

**ENDERBY AND DISTRICT SERVICES COMMISSION**

**Tundra Baird  
Shawn Shishido**

**Allysa Hopkins  
Denis Delisle**

**AGENDA**

---

**DATE:** February 7, 2023  
**TIME:** 1:30 PM  
**LOCATION:** Council Chambers, Enderby City Hall – 619 Cliff Avenue

---

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

*The access codes for this meeting are:*

*Meeting ID: 828 6047 6776  
Passcode: 115735*

*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/)*

- 1. APPROVAL OF AGENDA**
- 2. ADOPTION OF MINUTES**
  - 2.1 Meeting Minutes of January 9, 2023 Page 3
- 3. BYLAWS**
  - 3.1 Cemetery Fees Bylaw Page 5  
Memo prepared by Chief Financial Officer dated January 31, 2023
  - 3.2 Parks, Recreation and Culture Fees Bylaw Page 8  
Memo prepared by Chief Financial Officer dated January 24, 2023
- 5. NEW BUSINESS**
  - 5.1 2023 Budget – Animal Control Page 11  
Memo prepared by Chief Financial Officer dated February 2, 2023
  - 5.2 2023 Budget – Cemetery Page 13  
Memo prepared by Chief Financial Officer dated February 2, 2023
  - 5.3 2023 Budget – Parks, Recreation & Culture Page 20  
Memo prepared by Chief Financial Officer dated February 2, 2023

**6. DELEGATIONS**

6.1 Dave Lancaster

Page 43

**7. PUBLIC QUESTION PERIOD**

**8. ADJOURNMENT**

**ENDERBY AND DISTRICT SERVICES COMMISSION**

MINUTES of a regular meeting of the **ENDERBY AND DISTRICT SERVICES COMMISSION** held on January 9, 2023 at 11:30 a.m. in the Council Chambers of Enderby City Hall.

<b><u>Members:</u></b>	Tundra Baird	City of Enderby
	Shawn Shishido	City of Enderby
	Allysa Hopkins	Electoral Area F
	Denis Delisle	Electoral Area F

**Staff:** Tate Bengtson – Chief Administrative Officer, City of Enderby  
 Jennifer Bellamy – Chief Financial Officer, City of Enderby  
 Sheryl Hay – Recreation Services  
 Kaylee Wells – Recreation Services

**ELECTION OF CHAIR**

The Chief Administrative Officer, serving as Corporate Officer, called the meeting to order and read the procedure for Election of Chair.

Shawn Shishido nominated Tundra Baird to be appointed Chair of the Enderby and District Services Commission.

Tundra Baird accepted the nomination.

Denis Delisle nominated Allysa Hopkins to be appointed Chair of the Enderby and District Services Commission.

Allysa Hopkins accepted the nomination.

Moved by Shawn Shishido, seconded by Tundra Baird

*“THAT Tundra Baird be appointed Chair of the Enderby and District Services Commission.”*

DEFEATED  
 OPPOSED Denis Delisle  
 Allysa Hopkins  
 Tundra Baird

Moved by Denis Delisle, seconded by Shawn Shishido

*“THAT Allysa Hopkins be appointed Chair of the Enderby and District Services Commission.”*

CARRIED

The Corporate Officer declared that Allysa Hopkins has been appointed Chair of the Enderby and District Services Commission for 2023.

**APPROVAL OF AGENDA**

Moved by Tundra Baird, seconded by Denis Delisle

*“THAT the January 9, 2023 Enderby and District Services Commission agenda be approved as circulated.”*

CARRIED

**ADOPTION OF MINUTES**

Enderby and District Services Commission Regular Meeting Minutes of June 15, 2022

Moved by Denis Delisle, seconded by Tundra Baird

*“THAT the minutes of the regular meeting of June 15, 2022 be adopted as presented.”*

CARRIED

**NEW BUSINESS**

2022 Enderby Outdoor Pool Final Report

Moved by Denis Delisle, seconded by Shawn Shishido

*“THAT the Enderby & District Recreation Services 2022 Outdoor Pool Final Report be received and filed.”*

CARRIED

**PUBLIC QUESTION PERIOD**

There were no questions from the public.

**ADJOURNMENT**

Moved by Denis Delisle, seconded by Tundra Baird

*“THAT the January 9, 2023 regular meeting of the Enderby and District Services Commission be adjourned at 11:49 a.m.”*

CARRIED

---

CHAIR

---

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

**AGENDA**  
*Commission*

To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: January 31, 2023  
Subject: Cemetery Fees Bylaw

---

**Recommendation**

THAT the Commission recommends that Council enacts the attached bylaw cited as the "Enderby & District Cemetery Regulation Bylaw No. 1702, 2020 Amendment Bylaw No. 1733, 2023".

**Background**

Attached is a bylaw to amend the cemetery fees. The only change from the current bylaw is an increase to the interment fee for a deeper depth burial to accommodate a second burial in the same lot.

Staff recently performed a deeper depth interment where it was identified that the fee charged for the interment is not adequate to cover the cost of the service. A deeper depth burial requires additional staff time (compared to a regular burial) and a mini-excavator rental, all of which totals \$1,170.00. The current fee in the bylaw is \$203.00. The attached bylaw amendment brings the fee up to the actual cost to provide the service.

Once the new bylaw has been supported by the Commission, it will be forwarded to Council for three readings and adoption.

Respectfully submitted,

  
Jennifer Bellamy  
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1733

A BYLAW TO AMEND CEMETERY REGULATION BYLAW NO. 1702

---

WHEREAS Council of the City of Enderby has adopted the "Enderby & District Cemetery Regulation Bylaw No. 1702, 2020";

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

1. This bylaw may be cited as the "Enderby & District Cemetery Regulation Bylaw No. 1702, 2020 Amendment Bylaw No. 1733, 2023".
2. Schedule "A" of the " Enderby & District Cemetery Regulation Bylaw No. 1702, 2020" is deleted and Schedule "A" attached to and forming part of this bylaw is substituted therefore.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2023.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2023.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2023.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2023.

---

Mayor

---

Corporate Officer

**Cliffside Cemetery**  
**Schedule "A"**  
**Fee Schedule**

<u>CEMETERY LOTS</u>	<u>Lot Fees</u>	<u>Care Fund Portion</u>	<u>Total Fees</u>
<b>Adult</b>			
(Resident)	\$ 358.75	\$ 120.00	\$ 478.75
(Non Resident)	1,200.00	400.00	1,600.00
<b>Child/Infant (up to 12 years)</b>			
(Resident)	244.50	82.00	326.50
(Non Resident)	820.00	274.00	1,094.00
<b>Cremated Remains</b>			
(Resident)	174.00	58.00	232.00
(Non Resident)	580.00	194.00	774.00
<b>Columbarium Niche</b>			
(Resident) Level I	573.00	57.50	630.50
Level II	605.00	60.50	665.50
Level III - V	668.50	67.00	735.50
(Non Resident) Level I	1,910.00	191.00	2,101.00
Level II	2,020.00	202.00	2,222.00
Level III - V	2,230.00	223.00	2,453.00
<b><u>CEMETERY SERVICES</u></b>		<b><u>Fee</u></b>	
<b><u>Interment Services (Opening &amp; Closing)</u></b>			
Adult		\$ 522.75	
Child/Infant		307.50	
Cremated Remains (Regular)		246.00	
Cremated Remains (if covered with concrete)		369.00	
Columbarium Niche		63.75	
Deeper Depth to Permit Second Burial in Same Grave (additional cost)		1,170.00	
Premium/Overtime Charges		At cost	
<b><u>Exhumation / Disinterment Services</u></b>			
Adult		850.00	
Child/Infant		500.00	
Cremated Remains (Regular)		400.00	
Cremated Remains (if covered with concrete)		600.00	
Premium/Overtime Charges		At cost	
<b><u>Memorial Installation</u></b>			
Care Fund Contribution		30.50	
Memorial Reinstallation		90.75	
- Supplies / Materials		At cost	
<b><u>SUPPLIES</u></b>			
Grave Liner (Regular)		At cost	
Grave Liner (Special - Small or Oversized)		At cost	
Cremation Vault		At cost	
<b><u>SUNDRY</u></b>			
Transfer of Right of Interment		30.50	
Cancellation of Right of Interment		30.50	
<b><u>TAXES</u></b>			
Provincial and Federal Taxes as legislated			

