

REGULAR MEETING OF COUNCIL AGENDA

DATE: April 22, 2025
TIME: 4:30 p.m.
LOCATION: Council Chambers, Enderby City Hall

The public may attend this meeting in person or by means of electronic facilities.

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

The access codes for this meeting are:

*Meeting ID: 814 4732 2138
Passcode: 897732*

If you would like to attend this meeting by means of electronic facilities and 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/*

1. LAND ACKNOWLEDGEMENT

We respectfully acknowledge that we are on the traditional and unceded territory of the Secwepemc.

2. APPROVAL OF AGENDA

THAT the April 22, 2025 Council Meeting agenda be approved as circulated.

3. ADOPTION OF MINUTES

3.1 Meeting Minutes of April 7, 2025

Page 4

THAT the April 7, 2025 Council Meeting minutes be adopted as circulated.

4. DELEGATIONS

4.1 Audit Final Report for the Year Ended December 31, 2024

4.1.1 Presentation by Angie Spencer, BDO

Presentation materials circulated under separate cover electronically.

4.1.2 2024 Financial Statements

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*Memo prepared by Chief Financial Officer dated April 14, 2025
THAT Council receives the 2024 Audited Financial Statements as presented;*

AND THAT Council approves the 2024 Audited Financial Statements.

5. PUBLIC HEARINGS

- 5.1 Public Input on 2025 Budget Page 45
6. **CONTINUING BUSINESS AND BUSINESS ARISING FROM COMMITTEES AND DELEGATIONS**
7. **BYLAWS**
- 7.1 2025 Budget Bylaws Page 64
Memo prepared by Chief Financial Officer dated
THAT Council gives first reading to the bylaws cited as “City of Enderby 2025 – 2029 Financial Plan Bylaw No. 1809, 2025”, “City of Enderby Annual Tax Rate Bylaw No. 1810, 2025”, “City of Enderby Sewer Frontage Tax Bylaw No. 1811, 2025”, “City of Enderby Water Frontage Tax Bylaw No. 1812, 2025” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1813, 2025”;

AND THAT Council considers the public input received, respecting the 2025-2029 Financial Plan;

AND THAT Council amends the 2025-2029 Financial Plan by _____;

AND FURTHER THAT Council gives second and third readings to the bylaws cited as “City of Enderby 2025 – 2029 Financial Plan Bylaw No. 1809, 2025”, “City of Enderby Annual Tax Rate Bylaw No. 1810, 2025”, “City of Enderby Sewer Frontage Tax Bylaw No. 1811, 2025”, “City of Enderby Water Frontage Tax Bylaw No. 1812, 2025” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1813, 2025”.
- 7.2 Inter-Community Business License Bylaw - Amendment Page 85
Memo prepared by Chief Financial Officer dated April 14, 2025
THAT Council gives first, second, and third readings to the bylaw cited as “The Corporation of the City of Enderby Inter-Community License Bylaw No. 1430, 2008 Amendment Bylaw No. 1814, 2025”;

AND THAT Council gives notice of its intention to adopt “The Corporation of the City of Enderby Inter-Community License Bylaw No. 1430, 2008 Amendment Bylaw No. 1814, 2025” by posting notice at the public notice board at City Hall and provides an opportunity for persons who consider themselves affected by the proposed bylaw to make representations to Council at its Regular Meeting of May 5, 2025.
- 7.3 Loan Authorization Bylaw – Outdoor Pool Page 89
Memo prepared by Chief Financial Officer dated April 15, 2025
THAT Council gives first, second, and third readings of the bylaw cited as “Barnes Park Outdoor Pool Loan Authorization Bylaw No. 1815, 2025”.
8. **REPORTS**
- 8.1 Mayor and Council Reports
- 8.2 Area F Director Report
- 8.3 Chief Administrative Officer Report

8.3.1 Council Inquiries

- 8.4 RDNO Building Permit Report – March 2025
THAT Council receives and files the RDNO Building Permit Report – March 2025.

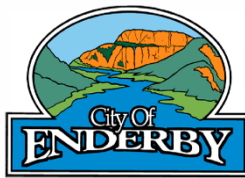
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9. PUBLIC QUESTION PERIOD

10. CLOSED MEETING RESOLUTION

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 (1) (k) of the Community Charter.

11. ADJOURNMENT



THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Regular Meeting** of Council held on Monday, April 7, 2025 at 4:30 p.m. in Council Chambers.

Present: Mayor Huck Galbraith
Councillor Tundra Baird
Councillor Roxanne Davyduke
Councillor Brian Schreiner
Councillor Shawn Shishido
Councillor Sarah Yerhoff

Absent: Councillor David Ramey

Staff: Chief Administrative Officer – Tate Bengtson
Chief Financial Officer – Jennifer Bellamy
Manager of Planning, Community Safety and Bylaw Compliance – Kurt Inglis
Manager of Strategic Priorities and Community Services – Kelsey Campbell
Clerk-Secretary – Andraya Holmes

Other: Press and Public

LAND ACKNOWLEDGEMENT

We respectfully acknowledge that we are on the traditional and unceded territory of the Secwepemc.

APPROVAL OF AGENDA

Item 7.2 – *Early Budget Approval for Purchase of Two Public Works Trucks* was added to the agenda as a late item.

Moved by Councillor Shishido, seconded by Councillor Yerhoff
“*THAT the April 7, 2025 Council Meeting agenda be approved as amended.*”

CARRIED

ADOPTION OF MINUTES

Meeting Minutes of March 17, 2025

Moved by Councillor Shishido, seconded by Councillor Baird
“*THAT the March 17, 2025 Council Meeting minutes be adopted as circulated.*”

CARRIED

CONTINUING BUSINESS AND BUSINESS ARISING FROM COMMITTEES AND DELEGATIONS

Rise and Report – Committee of the Whole

Moved by Councillor Shishido, seconded by Councillor Baird

“THAT Council adopts the following resolution of the Committee of the Whole of April 7, 2025:

THAT Council directs staff to complete a Council remuneration review and report back;

AND THAT Council re-allocates \$2,800 in funding from SILGA attendance to other relationship-building initiatives;

AND THAT Council increases its annual grant to the Arts Council from \$4,000 to \$5,000;

AND THAT Council increases the contribution to asset management for Water Services by an additional 1.7% increase to water frontage tax;

AND THAT Council approves the draft budget as amended;

AND FURTHER THAT Council directs staff to prepare the requisite bylaws for public input on April 22, 2025, based on the approved budget.”

CARRIED

BYLAWS

Subdivision Servicing and Development Bylaw Amendment

Moved by Councillor Shishido, seconded by Councillor Yerhoff

“THAT Council adopts the City of Enderby Subdivision Servicing and Development Bylaw No. 1278, 2000 Amendment Bylaw No. 1808, 2025”.

CARRIED

REPORTS

Mayor and Council Reports

Councillor Baird

Visited Revelstoke and Penticton and noted that their public art projects are well done and well received by the communities.

Will be attending a Chamber meeting on Thursday.

Handing out posters for the Easter event around the City. Planning for the event is going well.

Councillor Yerhoff

Reported that things are going well with FACT so far this year. They are looking for a delivery driver for the Good Food Box program.

Feed Enderby & District has applied again for the farmers market coupon program.

The Kings Table Soup Kitchen is serving about 20 people per week.

Will be attending a Chamber of Commerce meeting on Thursday. Chamber coffee events are now being held monthly at Enderbeans.

Councillor Davyduke

Attended an Interagency meeting at the end of March.

Voting for the federal election will be taking place at the Seniors Centre.

The Enderby Farmers market joined the BC Farmers Market Association.

Better at Home has some availability to provide non-medical services to seniors in our community.

Recreation Services is working to promote their new Prescribe Nature program.

The final pitch for the Community Futures Enterprize challenge is happening this week and there are a few participants from the Enderby area.

Councillor Shishido

Attended a meeting of the Enderby Fish and Game Club.

Has been talking with Recreation Services staff about efficiencies in ball diamond scheduling between Enderby and surrounding communities.

Will be attending a Museum meeting next week.

Councillor Schreiner

Attended the Enderby & District Arts Council AGM and noted that they are not intending to put on Music by the River events this year because of a lack of volunteers.

Reported that updates on the Rail Trail are forthcoming.

Mayor Galbraith

Nothing to report.

Chief Administrative Officer

Welcomed the new Manager of Strategic Priorities and Community Services, Kelsey Campbell, to the team.

