

**REGULAR MEETING OF COUNCIL  
AGENDA**

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**DATE:** April 19, 2022  
**TIME:** 4:30 p.m.  
**LOCATION:** Council Chambers, Enderby City Hall

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*The public may attend this meeting by means of electronic facilities.*

*Please contact Enderby City Hall at 250-838-7230 or [info@cityofenderby.com](mailto:info@cityofenderby.com) by 3:30 pm on the day of the meeting to obtain access codes to attend the meeting electronically.*

*The City of Enderby uses Zoom for its electronic facilities and encourages those attending the meeting who are unfamiliar with the application to test it in advance; for technical support, please contact Zoom.*

*If you do not have a computer or mobile phone capable of using Zoom, please let us know and we can provide you with a number that you can call in from a regular telephone.*

*When applicable, public hearing materials are available for inspection at [www.cityofenderby.com/hearings/](http://www.cityofenderby.com/hearings/)*

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- 2. ADOPTION OF MINUTES**
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- 3. DELEGATIONS**
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  - 3.3 Rural and Northern Immigration Pilot (RNIP) Program Page 67  
Presentation by Ward Mercer, RNIP Coordinator, Community Futures
- 4. PUBLIC HEARINGS**
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Bylaw No. 1745, 2022 and City of Enderby Zoning Bylaw No. 1550, 2014  
Amendment Bylaw No. 1746, 2022  
Legal: THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT  
150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE  
DISTRICT PLAN 111 EXCEPT:  
(1) PARCEL 6 ON PLAN B694  
(2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO  
AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE

SOUTH BOUNDARY OF PLAN B544  
Address: 307 Regent Avenue, Enderby BC  
Applicant: Chad Eliason  
Owner: 1297910 BC LTD.

## 5. DEVELOPMENT MATTERS AND RELATED BYLAWS

- 5.1 City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 and City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022 (Third Reading and Adoption)  
Legal: THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT:  
(3) PARCEL 6 ON PLAN B694  
(4) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544  
Address: 307 Regent Avenue, Enderby BC  
Applicant: Chad Eliason  
Owner: 1297910 BC LTD.

- 5.2 City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1752, 2022 and City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1752, 2022 (First and Second Reading) Page 101  
Legal: LOT A SECTION 27 TOWNSHIP 18 RANGE 19 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN 1702  
Address: 186 Salmon Arm Drive, Enderby BC  
Applicant: David Ellington  
Owner: David Ellington, Executor of the Estate of Jean Ellington

## 6. CONTINUING BUSINESS AND BUSINESS ARISING FROM COMMITTEES AND DELEGATIONS

- 6.1. Committee-of-the-Whole

## 7. BYLAWS

- 7.1 2022 Budget Bylaws: City of Enderby 2022-2026 Financial Plan Bylaw No. 1747, 2022, City of Enderby Annual Tax Rate Bylaw No. 1748, 2022, City of Enderby Sewer Frontage Tax Bylaw No. 1749, 2022, City of Enderby Water Frontage Tax Bylaw No. 1750, 2022 and City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment bylaw No. 1751, 2022 (Three Readings) Page 115  
Memo prepared by Chief Financial Officer dated April 11, 2022

## 8. REPORTS

- 8.1 Mayor and Council Reports  
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8.3 Chief Administrative Officer Report  
8.4 RDNO Building Permit Report – March 2022 Page 136

**9. NEW BUSINESS**

9.1 Appointment of Election Officials and Pay Rates Page 137  
Memo prepared by Chief Financial Officer dated April 11, 2022

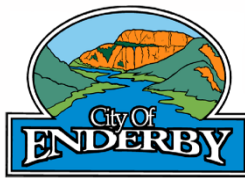
9.2 Cornerstone Garden Extra Work Funding Request from Garden Club Page 138  
Memo prepared by Chief Administrative Officer Dated April 12, 2022

**10. NOTICES OF MOTION**

10.1 Notice of Motion (Councillor Schreiner): UBCM Resolution on Transportation Page 142  
Network Services in Small Rural and Remote Communities  
Memo prepared by Chief Administrative Officer dated April 4, 2022

**11. PUBLIC QUESTION PERIOD**

**12. ADJOURNMENT**



## THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Regular Meeting** of Council held via video conference on Monday, April 4, 2022 at 4:44 p.m. in Council Chambers.

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Present: Councillor Tundra Baird (Acting Mayor)  
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  
Clerk-Secretary – Andraya Holmes

Other: Press and Public

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### **APPROVAL OF AGENDA**

Moved by Councillor Case, seconded by Councillor Schreiner  
*“THAT the April 4, 2022 Council Meeting agenda be approved as circulated.”*

CARRIED

### **ADOPTION OF MINUTES**

Meeting Minutes of March 21, 2022

Moved by Councillor Shishido, seconded by Councillor Davyduke  
*“THAT the March 21, 2022 Council Meeting minutes be adopted as circulated.”*

CARRIED

### **DELEGATIONS**

Danny Morris, Ministry of Transportation and Infrastructure and Kevin McDonnell, AIM Roads

Mr. Morris explained that the Ministry of Transportation and Infrastructure has a contractor assessment that is currently under way. Through the winter, there were 37 audits completed as well as special audits surrounding winter storms. Audit results will be finalized in April.

Mr. McDonnell explained that AIM Roads has hired a new Operations Manager. There is also a new machine being tested for patching potholes that is reported to be working well. Brushing is ongoing and will be in the areas surrounding Enderby soon. AIM Roads works with a sub-contractor for mowing and there will be 1600km of road that will be mowed this spring.

Councillor Schreiner asked what challenges AIM Roads faced this past year and if there are plans for future years to address these challenges.

Mr. McDonnell responded that AIM Roads have hired additional staff. He explained that parts and new equipment are difficult to get due to supply chain shortages. AIM Roads has secured 5 new trucks for the upcoming year and is attempting to acquire more.

Councillor Schreiner asked if there have been issues with labour and quality of work.

Mr. McDonnell responded that labour has been an issue for AIM Roads.

Councillor Case asked if there is a possibility of using more sub-contractors.

Mr. McDonnell responded that AIM Roads had as many contractors as possible out this past winter.

Mr. Morris reported that sections of Highway 97B will be paved this year, along with sections of Enderby-Grindrod Road, Gardom Lake Road, Deep Creek Road, and Grandview Bench Road.

Councillor Case asked if street sweeping is in progress.

Mr. McDonnell reported that street sweeping is in progress and was started earlier this year than last year.

Councillor Baird asked if the crosswalk refuge in Enderby had been fixed.

Chief Administrative Officer replied that it has not yet been fixed.

Mr. McDonnell explained that he is feeling confident with the changes made at AIM Roads and is optimistic about the upcoming year.

## **DEVELOPMENT MATTERS AND RELATED BYLAWS**

City of Enderby Official Community Plan Bylaw No. 14549, 2014 Amendment Bylaw No. 1745, 2022 and City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022 (First and Second Readings)

*Councillor Case and Councillor Baird declared a conflict of interest and left the meeting (4:57pm).*

Chief Administrative Officer gave an overview of the application.

Councillor Shreiner asked if there is a concern of increased traffic as this is located next to 303 Regent Avenue, particularly with respect to conflicts related to the existing strata's access onto the road.

Chief Administrative Officer responded that additional traffic is relatively small in comparison with Regency on the River's traffic. The Regency access may need some additional signs to ensure that traffic entering the road stop and check for oncoming traffic.

Councillor Schreiner asked about the condition of the unnamed lane connecting Baird Avenue to Regent Avenue.

Chief Administrative Officer responded that this section of road is paved but is in a state of disrepair. Explained that a condition on a building permit may be to improve the road. Developers may elect to bring storm drains to the area as well, as the storm line was stubbed off when the Regent storm lift station was upgraded several years ago.

Councillor Shishido asked if there will be parking along this portion of road.

Chief Administrative Officer responded that there would not be parking along this portion and that parking would have to be contained on site.

Councillor Shishido asked how many parking spots will be required.

Chief Administrative Officer reported that the number of parking spots required would be based on the number of dwellings.

The applicant, Mr. Eliason announced that he would be happy to answer any questions from Council.

Councillor Shishido asked if there is typically some opposition to putting developments with multi-family units into neighbourhoods that are mostly single-family dwellings.

Mr. Eliason explained that there is often some opposition from these neighbourhoods but that more density and diversification in neighbourhoods is a good thing.

Moved by Councillor Shishido, Seconded by Councillor Knust

*“THAT City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 which proposes to change the future land use designations of the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, from Residential Low Density to Residential Medium Density, be given First Reading;*

*AND THAT after First Reading of City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 and in accordance with Sections 473 (2.1) and 477 of the Local Government Act, Bylaw No. 1745 be considered in conjunction with the City’s Housing Needs Assessment Report, Financial Plan, and Regional Solid Waste Management Plan;*

*AND THAT after considering City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 in conjunction with the City’s Housing Needs Assessment Report, Financial Plan, and Regional Solid Waste Management Plan, Bylaw No. 1745 be given Second Reading and forwarded to a Public Hearing;*

*AND THAT the referral process which requests that various authorities and organizations review the amendments proposed by City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022, as outlined in the Staff Report, be considered appropriate consultation for the purposes of Sections 475 and 476 of the Local Government Act;*

*AND FURTHER THAT City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022 which proposes to rezone the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone, be given First and Second Reading and forwarded to a Public Hearing”*

CARRIED

*Councillor Case and Councillor Baird re-entered the meeting at 5:10 p.m*

## **REPORTS**

### Mayor and Council Reports

#### Councillor Schreiner

The Finance Portfolio Committee met with staff last week to discuss the 2022 budget, along with Mayor McCune.

#### Councillor Case

Councillor Case will be attending SILGA.

#### Councillor Shishido

The Enderby and District Arts Council had their Annual General Meeting. Some board members did not return.

Councillor Shishido met with several members of Tkwamipla7 from Splitsin and is looking forward to a community to community meeting soon.

#### Chief Administrative Officer

Street sweeping will happen this year on Good Friday, April 15<sup>th</sup> with a pre sweep of the highway occurring beforehand, subject to weather.

Spring Pruning Curbside Collection is happening April 10<sup>th</sup>.

This year's Community Clean Up is scheduled for April 23<sup>rd</sup>.

Attended a meeting at Splitsin with Kukpi7 Thomas and Mayor McCune.

#### Councillor Davyduke

Attended the finance portfolio meeting. Thanked staff for a great presentation and reported great discussion took place at the meeting.

Reported that the Enderby Resource Centre has many programs currently running and that there is a new Baby Talk program upcoming. Mother Goose is starting again soon and will take place on Tuesdays from 10-11a.m.

Councillor Davyduke explained that, when COVID regulations were more strict, kits were dropped at the homes of participants and Mother Goose occurred over Zoom.

Staff from Community Futures will be attending the upcoming business walk and assisting in the debriefing afterwards. Community Futures is also excited to be able to come back to Enderby one day per week soon.

Councillor Knust

Attended an Anti-Stigma meeting to discuss the upcoming campaign. The training that was planned to occur on May 2<sup>nd</sup> will be postponed further into May so that all representatives can attend.

Councillor Knust discussed with Councillor Baird sending thank-you cards to service groups such as Twice but Nice and the Lions Club.

Asked about the grading on Brickyard Road. Reported that at the north end there are still many potholes.

Chief Administrative Officer responded that the road was not dry enough when the original grading was done and that once there are a few dry days in a row, the grading contractor will be back out to finish.

Councillor Baird

Reported that there are baby chicks in the front window of the Okanagan Regional Library. The library also gave away 42 bird houses.

Also reported that the wood retaining wall along the 130 block of Salmon Arm Drive is falling onto the multi-use path. The Chief Administrative Officer will follow up with the owner of the property.

**NEW BUSINESS**

Request from Enderby & District Lions Club to Hold Beer Garden in Enderby Lions Gazebo from June 30 – July 3, 2022

Moved by Councillor Shishido, seconded by Councillor Case  
*“THAT Council approves the Enderby & District Lions Club’s request to hold a beer garden in the Enderby Lions Gazebo from June 30 – July 3, 2022 with the following start and end times:*

- *June 30, 2022: Start – 1:00 pm      End – 1:00 am*
- *July 1, 2022: Start – 11:00 am      End – 1:00 am*
- *July 2, 2022: Start – 11:00 am      End – 1:00 am*
- *July 3, 2022: Start – 11:00 am      End – 7:00 pm”*

CARRIED



BC Timber Sales Proposed Cut Blocks Near Community Watershed

Moved by Councillor Case, seconded by Councillor Schreiner  
*“THAT Council receives and files this memorandum”*

CARRIED

Mill Avenue (George to Sicamous) and Peacher Crescent Award of Construction Contract

Councillor Shishido asked what will happen with local and foot traffic during construction.

Chief Administrative Officer responded that local access will be maintained as much as possible, with foot traffic allowed when safe during construction.

Councillor Case asked if Peacher Crescent or Mill Avenue will be under construction first.

Chief Administrative Officer responded that the contractor is tentatively planning to complete Mill Avenue first.

Councillor Knust asked how the businesses along Mill Avenue will be affected.

Chief Administrative Officer responded that the contractor will work to accommodate businesses as much as possible. Some parking from businesses may be redirected across George Street into the City Hall parking lot at certain times.

Moved by Councillor Schreiner, seconded by Councillor Shishido  
*“THAT Council awards the construction contract for the 2022-23 capital road projects, those being Mill Avenue from George Street to Sicamous Street and Peacher Crescent, in the amount of \$1,602,224.72 plus GST, to Mounce Construction Ltd.”*

CARRIED

2022 Budget

Chief Financial Officer gave an overview of the attached Memo and the 2022 Budget.

Moved by Councillor Schreiner, seconded by Councillor Case  
*“THAT Council approves the budget;*

*AND THAT Council directs staff to prepare the requisite bylaws for public input on April 19, 2022, based on the approved budget.”*

CARRIED

**PUBLIC QUESTION PERIOD**

There were no questions from the public.

**CLOSED MEETING RESOLUTION**

Moved by Councillor Case, seconded by Councillor Schreiner

*“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) (e) of the Community Charter.”*

CARRIED

**ADJOURNMENT**

Moved by Councillor Davyduke, seconded by Councillor Shishido

*“THAT the regular meeting of April 4, 2022 adjourn at 6:45 p.m.”*

CARRIED

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**MAYOR**

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**CORPORATE OFFICER**

# City of Enderby

Audit final report to the Mayor and Council for  
the year ended December 31, 2021

START

BDO

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## To the Mayor and Council of City of Enderby

We are pleased to provide you with the results of our audit of City of Enderby (the "City") financial statements for the year ended December 31, 2021.

The enclosed final report includes our approach to your audit, including: significant risks identified and the nature, extent, and results of our audit work. We will also report any significant internal control deficiencies identified during our audit and reconfirm our independence. During the course of our audit, management made certain representations to us—in discussions and in writing. We documented these representations in the audit working papers.

The business environment has changed for us all during the time of COVID-19. Cash flow, strategy, operations: each has received a rethink. As your auditors, we have relied on our digital audit suite to stay connected—among ourselves, with management, and with you.

We look forward to discussing our audit conclusions with you. In the meantime, please feel free to contact us if you have any questions or concerns.

Yours truly,  
BDO Canada LLP

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For the year ended December 31, 2021



**BDO**

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For the year ended December 31, 2021



### BDO'S DIGITAL AUDIT SUITE APT Next Gen

We use our APT Next Gen software and documentation tool to save time, streamline processes, and go paperless with your audit.

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## Audit at a glance

For the year ended December 31, 2021

Preliminary materiality was \$596,000. Final materiality remained unchanged from our preliminary assessment.

We are not aware of any fraud affecting the City. If you have become aware of changes to processes or are aware of any instances of actual, suspected, or alleged fraud since our discussions held at planning, please let us know.

We have complied with relevant ethical requirements and are not aware of any relationships between City of Enderby and our Firm that may reasonably be thought to bear on our independence.



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## Status of the audit

For the year ended December 31, 2021

We have substantially completed our audit of the year ended December 31, 2021 financial statements.

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 November 9, 2021.

5 | City of Enderby

**BDO**

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## 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 statements disclosures. We look forward to exploring these topics in depth and answering your questions. A summary of the key discussion points are below:

Financial statement areas	Risks noted	Audit findings
Management Override of Controls	Management is in a unique position to directly or indirectly change accounting records without oversight, and prepare financial statements, by overriding controls that otherwise appear to be operating effectively <i>This risk is required to be addressed for all audits pursuant to Canadian audit standards.</i>	We tested the appropriateness of journal entries recorded in the general ledger, reviewed key estimates and other adjustments made in the preparation of the financial statements.  All audit testing in the area was executed as planned with no issues to be reported.

For the year ended December 31, 2023



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## Internal control matters

During the audit, we performed the following procedures regarding the City's internal control environment:

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

We considered the results of these procedures in determining the extent and nature of audit testing required.



We are required to report to you in writing about any 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 merits the attention of those charged with governance.

The audit expresses an opinion on the City's financial statements. As a result, it does not cover every aspect of internal controls—only those relevant to preparing the financial statements and designing appropriate audit procedures. This work was not for the purpose of expressing an opinion on the effectiveness of internal control.

No control deficiencies were noted that, in our opinion, are of significant importance to discuss.



## Adjusted and unadjusted differences

For the year ended December 31, 2021

### Summary of unadjusted differences

There were no unadjusted differences noted during the course of our audit engagement.

### Summary of adjusted differences

There were no differences that were corrected by management during the course of our audit engagement.



## 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 attached table summarizes these additional required communications.

Issue	BDO response
Material uncertainties related to Going Concern	None noted
Disagreements with management	None noted
Non-Compliance with Laws and Regulations	None noted
Other Matters	None noted



# How we audit financial statements: Our six-step audit process

## IDENTIFY AND ASSESS RISK

Focus on those areas of financial statements that contain potential material misstatements as a consequence of the risks you face

## OBTAIN AUDIT EVIDENCE

Perform audit procedures while maintaining appropriate degree of professional skepticism, to conclude whether or not the financial statements are presented fairly

## REPORT

Communicate our opinion and details of matters on which we are required to report

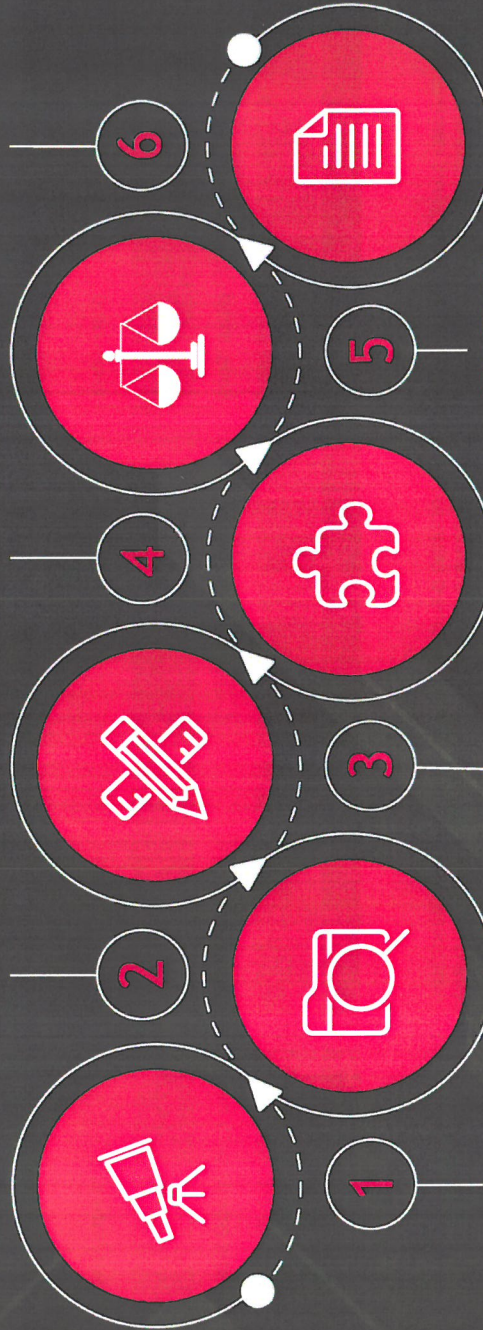
## New Standard for Audit Quality



## ISQM 1

The quality of an audit depends not only on the people conducting it—but also on the systems underpinning it. These new rules up the ante for your audit quality.

[SEE THE STANDARD](#)



## SCOPING

Complete a preliminary review to plan the audit, determine the materiality level, and define the audit scope

## DESIGN AUDIT PROCESS

Design an appropriate audit strategy to obtain sufficient assurance and enable us to report on the financial statements

## FORM OPINION

Evaluate whether we have enough evidence to conclude that the financial statements are free from material misstatement, and consider the effect of any potential misstatements found

# Coming soon: updates to our audit process

Canadian Auditing Standard 315, *Identifying and Assessing the Risks of Material Misstatement*, was significantly revised with a greater focus on more robust Risk Identification, Assessment and Response procedures. The standard will be effective for periods beginning on or December 15, 2021. The updates described below will impact mainly Steps 1 through 3, of our current six step audit process. Key enhancements include:





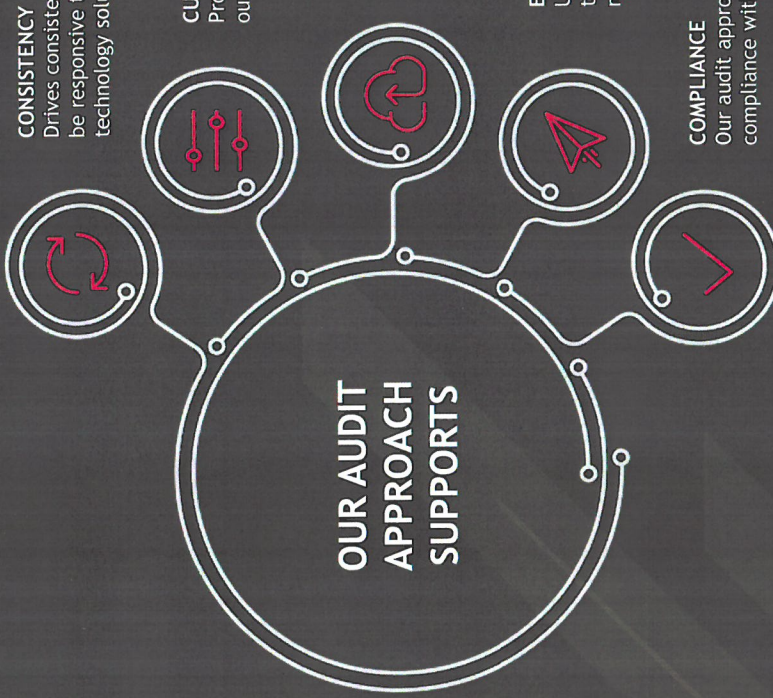
## Your audit: Client-centricity in action

The cornerstone of each audit engagement is how we deliver our services.