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

**AGENDA**  
Commission

To: Tate Bengtson, CAO  
 From: Jennifer Bellamy, CFO  
 Date: January 24, 2023  
 Subject: Parks, Recreation and Culture Fees Bylaw

**Recommendation**

THAT the Commission recommends that Council enacts the attached bylaw cited as "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020 Amendment Bylaw No. 1762, 2023".

**Background**

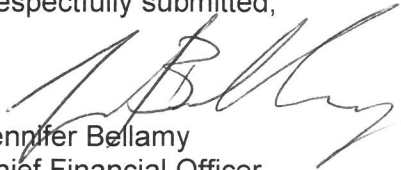
Attached is a bylaw to amend the pool fees for Parks, Recreation and Culture Fees. Below is a summary of the proposed changes.

Drop In (per visit)		
Not-for-profit licensed preschool or youth organization:		
	# of Youth/Preschool	Rate per Swim
	8-12	20.00 21.50
	13-20	32.50 34.75
	21-30	52.50 56.25
	30+	52.50 56.25 plus \$2.00 for each additional Youth/Preschool
Rentals (per hour)		
Up to 50 persons		75.50 80.75
51-85 persons		108.00 115.50
Swim club		28.50 30.50
Not-for-profit licensed preschool or youth organization		49.50 20.75 / instructor / hr

The proposed increases to the above fees are to cover the increased cost of wages for pool staff. Wages have required an increase to keep up with the increase in minimum wage and to attract and retain pool staff. No other rate changes are recommended at this time in order to remain competitive with neighbouring communities.

Once the new bylaw has been supported by the Commission, it will be forwarded to Council for three readings and adoption.

Respectfully submitted,

  
 Jennifer Bellamy  
 Chief Financial Officer



**THE CORPORATON OF THE CITY OF ENDERBY  
BYLAW No. 1762**

A bylaw to amend Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020

---

**WHEREAS** The Council of the Corporation of the City of Enderby has adopted "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020";

**AND WHEREAS** Council wishes to amend the fees;

**NOW THEREFORE** the Council of the Corporation of the City of Enderby, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited as "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020 Amendment Bylaw No. 1762, 2023".
2. Schedule "C" of "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020" is deleted and Schedule "C" attached to and forming part of this bylaw is substituted therefore.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2023.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2023.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2023.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2023.

---

Mayor

---

Corporate Officer

**SCHEDULE "C" – POOL FEES**

Drop In (per visit)				
	Per Swim	10-Visit Pass	1-Month Pass	Season Pass
Public Swim – Adult	4.50	40.50	49.50	n/a
Public Swim – Youth or Senior	3.75	33.75	41.25	n/a
Public Swim – Preschool 3-5 yrs	2.50	22.50	27.50	n/a
Public Swim – 2yrs and under	Free	n/a	n/a	n/a
Public Swim – Family	12.00	108.00	132.00	n/a
Toonie Swim	2.00	n/a	n/a	n/a
Aqua Fit – Youth or Senior	6.00	54.00	69.25	225.00
Aqua Fit – Adult	7.00	63.00	80.75	250.00
Not-for-profit licensed preschool or youth organization:				
	# of Youth/Preschool		Rate per swim	
	8-12		21.50	
	13-20		34.75	
	21-30		56.25	
	30+		56.25 plus \$2.00 for each additional Youth/Preschool	
Rentals (per hour)				
Up to 50 persons	80.75			
51-85 persons	115.50			
Swim club	30.50			
SD #83	JOINT USE AGREEMENT			
Not-for-profit licensed preschool or youth organization	20.75 / instructor / hr			

THE CORPORATION OF THE CITY OF ENDERBY

MEMO



To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: February 2, 2023  
Subject: 2023 Budget – Animal Control

---

**Recommendation**

THAT the Enderby and District Services Commission approves the Animal Control – 2023 Draft Budget.

OR

THAT the Enderby and District Services Commission amends the Animal Control – 2023 Draft Budget by \_\_\_\_\_;

AND THAT the Enderby and District Services Commission approves the Budget as amended.

**Background**

The attached Animal Control – 2023 Draft Budget proposes an increase of \$510 (or 2.7%) to property taxation to maintain service standards. Below is a summary of the changes in budget.

Operating Expenses - Actual operating costs for 2022 came in under budget. 2022 was the first full year with the pound keeper duties provided in-house, which resulted in savings of \$875. Expenses for the dog control officer also came in under budget. For 2023, costs for the operation of the dog pound and the contract rate for the dog control officer have increased. An additional \$610 is required for these increases.

Transfers to reserves – Includes an increase of \$200. As reserves and surplus amounts can be diminished with one legal action, it is prudent to build up reserves to have funds available for animal control items in addition to legal fees.

Overall budgeted expenses require an increase of \$810. With the offset in increased fees of \$300, a \$510 increase to property taxation is needed to fund the balance.

Once the Commission approves the draft budget, it will be forwarded to the City to incorporate into its budget process and to the RDNO for requisition purposes.

Respectfully Submitted

  
Jennifer Bellamy  
Chief Financial Officer

**Enderby & District Services Commission**  
**Animal Control - 2023 Draft Budget**

	2022	2022	2023	Change in Budget	2024	2025	2026	2027
	Budget	Actual (Draft)	Budget (Draft)	\$	Budget	Budget	Budget	Budget
				%				
<b>Funding Sources</b>								
Property Taxation	18,650	18,650	19,160	510	20,050	20,980	21,910	22,840
Fees	11,300	10,707	11,600	300	11,720	11,840	11,970	12,100
Interest	1,200	1,206	1,200	-	1,200	1,200	1,200	1,200
Grants	675	675	-	(675)	-	-	-	-
Transfer from Reserves	-	-	-	-	-	-	-	-
Transfer from Surplus	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>31,825</b>	<b>31,238</b>	<b>31,960</b>	<b>135</b>	<b>32,970</b>	<b>34,020</b>	<b>35,080</b>	<b>36,140</b>
<b>Expenses</b>								
Operating	30,650	26,762	31,260	610	32,070	32,920	33,780	34,640
Restart grant items	675	675	-	(675)	-	-	-	-
Transfer to Reserves	500	500	700	200	900	1,100	1,300	1,500
<b>Total Expenses</b>	<b>31,825</b>	<b>27,937</b>	<b>31,960</b>	<b>135</b>	<b>32,970</b>	<b>34,020</b>	<b>35,080</b>	<b>36,140</b>
<b>Net Surplus</b>	<b>-</b>	<b>3,302</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2022	2023
<b>Surplus Funds</b>		
Opening balance	49,280	52,582
Contributions	3,302	-
Expenditures	-	-
20% Operating Contingency	-	(6,392)
<b>Total</b>	<b>52,582</b>	<b>46,190</b>

	2022	2023	2024	2025	2026	2027
<b>Reserve Funds</b>						
Opening balance	27,244	28,292	28,992	29,892	30,992	32,292
Contributions	500	700	900	1,100	1,300	1,500
Expenditures	-	-	-	-	-	-
Interest earned	548	-	-	-	-	-
<b>Total</b>	<b>28,292</b>	<b>28,992</b>	<b>29,892</b>	<b>30,992</b>	<b>32,292</b>	<b>33,792</b>

THE CORPORATION OF THE CITY OF ENDERBY

MEMO



To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: February 2, 2023  
Subject: 2023 Budget – Cemetery

---

**Recommendation**

THAT the Enderby and District Services Commission approves the Cemetery – 2023 Draft Budget.

