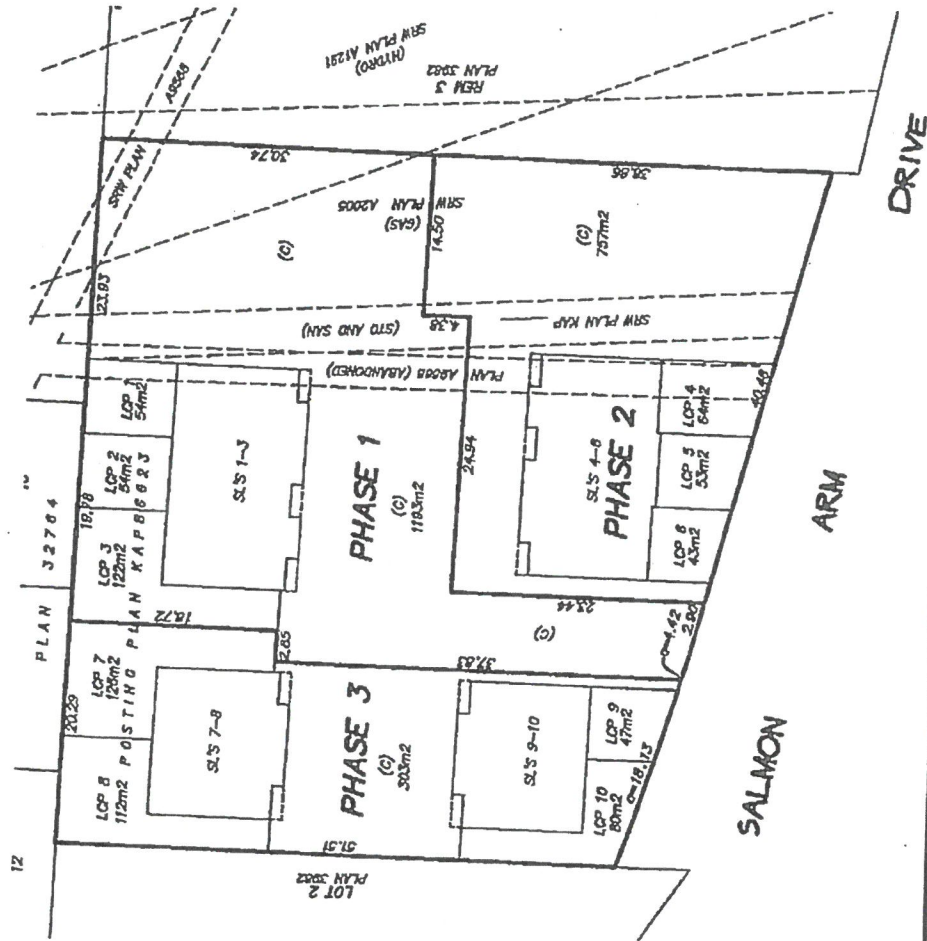
CAUTION:
A THOROUGH EVALUATION OF REQUIREMENTS WAS MADE DURING THE PREPARATION OF THIS SKETCH, BUT IT IS THE SOLE RESPONSIBILITY OF THE USER TO ENSURE FULL COMPLIANCE WITH ALL NECESSARY REGULATIONS.
ALL DIMENSIONS AND AREAS SHOWN HEREON ARE APPROXIMATE AND ARE SUBJECT TO LEGAL SURVEY.
THIS SKETCH MAY INCLUDE INFORMATION SUPPLIED BY THE CLIENT OR THE CLIENT'S AGENT.

MONASHEE

SURVEYING - GEOMATICS

FILE 5518 244410/RS
DRAWING 5518 FORM P.DWG

STICA 2500, Street Vernon, B.C. V1T 8C2 Tel: (250) 545 6000 Fax: (250) 545 0618



Existing Phasing

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1679, 2019

A BYLAW TO AMEND THE TEXT OF THE CITY OF ENDERBY ZONING BYLAW NO. 1550,
2014 AND AMENDMENTS THERETO

WHEREAS pursuant to Section 479 of the *Local Government Act*, Council of the City of Enderby may, by bylaw, divide the whole or part of the City of Enderby into zones, name each zone, establish boundaries for the zones and regulate uses within those zones;

AND WHEREAS Council has created zones, named each zone, established boundaries for those zones and regulated uses within those zones by Bylaw No. 1550, cited as "The Corporation of the City of Enderby Zoning Bylaw No. 1550, 2014";

AND WHEREAS Council of the City of Enderby has determined to make an amendment to "The Corporation of the City of Enderby Zoning Bylaw No. 1550, 2014";

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

1. This bylaw may be cited as the "City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1679, 2019".
2. Division Six - Residential Zones (R.3) of Schedule "A" of Zoning Bylaw No. 1550, 2014 is hereby amended by adding Section 604.11.j as follows:
 - j. Notwithstanding minimum lot area requirements for two-family dwellings outlined in Section 604.6.b of this Bylaw, a two-family dwelling at the property legally described as LOT 1 SECTION 26 TOWNSHIP 18 RANGE 9 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN KAP90925 EXCEPT STRATA PLAN KAS3893 (PHASE 1 & 2) and located at 173 Salmon Arm Drive, Enderby BC shall be permitted to have a minimum lot area of 399.6 m² (4,301 square feet)

READ a FIRST time this day of , 2019.

READ a SECOND time this day of , 2019.

Advertised on the day of , 2019 and the day of , 2019 and a Public Hearing held pursuant to the provisions of Section 464 of the *Local Government Act* on the day of , 2019.

READ a THIRD time this day of , 2019.

APPROVED pursuant to Section 52(3)(a) of the Transportation Act this day of , 2019.

District Development Technician
Ministry of Transportation and Infrastructure

ADOPTED this day of , 2019.

MAYOR

CORPORATE OFFICER

Agenda

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

To: Tate Bengtson, Chief Administrative Officer
From: Kurt Inglis, Planner and Deputy Corporate Officer
Date: April 25, 2019
Subject: Request from Randy and Jody Kallis to Purchase Lane Adjacent to 115 Norleen Lane

RECOMMENDATION

THAT Council considers the request from Randy and Jody Kallis to purchase that portion of the lane adjacent to 115 Norleen Lane, and shown on the attached Schedule "A", for the purposes of lot consolidation;

AND THAT should Council be in support of the request, that Council directs Staff to engage with the owners of 116 Norleen Lane to determine if they have any interest in obtaining half of the portion of lane shown on the attached Schedule "A";

AND THAT should Council be in support of selling that portion of the lane shown on the attached Schedule "A" to adjacent property owners for the purposes of lot consolidation, that Council directs Staff to prepare a Road Closure and Removal of Dedication Bylaw and authorizes the sale of the land in the amount of \$10,000, which is slightly below fair market value, in exchange for a statutory right-of-way in favour of the City over that portion of the closed road.

BACKGROUND

Randy and Jody Kallis, owners of the property legally described as Lot A Plan KAP28682 Section 26 Township 18 Range 9 Meridian Land District 25 and located at 115 Norleen Lane have made a written request to acquire the 3.779 metre (12.40 feet) wide portion of dedicated road (lane) directly south of their property for the purposes of consolidating it with their lot; this portion of the lot is shown highlighted on the attached Schedule "A".

The lane in question is not currently constructed and does not provide access to the any of the adjacent properties. Given the narrow width of the dedication associated with this lane, there is insufficient dedication in place to facilitate subdivision of 115 Norleen Lane nor any of the other adjacent properties. It should be noted that in December 2000, a portion of this lane running north/south between 115 and 116 Norleen Lane was closed as road and its dedication removed, and the land was consolidated with the property located at 116 Norleen Lane; this area is shown as 'Closed Road' on the attached Schedule "A".

Given that this lane has limited value to the City of Enderby, and its utility interests can be preserved through the registration of a statutory right-of-way, Staff have no concerns with closing this portion of the lane and removing its dedication, for the purposes of transferring the land to an adjacent property owner for the purposes of a lot consolidation.

Based on the assessed value of the land at 115 Norleen Lane ($\$144,000/1,407.67 \text{ m}^2 = \$102.30/\text{m}^2$), and the area of the lane proposed for sale (128.97 m^2), the market value of this portion of the lane is \$13,193.63. Given that Staff are recommending that any potential sale of the land be subject to the registration of a statutory right-of-way over the portion of closed road in order to preserve the City's utility interests, and the portion of lane is of marginal utility to the City, Staff feel that a reduced purchase price of \$10,000 is appropriate. It should be noted that given that a purchase price of \$10,000 is below fair market value, this will need to be stated in the advertisement that would be run where Council gives notice of its intent to adopt a Road Closure and Removal of Dedication Bylaw (note: advertising costs to be borne by the property owner(s)).

If Council is supportive of selling a portion of the lane to adjacent property owners for the purposes of lot consolidation, Staff are recommending that the owners of 116 Norleen Lane, who also front the lane, be engaged to determine if they have any interest in obtaining half of the lane. Should the owners of 116 Norleen Lane also have an interest in obtaining half of the lane, they will need to work directly with the owners of 115 Norleen Lane to come to an arrangement on sharing of the costs related to advertising, surveying, legal and other costs associated with raising title, sale, and transfer.

The following summarizes the issues that must be considered by the City as part of the proposed road closure:

- ***Is the road vested with the City?***

Section 35 (1)(a) of the Community Charter vests with the municipality the soil and freehold of every highway in the municipality, subject to the exception listed in Section 35 (2); Section 35 (2) was reviewed by Staff and it was determined that no exceptions apply to the City of Enderby in this case, and therefore the road is vested with the City.

- ***Does the owner who originally dedicated the road continue to have an interest in the road?***

Where a highway was dedicated by subdivision or reference plan, the dedication may not be removed without the dedicating owner's consent if: (a) the highway has not been developed for its intended purpose, AND (b) the owner of the land at the time of the dedication is still the owner of all the parcels created by the subdivision or reference plan.

The road area in question was dedicated as part of a subdivision in 1916. Given that the owner of the land at the time of the dedication is no longer the owner of all the parcels created by the aforementioned subdivision, the owner who originally dedicated the road does not continue to have an interest in the road.

- ***Will the road closure affect access to a body of water?***

The portion of lane proposed for closure and removal of dedication does not provide water access, therefore the proposed road closure would not affect access to a body of water.

- ***Will the road closure completely deprive an owner of access?***

The portion of the lane proposed for closure and removal of dedication is not currently used to provide access to any fronting properties, therefore the road closure would not deprive any property owners of access.

- ***Is the road area within 800 metres of an arterial highway?***

Yes, the portion of lane proposed for closure and removal of dedication is within 800 metres of Highway 97A, therefore the City would need to obtain approval from the Minister of Transportation and Infrastructure prior to adopting a Road Closure and Removal of Dedication Bylaw.

- ***Will utilities be affected by the road closure?***

The City would refer a Road Closure and Removal of Dedication Bylaw and the accompanying reference plan to all applicable utility companies in order to determine if any utilities would be affected by the proposed road closure.

- ***Can the Province's right of resumption be cancelled?***

Pursuant to Sections 35 (7) and (8) of the *Community Charter*, the City's interest in its highways is subject to a right in favour of the Province to resume such highways for arterial highways purposes, transportation purposes, or park related purposes. As per the Resumption of Highways Regulation, B.C. Reg. 245/2004, if a closed highway is not adjacent to a park, recreation area or ecological reserve under the *Park Act*, the *Ecological Reserve Act*, or *Protected Areas of British Columbia Act* or an area to which an order under s.7 (1) of the *Environmental Land Use Act* applies, the right of resumption would be cancelled if the land is disposed to an adjoining landowner for the purpose of consolidating the former highway land with the adjoining owner's land; as this provision applies and a potential disposal of the land would be to an adjoining land owner(s) for consolidation purposes, the Corporate Officer would file a certificate in the Land Titles Office in order to effect the discharge.