Our firm is deliberately structured to allow one partner to every six staff members. This means easy access to senior staff and the lead partner throughout your audit, as well as a quick turnaround on any questions. It also helps our team gain a better understanding of your organization.

Our audit process differs from the typical audit in our use of in-field reviews, subject to COVID-19 safety protocols. The benefit of these in-field reviews is that final decision-makers are on site ensuring issues are resolved and files closed quickly.

We offer clients the full-service expertise of a national firm. Even more: As part of the global BDO network, we provide seamless and consistent cross-border services to clients with global needs. Yet we maintain a local community focus. The comprehensive range of services we deliver is complemented by a deep industry knowledge gained from nearly 100 years of working within local communities.



**CONSISTENCY**  
Drives consistency and quality in audit execution throughout BDO, enabling us to be responsive to your size and location needs, providing access to the latest technology solutions

**CUSTOMIZATION**  
Providing sufficient flexibility to allow us to customize the scope of our work to meet your organizational needs, risk profile and changes

**A DIGITAL APPROACH**  
We promote a paperless audit where we perform and document our audit and exchange information with you and your team using technology

**EXCEPTIONAL DELIVERY**  
Using our highly trained teams, supported by state-of-the-art technologies and underpinned by an exceptionally intuitive audit methodology, to enable timely and efficient delivery of your audit

**COMPLIANCE**  
Our audit approach and related technologies ensure compliance with Canadian Auditing Standards (CASs)



## BDO's digital audit suite

Our digital audit suite of technologies enables our engagement teams to conduct consistent risk-based audits, both domestically and internationally, with maximum efficiency and minimal disruption to our clients' operations and people.



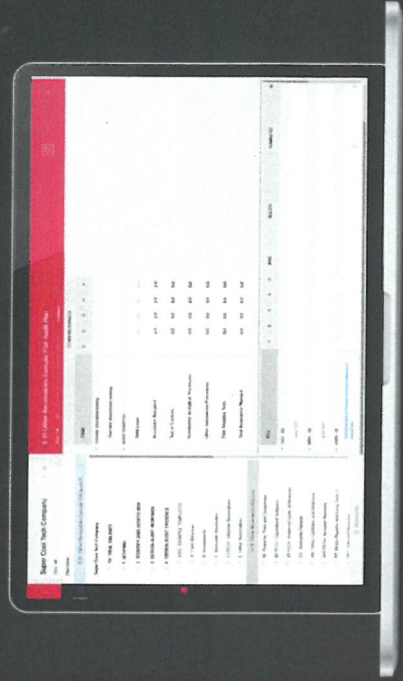
### APT Next Gen

Our audit software and documentation tool, APT, is an integral part of our audit methodology. Our professionals engage APT to devise and perform appropriate, risk-based audit procedures and testing based on applicable Canadian Auditing Standards (CASs), as well as to factor in engagement and industry-specific objectives and circumstances.

APT enables us to deliver an audit that fits your organization—whether large or small; complex or basic.

This sophisticated tool also amplifies two key attributes of our audits: consistency and quality. The quality framework that we developed measures our audit performance with hard quality indicators and reflects our indispensable culture for quality. To see our audit quality and consistency in action, look no further than how our teams share best audit practices for continuous improvement.

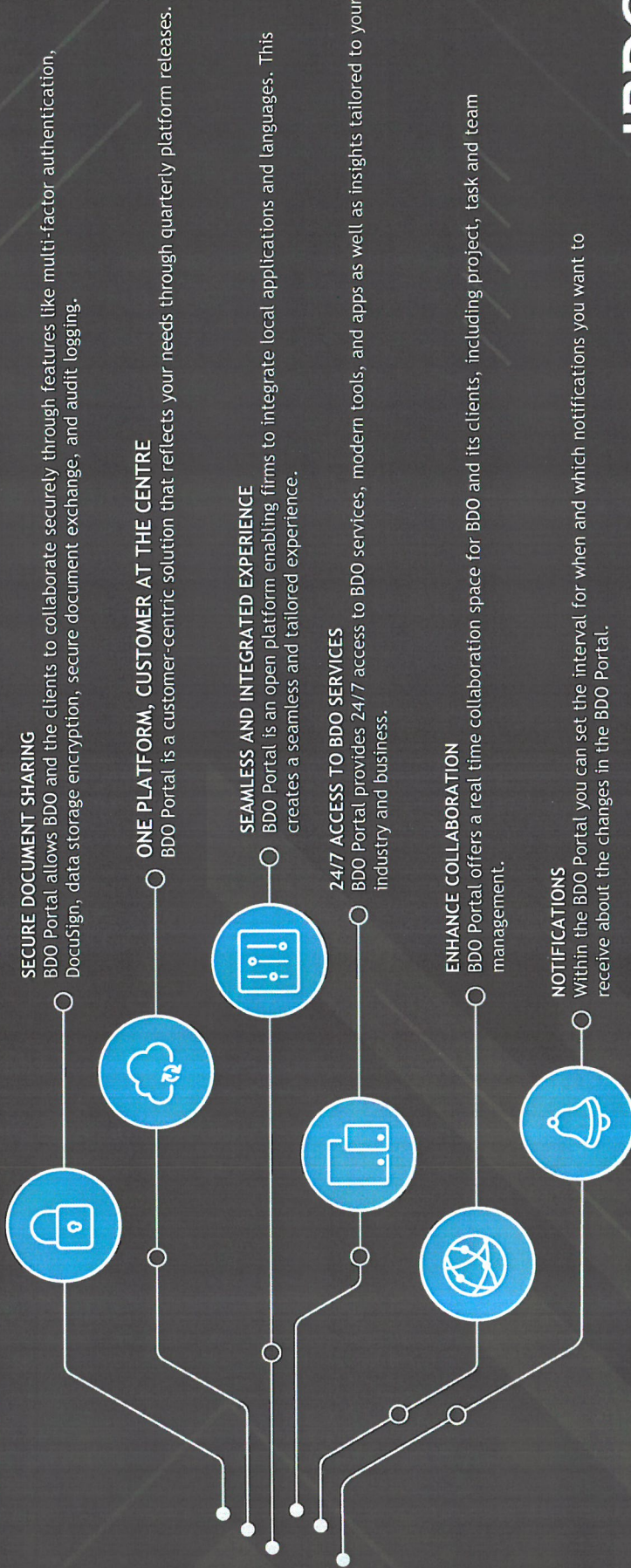
Through a strategic alliance with Microsoft and the introduction of new technology, this global, cloud-based application can now streamline and focus the audit process in even more ways for BDO professionals and their clients.





## BDO Portal

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## Recommended resources

For the year ended December 31, 2021

Key changes to financial reporting



When the rules of reporting change, you may need to fine-tune how to present financial statements and govern the organization.

[ACCESS OUR KNOWLEDGE CENTRE](#)

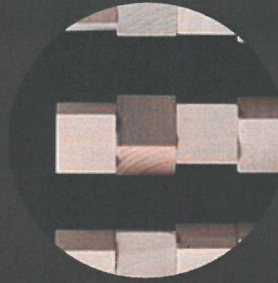
The latest tax pointers



Corporate. Commodity. Transfer pricing. International tax. Government programs. Together they add up to immense differences on the organization's bottom line. Our tax collection keeps you current.

[STAY ON TOP OF TAXES](#)

7 powerful steps to financial audit readiness



Getting and staying prepared for an audit simplifies the process, cuts turnaround time, and improves your chances of overall success. Learn how you can be audit ready.

[7 STEPS](#)

A resource handpicked by your auditor



We think you'll find this resource valuable for your organization.

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# Spotlight on sustainability

For the year ended December 31, 2021

Fast-moving world events are pushing sustainability up the agenda of Canadian organizations. Now organizational leaders, investors, and customers are responding on three fronts: environmental, social, and governance (ESG).

Regulators and issuers of standards are doing their part by supporting sustainability in the reporting ecosystem. Increasingly, organizations will need to go beyond the financials—and demonstrate sustainability with non-financial metrics.

5 reasons why businesses should care about ESG



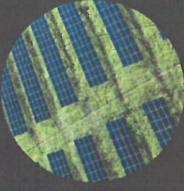
SEE 5 REASONS

ESG, and the business case for dealing with climate change



LEARN MORE

How climate change became a business issue worth reporting



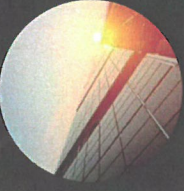
READ ARTICLE

How does COVID-19 impact the environment?



BUILD BACK SUSTAINABLY

What executives need to do to align ESG with strategy



TAKE NEXT STEPS

Why Canadian manufacturers should be reviewing ESG strategy



GET STARTED



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## Appendices

- ▶ Appendix A: Independent auditor's report
- ▶ Appendix B: Representation letter

For the year ended December 31, 2021

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## Appendix A: Independent auditor's report

For the year ended 31 March 2021





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

BDO Canada LLP  
2706 - 30<sup>th</sup> Avenue  
Suite 202  
Vernon BC V1T 2B6 Canada

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## Independent Auditor's Report

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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, 2021, 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, 2021, 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.

### 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  
April 19, 2022

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## Appendix B: Representation letter

For the year ended December 31, 2024



City of Enderby  
619 Cliff Avenue  
Enderby, BC  
V0E 1V0

April 19, 2022

BDO Canada LLP  
Chartered Professional Accountants  
2706 30th Avenue  
Suite 202  
Vernon British Columbia  
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, 2021, 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 29, 2021, 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.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian Public Sector Accounting Standards.
- 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.

### **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**

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the entity when relevant to the use of fair value measurements or disclosures in the financial statements.
- Except as disclosed in the financial statements, there have been no changes to title, control over assets, liens or assets pledged as security for liabilities or collateral.
- 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.

Yours truly,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Position

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

**To:** Tate Bengtson, CAO  
**From:** Jennifer Bellamy, CFO  
**Date:** April 11, 2022  
**Subject:** 2021 Financial Statements

---

**Recommendation**

THAT Council receives the 2021 Audited Financial Statements as presented;

AND THAT Council approves the 2021 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 2020 to 2021 and to budget:

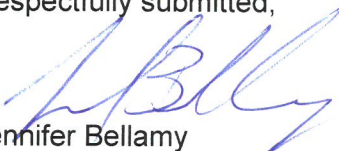
- Cash - Increase of \$459,245 from 2020. The amount of cash on hand varies depending on upcoming projects and maintaining liquidity.
- Portfolio Investments – Decrease of \$417,362. More cash was kept on hand in 2021 in order to:
  - Respond to cashflow needs for projects in the short-term.
  - Invest in term deposits in the spring as interest rates are expected to increase and the interest earned in the general operating account is higher than interest earned on short-term term deposits.
- Accounts Receivable – Decrease of \$246,115. 2020 included higher receivable amounts for grant projects, the largest being the Shuswap River Crossing project.
- Long-term Debt – Decrease of \$497,536. An additional debt repayment amount of \$358,088 was made in 2021 to fully repay the sewer fund's long-term debt.
- Tangible Capital Assets - Increase of \$553,467 million from 2020. The City did a total of \$1.9 million in capital projects in 2021. This amount is offset by \$1.4 million in current year amortization.

- Revenue – Revenues are consistent with budget with the exception of grants and subsidies. The grants and subsidies budget included \$535,000 for first year costs anticipated for a new outdoor pool, of which the City was notified that it was a successful applicant in 2022, and \$373,500 was included for a fifth ball diamond, of which the City was not a successful grant applicant.
- Expenditures - Excluding amortization (as this is not a budget item) the City's 2021 expenditures were below budget by \$1.5 million. Most of the variance is due to the unused allocation of the Safe Restart Funds, as these funds were included in the budget to provide flexibility to react when eligible costs arose. The unused value totaled \$633,000. In addition to this, the following also contributed to the variance:
  - General Government Services – The Community Enhancement Fund had \$55,549 of unused funds at the end of 2021 that are carried forward to 2022.
  - Protective Services – The FireSmart Economic Recovery project is ongoing and to be completed in 2022 with a project cost of \$150,000. This project is grant funded.
  - Commission Services – COVID-19 restrictions continued to have an impact on recreation. Expenses related to usage at the arena came in under budget due to lower usage.

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 2021 Audited Financial Statements provide a fair representation of the City's financial position as of December 31, 2021.

Respectfully submitted,



Jennifer Bellamy  
Chief Financial Officer

**The Corporation of the City of Enderby**

**Income Statement**

**December 31, 2021**

	2021 Budget	2021 Actual	2020 Actual
<b>Revenue</b>			
Taxation (net)	\$ 2,236,538	\$ 2,210,680	\$ 2,137,816
Grants and subsidies	2,795,982	1,910,274	2,887,524
Sale of services	1,814,273	1,923,027	1,661,696
Other revenue from own sources	49,402	91,358	66,821
Interest and penalties	130,500	144,224	145,686
	<b>7,026,695</b>	<b>6,279,563</b>	<b>6,899,543</b>
<b>Expenditures</b>			
General government services	1,135,101	771,900	707,983
Protective services	584,770	255,480	291,389
Transportation services	586,115	518,139	534,955
Solid waste services	110,100	101,762	99,077
Community development services	22,500	46,870	14,088
Recreational and cultural services	233,760	167,675	101,212
Riverside RV Park & tourism services	223,750	155,680	112,149
Commission services	959,345	768,067	805,379
Water services	755,135	606,193	463,997
Sewer services	786,131	536,341	453,413
	<b>5,396,707</b>	<b>3,928,107</b>	<b>3,583,642</b>
Excess revenue over expenses	<b>1,629,988</b>	<b>2,351,456</b>	<b>3,315,901</b>
Loss on disposal of tangible capital assets	-	(6,962)	(97,582)
Amortization	-	(1,366,788)	(1,297,796)
<b>Accounting Surplus (per Financial Statements)</b>	<b>\$ 1,629,988</b>	<b>\$ 977,706</b>	<b>\$ 1,920,523</b>
Adjustments for other budget items:			
Add:			
Amortization	-	1,366,788	1,297,796
Transfers from reserves	1,907,379	1,697,343	735,225
Transfers from surplus	1,481,459	539,240	186,533
Capital disposal	-	6,962	97,582
Deduct:			
Capital expenditures	(3,163,885)	(1,927,216)	(1,145,047)
Transfers to reserves	(1,388,059)	(1,532,969)	(1,353,679)
Debt repayments	(466,882)	(466,882)	(108,794)
Actuarial payments (included in income)	-	(30,655)	(25,562)
	<b>-</b>	<b>\$ 630,317</b>	<b>\$ 1,604,577</b>
<b>Remove unused Safe Restart Grant</b>	<b>-</b>	<b>-</b>	<b>(948,956)</b>
<b>Actual Surplus</b>	<b>-</b>	<b>\$ 630,317</b>	<b>\$ 655,621</b>
Surplus Breakdown:			
General	275,036	323,239	
Enderby Area F Services Commission	102,614	48,561	
RV Park & Tourism	49,509	111,414	
Sewer	147,104	99,711	
Water	56,054	72,696	
Total	<b>\$ 630,317</b>	<b>\$ 655,621</b>	

**THE CORPORATION OF THE CITY  
OF ENDERBY**

FINANCIAL STATEMENTS

For the year ended December 31, 2021

# THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2021

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## Management's Responsibility for Financial Reporting

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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.

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Chief Financial Officer  
April 19, 2022



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## Independent Auditor's Report

---

To the Mayor and Council of the Corporation of the City of Enderby

### Opinion

We have audited the financial statements of the Corporation of the City of Enderby (the City), which comprise the statement of financial position as at December 31, 2021, 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, 2021, 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.

### 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  
April 19, 2022

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Financial Position

As at December 31, 2021

	2021	2020
<b>Financial assets</b>		
Cash	\$ 1,404,303	\$ 945,058
Portfolio investments (Note 3)	7,003,319	7,420,681
Accounts receivable (Note 4)	795,824	1,041,939
Deposit - Municipal Finance Authority (Note 5)	35,826	42,964
	<u>9,239,272</u>	<u>9,450,642</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	478,774	671,676
Deferred revenue (Note 7)	1,234,538	1,165,730
Reserve - Municipal Finance Authority (Note 5)	35,826	42,964
Long-term debt (Note 8)	2,271,254	2,768,790
	<u>4,020,392</u>	<u>4,649,160</u>
<b>Net financial assets</b>	<u>5,218,880</u>	<u>4,801,482</u>
<b>Non-financial assets</b>		
Prepaid expenses	62,167	55,326
Tangible capital assets (Note 9)	30,221,003	29,667,536
	<u>30,283,170</u>	<u>29,722,862</u>
<b>Accumulated surplus (Note 10)</b>	<u>\$ 35,502,050</u>	<u>\$ 34,524,344</u>

Contingent Liabilities (Note 13)

Chief Financial Officer \_\_\_\_\_

**THE CORPORATION OF THE CITY OF ENDERBY**  
**Statement of Operations**

For the year ended December 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	(Note 19)		
<b>Revenue</b>			
Taxation - net (Note 14)	\$ 2,236,538	\$ 2,210,680	\$ 2,137,816
Grants and subsidies (Note 15)	2,795,982	1,910,274	2,887,524
Sale of services (Note 16)	1,814,273	1,923,027	1,661,696
Other revenue from own sources	49,402	91,358	66,821
Interest and penalties	130,500	144,224	145,686
	<u>7,026,695</u>	<u>6,279,563</u>	<u>6,899,543</u>
<b>Expenses (Note 17)</b>			
General government services	1,135,101	870,494	803,459
Protective services	584,770	326,308	361,989
Transportation services	586,115	1,071,262	1,072,723
Solid waste services	110,100	101,762	99,077
Community development services	22,500	46,870	14,088
Recreational and cultural services	233,760	167,675	101,212
Riverside RV Park & tourism services	223,750	155,680	112,149
Enderby / Area F services	959,345	834,681	861,776
Water supply	755,135	954,470	799,440
Sewer services	786,131	765,693	678,486
	<u>5,396,707</u>	<u>5,294,895</u>	<u>4,904,399</u>
Excess revenue over expenses	1,629,988	984,668	1,995,144
Loss on disposal of tangible capital assets		(6,962)	(97,582)
Annual surplus	<u>\$ 1,629,988</u>	<u>\$ 977,706</u>	<u>\$ 1,897,562</u>
Accumulated surplus, beginning of year	34,524,344	34,524,344	32,626,782
Accumulated surplus, end of year	<u>\$ 36,154,332</u>	<u>\$ 35,502,050</u>	<u>\$ 34,524,344</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Change in Net Financial Assets

For the year ended December 31, 2021

	2021	2020
<b>Annual surplus</b>	\$ 977,706	\$ 1,897,562
Amortization of tangible capital assets	1,366,788	1,320,757
Change in prepaid expenses	(6,842)	(6,163)
Loss on disposal of tangible capital assets	6,962	97,581
Acquisition of tangible capital assets	(1,927,216)	(1,145,047)
Increase (decrease) in net financial assets	417,398	2,164,690
Net financial assets, beginning of year	4,801,482	2,636,792
Net financial assets, end of year	\$ 5,218,880	\$ 4,801,482

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Cash Flows

For the year ended December 31, 2021

	2021	2020
<b>Cash flows from operating activities</b>		
Cash received from:		
Taxation	\$ 2,266,472	\$ 2,137,477
Grants and subsidies	2,020,584	2,587,595
Sale of services and other revenues	2,163,206	1,905,851
Interest received	144,224	145,686
Cash paid for:		
Cash payments to suppliers and employees	(4,019,910)	(3,313,869)
Interest paid	(107,940)	(112,386)
	<u>2,466,636</u>	<u>3,350,354</u>
<b>Financing activities</b>		
Debt repayment	<u>(497,537)</u>	<u>(134,356)</u>
<b>Capital activities</b>		
Purchase of tangible capital assets	<u>(1,927,216)</u>	<u>(1,145,047)</u>
	<u>(1,927,216)</u>	<u>(1,145,047)</u>
<b>Investing activities</b>		
Increase in portfolio investments	<u>417,362</u>	<u>(2,268,721)</u>
Increase (decrease) in cash	459,245	(197,770)
Cash, beginning of year	<u>945,058</u>	<u>1,142,828</u>
Cash, end of year	<u>\$ 1,404,303</u>	<u>\$ 945,058</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2021

---

### 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 for 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. Portfolio investments

Portfolio investments consist of term deposits in Canadian Chartered Banks and Canaccord Genuity, 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 have an effective average interest rate of 1.3% (2020 - 1.4%).

#### 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 are 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
Hydrants	40 years

# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2021

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Planters	15 to 25 years
Roads	15 to 75 years
Storm system	25 to 80 years
Water mains	50 to 80 years
Water system	15 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.

Employees are entitled to sick leave benefits, accrued monthly, to a maximum of 120 days. Sick leave benefits are not paid out at retirement and can only be taken during the term of employment.



# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2021

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### **k. Liability for Contaminated Sites**

A contaminated site is a site at which substances occur in concentrations that exceed maximum acceptable amounts under 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. 1720, 2021 adopted May 3, 2021. 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.

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**THE CORPORATION OF THE CITY OF ENDERBY**

Notes to Financial Statements

For the year ended December 31, 2021

**3. Portfolio Investments**

	2021	2020
Municipal Finance Authority - Money market fund	\$ 674,045	\$ 657,254
Credit Union - Term deposits	4,032,187	5,225,607
Canaccord Genuity - Term deposits	2,297,087	1,537,820
	\$ 7,003,319	\$ 7,420,681

The term deposits mature between February 25, 2022 and February 3, 2023 with interest rates varying from 0.7% to 1.3%.

**4. Accounts receivable**

	2021	2020
Federal Government	\$ 22,141	\$ 48,567
Trade receivables	633,385	821,776
Taxes receivable - current	98,146	122,884
arrears	42,152	43,172
delinquent		5,540
	\$ 795,824	\$ 1,041,939

**5. 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	2021	2020
General fund	\$ 57,010	\$ 35,826	\$ 92,836	\$ 92,237
Sewer fund	-	-	-	21,562
	\$ 57,010	\$ 35,826	\$ 92,836	\$ 113,799

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 6. Accounts payable and accrued liabilities

	2021	2020
Trade payables	\$ 293,509	\$ 510,291
Wages payable	185,265	161,385
	<b>\$ 478,774</b>	<b>\$ 671,676</b>

### 7. 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, 2020	Inflows	Outflows	Interest	December 31, 2021
Development cost charges	\$ 665,323	\$ 62,833	\$ -	\$ 8,627	\$ 736,783
Refundable deposits	147,704	43,692	(18,903)	856	173,349
Conditional grants	146,650		(60,266)		86,384
Prepaid revenues	206,053	234,746	(203,404)	627	238,022
	<b>\$ 1,165,730</b>	<b>\$ 341,271</b>	<b>\$ (282,573)</b>	<b>\$ 10,110</b>	<b>\$ 1,234,538</b>

**THE CORPORATION OF THE CITY OF ENDERBY**

Notes to Financial Statements

For the year ended December 31, 2021

**8. Long-term debt**

Bylaw number	Purpose	Term remaining	% rate	2021	2020
<b>General fund</b>					
1590	Road upgrades	16	2.100	\$ 374,729	\$ 394,290
1544	Road upgrades	15	2.200	345,771	364,670
1525	Road upgrades	14	3.300	229,246	242,503
1494	Storm system upgrade	23	3.150	710,353	730,297
1502	Road upgrades	13	3.150	469,588	499,638
1503	Road upgrades	13	3.150	141,567	150,626
				<b>2,271,254</b>	<b>2,382,024</b>
<b>Sewer fund</b>					
1474	System upgrade	-	3.250	-	257,844
1475	System upgrade	-	3.250	-	128,922
				<b>-</b>	<b>386,766</b>
<b>Total long-term debt - all funds</b>				<b>\$ 2,271,254</b>	<b>\$ 2,768,790</b>

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

	<u>General fund</u>
2022	\$ 114,911
2023	119,208
2024	123,668
2025	128,296
2026	133,099
2027 and subsequent periods	1,652,072
	<u>\$ 2,271,254</u>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

## 9. Tangible capital assets

### 2021

	Historical Cost				Accumulated Amortization				Net Book Value
	Opening	Additions	Disposals	Closing	Opening	Additions	Disposal	Closing	
General fund	\$ 1,648,517	\$ -	\$ -	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517
Land	2,659,271	106,846	-	2,766,117	1,725,639	92,492	-	1,818,131	947,986
Building sites and parks	868,054	76,917	-	944,971	297,005	29,284	-	326,289	618,682
Engineering structures	216,547	119,150	9,930	325,767	134,372	33,803	9,103	159,072	166,695
Furniture and equipment	186,643	-	-	186,643	152,623	2,639	-	155,262	31,381
Hydrants	2,352,179	133,354	6,614	2,478,919	1,497,433	114,880	6,614	1,605,699	873,220
Machinery and equipment	118,329	-	-	118,329	97,444	4,531	-	101,975	16,354
Planters	16,960,736	638,044	171,795	17,426,985	7,260,847	401,048	165,821	7,496,074	9,930,911
Roads	9,046,382	319,144	61,126	9,304,400	4,273,822	110,482	61,126	4,323,178	4,981,222
Storm system	64,852	-	29,366	35,486	-	-	-	-	35,486
Assets under construction	34,121,510	1,393,455	278,831	35,236,134	15,439,185	789,159	242,664	15,985,680	19,250,454
Water fund									
Buildings	966,257	-	-	966,257	673,027	22,264	-	695,291	270,966
Water mains	10,163,503	1,163,089	51,017	11,275,575	6,456,918	198,873	51,017	6,604,774	4,670,801
Water system	4,132,248	-	-	4,132,248	2,884,896	127,140	-	3,012,036	1,120,212
Assets under construction	815,699	-	815,699	-	-	-	-	-	-
	16,077,707	1,163,089	866,716	16,374,080	10,014,841	348,277	293,681	10,312,101	6,061,979
Sewer fund									
Buildings	133,966	-	-	133,966	56,936	3,350	-	60,286	73,680
Sanitary sewer system	4,900,991	-	-	4,900,991	2,717,430	145,404	-	2,862,834	2,038,157
Sewer mains and lift stations	5,405,186	215,737	9,684	5,611,239	2,758,806	80,598	9,524	2,829,880	2,781,359
Assets under construction	15,374	-	-	15,374	-	-	-	-	15,374
	10,455,517	215,737	9,684	10,661,570	5,533,172	229,352	9,524	5,753,000	4,908,570
	\$ 60,654,734	\$ 2,772,281	\$ 1,155,231	\$ 62,271,784	\$ 30,987,198	\$ 1,366,788	\$ 252,188	\$ 32,050,781	\$ 30,221,003

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

## 9. Tangible capital assets - cont'd

	Historical Cost				Accumulated Amortization				Net Book Value
	Opening	Additions	Disposals	Closing	Opening	Additions	Disposal	Closing	
<b>2020</b>									
General fund									
Land	\$ 1,659,517	\$ -	\$ 11,000	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517
Building sites and parks	2,677,013	-	17,742	2,659,271	1,635,731	93,388	3,480	1,725,639	933,632
Engineering structures	916,869	42,127	90,942	868,054	294,060	25,647	22,702	297,005	571,049
Furniture and equipment	211,197	5,350	-	216,547	103,044	31,328	-	134,372	82,175
Hydrants	186,643	-	-	186,643	149,929	2,694	-	152,623	34,020
Machinery and equipment	2,373,925	29,223	50,969	2,352,179	1,443,160	105,242	50,969	1,497,433	854,746
Planters	118,329	-	-	118,329	92,913	4,531	-	97,444	20,885
Roads	16,773,242	207,101	19,607	16,960,736	6,889,457	389,171	17,781	7,260,847	9,699,889
Storm system	8,959,532	86,850	-	9,046,382	4,165,581	108,241	-	4,273,822	4,772,560
Assets under construction	24,731	61,101	20,980	64,852	-	-	-	-	64,852
	<u>33,900,998</u>	<u>431,752</u>	<u>211,240</u>	<u>34,121,510</u>	<u>14,773,875</u>	<u>760,242</u>	<u>94,932</u>	<u>15,439,185</u>	<u>18,682,325</u>
Water fund									
Buildings	966,257	-	-	966,257	650,763	22,264	-	673,027	293,230
Water mains	10,070,144	113,510	20,151	10,163,503	6,286,390	189,887	19,359	6,456,918	3,706,585
Water system	3,986,848	145,400	-	4,132,248	2,761,604	123,292	-	2,884,896	1,247,352
Assets under construction	428,192	504,427	116,920	815,699	-	-	-	-	815,699
	<u>15,451,441</u>	<u>763,337</u>	<u>137,071</u>	<u>16,077,707</u>	<u>9,698,757</u>	<u>335,443</u>	<u>19,359</u>	<u>10,014,841</u>	<u>6,062,866</u>
Sewer fund									
Buildings	133,966	-	-	133,966	53,586	3,350	-	56,936	77,030
Sanitary sewer system	4,900,991	-	-	4,900,991	2,575,300	142,130	-	2,717,430	2,183,561
Sewer mains and lift stations	5,327,970	80,868	3,652	5,405,186	2,681,404	79,593	2,191	2,758,806	2,646,380
Assets under construction	8,385	6,989	-	15,374	-	-	-	-	15,374
	<u>10,371,312</u>	<u>87,857</u>	<u>3,652</u>	<u>10,455,517</u>	<u>5,310,290</u>	<u>225,073</u>	<u>2,191</u>	<u>5,533,172</u>	<u>4,922,345</u>
	<u>\$ 59,723,751</u>	<u>\$ 1,282,946</u>	<u>\$ 351,963</u>	<u>\$ 60,654,734</u>	<u>\$ 29,782,922</u>	<u>\$ 1,320,758</u>	<u>\$ 116,482</u>	<u>\$ 30,987,198</u>	<u>\$ 29,667,536</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 10. Accumulated Surplus

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

Surplus	2021	2020
Invested in tangible capital assets	\$ 27,949,752	\$ 26,898,747
General surplus	2,980,771	3,025,853
Enderby / Area F Joint Services surplus	528,159	434,469
Sewer surplus	1,147,405	1,094,931
Water surplus	486,370	496,375
	<u>33,092,457</u>	<u>31,950,375</u>
 Reserve Funds		
Animal Control	27,244	26,897
Asset Management	197,545	172,118
Cemetery	30,972	16,756
Computer equipment	42,358	37,871
Community Works Fund (Gas Tax)	381,380	380,629
Equipment	481,802	409,722
Fire department	472,550	427,570
Fortune Parks	261,495	262,050
Parks	54,775	41,246
Riverside RV Park	36,230	18,000
Roads	77	75
Sewer system	89,337	391,724
Water system	333,828	389,311
	<u>2,409,593</u>	<u>2,573,969</u>
	<u>\$ 35,502,050</u>	<u>\$ 34,524,344</u>

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 11. COVID-19 Safe Restart Grant

The City received funding from the Province of British Columbia to fund increased operating costs and revenue shortfalls due to COVID-19. The following shows how these funds were expended and the amount available for future years:

	2021	2020
Balance, beginning of year	\$ 948,956	\$ -
Funds received	-	1,062,000
Eligible costs incurred:		
Computer and technology costs	(45,344)	(388)
Revenue shortfalls	(96,182)	(105,646)
Facility reopening and operating costs	(84,292)	(7,010)
Protective services	(38,242)	-
Total eligible costs incurred	(264,060)	(113,044)
Balance, end of year	\$ 684,896	\$ 948,956

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### 12. Commitments and subsequent events

- (a) COVID-19 continues to have an impact in Canada and on the global economy. As the impacts of COVID-19 continue, there could be further impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ related staff, will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.
- (b) During the year, the City entered into a contract with Hub Fire Engines and Equipment Ltd. to purchase a pumper/rescue truck for a value of \$760,500. The truck is expected to be completed and delivered by the end of 2022 at which time the transaction will be reflected in the financial statements.
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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 13. 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, 2020, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for 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 at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Corporation for the City of Enderby paid \$88,606 (2020 - \$89,921) for employer contributions to the plan in fiscal 2021.

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

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

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 14. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2021	2020
<b>Taxation</b>			
General municipal purposes	\$ 1,633,606	\$ 1,602,885	\$ 1,542,441
1% utility taxes	70,510	70,518	70,731
Water parcel	281,545	285,216	277,961
Sewer parcel	250,877	252,046	246,675
<b>Collections for other governments</b>			
School District	1,075,604	1,086,174	893,987
Policing	168,638	170,500	166,678
Regional District	425,206	429,901	417,858
Regional Hospital District	186,934	188,999	180,521
Municipal Finance Authority	114	114	107
B.C. Assessment Authority	24,731	25,001	23,817
Okanagan Regional Library	108,510	109,691	110,454
	<b>4,226,275</b>	<b>4,221,045</b>	<b>3,931,230</b>
<b>Transfers</b>			
School District	1,075,604	1,086,174	893,987
Policing	168,638	170,500	166,678
Regional District	425,206	429,897	417,850
Regional Hospital District	186,934	188,989	180,509
Municipal Finance Authority	114	114	107
B.C. Assessment Authority	24,731	25,001	23,817
Okanagan Regional Library	108,510	109,690	110,466
	<b>1,989,737</b>	<b>2,010,365</b>	<b>1,793,414</b>
	<b>\$ 2,236,538</b>	<b>\$ 2,210,680</b>	<b>\$ 2,137,816</b>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 15. Government grants and transfers

	Budget	2021	2020
Federal			
Community works fund - Gas tax	\$ 179,945	\$ 368,276	\$ 179,945
Provincial			
Conditional	309,910	173,528	1,170,095
Fortune Parks - conditional	1,077,550	97,565	3,900
Sewer - conditional	-	-	5,446
Small communities protection	483,000	493,000	483,160
Street lighting	1,100	1,090	1,078
Water - conditional	-	1,616	302,897
	1,871,560	766,799	1,966,576
Other			
Animal control	5,692	18,175	17,282
Cemetery	30,490	48,730	43,895
Fortune Parks	708,295	708,294	679,826
	744,477	775,199	741,003
	<b>\$ 2,795,982</b>	<b>\$ 1,910,274</b>	<b>\$ 2,887,524</b>

### 16. Sales of Service

	Budget	2021	2020
Animal control	\$ 10,000	\$ 11,969	\$ 8,592
Building permits	51,550	143,063	46,239
Business licenses	16,500	16,225	21,260
Cemetery	15,500	24,285	24,220
Fire protection	139,073	137,595	107,056
Fortune Parks	213,200	187,750	160,627
Garbage collection and disposal	107,589	108,325	104,232
Riverside RV Park & tourism	234,000	198,206	168,022
Sewer user fees	533,630	534,082	528,969
Water user fees	493,231	561,527	492,479
	<b>\$ 1,814,273</b>	<b>\$ 1,923,027</b>	<b>\$ 1,661,696</b>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

## 17. Expenses by object

	Budget	2021	2020
Advertising and publications	\$ 13,850	\$ 8,172	\$ 7,939
Amortization	-	1,366,788	1,320,757
Contracted services	915,070	625,420	484,267
Council grants	66,690	60,093	106,979
Insurance	86,800	90,443	76,617
Interest and bank charges	113,624	107,940	112,386
Maintenance	1,182,210	1,071,051	1,100,950
Materials and supplies	1,422,040	432,980	241,652
Professional fees	24,700	32,639	22,431
Salaries and benefits	1,512,396	1,468,339	1,401,524
Training, travel and conferences	61,425	33,435	34,754
Transfers	(2,098)	(2,405)	(5,857)
	<u>\$ 5,396,707</u>	<u>\$ 5,294,895</u>	<u>\$ 4,904,399</u>

## 18. 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:

	2021	2020
Balance, beginning of year	\$ 235,300	\$ 227,141
Care fund contributions	3,870	3,196
Interest earned	3,101	4,963
	<u>\$ 242,271</u>	<u>\$ 235,300</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 19. 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:

	2021	2020
Budget surplus per Statement of Operations	1,629,988	1,692,109
Less:		
Capital expenditures	(3,163,885)	(2,549,250)
Debt principal payments	(466,882)	(108,794)
Transfers to reserve funds	(1,388,059)	(1,388,728)
Add back:		
Transfers from accumulated surplus and reserve funds	3,388,838	2,354,663
	<hr/>	<hr/>
Budget surplus per Financial Plan Bylaw	\$ -	\$ -

---

### 20. Financial instruments

The City's financial instruments consist of cash, portfolio 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.

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### 21. Comparative figures

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

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# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

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## 22. Segmented information

The City of Enderby is a municipality that is responsible for the good government of the community. This includes providing services, laws and other matters for community benefit, as well as providing stewardship of public assets and fostering economic well-being. The City fulfills these responsibilities through a range of services. For management reporting purposes, the City's services are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain defined objectives in accordance with special regulations, restrictions or limitations.

### General Government

General Government is comprised of Executive and Administrative functions. The Executive function includes Mayor and Council, who are responsible for considering the well-being and interests of the municipality and the community, including contributing to the development and evaluation of the policies, programs, and bylaws of the municipality respecting its services, in accordance with governing legislation. The Administrative function is responsible for the overall management of the operations of the municipality and is responsible for ensuring that the policies, programs, and bylaws of Council are implemented. The Administrative function is also responsible for ensuring sound and effective financial management of the municipality, which includes functions such as financial planning, collecting taxes, and the investment of municipal funds.

### Protective Services

Protective Services includes fire suppression, prevention and inspection services, community safety services, and emergency management including mitigation and prevention, preparedness, response, and recovery services.

### Transportation Services

Transportation Services includes the design, operation, and maintenance of roads and drainage, including street sweeping, line painting, and snow and ice clearing.

### Solid Waste Services

Solid Waste Services provides for the collection and disposal of solid waste, including curbside collection of garbage and the annual curbside collection of yard and garden waste.

### Enderby / Area F Services

Enderby / Area F Services includes Fortune Parks, which is responsible for the administration, stewardship, and operation of park services that are shared with Area F of the Regional District of North Okanagan, including the pool, spray park, ball diamonds, and arena. Other services provided include Animal (Dog) Control within the City and part of Area F, and Cemetery Services for the City and Area F.

### Riverside RV Park & Tourism

The Riverside RV Park is a campground operated by the City, which supports tourism and community events, including the operation of the Visitor Centre.

### Community Development Services

Community Development Services provides for the City's current and long-range planning functions. Services include land use regulation, subdivision, and planning for future growth in accordance with the needs and goals of the community.

### Recreational and Cultural Services

Recreational and Cultural Services provides for the planning, operation, and maintenance of City parks, such as Tuey Park, Belvedere Park, the Riverwalk, Veterans Park, and Johnston Park.

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

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## Segmented information (cont'd)

### Water Services

Water Services provides for the treatment and distribution of safe, clean drinking water to the citizens of Enderby as well as nearby communities in accordance with the Drinking Water Protection Act and the *Guidelines for Canadian Drinking Water Quality*.

### Sewer Services

Sewer Services provides for the collection and treatment of liquid waste, or sanitary wastewater, in accordance with the Environmental Management Act and the City's permit requirements.

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).

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**THE CORPORATION OF THE CITY OF ENDERBY**  
 Schedule of Segment Disclosure - Service

For the year ended December 31, 2021

Schedule I

	General revenue fund									
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby/ Area F Services	Riverside RV Park & Tourism	Other general Services*	Water Services	Sewer Services	2021
<b>Revenues</b>										
Taxation	\$ 1,673,418	\$	\$	\$	\$	\$	\$	\$ 285,216	\$ 252,046	\$ 2,210,680
Grants and subsidies	603,581	66,527	494,090		872,764	4,750		1,616		1,910,274
Sales of services	159,288	137,595		108,325	224,004	198,206		561,527	534,082	1,923,027
Other revenue from own sources	91,358									91,358
Interest and penalties	130,767				4,928				8,529	144,224
	<b>2,658,412</b>	<b>71,068</b>	<b>494,090</b>	<b>108,325</b>	<b>1,101,696</b>	<b>202,956</b>	<b>-</b>	<b>848,359</b>	<b>794,657</b>	<b>6,279,563</b>
<b>Expenses</b>										
Advertising and publications	3,493				3,166	1,513				8,172
Amortization	98,594	70,828	553,123		66,614			348,277	229,352	1,366,788
Contracted services	97,651	67,887		101,561	98,889	59,464	189,961	9,789	218	625,420
Council grants	5,404				54,689					60,093
Insurance	73,566				15,895	982				90,443
Interest and bank charges	87,127				1,754	3,833			15,226	107,940
Maintenance	40,946	101,198	364,416		120,844	31,774		238,244	173,629	1,071,051
Material and supplies	64,622	585	11,695	105	112,405	52,533		54,222	136,813	432,980
Professional fees	32,639									32,639
Salaries and benefits	514,737	71,965	230,752	96	306,114	2,531	24,584	187,439	130,121	1,468,339
Training, travel and conferences	13,847	13,845	144		2,104			2,666	829	33,435
Transfers	(162,132)		(88,868)		52,207	3,050		113,833	79,505	(2,405)
	<b>870,494</b>	<b>326,308</b>	<b>1,071,262</b>	<b>101,762</b>	<b>834,681</b>	<b>155,680</b>	<b>214,545</b>	<b>954,470</b>	<b>765,693</b>	<b>5,294,895</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>1,787,918</b>	<b>(255,240)</b>	<b>(577,172)</b>	<b>6,563</b>	<b>267,015</b>	<b>47,276</b>	<b>(214,545)</b>	<b>(106,111)</b>	<b>28,964</b>	<b>984,668</b>
<b>Loss on disposal of tangible capital assets</b>	<b>(6,962)</b>									<b>(6,962)</b>
<b>Annual surplus (deficit)</b>	<b>\$ 1,780,956</b>	<b>\$ (255,240)</b>	<b>\$ (577,172)</b>	<b>\$ 6,563</b>	<b>\$ 267,015</b>	<b>\$ 47,276</b>	<b>\$ (214,545)</b>	<b>\$ (106,111)</b>	<b>\$ 28,964</b>	<b>\$ 977,706</b>

\*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, 2020

Schedule I (cont'd)

	General revenue fund									
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby/ Area F Services	Riverside RV Park & Tourism	Other General Services*	Water Services	Sewer Services	2020
<b>Revenues</b>										
Taxation	\$ 1,613,180	\$	\$	\$	\$	\$	\$	\$ 277,961	\$ 246,675	\$ 2,137,816
Grants and subsidies	1,346,440		484,238		744,903	3,600		302,897	5,446	2,887,524
Sales of services	67,499	107,056		104,232	193,439	168,022		492,479	528,969	1,661,696
Other revenue from own sources	66,821									66,821
Interest and penalties	129,993				8,267				7,426	145,686
	3,223,933	107,056	484,238	104,232	946,609	171,622		1,073,337	788,516	6,899,543
<b>Expenses</b>										
Advertising and publications	4,056				2,899	984				7,939
Amortization	95,476	70,600	537,768		56,397			335,443	225,073	1,320,757
Contracted services	71,479	99,800		99,073	67,950	46,543	98,987	435		484,267
Council grants	5,055				101,924					106,979
Insurance	61,157				14,678	782				76,617
Interest and bank charges	88,285				1,034	3,567				112,386
Maintenance	43,383	102,082	384,784		166,055	19,270		186,935	198,441	1,100,950
Material and supplies	42,070	984	7,542	4	105,848	39,565		11,662	33,977	241,652
Professional fees	22,431									22,431
Salaries and benefits	510,197	71,037	230,293		290,428	1,438	16,313	159,755	122,063	1,401,524
Training, travel and conferences	12,815	17,486			2,144			293	2,016	34,754
Transfers	(152,945)		(87,664)		52,419			104,917	77,416	(5,857)
	803,459	361,989	1,072,723	99,077	861,776	112,149	115,300	799,440	678,486	4,904,399
Excess (deficiency) of revenue over expenses	2,420,474	(254,933)	(588,485)	5,155	84,833	59,473	(115,300)	273,897	110,030	1,995,144
Loss on disposal of tangible capital assets	(97,582)									(97,582)
<b>Annual surplus (deficit)</b>	\$ 2,322,892	\$ (254,933)	\$ (588,485)	\$ 5,155	\$ 84,833	\$ 59,473	\$ (115,300)	\$ 273,897	\$ 110,030	\$ 1,897,562

\*Includes Community Development and Recreational and Cultural Services.