OR

THAT the Enderby and District Services Commission amends the Cemetery – 2023 Draft Budget by \_\_\_\_\_;

AND THAT the Enderby and District Services Commission approves the Budget as amended.

**Background**

The attached Cemetery – 2023 Draft Budget proposes an increase of \$1,670 (or 3.3%) to property taxation. Below is a summary of the changes.

Operating Expenses - Actual operating costs for 2022 came in over budget due to additional labour and equipment usage for an increase in the number of interments. For 2023, an additional \$3,370 is required for operations. This increase is primarily for increased labour and equipment usage based on historical demand and is partially offset by the increase in projected revenues.

Grants – Attached are the grant requests received for 2023. The Mara Cemetery has requested \$1,000 for 2023. Note that the Association has not included the required financial information as per policy. If the budget is approved, these funds will not be released until the financial information is received. The amount requested for 2023 is a \$2,500 reduction from 2022. This reduction has been used to increase the transfer to reserves. *\*Alternatively, the Commission could use this reduction to reduce the property taxation increase; however, reserve balances are not adequate to fund the requirements in the Cemetery Land Use Plan and any progress to build reserves helps immensely.* The Grindrod Cemetery Committee has requested the same amount as provided in 2022 of \$3,500.

Capital – For 2023 the capital project is to add new cremation plots to address the diminishing supply. The additional plots will likely be a southerly extension of the old section along the western edge of the cemetery, which will require the removal of the storage shed (a sea can would be purchased and stored at the public works shop as a replacement for the storage shed). The cemetery land use plan contemplates using this area for a one-sided columbarium; however, it appears that an in-ground cremation section can be put in this area which will

provide close to the same amount of lots and be more cost effective. Staff will complete their evaluation and bring back a recommendation to the Commission for amending the Cemetery Land Use Plan prior to commencing the project. This project would be funded through surplus funds. *\*Alternatively, the Commission could decide to not have staff move forward with evaluating this project. Note that the available lots in the cremation section will likely be full by the end of the year and the only available lots would be in the columbarium, which are available at a higher price point for customers.*

Transfer to Reserves – The base contribution has been increased by \$500. Along with this base increase:

- \$2,500 has been added from the decrease in the grant request amount;
- \$4,000 has been added to reflect the projected increase of fee revenues for 2023; and
- \$9,000 has been added from the increased fee revenue realized in 2022 (funded through surplus).

Funding Sources – Interest earned has been increased by \$700 to reflect the increase in interest rates. Fees have also been increased based on a historical three-year average of sales.

Once the Commission approves the draft budget, it will be forwarded to the City to incorporate into its budget process and to the RDNO for requisition purposes.

Respectfully Submitted



Jennifer Bellamy  
Chief Financial Officer

**Enderby & District Services Commission**  
**Cemetery - 2023 Draft Budget**

	2022		2023		Change in Budget		2024	2025	2026	2027
	Budget	Actual (Draft)	Budget (Draft)	Budget (Draft)	\$	%	Budget	Budget	Budget	Budget
<b>Funding Sources</b>										
Property Taxation	49,970	49,970	51,640		1,670	3.3%	52,850	54,060	55,270	56,490
Fees	19,500	28,661	25,000		5,500	28.2%	25,500	26,000	26,500	27,000
Interest	2,800	4,418	3,500		700	25.0%	3,500	3,500	3,500	3,500
Grants	920	920	-		(920)	-100.0%	-	-	-	-
Transfer from Reserves	15,600	-	-		(15,600)	-100.0%	16,300	37,400	-	37,400
Transfer from Surplus	28,000	8,000	64,000		36,000	128.6%	3,400	3,400	-	-
<b>Total Revenues</b>	<b>116,790</b>	<b>91,969</b>	<b>144,140</b>		<b>27,350</b>	<b>23.4%</b>	<b>101,550</b>	<b>124,360</b>	<b>85,270</b>	<b>124,390</b>
<b>Expenses</b>										
Operating	42,770	45,297	46,140		3,370	7.9%	47,260	48,380	49,500	50,630
Restart grant items	920	920	-		(920)	-100.0%	-	-	-	-
Grants	7,000	7,000	4,500		(2,500)	-35.7%	4,590	4,680	4,770	4,860
Major maintenance	12,000	-	12,000		-	0.0%	12,000	12,000	12,000	12,000
Projects	20,000	-	-		(20,000)	-100.0%	3,400	3,400	-	-
Capital	15,600	-	55,000		39,400	0.0%	16,300	37,400	-	37,400
Transfer to Reserves	18,500	18,500	26,500		8,000	43.2%	18,000	18,500	19,000	19,500
<b>Total Expenses</b>	<b>116,790</b>	<b>71,717</b>	<b>144,140</b>		<b>27,350</b>	<b>23.4%</b>	<b>101,550</b>	<b>124,360</b>	<b>85,270</b>	<b>124,390</b>
<b>Net Surplus</b>	<b>-</b>	<b>20,253</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	2022	2023
<b>Surplus Funds</b>		
Opening balance	178,856	191,108
Contributions	20,253	-
Expenditures	(8,000)	(64,000)
20% Operating Contingency	-	(12,528)
<b>Total</b>	<b>191,108</b>	<b>114,580</b>

	2022	2023	2024	2025	2026	2027
<b>Capital / CLP Reserve Funds</b>						
Opening balance	30,972	50,095	76,595	78,295	59,395	78,395
Contributions	18,500	26,500	18,000	18,500	19,000	19,500
Expenditures	-	-	(16,300)	(37,400)	-	(37,400)
Interest earned	623	-	-	-	-	-
<b>Total</b>	<b>50,095</b>	<b>76,595</b>	<b>78,295</b>	<b>59,395</b>	<b>78,395</b>	<b>60,495</b>

**Grindrod Cemetery**  
c/o #5 – 153 Salmon Arm Drive,  
Enderby, BC V0E 1V1

January 13, 2023

Attention: Ms. Jennifer Bellamy, Chief Financial Officer  
Enderby and District Services Commission,  
City of Enderby,  
639 Cliff Avenue,  
Enderby, BC V0E 1V0

Dear Ms. Bellamy:

Please accept this letter as our request for the 2023 grant for the Grindrod Cemetery. We would like to request \$3,500.00. This money is used for the maintenance of the grounds of the Grindrod Cemetery.

Please find attached the Financial Report for the Grindrod Cemetery for the year ended December 31, 2022.