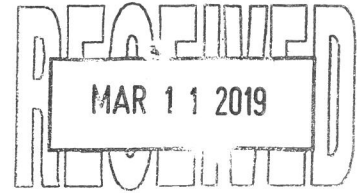
- ***Is the City receiving fair market value from the purchaser of the sale of the road area?***

The City is prohibited from providing assistance to business, including selling land to a business at less than fair market value as defined under Section 25 of the *Community Charter*. The adjacent land owner is not considered a 'business', therefore the City may dispose of the road for less than fair market value but a notice must be published of that intention in accordance with Sections 24 and 94 of the *Community Charter*.

Respectfully Submitted,



Kurt Inglis
Planner and Deputy Corporate Officer



LETTER OF INTENT TO PURCHASE

Date: March 11th, 2019

To: City of Enderby, B.C

From: Randy and Jody Kallis

115 Norleen Lane

Enderby B,C

V0E 1V1

Re: Purchase of Norleen Lane located between properties of Randy and Jody Kallis, 115 Norleen Lane - Pete Litzenburger, 116 Norleen Lane.

To: The City of Enderby:

We, Randy and Jody Kallis, of 115 Norleen Lane, Enderby, B.C, would like to inform you of our intent to purchase the lane between our said property, 115 Norleen Lane and the property of 116 Norleen Lane. We have included a map, and have highlighted the area of the property to which we intend to purchase,

Please contact us at
the property.

to discuss purchase price and sale of

Thank you,

Randy and Jody Kallis

Page 76 of 131

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1674

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2019 – 2023 FINANCIAL
PLAN

The Council of the City of Enderby, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as “City of Enderby 2019 – 2023 Financial Plan Bylaw No.1674, 2019”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2019 – 2023 Financial Plan of the City of Enderby.
3. Schedule “B” attached hereto and made part of this Bylaw is the Statement of Objectives and Policies for the City of Enderby that support the 2019 – 2023 Financial Plan.
4. Bylaw No. 1650, cited as “City of Enderby 2018 – 2022 Financial Plan Bylaw No. 1650, 2018”, is hereby repealed.

READ a FIRST time this _____ day of April, 2019.

READ a SECOND time this _____ day of April, 2019.

READ a THIRD time this _____ day of April, 2019.

RECONSIDERED and ADOPTED this _____ day of May, 2019.

MAYOR

CORPORATE OFFICER

CITY OF ENDERBY
2019-2023 Financial Plan

Consolidated Five Year Financial Plan
Schedule 'A' of Bylaw No. 1674

	<u>2019 Budget</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
REVENUES					
Municipal Taxation	1,557,227	1,598,615	1,641,240	1,685,142	1,730,366
Utility Taxes / Grants in Lieu	98,874	100,851	102,868	104,926	107,024
Sale of Services / Other Contributions	365,906	350,274	357,280	691,925	371,714
Revenue from own Sources	1,265,997	1,291,316	1,317,143	1,343,486	1,370,355
Grants	1,030,629	1,273,825	638,588	638,588	638,588
Sewer Revenue	778,054	785,099	797,442	810,018	822,830
Water Revenue	754,542	762,351	775,023	787,926	801,064
Total Revenues	5,851,229	6,162,331	5,629,584	6,062,011	5,841,941
EXPENSES					
General Government Services	832,568	805,614	821,727	838,161	854,924
Protective Services	323,250	224,553	229,044	233,625	238,297
Transportation Services	601,373	605,751	617,866	630,223	642,828
Environmental Health Services	105,690	107,804	109,960	112,159	114,403
Animal Control	27,735	28,290	28,856	29,433	30,021
Cemetery	79,588	54,863	55,961	57,080	58,221
Recreation & Cultural Services	87,090	88,832	90,608	92,421	94,269
Fortune Parks Recreational Services	856,141	873,264	890,729	908,543	926,714
Sewer Expenditures	538,202	544,377	555,264	566,369	577,697
Water Expenditures	593,447	520,146	530,549	541,159	551,983
Fiscal Services	115,179	104,156	104,156	104,156	104,156
Total Expenses	4,160,263	3,957,650	4,034,720	4,113,329	4,193,513
SURPLUS (DEFICIT) FOR THE YEAR	1,690,966	2,204,681	1,594,864	1,948,682	1,648,428
TOTAL CASH FROM OPERATIONS	1,690,966	2,204,681	1,594,864	1,948,682	1,648,428
ADJUST FOR CASH ITEMS					
Capital Asset expenditures	(2,488,183)	(2,815,396)	(111,500)	(997,440)	(365,212)
Debt Principle repayment	(119,203)	(108,794)	(108,794)	(108,794)	(108,794)
Debt Proceeds	602,527	200,000	-	-	-
Transfer From Reserves	908,601	1,242,833	111,500	492,193	283,624
Transfer to Reserves	(1,194,108)	(1,229,138)	(1,486,070)	(1,334,641)	(1,458,046)
Transfer From Operating Surplus	599,400	505,814	-	-	-
TOTAL CASH ADJUSTMENT	(1,690,966)	(2,204,681)	(1,594,864)	(1,948,682)	(1,648,428)
FINANCIAL PLAN BALANCE	-	-	-	-	-

CITY OF ENDERBY
2019-2023 Financial Plan

Statement of Objectives and Policies
Schedule 'B' of Bylaw No. 1674

In accordance with Section 165(3.1) of the *Community Charter*, the City of Enderby is required to include in the Five Year Financial Plan objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Proportion of Total Revenue From Funding Sources

User fees and charges form the largest portion of planned revenue. These are services that can be measured and charged on a user-pay basis such as water and sewer usage, building permits, business licenses, and sale of services. User fees attempt to apportion the value of a service to those who use the service.

Property Taxation forms the second largest portion of revenue. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis such as fire protection, street maintenance, snow removal, and general administration.

Government Grants form the third largest proportion of planned revenue. These grants are for projects where the City of Enderby has received grant approval or is anticipating approval in 2019.

Policies

- The City of Enderby will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service, while maintaining affordability for its citizens.
- Where possible, the City of Enderby will use revenues from grant funding and user fees and charges to lessen the burden on its property tax base.

Table 1: Sources of Funding

<i>Funding Source</i>	% of Total Revenue	Dollar Value
<i>Property taxation</i>	19.5 %	\$ 1,557,227
<i>User Fees and charges</i>	20.6 %	\$ 1,638,285
<i>Other sources*</i>	39.4 %	\$ 3,133,089
<i>Government grants</i>	12.9 %	\$ 1,030,629
<i>Debt proceeds</i>	7.6 %	\$ 602,527
<i>Total</i>	100.0 %	\$ 7,961,757

* *Other sources* includes transfers from reserves and surplus funds, and funding received from other jurisdictions.

Distribution of Property Value Taxes

The residential property class provides the largest proportion of property tax revenue as the class also forms the largest portion of the assessment base.

Objective

- To distribute the tax burden amongst the property classes equitably.

Overview in Preparing the Budget

- User fees and charges are used to help offset the burden on the property tax base.
- The City of Enderby will continue to apply for grant funding to help offset capital expenditures and infrastructure planning studies.
- Continue economic development initiatives designed to attract and retain business.

Table 2: Distribution of Property Tax Rates

Property Class	% Of Total Property Taxation	Dollar Value
Residential (1)	79.36 %	\$ 1,235,781
Utilities (2)	1.15 %	\$ 17,932
Light Industrial (5)	1.94 %	\$ 30,155
Business and Other (6)	17.38 %	\$ 270,665
Recreation / Non-Profit (8)	0.12%	\$ 1,925
Farmland (9)	0.05%	\$ 769
Total	100.00 %	\$ 1,557,227

Permissive Tax Exemptions

- The City of Enderby provides permissive tax exemptions consistent with its policy. Some of the eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:
 - The Organization's use of the land and/or improvements must be used for public benefit to provide programs and/or activities consistent with Council's objective of enhancing quality of life and delivering services economically.
 - The exemption must be used to benefit the Organization directly and the cost savings attributed to the exemption cannot be turned over to another organization.

- Only Organizations who meet the requirements of the *Community Charter* are eligible for a permissive tax exemption.

Objective

In conjunction with the development of the Financial Plan, Council will continue to provide permissive tax exemptions to non-profit societies where the value of permissive tax exemptions granted would not exceed approximately 5% of the annual municipal levy.

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1675

BEING A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, REGIONAL HOSPITAL
DISTRICT, REGIONAL LIBRARY, AND
REGIONAL DISTRICT PURPOSES FOR THE YEAR 2019

The Council of the City of Enderby, in the Province of British Columbia, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as "City of Enderby Annual Tax Rate Bylaw No. 1675, 2019".
2. The following rates are hereby imposed and levied for the year 2019:
 - (a) For all lawful and general purposes of the municipality on the value of land and improvements taxable for General Municipal purposes, rates appearing in Schedule "A" attached hereto and forming part of the bylaw.
 - (b) For hospital purposes on the value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Schedule "A" attached hereto and forming part of this bylaw.
 - (c) For library purposes on the value of land and improvements taxable for Regional Library purposes, rates appearing in Schedule "A" attached hereto and forming part of this bylaw.
 - (d) For regional district purposes on the value of land and improvements taxable for Regional District purposes, rates appearing in Schedule "A" attached hereto and forming part of this bylaw.
3. The minimum amount of taxation upon a parcel or real property shall be One Dollar (\$1.00).
4. Bylaw No. 1654, cited as "City of Enderby Annual Tax Rate Bylaw No. 1654, 2018, is hereby repealed.

READ a FIRST time this ____ day of April, 2019.

READ a SECOND time this ____ day of April, 2019.

READ a THIRD time this ____ day of April, 2019.

RECONSIDERED and ADOPTED this ____ day of May, 2019.

MAYOR

CORPORATE OFFICER

SCHEDULE "A"

Property Class	General Municipal	North Okanagan/ Columbia Shuswap Regional District Hospital	Regional Library	Regional District
1 Residential	3.2555	0.2873	0.2090	0.7735
2 Utility	37.0956	1.0054	2.3811	2.7073
5 Light Industry	8.8806	0.9767	0.5700	2.6299
6 Business	6.4294	0.7038	0.4127	1.8951
8 Recreation	3.8905	0.2873	0.2497	0.7735
9 Farm	2.8368	0.2873	0.1821	0.7735

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO.1676

A BYLAW TO IMPOSE A SEWER FRONTAGE TAX ON OWNERS OF LAND
PURSUANT TO THE PROVISIONS OF THE COMMUNITY CHARTER

WHEREAS the Council of the Corporation of the City of Enderby, is empowered by the Community Charter to impose and levy a frontage tax to meet the cost of works and services that benefit land within the Municipality;

AND WHEREAS certain costs have been incurred by the City in providing sewer services to land within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a frontage tax on land benefiting from such service to meet such costs;

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

1. This bylaw may be cited as "City of Enderby Sewer Frontage Tax Bylaw No. 1676, 2019".
2. In this bylaw, unless the context otherwise requires, "actual foot frontage" means the number of feet of a parcel of land which actually abuts on the work or highway;

"Assessor" means the Chief Financial Officer of the City of Enderby;

"Taxable foot frontage" means the actual foot frontage or, where applicable, the number of feet of a parcel of land deemed to abut on the work or highway, and in respect of which parcel the frontage tax is levied for the work or services;

"Total actual foot frontage" means the sum or the actual foot frontage of the parcels of land which actually abuts on the work or highways;

3. A tax shall be and is hereby imposed upon the owners of land or real property that is capable of being serviced with sewer by the Corporation whether or not such land or real property is connected to the said service or services; the aforesaid tax to be hereinafter referred to as the "frontage tax".
4. a) The Frontage Tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in the bylaw, will be the product of the taxable foot frontage and the annual rate.