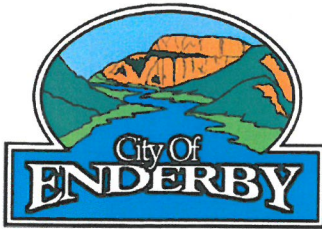
# THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2021

Schedule II

	Fortune Parks	Animal control	Cemetery	2021	2020
<b>Revenue</b>					
Grants and subsidies	\$ 805,859	\$ 18,175	\$ 48,730	\$ 872,764	\$ 744,903
Sale of services	187,750	11,969	24,285	224,004	193,439
Interest and penalties	2,523	525	1,880	4,928	8,267
	996,132	30,669	74,895	1,101,696	946,609
<b>Expenses</b>					
Advertising	3,166			3,166	2,899
Amortization	66,614			66,614	56,397
Contracted services	86,208	12,681		98,889	67,950
Grants	46,189		8,500	54,689	101,924
Insurance	15,895			15,895	14,678
Interest and bank charges	1,754			1,754	1,034
Maintenance	97,575	6,897	16,372	120,844	166,055
Materials and supplies	112,405			112,405	105,848
Salaries and benefits	294,522	1,235	10,357	306,114	290,428
Training, travel and conferences	2,104			2,104	2,144
	726,432	20,813	35,229	782,474	809,357
Annual surplus (deficit)	\$ 269,700	\$ 9,856	\$ 39,666	\$ 319,222	\$ 137,252
<b>Transfer to/from general fund</b>					
Computer support	\$ 8,030	\$	\$	\$ 8,030	\$ 7,967
Finance overhead charges	21,740	2,800	5,835	30,375	29,975
Insurance allocation	3,825		960	4,785	4,085
Public works equipment allocation			4,777	4,777	6,186
Lease		4,240		4,240	4,206
	33,595	7,040	11,572	52,207	52,419
Net change in financial assets	236,105	2,816	28,094	267,015	84,833
Opening surplus	223,237	46,469	164,763	434,469	379,628
Capital expenditures	(254,943)			(254,943)	(84,530)
Transfer from (to) reserves	3,932		(14,000)	(10,068)	(1,859)
Amortization	66,614			66,614	56,397
Transfer from general surplus	25,072			25,072	
Enderby / Area F accumulated surplus	\$ 300,017	\$ 49,285	\$ 178,857	\$ 528,159	\$ 434,469



## REQUEST TO APPEAR AS A DELEGATION

On 19 April 2022  
Day Month Year

**AGENDA**

Date of Request April 12, 2013

Name of Person Making Request Leigha Horsfield, Community Futures

Name and Title of Presenter(s) Ward Mercer, RNIP Coordinator

Contact Information wardmercerc@futuresbc.com

Details of Presentation Provide an overview of the  
Rural and Northern Immigration Pilot (RNIP) program.

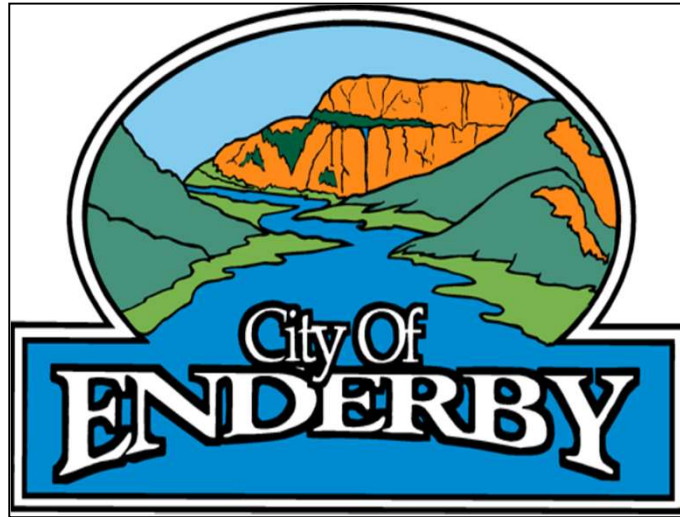
Desired Action from Council (check all that apply)

- Information Only
- Proclamation
- Funding Request
- Road Closure
- Policy or Resolution

Please describe desired action in detail \_\_\_\_\_

*Please attach any supporting documentation or presentation materials related to your delegation request.*

# CITY OF ENDERBY



## 2022 BUDGET

### Public Information Package

Written input can be submitted to [info@cityofenderby.com](mailto:info@cityofenderby.com) or submitted through the drop box at City Hall by 3:30pm on April 19, 2022.

Please contact City Hall prior to 3:30pm on April 19, 2022 to obtain access codes if you would like to attend the virtual meeting.

**City of Enderby**  
**2022 Budget - Public Information Package**

	<u>Package Page #</u>
Table of Contents	2
City of Enderby Budget Summary	3
2022 Taxation/User Fee Impact - Single Family Home	4
2022 - 2026 Financial Plan Bylaw	5-8
2022 Budget - General	9-14
2022 Budget - Sewer	15
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Summary of Capital & Operating Projects	17-18

# City of Enderby Budget Summary

Mayor and Council will be receiving public input on the proposed financial plan during the April 19, 2022 Council meeting beginning at 4:30pm.

The proposed financial plan requires a combined increase to taxation and user fees of **5.0%**, which amounts to a \$107.66 increase for the average single family home with an assessed value of \$449,300.

## 1. Financial Plan

Financial plans are set by first establishing service levels. Once the desired service levels are established, and the user fees and other revenue sources are known, the remaining revenue required to balance the budget is collected from property taxation.

The City strives for a balance between service levels, operating capacity and asset management. Inflationary pressures and aging infrastructure continue to have a significant impact on the Financial Plan. The Financial Plan focuses on providing services in a sustainable manner while addressing these challenges.

## 2. User Fees

User fees are based on the operating costs of providing the service, which are then allocated to service recipients. The 2022 budget requires a 5.3% increase to water user fees, a 2.9% increase to sewer user fees, and a 1.5% increase to garbage fees.

## 3. Project Highlights

Budgeted projects for 2022 include:

- Mill Avenue reconstruction from Sicamous Street to George Street
- Purchase of a new pumper/rescue truck for the Fire Department
- Implementation of a Community Fire Smart initiative, which includes property assessments and mitigation activities
- Detailed design of the new outdoor pool (contingent on grant funding)
- Infield renewal of ball diamond #1 at Riverside Park
- Plan to expand the cremation section at the Cliffside Cemetery
- Planting of new trees (grant dependent) and purchase of new picnic tables for Tuey Park
- Retaining an event coordinator to grow community events
- Canada Day and Halloween fireworks
- Water treatment plant and distribution system expansion plan
- Improvements to backup power resiliency at the wastewater treatment plant
- Ongoing renewal of drinking water and wastewater components
- Ongoing contribution to the renewal of capital infrastructure

## 4. Public Input

Want to share your thoughts? Written input can be submitted to [info@cityofenderby.com](mailto:info@cityofenderby.com) or submitted at City Hall by April 19, 2022, by 3:30pm. All submissions will be read out to Council for their consideration.

To attend the virtual meeting or provide verbal input, you can connect to the meeting through Zoom using the following:

Meeting ID: 874 8163 0685

Passcode: 679542

To connect via telephone rather than through a mobile phone or computer app, you will need to dial 1-778-907-2071 and enter the meeting ID and Passcode.

**City of Enderby  
2022 Taxation/User Fee Impact**

Description		2021 Levy/Fees - based on average assessment of \$449,300*		Percentage Increase	Dollar Change	Total 2022
General Taxation*		1,028.82		7.1%	73.19	1,102.01
Water - Frontage		278.00		2.5%	7.00	285.00
Sewer - Frontage		263.00		2.3%	6.00	269.00
Water - User Fees		230.21		5.3%	12.24	242.45
Sewer - User Fees		268.38		2.9%	7.78	276.16
Garbage Fees		99.90		1.5%	1.45	101.35
<b>Total General Taxes &amp; Utilities</b>		<b>2,168.31</b>		<b>5.0%</b>	<b>107.66</b>	<b>2,275.97</b>

\* Average value of a 2022 home excluding non-market change (i.e. New construction).

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1747

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2022 – 2026 FINANCIAL PLAN

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

1. This bylaw may be cited as “City of Enderby 2022 – 2026 Financial Plan Bylaw No.1747, 2022”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2022 – 2026 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 2022 – 2026 Financial Plan.
4. Bylaw No. 1720, cited as “City of Enderby 2021 – 2025 Financial Plan Bylaw No. 1720, 2021”, is hereby repealed.

READ a FIRST time this \_\_\_ day of \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_ day of \_\_\_\_\_, 2022.

ADOPTED this \_\_\_ day of \_\_\_\_\_, 2022.

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MAYOR

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CORPORATE OFFICER



**CITY OF ENDERBY  
2022-2026 Financial Plan**

**Consolidated Five Year Financial Plan  
Schedule 'A' of Bylaw No. 1747**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>					
Municipal Taxation	1,790,626	1,879,005	1,930,042	1,987,948	2,047,584
Utility Taxes / Grants in Lieu	102,913	104,971	107,071	109,212	111,396
Sale of Services / Other Contributions	679,587	305,324	311,430	317,659	324,012
Revenue from own Sources	1,687,476	1,721,226	1,755,650	1,790,763	1,826,578
Grants	2,161,331	5,120,168	684,931	684,931	684,931
Sewer Revenue	810,548	790,459	791,641	804,906	818,418
Water Revenue	825,164	834,129	847,856	862,073	876,550
<b>Total Revenues</b>	<b>8,057,645</b>	<b>10,755,282</b>	<b>6,428,621</b>	<b>6,557,492</b>	<b>6,689,469</b>
<b>EXPENSES</b>					
General Government Services	1,312,871	950,305	969,311	988,697	1,008,471
Protective Services	512,800	244,596	249,488	254,478	259,567
Transportation Services	715,710	709,624	723,816	738,293	753,058
Environmental Health Services	114,000	113,730	116,004	118,324	120,691
Animal Control	30,650	31,263	31,888	32,526	33,176
Cemetery	81,770	63,005	64,265	65,551	66,862
Recreation & Cultural Services	171,900	110,058	112,259	114,504	116,794
Fortune Parks Recreational Services	916,261	803,618	819,690	836,084	852,806
Tourism & Community Engagement	215,300	216,036	220,357	224,764	229,259
Sewer Expenditures	683,107	562,129	573,371	584,839	596,536
Water Expenditures	739,541	577,566	589,118	600,900	612,918
Fiscal Services	86,955	87,001	87,048	87,096	87,145
<b>Total Expenses</b>	<b>5,580,865</b>	<b>4,468,931</b>	<b>4,556,615</b>	<b>4,646,056</b>	<b>4,737,283</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>2,476,780</b>	<b>6,286,351</b>	<b>1,872,006</b>	<b>1,911,436</b>	<b>1,952,186</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>2,476,780</b>	<b>6,286,351</b>	<b>1,872,006</b>	<b>1,911,436</b>	<b>1,952,186</b>
<b>ADJUST FOR CASH ITEMS</b>					
Capital Asset expenditures	(3,624,500)	(5,300,747)	(776,000)	(277,000)	(144,000)
Debt Principle repayment	(88,645)	(88,645)	(88,645)	(88,645)	(88,645)
Debt Proceeds	-	-	200,000	-	-
Transfer From Reserves	1,792,603	617,763	576,000	277,000	144,000
Transfer to Reserves	(1,590,155)	(1,530,722)	(1,783,361)	(1,822,791)	(1,863,541)
Transfer From Operating Surplus	1,033,917	16,000	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(2,476,780)</b>	<b>(6,286,351)</b>	<b>(1,872,006)</b>	<b>(1,911,436)</b>	<b>(1,952,186)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF ENDERBY  
2022-2026 Financial Plan**

**Statement of Objectives and Policies  
Schedule 'B' of Bylaw No. 1720**

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 is proposed to come from each funding source;
2. The distribution of property taxes among the property classes;
3. The use of permissive tax exemptions.

**Proportion of Total Revenue From Funding Sources**

*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>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
<i>Property taxation</i>	<b>16.5 %</b>	<b>\$ 1,790,626</b>
<i>User Fees and charges</i>	<b>19.9 %</b>	<b>\$ 2,211,501</b>
<i>Other sources</i>	<b>43.3 %</b>	<b>\$ 4,720,707</b>
<i>Government grants</i>	<b>20.3 %</b>	<b>\$ 2,161,331</b>
<i>Debt proceeds</i>	<b>0.0 %</b>	<b>\$ 0</b>
<b><i>Total</i></b>	<b>100.0 %</b>	<b>\$ 10,884,165</b>

- a) Property Taxation provides a stable and reliable source of revenue for services of a general collective benefit such as fire protection, street maintenance, snow removal, and general administration.
- b) User fees and charges are collected for 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.
- c) Other sources include transfers from reserves and surplus funds, and funding received from other jurisdictions.
- d) Government Grants are for projects where the City of Enderby has received grant approval or is anticipating approval in 2022.
- e) Debt proceeds represent any borrowed funds that will be received. The City has not engaged in any borrowing for 2022.

## 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.

**Table 2: Distribution of Property Tax Rates**

Property Class	% Of Total Property Taxation	Dollar Value
Residential (1)	77.60 %	\$ 1,389,695
Utilities (2)	1.13 %	\$ 20,321
Light Industrial (5)	3.44 %	\$ 61,534
Business and Other (6)	17.74 %	\$ 317,570
Recreation / Non-Profit (8)	0.04 %	\$ 678
Farmland (9)	0.05 %	\$ 828
Total	100.00 %	\$ 1,790,626

## Permissive Tax Exemptions

### Objective

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

The City of Enderby provides permissive tax exemptions consistent with its policy. Some of the eligibility criteria for permissive tax exemptions include:

- The Organization's use of the land and/or improvements must be 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.

**City of Enderby**  
**2022 Budget**  
**General**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Property Taxes-General Revenue	592,372	592,387	694,116	101,744	31,200	31,200	4,500	-26,700	681,793	681,793	742,340	60,547
Property Taxes-Capital Project	0	0	0	0					133,459	133,459	149,795	16,336
Refuse	107,589	108,325	111,489	3,900								
Grants in Lieu of taxes	70,510	70,518	68,438	-2,072								
Revenue from Other Sources	207,590	336,654	215,218	7,628	0	0	8,750	8,750	53,500	115,561	53,500	0
Community Works Funding	0	0	0	0					179,945	368,276	188,331	8,386
Unconditional Grants	512,990	522,990	517,475	4,485					0	0	10,000	10,000
Conditional Grants	1,100	1,090	1,100	0	17,440	29,266	5,000	-12,440	70,635	72,985	0	-70,635
Safe Restart Grant	0	32,886	14,500	14,500	401,100	43,587	347,100	-54,000	25,000		0	-25,000
Contribution - amortization	0	0	0	0					0	654,357	0	0
Borrowing	0	0	0	0					0	0	0	0
Transfers from Other Funds	193,102	149,097	200,945	7,843	20,000	0	5,000	-15,000	741,506	679,244	914,558	173,052
Subtotal of all Other Revenue	1,092,881	1,221,560	1,129,165	36,284	438,540	72,853	365,850	-72,690	1,070,586	1,890,424	1,166,389	95,803
Transfer from Surplus	0	0	20,000	20,000	70,860	16,383	88,149	17,289	213,747	70,831	0	-213,747
<b>Total Revenue</b>	<b>1,685,253</b>	<b>1,813,947</b>	<b>1,843,281</b>	<b>158,028</b>	<b>540,600</b>	<b>120,436</b>	<b>458,499</b>	<b>-82,101</b>	<b>2,099,585</b>	<b>2,776,507</b>	<b>2,058,524</b>	<b>-41,061</b>
<b>Expenditures</b>												
Executive	109,500	98,846	140,100	30,600	63,000	22,451	66,399	3,399				0
General/Administration	710,457	749,506	768,271	57,814	331,400	21,800	323,100	-8,300				0
Transportation	647,468	592,736	713,210	65,742	16,700	15,447	2,500	-14,200				0
Refuse	107,600	101,762	111,500	3,900	2,500	0	2,500	0				0
Parks Services	106,760	112,261	107,900	1,140	127,000	55,413	64,000	-63,000				0
<b>Total Operating Expenses</b>	<b>1,681,785</b>	<b>1,655,110</b>	<b>1,840,981</b>	<b>159,196</b>	<b>540,600</b>	<b>115,111</b>	<b>458,499</b>	<b>-82,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Transportation	0	0	0	0					1,203,635	1,000,807	1,064,000	-139,635
Capital - Administration	0	0	0	0					0	0	0	0
Amortization	0	0	0	0					0	654,357	0	0
Fiscal Services	3,468	2,471	2,300	-1,168					173,301	173,301	173,301	0
Transfer to Reserves	0	0	0	0					722,649	941,512	821,223	98,574
<b>Total Capital Expenses</b>	<b>3,468</b>	<b>2,471</b>	<b>2,300</b>	<b>-1,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,099,585</b>	<b>2,769,977</b>	<b>2,058,524</b>	<b>-41,061</b>
<b>Total Expenditures</b>	<b>1,685,253</b>	<b>1,657,581</b>	<b>1,843,281</b>	<b>158,028</b>	<b>540,600</b>	<b>115,111</b>	<b>458,499</b>	<b>-82,101</b>	<b>2,099,585</b>	<b>2,769,977</b>	<b>2,058,524</b>	<b>-41,061</b>
<b>Net Income</b>	<b>0</b>	<b>156,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,530</b>	<b>0</b>	<b>0</b>