We thank you for your support in the past which has been a great help in maintaining the Grindrod Cemetery to a high standard.

Yours truly,



Faith Hudson, Treasurer  
Grindrod Cemetery Committee



# *Grindrod Cemetery*

## FINANCIAL REPORT

as at December 31, 2022

Enderby & District Credit Union - January 1, 2022 \$4,949.43

### 2022 Deposits

NORD grant re Lawn maintenance, etc	3,500.00	
██████████ - crem B-1-B	100.00	
Opening & Closing of Plots	50.00	
Interest	1.79	
	<u>3,651.79</u>	
		\$3,651.79

### 2022 Expenses

Lawn & Grounds Maintenance	2,780.00	
New Sign Expenses	2,494.00	
Open & Closing of plots	150.00	
	<u>5,424.00</u>	
		<u>-\$5,424.00</u>

Enderby & District Credit Union - December 31, 2022 \$3,177.22

## Jennifer Bellamy

---

**From:** Todd & Anita Couch <at.chesterfield@gmail.com>  
**Sent:** January 24, 2023 3:21 PM  
**To:** Jennifer Bellamy  
**Subject:** Re: Cemetery info

Hi Jen,

Yes, please do submit without and then I will work on getting you the proper info. I think \$1000.00 is ample for this year.

Thanks!

Todd.

Sent from my iPhone

> On Jan 24, 2023, at 11:42 AM, Jennifer Bellamy <jbellamy@cityofenderby.com> wrote:

>

> ?Thanks Todd.

>

> For the financial information, what we require is a budget for 2023 and the most recent annual financials, which include an income statement and a balance sheet (the attached only shows the month of December for the cemetery). As your year end is December 31st, we typically get the prior year's income statement and balance sheet as the 2022 will not be ready yet, and attached is what we typically receive for your budget. Is this something you can get to me?

>

> I can put forward the grant request without the financial information if the timing doesn't work with Louise being away, but the Commission won't be able to release any the of the funds until the financials have been provided.

>

> Just let me know what works.

>

> Thanks,

>

> Jen

>

> -----Original Message-----

> From: Todd & Anita Couch <at.chesterfield@gmail.com>

> Sent: January 24, 2023 11:16 AM

> To: Jennifer Bellamy <jbellamy@cityofenderby.com>

> Subject: Cemetery info

>

> Hi Jen,

>

> Here is the most recent account summary. The cemetery info is at the bottom.

>

> I think we are all right for this year with \$1000.00. We did not put all of the money to use last year as we held off on some of our big projects due to the hot weather.

>

> I can't speak for everyone on the committee but I believe as long as we can reevaluate each year there is no need taking more than what we need.

>

> If I get the chance I will stop by City Hall one day and we can discuss things a bit more. Louise is away right now but once she is home I will try and send something more in if needed.

>

> Thanks,

>

> Todd.

>>

>> ?

>>

> <2022 Budget.pdf>

THE CORPORATION OF THE CITY OF ENDERBY

MEMO



To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: February 2, 2023  
Subject: 2023 Budget – Parks, Recreation & Culture

---

**Recommendation**

THAT the Enderby and District Services Commission approves the Parks, Recreation & Culture – 2023 Draft Budget.

OR

THAT the Enderby and District Services Commission amends the Parks, Recreation & Culture – 2023 Draft Budget by \_\_\_\_\_;

AND THAT the Enderby and District Services Commission approves the Budget as amended.

**Background**

The attached Parks, Recreation & Culture – 2023 Draft Budget proposes an increase of \$26,550 (or 3.5%) to property taxation. Below is a summary of the changes.

**Expenses**

General Operating – General operating expenses include the scheduling/programming contract, general marketing (i.e. recreation guides), credit card fees, commission meeting pay and administration fees. The cost for all of these components have increased. The larger increase is for the scheduling/programming contract (the contract rate is based on CPI) and administration fees (which is based on a combination of CPI and collective agreement rates).

Parks Operating – While regular maintenance costs have increased, the increase for parks is primarily due to how labour is allocated. 2022 operating costs came in higher than budget due to a higher demand for staff in the parks function. Labour is allocated to each function based on the estimated need for the year and can differ from actual allocation. Overall labour costs came in under budget for 2022.

Arena Operating – Operating expenses for the arena require a \$4,850 increase. \$4,500 of this amount is for arena and arena concession improvements, which will be funded from new advertising revenue and funds received from the concession operator, such that it doesn't represent an increase in property taxation. Utility costs and property insurance has also increased; however, this has been offset by the reduction in the labour allocation for the arena. In 2022 operating costs came in under budget due to the decrease in labour demand and a one-time cost of living credit received from BC Hydro.

Pool Operating – Utility and maintenance costs have increased for the pool; however, \$6,900 of the \$9,260 increase required for operating is for the increase in staffing requirements and wages for lifeguards. Pool staff wages require an increase to keep up with minimum wage and to provide a wage that is competitive with neighboring communities. The increase in pool staff wages is fully funded through the increase in projected pool revenues.

Programming Operating – This cost estimate is provided through Recreation Services and requires a \$1,500 increase, which is fully funded through projected programming revenues.

Grants – There are three grants provided for:

1. Shuswap Trail Alliance - \$11,640 (2% increase based on a signed agreement)
2. Kingfisher Interpretive Centre - \$10,000 (based on the attached grant request)
3. Enderby & District Museum Society - \$26,000 (based on the attached grant request)

Both the Kingfisher Interpretive Centre and the Enderby & District Museum Society are requesting operating grants equal to the value provided in 2022.

Projects – Appendix A includes a list of the projects for 2023. Also included in this value is \$65,500 for ParticipACTION projects.

Capital – There are two capital projects budgeted for 2023:

1. \$1,175,000 for the multi-year project for the new outdoor pool. Note that this amount is likely higher than required for 2023. The increased amount will provide flexibility if there is an opportunity to start construction in the fall; and
2. \$14,500 for a replacement floor scrubber. The existing unit is more than 25 years old and requires new batteries and repairs for an estimated cost of \$6,600. It is more cost effective to replace the unit due to its age. The replacement of the unit will be funded through equipment reserves. The equipment has also been added to the equipment replacement schedule. *\*Alternatively, the Commission could decide to fund the repairs rather than replace the unit. The funds for the repairs are not eligible for funding through the equipment reserves and would require a 0.9% increase to property taxation to fund.*

Transfer to Reserves – A 1% increase of the property taxation value has been added to capital renewal to continue to make progress towards asset management. *\*The Commission could choose to increase this amount as capital renewal costs have increased significantly and are likely to continue to outpace inflation. This would increase reserves available to assist with the new outdoor pool and continue to build funds for capital renewal of other assets.* \$1,500 has also been added to equipment reserves for future replacement of the floor scrubber. Appendix B provides a breakdown of the reserve and surplus balances.

### **Funding Sources**

Fees – Budgeted fee revenue is per estimates provided from Recreation Services and are based on projected facility rentals and user agreements. An exception to this for 2023, is the addition of revenues from the concession operator and an increase to arena advertising due to the introduction of rink board and wall advertising. This additional revenue will be put towards arena and concession improvements as noted in the Arena Operating expenses above.

Interest – Budgeted interest revenue has increased due to the increase in interest rates.

Grants – This value is comprised of \$1,175,000 for the new outdoor pool and \$65,500 for ParticipACTION projects.

Transfer from Reserves/Surplus – The items that comprise these values are shown on Appendix B.