Demolition of the lower reservoir has been completed. Material is gradually being hauled away and drain rock is being placed. The Manager of Strategic Priorities and Community Services is working on the public information for the Stage 2 water restrictions that will start on May 1st.

The new campground managers, Jason and Krista Foster, will be starting on May 1st. There is a meeting scheduled for the end of this week with the outgoing campground manager to discuss transition and cross-training.

The request for qualifications for a consultant to assist with the Official Community Plan, Zoning Bylaw, and Subdivision Servicing bylaw updates has closed and the qualifications are now being scored. Will be reaching out to Council tomorrow to propose some dates for the next staff-led workshop, which will be led by the Manager of Planning, Community Safety and Bylaw Compliance and will focus on planning and land use bylaws.

The Parks Department has now shifted into outside work. Some dry floor activities are occurring in the arena as ball season now gets under way. This past Friday was the first day of play at the Grindrod Ball Diamond.

Some construction on Vernon Street, close to the Cliff Avenue intersection, is expected for the installation of services to the middle lot of 506 Cliff Avenue. At this time, the intention is to do this using a single-lane alternating traffic pattern. Unfortunately, it will mean an excavation in the road and some traffic interruption. Further notice will be sent out once the details and schedule have been finalized with the property owner's contractor.

The street sweeping contractor was able to sweep George Street on Saturday, ahead of the community sweep that is scheduled for April 18th. They also did a quick sweep of some of the areas on the hillside, to remove some of the heavier winter debris. They will sweep these areas again, this was just intended as a rough sweep to remove as much heavy material as possible. The polishing sweep will be on April 18th.

Provided the weather clears up, a contractor is being brought in to regrade and seed the area that was disturbed by the district heating line realignment through Barnes Park later this week.

Site mobilization is expected to begin for the new pool next week with fencing being delivered on April 14th. The construction trailer is expected to arrive on April 21st. Behind the scenes, Staff are going through the shop drawing approvals with the construction manager and consultant team.

Brickyard Road grading today had to be deferred due to rain. Provided the weather dries up, grading will be rescheduled to later this week.

Councillor Shishido asked about the setbacks for the new buildings at 704 Cliff Avenue.

The Planner responded that there are setbacks for the residential building but that the commercial building is allowed to have a zero metre setback.

Councillor Davyduke reported concerns of speeding in the community and asked if the speed reader could be deployed.

Chief Administrative Officer advised that it could be deployed and asked for locations of concern.

Councillor Davyduke advised that she would follow up with a list of areas.

Councillor Davyduke asked if there is an explanation for the heave that occurred on Kate Street.

Chief Administrative Officer responded that there was a full depth excavation following the heaving, but that nothing unusual was found below the pavement, so it was likely just a very soft spot of ground that failed. The area is being prepared for repaving this spring.

Council discussed the flow of traffic at the Belvedere-Evergreen-Howard intersection.

Council discussed issues with the Highway 97A/B intersection and concerns for the safety of drivers as traffic increases.

Mayor Galbraith asked for an update on the sculpture program.

Manager of Planning, Community Safety and Bylaw Compliance responded that approval from the Ministry of Transportation was received today to place a sculpture along the highway but that there are some conditions that staff is waiting for to work into the request for proposal.

Mayor Galbraith reported that there are over 1400 jobs currently posted by Interior Health and that depending on the position, there are opportunities where Interior Health will pay for schooling and pay the candidate while they are in school.

NEW BUSINESS

Community Futures North Okanagan Letter of Support for Rail-Trail Readiness Project

Moved by Councillor Baird, seconded by Councillor Shishido

“THAT Council provides a letter of support to Community Futures North Okanagan for the Rail-Trail Readiness Project.”

CARRIED

Early Budget Approval for Purchase of Two Public Works Trucks

Moved by Councillor Schreiner, seconded by Councillor Baird

“THAT Council provides early budget approval for the purchase of two Public Works trucks;

AND THAT Council awards the purchase to Bannister GM Vernon with a value not to exceed \$55,000 per truck including optional and aftermarket items, excluding taxes and environmental levies.”

CARRIED

NOTICES OF MOTION

Notice of Motion (Mayor Galbraith): Opposition to Bill 7 – 2025 Economic Stabilization (Tariff Response) Act

Council discussed their opposition to Bill 7 excluding the removal of trade barriers between provinces.

Moved by Councillor Shishido, seconded by Councillor Baird

“THAT Council receives and files the correspondence from MLA Williams and the BC Chamber of Commerce with respect to Bill 7 – 2025 Economic Stabilization (Tariff Response) Act;

AND THAT Council expresses its opposition to Bill 7 – 2025 Economic Stabilization (Tariff Response) Act with the exception of removal of trade barriers between provinces;

AND FURTHER THAT Council provides a letter of support to MLA Williams, copied to all local governments and major political parties in British Columbia, expressing its opposition to Bill 7 – 2025 Economic Stabilization (Tariff Response) Act with the exception of removal of trade barriers between provinces.”

CARRIED

CORRESPONDENCE AND INFORMATION ITEMS

Moved by Councillor Baird, seconded by Councillor Yerhoff

“THAT Council receives and files the correspondence and information items titled:

- *Cannabis Taxation Sharing & Municipal-Owned Cannabis Retail Stores Correspondence from Lisa Pineault, Mayor, Village of Daajing Giids dated March 20, 2025.*
- *FEEDBACK REQUESTED: Reforming the Local Government Act – A Roadmap Correspondence from Louise Wallace Richmond, President, SILGA dated March 24, 2025.”*

CARRIED

PUBLIC QUESTION PERIOD

There were no questions from the public.

CLOSED MEETING RESOLUTION

Moved by Councillor Shishido, seconded by Councillor Yerhoff

“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 (1) (k) and 90 (2) (b) of the Community Charter.”

CARRIED

ADJOURNMENT

Moved by Councillor , seconded by Councillor

“THAT the regular meeting of April 7, 2025 adjourn at 6:04 p.m.”

CARRIED

MAYOR

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: April 14, 2025
Subject: 2024 Financial Statements

Recommendation

THAT Council receives the 2024 Audited Financial Statements as presented;

AND THAT Council approves the 2024 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 finalize the audit report.

Below is a summary of the major changes from 2023 to 2024 and to budget:

- Cash - Decrease of \$841,553 from 2023. The amount of cash on hand varies depending on upcoming projects and maintaining liquidity. An increased amount of cash was kept on hand in 2023 for upcoming significant projects (Reservoir 1 replacement and the new outdoor pool). As these projects move forward, cash has decreased to fund the costs.
- Portfolio Investments – Increase of \$2,402,331. Funds invested are dependent on cashflow needs. As cash on hand was sufficient for cashflow needs, more funds were put into terms in 2024 to lock in higher interest rates.
- Accounts Receivable – Increase of \$434,787. Accounts receivable has increased due to grant claims for costs incurred for the new pool. Accrued interest receivable has also increased due to the increase in investments.
- Accounts Payable – Increase of \$208,306. The increase to accounts payable at yearend reflects costs associated with the new pool project.
- Deferred Revenue – Increase of \$343,028. This increase is primarily due to two conditional grants received during the year. \$164,430 was received for planning and implementation activities to meet the new housing legislative requirements and \$187,765 was received from the Local Government Climate Action Program (LGCAP), which represents a prepayment of the annual funds for climate initiatives for 2025 to 2027. As these projects are ongoing, the grants will be recognized as revenue once the related project costs have been incurred.

- Long-term Debt – Decrease of \$125,884. The decrease is due to debt repayments per the City's financing agreements.
- Asset Retirement Obligations – Increase of \$255,192. The City's asset retirement obligations, which are costs that the City will be legally required to incur when it retires an asset, is adjusted annually for accretion, which is an inflationary increase to the liability.
- Tangible Capital Assets - Increase of \$3,742,996. \$5,078,990 in capital assets were added in 2024 (\$2.1 million was the addition of the new subdivision for Viewmount Court and the extension of Heitman Street). This value is offset by \$1.3 million in current year amortization.
- Revenue – Most sources of revenue are consistent with budget. Revenue items that vary from budget include:
 - Grants and Subsidies – Budgeted revenues included \$3 million for the new outdoor pool. The project is in its design phase and the remainder of the grant revenue will come in once costs have been expended in 2025.
 - Developer Contributions – This represents the value of the new subdivision for Viewmount Court and the Heitman Street extension, in which the roadworks and underground infrastructure is now owned by the City.
- Expenditures - Excluding amortization and accretion (as these are not budgeted items) the City's 2024 expenditures were below budget by \$1.5 million. Most of the variance is due to projects that are ongoing and will continue into 2025, as well as the unused allocation of Safe Restart Funds (as these funds were included in the budget to provide flexibility to react when eligible costs arose). The unused value of Safe Restart Funds totaled \$241,274. In addition, the following also contributed to the variance:
 - General Government Services – The Community Enhancement Fund had \$71,122 of unused funds at the end of 2024 that are carried forward to 2025. Other items budgeted that were not used were \$164,430 for housing initiatives as mentioned above and \$112,500 for capacity funding, which will also carry forward to 2025.
 - Protective Services – Projects that were included in the 2024 budget that are ongoing and will carry forward to 2025 are:
 - FireSmart Program Grant - \$28,847
 - Indigenous Engagement Grant - \$39,642
 - Next Generation 911 - \$45,000
 - LGCAP - \$90,000
 - Transportation Services – Transportation services included funding from the LGCAP of \$90,000, of which \$87,485 was unused and will carry forward to 2025. Street paving expenditures came in under budget by \$57,640. Also included in transportation services are transfers from other funds for equipment usage. Water services had increased equipment usage of \$43,923, which contributed to the variance from budget.
 - Sewer Services – The service had \$88,500 of unused contingency funds, which will carry forward into surplus for future use.