- b) The annual rate shall be \$2.55 per taxable foot frontage.
- 5. The frontage tax shall be in force and be effective until the complete discharge and satisfaction by the Corporation of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
- 6. For the purpose of the bylaw, a regularly shaped parcel of land is rectangular.
- 7. a) To place the frontage tax on a fair and equitable basis, the taxable foot frontage of the following parcels of land shall be the number of feet fixed by the Assessor:
 - i. a triangular or irregularly shaped parcel of land; or
 - ii. a parcel of land wholly or in part unfit for building purposes; or
 - iii. a parcel of land which does not abut on the work, but is nevertheless deemed to abut the work, as the case may be.
- b) The Assessor, in fixing the taxable foot frontage under subsection (2), shall have due regard to:
 - i. the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - ii. the benefit derived from the sewer.
- 8. For the purpose of this bylaw:
 - a) Whereas the number of feet of a parcel of land which abuts a sewer main, has less than 50 feet frontage, the taxable foot frontages shall be deemed to be a minimum of 50 feet, and where such parcel has more than 100 feet of frontage, the taxable foot of frontage shall be deemed to be 100 feet.
 - b) Where the parcel of land is situated at the junction or intersection of highways, the taxable foot frontage shall be 70 percent of the actual foot frontage or alternately shall be not more than the stated maximum number of feet.
 - c) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, which for the purpose of this bylaw is defined as a highway having a width of 20 feet or less, the taxable foot frontage or alternately shall be not more than the stated maximum number of feet.

9. The provisions of Section 8 of the bylaw shall be subject to the provisions of Section 7 thereof.
10. The aforesaid taxes shall be considered to have been imposed on and from the 1st day of January 2019 and shall be due and payable at the office of the Collector of Taxes of the City of Enderby at the City Hall, Enderby, B.C., at the same time and in the same manner as the applicable property taxes.
11. Bylaw No. 1651, cited as "City of Enderby Sewer Frontage Tax Bylaw No. 1651, 2018", is hereby repealed.

READ a FIRST time this ____ day of April, 2019.

READ a SECOND time this ____ day of April, 2019.

READ a THIRD time this ____ day of April, 2019.

RECONSIDERED and ADOPTED this ____ day of May, 2019.

MAYOR

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1677

A BYLAW TO IMPOSE A WATER FRONTAGE TAX ON OWNERS OF LAND
PURSUANT TO THE PROVISIONS OF THE COMMUNITY CHARTER

WHEREAS the Council of the Corporation of the City of Enderby, is empowered by the Community Charter to impose and levy a frontage tax to meet the cost of works and services that benefit land within the Municipality;

AND WHEREAS certain costs have been incurred by the City in providing water services to land within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a frontage tax on land benefiting from such service to meet such costs;

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

1. This bylaw may be cited as "City of Enderby Water Frontage Tax Bylaw No. 1677, 2019".
2. In this bylaw, unless the context otherwise required, "actual foot frontage" means the number of feet of a parcel of land which actually abuts on the work or highway;

"Assessor" means the Chief Financial Officer of the City of Enderby;

"Taxable foot frontage" means the actual foot frontage or, where applicable, the number of feet of a parcel of land deemed to abut on the highway, and in respect of which parcel the frontage tax is levied for the work or services;

"Total actual foot frontage" means the sum of the actual foot frontage of the parcels of land which actually abut on the work or highways;

3. A tax shall be and is hereby imposed upon the owners of land or real property that is capable of being serviced with water by the Corporation whether or not such land or real property is connected to the said service or services; the aforesaid tax to be hereinafter referred to as the "frontage tax".
4. a) The Frontage Tax shall be levied in each year on each parcel of land aforementioned and the amount thereof, except as otherwise provided in the bylaw, will be the product of the taxable foot frontage and the annual rate.

- b) The annual rate shall be \$2.68 per taxable foot frontage.
- 5. The frontage tax shall be in force and be effective until the complete discharge and satisfaction by the City of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
- 6. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
- 7.
 - a) To place the frontage tax on a fair and equitable basis, the taxable foot frontage of the following parcels of land shall be the number of feet fixed by the Assessor:
 - i. a triangular or irregularly shaped parcel of land; or
 - ii. a parcel of land wholly or in part unfit for building purposes; or
 - iii. a parcel of land which does not abut on the work, but is nevertheless deemed to abut the work, as the case may be.
 - b) The Assessor, in fixing the taxable foot frontage under subsection (2), shall have due regard to:
 - i. the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - ii. the benefit derived from the water.
- 8. For the purpose of this bylaw:
 - a) Where the number of feet of a parcel of land has less than 50 feet frontage, the taxable foot frontage shall be deemed to be a minimum of 50 feet, and where such parcel has more than 100 feet of frontage, the taxable foot frontage shall be deemed to be 100 feet.
 - b) Where the parcel of land is situated at the junction or intersection of highways, the taxable foot frontage shall be 70 percent of the actual foot frontage or alternately shall be not more than the stated maximum number of feet.
 - c) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, which for the purpose of this bylaw is defined as a highway having a width of 20 feet or less, the taxable foot frontage shall be not more than the stated maximum number of feet.
- 9. The provisions of Section 8 of the bylaw shall be subject to the provisions of Section 7 thereof.

10. The aforesaid taxes shall be considered to have been imposed on and from the 1st day of January 2019, and shall be due and payable at the office of the Collector of Taxes of the City of Enderby at the City Hall, Enderby, B.C., at the same time and in the same manner as the applicable property taxes.
11. Bylaw No. 1652, cited as "City of Enderby Water Frontage Tax Bylaw No. 1652, 2018", is hereby repealed.

READ a FIRST time this ____ day of April, 2019.

READ a SECOND time this ____ day of April, 2019.

READ a THIRD time this ____ day of April, 2019.

RECONSIDERED and ADOPTED this ____ day of May, 2019.

MAYOR

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1678

A BYLAW TO AMEND FEES AND CHARGES BYLAW NO. 1479, 2010

WHEREAS Council of the City of Enderby has adopted "The City of Enderby Fees and Charges Bylaw No. 1479, 2010";

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

1. This bylaw may be cited as the "The City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1678, 2019".
2. Schedules "3", "4" and "9" of the "City of Enderby Fees and Charges Bylaw No. 1479, 2010" are deleted and Schedules "3", "4" and "9" attached to and forming part of this bylaw are substituted therefore.

READ a FIRST time this ____ day of April, 2019.

READ a SECOND time this ____ day of April, 2019.

READ a THIRD time this ____ day of April, 2019.

ADOPTED this ____ day of May, 2019.

MAYOR

CORPORATE OFFICER

SCHEDULE 3

SEWER USER FEES

Administered through the Sanitary Sewer Regulation Bylaw

<u>DESCRIPTION</u>	<u>PER</u>	<u>MINIMUM CHARGE</u>
APARTMENT	Unit	271.77
BAKERY	Unit	451.85
BARBER	Chair	154.85
BEAUTY	Chair	154.85
BODY SHOP	Unit	542.41
BED & BREAKFAST	Unit	170.67
BUTCHER SHOP	Unit	398.49
CAMPGROUND - TENT SPACE	Unit	44.37
CAMPGROUND - RV HOOKUP	Unit	89.91
CAMPGROUND - SANI DUMP	Unit	372.85
CARWASH (RECYCLABLE)	Stall	485.03
CARWASH (NON-RECYCLABLE)	Stall	830.91
CHURCH	Unit	271.77
CURLING RINK	Unit	1,322.79
DAYCARE	Unit	396.21
DENTAL OFFICE	Unit	347.06
DUPLEX /TRI-PLEX	Unit	307.47
GARAGE	Unit	470.32
HEALTH/FITNESS	Unit	253.67
HOSPITAL	Bed	181.44
HOTEL/MOTEL	Unit	170.90
HOTEL/MOTEL WITH POOL (FILTERED)	Unit	135.46
HOTEL/MOTEL WITH POOL (UNFILTERED)	Unit	271.77
INDUSTRY (1-5 PEOPLE)	Unit	293.32
INDUSTRY (EACH ADDITIONAL PERSON)	Person	28.62
LAUNDROMAT	Washer	170.90
LODGING/BOARDING HOUSE	Unit	210.45
MEDICAL CLINIC	Unit	372.85
MILL	Unit	427.35
OFFICE (0-2000 SQUARE FEET)	Unit	120.74
OFFICE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	15.10
POOL	Unit	2,277.92
PUBLIC HALLS	Unit	239.06
RECREATION HALL	Unit	198.55
RESTAURANT (1-10 SEATS)	Unit	246.54
RESTAURANT (EACH ADDITIONAL SEAT)	Seat	15.10
SCHOOL	Class	199.73
SINGLE FAMILY DWELLING	Unit	282.77
SINGLE FAMILY DWELLING WITH SECONDARY SUITE	Unit	395.88
SKATING RINK	Unit	2,277.92

SPRAY PARK	Unit	2,977.92
STORE (0-1000 SQUARE FEET)	Unit	154.85
STORE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	48.04
STRATA/CONDO	Unit	271.77
TRANSPORTATION - LARGE FACILITY	Unit	7,229.13

Charges will be allocated amongst the number of billing periods in the year.

Where payment is not made on or before the due date established by the Chief Financial Officer for each billing period there shall be payable a penalty of three (3%) percent on the total balance outstanding.

SERVICE CONNECTIONS

- a) Inspection and Administration Fee \$55.00
- Where a connection has been provided and paid for by a developer
- b) Any additional work required Cost plus 15% Administration Fee

SCHEDULE 4

WATER FEES

Administered through the Water and Sprinkling Regulation Bylaw

USER FEES

Metered Rates

	<u>Flat Rate / Period</u>	<u>Consumption Rate / Period</u>
A. Single Family Residential		
Jan-Apr / Sep-Dec	\$ 72.34	\$ 0.51 / m ³ over 40 m ³ to 55 m ³ \$ 1.32 / m ³ over 55 m ³ to 325* m ³
May - Aug	\$ 72.34	\$ 0.51 / m ³ over 85 m ³ to 105 m ³ \$ 1.32 / m ³ over 105 m ³ to 650* m ³
B. Single Family Residential with Legalized Suite		
Jan-Apr / Sep-Dec	\$ 103.04	\$ 0.51 / m ³ over 65 m ³ to 80 m ³ \$ 1.32 / m ³ over 80 m ³ to 412* m ³
May - Aug	\$ 103.04	\$ 0.51 / m ³ over 105 m ³ to 125 m ³ \$ 1.32 / m ³ over 125 m ³ to 825* m ³
C. Strata Residential		
Jan-Apr / Sep-Dec	\$ 57.01	\$ 0.51 / m ³ over 30 m ³ to 40 m ³ \$ 1.32 / m ³ over 40 m ³ to 280* m ³
May - Aug	\$ 57.01	\$ 0.51 / m ³ over 70 m ³ to 80 m ³ \$ 1.32 / m ³ over 80 m ³ to 560* m ³
Irrigation:		
Metered		\$ 1.32 / m ³
Non-metered		\$ 1.32 / m ³ based on estimated volume
D. Multi Family Residential		
Jan-Apr / Sep-Dec	\$ 57.01	\$ 0.51 / m ³ over 30 m ³ to 40 m ³ \$ 1.32 / m ³ over 40 m ³ to 280* m ³
May - Aug	\$ 57.01	\$ 0.51 / m ³ over 70 m ³ to 80 m ³ \$ 1.32 / m ³ over 80 m ³ to 560* m ³
E. Business / Industrial	\$ 33.67	\$ 1.32 / m ³ over 24 m ³ to 60 m ³ \$ 0.52 / m ³ over 60 m ³
F. Business / Industrial with Residential	\$ 50.33	\$ 1.32 / m ³ over 35 m ³ to 60 m ³ \$ 0.52 / m ³ over 60 m ³
G. Institutional / Civic	\$ 33.67	\$ 1.32 / m ³ over 24 m ³ to 60 m ³ \$ 0.52 / m ³ over 60 m ³

Irrigation on separate meter		\$ 0.52 / m ³	
H. Agricultural**			
Properties with single family residential			
Jan-Apr / Sep-Dec	\$ 78.91	\$ 0.51 / m ³ over 45 m ³	
May - Aug	\$ 78.91	\$ 0.51 / m ³ over 90 m ³	
Land only			
Jan-Apr / Sep-Dec		\$ 0.51 / m ³	
May - Aug		\$ 0.51 / m ³	Irrigation
I. Home Hemodialysis***		\$ 0.51 / m ³	

* Amount to increase by 25 m³ in the Jan - Apr and Sep - Dec periods and by 50 m³ in the May - Aug period each year.