Once the Commission approves the draft budget, it will be forwarded to the City to incorporate into its budget process and to the RDNO for requisition purposes.

Respectfully Submitted



Jennifer Bellamy  
Chief Financial Officer

**Enderby & District Services Commission**  
**Parks, Recreation & Culture - 2023 Draft Budget**

	2022		2023		Change in Budget		2024		2025		2026		2027	
	Budget	Actual (Draft)	Budget (Draft)	Budget (Draft)	\$	%	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
<b>Funding Sources</b>														
Property Taxation	747,960	747,961	774,510		26,550	3.5%	793,560	812,420	837,780	852,950				
Fees - Parks	19,200	21,025	21,100		1,900	9.9%	21,500	21,900	22,300	22,700				
Fees - Arena	125,200	135,956	130,200		5,000	4.0%	122,800	125,200	127,600	130,100				
Fees - Pool	53,600	68,519	63,100		9,500	17.7%	64,400	65,700	67,000	68,300				
Fees - Programming	25,000	34,780	29,100		4,100	16.4%	39,600	40,400	41,200	42,000				
Interest	3,600	7,343	5,900		2,300	63.9%	5,900	5,900	5,900	5,900				
Grants	1,361,557	102,183	1,240,500		(121,057)	-8.9%	3,800,000	-	-	-				
Borrowing	-	-	-		-	0.0%	-	200,000	-	-				
Transfer from Reserves	30,000	30,000	14,500		(15,500)	-51.7%	-	478,000	150,000	50,000				
Transfer from Surplus	7,000	-	5,600		(1,400)	-20.0%	-	-	-	-				
<b>Total Funding</b>	<b>2,373,117</b>	<b>1,147,768</b>	<b>2,284,510</b>		<b>(88,607)</b>	<b>-3.7%</b>	<b>4,847,760</b>	<b>1,749,520</b>	<b>1,251,780</b>	<b>1,171,950</b>				
<b>Expenses</b>														
Operating														
General	137,720	137,025	147,900		10,180	7.4%	150,950	154,000	157,050	160,100				
Parks	96,150	107,585	108,670		12,520	13.0%	110,700	112,700	114,800	116,900				
Arena	311,750	286,461	316,600		4,850	1.6%	322,800	329,200	335,700	342,300				
Pool	115,540	111,964	124,800		9,260	8.0%	127,200	129,700	132,300	134,900				
Programming	37,000	36,178	38,500		1,500	4.1%	36,600	37,300	38,000	38,800				
Grants	47,500	47,413	47,640		140	0.3%	47,900	48,100	48,300	48,500				
Projects	210,757	99,972	115,200		(95,557)	-45.3%	48,110	57,020	49,930	50,850				
Capital	1,230,000	89,439	1,189,500		(40,500)	-3.3%	3,800,000	670,000	-	-				
Debt payments	-	-	-		-	0.0%	-	-	156,000	51,500				
Transfer to Reserves	186,700	186,700	195,700		9,000	4.8%	203,500	211,500	219,700	228,100				
<b>Total Expenses</b>	<b>2,373,117</b>	<b>1,102,736</b>	<b>2,284,510</b>		<b>(88,607)</b>	<b>-3.7%</b>	<b>4,847,760</b>	<b>1,749,520</b>	<b>1,251,780</b>	<b>1,171,950</b>				
<b>Net Surplus</b>	<b>-</b>	<b>45,032</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				



# KINGFISHER Interpretive Centre

2550 Mabel Lake Rd  
Enderby, BC  
VOE 1V5

**Enderby and District Services Commission**

**City of Enderby**

**619 Cliff Ave**

**PO Box 400**

**Enderby, BC, V0E 1V0**

**December 12, 2022**

**Dear Enderby and District Services Commission;**

The Kingfisher Interpretive Centre Society (KICS) would like you to accept this letter as our official request for funding.

The Society was formed over four decades ago in response to a declining Chinook salmon population in the Shuswap River and has evolved into a leader in environmental education and has become a huge recreation destination on the river. Our volunteer efforts have earned us municipal, regional, provincial and federal recognition for outstanding volunteerism, environmental education and environmental stewardship with the most recent award received in November 2021 from the Canadian Museum of Nature for Community Action.

The site offers leisure and recreational opportunities for over four thousand visitors throughout the year. We boast the largest public beach in the upper reaches of the Shuswap River which is heavily utilized all summer long, sometimes seeing hundreds of people a day enjoying outdoor activities with their families. We offer free family events and educational opportunities and employment for local youth. We also provide an opportunity for seasonal activities such as snowshoeing and bird-watching. The site is utilized and enjoyed by many, all year long.

We would like to request funding in support of our annual operating costs. Last year we received \$10,000 and would like to replicate this request for \$10,000 for 2023. The support you provide offers thousands of locals and visitors with a place for outdoor leisure and recreational opportunities.

The funding that you have provided has been an enormous help in maintaining and operating our community information centre and salmon hatchery, subsequently providing a huge outdoor area for the community, families and visitors to enjoy. We have added a self-guided walk for visitors to enjoy and learn from while visiting the site, adding knowledge to their outdoor explorations. This request for funding is strictly for the on-going operations and maintenance of the site, ensuring that it is safe for all users to enjoy.

If you have any questions regarding this request, please do not hesitate to ask.

Respectfully,

Shona Bruce *(KICS Executive Director)*



**KICS Projected Operating Budget Nov. 01, 2022- October 31, 2023**

<b>Projected Revenue</b>	<b>Budget</b>	<b>Education</b>	<b>S2S</b>	<b>Hatchery Ops</b>	<b>Other</b>	<b>Total Budget</b>
Stream to Sea	44,400.00		39,960.00	4,440.00		44,400.00
DFO	15,300.00			10,000.00	5,300.00	15,300.00
Calgary Foundation	10,000.00			10,000.00	0.00	10,000.00
RDNO	10,000.00			10,000.00		10,000.00
First West Endowment	10,000.00	10,000.00				10,000.00
First West Community	1,000.00			1,000.00		1,000.00
PSF 2023	6,975.00		6,675	300.00		6,975.00
BC Hydro	2,000.00				2000	2,000.00
FWCP - BC Hydro	15,000.00	14,450.00	550			15,000.00
Donations	16,760.00			16,760.00	-	16,760.00
HRDC - CSJ/ASETS	5,000.00	5,000.00				5,000.00
Site Rental - DFO	6,000.00			6,000.00		6,000.00
Site Rental - Other	0.00			-		-
Interest	1,500.00			1,500.00		1,500.00
Tolko	5,000.00	5,000.00				5,000.00
Memberships	350.00			350.00		350.00
Misc Other Revenue (Misc, promo etc)	300.00			300.00		300.00
Site and Creek (DFO)	30,000.00				30000	30,000.00
<b>TOTAL REVENUES</b>	<b>179,585.00</b>	<b>34,450.00</b>	<b>47,185.00</b>	<b>60,650.00</b>	<b>37,300.00</b>	<b>179,585.00</b>
<b>Projected Expenses</b>						
Bookkeeper	5,000.00			5,000.00		5,000.00
Contract employees	4,000.00			4,000.00		4,000.00
Sub-Contracts (Other)	0.00					-
Accounting	2,000.00			2,000.00		2,000.00
Advertising and Promo	3,500.00			3,500.00		3,500.00
Business Fees and Licenses	250.00			250.00		250.00
Fundraising	100.00			100.00		100.00
Events (non-fundraising)	200.00			200.00		200.00
License, Fees & Subscriptions	2,000.00			2,000.00		2,000.00
Insurance	4,800.00			4,800.00		4,800.00
Office Supplies	1,000.00	1,000.00		-		1,000.00
Direct Project Expenses	0.00			-	0	-
Equipment	400.00			400.00		400.00
Repairs and Maintenance	4,000.00			4,000.00		4,000.00
Snow Removal	1,400.00			1,400.00		1,400.00
Stream to Sea Supplies	2,000.00		2,000	-		2,000.00
Wages & Benefits	70,960.00			-		-
Site Manager				-		-
Admin Assistant	6,000.00			6,000.00		6,000.00
Education Wages & MERCs	5,000.00	5,000.00		-		5,000.00
Executive Director	13,000.00			13,000.00		13,000.00
Hatch. Man. Wage	7,000.00			7,000.00		7,000.00
Stream to Sea	39,960.00		39,960.00	-		39,960.00
Contract Employees	32,300.00			-		-
Education	27,000.00	27,000.00		-		27,000.00
Creel Survey	5,300.00			-	5,300.00	5,300.00
Stream to Sea Mileage	5,225.00		5225	-		5,225.00
Site Supplies	800.00			800.00		800.00
Education Supplies	3,450.00	1,450.00		-	2000	3,450.00
Telephone	1,500.00			1,500.00		1,500.00
Utilities	3,500.00			3,500.00		3,500.00
Training	200.00			200.00		200.00
Volunteers	300.00			300.00		300.00
Bank Fees	200.00			200.00		200.00
Site & Creek	30,000.00				30000	30,000.00
Miscellaneous	500.00			500.00		500.00
<b>TOTAL EXPENSES</b>	<b>179,585.00</b>	<b>34,450.00</b>	<b>47,185.00</b>	<b>60,650.00</b>	<b>37,300.00</b>	<b>179,585.00</b>
Net Gain /(Loss)	0.00	0.00	0.00	-	0.00	0.00