Attached is an alternate income statement that shows the amortization and accretion separately and includes 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 2024 Audited Financial Statements provide a fair representation of the City's financial position as of December 31, 2024.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

The Corporation of the City of Enderby

Income Statement

December 31, 2024

	2024 Budget	2024 Actual	2023 Actual
Revenue			
Taxation (net)	\$ 2,776,200	\$ 2,742,880	\$ 2,558,390
Grants and subsidies	5,117,920	2,708,278	3,323,472
Sale of services	2,426,263	2,605,841	2,213,943
Other revenue from own sources	104,780	114,627	200,377
Interest and penalties	521,900	704,305	548,643
Developer contributions	-	2,125,862	-
	10,947,063	11,001,793	8,844,825

Expenditures			
General government services	1,371,299	886,644	800,781
Protective services	624,100	280,826	316,015
Transportation services	723,119	431,628	393,703
Solid waste services	122,000	118,239	115,751
Community development services	53,700	26,352	30,887
Recreational and cultural services	204,600	127,828	107,173
Riverside RV Park & tourism services	299,400	255,537	242,668
Commission services	1,077,740	1,029,649	962,228
Water services	744,910	701,608	600,127
Sewer services	680,828	528,146	566,444
	5,901,696	4,386,457	4,135,777

Excess revenue over expenses	5,045,367	6,615,336	4,709,048
Loss on disposal of tangible capital assets	-	(8,946)	(15,131)
Accretion	-	(255,192)	(43,849)
Amortization	-	(1,308,668)	(1,312,955)

Accounting Surplus (per Financial Statements)	\$ 5,045,367	\$ 5,042,530	\$ 3,337,113
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Adjustments for other budget items:

Add:			
Accretion	-	255,192	43,849
Amortization	-	1,308,668	1,312,955
Transfers from reserves	3,760,400	1,673,115	424,671
Transfers from surplus	1,603,923	648,375	192,123
Capital disposal	-	27,326	15,131
Debt proceeds	-	-	-
Deduct:			
Capital expenditures	(7,729,000)	(5,078,990)	(695,582)
Transfers to reserves	(2,587,130)	(2,829,294)	(3,657,957)
Debt repayments	(93,560)	(93,558)	(88,645)
Actuarial payments (included in income)	-	(32,329)	(30,563)

Actual Surplus	-	\$ 921,035	\$ 853,095
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Surplus Breakdown:

General	575,742	635,179
Enderby Area F Services Commission	41,909	35,354
RV Park & Tourism	61,286	62,139
Sewer	144,834	64,574
Water	97,265	55,848
Total	\$ 921,035	\$ 853,095

**THE CORPORATION OF THE CITY
OF ENDERBY**

FINANCIAL STATEMENTS

For the year ended December 31, 2024

Draft - Subject to Change

THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2024

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Management's Responsibility for Financial Reporting

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

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

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

Chief Financial Officer
April 22, 2025

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, 2024, 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, 2024, 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.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the information included in Schedule II - Enderby/Area F Services of the City's financial statements. Our audit report is not modified in respect of this.

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 22, 2025

THE CORPORATION OF THE CITY OF ENDERBY

Statement of Financial Position

As at December 31, 2024

	2024	2023
Financial assets		
Cash	\$ 3,442,874	\$ 4,284,427
Portfolio investments (Note 3)	11,814,347	9,412,016
Accounts receivable (Note 4)	1,533,211	1,098,424
Deposit - Municipal Finance Authority (Note 5)	39,080	37,765
	16,829,512	14,832,632
Liabilities		
Accounts payable and accrued liabilities (Note 6)	718,359	510,053
Deferred revenue (Note 7)	2,577,335	2,234,307
Reserve - Municipal Finance Authority (Note 5)	39,080	37,765
Long-term debt (Note 8)	1,911,248	2,037,132
Asset retirement obligations (Note 9)	1,317,848	1,062,656
	6,563,870	5,881,913
Net financial assets	10,265,642	8,950,719
Non-financial assets		
Prepaid expenses	80,375	95,764
Tangible capital assets (Note 10)	34,797,559	31,054,563
Accumulated surplus (Note 11)	\$ 45,143,576	\$ 40,101,046

Contingent Liabilities (Note 13)

Chief Financial Officer _____

THE CORPORATION OF THE CITY OF ENDERBY
Statement of Operations

For the year ended December 31, 2024

	2024 Budget	2024 Actual	2023 Actual
(Note 19)			
Revenue			
Taxation - net (Note 14)	\$ 2,776,200	\$ 2,742,880	\$ 2,558,390
Grants and subsidies (Note 15)	5,117,920	2,708,278	3,323,472
Sale of services (Note 16)	2,426,263	2,605,841	2,213,943
Other revenue from own sources	104,780	114,627	200,377
Interest and penalties	521,900	704,305	548,643
Developer contributions	-	2,125,862	-
	10,947,063	11,001,793	8,844,825
Expenses (Note 17)			
General government services	1,371,299	1,030,104	921,045
Protective services	624,100	362,641	379,515
Transportation services	723,119	1,003,129	958,087
Solid waste services	122,000	118,239	115,751
Community development services	53,700	26,352	30,887
Recreational and cultural services	204,600	127,828	107,173
Riverside RV Park & tourism services	299,400	255,537	242,668
Enderby / Area F services	1,077,740	1,100,351	1,033,728
Water supply	744,910	1,167,592	914,479
Sewer services	680,828	758,544	789,248
	5,901,696	5,950,317	5,492,581
Excess revenue over expenses	5,045,367	5,051,476	3,352,244
Loss on disposal of tangible capital assets	-	(8,946)	(15,131)
Annual surplus	\$ 5,045,367	\$ 5,042,530	\$ 3,337,113
Accumulated surplus, beginning of year	40,101,046	40,101,046	36,763,933
Accumulated surplus, end of year	\$ 45,146,413	\$ 45,143,576	\$ 40,101,046

THE CORPORATION OF THE CITY OF ENDERBY

Statement of Change in Net Financial Assets

For the year ended December 31, 2024

	2024	2023
Annual surplus	\$ 5,042,530	\$ 3,337,113
Amortization of tangible capital assets	1,308,668	1,312,955
Change in prepaid expenses	15,389	(22,144)
Increase in tangible capital assets due to asset retirement obligations	-	(1,018,807)
Disposal of tangible capital assets	27,326	15,131
Acquisition of tangible capital assets	(5,078,990)	(695,582)
Increase in net financial assets	1,314,923	2,928,666
Net financial assets, beginning of year	8,950,719	6,022,053
Net financial assets, end of year	\$ 10,265,642	\$ 8,950,719

THE CORPORATION OF THE CITY OF ENDERBY

Statement of Cash Flows

For the year ended December 31, 2024

	2024	2023
Cash flows from operating activities		
Cash received from:		
Taxation	\$ 2,776,696	\$ 2,479,476
Grants and subsidies	2,866,329	3,587,647
Sale of services and other revenues	2,436,842	2,931,288
Interest received	704,305	548,643
Cash paid for:		
Cash payments to suppliers and employees	(3,994,738)	(3,931,766)
Interest paid	(168,021)	(151,387)
	4,621,413	5,463,901
Financing activities		
Debt repayment	(125,887)	(119,208)
Capital activities		
Purchase of tangible capital assets	(2,953,129)	(695,582)
Proceeds on disposition of tangible capital assets	18,381	
Investing activities		
Increase (decrease) in portfolio investments	(2,402,331)	(695,290)
Increase (decrease) in cash	(841,553)	3,953,821
Cash, beginning of year	4,284,427	330,606
Cash, end of year	\$ 3,442,874	\$ 4,284,427

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2024

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 4.9% (2023 - 4.9%).