** Agricultural rates are only applicable to properties classified as a "Farm" property by BC Assessment and are located within the City limits.

*** Rate is subject to the City of Enderby having received a request from Interior Health and confirmation that a water meter has been installed on the patient's home hemodialysis unit to the satisfaction of the City of Enderby.

Non-Metered Rates

- Where metering is not possible, consumption is based on the average usage for the same property class.
- Where metering is possible, but refused, the user fee per period will be based on the maximum chargeable consumption for the corresponding period in addition to the flat rate.
- For properties located out of town, an out of town parcel tax will apply. The parcel tax will be equivalent to the annual frontage tax rate charged consistent with the City of Enderby Water Frontage Tax Bylaw. Each out of town property is deemed to have 100 feet of taxable frontage.

Late Penalty

Where payment is not made on or before the due date established by the Chief Financial Officer for each billing period there shall be payable a penalty of three (3%) percent on the total balance outstanding.

MISC. CHARGES

Connection Charge

- | | | |
|----|--|----------------------------------|
| a) | Inspection and Administration Fee | \$55.00 |
| | - Where a connection has been provided and paid for by a developer | |
| b) | Any additional work required | Cost plus 15% Administration Fee |

Failure or Refusal to Have a Water Meter Installed

\$750 over and above the cost of the water meter for the installation of the chamber plus any additional costs that pertain to installing the water meter outside the building.

Meter Reading Request

Per request \$25.00.

Hydrant Use

Water Usage

Application fee.....	\$50.00
Equipment Rental Fee per day or part thereof	\$30.00
Consumption Charge	\$1.32/m ³

* Fees shall not apply to a contractor retained by the City for City business.

Turn-On Turn-Off

Turn-Off for discontinuance of service	\$50.00
Turn-Off for temporary repairs	\$50.00
Turn-On	\$25.00

Note: No credit or rebate of charges paid or payable for the current calendar year will be granted following the cessation of service.

SCHEDULE 9

GARBAGE COLLECTION

The following rates shall be paid for the garbage collection and disposal and processing under the terms of this bylaw:

Garbage Collection:

- a) Garbage Collection: \$98.50 per residential premise per annum
- b) "Residential Garbage Collection" sticker: \$1.50 per sticker

Charges will be allocated amongst the number of billing periods in the year.

Where payment is not made on or before the due date established by the Chief Financial Officer for each billing period there shall be payable a penalty of three (3%) percent on the total balance outstanding.



VERNON NORTH OKANAGAN DETACHMENT

1st Quarter (January to March) 2019

QUARTERLY POLICING REPORT

Committed to preserve the peace, uphold the law and provide quality service in partnership with our communities.

Superintendent Shawna BAHER

Officer in Charge

1st Quarter 2019 ~ Policing Activity Report

All crime statistics for specific areas are featured at the end of this report. Statistics reflect monthly totals for January to March 2019 with comparisons from the previous year. This report reflects a representative sampling of our policing activities for the 1st quarter of 2019.

The Vernon North Okanagan Detachment (VNOD) is pleased to announce the policing priorities for our 2019-2022 Strategic Plan. For the next three years, we will focus on Enhanced Public Safety, Community Connections and Road Safety. In support of our priorities, we will implement various initiatives and track our results with specific performance measures including Criminal Code Cases, which this quarter increased 1.79%, and Property Crime, which decreased 2.26%. The VNOD Senior Management Team will release the plan to our Stakeholders in the coming weeks.

In February, police officers from VNOD were proud to participate in the opening ceremonies of the British Columbia Special Olympics Winter Games in Vernon. Our police officers interacted with the athletes and coaches prior to the event and it was clear our presence had a tremendous impact on the Special Olympians. Once the ceremony began, police officers proudly led in their respective regions, as well as escorting the ceremonial flame in to light the torch that symbolized the start of the Games. The atmosphere of the opening ceremonies was overwhelmingly positive and the presence of our red serge certainly enhanced it.



The Vernon North Okanagan Detachment participated in the anti-bullying initiative "Pink Shirt Day", which included 3000 pink shirts proudly displaying the "Helping Hands" logo created by Harwood Elementary and an anti-bullying poster contest. The highlight of the day was the Pink Police Car detailed in temporary pink decals and anti-bullying graphics which was driven to participating schools.

FRONT LINE POLICING

On January 1st, multiple police officers responded to a male in Vernon who had been stabbed in the leg. The victim sustained non-life threatening injuries and no suspect was identified.

On January 6th, police responded to a three vehicle collision in the southbound lane of Hwy 97 near Birnie Road which resulted in the death of a 21 year old woman. The incident is still under investigation.

On January 25th, a police officer initiated a traffic stop of a possible impaired driver in Vernon. As the male driver attempted to flee from police, the vehicle went off the road and became stuck. The driver and a male passenger, who was in possession of a firearm, were arrested and held in custody. The matter is before the court.

On February 23rd, police assisted the Vernon Fire Department with a bush fire in Polson Park. A 40 year old female was arrested for mischief.

On March 20th, police were advised of an avalanche at Silver Star Mountain which resulted in the injury of a 40 year old male. RCMP Police Dog Service and Vernon Search & Rescue attended to the scene to search the area.

GENERAL INVESTIGATION SECTION

Serious Crimes Unit

The following is a synopsis of some of the recent investigations conducted by the Vernon SCU and does not reflect all the tasks the officers are working on, nor does it include information which could impact on going police investigations.

- In January, SCU investigated an aggravated assault in Vernon where a 56 year old male received serious but non-life threatening injuries. Individuals responsible were identified and arrested. The matter is currently before the courts.
- In February, SCU assumed conduct of an investigation of a break, enter and discharge of firearm in Coldstream. Subsequently, a 29 year old male was found deceased in Vernon. After an extensive investigation, one person has been charged in relation to the incident and is in custody. This matter is currently before the courts and SCU continues to actively investigate the circumstances around this event.

SPECIAL VICTIM UNIT

The Special Victim Unit was created to investigate files relating to vulnerable victims of crime. The SVU is comprised of a Corporal and two Constables who are responsible for high risk investigations relating to domestic violence, sex crimes and missing persons.

Domestic Violence

The Domestic Violence unit continues to monitor numerous files which are either in the court process or require a multi-agency response through the Integrated Case Assessment Team (ICAT). These files include situations where there is a high risk to the safety of the victim. During this reporting period, there were six new ICAT referrals, a high risk domestic investigation, a youth related violence in relationships investigation, and a harassment investigation.

Sex Crimes

The Sex Crimes unit welcomed a new member to the team and has had a very busy first quarter, which included assisting another agency with statements from a child and guardian, monitored several child interviews and assumed conduct of an attempt abduction investigation. As well, Sex Crimes investigated a report of child pornography from the BC Integrated Child Exploitation unit.

Missing Persons

The Missing Person Coordinator role was created to provide oversight of high risk missing person investigations. During this quarter, the coordinator provided assistance on a missing person who was later found deceased and has assumed the family liaison role for other outstanding missing person investigations.

TARGETED POLICING

In an effort to continue to work closely with partner agencies and stakeholders, the Targeted Policing Unit met regularly with numerous partner agencies including Interagency, Outreach and Mentally Disordered Offenders.

Provincial Tactical Enforcement

Targeted Policing continue to participate in the policing priority of identifying, profiling, selecting and targeting individuals and/or groups involved in criminal activity and, because of their association to gangs and/or organized crime, pose a safety risk to the community. This period, Targeted Policing prepared intelligence packages on identified individuals and/or groups within this priority for the next period and attended a regional meeting to share intelligence of interest across detachment borders.

Task Force

- In January, Task Force executed two residential search warrants and arrested three individuals for drug trafficking. Police seized large quantities of cocaine and fentanyl along with an undisclosed amount of Canadian Currency.
- In February, Task Force completed an investigation of a male believed responsible for dial-a-dope drug trafficking. The investigation resulted in the seizure of numerous street level packages of cocaine and Canadian currency.

Crime Reduction Unit (Downtown Enforcement & Prolific Offender Unit)

The Crime Reduction Unit performs a significant role in the bi-weekly comparative statistics meeting where emerging crime trends, hot spots of criminal activity, problem premises, priority prolific offenders and social chronic offenders are identified and tasks are assigned to various units to help reduce crime. During this reporting period, Crime Reduction took enforcement action executing 39 arrest warrants and charging 15 persons with breach of court conditions, including curfew breaches.

- CRU investigated a Prolific Offender suspected of failing to comply with a court imposed curfew and involved in criminal activity. The investigation resulted in the subject's arrest during a breach of curfew as well as additional weapons related charges.
- CRU increased patrols of the downtown area as a result of recent incidents of pallet fires. A male subject believed to be responsible for previous fires was arrested in relation to an active fire and is charged with mischief.
- Two persons under charges for a recent violent crime came to the attention of CRU as it was suspected they were not complying with conditions of their release. The investigation resulted in the arrest of both individuals and they are now facing breach of condition charges.

Prolific Offenders: At the conclusion of this reporting period, there are 17 Prolific Offenders who were identified for monitoring in the Vernon North Okanagan. Of those, 7 are currently in custody and 10 are not in custody.

NORTH OKANAGAN FRONT LINE POLICING

Armstrong/Spallumcheen

- On January 6th, police attended a disturbance at a local business on Okanagan Street. A protest group, Okanagan Animal Save, attempted to prevent work vehicles from access to and from the property. Police were required to provide escorts to ensure the safety of both transport truck operators and protestors.
- On January 10th, a male was reported missing from a residence on Rosedale Ave. The male was located three weeks later deceased in a vehicle off a rural road in Vernon.
- On January 29th, a student at Pleasant Valley Secondary School uttered a threat toward the school via text message. The youth was arrested and charged with uttering threats.
- On February 21st, police officers responded to multiple reports of a male walking along the 2900 block of Rosedale Ave carrying and pointing a large machete. Police located and arrested the man who is charged with possessing a weapon and fail to comply with undertaking.
- On March 19th, police responded to a discarded improvised explosive device in an empty parking lot on Smith Avenue. Police evacuated the surrounding businesses as a precautionary safety measure until the RCMP Explosive Disposal Unit attended and confirmed the device was a modified grenade.

Enderby

- On March 2nd, police responded to a single vehicle incident on Highway 97A near North Enderby Timber where a vehicle had gone into the ditch. The driver was investigated for impaired driving and refused to provide a breath sample to police. The driver received a 90 day Immediate Roadside Prohibition and was served a 30 day Vehicle Impoundment.
- On March 22nd, police investigated a break and enter to a local business on Mill Avenue where an unknown suspect had broken a window and forced it open with a tool. The RCMP Forensic Identification Section attended, however no suspects were identified.

Falkland

- On January 6th, police recovered eight rifles leaning in a pile against a fence on Lynes Road. Investigation ongoing to locate the registered owner of the firearms.
- On February 16th, police responded to a disturbance on Douglas Lake Road. When workers in the area confronted an individual in process of stealing fuel, the suspect presented a rifle prior to fleeing the area in a truck. Police located and arrested the suspect. The investigation continues as police gather evidence with regards to other fuel thefts over a four week period.

Lumby

- On January 29th, police investigated the theft of a computer and radio stolen from a Cat Loader parked on a forest service road in Cherryville. No suspects were identified.
- On March 9th, police requested the assistance of the Emergency Response Team to arrest a male on Dyffryn Road, for uttering threats. The male was taken into custody without incident and held for court.

- On March 11th, police recognized a male on Vernon Street, wanted on an outstanding warrant for theft under. The male was arrested without incident.
- On March 24th, when clearing a property on Brookfield Road with an excavator, a landowner dug up a box of military explosives containing several hand grenades. The RCMP Explosive Disposal Unit attended to remove the devices.

Spallumcheen

- On February 6th, police investigated a theft of diesel from a locked compound on Otter Lake Road. No suspects were identified.
- On March 23rd, police apprehended a male under the Mental Health Act who was experiencing delusional thoughts and his family was fearful for their safety.