**Kingfisher Interpretive Centre**  
**Financial Statements**  
**For the year ended October 31, 2021**  
**(Unaudited)**

**Contents**

<b>Review Engagement Report</b>	<b>2</b>
<b>Financial Statements</b>	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Summary of Significant Accounting Policies	7-8
Notes to Financial Statements	9-10

**Anne C Casey Professional Services Inc.**  
**Accounting, Bookkeeping and Tax Services**

**Review Engagement Report**

**To the Members of  
Kingfisher Interpretive Centre**

I have reviewed the accompanying financial statements of Kingfisher Interpretive Centre that comprise the statement of financial position as at October 31, 2021 and the statements of operations, changes in net assets and cash flows for the year then ended, as well as a summary of significant accounting policies and other explanatory information.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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.

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements do not present fairly, in all material respects, the financial position of Kingfisher Interpretive Centre as at October 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*Anne C Casey Professional Services Inc.*

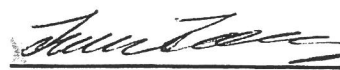
**Anne C Casey Professional Services Inc.**  
March 23, 2022  
Enderby, British Columbia

**Kingfisher Interpretive Centre**  
**Statement of Financial Position**  
(Unaudited)  
**As at October 31, 2021**

	2021	2020
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 109,497	\$ 95,996
Term deposits (Note 2)	130,537	130,037
Accounts receivable (Note 3)	1,772	5,948
Inventory	569	770
Prepaid expenses	1,884	2,224
	<u>244,259</u>	<u>234,975</u>
<b>Tangible capital assets (Note 4)</b>	<u>6,836</u>	<u>9,150</u>
	<u>\$ 251,095</u>	<u>\$ 244,125</u>
<b>Liabilities and Members' Equity</b>		
<b>Current</b>		
Accounts payable and accrued liabilities (Note 5)	\$ 5,828	\$ 10,908
Unearned revenue (Note 6)	87,415	68,653
	<u>93,243</u>	<u>79,561</u>
<b>Deferred capital contributions (Note 7)</b>	<u>5,184</u>	<u>6,435</u>
	<u>98,427</u>	<u>85,996</u>
<b>Equity</b>		
Unrestricted	145,832	148,979
Invested in tangible capital assets	6,836	9,150
	<u>152,668</u>	<u>158,129</u>
	<u>\$ 251,095</u>	<u>\$ 244,125</u>

Approved on behalf of the board:

 APR 24 2022 Director

 APR 24 2022 Director

**Kingfisher Interpretive Centre**  
**Statement of Changes in Net Assets**

(Unaudited)

**As at October 31, 2021**

	<b>Unrestricted</b>	<b>Invested in capital assets</b>	<b>2021</b>	<b>2020</b>
Net assets, opening	<b>\$148,979</b>	<b>\$9,150</b>	<b>\$158,129</b>	\$153,054
Increase (decrease)	-	-	-	-
Excess of revenues over expenditures	<b>(3,147)</b>	<b>(2,314)</b>	<b>(5,461)</b>	5,075
Tangible capital assets	-	-	-	-
	<b>\$145,832</b>	<b>\$6,836</b>	<b>\$152,668</b>	<b>\$158,129</b>

The accompanying notes are an integral part of these financial statements

**Kingfisher Interpretive Centre**  
**Statement of Operations**  
(Unaudited)  
For the year ended October 31, 2021

	2021	2020
<b>Revenue</b>		
DFO Contracts	\$ 38,316	\$ 46,085
Fundraising and miscellaneous	18,690	5,606
Grants	34,301	36,458
Donations	15,508	7,366
Rental	7,600	6,813
Interest income	550	3,746
Memberships	520	300
Promotional goods	-	55
Amortization of deferred capital contributions	1,251	2,441
	<b>116,736</b>	<b>108,870</b>
<b>Expenses</b>		
Advertising and promotion	3,193	168
Education Supplies	3,696	5,920
Fundraising	525	8
Insurance	5,091	5,526
Office and administration	3,803	762
Professional fees	3,914	2,003
Repairs and maintenance	2,891	4,650
Site and creek restoration	-	4,117
Subcontract	7,842	6,818
Telephone and utilities	4,922	4,415
Wages and benefits	84,006	66,260
	<b>119,883</b>	<b>100,647</b>
Excess of revenue over expenses before the following:	(3,147)	8,223
Amortization of tangible capital assets	(2,314)	(3,148)
<b>Excess of revenue over expenses</b>	<b>\$ (5,461)</b>	<b>\$ 5,075</b>

The accompanying notes are an integral part of these financial statements

**Kingfisher Interpretive Centre****Statement of Cash Flows**

(Unaudited)

**For the year ended October 31, 2021**

	2021	2020
<b>Sources of cash</b>		
Cash flow from operating activities	\$ 139,124	\$ 160,718
Interest received	550	3,746
	<u>139,674</u>	<u>164,464</u>
<b>Uses of cash</b>		
Payments for merchandise	124,420	94,060
	<u>124,420</u>	<u>94,060</u>
<b>Total cash flow from operating activities</b>	<u>15,254</u>	<u>70,404</u>
Deferred capital contributions	(1,251)	(2,441)
<b>Increase in cash during the year</b>	<u>14,002</u>	<u>67,964</u>
<b>Cash, beginning of year</b>	<u>226,032</u>	<u>158,068</u>
<b>Cash, end of year</b>	<u>\$ 240,034</u>	<u>\$ 226,032</u>
<b>Cash consists of:</b>	2021	2020
Cash accounts	\$ 109,497	\$ 95,996
Term deposits	130,537	130,037
	<u>\$ 240,034</u>	<u>\$ 226,032</u>

The accompanying notes are an integral part of these financial statements

**Kingfisher Interpretive Centre**  
**Notes to the Financial Statements**  
(Unaudited)

For the year ended October 31, 2021

---

**Nature of Operations**

The Kingfisher Interpretive Centre (the "Organization") is registered under the Society Act of the Province of British Columbia and its main purpose is to coordinate and administer environmental education and conservation projects. Its main sources of funds are government grants which are to be used for specific projects, as well as private donations of cash and materials. The projects are operated on land which is under a renewable lease. The Society is a registered charity under the Income Tax Act (Canada).