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. Financial Instruments

Financial instruments include cash, portfolio investments, accounts receivable, accounts payable, deferred revenue, deposits and long-term debt.

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no unrealized changes in fair value as at December 31, 2024 and December 31, 2023. As a result, the City does not have a statement of remeasurement gains and losses.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2024

period in which the resources are used for the purpose specified.

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

All financial assets are tested annually for impairment. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations.

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

f. 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

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital 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
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.

g. Asset Retirement Obligations

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

1. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
2. The past transaction or event giving rise to the liability has occurred;
3. It is expected that future economic benefits will be given up; and

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2024

4. A reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire a tangible capital asset at the financial statement date, which is amortized in accordance with the significant accounting policies.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the useful life of the asset. The obligation is adjusted annually for accretion to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

h. 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.

i. 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.

j. Reserves

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

k. Retirement Benefits

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

l. 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.

m. Government Transfers

When the City is the recipient, government transfers are recognized as revenue in the financial statements when the

THE CORPORATION OF THE CITY OF ENDERBY

Summary of Significant Accounting Policies

For the year ended December 31, 2024

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.

n. Budget Figures

The budget figures are from the Financial Plan Bylaw No. 1788, 2024 adopted May 6, 2024. 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.

o. 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.

Notes to Financial Statements

3. Portfolio Investments

The term deposits mature between February 3, 2025 and November 16, 2026 with interest rates varying from 3.8% to 5.7%.

	2024	2023
Federal Government	\$ 51,341	\$ 25,005
Trade receivables	1,285,958	853,631
Taxes receivable - current	168,765	188,769
arrears	<u>27,147</u>	<u>31,019</u>
	\$ 1,533,211	\$ 1,098,424

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	2024	2023
General fund	\$ 57,010	\$ 39,080	\$ 96,090	\$ 94,775

			2024		2023
Trade payables	\$	490,476	\$	289,388	
Wages payable		227,883		220,665	
	\$	718,359	\$	510,053	

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

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, 2023	Inflows	Outflows	Interest	December 31, 2024
Development cost charges	\$ 1,016,141	\$ 14,942	\$ -	\$ 51,782	\$ 1,082,865
Refundable deposits	712,266	253,074	(326,159)	37,543	676,724
Conditional grants	196,036	391,837	(58,825)	-	529,048
Prepaid revenues	309,864	253,894	(283,830)	8,770	288,698
	<u>\$ 2,234,307</u>	<u>\$ 913,747</u>	<u>\$ (668,814)</u>	<u>\$ 98,095</u>	<u>\$ 2,577,335</u>

8. Long-Term Debt

Bylaw number	Purpose	Term remaining	% Rate	2024	2023
General fund					
1590	Road upgrades	12	2.10	\$ 312,454	\$ 333,828
1544	Road upgrades	11	2.20	285,012	305,965
1525	Road upgrades	10	4.52	186,206	201,119
1494	Storm system upgrade	19	4.52	644,418	668,040
1502	Road upgrades	9	4.52	371,240	405,833
1503	Road upgrades	9	4.52	111,918	122,347
				<u>\$ 1,911,248</u>	<u>\$ 2,037,132</u>

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

	General fund
2025	\$ 130,624
2026	135,085
2027	139,700
2028	144,473
2029	149,409
2030 and subsequent periods	<u>1,211,957</u>
	<u>\$ 1,911,248</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

9. Asset Retirement Obligations

The City's asset retirement obligation consists of several obligations as follows:

a) Asbestos obligations

The City owns and operates several buildings and structures that are known to have asbestos, which represents a health hazard upon demolition or renovation of the assets. There is a legal obligation to remove and dispose of the hazardous materials and as such, the liability for asbestos removal has been recognized under *PS280 - Asset Retirement Obligations*. The assets have estimated remaining useful lives ranging from 10 to 40 years.

b) Lease obligations

The City holds several long-term lease properties, which there is a legal obligation to remove improvements on the property upon the termination of the lease and as such, the liability for the costs of removal have been recognized under *PS280 - Asset Retirement Obligations*. The assets have estimated remaining useful lives ranging from 14 to 78 years.

Estimated future cash flows totaling \$3,894,453 have been discounted using a present value calculation with a discount rate of 4.4% to provide an estimate of the City's current asset retirement obligation. No recoveries on the obligations are expected at this time.

	December 31, 2023	Accretion	December 31, 2024
Asbestos obligations	\$ 260,948	\$ 76,720	\$ 337,668
Lease obligations	801,708	178,472	980,180
	<u>\$ 1,062,656</u>	<u>\$ 255,192</u>	<u>\$ 1,317,848</u>

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

10. Tangible Capital Assets

	Historical Cost					Accumulated Amortization					Net Book Value
	Opening	Additions	Additions due to ARO	Disposals	Closing	Opening	Additions	Disposal	Closing		
2024											
General fund											
Land	\$ 1,648,517	\$ -	\$ -	\$ -	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517	
Building sites and parks	2,953,287	81,585	-	-	3,034,872	1,999,925	87,549	-	2,087,474	947,398	
Engineering structures	1,039,037	18,001	-	-	1,057,038	396,939	38,905	-	435,844	621,194	
Furniture and equipment	325,767	144,998	-	6,827	463,938	242,976	28,123	6,826	264,273	199,665	
Hydrants	186,643	-	-	-	186,643	160,181	2,460	-	162,641	24,002	
Machinery and equipment	2,519,032	869,053	-	239,131	3,148,954	1,824,884	96,058	217,714	1,703,228	1,445,726	
Planters	118,329	-	-	-	118,329	111,037	1,215	-	112,252	6,077	
Roads	18,060,670	1,777,877	-	36,273	19,802,274	8,247,359	436,734	33,656	8,650,437	11,151,837	
Storm system	9,788,303	784,884	-	49,575	10,523,612	4,475,000	108,509	49,575	4,533,934	5,989,678	
Assets under construction	511,397	687,863	-	389,584	809,676	-	-	-	-	809,676	
	37,150,982	4,364,261	-	721,390	40,793,853	17,458,301	799,553	307,771	17,950,083	22,843,770	
Water fund											
Buildings	1,132,931	-	-	-	1,132,931	750,030	33,049	-	783,079	349,852	
Water mains	12,119,040	488,694	-	34,704	12,573,030	6,908,257	188,091	34,704	7,061,644	5,511,386	
Water system	4,132,248	-	-	-	4,132,248	3,189,930	64,936	-	3,254,866	877,382	
Assets under construction	96,208	123,078	-	-	219,286	-	-	-	-	219,286	
	17,480,427	611,772	-	34,704	18,057,495	10,848,217	286,076	34,704	11,099,589	6,957,906	
Sewer fund											
Buildings	133,966	-	-	-	133,966	66,985	3,349	-	70,334	63,632	
Sanitary sewer system	4,919,328	-	-	-	4,919,328	3,135,614	137,157	-	3,272,771	1,646,557	
Sewer mains and lift stations	5,847,714	492,543	-	9,081	6,331,176	2,984,111	82,534	5,789	3,060,856	3,270,320	
Assets under construction	15,374	-	-	-	15,374	-	-	-	-	15,374	
	10,916,382	492,543	-	9,081	11,399,844	6,186,710	223,040	5,789	6,403,961	4,995,883	
	\$ 65,547,791	\$ 5,468,576	\$ -	\$ 765,175	\$ 70,251,192	\$ 34,493,228	\$ 1,308,669	\$ 348,264	\$ 35,453,633	\$ 34,797,559	