Westside

- On March 2nd, police investigated the disappearance of a 15 year old youth who had a history of mental health issues. The youth was last seen at a residence on Westside. Police located the individual safe in another jurisdiction at a friend's residence.
- On March 4th, two people were reported overdue from a sledding outing near Bouleau Lake. The responding police officers worked with Vernon Search and Rescue and RCMP Air Services. The following day, both individuals were located safe.
- On March 15th, police responded to structure fire on Irish Creek Road. The matter is still under investigation.

NORTH OKANAGAN GENERAL INVESTIGATION SECTION

The following is a synopsis of the most recent significant investigations conducted by the North Okanagan General Investigation Section:

- In March, Rural GIS was advised of a foreign national who was injured while visiting on holiday and later died as a result. The investigation required Rural GIS to coordinate resources between multi-jurisdictions and determined there was no foul play.
- In March, Rural GIS assumed conduct of an investigation to determine the cause of a residential fire occurring outside of fire protection areas. The matter is still under investigation.

TRAFFIC ENFORCEMENT

North Okanagan Rural

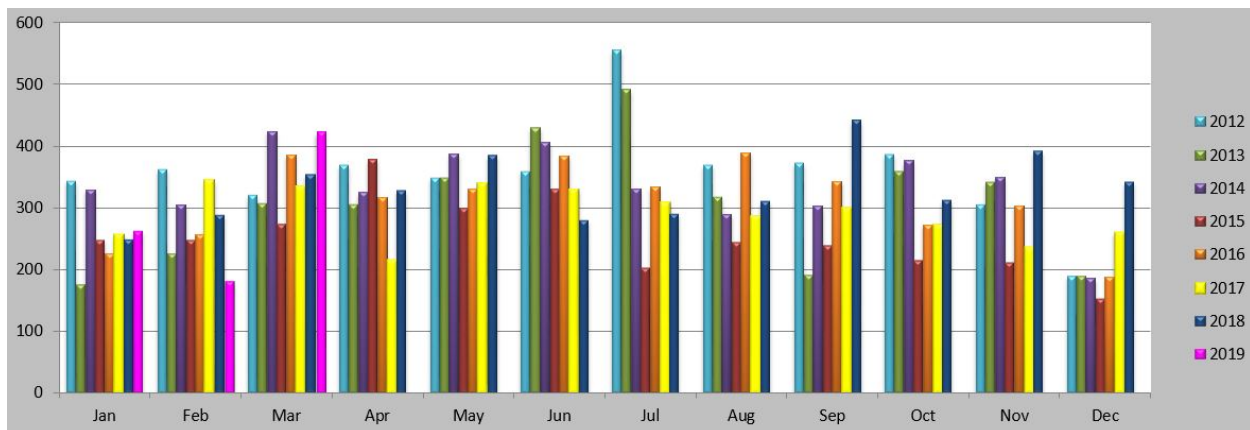
- Road Check Stops = 9
- Impaired Drivers taken off the road by way of suspension or charge = 11
- Distracted Driver Charge = 3

Area	Violation Ticket	Warning
Armstrong	25	39
Enderby	35	38
Falkland	11	10
Lumby	41	19
Spallumcheen	20	21
Westside	2	2

Vernon/Coldstream

- Road Check Stops = 35
- Impaired Drivers taken off the road by way of suspension or charge = 51
- Distracted Driver Charge = 14

Area	Violation Ticket	Warning
Vernon	432	226
Coldstream	97	53
Vernon Rural	35	13



This graph depicts the total traffic enforcement (Tickets and Warnings) results for the Vernon, Coldstream & Vernon Rural area.

FORENSIC IDENTIFICATION SECTION

The Vernon North Okanagan Forensic Identification Section currently has two members in rotation. A successful candidate has been identified for the supervisory position and the transfer is pending. During the 1st Quarter of 2019, a total of 23 individuals were identified on 18 files through fingerprints or other types of physical evidence.

Call for Service	Vernon	Coldstream	Rural
Break & Enter	10	1	4
Theft from Vehicle	20	1	6
Theft	7	0	1
Mischief	3	0	0
Assault	2	0	0
Armed Robbery	1	1	0
Homicide	1	0	0
Fatal MVI	0	1	0
Miscellaneous	3	0	2
Total	46	4	13

Vernon FIS Calls for Service encompass Vernon and Vernon Rural. The "Rural" calls for service include Armstrong, Enderby, Falkland, Lumby & Westside.

POLICE DOG SERVICE

The Vernon Police Dog Service is currently operating with one team as we await the house sale transfer of the second position. This quarter, PDS handled many successful tracks, including the arrest of a prolific offender, the arrest of several subjects wanted for aggravated assault and the arrest of a subject threatening staff of a local business. As well, VNOD PDS was deployed with the Emergency Response Team on numerous operations throughout the area.

RESERVE CONSTABLE PROGRAM

There are currently 7 Reserve Constables who provide a variety of functions within the detachment. These experienced police officers provide assistance with in house training, conduct traffic work, provide coverage for Front Line policing and FIS, and conduct crime scene security.

AREA	PATROLS	VIOLATION TICKET	WARNING
Vernon	13	154	44
Coldstream	17	75	31
Total	30	229	75

SCHOOL RESOURCE OFFICER

The SRO is responsible for providing service within School District 22 and, this quarter, has conducted lectures on digital safety and healthy relationships. The SRO is preparing for the 20th annual Jean Minguy Memorial Youth Academy. In March, the candidates participated in the fitness testing component at the Vernon track and will commence training in May.

COMMUNITY POLICING

The City of Vernon RCMP Volunteers currently have 52 participants in Vernon and four in Lumby, who volunteered in the Vernon Winter Carnival Parade conducting barricade duty and conducted Lock out Auto Crime Safety at the Village Green mall. The volunteers conducted 908 hours with Speed Watch operations which slowed down 246 cars and participated in one cell watch operation where they observed 18 distracted drivers.

The Community Safety Office has 20 active volunteers who contributed 735.25 hours by answering 219 phone calls and speaking with 603 visitors. As well, the volunteers processed 224 police information checks, participated in the Spring Expo at Kal Tire Place and provided workshops to the community. This quarter, the CSO conducted 5 Crime Prevention Through Environmental Design audits.

HUMAN RESOURCES

Established Levels

Vernon North Okanagan Detachment is currently at 100 Regular Members positions: 56 City of Vernon; 30 Provincial; 3 City of Armstrong; 7 District of Coldstream; 3 Township of Spallumcheen and 1 Splat's in First Nations.

Funded Levels

As of March 31st 2019, the Vernon North Okanagan Detachment billed 56 City of Vernon; 23 Provincial; 3 City of Armstrong; 6 District of Coldstream; 2 Township of Spallumcheen and 0 Splat's in First Nation.

CRIME STATISTICS

The quarterly crime statistics are a sampling of the 15 most commonly reported Crime Codes which have the greatest impact on communities and provide police with valuable insight into crime activities and trends. Currently, there are over 700 Crime/Survey Codes utilized by Canadian policing agencies in the reporting of crime to the Canadian Centre for Justice in Ottawa. In January 2019, Canadian Centre of Justice Statistics (CCJS) established new clearance statuses and updated the definitions relating to the collection of data for the Uniform Crime Reporting (UCR) survey which will have an effect on the Crime Severity Index (CSI). Founded occurrences gathered as of January 2019 include offences where it has been determined that the reported incident did occur or was attempted, or there was no credible evidence to confirm that the incident did not take place. Prior to 2019, only offences that were proven to have occurred were included in founded occurrences. This change in reporting may result in an increase when comparing 2019 founded occurrences with reports from previous years.

1st Quarter Statistics – City of Vernon

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	1294	1295	1160	1089	1378	1328
Robbery	11	-	2	4	4	2
Assault (Includes DV)	24	32	16	30	27	41
Domestic Violence	4	5	6	11	8	10
Sex Offence	1	4	3	5	2	3
B&E Residence	7	10	7	6	2	7
B&E Commercial	5	9	12	5	12	9
Theft of Vehicle	6	22	11	7	9	8
Theft From Vehicle	74	53	48	37	74	46
Theft Over \$5000	-	1	1	3	-	-
Theft Under \$5000	69	91	61	88	63	92
Drug Offence	24	21	29	27	30	34
Liquor Offences	21	13	24	15	33	21
Impaired Driving	7	11	7	3	5	7
24 Hour Driving Suspension	7	-	4	2	6	2
Motor Vehicle Accidents	65	7	54	10	34	11

1st Quarter Statistics – Vernon Rural

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	135	100	113	101	118	126
Robbery	-	-	-	-	-	-
Assault (Includes DV)	2	1	1	2	1	2
Domestic Violence	1	1	-	2	1	-
Sex Offence	-	1	-	-	-	-
B&E Residence	1	-	1	-	1	1
B&E Commercial	2	-	-	1	2	1
Theft of Vehicle	-	-	-	2	2	1
Theft From Vehicle	6	4	6	4	9	4
Theft Over \$5000	-	-	-	-	-	-
Theft Under \$5000	3	2	2	3	1	4
Drug Offence	3	-	-	-	2	1
Liquor Offences	-	-	-	-	-	2
Impaired Driving	1	1	1	-	1	1
24 Hour Driving Suspension	1	-	-	-	1	1
Motor Vehicle Accidents	14	-	13	6	5	1

1st Quarter Statistics – District of Coldstream

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	77	84	74	93	103	89
Robbery	-	-	-	-	-	-
Assault (Includes DV)	1	1	-	2	2	6
Domestic Violence	1	1	1	-	-	2
Sex Offence	-	2	-	-	-	1
B&E Residence	1	2	-	3	1	1
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	-	3	1	1	-	2
Theft From Vehicle	14	3	2	1	15	1
Theft Over \$5000	-	-	-	1	-	-
Theft Under \$5000	1	3	1	3	1	3
Drug Offence	1	-	-	-	3	-
Liquor Offences	-	-	1	-	4	-
Impaired Driving	-	1	1	1	2	1
24 Hour Driving Suspension	1	-	1	1	1	3
Motor Vehicle Accidents	4	1	5	3	4	4

1st Quarter Statistics – City of Armstrong NQ4100 and NQ4101

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	55	63	47	74	92	70
Robbery	-	-	-	1	-	-
Assault (includes DV)	1	-	4	2	1	1
Domestic Violence	-	1	1	-	-	-
Sex Offence	-	1	-	1	-	-
B&E Residence	-	-	-	-	-	-
B&E Commercial	1	-	-	-	-	-
Theft of Vehicle	-	-	1	1	-	-
Theft From Vehicle	4	4	1	2	3	3
Theft Over \$5000	-	-	-	-	-	-
Theft Under \$5000	1	3	-	1	5	3
Drug Offence	1	-	-	-	-	-
Liquor Offences	-	-	1	1	1	1
Impaired Driving	1	-	-	1	-	-
24 Hour Driving Suspension	-	-	2	-	1	-
Motor Vehicle Accidents	-	3	1	-	4	2

1st Quarter Statistics – Spallumcheen NQ4200

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	67	64	65	73	61	71
Robbery	-	-	-	-	-	-
Assault (Includes DV)	-	1	2	-	1	-
Domestic Violence	-	-	2	-	-	-
Sex Offence	-	1	-	-	-	-
B&E Residence	-	1	-	1	1	1
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	2	1	-	2	2	2
Theft From Vehicle	-	1	-	1	-	1
Theft Over \$5000	-	1	-	-	-	2
Theft Under \$5000	-	1	-	1	1	-
Drug Offence	-	-	1	-	1	-
Liquor Offences	-	-	-	-	1	-
Impaired Driving	-	-	-	-	1	-
24 Hour Driving Suspension	-	-	-	-	-	-
Motor Vehicle Accidents	11	7	22	14	4	7