---

**1. Significant Accounting Policies:**

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-profit organizations. The significant policies are detailed as follows:

**a) Tangible capital assets**

Tangible capital assets are recorded at cost. The Society provides for amortization using the straight line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

Buildings	10 years
Computer equipment	5 years
Equipment	5 years
Machinery and equipment	5 years
Signs	5 years

**b) Revenue recognition**

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expense are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Externally restricted contributions for the purchase of capital assets that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Externally restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net assets to the Investment in Capital Assets balance.



**Kingfisher Interpretive Centre**  
**Notes to the Financial Statements**  
(Unaudited)

For the year ended October 31, 2021

---

**1. Significant Accounting Policies, continued:**

**c) Financial instruments**

(i) Measurement of financial instruments

All financial instruments are initially measured in the statement of financial position at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument; except for loans and receivables, held to maturity investments and other financial liabilities measured at the amortized cost. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The Society subsequently measures its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value. Forward exchange contracts and interest rate swaps that are not hedging items are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, accounts receivable and loans receivable.

Financial liabilities measured at amortized cost include accounts payable, accrued liabilities, deferred revenue and long term debt

Financial assets measured at fair value include investments traded on a recognized stock exchange.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- the present value of the cash flows expected to be generated by the asset or group of assets;
- the amount that could be realized by selling the assets or group of assets; or
- the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

**d) Use of estimates**

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are term deposits, prepaid expenses, accrued liabilities, unearned revenue, deferred capital contributions and equity in tangible capital assets.

---

**Kingfisher Interpretive Centre**  
**Notes to the Financial Statements**  
(Unaudited)

For the year ended October 31, 2021

**2. Financial instruments risks and uncertainties**

Fair Value - The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the Society is a going concern and thus expects to fully repay the outstanding amounts.

Market Risk - Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market. The organization has market risk with the investments it holds in mutual funds.

**3. Accounts receivable**

	<u>2021</u>	<u>2020</u>
Trade accounts receivable	\$ 1,921	\$ 5,948
GST receivable	(149)	-
	<u>\$ 1,772</u>	<u>\$ 5,948</u>

**4. Tangible capital assets**

	<u>2021</u>		<u>2020</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Buildings	\$ 381,670	\$ 374,834	\$ 6,836	\$ 9,150
Computer Equipment	1,170	1,170	-	-
Equipment	47,244	47,244	-	-
Machinery and Equipment	24,152	24,152	-	-
Signs	11,505	11,505	-	-
	<u>\$ 465,741</u>	<u>\$ 458,905</u>	<u>\$ 6,836</u>	<u>\$ 9,150</u>

**Kingfisher Interpretive Centre**  
**Notes to the Financial Statements**  
(Unaudited)

For the year ended October 31, 2021

---

**5. Accounts payable and accrued liabilities**

	<u>2021</u>	<u>2020</u>
Trade accounts payable	\$ 3,369	\$ 9,486
Source deductions	2,459	1,420
	<u>\$ 5,828</u>	<u>\$ 10,906</u>

---

**6. Unearned revenue**

Unearned revenue consists of that portion of restricted grants which were received but not yet utilized at year end.

---

**7. Deferred capital contributions**

Deferred capital contributions represent restricted contributions used to purchase certain tangible capital assets. Amortization of deferred contributions is provided for based on the useful life of the tangible capital assets.

---

**8. British Columbia Societies Act**

On November 28, 2016 the new British Columbia Societies Act came into effect. Included in the new Act is a requirement to disclose the remuneration paid to all directors other than reimbursement of expenses, and all contractors who were paid at least \$75,000 annually. The Society did not have anyone fall into this category for the year ended October 31, 2021.

---

**Enderby & District Museum Society**

901 George Street, P.O. Box 367

Enderby, B.C. V0E 1V0

Phone: 250-838-7170

January 16, 2023

Enderby & District Services Commission,  
c/o Tate Bengtson, Enderby City Hall,  
Enderby B.C.

Dear Commission Members: Re: **Annual Grant -Enderby & District Museum Society**

On behalf of the Board of Directors of the Enderby and District Museum, I wish to thank the Commission for their continued support of our museum and the \$26,000 we were awarded for the ongoing operation through 2022.

While it doesn't quite cover the wages of our 24 hour per week administrator, it definitely contributes to our operating costs and allows us to enhance and preserve our growing collection of archives, artifacts and photographic materials.

This past year, we have been extremely busy at the museum with many different projects. The McQueen estate donation took Jackie three months to accession into our archives and artifacts collection. With their monetary donation of \$38,000, we have designated it primarily for our new vault. We are moving artifacts from our back workroom out to the Springbend Hall for storage in preparation for the renovations for our fire resistant vault which will basically be the whole back room.

We had a very good Christmas fund-raising season bringing in about \$5,000 from our bake sale, toonie tree, silent auction and our commemorative calendar.

This year is the 50<sup>th</sup> Anniversary of our museum and we are in the planning stages for a variety of events and activities in the community. We are even hoping to have a big dinner and dance in September.

An added expense this year will be the upgrading of our computer system and adding another one, which will make four, since several volunteers are in on the same day, and they all need a computer to do their jobs.

We now have 16 regular volunteers, each one working on a different aspect of our collections. We are amazed at the ongoing donations we receive all the time from the public. Our volunteer hours amounted to 2500 and walk-ins totalled 1,650 people. The volunteers came in 900 times to work. I just might mention Gerrie Danforth (98 years young) contributed 350 hours, the highest of all our volunteers!

Jackie's ongoing posts on Facebook have garnered us 850 followers and as many as 5,000 hits on various articles!

We are asking if you would consider awarding us a grant of \$26,000.00 in 2023, the same amount you granted to us last year.

A signed Financial Statement to the end of our fiscal year, October 31, 2022 and a Budget for 2022/2023, are attached as requested.

We look forward to your support this upcoming year.

Yours truly,



Sandra Farynuk, President

Enc.