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

10. Tangible Capital Assets - continued

	Historical Cost					Accumulated Amortization					Net Book Value
	Opening	Additions	Additions due to ARO	Disposals	Closing	Opening	Additions	Disposal	Closing		
2023											
General fund											
Land	\$ 1,648,517	\$ -	\$ -	\$ -	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517	
Building sites and parks	2,766,117	-	187,170	-	2,953,287	1,908,213	91,712	-	1,999,925	953,362	
Engineering structures	1,008,562	-	30,475	-	1,039,037	358,613	38,326	-	396,939	642,098	
Furniture and equipment	325,767	-	-	-	325,767	201,740	41,236	-	242,976	82,791	
Hydrants	186,643	-	-	-	186,643	157,721	2,460	-	160,181	26,462	
Machinery and equipment	2,478,919	40,113	-	-	2,519,032	1,726,135	98,749	-	1,824,884	694,148	
Planters	118,329	-	-	-	118,329	106,506	4,531	-	111,037	7,292	
Roads	17,882,299	213,729	-	35,358	18,060,670	7,837,707	429,879	20,227	8,247,359	9,813,311	
Storm system	9,597,111	188,835	2,357	-	9,788,303	4,368,364	106,636	-	4,475,000	5,313,303	
Assets under construction	457,720	78,983	-	25,306	511,397	-	-	-	-	511,397	
	36,469,984	521,660	220,002	60,664	37,150,982	16,664,999	813,529	20,227	17,458,301	19,692,681	
Water fund											
Buildings	966,257	-	166,674	-	1,132,931	717,555	32,475	-	750,030	382,901	
Water mains	11,443,274	72,464	603,302	-	12,119,040	6,728,271	179,986	-	6,908,257	5,210,783	
Water system	4,132,248	-	-	-	4,132,248	3,124,994	64,936	-	3,189,930	942,318	
Assets under construction	14,721	81,487	-	-	96,208	-	-	-	-	96,208	
	16,556,500	153,951	769,976	-	17,480,427	10,570,820	277,397	-	10,848,217	6,632,210	
Sewer fund											
Buildings	133,966	-	-	-	133,966	63,636	3,349	-	66,985	66,981	
Sanitary sewer system	4,900,991	-	18,337	-	4,919,328	2,999,074	136,540	-	3,135,614	1,783,714	
Sewer mains and lift stations	5,791,945	45,277	10,492	-	5,847,714	2,901,971	82,140	-	2,984,111	2,863,603	
Assets under construction	15,374	-	-	-	15,374	-	-	-	-	15,374	
	10,842,276	45,277	28,829	-	10,916,382	5,964,681	222,029	-	6,186,710	4,729,672	
	\$ 63,868,760	\$ 720,888	\$ 1,018,807	\$ 60,664	\$ 65,547,791	\$ 33,200,500	\$ 1,312,955	\$ 20,227	\$ 34,493,228	\$ 31,054,563	

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

11. Accumulated Surplus

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

Surplus	2024	2023
Invested in tangible capital assets	\$ 31,867,510	\$ 27,998,626
General surplus	3,611,703	3,661,553
Enderby / Area F Joint Services surplus	668,038	655,556
Sewer surplus	1,423,174	1,285,696
Water surplus	452,248	534,891
	38,022,673	34,136,322
Reserve Funds		
Animal Control	32,796	30,358
Asset Management	333,676	278,384
Capacity Building	390,268	186,547
Cemetery	101,517	79,014
Community Works Fund (Gas Tax)	228,965	396,014
Computer Equipment	54,693	48,249
Equipment	774,174	643,665
Fire Department	264,759	456,775
Fortune Parks	1,054,163	626,237
Growing Communities Fund *	1,634,060	1,672,413
Parks	196,984	175,113
Riverside RV Park	97,445	75,614
Sewer System	1,140,313	591,317
Water System	817,090	705,024
	7,120,903	5,964,724
	\$ 45,143,576	\$ 40,101,046

*In 2023, the City received funding from the Province of British Columbia to assist in funding for capital infrastructure and amenities for future growth. The following shows how these funds were expended and the amount available for future years:

	2024	2023
Balance, beginning of year	\$ 1,672,413	\$ -
Funds received in March 2023	-	1,707,000
Interest earned	84,725	46,900
Eligible costs incurred:		
Drinking water supply and distribution	(123,078)	(81,487)
Balance, end of year	\$ 1,634,060	\$ 1,672,413

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

12. 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:

	2024	2023
Balance, beginning of year	\$ 418,239	\$ 546,660
Eligible costs incurred:		
Computer and technology costs	(30,470)	(45,374)
Facility operating costs	(80,548)	(51,700)
Protective services	(65,945)	(31,347)
Total eligible costs incurred	(176,963)	(128,421)
Balance, end of year	\$ 241,276	\$ 418,239

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

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 insurers' 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 (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, 2023, the Plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

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

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

The next valuation will be as at December 31, 2024.

The Corporation of the City of Enderby paid \$96,720 (2023 - \$90,983) for employer contributions to the plan in fiscal 2024.

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

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

14. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2024	2023
Taxation			
General municipal purposes	\$ 2,080,850	\$ 2,047,157	\$ 1,900,165
1% utility taxes	73,650	73,665	72,634
Water parcel	337,000	337,242	311,919
Sewer parcel	284,700	284,742	273,661
Collections for other governments			
School District	1,308,754	1,319,138	1,234,245
Policing	218,903	220,777	204,830
Regional District	488,154	492,334	465,111
Regional Hospital District	199,845	201,556	197,809
Municipal Finance Authority	174	176	168
B.C. Assessment Authority	31,687	31,961	29,900
Okanagan Regional Library	121,989	123,053	116,492
	5,145,706	5,131,801	4,806,934
Transfers			
School District	1,308,754	1,319,138	1,234,245
Policing	218,903	220,777	204,830
Regional District	488,154	492,300	465,119
Regional Hospital District	199,845	201,536	197,783
Municipal Finance Authority	174	176	168
B.C. Assessment Authority	31,687	31,961	29,900
Okanagan Regional Library	121,989	123,033	116,499
	2,369,506	2,388,921	2,248,544
	\$ 2,776,200	\$ 2,742,880	\$ 2,558,390

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

15. Government Grants and Transfers

	Budget	2024	2023
Federal			
Community works fund - Gas tax	\$ 197,500	\$ 201,288	\$ 196,917
Provincial			
Conditional	505,800	56,999	1,689,691
Fortune Parks - conditional	3,056,310	1,011,300	24,672
Sewer - conditional	3,350	3,333	-
Small communities protection	484,000	530,700	484,000
Street lighting	1,400	1,395	1,395
Water - conditional	3,350	3,333	81,487
	4,054,210	1,607,060	2,281,245
Other			
Animal control	6,540	20,890	19,160
Cemetery	34,730	54,100	51,640
Fortune Parks	824,940	824,940	774,510
	866,210	899,930	845,310
	\$ 5,117,920	\$ 2,708,278	\$ 3,323,472

16. Sales of Service

	Budget	2024	2023
Animal control	\$ 12,000	\$ 12,741	\$ 12,090
Building permits	53,700	103,295	71,406
Business licenses	16,400	19,025	20,275
Cemetery	23,500	25,057	17,993
Fire protection	400,950	421,590	155,937
Fortune Parks	272,200	247,304	290,867
Garbage collection and disposal	120,375	119,280	115,552
Riverside RV Park & tourism	300,600	300,320	299,824
Sewer user fees	624,978	653,314	616,955
Water user fees	601,560	703,915	613,044
	\$ 2,426,263	\$ 2,605,841	\$ 2,213,943

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

17. Expenses by Object

	Budget	2024	2023
Accretion	\$ -	\$ 255,192	\$ 43,849
Advertising and publications	19,700	11,639	16,691
Amortization	-	1,308,668	1,312,955
Contracted services	964,450	557,749	516,481
Council grants	66,840	67,459	66,184
Insurance	81,150	75,113	64,727
Interest and bank charges	166,030	168,021	151,387
Maintenance	1,327,550	1,142,418	1,176,441
Materials and supplies	1,320,510	496,825	346,056
Professional fees	37,850	29,611	22,967
Salaries and benefits	1,841,319	1,785,497	1,686,102
Training, travel and conferences	99,800	73,755	98,255
Transfers	(23,503)	(21,630)	(9,514)
	\$ 5,901,696	\$ 5,950,317	\$ 5,492,581

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:

	2024	2023
Balance, beginning of year	\$ 265,947	\$ 250,544
Care fund contributions	4,087	2,595
Interest earned	13,758	12,808
Balance, end of year	\$ 283,792	\$ 265,947

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

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:

	2024	2023
Budget surplus per Statement of Operations	\$ 5,045,367	\$ 4,279,453
Less:		
Capital expenditures	(7,729,000)	(4,361,500)
Debt principal payments	(93,560)	(88,645)
Transfers to reserve funds	(2,587,130)	(3,373,416)
Add back:		
Borrowing proceeds	-	400,000
Transfers from accumulated surplus and reserve funds	5,364,323	3,144,108
Budget surplus per Financial Plan Bylaw	\$ -	\$ -

20. Financial Instruments

The City is exposed to interest rate risk, credit risk, and liquidity risk from its financial instruments. The City has practices in place to identify major risks, which are monitored and managed to the best of its ability.