**Protective Services**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Property Taxes-General Revenue	113,812	113,812	118,564	4,752	5,250	5,250	5,750	500	45,000	45,000	45,000	0
Shuswap River Fire Protection	83,677	64,592	86,764	3,087	15,550	6,565	12,250	-3,300	17,500	16,930	380,250	362,750
Fire Protection	22,346	30,787	22,972	626				0	0	18,721	0	0
Revenue from Other Sources									0	0	0	0
Conditional Grants					213,085	63,746	150,000	-63,085	0	2,781	0	0
Safe Restart Grant		2,796			110,000	0	110,000	0	0	52,976	0	0
Contribution - amortization									0	68,187	0	0
Transfer from reserves					0	0	0	0	17,500	16,930	380,250	362,750
Transfer from surplus					21,050	3,800	6,500	-14,550	11,402	11,402	35,868	24,466
<b>Total Revenue</b>	<b>219,835</b>	<b>211,986</b>	<b>228,300</b>	<b>8,465</b>	<b>364,935</b>	<b>79,361</b>	<b>284,500</b>	<b>-80,435</b>	<b>91,402</b>	<b>232,928</b>	<b>841,368</b>	<b>749,966</b>
<b>Expenditures</b>												
Protective Services	219,835	183,045	228,300	8,465	364,935	72,434	284,500	-80,435				0
<b>Total Operating Expenses</b>	<b>219,835</b>	<b>183,045</b>	<b>228,300</b>	<b>8,465</b>	<b>364,935</b>	<b>72,434</b>	<b>284,500</b>	<b>-80,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Protective Services									35,000	108,339	760,500	725,500
Amortization									0	68,187	0	0
Fiscal Services									0	0	0	0
Transfer to Reserves									56,402	56,402	80,868	24,466
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>91,402</b>	<b>232,928</b>	<b>841,368</b>	<b>749,966</b>
<b>Total Expenditures</b>	<b>219,835</b>	<b>183,045</b>	<b>228,300</b>	<b>8,465</b>	<b>364,935</b>	<b>72,434</b>	<b>284,500</b>	<b>-80,435</b>	<b>91,402</b>	<b>232,928</b>	<b>841,368</b>	<b>749,966</b>
<b>Net Income</b>	<b>0</b>	<b>28,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,927</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Tourism / Community Engagement**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Riverside RV Park	198,400	166,387	216,200	17,800	10,600	10,600	0	-10,600	18,000	18,000	18,000	0
Tourism Revenues	7,000	3,219	7,000	0					0	0	0	0
Conditional Grants	3,600	0	3,600	0	5,150	4,750	0	-5,150	0	0	0	0
Safe Restart Grant		33,590										
Contribution - amortization												
Transfer from reserves									0	0	0	0
Transfer from surplus					14,000	1,643	3,500	-10,500	0	0	0	0
<b>Total Revenue</b>	<b>209,000</b>	<b>203,196</b>	<b>226,800</b>	<b>17,800</b>	<b>29,750</b>	<b>16,993</b>	<b>3,500</b>	<b>-26,250</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>Expenditures</b>												
Riverside RV Park	135,600	113,220	148,500	12,900	29,750	18,278	3,500	-26,250				
Tourism Expenses	30,900	19,218	29,900	-1,000								
Community Events	27,500	4,965	33,400	5,900								
Community Enhancement Fund	15,000	0	15,000	0								
<b>Total Operating Expenses</b>	<b>209,000</b>	<b>137,403</b>	<b>226,800</b>	<b>17,800</b>	<b>29,750</b>	<b>18,278</b>	<b>3,500</b>	<b>-26,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital									0	0	0	0
Amortization												
Transfer to Reserves									18,000	18,000	18,000	0
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>209,000</b>	<b>137,403</b>	<b>226,800</b>	<b>17,800</b>	<b>29,750</b>	<b>18,278</b>	<b>3,500</b>	<b>-26,250</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>Net Income</b>	<b>0</b>	<b>65,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Fortune Parks**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Revenue from Other Sources	716,289	689,762	741,161	24,872	23,400	23,400	46,700	23,300	185,405	185,405	186,700	1,295
Conditional Grants	0	32,925	0	0	121,650	17,240	121,400	-250	955,900	47,400	1,200,000	244,100
Safe Restart Grant												
Property Taxes-General Revenue												
Contribution - amortization									0	66,614	0	0
Transfer from reserves					0	3,165	0	0	186,450	162,872	30,000	-156,450
Transfer from DCC's									0	57,583	0	0
Transfer from surplus					6,600	3,608	7,000	400	0	21,394	0	0
<b>Total Revenue</b>	<b>716,289</b>	<b>722,687</b>	<b>741,161</b>	<b>24,872</b>	<b>151,650</b>	<b>47,413</b>	<b>175,100</b>	<b>23,450</b>	<b>1,327,755</b>	<b>541,268</b>	<b>1,416,700</b>	<b>88,945</b>
<b>Expenditures</b>												
Fortune Parks Recreational Services	716,289	654,530	741,161	24,872	151,650	38,882	175,100	23,450				
<b>Total Operating Expenses</b>	<b>716,289</b>	<b>654,530</b>	<b>741,161</b>	<b>24,872</b>	<b>151,650</b>	<b>38,882</b>	<b>175,100</b>	<b>23,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Fortune Parks									1,165,650	254,943	1,230,000	64,350
Amortization									0	66,614	0	0
Fiscal Services												
Transfer to Reserves									162,105	162,105	186,700	24,595
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,327,755</b>	<b>483,662</b>	<b>1,416,700</b>	<b>88,945</b>
<b>Total Expenditures</b>	<b>716,289</b>	<b>654,530</b>	<b>741,161</b>	<b>24,872</b>	<b>151,650</b>	<b>38,882</b>	<b>175,100</b>	<b>23,450</b>	<b>1,327,755</b>	<b>483,662</b>	<b>1,416,700</b>	<b>88,945</b>
<b>Net Income</b>	<b>0</b>	<b>68,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,606</b>	<b>0</b>	<b>0</b>

**Animal Control**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Revenue from Other Sources	16,892	18,186	18,341	1,449								
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	12,483	12,483	12,309	-174					0	0	500	500
Contribution - amortization	0	0	0	0								
Transfer from reserves	0	0	0	0								
Transfer from DCC's	0	0	0	0								
Transfer from surplus	0	0	0	0								
<b>Total Revenue</b>	<b>29,375</b>	<b>30,669</b>	<b>30,650</b>	<b>1,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Expenditures</b>												
Animal Control	29,375	27,852	30,650	1,275								0
<b>Total Operating Expenses</b>	<b>29,375</b>	<b>27,852</b>	<b>30,650</b>	<b>1,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital												
Amortization												
Fiscal Services												
Transfer to Reserves											500	500
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Total Expenditures</b>	<b>29,375</b>	<b>27,852</b>	<b>30,650</b>	<b>1,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Net Income</b>	<b>0</b>	<b>2,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Cemetery**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Revenue from Other Sources	43,790	51,656	44,018	228					5,000	5,000	10,500	5,500
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	18,240	18,239	17,752	-488								
Contribution - amortization												
Transfer from reserves					0	0	0	0	15,600	0	15,600	0
Transfer from DCC's												
Transfer from surplus							20,000	20,000	9,000	9,000	8,000	-1,000
<b>Total Revenue</b>	<b>62,030</b>	<b>69,895</b>	<b>61,770</b>	<b>-260</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>29,600</b>	<b>14,000</b>	<b>34,100</b>	<b>4,500</b>
<b>Expenditures</b>												
Cemetery	62,030	46,801	61,770	-260	0	0	20,000	20,000				0
<b>Total Operating Expenses</b>	<b>62,030</b>	<b>46,801</b>	<b>61,770</b>	<b>-260</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital									15,600	0	15,600	0
Amortization												0
Fiscal Services												0
Transfer to Reserves									14,000	14,000	18,500	4,500
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,600</b>	<b>14,000</b>	<b>34,100</b>	<b>4,500</b>
<b>Total Expenditures</b>	<b>62,030</b>	<b>46,801</b>	<b>61,770</b>	<b>-260</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>29,600</b>	<b>14,000</b>	<b>34,100</b>	<b>4,500</b>
<b>Net Income</b>	<b>0</b>	<b>23,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2022 Budget - Sewer**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
User Fees	405,531	409,512	411,007	5,476	97,500	97,500	113,000	15,500	3,500	3,500	1,500	-2,000
Connection Fees	750	0	750	0								
Frontage Tax	0	0	0	0					250,876	252,046	257,941	7,065
Conditional Grants	0	0	0	0					0	0	0	0
Safe Restart Grant	3,000	20,591	13,000	10,000	97,000	16,971	97,000	0	0	0	0	0
Misc. Revenue	26,350	23,570	26,350	0					0	0	0	0
Transfer from DCC's	0	0	0	0					0	0	0	0
Transfer from Surplus	0	0	0	0	136,500	94,630	22,000	-114,500	0	0	0	0
Transfer from Reserves	0	0	0	0					102,000	0	102,000	0
Borrow	0	0	0	0					595,588	535,325	182,800	-412,788
Contribution - Amortization	0	0	0	0					0	0	0	0
<b>Total Revenue</b>	<b>435,631</b>	<b>453,674</b>	<b>451,107</b>	<b>15,476</b>	<b>331,000</b>	<b>209,101</b>	<b>232,000</b>	<b>-99,000</b>	<b>951,964</b>	<b>1,020,222</b>	<b>544,241</b>	<b>-407,723</b>
<b>Expenditures</b>												
Sewer Maintenance	28,900	36,481	29,600	700								
Staff Development	3,000	829	3,000	0								
Administration Fee	58,452	58,452	85,047	26,595								
PW Equipment	22,900	21,053	23,100	200								
Labour and benefits	149,679	130,121	142,460	-7,219								
Treatment Plant	137,000	121,516	137,000	0								
Pre-Engineering/Design/Studies	5,000	218	5,000	0								
Sludge Handling	25,200	15,631	25,900	700								
Annual Upgrades	0	0	0	0	331,000	136,813	232,000	-99,000				
Sundry	5,500	0	0	-5,500								
<b>Total Operating Expenses</b>	<b>435,631</b>	<b>384,301</b>	<b>451,107</b>	<b>15,476</b>	<b>331,000</b>	<b>136,813</b>	<b>232,000</b>	<b>-99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to Reserves									106,332	106,332	106,332	0
Transfer to Reserves - Asset Manage.									69,895	69,895	114,609	44,714
Capital									378,000	215,737	323,300	-54,700
Amortization									0	229,351	0	0
Debt Servicing									397,737	393,463	0	-397,737
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>951,964</b>	<b>1,014,778</b>	<b>544,241</b>	<b>-407,723</b>
<b>Total Expenditures</b>	<b>435,631</b>	<b>384,301</b>	<b>451,107</b>	<b>15,476</b>	<b>331,000</b>	<b>136,813</b>	<b>232,000</b>	<b>-99,000</b>	<b>951,964</b>	<b>1,014,778</b>	<b>544,241</b>	<b>-407,723</b>
<b>Net Income</b>	<b>0</b>	<b>69,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,288</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>5,444</b>	<b>(0)</b>	<b>0</b>

**2022 Budget - Water**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
User Fees	463,810	510,103	493,616	29,807	10,896	10,896	20,457	9,561				
Connection Fees	825	13,319	825	0								
Frontage Tax	0	0	0	0	27,604	27,604	33,643	6,039	253,941	257,612	258,923	4,982
Misc. Income	17,700	27,210	17,700	0				0	0	1,616	0	0
Conditional Grants	0	0	0	0				0				
Safe Restart Grant	10,500	24,411	11,000	500	107,000	9,680	89,000	-18,000				
Transfer from DCC's	0	0	0	0					0	0	0	0
Transfer from Surplus	7,500	7,500	0	-7,500	109,300	58,560	73,300	-36,000	0	0	0	0
Transfer from Reserves	0	0	0	0	0	0	0	0	350,735	299,802	215,600	-135,135
Contribution for amortization	0	0	0	0					0	348,276	0	0
Borrow	0	0	0	0					0	0	0	0
<b>Total Revenue</b>	<b>500,335</b>	<b>582,542</b>	<b>523,141</b>	<b>22,807</b>	<b>254,800</b>	<b>106,740</b>	<b>216,400</b>	<b>-38,400</b>	<b>604,676</b>	<b>907,306</b>	<b>474,523</b>	<b>(130,153)</b>
<b>Expenditures</b>												
Water Maintenance	105,500	110,782	106,000	500	0	0	0	0				
Staff Development	2,500	2,666	2,500	0								
Administration Fee	56,250	56,250	69,301	13,051								
PW Equipment	44,400	57,583	45,600	1,200								
Labour and Benefits	181,685	187,439	186,740	5,055								
Treatment Plant	105,000	127,462	108,000	3,000								
Pre-Engineering/Design/Studies	5,000	217	5,000	0	50,000	9,572	50,000	0				
Sundry	0	0	0	0	204,800	54,222	166,400	-38,400				
<b>Total Operating Expenses</b>	<b>500,335</b>	<b>542,398</b>	<b>523,141</b>	<b>22,806</b>	<b>254,800</b>	<b>63,794</b>	<b>216,400</b>	<b>-38,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to Reserves									114,267	114,267	114,267	0
Transfer to Reserves - Asset Management									124,409	124,409	129,156	4,747
Capital									366,000	347,390	231,100	-134,900
Amortization									0	348,276	0	0
Debt Servicing									0	0	0	0
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>604,676</b>	<b>934,342</b>	<b>474,523</b>	<b>-130,153</b>
<b>Total Expenditures</b>	<b>500,335</b>	<b>542,398</b>	<b>523,141</b>	<b>22,806</b>	<b>254,800</b>	<b>63,794</b>	<b>216,400</b>	<b>-38,400</b>	<b>604,676</b>	<b>934,342</b>	<b>474,523</b>	<b>-130,153</b>
<b>Net Income</b>	<b>0</b>	<b>40,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-27,037</b>	<b>0</b>	<b>0</b>

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2022

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				SURPLUS					RESERVES						OTHER RESERVES						
			Grants	Borrow Funds	SRFPD / Other Contributions	2022 Taxation / User Fees	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Community Enhancement Fund	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	General - Computer	General - Streets	General - Specific Projects	General - Asset Management	General - Equipment	Community Works Fund	Water - Capital	Sewer - Capital	DCC - Sewer	DCC - Water	DCC - Roads
YTD Surplus at Dec 31/21							1,147,405	486,370	1,761,283	55,549	684,895													
Reserves at Dec 31/21																								
Transfer between Funds																								
Operating Contingency							(136,621)	(147,908)	(868,803)															
Contributions in 2022																								
												472,553	45,056	42,359	77	-	197,545	481,803	381,380	333,828	89,337	162,007	413,109	161,667
																				67,570	588,285			
												80,868	13,000	4,000	70,000	97,452	274,490	68,200	188,331	243,423	220,941			

GENERAL FUND																								
<b>Protective Services</b>																								
Fire Dept Surplus transfer	35,868																							
Fire Dept - New Pumper/Rescue Truck	760,500			380,250																				
Fire Dept - Backup power wiring	8,000			4,000																				
Fire Dept - SCBA masks	10,000									10,000														
Fire Dept - Scene lights	1,500			750	750																			
Fire Dept - extra turnout gear	10,000			5,000	5,000																			
Fire Dept - SOG update	5,000			2,500				2,500																
Protective Services - Safe Restart	100,000									100,000														
Firesmart Economic Recovery	150,000	150,000																						
<b>Executive</b>																								
Community Enhancement Fund	79,299			23,750				55,549																
Supplementary Tech	2,100									2,100														
<b>General/Administration</b>																								
Office computers	5,000											5,000												
Elections	10,000						10,000																	
Safe Restart Items	300,000									300,000														
City Hall - relamp lights	2,300						2,300																	
Drill Hall fire alarm system	2,300						2,300																	
Northern Drainage Basin Plan	15,000						15,000																	
Roadway Cross-Sections	3,000						3,000																	
<b>Transportation</b>																								
Sand Pile Blocks	2,500				2,500																			
Fuel cost contingency	20,000									20,000														
<b>Parks Services</b>																								
Safe Restart Items	50,000																							
Picnic tables	7,000									7,000														
Tree Canada Project	7,000		5,000		2,000																			
<b>Tourism/Community Engagement</b>																								
RV Park - expansion plan	3,500									3,500														
<b>Capital</b>																								
Road Project (Mill or Peacher)	1,064,000				177,747									70,077		246,465		569,711						
<b>Total Used - General Fund</b>	<b>1,824,500</b>	<b>829,367</b>	<b>155,000</b>	<b>-</b>	<b>416,250</b>	<b>187,997</b>	<b>-</b>	<b>-</b>	<b>98,468</b>	<b>55,549</b>	<b>469,100</b>	<b>380,250</b>	<b>-</b>	<b>5,000</b>	<b>70,077</b>	<b>-</b>	<b>246,465</b>	<b>-</b>	<b>569,711</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance of Surplus &amp; Reserves @ Dec 31/22</b>									<b>794,012</b>	<b>0</b>	<b>215,795</b>	<b>173,171</b>	<b>58,056</b>	<b>41,359</b>	<b>(0)</b>	<b>97,452</b>	<b>225,570</b>	<b>550,003</b>	<b>(0)</b>					<b>161,667</b>

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2022

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				SURPLUS					RESERVES							OTHER RESERVES					
			Grants	Borrow Funds	SRFPD / Other Contributions	2022 Taxation / User Fees	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Community Enhancement Fund	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	General - Computer	General - Streets	General - Specific Projects	General - Asset Management	General - Equipment	Community Works Fund	Water - Capital	Sewer - Capital	DCC - Sewer	DCC - Water	DCC - Roads
YTD Surplus at Dec 31/21							1,147,405	486,370	1,761,283	55,549	684,895													
Reserves at Dec 31/21																								
Transfer between Funds																								
Operating Contingency							(136,621)	(147,908)	(868,803)															
Contributions in 2022																								

SEWER FUND																								
Safe Restart Items	100,000																							
McGowan LS pump #1	13,500																							
Riverdale LS pump	13,500																							
Kate LS pump #2	5,000																							
Backup Generator - Fuel Tank	1,500					1,500																		
Other upgrades	101,500					111,500																		
Peacher or Mill	221,300					38,500																		
Princess Street	102,000					102,000																		
<b>Total Used - Sewer Fund</b>	<b>323,300</b>	<b>235,000</b>				<b>151,500</b>			<b>231,100</b>	<b>100,000</b>														
Total Capital & Operating		558,300																						
<b>Balance of Surplus &amp; Reserves @ Dec 31/22</b>																								

WATER FUND																								
Safe Restart Items	100,000																							
Meter reader upgrade	1,000																							
WTP mainline valve relocation	6,500																							
Water line surveying	10,000																							
WTP upgrade - engineering	50,000																							
Intake pump #1	2,800																							
Intake pump #2	3,000																							
Chlorine regulator	2,800					2,800																		
Mabel Lake Rd Hydrant	1,200					1,200																		
Evergreen gate valve	2,200					2,200																		
Kildonan gate valve	1,200					1,200																		
Gunter Ellison booster pump	2,900					2,900																		
WTP filter anodes	3,000					3,000																		
Unknowns	40,800					40,800																		
Peacher or Mill	231,100					15,500																		
<b>Total Used - Water Fund</b>	<b>231,100</b>	<b>227,400</b>				<b>69,600</b>																		
Total Capital & Operating																								
<b>Balance of Surplus &amp; Reserves @ Dec 31/22</b>																								

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

To: Tate Bengtson, Chief Administrative Officer  
From: Kurt Inglis, Planner  
Date: April 6, 2022  
Subject: 0012-22-RZ-END (Eliason) - Third Reading and Adoption of City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 and City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022

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**RECOMMENDATION**

THAT Council receives and files the attached Staff Report dated March 29, 2022;

AND THAT upon consideration of input at the Public Hearing, City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022, which proposes to change the future land use designation of the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, from *Residential Low Density* to *Residential Medium Density*, be given Third Reading and Adoption;

AND THAT upon consideration of input at the Public Hearing, City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022 which proposes to rezone the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone, be given Third Reading and Adoption.

AND FURTHER THAT should Council give Third Reading and Adoption to City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022, such Adoption shall come into force and effect once the Ministry of Transportation and Infrastructure has endorsed the Bylaw.

**BACKGROUND**

A Joint Official Community Plan Amendment and Rezoning Application has been submitted for the property located at 307 Regent Avenue, Enderby BC. The applicant is proposing to change the Official Community Plan future land use designation for the property from Residential Low Density to Residential Medium Density and to rezone the property from the Residential Single Family (R.1-A) zone

to the Residential Multi-Family Low Intensity (R.3-A) zone. The applicant is seeking to demolish an existing single family dwelling and redevelop the property to include up to 4 dwelling units

At the Regular Meeting of April 4, 2022, Council gave First and Second Readings to the associated City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 and City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022 and forwarded them to a Public Hearing; the Public Hearing provides an opportunity for all persons who believe that their interest in property is affected by the Bylaws to make public representation. Following the conclusion of the Public Hearing, Council will consider the Bylaws for Third Reading and Adoption.

Respectfully Submitted,



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Kurt Inglis  
Planner

**CITY OF ENDERBY**  
**OFFICIAL COMMUNITY PLAN AMENDMENT AND REZONING APPLICATION**

**AGENDA**

File No: 0012-22-OR-END

March 29, 2022

*total*  
**OWNER:** 1297910 BC LTD.

**APPLICANT/OWNER:** Chad Eliason

**LEGAL DESCRIPTION:** THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT:  
(1) PARCEL 6 ON PLAN B694  
(2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544

**PID #:** 003-821-005

**LOCATION:** 307 Regent Avenue, Enderby BC

**PROPERTY SIZE:** 1,010 square meters (0.2497 acres)

**PRESENT ZONING:** Residential Single Family (R.1-A)

**PROPOSED ZONING:** Residential Multi-Family Low Intensity (R.3-A)

**PRESENT O.C.P**

**DESIGNATION:** Residential Low Density

**PROPOSED O.C.P**

**DESIGNATION:** Residential Medium Density

**PROPOSAL:** Demolish an existing single family dwelling and redevelop the property to include up to 4 dwelling units

**RECOMMENDATION:**

THAT City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 which proposes to change the future land use designations of the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, from *Residential Low Density* to *Residential Medium Density*, be given First Reading;



AND THAT after First Reading of City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 and in accordance with Sections 473 (2.1) and 477 of the *Local Government Act*, Bylaw No. 1745 be considered in conjunction with the City's Housing Needs Assessment Report, Financial Plan, and Regional Solid Waste Management Plan;

AND THAT after considering City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022 in conjunction with the City's Housing Needs Assessment Report, Financial Plan, and Regional Solid Waste Management Plan, Bylaw No. 1745 be given Second Reading and forwarded to a Public Hearing;

AND THAT the referral process which requests that various authorities and organizations review the amendments proposed by City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022, as outlined in this Staff Report, be considered appropriate consultation for the purposes of Sections 475 and 476 of the *Local Government Act*;

AND FURTHER THAT City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1746, 2022 which proposes to rezone the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone, be given First and Second Reading and forwarded to a Public Hearing.

**BACKGROUND:**

This report relates to a Joint Official Community Plan Amendment and Rezoning Application for the property located at 307 Regent Avenue, Enderby BC. The applicant is proposing to change the Official Community Plan (OCP) future land use designation for the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone the property from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone. The applicant is seeking to demolish an existing single family dwelling and redevelop the property to include up to 4 dwelling units

Site Context

The subject property is located on the north side of Regent Avenue, and the west side of the unnamed alley that runs north-south between Regent Avenue and Baird Avenue. The subject property is flat with a single family dwelling, built in 1910, located in the centre of the lot. Access to the property is currently gained via a gravel driveway off of the unnamed alley. A multi-family development, Regency on the River, and the Shuswap River are located directly to the east of the subject property.

The subject property and properties to the west and north are zoned Residential Single Family (R.1-A) and are designated in the Official Community Plan (OCP) as *Residential Low Density*. The properties to the east and south are zoned Residential Multi-Family Medium Intensity (R.3) and are designated in the OCP as *Residential Medium Density*.