**ENDERBY & DISTRICT MUSEUM SOCIETY**

**BALANCE SHEET**

as at October 31, 2022

**ASSETS**

**CURRENT ASSETS**

Bank Chequing	\$	3,593.85
Capital Reserve Savings	\$	38,158.63
Savings Account	\$	65,110.61
Petty cash	\$	65.00
Equity Shares - Enderby & District Financial	\$	5.00

**TOTAL ASSETS**

**\$ 106,933.09**

**EQUITY**

**EQUITY**

Retained Earnings - October 31, 2021	\$	106,694.52
Current Earnings	\$	238.57
Retained Earnings - October 31, 2022		<u>\$ 106,933.09</u>

**TOTAL EQUITY**

**\$ 106,933.09**

  
Sandra Farynuk, President

  
Diana Inselberg, Treasurer

# ENDERBY & DISTRICT MUSEUM SOCIETY

## INCOME AND EXPENSES STATEMENT

November 1, 2021 to October 31, 2022

<u>INCOME:</u>	<u>2021/22</u>	<u>2020/21</u>
Donations	5,670.98	2,528.14
Donations - Memorials	1,400.00	3,100.00
Grant - City of Enderby	26,000.00	25,000.00
Grants - other	-	5,700.00
Memberships	1,200.00	700.00
Photographs/photocopies	61.00	184.50
Book Sales	1,708.50	851.50
Fundraiser Income & Misc.	497.05	433.33
Fundraiser - Bake Sale	592.00	-
Fundraiser - Silent Auction	-	-
Fundraiser - OHS mailout	-	312.00
Fundraiser - Toonie Tree	170.00	-
McQueen Legacy Fund	4,056.00	38,872.13
Drill Hall Donation	1,500.00	1,500.00
Interest	363.94	315.59
<b><u>TOTAL INCOME</u></b>	<b><u>43,219.47</u></b>	<b><u>79,497.19</u></b>
<u>EXPENSES:</u>		
Wages & Benefits	29,056.15	26,232.82
Advertising & Promotions	563.01	63.00
Book Purchases	868.25	744.00
Association Dues & Licenses	260.00	265.00
Insurance	855.00	814.00
Bank Charges	87.21	36.23
Office Supplies	911.60	1,302.36
Archival Supplies	2,839.97	-
Computer Supplies	112.34	233.38
Computer R & M	2,532.37	256.64
GST Paid	428.25	670.99
Photocopier	279.56	495.16
Photograph Expense	202.71	341.34
Postage	290.40	266.15
Janitor	1,700.00	1,800.00
Repairs & Maintenance	360.65	693.61

Springbend Hall	184.33	236.19
Telephone/Internet	769.08	769.08
Website Expense	180.00	360.00
Filing Cabinets	-	7,576.65
Miscellaneous Expenses	500.02	485.09
	<hr/>	<hr/>
<b><u>TOTAL EXPENSES</u></b>	<b>42,980.90</b>	<b>43,641.69</b>
	<hr/>	<hr/>
<b><u>NET INCOME</u></b>	<b>238.57</b>	<b>35,855.50</b>
	<hr/> <hr/>	<hr/> <hr/>

**ENDERBY & DISTRICT MUSEUM SOCIETY**

**BUDGET FOR NOVEMBER 1, 2022 TO OCTOBER 31, 2023**

**OPERATING ACCOUNT**

<b>INCOME</b>	<b>Actual</b>		<b>EXPENSES</b>	<b>Actual</b>	
	<b>2022-23</b>	<b>2021-22</b>		<b>2022-23</b>	<b>2021-22</b>
Services Committee Grant	26,000	26,000	Employee	30,000	29,056
Donations/other grants	4,000	5,671	Advertising & Promotions	4,000	563
Memorial donations	1,000	1,400	Book/gift shop purchases	1,000	868
Memberships	1,200	1,200	Postage	300	290
Interest on Deposits	500	364	Insurance	1,600	855
Fund raising	7,000	1,259	Association Dues & Licenses	300	260
Book sales & gift shop	1,500	1,709	Bank charges	100	87
Drill Hall donation	1,500	1,500	Office supplies	1,200	912
Jim McQueen legacy (annual)	4,500	4,056	Janitor	2,205	1,700
Miscellaneous income	60	61	Archival supplies	3,000	2,840
			Computer Maintenance & Supplies	12,000	2,644
			Fund-raising expenses	5,000	
			Photocopier expenses	300	280
			Repairs & maintenance	350	361
			Springbend Hall	200	184
			Telephone & Internet	1,100	769
			Travel & education	2,500	
			Website expenses	200	180
			Capital replacement	7,000	
			Miscellaneous (incl. GST paid)	1,300	1131
<b>TOTAL INCOME</b>	<b>47,260</b>	<b>43,219</b>	<b>TOTAL EXPENSES</b>	<b>73,655</b>	<b>42,980</b>



**Appendix "A"**

**Parks, Recreation & Culture**

**2023 Budget - Property Taxation Summary**

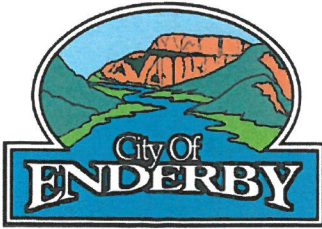
		<b><u>Property Tax Increase</u></b>
<b><u>Proposed Budget Changes:</u></b>		
Operating	17,550	2.3%
Operating Projects:		
Arena - Condenser drift eliminators	5,000	
Arena - Roof repairs	4,000	
Arena - Parking lot drainage	11,000	
Arena - General	5,700	
Pressure washer replacement	1,300	
Parks - General	3,700	
Pool - Basin & general	16,000	
Total	<u>46,700</u>	
Regular budgeted amount	<u>46,700</u>	
Increase required	-	0.0%
Surplus Funded Projects:		
Diamond #3 infield repair	3,000	
Programming equipment	2,600	
Equipment reserves	1,500	0.2%
Capital replacement reserves	7,500	1.0%
<b>Total Draft Budget Increase</b>		<b><u>3.5%</u></b>
<b><u>Optional items for Commission consideration:</u></b>		
Reserves:		
Additional 1% increase to capital replacement reserves	7,500	1.0%
<b>Total Draft Budget Increase, Including Optional Items</b>		<b><u>4.5%</u></b>

**Appendix "B"**

**Parks, Recreation & Culture  
Surplus/Reserve Schedule  
2023**

	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>Reserves</b>					
<b>Capital Renewal</b>					
Opening Balance	366,687	514,887	670,887	364,887	387,087
Contributions	148,200	156,000	164,000	172,200	180,600
Debt payment					
Usage					
- New Pool			- 400,000	- 150,000	- 50,000
- Barnes Park Playground replacement			- 70,000		
Closing Balance	514,887	670,887	364,887	387,087	517,687
<b>Equipment</b>					
Opening Balance	56,770	89,770	137,270	176,770	224,270
Contributions	47,500	47,500	47,500	47,500	47,500
Usage					
- Floor Scrubber replacement	- 14,500				
- Arena pressure relief valve			- 8,000		
Closing Balance	89,770	137,270	176,770	224,270	271,770
Closing balance	604,658	808,158	541,658	250,579	789,458
<b>Surplus</b>					
Opening Balance	300,014	339,446	339,446	339,446	339,446
Less: 20% operating contingency	- 151,976	- 154,430	- 157,449	- 160,530	- 163,670
Contributions	45,032				
Usage					
Diamond #3 infield repair	- 3,000				
Programming equipment	- 2,600				
Closing available balance	187,469	185,016	181,997	178,915	175,776

AGENDA  
Commission



**REQUEST TO APPEAR AS A DELEGATION**

On 7 February 2023 (Commission)

Day Month Year

Date of Request 1 February 2023

Name of Person Making Request Dave Lancaster

Name and Title of Presenter(s) Dave Lancaster

Contact Information 6588 Hwy97A Enderby V0E1V3

Details of Presentation \_\_\_\_\_

Add lights on diamond 4 rather than build diamond 5, use that space for a fenced dog park

Demolish the skate park immediately in preparation for new pool

Convert curling facility to 3 sheets rather than 4, train arena workers to be ice technicians for curling rink

**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.*