There have not been any changes from the prior year in the City's exposure to these risks, or the policies, procedures and methods it uses to manage and measure the risks.

Interest Rate Risk

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

The City manages interest rate risk on its long-term debt by holding all debt through the Municipal Finance Authority at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark following the date of the original debt issuance. See Note 8 for interest rates and maturity dates for long-term debt.

Investments are primarily comprised of term deposits and are deemed to be low risk and not subject to significant changes in value due to changes in interest rates.

Credit Risk

Credit risk is the risk that the City will incur financial losses if a debtor fails to make payments when due. The City is exposed to credit risk from its cash, portfolio investments and accounts receivable.

The City manages its credit risk with respect to cash and portfolio investments by maintaining its investments with reputable financial institutions, while ensuring that investments are made in accordance with Section 183 of the *Community Charter*. The maximum exposure to credit risk to cash is limited to the balance held at year end and the maximum exposure to credit risk to portfolio investments is outlined in Note 3.

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

Financial Instruments - continued

The City manages its credit risk with respect to accounts receivable through signed agreements and credit policies. The City also has the ability to recover receivables associated with properties, such as utility fees, through the property tax collection process. The maximum exposure to credit risk to accounts receivable is outlined in Note 4.

Liquidity Risk

Liquidity risk is the risk that the City will not be able to meet its financial obligations as they become due. The City is exposed to liquidity risk through its accounts payable and long-term debt.

The City manages this risk by maintaining a balance of short term and/or highly liquid investments and closely monitoring cash flows and staggering maturity dates of its investment portfolio to meet cash flow needs. The City also has the ability to adopt a Revenue Anticipation Borrowing Bylaw under Section 177 of the *Community Charter* to borrow short term to finance its operations until revenue from property taxes is received.

The timing of cash flows to meet its financial obligations are within one year in relation to accounts payable, as outlined in Note 6 and the timing of principal payments in relation to long-term debt are outlined in Note 8.

It is management's opinion that the City is not exposed to significant interest, credit or liquidity risks arising from these financial instruments.

21. Comparative Figures

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

THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2024

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 residential 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, 2024

Segmented Information - continued

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).

THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 31, 2024

Schedule I

	General revenue fund										2024
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby / Area F Services	Riverside Park & Tourism	Other general Services*	Water Services	Sewer Services		
Revenues											
Taxation	\$ 2,120,896	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,742,880
Grants and subsidies	105,790	142,827	532,095		1,911,230	9,670		3,333	3,333		2,708,278
Sales of services	122,320	421,590		119,280	285,102	300,320		703,915	653,314		2,605,841
Other revenue from own sources	114,627										114,627
Interest and penalties	655,709				36,290	12,306					704,305
Developer contributions	1,618,446							241,836	265,580		2,125,862
	4,737,788	564,417	532,095	119,280	2,232,622	322,296	-	1,286,326	1,206,969		11,001,793
Expenses											
Accretion	41,824	16,796	742		8,564			179,908	7,358		255,192
Advertising and publications	2,438				5,330	3,871					11,639
Amortization	101,636	65,019	570,759		62,138			286,076	223,040		1,308,668
Contracted services	89,070	44,729			116,269	65,069	127,591				557,749
Council grants	10,484			115,021	56,975						67,459
Insurance	48,783				24,540	1,790					75,113
Interest and bank charges	158,820				2,522	6,679					168,021
Maintenance	52,344	96,808	319,825		186,033	31,071		252,809	203,528		1,142,418
Material and supplies	87,978	7,656	22,515	105	161,972	132,357		51,599	32,643		496,825
Professional fees	28,597				1,014						29,611
Salaries and benefits	652,644	95,731	252,910	613	404,837	5,200	26,589	198,150	148,823		1,785,497
Training, travel and conferences	29,514	35,902	2,590		2,192			1,866	1,691		73,755
Transfers	(274,028)		(166,212)	2,500	67,965	9,500		197,184	141,461		(21,630)
	1,030,104	362,641	1,003,129	118,239	1,100,351	255,537	154,180	1,167,592	758,544		5,950,317
Excess (deficiency) of revenue over expenses	3,707,684	201,776	(471,034)	1,041	1,132,271	66,759	(154,180)	118,734	448,425		5,051,476
Loss on disposal of tangible capital assets	(8,946)										(8,946)
Annual surplus (deficit)	\$ 3,698,738	\$ 201,776	\$ (471,034)	\$ 1,041	\$ 1,132,271	\$ 66,759	\$ (154,180)	\$ 118,734	\$ 448,425	\$	\$ 5,042,530

*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 31, 2023

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	2023
Revenues										
Taxation	\$ 1,972,810	\$ 142,827	\$ 485,395	\$ 115,552	\$ 869,982	\$ 9,670	\$ 311,919	\$ 273,661	\$ 2,558,390	
Grants and subsidies	1,734,111				869,982	299,824	613,044	616,955	3,323,472	
Sales of services	91,681	155,937		115,552	320,950				2,213,943	
Other revenue from own sources	200,377								200,377	
Interest and penalties	515,667				32,976				548,643	
	4,514,646	298,764	485,395	115,552	1,223,908	309,494	-	1,006,450	890,616	8,844,825
Expenses										
Accretion	4,556	1,066	28		469			36,955	775	43,849
Advertising and publications	2,946				7,909	5,836				16,691
Amortization	115,708	62,434	564,356		71,031			277,397	222,029	1,312,955
Contracted services	52,259	42,545		113,144	117,097	61,130		16,783		516,481
Council grants	8,229				57,955					66,184
Insurance	41,658				21,909	1,160				64,727
Interest and bank charges	142,951				2,356	6,080				151,387
Maintenance	64,087	105,216	290,862		191,796	35,435		229,150	259,895	1,176,441
Material and supplies	38,182	32,373	3,773	92	128,479	121,329		3,642	18,186	346,056
Professional fees	22,967									22,967
Salaries and benefits	607,065	106,896	245,474	515	364,825	3,698	24,537	182,809	150,283	1,686,102
Training, travel and conferences	63,507	28,985	2,031		2,132			800	800	98,255
Transfers	(243,070)		(148,437)	2,000	67,770	8,000		166,943	137,280	(9,514)
	921,045	379,515	958,087	115,751	1,033,728	242,668	138,060	914,479	789,248	5,492,581
Excess (deficiency) of revenue over expenses	3,593,601	(80,751)	(472,692)	(199)	190,180	66,826	(138,060)	91,971	101,368	3,352,244
Loss on disposal of tangible capital assets	(15,131)									(15,131)
Annual surplus (deficit)	\$ 3,578,470	\$ (80,751)	\$ (472,692)	\$ (199)	\$ 190,180	\$ 66,826	\$ (138,060)	\$ 91,971	\$ 101,368	\$ 3,337,113

*Includes Community Development and Recreational and Cultural Services.

THE CORPORATION OF THE CITY OF ENDERBY

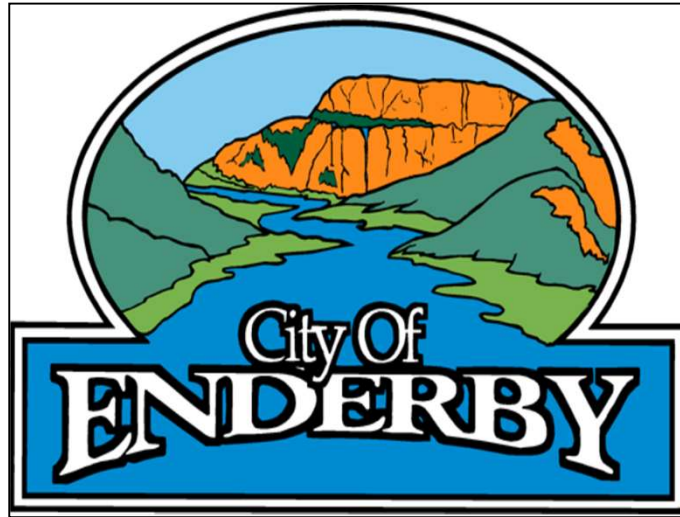
Enderby/Area F Services (Unaudited)