The following figure shows the zoning designations of the subject and surrounding properties:

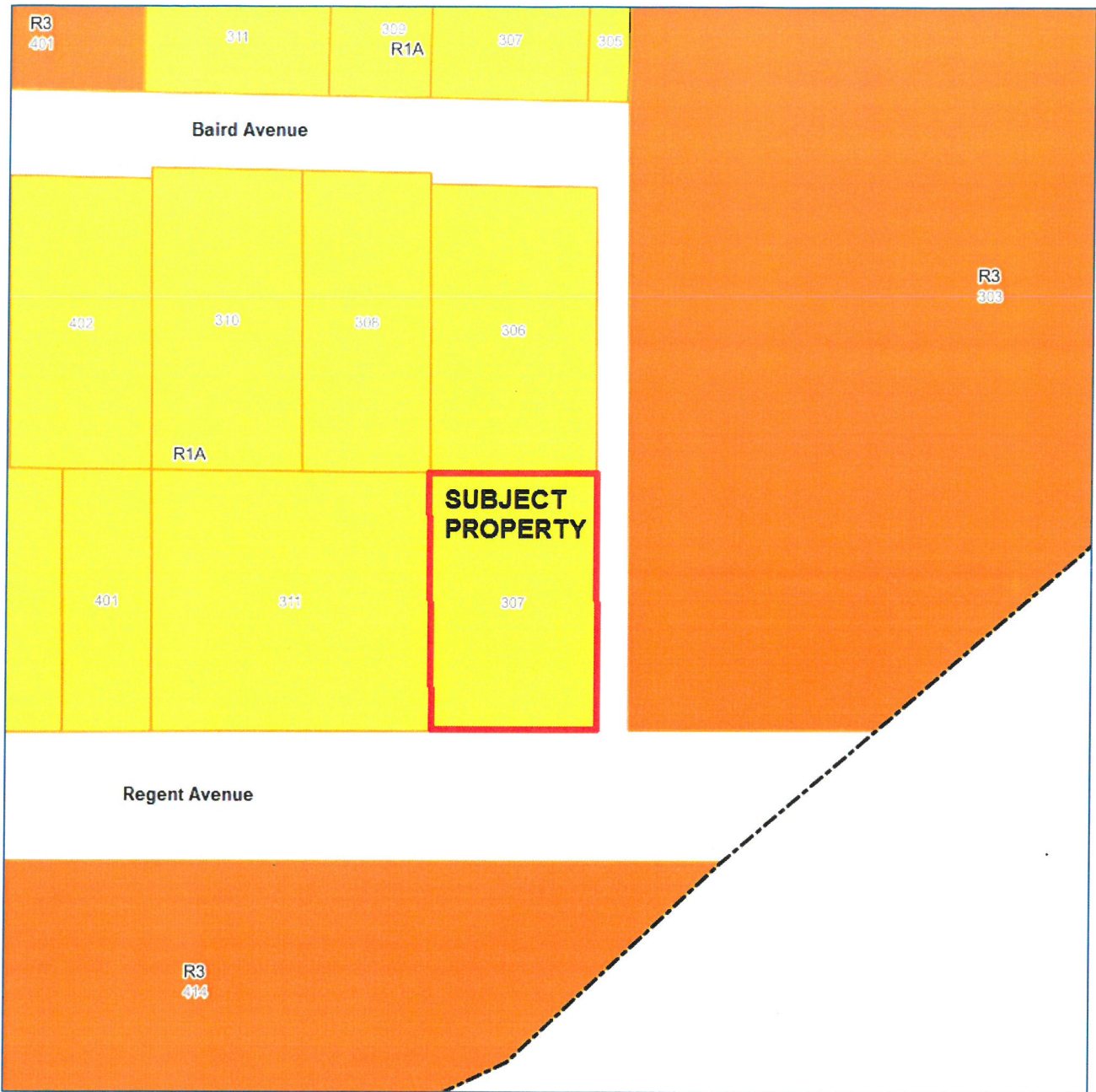


Figure 1. Zoning Map

Yellow – Residential Single Family (R.1-A)

Orange – Residential Multi-Family Medium Intensity (R.3)

The following figure shows the OCP future land use designations of the subject and surrounding properties:



Figure 2. OCP Future Land Use Designations

Yellow – Residential Low Density  
Orange – Residential Medium Density  
Green - Park

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



Figure 3: Orthophoto

**\*\*NOTE:** The property lines shown above are not an accurate representation of their true locations and are intended for display purposes only.

The Proposal

The applicant is seeking to demolish an existing single family dwelling and redevelop the property to include up to 4 dwelling units. In order to accommodate this proposed development, the applicant has applied to change the OCP future land use designation of the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone it from the Residential Single-Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone.

**ZONING BYLAW:**

The subject property is zoned Residential Single Family (R.1-A) and permitted uses within this zone include:

- Accessory residential
- Restricted agriculture
- Single-family dwellings
- Secondary suites
- Bed and breakfasts
- Civic and public service use

Uses within the proposed Residential Multi-Family Low Intensity (R.3-A) zone include:

- Accessory residential
- Boarding, lodging, or rooming houses
- Convalescent, nursing, and personal care homes
- Restricted agricultural use
- Single family dwellings
- Attached Secondary Suites
- Two family dwellings
- Three family dwellings
- Four family dwellings
- Row housing
- Bed and breakfasts
- Civic and public service use

The Residential Multi-Family Low Intensity (R.3-A) zone specifies a maximum permitted gross density of 41 units per hectare (16.59 units per acre). Given the subject property's lot area of 0.2497 acres (0.101 hectares), the maximum number of dwelling units permitted on the property is 4.

The minimum lot area requirements within the R.3-A zone are as follows:

- Single family dwellings = 350 m<sup>2</sup> (3,767 square feet)
- Two family dwellings = 700 m<sup>2</sup> (7,535 square feet)
- Three family dwellings = 1,000 m<sup>2</sup> (10,764 square feet)
- Four family dwellings = 1,300 m<sup>2</sup> (13,993 square feet)
- Row housing unit = 220 m<sup>2</sup> (2,368 square feet) for inside units  
330 m<sup>2</sup> (3,552 square feet) for end units

Given the subject property's lot area of 1,010 square meters (0.2497 acres), if the property owner wishes to pursue developing a four family dwelling or a row housing block (minimum of four units) on the subject property then they would need to apply for a Development Variance Permit to reduce the minimum lot area for the associated use.

## OFFICIAL COMMUNITY PLAN:

Policies contained within the OCP which apply to this development include:

- 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.
- Policy 20.3.g - Council will support innovative options that will assist in maintaining appropriate levels of infrastructure and service delivery in a fiscally responsible manner.

## HOUSING NEEDS REPORT

As per Section 473 (2.1) of the *Local Government Act*, when a local government is amending its OCP in relation to statements or map designations relating to the location, amount, type and density of residential development required to meet anticipated housing needs, the local government must consider its most recently received Housing Needs Report. The City of Enderby received its first Housing Needs Report at the Regular Council Meeting of November 2, 2020, which can be accessed through the following link:

<https://www.cityofenderby.com/enderby-housing-needs-assessment-report/>

An overview of how the proposal relates to the outcomes of the Housing Needs Assessment Report is provided in the Planning Analysis section of this report.

## REFERRAL COMMENTS:

The application was referred to the following individuals/agencies:

- City of Enderby Public Works Manager;
- City of Enderby Chief Financial Officer;
- Building Inspector;
- Fire Chief;
- Regional District of North Okanagan Manager of Regional Engineering Services; and
- Ministry of Transportation and Infrastructure.

The following comments were received in response to the application

### City of Enderby Chief Financial Officer

*"This application would not have an effect on the Financial Plan."*

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 change the OCP future land use designation for the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone it from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone, in order to facilitate a redevelopment of the property to include up to 4 dwelling units, and upon consideration of input received at a Public Hearing, recommends that Council approve the subject application for the following reasons:

- The proposal would facilitate infill development, which is a key element of Smart Growth development and is supported in the OCP, and provides the following community benefits:
  - More efficient use of land by increasing the ratio of improvement-to-land values;
  - Reducing pressures related to greenfield development and boundary expansion which in turn facilitates urban containment and rural protection;
  - Focusing future growth within developed areas of the community in order to maximize the value of existing infrastructure; and
  - Adding residential capacity without encroaching upon rural or environmentally sensitive areas.
- The proposed development of the property to a more intensive residential land use would result in additional housing within the community, while potentially broadening the spectrum of housing choices (i.e. smaller dwellings, rental housing), both of which are key elements of Smart Growth;
- Given the servicing costs associated with development of the City's future growth area of the Knoll, the community currently has a relatively low supply of vacant lots which are available for development, particularly multi-family development; given this, enabling infill development on existing underutilized properties is critical to Enderby's short-term growth;

- The subject property is directly adjacent to a multi-family development to the east (Regency on the River) and a vacant parcel to the south that is zoned for higher density multi-family; furthermore, several properties on the north side of Baird Avenue, which are in close proximity to the subject property, are designated in the OCP for higher density multi-family development; given this, rezoning the subject property to the Residential Multi-Family Low Intensity (R.3-A) zone in order to allow a redevelopment of the property to a more intensive residential use would be consistent with existing and future land uses in the area;
- Given the existing higher density multi-family development in the area, coupled with the potential for higher density multi-family developments to the north and south, it is not anticipated that redeveloping the subject property to include a relatively small number of additional dwelling units would negatively impact the subject or surrounding properties; and
- The maximum height provisions of the proposed Residential Multi-Family Low Intensity (R.3-A) zone are identical to that of the existing Residential Single Family (R.1-A) zone, therefore the proposal would not result in any incremental impacts to the potential views of neighbouring properties.

It should be noted that a successful rezoning of the subject property would increase the yield of dwelling units that could be accommodated on the subject property, which would ultimately work towards achieving objectives within the City of Enderby Housing Needs Assessment Report related to increasing the availability of housing within the community. Furthermore, the proposal has the potential to broaden the spectrum of housing choices (i.e. smaller dwellings, rental housing) throughout the community, which would also work towards achieving the objectives of the Report related to increasing housing types and rental inventory.

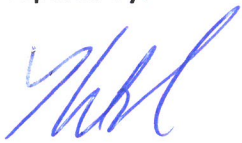
## SUMMARY

This report relates to a Joint Official Community Plan Amendment and Rezoning Application for the property located at 307 Regent Avenue, Enderby BC. The applicant is proposing to change the OCP future land use designation for the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone the property from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone. The applicant is seeking to demolish an existing single family dwelling and redevelop the property to include up to 4 dwelling units.

The City of Enderby Planner is supportive of the application.

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**Prepared By:**




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Kurt Inglis, MCIP, RPP  
Planner

**Reviewed By:**

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Tate Bengtson  
Chief Administrative Officer

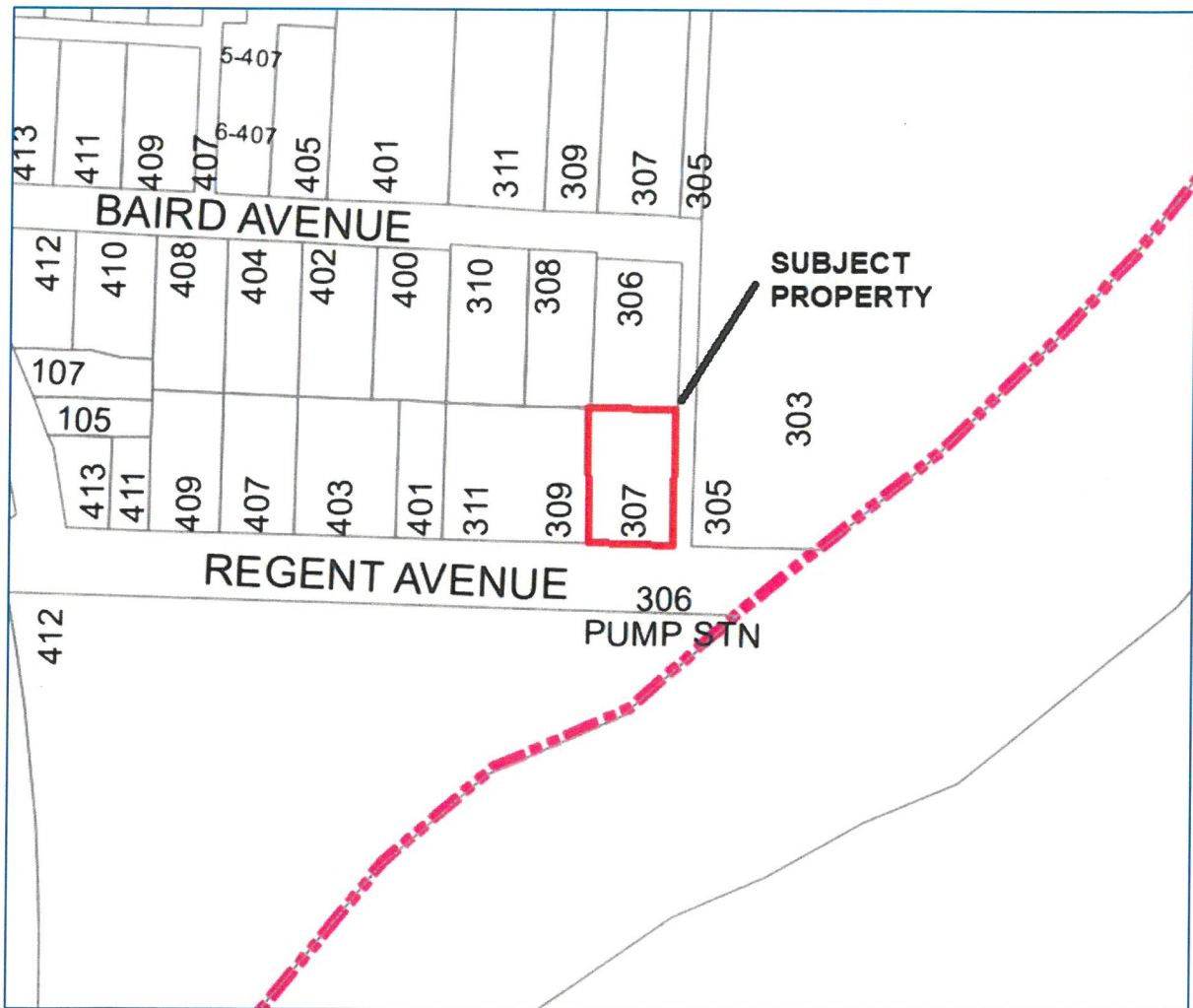


THE CORPORATION OF THE CITY OF ENDERBY

OCP/REZONING APPLICATION

SUBJECT PROPERTY MAP

File: 0012-22-OR-END (Eliason)  
Applicant: Chad Eliason  
Owner: 1297910 BC. Ltd.  
Location: 307 Regent Avenue, Enderby BC



THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1745

A BYLAW TO AMEND THE CITY OF ENDERBY OFFICIAL COMMUNITY PLAN BYLAW NO.  
1549, 2014 AND AMENDMENTS THERETO

---

WHEREAS Council of the City of Enderby has determined to make an amendment to "City of Enderby Official Community Plan Bylaw No. 1549, 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 Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1745, 2022".
2. The future land use designation of the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, is hereby changed from *Residential Low Density* to *Residential Medium Density*.

READ a FIRST time this day of , 2022.

READ a SECOND time this day of , 2022.

Advertised on the day of , 2022 and the day of , 2022, and a Public Hearing held pursuant to the provisions of Section 464 of the Local Government Act on the day of , 2022.

READ a THIRD time this day of , 2022.

ADOPTED this day of , 2022.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1746

A BYLAW TO AMEND 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";

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. 1746, 2022".
2. The zoning designation of the property legally described as THAT PART OF LOT A SHOWN ON PLAN B544 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN 111 EXCEPT: (1) PARCEL 6 ON PLAN B694, (2) PART LYING NORTH OF A LINE DRAWN PARALLEL TO AND PERPENDICULARLY DISTANT 150 FEET NORTH OF THE SOUTH BOUNDARY OF PLAN B544, and located at 307 Regent Avenue, Enderby BC, is hereby changed from the Residential Single Family (R.1-A) zone to the Residential Multi-Family Low Intensity (R.3-A) zone.

READ a FIRST time this day of , 2022.

READ a SECOND time this day of , 2022.

Advertised on the day of , 2022 and the day of , 2022, and a Public Hearing held pursuant to the provisions of Section 464 of the Local Government Act on the day of , 2022.

READ a THIRD time this day of , 2022.

APPROVED pursuant to Section 52(3)(a) of the Transportation Act this day of , 2022.

---

Development Officer  
Ministry of Transportation and Infrastructure

ADOPTED this    day of    , 2022.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

**CITY OF ENDERBY**  
**OFFICIAL COMMUNITY PLAN AMENDMENT AND REZONING APPLICATION**

**File No:** 0013-22-OR-END

**April 12, 2022**

---

**APPLICANT:** David Ellington

**OWNER:** David Ellington, Executor of the Estate of Jean Ellington

**LEGAL DESCRIPTION:** LOT A SECTION 27 TOWNSHIP 18 RANGE 19 WEST OF THE 6TH MERIDIAN  
KAMLOOPS DIVISION YALE DISTRICT PLAN 1702

**PID #:** 011-352-582

**LOCATION:** 186 Salmon Arm Drive, Enderby BC

**PROPERTY SIZE:** 3,925.5 square meters (0.97 acres)

**PRESENT ZONING:** Residential Single Family (R.1)

**PROPOSED ZONING:** Residential Multi-Family Medium Intensity (R.3)

**PRESENT O.C.P  
DESIGNATION:** Residential Low Density

**PROPOSED O.C.P  
DESIGNATION:** Residential Medium Density

**PROPOSAL:** Enable the redevelopment of the property to a higher density residential land use

**RECOMMENDATION:**

THAT City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1752, 2022 which proposes to change the future land use designation of the property legally described as LOT A SECTION 27 TOWNSHIP 18 RANGE 19 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN 1702, and located at 186 Salmon Arm Drive, Enderby BC, from *Residential Low Density* to *Residential Medium Density*, be given First Reading;

AND THAT after First Reading of City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1752, 2022 and in accordance with Sections 473 (2.1) and 477 of the *Local Government Act*, Bylaw No. 1752 be considered in conjunction with the City's Housing Needs Assessment Report, Financial Plan, and Regional Solid Waste Management Plan;

AND THAT after considering City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1752, 2022 in conjunction with the City’s Housing Needs Assessment Report, Financial Plan, and Regional Solid Waste Management Plan, Bylaw No. 1752 be given Second Reading and forwarded to a Public Hearing;

AND THAT the referral process which requests that various authorities and organizations review the amendments proposed by City of Enderby Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1752, 2022, as outlined in this Staff Report, be considered appropriate consultation for the purposes of Sections 475 and 476 of the *Local Government Act*;

AND FURTHER THAT City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1753, 2022 which proposes to rezone the property legally described as LOT A SECTION 27 TOWNSHIP 18 RANGE 19 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN 1702, and located at 186 Salmon Arm Drive, Enderby BC, from the Residential Single Family (R.1) zone to the Residential Multi-Family Medium Intensity (R.3) zone, be given First and Second Reading and forwarded to a Public Hearing.

**BACKGROUND:**

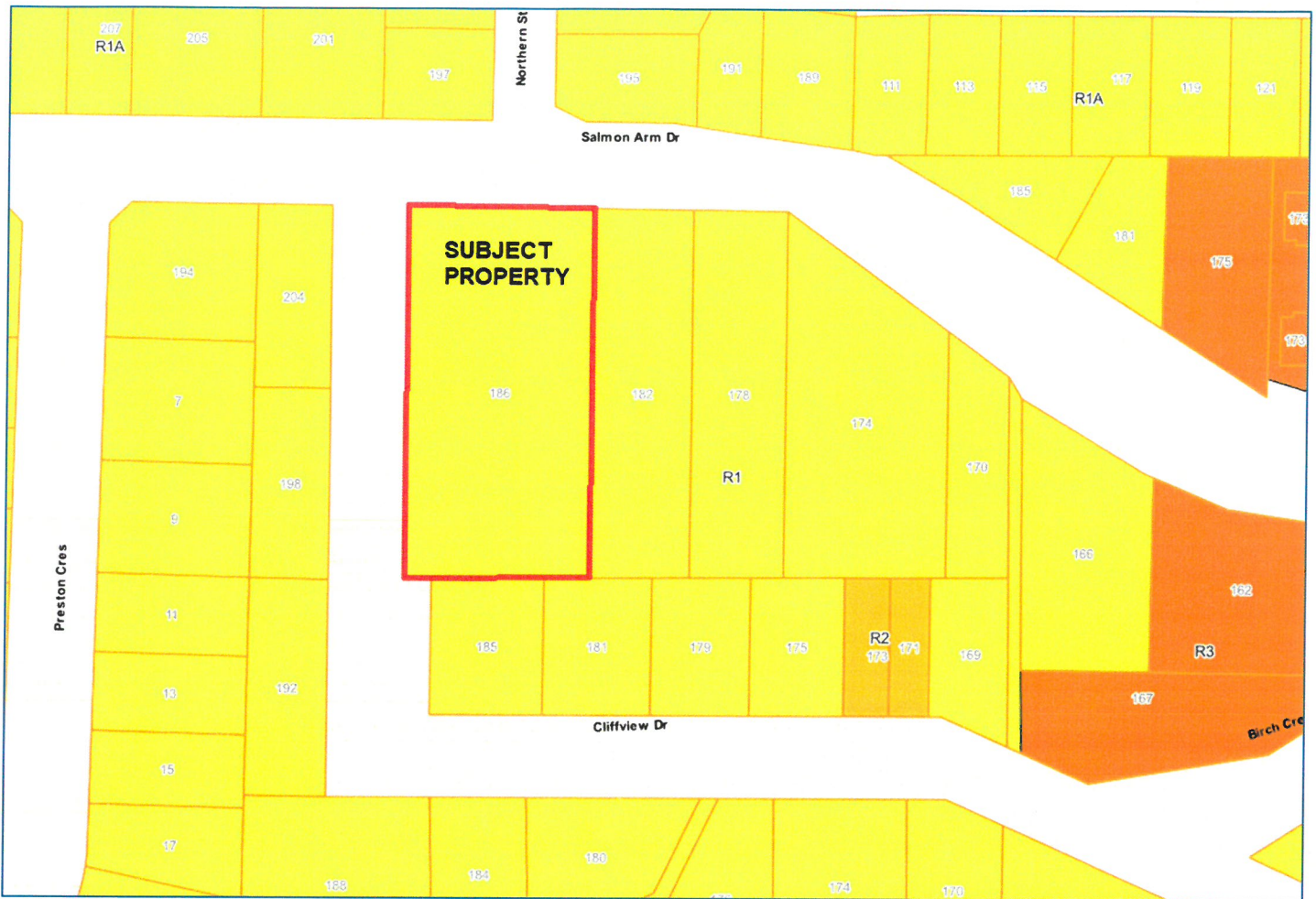
This report relates to a Joint Official Community Plan Amendment and Rezoning Application for the property located at 186 Salmon Arm Drive, Enderby BC. The applicant is proposing to change the Official Community Plan (OCP) future land use designation for the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone the property from the Residential Single Family (R.1) zone to the Residential Multi-Family Medium Intensity (R.3) zone. The applicant is seeking to enable the redevelopment of the property to a higher density residential land use.