1st Quarter Statistics – City of Enderby NQ1200 and NQ1201

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	82	76	81	76	94	93
Robbery	-	-	-	-	-	-
Assault (Includes DV)	4	1	3	1	1	-
Domestic Violence	-	-	2	-	-	-
Sex Offence	-	1	-	-	-	-
B&E Residence	-	-	1	1	1	-
B&E Commercial	-	-	-	-	-	2
Theft of Vehicle	1	-	-	1	1	-
Theft From Vehicle	2	3	3	5	6	4
Theft Over \$5000	-	-	-	1	-	-
Theft Under \$5000	5	1	2	2	3	1
Drug Offence	1	1	-	-	-	-
Liquor Offences	1	2	3	-	1	1
Impaired Driving	1	-	-	-	-	-
24 Hour Driving Suspension	-	-	-	1	1	-
Motor Vehicle Accidents	3	5	3	4	1	1

1st Quarter Statistics – Enderby Rural NQ1202 to NQ1204

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	51	42	33	50	54	75
Robbery	-	-	-	-	-	-
Assault (Includes DV)	1	-	-	-	1	2
Domestic Violence	-	-	-	-	1	-
Sex Offence	-	-	-	-	-	-
B&E Residence	-	1	-	-	-	-
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	1	-	-	-	1	1
Theft From Vehicle	1	-	-	-	-	-
Theft Over \$5000	-	-	-	-	-	1
Theft Under \$5000	2	-	-	-	3	-
Drug Offence	-	-	-	-	-	1
Liquor Offences	-	-	-	-	1	-
Impaired Driving	-	-	-	-	-	-
24 Hour Driving Suspension	-	-	-	-	-	-
Motor Vehicle Accidents	11	2	4	6	8	5

1st Quarter Statistics – Village of Falkland NQ1300 and NQ1301

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	9	9	7	14	6	11
Robbery	-	-	-	-	-	-
Assault (Includes DV)	-	-	-	-	-	-
Domestic Violence	-	1	-	-	-	-
Sex Offence	-	-	-	-	-	-
B&E Residence	-	-	-	-	-	-
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	-	-	-	-	-	-
Theft From Vehicle	-	1	-	-	-	-
Theft Over \$5000	-	-	-	-	-	-
Theft Under \$5000	-	1	-	-	-	-
Drug Offence	-	-	-	-	-	-
Liquor Offences	-	-	-	-	-	-
Impaired Driving	-	-	1	-	-	-
24 Hour Driving Suspension	-	-	-	-	-	-
Motor Vehicle Accidents	1	-	1	-	-	-

1st Quarter Statistics – Falkland Rural NQ1302 and NQ1303

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	36	29	18	41	40	42
Robbery	-	-	-	-	-	-
Assault (Includes DV)	2	-	-	1	2	-
Domestic Violence	1	-	-	1	1	-
Sex Offence	-	-	-	-	-	-
B&E Residence	-	1	-	-	-	1
B&E Commercial	1	-	-	-	-	-
Theft of Vehicle	1	-	-	-	-	-
Theft From Vehicle	-	1	-	-	-	-
Theft Over \$5000	-	3	-	-	-	1
Theft Under \$5000	-	-	1	-	1	-
Drug Offence	-	-	-	-	-	-
Liquor Offences	-	-	-	1	-	-
Impaired Driving	1	-	-	1	-	-
24 Hour Driving Suspension	-	-	-	-	1	-
Motor Vehicle Accidents	-	-	-	9	-	-

1st Quarter Statistics – Village of Lumby NQ1400 and NQ1401

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	29	33	32	34	33	44
Robbery	-	-	-	-	-	-
Assault (Includes DV)	-	1	-	-	-	-
Domestic Violence	-	1	-	-	-	-
Sex Offence	-	-	-	-	1	-
B&E Residence	-	-	-	-	-	-
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	-	-	-	-	-	-
Theft From Vehicle	-	1	-	2	-	-
Theft Over \$5000	-	-	-	-	-	-
Theft Under \$5000	-	-	-	-	1	-
Drug Offence	-	-	-	-	-	-
Liquor Offences	-	2	1	-	1	1
Impaired Driving	-	-	-	-	-	1
24 Hour Driving Suspension	-	-	1	-	-	1
Motor Vehicle Accidents	1	-	-	1	1	-

1st Quarter Statistics – Lumby Rural NQ1402 and NQ1403

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	52	41	39	21	44	37
Robbery	-	-	-	-	1	-
Assault (Includes DV)	-	1	1	1	1	-
Domestic Violence	-	-	1	-	1	-
Sex Offence	-	-	-	1	1	-
B&E Residence	-	1	-	-	1	-
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	-	-	-	-	2	-
Theft From Vehicle	1	-	-	1	-	-
Theft Over \$5000	-	1	-	-	-	-
Theft Under \$5000	-	-	1	-	-	-
Drug Offence	2	-	-	-	3	-
Liquor Offences	-	-	-	-	1	1
Impaired Driving	-	-	-	-	-	-
24 Hour Driving Suspension	-	-	-	-	-	-
Motor Vehicle Accidents	5	5	1	1	3	4

1st Quarter Statistics – OKIB NQ8000, NQ8001, NQ8101, NQ8102

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	26	41	29	34	48	32
Robbery	-	-	-	-	-	-
Assault (Includes DV)	2	-	-	-	-	1
Domestic Violence	1	-	-	-	-	-
Sex Offence	1	-	-	-	1	-
B&E Residence	-	-	-	2	-	-
B&E Commercial	-	1	-	1	1	-
Theft of Vehicle	1	-	-	1	-	-
Theft From Vehicle	1	-	1	-	-	-
Theft Over \$5000	-	1	-	-	-	-
Theft Under \$5000	-	-	-	-	-	-
Drug Offence	-	-	-	-	-	-
Liquor Offences	-	-	1	-	-	-
Impaired Driving	-	-	1	-	-	1
24 Hour Driving Suspension	-	-	-	-	-	-
Motor Vehicle Accidents	5	4	4	6	4	1

1st Quarter Statistics – Splatsin NQ8100 and NQ8200

ACTIVITY TYPE	Jan 2018	Jan 2019	Feb 2018	Feb 2019	Mar 2018	Mar 2019
Total Files	29	38	18	19	25	23
Robbery	-	-	-	-	-	-
Assault (Includes DV)	-	-	-	-	-	-
Domestic Violence	-	-	-	-	-	2
Sex Offence	-	-	-	1	-	-
B&E Residence	-	2	-	1	-	-
B&E Commercial	-	-	-	-	-	-
Theft of Vehicle	1	-	-	-	-	-
Theft From Vehicle	-	-	-	-	-	2
Theft Over \$5000	-	-	-	-	-	-
Theft Under \$5000	1	2	-	-	-	2
Drug Offence	-	-	-	-	-	-
Liquor Offences	-	-	-	2	-	-
Impaired Driving	-	-	1	-	-	-
24 Hour Driving Suspension	-	-	-	-	1	1
Motor Vehicle Accidents	3	3	2	2	-	1

Area: CITY OF ENDERBY

Category: BUILDING PERMITS

Year: 2019 Month: 03

Folder Type	2019 / 03		2018 / 03		2019 to 03		2018 to 03	
	Permits Issued	Res. Units Created	Building Value	Permits Issued	Res. Units Created	Building Value	Permits Issued	Res. Units Created
ACCESSORY BUILDING	0	0	0	0	0	0	0	0
AGRICULTURAL BUILDING	0	0	0	0	0	0	0	0
COMMERCIAL BUILDING	0	0	0	0	0	0	0	0
DEMOLITION	0	0	0	0	0	0	0	0
END - ACCESSORY BUILDING	0	0	0	0	0	0	0	0
END - COMMERCIAL BUILDING	0	0	0	0	0	95,000	0	0
END - DEMOLITION	0	0	0	1	0	0	0	0
END - INDUSTRIAL BUILDING	0	0	0	0	0	0	0	0
END - MODULAR HOME	0	0	0	0	0	0	0	0
END - MULTI FAMILY DWELLING	0	0	0	0	0	0	0	0
END - SINGLE FAMILY DWELLING	1	0	480,000	1	0	480,000	3	2
INDUSTRIAL BUILDING	0	0	0	0	0	0	0	0
INSTITUTIONAL	0	0	0	0	0	0	0	0
MANUFACTURED HOME	0	0	0	0	0	0	0	0
MODULAR HOME	0	0	0	0	0	0	0	0
MULTI FAMILY DWELLING	0	0	0	0	0	0	0	0
POOL	0	0	0	0	0	0	0	0
POOL	0	0	0	0	0	0	0	0
RETAINING WALL	0	0	0	0	0	0	0	0
SIDING	0	0	0	0	0	0	0	0
SINGLE FAMILY DWELLING	0	0	0	0	0	0	0	0
SOLID FUEL BURNING APPLIANC	0	0	0	0	0	0	0	0
Report Totals	1	0	480,000	0	0	575,000	3	2
								731,000

THE CORPORATION OF THE CITY OF ENDERBY

Agenda

MEMO

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: April 24, 2019
Subject: Disclosure of Contracts - Council

RECOMMENDATION

THAT Council receives and files this memorandum.

BACKGROUND

Section 107 of the Community Charter requires that any contract entered into by the City that would provide a member of Council with a direct or indirect financial interest be reported at a Council meeting that is open to the public.

During the said period, the City of Enderby entered into the following contracts:

January 01, 2019 to March 31, 2019

Council Member	Supplier	Amount
Councillor Baird	Baird Bros. Ltd.	\$ 387.19
Mayor McCune	GTI Petroleum	\$ 10,741.24

Respectfully submitted,


Jennifer Bellamy
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

To: Tate Bengtson, Chief Administrative Officer
From: Kurt Inglis, Planner and Deputy Corporate Officer
Date: May 2, 2019
Subject: Emergency Support Services Volunteer Recruitment and Training

RECOMMENDATION

THAT Council receives this memorandum for information.

BACKGROUND

The City of Enderby was successful in receiving a \$25,000 grant through the *Emergency Social Services* stream of the Province's Community Emergency Preparedness Fund, which will fund the following activities aimed at strengthening the City's Emergency Support Services (ESS)¹ program:

1. Recruitment and training of ESS volunteers;
2. ESS training for City Staff;
3. Development of an ESS Plan;
4. Updates to the City's ESS policies and procedures; and
5. Purchase of key pieces of equipment necessary for the delivery of ESS.

At this stage, Staff are facilitating the recruitment and training of ESS volunteers component of the project. Staff are actively marketing an ESS volunteer training session which is scheduled for May 25th at the Seniors Centre from 9:00 am - 4:00 pm (poster is attached); it is the hope that a sufficient number of volunteers will take part in the training session to ultimately form the core of the City's ESS program.

The grant will also fund ESS training for City Staff on Friday May 24th. A Justice Institute of BC instructor will train half of City Staff through a morning training session, and the other half through an afternoon training session. Neighbouring communities will also be invited to send any Staff that they would like to take part in the training. In addition, Mayor and Council are welcome to attend either of these training sessions on the 24th.

Currently, the City has a contract with the Canadian Red Cross Society (CRCS) to provide ESS for events affecting a maximum of 25 people or 10 dwelling units, with a response duration of no more than 72 hours. For major disasters, the CRCS will only act in a support role and the City of Enderby will be

¹ As of April 2, 2019, Emergency Management BC officially changed the name of the Emergency Social Services program to *Emergency Support Services*, to better reflect the nature of the supports provided.

responsible for managing ESS. Should a sufficient number of local volunteers be secured through the recruitment and training process, it is anticipated that these local volunteers would provide the foundation for the City to *directly* provide ESS among the spectrum of disaster events (i.e from small events such as house fire, to larger scale disasters such as a wildfire), with the CRCS transitioning to the role of a backup provider.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Kurt Inglis', is written over a horizontal line.

Kurt Inglis

Planner and Deputy Corporate Officer

CITY OF ENDERBY EMERGENCY SUPPORT SERVICES

Calling All Volunteers!

When floods, fire, or other disasters strike, Emergency Support Services (ESS) volunteers are there to help.

Join the Enderby team to help disaster victims obtain temporary shelter, food, clothing, and medical supplies.

ESS VOLUNTEER TRAINING SESSION

Saturday May 25th, 2019 9 am - 4 pm

Enderby Seniors Centre, 1101 George Street

Please RSVP to Kurt Inglis at 250-838-7230 or ess@cityofenderby.com no later than Wednesday May 22, 2019.