For the year ended December 31, 2024

Schedule II

	Fortune Parks	Animal Control	Cemetery	2024	2023
Revenue					
Grants and subsidies	\$ 1,836,240	\$ 20,890	\$ 54,100	\$ 1,911,230	\$ 869,982
Sale of services	247,304	12,741	25,057	285,102	320,950
Interest and penalties	22,574	3,075	10,641	36,290	32,976
	2,106,118	36,706	89,798	2,232,622	1,223,908
Expenses					
Accretion	8,564			8,564	469
Advertising	5,330			5,330	7,909
Amortization	62,138			62,138	71,031
Contracted services	103,244	13,025		116,269	117,097
Grants	49,975		7,000	56,975	57,955
Insurance	24,540			24,540	21,909
Interest and bank charges	2,522			2,522	2,356
Maintenance	160,720	7,735	17,578	186,033	191,796
Materials and supplies	161,972			161,972	128,479
Professional fees	1,014			1,014	-
Salaries and benefits	393,346	1,930	9,561	404,837	364,825
Training, travel and conferences	2,192			2,192	2,132
	975,557	22,690	34,139	1,032,386	965,958
Annual surplus (deficit)	\$1,130,561	\$ 14,016	\$ 55,659	\$ 1,200,236	\$ 257,950
Transfer to/from general fund					
Computer support	\$ 9,250	\$	\$	\$ 9,250	\$ 8,900
Finance overhead charges	24,950	5,230	9,530	39,710	38,190
Insurance allocation	4,035		870	4,905	8,899
Public works equipment allocation			9,240	9,240	7,111
Lease		4,860		4,860	4,670
	38,235	10,090	19,640	67,965	67,770
Net change in financial assets	1,092,326	3,926	36,019	1,132,271	190,180
Opening surplus	408,038	55,642	191,876	655,556	629,673
Amortization	62,138			62,138	71,031
Capital expenditures	(748,326)		(18,001)	(766,327)	(25,791)
Transfer from (to) reserves	(396,200)	(900)	(18,500)	(415,600)	(209,537)
Enderby / Area F accumulated surplus	\$ 417,976	\$ 58,668	\$ 191,394	\$ 668,038	\$ 655,556

CITY OF ENDERBY



2025 BUDGET

Public Information Package

The opportunity to provide input on the budget will be at 4:30pm Monday, April 22, 2025 during the regular meeting of Council.

Written input can be submitted to info@cityofenderby.com or submitted through the drop box at City Hall by 3:30pm on April 22, 2025.

City of Enderby

2025 Budget - Public Information Package

	<u>Package Page #</u>
Table of Contents	2
City of Enderby Budget Summary	3
2025 Taxation/User Fee Impact - Single Family Dwelling	4
2025 - 2029 Financial Plan Bylaw	5-8
Individual Service Budgets	9-17
Summary of Capital & Operating Projects	18-19

City of Enderby Financial Plan Summary

Mayor and Council will be receiving public input on the proposed Financial Plan (commonly referred to as the Budget) during the April 22, 2025 Council meeting beginning at 4:30pm.

The proposed Financial Plan requires a combined increase to taxation and user fees of 3.6%, which amounts to a \$90.90 increase for the average single-family home with an assessed value of \$532,200.

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 2025 Financial Plan strives to obtain a balance between affordability and service delivery that enhances the quality of life for its citizens while maintaining fiscal responsibility.

2. Project Highlights

Budgeted projects for 2025 include:

- Granville Avenue renewal (west of George Street).
- Reservoir #1 replacement.
- Water treatment plant expansion plan.
- Purchase and installation of backup power for the Fire Hall.
- New gear racking for the Fire Hall.
- Continued renewal of breathing apparatus for firefighters.
- Continued improvements to the City's Emergency Operation Centre.
- Start of construction of the new outdoor pool.
- New tree planting at Barnes Park and Riverside Park.
- New public art initiatives.
- Replacement of dugout roofs at Diamond 1 and Diamond 2 at Riverside Park.
- Purchase a new digital sign for the John Pritchard Memorial Sports Complex.
- Pedestrian walkway improvements along Waterwheel Street.
- Coverall structure for Public Works for storage and protection of road materials.
- Ongoing renewal of drinking water and wastewater components.
- More aggressive debt repayments to reduce future interest costs.
- Enhanced contribution to the renewal of capital infrastructure.

3. Public Input

Want to share your thoughts? The public is invited to provide input on the proposed Financial Plan in person during the April 22, 2025 Council meeting beginning at 4:30pm.

Written input can be emailed to info@cityofenderby.com or dropped off at City Hall by April 22, 2025, by 3:30pm. All submissions will be read out to Council.

To attend the virtual meeting, you can connect to the meeting through Zoom using the following:

Meeting ID: 814 4732 2138
Passcode: 897732

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
2025 Taxation/User Fee Impact

Description		2024 Levy/Fees - based on average assessment of \$532,200*	Percentage Increase	Dollar Change	Total 2025
General Taxation*		1,287.90	3.9%	50.78	1,338.68
Garbage Fees		106.50	1.9%	2.04	108.54
Sewer - User Fees		296.40	2.1%	6.22	302.62
Sewer - Frontage		290.00	3.1%	9.00	299.00
Water - User Fees		253.95	1.9%	4.85	258.80
Water - Frontage		322.00	5.6%	18.00	340.00
Total General Taxes & Utilities		2,556.75	3.6%	90.90	2,647.65

* Average value of a 2025 home excluding non-market change (i.e. New construction).

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1809

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2025 – 2029 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 2025 – 2029 Financial Plan Bylaw No.1809, 2025”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2025 – 2029 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 2025 – 2029 Financial Plan.
4. Bylaw No. 1788, cited as “City of Enderby 2024 – 2028 Financial Plan Bylaw No. 1788, 2024”, is hereby repealed.

READ a FIRST time this _____ day of _____, 2025.

READ a SECOND time this _____ day of _____, 2025.

READ a THIRD time this _____ day of _____, 2025.

ADOPTED this _____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

CITY OF ENDERBY
2025-2029 Financial Plan

Consolidated Five Year Financial Plan
Schedule 'A' of Bylaw No. 1809

	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>	<u>2027</u> <u>Budget</u>	<u>2028</u> <u>Budget</u>	<u>2029</u> <u>Budget</u>
REVENUES					
Municipal Taxation	2,195,225	2,261,081	2,323,575	2,437,764	2,505,555
Utility Taxes / Grants in Lieu	105,940	108,059	110,220	112,424	114,673
Sale of Services	892,200	934,744	928,245	946,810	965,746
Revenue from own Sources	2,184,135	2,217,618	2,261,970	2,307,210	2,353,354
Grants	6,462,480	1,320,581	685,300	685,300	685,300
Sewer Revenue	944,400	957,755	977,072	996,658	1,016,516
Water Revenue	1,012,700	1,015,153	1,035,383	1,055,895	1,076,695
Total Revenues	<u>13,797,080</u>	<u>8,814,991</u>	<u>8,321,765</u>	<u>8,542,061</u>	<u>8,717,839</u>
EXPENSES					
General Government Services	1,545,056	1,223,899	1,248,377	1,273,344	1,298,811
Protective Services	473,000	165,036	168,337	171,704	175,138
Transportation Services	739,860	754,657	769,750	785,145	800,848
Solid Waste Services	125,900	128,418	130,986	133,606	136,278
Animal Control	35,599	36,311	37,038	37,778	38,534
Cemetery	69,600	70,992	72,412	73,860	75,337
Recreation & Cultural Services	168,100	151,062	154,083	157,165	160,308
Fortune Parks Recreational Services	1,010,300	999,804	1,019,800	1,040,196	1,061,000
Tourism & Community Engagement	299,960	296,371	302,299	308,345	314,511
Sewer Services	666,500	669,630	683,022	696,683	710,616
Water Services	798,197	706,044	720,165	734,568	749,259
Fiscal Services	141,651	211,437	212,239	257,657	258,492
Total Expenses	<u>6,073,723</u>	<u>5,413,661</u>	<u>5,518,508</u>	<u>5,670,051</u>	<u>5,779,132</u>
SURPLUS (DEFICIT) FOR THE YEAR	<u>7,723,357</u>	<u>3,401,330</u>	<u>2,803,257</u>	<u>2,872,010</u>	<u>2,938,707</u>
TOTAL CASH FROM OPERATIONS	<u>7,723,357</u>	<u>3,401,330</u>	<u>2,803,257</u>	<u>2,872,010</u>	<u>2,938,707</u>
ADJUST FOR CASH ITEMS					
Capital Asset expenditures	(15,103,500)	(2,882,932)	(1,945,000)	(1,905,000)	(208,000)
Debt Principle repayment	(357,900)	(158,550)	(158,550)	(193,550)	(193,550)
Debt Proceeds	3,885,000	-	1,000,000	-	-
Transfer From Reserves	4,814,185	1,656,951	749,500	1,709,500	208,000
Transfer to Reserves	(2,400,600)	(2,348,799)	(2,449,207)	(2,482,960)	(2,745,157)
Transfer From Operating Surplus	1,439,458	332,000	-	-	-
TOTAL CASH ADJUSTMENT	<u>(7,723,357)</u>	<u>(3,401,330)</u>	<u>(2,803,257)</u>	<u>(2,872,010)</u>	<u>(2,938,707)</u>
FINANCIAL PLAN BALANCE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF ENDERBY
2025-2029 Financial Plan

Statement of Objectives and Policies
Schedule 'B' of Bylaw No. 1809

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.