Site Context

The 3,925.5 square meter (0.97 acre) subject property is located on the southeast corner of the intersection of Cliffview Drive and Salmon Arm Drive. The subject property is flat with a single family dwelling, built in 1913, located in the centre of the lot; several accessory residential buildings are located to the south of the single family dwelling. Access to the property is gained via a gravel driveway off of Salmon Arm Drive, along with a secondary, mid-block gravel access off of Cliffview Drive.

The subject property and surrounding properties are zoned Residential Single Family (R.1/R.1-A) and are designated in the OCP as *Residential Low Density*.

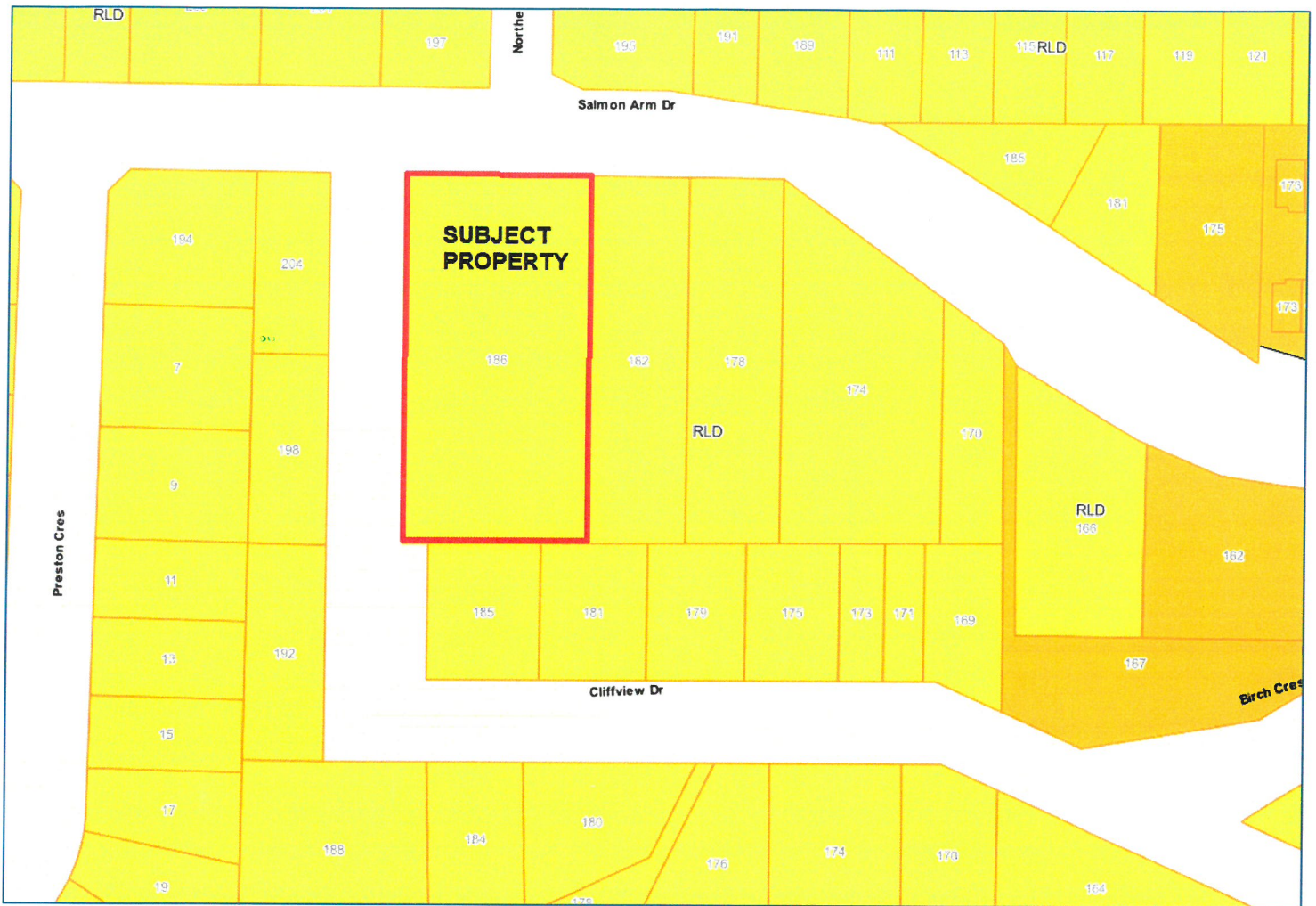
The following figure shows the zoning designations of the subject and surrounding properties:



**Figure 1. Zoning Map**

- Yellow – Residential Single Family (R.1/R.1-A)
- Brown – Residential Two Family (R.2)
- Orange – Residential Multi-Family Medium Intensity (R.3)

The following figure shows the OCP future land use designations of the subject and surrounding properties:



**Figure 2. OCP Future Land Use Designations**

Yellow – Residential Low Density

Brown – Residential Medium Density



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



Figure 3: Orthophoto

**\*\*NOTE:** *The property lines shown above are not an accurate representation of their true locations and are intended for display purposes only.*

### The Proposal

The applicant is seeking to enable the redevelopment of the property to a higher density residential land use. In order to accommodate higher density residential land uses, the applicant has applied to change the OCP future land use designation of the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone it from the Residential Single-Family (R.1) zone to the Residential Multi-Family Medium Intensity (R.3) zone.

## **ZONING BYLAW:**

The subject property is zoned Residential Single Family (R.1) and permitted uses within this zone include:

- Accessory residential
- Restricted agriculture
- Single-family dwellings
- Secondary suites
- Bed and breakfasts
- Civic and public service use

Uses within the proposed Residential Multi-Family Medium Intensity (R.3) zone include:

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

The Residential Multi-Family Medium Intensity (R.3) zone specifies a maximum permitted gross density of 60 units per hectare (24.28 units per acre). Given the subject property's lot area of 0.97 acres (0.393 hectares), the maximum number of dwelling units permitted on the property is 23.

## **OFFICIAL COMMUNITY PLAN:**

Policies contained within the OCP which apply to this development include:

- 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.
- Policy 20.3.g - Council will support innovative options that will assist in maintaining appropriate levels of infrastructure and service delivery in a fiscally responsible manner.

## HOUSING NEEDS REPORT

As per Section 473 (2.1) of the *Local Government Act*, when a local government is amending its OCP in relation to statements or map designations relating to the location, amount, type and density of residential development required to meet anticipated housing needs, the local government must consider its most recently received Housing Needs Report. The City of Enderby received its first Housing Needs Report at the Regular Council Meeting of November 2, 2020, which can be accessed through the following link:

<https://www.cityofenderby.com/enderby-housing-needs-assessment-report/>

An overview of how the proposal relates to the outcomes of the Housing Needs Assessment Report is provided in the Planning Analysis section of this report.

## REFERRAL COMMENTS:

The application was referred to the following individuals/agencies:

- City of Enderby Public Works Manager;
- City of Enderby Chief Financial Officer;
- Building Inspector;
- Fire Chief;
- Regional District of North Okanagan Manager of Regional Engineering Services; and
- Ministry of Transportation and Infrastructure.

The following comments were received in response to the application

City of Enderby Chief Financial Officer

*"This application would not have an effect on the Financial Plan."*

City of Enderby Public Works Manager

*"I recognize that the below does not necessarily need to be addressed at this time, but I wanted to flag it in the interests of transparency."*

*In order to meet the fire flow requirements for multi-family developments of 90 L/s, the existing 100mm water main on Cliffview Drive needs to be upgraded to a 150mm line to reduce velocities and related pressure losses. The existing 100mm water main runs from approximately the westerly leg of Birch Crescent to a tie-in on Salmon Arm Drive. The water main on Salmon Arm Drive is already sized appropriately.*

*Additional hydrants would also be required to meet the maximum spacing requirements for multi-family developments of hydrants every 90 metres, unlike single-family development areas which only require hydrants every 180 metres.*

*There are no issues with sanitary and storm sewer connecting to Salmon Arm Drive, except that any proposed development would require stormwater detention to keep to pre-development flows.*

**PLANNING ANALYSIS:**

The City of Enderby Planner raises no objections to the applicant's request to change the OCP future land use designation for the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone it from the Residential Single Family (R.1) zone to the Residential Multi-Family Medium Intensity (R.3) zone, in order to enable the redevelopment of the property to a higher density residential land use, and upon consideration of input received at a Public Hearing, recommends that Council approve the subject application for the following reasons:

- The proposal would facilitate infill development, which is a key element of Smart Growth development and is supported in the OCP, and provides the following community benefits:
  - More efficient use of land by increasing the ratio of improvement-to-land values;
  - Reducing pressures related to greenfield development and boundary expansion which in turn facilitates urban containment and rural protection;
  - Focusing future growth within developed areas of the community in order to maximize the value of existing infrastructure; and
  - Adding residential capacity without encroaching upon rural or environmentally sensitive areas.
- The proposed development of the property to a more intensive residential land use would result in a significant addition of housing within the community, while potentially broadening the spectrum of housing choices (i.e. smaller dwellings, rental housing), both of which are key elements of Smart Growth;

- Given the servicing costs associated with development of the City's future growth area of the Knoll, the community currently has a relatively low supply of large lots which are available for development, particularly multi-family development; given this, enabling infill development on a large, underutilized property within the core of the community is critical to Enderby's short-term growth;
- The property is only one of a handful of remaining large holdings within the community which can accommodate a significant degree of intensive development, given its large lot area and dual road frontage; given these particulars of the site, higher density residential development is the highest and best use of the land;
- The property is in relatively close proximity to a cluster of multi-family developments to the east, including 175 Salmon Arm Drive (Falcon Ridge Apartments), 173 Salmon Arm Drive (Brielleview Townhouses), and 153 Salmon Arm Drive (Skyline Ridge), and thus redevelopment of the property to a more intensive residential land use would be consistent with existing land uses in the area;
- The property has frontage along Salmon Arm Drive and Cliffview Drive, both of which are 'Municipal Minor Collector Roads' and are designed to accommodate significant traffic loads; given this, it is not anticipated that the proposed development would result in incremental traffic demands that would exceed what the road network can accommodate;
- Although it is acknowledged that the proposed development may result in a more intensive residential land use that may change the views of surrounding properties, due to an increase in the number of buildings on the lot and potentially an increase in the total height of buildings (the R.1 zone has a maximum building height of two storeys or 9 m (29.53 feet) for single family dwellings, whereas the R.3 zone has a maximum building height of three storeys or 12 m (39.37 feet) for apartment and multi-family uses), these changes to the views will be mitigated by the significant minimum building setbacks associated with more intensive residential land uses; furthermore, the broad community benefits associated with a more intensive residential land use occurring on this underutilized property may counterbalance any potential impacts to the immediate surrounding properties.

It should be noted that a successful rezoning of the subject property would significantly increase the yield of dwelling units that could be accommodated on the subject property (i.e. increase from a maximum of 2 dwellings units to up to 23 dwelling units), which would work towards achieving objectives within the City of Enderby Housing Needs Assessment Report related to increasing the availability of housing within the community. Furthermore, the proposal has the potential to broaden the spectrum of housing choices (i.e. smaller dwellings, rental housing) in the community, which would also work towards achieving the Report's objectives related to increasing housing types and rental inventory.

## SUMMARY


This report relates to a Joint Official Community Plan Amendment and Rezoning Application for the property located at 186 Salmon Arm Drive, Enderby BC. The applicant is proposing to change the OCP future land use designation for the subject property from *Residential Low Density* to *Residential Medium Density* and to rezone the property from the Residential Single Family (R.1) zone to the Residential Multi-

Family Medium Intensity (R.3) zone, in order to enable the redevelopment of the property to a higher density residential land use.

The City of Enderby Planner is supportive of the application.

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**Prepared By:**



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Kurt Inglis, MCIP, RPP  
Planner

**Reviewed By:**



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Tate Bengtson  
Chief Administrative Officer

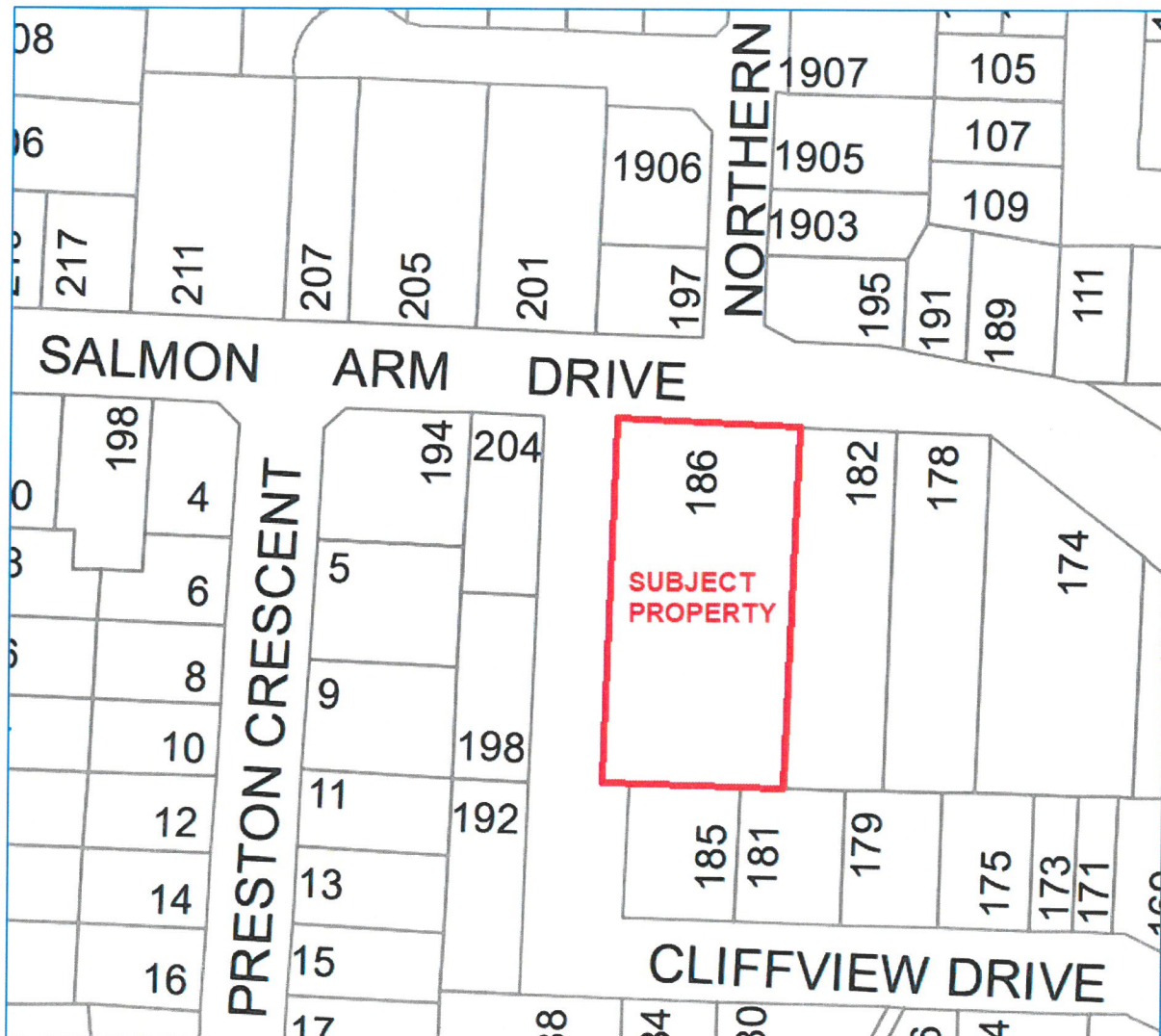
THE CORPORATION OF THE CITY OF ENDERBY

OCP/REZONING APPLICATION

SUBJECT PROPERTY MAP

File: 0013-22-OR-END  
Applicant: David Ellington  
Owner: David Ellington, Executor of the Estate of Jean Ellington  
Location: 186 Salmon Arm Drive, Enderby BC

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THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1752

A BYLAW TO AMEND THE CITY OF ENDERBY OFFICIAL COMMUNITY PLAN BYLAW NO.  
1549, 2014 AND AMENDMENTS THERETO

---

WHEREAS Council of the City of Enderby has determined to make an amendment to "City of Enderby Official Community Plan Bylaw No. 1549, 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 Official Community Plan Bylaw No. 1549, 2014 Amendment Bylaw No. 1752, 2022".
2. The future land use designation of the property legally described as LOT A SECTION 27 TOWNSHIP 18 RANGE 19 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN 1702, and located at 186 Salmon Arm Drive, Enderby BC, is hereby changed from *Residential Low Density* to *Residential Medium Density*.

READ a FIRST time this day of , 2022.

READ a SECOND time this day of , 2022.

Advertised on the day of , 2022 and the day of , 2022, and a Public Hearing held pursuant to the provisions of Section 464 of the Local Government Act on the day of , 2022.

READ a THIRD time this day of , 2022.

ADOPTED this day of , 2022.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER



THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1753

A BYLAW TO AMEND 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";

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. 1753, 2022".
2. The zoning designation of the property legally described as LOT A SECTION 27 TOWNSHIP 18 RANGE 19 WEST OF THE 6TH MERIDIAN KAMLOOPS DIVISION YALE DISTRICT PLAN 1702, and located at 186 Salmon Arm Drive, Enderby BC, is hereby changed from the Residential Single Family (R.1) zone to the Residential Multi-Family Medium Intensity (R.3) zone.

READ a FIRST time this day of , 2022.

READ a SECOND time this day of , 2022.

Advertised on the day of , 2022 and the day of , 2022, and a Public Hearing held pursuant to the provisions of Section 464 of the Local Government Act on the day of , 2022.

READ a THIRD time this day of , 2022.

APPROVED pursuant to Section 52(3)(a) of the Transportation Act this day of , 2022.

---

Development Officer  
Ministry of Transportation and Infrastructure

ADOPTED this day of , 2022.

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MAYOR

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CORPORATE OFFICER

**THE CORPORATION OF THE CITY OF ENDERBY**

**MEMO**

**AGENDA**

To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: April 11, 2022  
Subject: 2022 Budget Bylaws

---

**Recommendation**

THAT Council gives first reading to the bylaws cited as "City of Enderby 2022-2026 Financial Plan Bylaw No. 1747, 2022", "City of Enderby Annual Tax Rate Bylaw No. 1748, 2022", "City of Enderby Sewer Frontage Tax Bylaw No. 1749, 2022", "City of Enderby Water Frontage Tax Bylaw No. 1750, 2022" and "City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1751, 2022";

AND THAT Council considers the public input received, respecting the 2022-2026 Financial Plan;

AND THAT Council amends the 2022-2026 Financial Plan by \_\_\_\_\_;

AND FURTHER THAT Council gives second and third readings to the bylaws cited as "City of Enderby 2022-2026 Financial Plan Bylaw No. 1747, 2022", "City of Enderby Annual Tax Rate Bylaw No. 1748, 2022", "City of Enderby Sewer Frontage Tax Bylaw No. 1749, 2022", "City of Enderby Water Frontage Tax Bylaw No. 1750, 2022" and "City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1751, 2022".

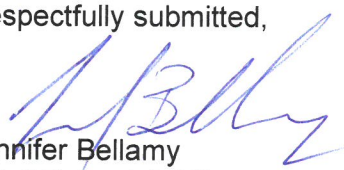
**Background/Discussion:**

The attached budget bylaws are consistent with the draft budget approved by Council at the April 4, 2022 regular meeting. In addition, the fees and charges bylaw includes an increased consumption charge for hydrant usage. This charge is typically used by commercial contractors and has been increased to improve fairness to water customers who have contributed to the capital costs of the system through frontage tax rather than through consumption fees.

The accompanying Financial Plan Bylaw and background information was available for public input on April 7, 2022 on the City's website and advertised in the April 7<sup>th</sup> and April 14<sup>th</sup> editions of the local newspaper.

Per Section 197 of the Community Charter, these bylaws must be adopted before May 15, 2022.

Respectfully submitted,

  
Jennifer Bellamy  
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1747

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2022 – 2026 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 2022 – 2026 Financial Plan Bylaw No.1747, 2022”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2022 – 2026 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 2022 – 2026 Financial Plan.
4. Bylaw No. 1720, cited as “City of Enderby 2021 – 2025 Financial Plan Bylaw No. 1720, 2021”, is hereby repealed.

READ a FIRST time this \_\_\_ day of \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_ day of \_\_\_\_\_, 2022.