Catered lunch will be provided to volunteers.



Agenda
UBCM Union of BC
Municipalities
cc CFO

April 3, 2019

Mayor McCune and Council
City of Enderby
Box 400
Enderby, BC, V0E 1V

RE: 2018 Asset Management Planning Program (Asset Management Policy & Condition Assessment Framework)

Dear Mayor McCune and Council,

Thank you for providing a final report and financial summary for the above noted project. We have reviewed your submission and all reporting requirements have been met.

The final report notes a total expenditure of \$30,000.00. Based on this, a payment in the amount of \$15,000.00 will follow shortly by electronic fund transfer. This transfer represents final payment of the grant and is based on 50% of the total reported expenditure.

I would like to congratulate the City of Enderby for undertaking this project and responding to the opportunity to advance asset management practice in your local government.

As a reminder, funding permitting, the application deadlines for the 2019 Asset Management Planning program are May 3 and October 4, 2019.

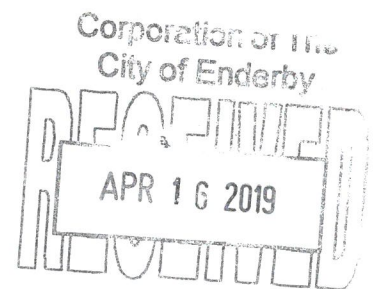
If you have any questions, please contact Local Government Program Services at 250 356-5193 or lgps@ubcm.ca.

Sincerely,



Danyta Welch
Manager, Local Government Program Services

cc: *Tate Bengtson, CAO, City of Enderby*



The Asset Management Planning program is funded by the Province of BC



REGIONAL DISTRICT NORTH OKANAGAN

Agenda

MEMBER MUNICIPALITIES:

CITY OF ARMSTRONG

CITY OF ENDERBY

DISTRICT OF COLDSTREAM

VILLAGE OF LUMBY

CITY OF VERNON

TOWNSHIP OF SPALLUMCHEEN

ELECTORAL AREAS:

"B" – SWAN LAKE

"C" – BX DISTRICT

"D" – LUMBY (RURAL)

"E" – CHERRYVILLE

"F" – ENDERBY (RURAL)

OFFICE OF: PLANNING AND BUILDING DEPARTMENT

OUR FILE No.: 3045.01.02

April 30, 2019

Kevin Bertles, Chief Administrative Officer
City of Armstrong
3570 Bridge Street, Box 40
Armstrong, BC V0E1B0
kbertles@cityofarmstrong.bc.ca

Trevor Seibel, Chief Administrative Officer
District of Coldstream
9901 Kalamalka Road
Coldstream, BC V1B 1L6
tseibel@coldstream.ca

Tate Bengtson, Chief Administrative Officer
City of Enderby
619 Cliff Avenue
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Tom Kadla, Chief Administrative Officer
Village of Lumby
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Lumby, BC V0E 2G0
tomk@lumby.ca

Doug Allin, Chief Administrative Officer
Township of Spallumcheen
4144 Spallumcheen Way
Spallumcheen, BC V0E 1B6
cao@spallumcheentwp.bc.ca

Will Pearce, Chief Administrative Officer
City of Vernon
3400- 30th Street
Vernon, BC V1T 5E6
WPearce@vernon.ca

Leah Mellott, General Manager, Electoral Area Administration
Regional District of North Okanagan
9848 Aberdeen Road
Coldstream, BC V1B 2K9
leah.mellott@rdno.ca

Re: UBCM Housing Needs Reports Program- Application Intake

At the April 25, 2019 Regular Meeting of the Regional Growth Management Advisory Committee (RGMAC), staff advised that the Regional Affordable Housing Strategy grant application submitted in July 2018 through the Rural Dividend Fund was unsuccessful.

Since that time, and as a result of Bill 18 (Housing Needs Reports), local governments are now required to develop or update their Housing Needs Reports by April 2022 and thereafter no later than 5 years from the date the most recent housing needs report was submitted to the province. The Ministry of Municipal Affairs and Housing has confirmed \$5 million over the next three years to support local governments in undertaking Housing Needs Reports. The deadline for the first intake of this grant program is May 31, 2019; the second intake is November 29, 2019. The UBCM Housing Needs Reports Program Guide is attached to this letter as Schedule A.

Regional District of North Okanagan
9848 Aberdeen Road
Coldstream, BC
V1B 2K9

Toll Free: 1.855.650.3700
Phone: 250.550.3700
Fax: 250.550.3701
Web: www.rdno.ca
E-Mail: info@rdno.ca

At the April 25, 2019 RGMAC meeting there was general discussion in regards to the benefits of undertaking this work as a collective and the following resolution was passed:

That it be recommended to the Board of Directors, a letter be sent to member municipalities and electoral areas to determine if there is interest in undertaking a Regional Housing Needs Assessment through the Provincial Housing Needs Report Program, and that the letter include a list of benefits of undertaking this work regionally along with a draft resolution to support a regional grant application.

This letter is a follow up to the above resolution. Staff offer the following comments about the possible benefits of undertaking a regional approach and have included a draft resolution for consideration. Undertaking a regional approach to developing the Housing Needs Reports for each community could have multiple benefits:

- The work could be undertaken by one consultant providing consistency in the methodology, and format used to populate the reports.
- The reports would be drafted at the same point in time allowing for the data to be analyzed on a regional scale instead of having various reports from different time intervals with different market and demographic contexts.
- The data could be utilized in future boundary reviews of the Regional Growth Strategy assisting with demonstrating housing needs regionally, a key criteria when considering future growth needs.
- RDNO could be the key point of contact and provide project management with regular involvement and updates on project development with the Regional Growth Management Advisory Committee and Regional Growth Strategy Support Team.
- Cost efficiencies for future required up-dates (five year intervals).

In this regard, there is a draft RGS policy that has been brought forward by the Regional Growth Strategy Support team that reads:

Insert as H-1.7: As a collective, work with member municipalities and electoral areas in the preparation of Housing Needs Assessments, as required by the province, which identify:

- For each type of housing unit, the number of housing units required to meet current housing needs;
- For each type of housing unit, the number of housing units required to meet anticipated housing needs for at least the next five years; and if desired
- Identify implementation measures within the jurisdiction and financial capabilities of municipalities;
- Encourage an increase in the supply of new rental housing and where appropriate mitigate or limit the loss of existing rental housing stock; and
- Identify opportunities to participate in programs with other levels of government to secure additional affordable housing units to meet housing needs across the continuum.

It is important to note that if each individual community pursued these grants on their own in total there would be a larger pool of funds (\$195,000) available than if a regional application is made which caps out at \$150,000. The program guide indicates that it is expected regional projects will demonstrate cost efficiencies. If your community is interested in pursuing this grant through a regional application the program guide requires that: Each partnering local government must submit a Council resolution indicating support for the primary applicant to apply for, receive, and manage the grant funding on their behalf. Suggested Council resolution language is:

That the jurisdiction supports the Regional District of North Okanagan being the primary applicant for a Regional Housing Needs Report, and further,

From: Planning and Building Department
Subject: Regional Housing Needs Report

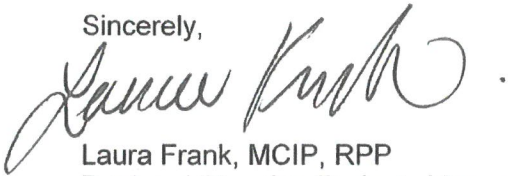
File No.: 3045.01.02
Dated: April 30, 2019
Page 3 of 3

That the jurisdiction acknowledges the Regional District of North Okanagan will receive and manage the grant in order to develop Housing Needs Reports for each participating community along with a broader discussion on regional housing needs.

In addition, at the RGMAC meeting it was noted that both the Okanagan Indian Band and Splatshin had indicated support or interest in partnering on the initial Regional Affordable Housing Strategy (Rural Dividend Fund application). Staff will contact each community individually to see if they would like to participate in this initiative.

If you have any questions feel free to contact myself, Laura Frank Regional Planning Projects Manager at (250) 550-3768 or laura.frank@rdno.ca.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Laura Frank', followed by a period.

Laura Frank, MCIP, RPP
Regional Planning Projects Manager
/lf

Housing Needs Reports Program

2019 Program & Application Guide

1. Introduction

Starting in April 2019, local governments are required to develop housing needs reports on a regular basis. The reports will strengthen the ability of local governments to understand what kinds of housing are most needed in their communities, and help inform local plans, policies, and development decisions.

Housing Needs Reports Program

The Housing Needs Reports program supports local governments in undertaking housing needs reports in order to meet the provincial requirements. The Ministry of Municipal Affairs & Housing (MMAH) has confirmed \$5 million over three years for this program.

The program is structured to reflect the planning areas for which local governments are required to complete housing needs reports: municipalities, electoral areas and local trust areas (within the Islands Trust). Funding is scaled based on the net population of the planning area.

Refer to Section 6 and Appendix 1 for eligible funding amounts.

2. Eligible Applicants

All local governments in BC (municipalities, regional districts, and the Islands Trust) are eligible to apply. Local Trust Committees must apply through the Islands Trust.

Eligible applicants can submit one application per intake, including regional applications and participation as a partnering applicant in a regional application. Funding permitting, applicants are able to submit one application in each subsequent intake, however each planning area can only be funded once over the full span of the program.

3. Eligible Projects

To qualify for funding, projects must:

- Be a new project or update to an existing, eligible housing needs report. Retroactive funding is not available.
- Result in a housing needs report for at least one entire planning area: municipality, electoral area, or local trust area.
- Be capable of completion by the applicant within one year from the date of funding approval.

Regional Projects

Funding requests for a combination of planning areas (municipalities, electoral areas, and/or local trust areas) may be submitted as a single application for eligible, collaborative projects. In this case, the maximum funding available would be based on the number of eligible planning areas included in the application and the funding maximums for each as identified in Appendix 1. It is expected that regional projects will demonstrate cost-efficiencies in the total grant request.

The primary applicant submitting the application for a regional project is required to submit a Council, Board, or Local Trust Committee resolution as outlined in Section 7 of this guide. If the additional planning areas are outside of the primary applicant's jurisdiction, each partnering local government is required to submit a Council, Board, or Local Trust Committee resolution that clearly states their approval for the primary applicant to apply for, receive, and manage the funding on their behalf.

The total funding request for regional projects cannot exceed \$150,000.

4. Requirements for Funding

To qualify for funding, housing needs reports must:

- Meet the requirements of the *Local Government Act* (or *Vancouver Charter*) in relation to the development of a new or updated housing needs report;
- Result in a housing needs report for at least one entire planning area: municipality, electoral area, or local trust area.
- Be received by the local government Council, Board, or Local Trust Committee in a meeting open to the public. In the case of regional projects, the report must be received by the Council, Board, or Local Trust Committee responsible for each planning area that is included in the project;
- Be published online for free public access.

5. Eligible & Ineligible Costs & Activities

Eligible Costs & Activities

Eligible costs are direct costs that are approved by the Evaluation Committee, properly and reasonably incurred, and paid by the applicant to carry out eligible activities. Eligible costs can only be incurred from the date of application submission until the final report is submitted (unless specified below).

Under the Housing Needs Reports program, eligible costs and activities must be cost-effective and include:

- Development of new or updated housing needs reports (as required by the *Local Government Act* and *Vancouver Charter*), including:
 - Project management and coordination;
 - Data collection (from public agencies and/or other data costs), compilation and analysis, not including data made available via the Ministry of Municipal Affairs & Housing for the purpose of developing housing needs reports;

- Research specific to the development of housing needs reports;
- Community engagement, such as collaboration with neighbouring local governments and partner organizations, community surveys, and engagement activities;
- Publication of housing needs reports including editing, proofing, graphic design, etc.
- Presentation of housing needs reports to Council, Board, or Local Trust Committee.

The following expenditures are also eligible, provided they relate directly to the eligible activities identified above:

- Consultant costs;
- Incremental staff and administration costs;
- Public information costs;
- Training and capacity building for local government staff specific to developing housing needs reports.