ADOPTED this \_\_\_ day of \_\_\_\_\_, 2022.

---

MAYOR

---

CORPORATE OFFICER

**CITY OF ENDERBY  
2022-2026 Financial Plan**

**Consolidated Five Year Financial Plan  
Schedule 'A' of Bylaw No. 1747**

	<u>2022</u> <u>Budget</u>	<u>2023</u> <u>Budget</u>	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
<b>REVENUES</b>					
Municipal Taxation	1,790,626	1,879,005	1,930,042	1,987,948	2,047,584
Utility Taxes / Grants in Lieu	102,913	104,971	107,071	109,212	111,396
Sale of Services / Other Contributions	679,587	305,324	311,430	317,659	324,012
Revenue from own Sources	1,687,476	1,721,226	1,755,650	1,790,763	1,826,578
Grants	2,161,331	5,120,168	684,931	684,931	684,931
Sewer Revenue	810,548	790,459	791,641	804,906	818,418
Water Revenue	825,164	834,129	847,856	862,073	876,550
<b>Total Revenues</b>	<b>8,057,645</b>	<b>10,755,282</b>	<b>6,428,621</b>	<b>6,557,492</b>	<b>6,689,469</b>
<b>EXPENSES</b>					
General Government Services	1,312,871	950,305	969,311	988,697	1,008,471
Protective Services	512,800	244,596	249,488	254,478	259,567
Transportation Services	715,710	709,624	723,816	738,293	753,058
Environmental Health Services	114,000	113,730	116,004	118,324	120,691
Animal Control	30,650	31,263	31,888	32,526	33,176
Cemetery	81,770	63,005	64,265	65,551	66,862
Recreation & Cultural Services	171,900	110,058	112,259	114,504	116,794
Fortune Parks Recreational Services	916,261	803,618	819,690	836,084	852,806
Tourism & Community Engagement	215,300	216,036	220,357	224,764	229,259
Sewer Expenditures	683,107	562,129	573,371	584,839	596,536
Water Expenditures	739,541	577,566	589,118	600,900	612,918
Fiscal Services	86,955	87,001	87,048	87,096	87,145
<b>Total Expenses</b>	<b>5,580,865</b>	<b>4,468,931</b>	<b>4,556,615</b>	<b>4,646,056</b>	<b>4,737,283</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>2,476,780</b>	<b>6,286,351</b>	<b>1,872,006</b>	<b>1,911,436</b>	<b>1,952,186</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>2,476,780</b>	<b>6,286,351</b>	<b>1,872,006</b>	<b>1,911,436</b>	<b>1,952,186</b>
<b>ADJUST FOR CASH ITEMS</b>					
Capital Asset expenditures	(3,624,500)	(5,300,747)	(776,000)	(277,000)	(144,000)
Debt Principle repayment	(88,645)	(88,645)	(88,645)	(88,645)	(88,645)
Debt Proceeds	-	-	200,000	-	-
Transfer From Reserves	1,792,603	617,763	576,000	277,000	144,000
Transfer to Reserves	(1,590,155)	(1,530,722)	(1,783,361)	(1,822,791)	(1,863,541)
Transfer From Operating Surplus	1,033,917	16,000	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(2,476,780)</b>	<b>(6,286,351)</b>	<b>(1,872,006)</b>	<b>(1,911,436)</b>	<b>(1,952,186)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF ENDERBY**  
**2022-2026 Financial Plan**

**Statement of Objectives and Policies**  
**Schedule 'B' of Bylaw No. 1720**

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 is proposed to come from each funding source;
2. The distribution of property taxes among the property classes;
3. The use of permissive tax exemptions.

**Proportion of Total Revenue From Funding Sources**

*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>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
<i>Property taxation</i>	<b>16.5 %</b>	<b>\$ 1,790,626</b>
<i>User Fees and charges</i>	<b>19.9 %</b>	<b>\$ 2,211,501</b>
<i>Other sources</i>	<b>43.3 %</b>	<b>\$ 4,720,707</b>
<i>Government grants</i>	<b>20.3 %</b>	<b>\$ 2,161,331</b>
<i>Debt proceeds</i>	<b>0.0 %</b>	<b>\$ 0</b>
<b><i>Total</i></b>	<b>100.0 %</b>	<b>\$ 10,884,165</b>

- a) *Property taxation* provides a stable and reliable source of revenue for services of a general collective benefit such as fire protection, street maintenance, snow removal, and general administration.
- b) *User fees and charges* are collected for 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.
- c) *Other sources* include transfers from reserves and surplus funds, and funding received from other jurisdictions.
- d) *Government grants* are for projects where the City of Enderby has received grant approval or is anticipating approval in 2022.
- e) *Debt proceeds* represent any borrowed funds that will be received. The City has not engaged in any borrowing for 2022.

## 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.

**Table 2: Distribution of Property Tax Rates**

Property Class	% Of Total Property Taxation	Dollar Value
Residential (1)	77.60 %	\$ 1,389,695
Utilities (2)	1.13 %	\$ 20,321
Light Industrial (5)	3.44 %	\$ 61,534
Business and Other (6)	17.74 %	\$ 317,570
Recreation / Non-Profit (8)	0.04 %	\$ 678
Farmland (9)	0.05 %	\$ 828
Total	100.00 %	\$ 1,790,626

## Permissive Tax Exemptions

### Objective

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

The City of Enderby provides permissive tax exemptions consistent with its policy. Some of the eligibility criteria for permissive tax exemptions include:

- The Organization's use of the land and/or improvements must be 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.

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1748

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, REGIONAL HOSPITAL DISTRICT, REGIONAL LIBRARY, AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2022

---

WHEREAS pursuant to section 197 of the *Community Charter*, Council must, by bylaw, impose property value taxes for the year by establishing the tax rates for the municipal revenue proposed to be raised from property value taxes and the amounts to be collected by means of rates established by the City to meet its taxing obligations in relation to another local government or other public body;

NOW THEREFORE 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. 1748, 2022”.
2. The following rates are hereby imposed and levied for the year 2022:
  - (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. 1721, cited as “City of Enderby Annual Tax Rate Bylaw No. 1721, 2021”, is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2022.



ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

SCHEDULE "A"

Property Class	General Municipal	North Okanagan/ Columbia Shuswap Regional District Hospital	Regional Library	Regional District
1 Residential	2.4595	0.2584	0.1534	0.6128
2 Utility	37.6461	0.9043	2.3487	2.1449
5 Light Industry	8.2593	0.8785	0.5153	2.0837
6 Business	6.4909	0.6330	0.4050	1.5015
8 Recreation	3.8173	0.2584	0.2382	0.6128
9 Farm	3.2241	0.2584	0.2011	0.6128

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO.1749

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. 1749, 2022".
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 \$2.69 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 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 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 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 1<sup>st</sup> day of January 2022 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. 1722, cited as "City of Enderby Sewer Frontage Tax Bylaw No. 1722, 2021", is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2022.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1750

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. 1750, 2022".
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 \$2.85 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 1<sup>st</sup> day of January 2022, 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. 1723, cited as "City of Enderby Water Frontage Tax Bylaw No. 1723, 2022", is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2022.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CORPORATE OFFICER



THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1751

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. 1751, 2022".
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 \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2022.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2022.

\_\_\_\_\_  
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	265.47
BAKERY	Unit	441.45
BARBER	Chair	151.29
BEAUTY	Chair	151.29
BODY SHOP	Unit	529.92
BED & BREAKFAST	Unit	166.74
BUTCHER SHOP	Unit	389.31
CAMPGROUND - TENT SPACE	Unit	43.35
CAMPGROUND - RV HOOKUP	Unit	87.84
CAMPGROUND - SANI DUMP	Unit	364.26
CARWASH (RECYCLABLE)	Stall	473.85
CARWASH (NON-RECYCLABLE)	Stall	811.74
CHURCH	Unit	265.47
CURLING RINK	Unit	1,292.25
DAYCARE	Unit	387.09
DENTAL OFFICE	Unit	339.09
DUPLEX/TRI-PLEX	Unit	300.36
GARAGE	Unit	459.48
HEALTH/FITNESS	Unit	247.80
HOSPITAL	Bed	177.27
HOTEL/MOTEL	Unit	166.98
HOTEL/MOTEL WITH POOL (FILTERED)	Unit	132.30
HOTEL/MOTEL WITH POOL (UNFILTERED)	Unit	265.47
INDUSTRY (1-5 PEOPLE)	Unit	286.56
INDUSTRY (EACH ADDITIONAL PERSON)	Person	27.96
LAUNDROMAT	Washer	166.98
LODGING/BOARDING HOUSE	Unit	205.59
MEDICAL CLINIC	Unit	364.26
MILL	Unit	417.48
OFFICE (0-2000 SQUARE FEET)	Unit	117.96
OFFICE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	14.76
POOL	Unit	2,225.40
PUBLIC HALLS	Unit	233.55
RECREATION HALL	Unit	193.95
RESTAURANT (1-10 SEATS)	Unit	240.84
RESTAURANT (EACH ADDITIONAL SEAT)	Seat	14.76
SCHOOL	Class	195.12
SINGLE FAMILY DWELLING	Unit	276.15
SINGLE FAMILY DWELLING WITH SECONDARY SUITE	Unit	386.73
SKATING RINK	Unit	2,225.40
SPRAY PARK	Unit	3,680.37

STORE (0-1000 SQUARE FEET)	Unit	151.29
STORE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	46.92
STRATA/CONDO	Unit	265.47
TRANSPORTATION - LARGE FACILITY	Unit	7,062.39

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 USER 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	\$ 76.42	\$ 0.61 / m <sup>3</sup> over 40 m <sup>3</sup> to 55 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 55 m <sup>3</sup> to 400* m <sup>3</sup>
May - Aug	\$ 76.42	\$ 0.61 / m <sup>3</sup> over 85 m <sup>3</sup> to 105 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 105 m <sup>3</sup> to 800* m <sup>3</sup>
B. Single Family Residential with Legalized Suite		
Jan-Apr / Sep-Dec	\$ 108.86	\$ 0.61 / m <sup>3</sup> over 65 m <sup>3</sup> to 80 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 80 m <sup>3</sup> to 487* m <sup>3</sup>
May - Aug	\$ 108.86	\$ 0.61 / m <sup>3</sup> over 105 m <sup>3</sup> to 125 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 125 m <sup>3</sup> to 975* m <sup>3</sup>
C. Strata Residential		
Jan-Apr / Sep-Dec	\$ 60.23	\$ 0.61 / m <sup>3</sup> over 30 m <sup>3</sup> to 40 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 40 m <sup>3</sup> to 355* m <sup>3</sup>
May - Aug	\$ 60.23	\$ 0.61 / m <sup>3</sup> over 70 m <sup>3</sup> to 80 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 80 m <sup>3</sup> to 710* m <sup>3</sup>
Irrigation:		
Metered		\$ 1.52 / m <sup>3</sup>
Non-metered		\$ 1.52 / m <sup>3</sup> based on estimated volume
D. Multi Family Residential		
Jan-Apr / Sep-Dec	\$ 60.23	\$ 0.61 / m <sup>3</sup> over 30 m <sup>3</sup> to 40 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 40 m <sup>3</sup> to 355* m <sup>3</sup>
May - Aug	\$ 60.23	\$ 0.61 / m <sup>3</sup> over 70 m <sup>3</sup> to 80 m <sup>3</sup> \$ 1.52 / m <sup>3</sup> over 80 m <sup>3</sup> to 710* m <sup>3</sup>
E. Business / Industrial	\$ 35.57	\$ 1.52 / m <sup>3</sup> over 24 m <sup>3</sup> to 60 m <sup>3</sup> \$ 0.65 / m <sup>3</sup> over 60 m <sup>3</sup>
F. Business / Industrial with Residential	\$ 53.17	\$ 1.52 / m <sup>3</sup> over 35 m <sup>3</sup> to 60 m <sup>3</sup> \$ 0.65 / m <sup>3</sup> over 60 m <sup>3</sup>
G. Institutional / Civic	\$ 35.57	\$ 1.52 / m <sup>3</sup> over 24 m <sup>3</sup> to 60 m <sup>3</sup> \$ 0.65 / m <sup>3</sup> over 60 m <sup>3</sup>

Irrigation on separate meter		\$ 0.65 / m <sup>3</sup>	
H. Agricultural**			
Properties with single family residential			
Jan-Apr / Sep-Dec	\$ 83.37	\$ 0.61 / m <sup>3</sup> over 45 m <sup>3</sup>	
May - Aug	\$ 83.37	\$ 0.61 / m <sup>3</sup> over 90 m <sup>3</sup>	
Land only			
Jan-Apr / Sep-Dec		\$ 0.61 / m <sup>3</sup>	
May - Aug		\$ 0.61 / m <sup>3</sup>	Irrigation
I. Home Hemodialysis***		\$ 0.61 / m <sup>3</sup>	

\* Amount to increase annually by 25 m<sup>3</sup> in the Jan - Apr and Sep - Dec periods and by 50 m<sup>3</sup> 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 outside of City limits, an annual flat rate fee will be charged in addition to the User Fee. This flat rate fee will be equivalent to the annual frontage tax rate charged consistent with the City of Enderby Water Frontage Tax Bylaw and will be based on 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.....	\$ 3.00/m <sup>3</sup>

\* 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: \$ 101.35 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.

**Area:** CITY OF ENDERBY

**Category:** BUILDING PERMITS

**Year:** 2022 **Month:** 03

Folder Type	2022 / 03		2021 / 03		2022 to 03		2021 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	2,775,000	0	0	0	1	10,000			
END - DEMOLITION	0	0	0	0	0	0	2	2,780,000			
END - INDUSTRIAL BUILDING	0	0	0	0	0	0	0	0			
END - MANUFACTURED HOME	0	0	0	0	0	0	0	0			
END - MODULAR HOME	0	0	0	0	0	0	1	5,000			
END - MULTI FAMILY DWELLING	0	0	0	0	0	754,432	0	0			
END - PLUMBING	0	0	0	0	0	0	0	0			
END - SIGN	0	0	0	0	0	0	0	0			
END - SINGLE FAMILY DWELLING	1	0	41,510	1	0	0	0	0			
INDUSTRIAL BUILDING	0	0	0	0	0	300,000	3	699,490			
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			
OLD PIMS PERMITS	0	0	0	0	0	0	0	0			
PLUMBING	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			
SIGN	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			
<b>Report Totals</b>	<b>1</b>	<b>0</b>	<b>41,510</b>	<b>2</b>	<b>2</b>	<b>3,075,000</b>	<b>4</b>	<b>3</b>	<b>1,468,583</b>	<b>4</b>	<b>3,494,490</b>

**AGENDA**



MEMO

To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: April 11, 2022  
Subject: Appointment of Election Officials and Pay Rates

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**RECOMMENDATION**

THAT Council appoints Jennifer Bellamy as Chief Election Officer for the 2022 local government election;

AND THAT Council appoints Tate Bengtson as Deputy Chief Election Officer for the 2022 local government election;

AND FURTHER THAT Council approves the following rates of pay for election personnel for the 2022 local government election:

Chief Election Officer: \$980 flat rate

Deputy Chief Election Officer: \$653 flat rate

Election Worker: \$21.25 per hour

**BACKGROUND**

Pursuant to Section 58(1) of the *Local Government Act*, a local government must appoint a Chief Election Officer and Deputy Chief Election officer for the purposes of conducting an election.

The proposed rates are consistent with previous elections but have been adjusted for inflation.

Respectfully submitted,

  
Jennifer Bellamy  
Chief Financial Officer

MEMO

To: Mayor and Council  
From: Tate Bengtson, CAO  
Date: April 12, 2022  
Subject: Cornerstone Garden Extra Work Funding Request from Garden Club

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**RECOMMENDATION**

THAT Council provides a grant to the Enderby & District Garden Club valued at \$1,865 plus GST for the proposed extra work to Cornerstone Garden, funded from the Community Enhancement Fund.

**ALTERNATE RECOMMENDATION**

THAT Council does not provide a grant to the Enderby & District Garden Club for the proposed extra work at Cornerstone Garden.

**BACKGROUND**

Cornerstone Garden is located at 615 Mill Avenue. The land is owned by the City of Enderby. In the early 2000's, the lot was developed as a greenspace amenity by Enderby in Bloom, which was the local manifestation of the Communities in Bloom initiative. While Enderby in Bloom was active, volunteers maintained Cornerstone Garden and occasionally submitted funding requests to the City for extraordinary maintenance or enhancement items.

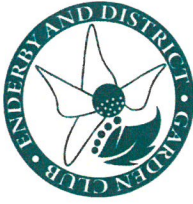
More recently, the Enderby & District Garden Club has maintained Cornerstone Garden as a voluntary community service project. The Club has submitted a funding request to assist with renewal of the pergola and pruning several trees. The works are valued at \$1,865. Attached is the request letter and supporting documentation for the costs.

Given that the request is a) relatively small in terms of cost; b) involves land owned by the City; c) supports the enhancement of a greenspace/aesthetic amenity; and d) is maintained by volunteers with limited access to financial resources beyond their own fundraising, this would be an eligible item for Council to consider supporting through the Community Enhancement Fund.

Respectfully submitted,



Tate Bengtson  
Chief Administrative Officer



April 12<sup>th</sup> 2022

To Tate and City Council.

Further to our conversation on April 6<sup>th</sup> regarding the Cornerstone Garden, I am hereby requesting grant funding from the Community Enhancement Program for community facilities. While the Enderby and District Garden Club {EDGC} is most grateful for the financial support from the Town towards the costs of plant and other material for the garden, this Spring we are faced with some additional challenges.

The overhanging maples in the garden need to be dealt with - two trees on Highway 97 A need to be removed and the 16yr old pergola badly needs re-staining. These are one-time costs that the EDGC is simply unable to absorb. I am attaching quotes from two local and trusted contractors who are willing to carry out the work.

- Quote from Armstrong Tree Fellars for essential pruning - \$ 540
- Quote from Okanagan Valley Painting for re-staining the pergola - \$1325.
- Total monies applied for \$1865 not including GST.

I would just like to point out that time is of the essence, since these tasks need to be done before the garden is planted in May.

The EDGC respectfully requests that Council give serious consideration to this request for grant funding. We are hopeful that the City will be willing to help us achieve our mutual goals of beautification of Enderby, for all its residents to enjoy.

Yours Truly,

Di Macdonald on behalf of the EDGC Executive.

# Price Quote

## Armstrong Tree Fellers

P.O. Box 264  
Armstrong, B.C. V0E 1B0  
250-938-2985



**Tuesday March 29, 2022**

Enderby Garden Club  
Enderby, BC

### DESCRIPTION

### AMOUNT

remove 2 small trees, vine from trellis, and overhanging limbs

\$540.00

SUBTOTAL \$540.00

GST 5.00%

OTHER \$0.00

TOTAL \$567.00

**THANK YOU FOR YOUR BUSINESS!**

**JOB ESTIMATE**

**Okanagan Valley Painting Services Ltd.**

#30 Mayberry Road  
Enderby, B.C. V0E 1V3  
Tel: 250-832-5995 FAX:250-838-2089  
OVPS@xplornet.ca

Date: March 27, 2022

Enderby Garden Club

Re: Exterior Painting of Arbour across from the credit union on George street.

Attention: Joan Glanfield

Power wash then scrape and sand wood on arbour, mask off murals then stain with a top quality exterior solid hide stain to match existing ( 2Coats)

Total cost labour and material included..... \$1325.00 + Gst

Extra charges would apply for work not mentioned in this quote.

We are in good standings with Worksafe BC and carry liability insurance.

Thank you ,  
Wes Uhlenberg

MEMO

To: Mayor and Council  
From: Tate Bengtson, CAO  
Date: April 4, 2022  
Subject: Notice of Motion (Councillor Schreiner): UBCM Resolution on Transportation Network Services in Small Rural and Remote Communities

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**NOTICE OF MOTION**

THAT Council directs staff to submit the resolution titled “Enabling Legal, Viable and Competitive Transportation Network Services in Small Rural and Remote Communities” to the Union of British Columbia Municipalities.

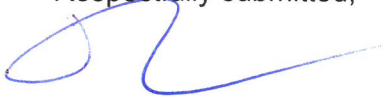
**BACKGROUND**

Council previously endorsed the attached resolution on March 7, 2022, for submission to the Southern Interior Local Government Association (SILGA). As the resolution was submitted after the cut-off period, it was deemed a late resolution and may only be considered if the SILGA resolutions committee determines that it is an emerging issue. The resolutions committee decided that it was *not* an emerging issue.

Notwithstanding that decision, Council may opt to submit the resolution directly to the Union of British Columbia Municipalities (UBCM). The cut-off date for UBCM resolutions is June 30, 2022.

Councillor Schreiner has submitted a notice of motion requesting that Council advance the attached, endorsed, resolution to UBCM for consideration at the 2022 convention.

Respectfully submitted,



Tate Bengtson  
Chief Administrative Officer

**TITLE: Enabling Legal, Viable and Competitive Transportation Network Services in Small Rural and Remote Communities**

**SPONSOR: City of Enderby**

WHEREAS the Province of BC has created a regulatory framework permitting transportation network services to operate in BC, which provides a passenger transportation option to address the significant public need for vehicles-for-hire and, in turn, reduce impaired driving, improve the ability of seniors and persons with barriers to access needed resources, and stimulate economic development;

AND WHEREAS the Province's regulatory framework is so onerous that it effectively prohibits the establishment of transportation network services in small, rural, and remote communities where it has the greatest potential to address areas underserved by traditional public transportation options, and has contributed to the proliferation of unregistered transportation network services operating across the Province, which poses a safety risk to consumers;

THEREFORE BE IT RESOLVED that UBCM requests that the Province of BC amends its regulatory framework to establish a transportation network service solution that will enable viable, competitive, and safe services throughout the Province, including in small rural and remote communities.