Ineligible Costs & Activities

Any activity that is not outlined above or is not directly connected to activities approved in the application by the Evaluation Committee is not eligible for funding. This includes:

- Data made available via the Ministry of Municipal Affairs & Housing for the purpose of housing needs reports;
- Routine or ongoing operating and/or planning costs (e.g. tracking and reporting of development and building permits);
- Capital costs;
- Purchase of software, software licences, or service subscriptions;
- Preparation of maps and spatial data.

6. Grant Maximum

Funding maximums are based on the population of the planning area (using the 2016 Census data).

The Program can contribute a maximum of 100% of the cost of eligible activities – to a maximum of the amounts identified in Table 1. For certainty, Appendix 1 outlines the net population and eligible funding for each planning area (municipality, electoral area and local trust area) in BC.

Table 1: Funding Maximums

Population	Funding Maximum
Under 5,000	\$15,000
5,000 to 14,999	\$20,000
15,000 to 49,999	\$30,000

50,000 to 99,999	\$50,000
100,000 or greater	\$70,000

As noted in Section 3, the funding maximum for all regional projects is \$150,000.

In order to ensure transparency and accountability in the expenditure of public funds, all other contributions for eligible portions of the project must be declared and, depending on the total value, may decrease the value of the funding.

7. Application Requirements & Process

Application Deadline

Applicants will be advised of the status of their application within 60 days of the following application deadlines: May 31, 2019 and November 29, 2019.

Required Application Contents

- Completed Application Form;
- Detailed project budget;
- Council, Board, or Local Trust Committee resolution, indicating support for the current proposed activities and willingness to provide overall grant management;
- For regional projects only: Each partnering local government must submit a Council, Board, or Local Trust Committee resolution indicating support for the primary applicant to apply for, receive, and manage the grant funding on their behalf;

Resolutions from partnering applicants must include the language above.
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- Optional: Up to five letters of support as evidence of partnership or collaboration with community organizations and/or other local stakeholders.

Submission of Applications

Applications should be submitted as Word or PDF files. If you choose to submit your application by e-mail, hard copies do not need to follow.

All applications should be submitted to:

Local Government Program Services, Union of BC Municipalities

E-mail: lgps@ubcm.ca

Mail: 525 Government Street, Victoria, BC, V8V 0A8

Review of Applications

UBCM will perform a preliminary review of applications to ensure the required application contents have been submitted and to ensure that eligibility criteria have been met. Only complete application packages will be reviewed.

Following this, all eligible applications will be reviewed and scored by the Evaluation Committee. Higher application review scores will be given to projects that:

- Are for planning areas that are required under the *Local Government Statutes (Housing Needs Reports) Amendment Act* to complete a housing needs report;

- Are from communities that do not currently have a housing needs report, or have a report that is more than 5 years old;
- Demonstrate community consultation and public engagement, including collaboration with:
 - Neighbouring local governments
 - First Nations and local Indigenous organizations
 - Non-profit service providers, health authorities, and/or post-secondary institutions
 - Non-profit or for-profit development sector
 - Vulnerable populations
- Include strategies for capacity building for local government staff to undertake housing needs reports and updates;
- Are cost-effective;
- Include in-kind or cash contributions to the project from the eligible applicant, regional partners, or other grant funding.

Point values and weighting have been established within each of these scoring criteria. Only those applications that meet a minimum threshold point value will be considered for funding.

The Evaluation Committee will consider the population and provincial, regional, and urban/rural distribution of proposed projects. Funding decisions will be made on a provincial priority basis.

8. Grant Management & Applicant Responsibilities

The applicant is responsible for completion of the project as approved and for meeting reporting requirements.

Applicants are also responsible for proper fiscal management, including maintaining acceptable accounting records for the project. UBCM reserves the right to audit these records.

Notice of Funding Decision

All applicants will receive written notice of funding decisions. Approved applicants will receive an Approval Agreement, which will include the terms and conditions of any grant that is awarded, and that is required to be signed and returned to UBCM.

Grants under the Housing Needs Report program will be awarded in two payments: 50% at the approval of the project and when the signed Approval Agreement has been returned to UBCM and 50% when the project is complete and the final reporting requirements have been met.

The initial payment will be made after the signed Approval Agreement is returned to UBCM.

Please note that in cases where revisions are required to an application, or an application has been approved in principle only, the applicant has 30 days from the date of the written notice of the status of the application to complete the application requirements. Applications that are not completed within 30 days may be closed.

Progress Payments

In exceptional circumstances, to request a progress payment, approved applicants are required to submit:

- Written rationale for receiving a progress payment;
- Description of activities completed to date;
- Description of funds expended to date.

Changes to Approved Projects

Approved funds are specific to the project as identified in the application, and not transferable to other projects. Approval from the Evaluation Committee will be required for any significant variation from the approved project.

To propose changes to an approved project, approved applicants are required to submit:

- Revised application package, including updated, signed application form, revised budget, and updated Council, Board, or Local Trust Committee resolution(s);
- Written rationale for proposed changes to activities and/or expenditures.

The revised application package will then be reviewed by the Evaluation Committee.

Applicants are responsible for any costs above the approved funds unless a revised application is submitted and approved prior to work being undertaken.

Extensions to Project End Date

All approved activities are required to be completed within one year of approval and all extensions beyond this date must be requested in writing and be approved by UBCM. Extensions will not exceed one year.

9. Final Report Requirements & Process

Applicants are required to submit an electronic copy of the complete final report, including the following:

- Completed Final Report Form;
- Financial summary;
- Completed Housing Needs Report(s).

Submission of Final Reports

All final reports should be submitted to:

Local Government Program Services, Union of BC Municipalities

E-mail: lgps@ubcm.ca

Mail: 525 Government Street, Victoria, BC, V8V 0A8

All final reports will be shared with the Province of BC
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10. Additional Information

For enquiries about the application process or program, please contact:

Union of BC Municipalities
525 Government Street
Victoria, BC, V8V 0A8

Email: lgps@ubcm.ca
Phone: (250) 952-9177

For more on the Housing Needs Reports requirements, supporting data, and guidance, please visit the Ministry of Municipal Affairs & Housing [website](#).

Regional District of Mount Waddington

Planning Area	Net Population	Funding Maximum
Mount Waddington A	885	\$15,000
Mount Waddington B	60	\$0
Mount Waddington C	750	\$15,000
Mount Waddington D	228	\$15,000
Alert Bay, Village of	489	\$15,000
Port Alice, Village of	664	\$15,000
Port Hardy, District of	4,132	\$15,000
Port McNeill, Town of	2,337	\$15,000

Regional District of Nanaimo

Planning Area	Net Population	Funding Maximum
Nanaimo A	7,058	\$20,000
Nanaimo B	0	\$0
Nanaimo C	2,808	\$15,000
Nanaimo E	6,125	\$20,000
Nanaimo F	7,724	\$20,000
Nanaimo G	7,465	\$20,000
Nanaimo H	3,884	\$15,000
Nanaimo, City of	90,504	\$50,000
Lantzville, District of	3,605	\$15,000
Parksville, City of	12,514	\$20,000
Qualicum Beach, Town of	8,943	\$20,000

North Coast Regional District

Planning Area	Net Population	Funding Maximum
North Coast A	41	\$0
North Coast C	68	\$0
North Coast D	539	\$15,000
North Coast E	340	\$15,000
Masset, Village of	793	\$15,000
Port Clements, Village of	282	\$15,000
Port Edward, District of	467	\$15,000
Prince Rupert, City of	12,220	\$20,000
Queen Charlotte, Village of	852	\$15,000

Regional District of North Okanagan

Planning Area	Net Population	Funding Maximum
North Okanagan B	3,203	\$15,000
North Okanagan C	3,870	\$15,000
North Okanagan D	2,672	\$15,000
North Okanagan E	1,010	\$15,000

North Okanagan F	4,000	\$15,000
Armstrong, City of	5,114	\$20,000
Coldstream, District of	10,648	\$20,000
Enderby, City of	2,964	\$15,000
Lumby, Village of	1,833	\$15,000
Spallumcheen, Township of	5,106	\$20,000
Vernon, City of	40,116	\$30,000

Northern Rockies Regional Municipality

Northern Rockies Regional Municipality	4,831	\$15,000
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Regional District of Okanagan-Similkameen

Planning Area	Net Population	Funding Maximum
Okanagan-Similkameen A	1,858	\$15,000
Okanagan-Similkameen B	1,047	\$15,000
Okanagan-Similkameen C	3,557	\$15,000
Okanagan-Similkameen D	5,874	\$20,000
Okanagan-Similkameen E	1,903	\$15,000
Okanagan-Similkameen F	2,014	\$15,000
Okanagan-Similkameen G	2,236	\$15,000
Okanagan-Similkameen H	1,953	\$15,000
Keremeos, Village of	1,502	\$15,000
Oliver, Town of	4,928	\$15,000
Osoyoos, Town of	5,085	\$20,000
Penticton, City of	33,761	\$30,000
Princeton, Town of	2,828	\$15,000
Summerland, District of	11,615	\$20,000

Peace River Regional District

Planning Area	Net Population	Funding Maximum
Peace River B	5,628	\$20,000
Peace River C	6,772	\$20,000
Peace River D	5,920	\$20,000
Peace River E	2,949	\$15,000
Chetwynd, District of	2,503	\$15,000
Dawson Creek, City of	12,178	\$20,000
Fort St. John, City of	20,155	\$30,000
Hudson's Hope, District of	1,015	\$15,000
Pouce Coupe, Village of	792	\$15,000
Taylor, District of	1,469	\$15,000
Tumbler Ridge, District of	1,987	\$15,000



Cheryl Gallant

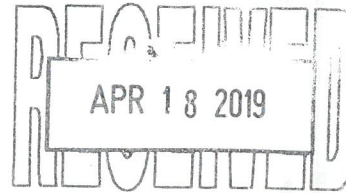
Member of Parliament
Renfrew-Nipissing-Pembroke
Member of Standing Committee on National Defence
Member of Standing Committee on Industry, Science and Technology

Agenda



Enderby Township
Po Box 400 619 Cliff Ave.
Enderby, British Columbia
VOE 1V0

Corporation of The
City of Enderby



April 5th, 2019

Dear Enderby Township,

This letter is to alert you to Bill C-68, another piece of interventionist federal legislation that will have a negative impact on your municipality, and on the property rights of your ratepayers.

Bill C-68, which is currently before the Senate, reverses changes to the Fisheries Act – changes which municipalities similar to yours requested our previous Conservative government to make.

Specifically, we amended the "HADD" provisions of the Act, (Harmful Alteration Disruption or Destruction of fish habitat).

One of the most significant problems identified by municipalities about the HADD provision was its broad application and restrictive nature, which ended up costing property taxpayers thousands of dollars, with no real or apparent benefit to the environment.

Municipalities which needed to install culverts or other flood mitigation work were in too many cases faced with negative enforcement after work was completed, with inconsistent guidance when they sought direction for compliance.

In addition to repealing our amendments, the current Federal Government has expanded the definition of "habitat," and added a new concept to the Act, "water flow."

By explicitly adding in the concept of water flow, which was not in the old legislation, the scope of offences municipalities can be charged with, have been greatly expanded.

Worst of all, rather than specifically listing what is and is not an offence under this legislation, including fines or jail, this power has been handed over to the unelected technocrats, to determine by regulation, what the penalties for non-compliance will be, after they have determined what is non-compliance.

As the longest consecutive serving Conservative MP in Ontario, representing a predominantly rural riding, I am very aware of the challenges rural and small-town municipalities have faced dealing with the Federal government.

PARLIAMENTARY OFFICE
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Ottawa, ON K1A 0A6
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Fax: (613) 995-2561

CONSTITUENCY OFFICE
2nd Floor, 84 Isabella St.
Pembroke, ON K8A 5S5
Tel.: (613) 732-4404
Fax: (613) 732-4697
Toll Free: 1-866-295-7165
Website: www.cherylgallant.com