Sources of Funding

<i>Funding Source</i>	% of Total Funding	Dollar Value
<i>Property taxation</i>	9.2 %	\$ 2,195,225
<i>User fees and charges</i>	11.9 %	\$ 2,849,300
<i>Other sources</i>	35.7 %	\$ 8,543,718
<i>Government grants</i>	27.0 %	\$ 6,462,480
<i>Debt proceeds</i>	16.2 %	\$ 3,885,000
<i>Total</i>	100.0 %	\$ 23,935,723

- 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 2025.
- e) *Debt proceeds* represent any borrowed funds that will be received.

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.

Distribution of Property Tax Rates

<i>Property Class</i>	% Of Total Property Taxation	Dollar Value
<i>Residential (1)</i>	77.92 %	\$ 1,710,612
<i>Utilities (2)</i>	1.27 %	\$ 27,957
<i>Light Industrial (5)</i>	3.42 %	\$ 75,128
<i>Business and Other (6)</i>	17.31 %	\$ 379,956
<i>Recreation / Non-Profit (8)</i>	0.04 %	\$ 792
<i>Farmland (9)</i>	0.04 %	\$ 780
<i>Total</i>	100.00 %	\$ 2,195,225

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 will not exceed 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.

General Services

	2024 Budget	2024 Actual	2025 Budget (Draft)	Change in Budget \$	Change in Budget %
Funding Sources					
Property Taxation	1,850,206	1,850,206	1,957,650	107,444	5.8%
Utility Taxes / Grants in Lieu	113,530	113,541	105,940	(7,590)	(6.7%)
Sales of Service	102,500	151,630	124,700	22,200	21.7%
Other Revenue	912,230	2,806,244	999,850	87,621	9.6%
Grants	946,300	746,656	865,800	(80,500)	(8.5%)
Transfer from Reserves	1,060,000	747,811	981,000	(79,000)	(7.5%)
Transfer from Surplus	803,938	456,023	546,078	(257,860)	(32.1%)
Total Funding	5,788,703	6,872,111	5,581,018	(207,685)	(3.6%)
Expenditures					
Operating					
Executive	152,900	129,920	157,300	4,400	2.9%
General / Administration	980,062	865,443	1,044,350	64,287	6.6%
Transportation	727,844	585,940	739,859	12,015	1.7%
City Parks	134,600	127,828	148,100	13,500	10.0%
Projects	616,537	92,352	382,754	(233,783)	(37.9%)
Capital	1,268,000	2,574,539	1,214,000	(54,000)	(4.3%)
Debt Servicing	201,990	204,773	465,200	263,210	130.3%
Transfer to Reserves	1,706,770	1,754,730	1,429,455	(277,315)	(16.2%)
Total Expenditures	5,788,703	6,335,525	5,581,018	(207,685)	(3.6%)
Net Surplus (Deficit)	-	536,585	-	-	-

Refuse Services

	2024 Budget	2024 Actual	2025 Budget (Draft)	Change in Budget	
				\$	%
Funding Sources					
Sales of Service	120,375	119,280	125,900	5,525	4.6%
Transfer from Surplus	1,625	-	-	(1,625)	(100.0%)
Total Funding	122,000	119,280	125,900	3,900	3.2%
Expenditures					
Operating	122,000	118,240	125,900	3,900	3.2%
Projects	-	-	-	-	-
Total Expenditures	122,000	118,240	125,900	3,900	3.2%
Net Surplus (Deficit)	-	1,040	-	-	-

Protective Services

	2024 Budget	2024 Actual	2025 Budget (Draft)	Change in Budget \$	%
Funding Sources					
Property Taxation	194,450	194,450	199,650	5,200	2.7%
Other Revenue	400,950	439,971	149,850	(251,100)	(62.6%)
Grants	237,000	38,011	177,880	(59,120)	(24.9%)
Transfer from Reserves	265,000	309,406	7,500	(257,500)	(97.2%)
Transfer from Surplus	221,760	50,093	156,865	(64,895)	(29.3%)
Total Funding	1,319,160	1,031,931	691,745	(627,415)	(47.6%)
Expenditures					
Operating	252,800	247,314	260,600	7,800	3.1%
Projects	371,300	33,511	212,400	(158,900)	(42.8%)
Capital	605,000	633,812	137,000	(468,000)	(77.4%)
Transfer to Reserves	90,060	94,250	81,745	(8,315)	(9.2%)
Total Expenditures	1,319,160	1,008,887	691,745	(627,415)	(47.6%)
Net Surplus (Deficit)	-	23,044	-	-	-

Tourism / Community Engagement

	2024 Budget	2024 Actual	2025 Budget (Draft)	Change in Budget \$	%
Funding Sources					
Property Taxation	2,500	2,500	2,560	60	2.4%
Sales of Service	300,600	300,320	307,200	6,600	2.2%
Other Revenue	-	12,306	9,800	9,800	-
Grants	4,000	4,320	4,000	-	-
Transfer from Reserves	10,000	-	-	(10,000)	(100.0%)
Transfer from Surplus	25,300	30,376	9,400	(15,900)	(62.8%)
Total Funding	342,400	349,822	332,960	(9,440)	(2.8%)
Expenditures					
Operating					
Riverside RV Park	171,900	160,850	189,350	17,450	10.2%
Visitor Centre	32,000	27,091	33,600	1,600	5.0%
Community Events	66,200	62,255	67,610	1,410	2.1%
Projects	29,300	5,340	9,400	(19,900)	(67.9%)
Capital	10,000	-	-	(10,000)	(100.0%)
Community Enhancement Fund	15,000	-	15,000	-	-
Transfer to Reserves	18,000	18,000	18,000	-	-
Total Expenditures	342,400	273,536	332,960	(9,440)	(2.8%)
Net Surplus (Deficit)	-	76,286	-	-	-

Fortune Parks

	2024 Budget	2024 Actual	2025 Budget	Change in Budget \$	%
Funding Sources					
Sales of Service	272,200	247,304	298,800	26,600	9.8%
Other Revenue	840,940	847,514	970,300	129,360	15.4%
Grants	3,056,310	1,011,300	5,300,100	2,243,790	73.4%
Borrowing	-	-	3,500,000	3,500,000	-
Transfer from Reserves	75,000	75,000	939,000	864,000	1152.0%
Transfer from Surplus	30,700	2,856	243,500	212,800	693.2%
Total Funding	4,275,150	2,183,973	11,251,700	6,976,550	163.2%
Expenditures					
Operating	850,140	824,220	943,200	93,060	10.9%
Projects	128,810	118,869	67,100	(61,710)	(47.9%)
Capital	3,075,000	748,326	9,952,500	6,877,500	223.7%
Transfer to Reserves	221,200	471,200	288,900	67,700	30.6%
Total Expenditures	4,275,150	2,162,615	11,251,700	6,976,550	163.2%
Net Surplus (Deficit)	-	21,358	-	-	-

* Budget has been approved by the Enderby & District Services Commission. No changes to be made.

Animal Control

	2024 Budget	2024 Actual	2025 Budget	Change in Budget \$	%
Funding Sources					
Property Taxation	14,348	14,348	15,180	832	5.8%
Sales of Service	12,000	12,741	12,100	100	0.8%
Other Revenue	8,742	9,618	9,420	678	7.8%
Grants	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Transfer from Surplus	-	-	-	-	-
Total Funding	35,090	36,706	36,700	1,610	4.6%
Expenditures					
Operating	34,190	32,776	35,600	1,410	4.1%
Projects	-	-	-	-	-
Capital	-	-	-	-	-
Transfer to Reserves	900	900	1,100	200	22.2%
Total Expenditures	35,090	33,676	36,700	1,610	4.6%
Net Surplus (Deficit)	-	3,031		-	

* Budget has been approved by the Enderby & District Services Commission. No changes to be made.

Cemetery Service

	2024 Budget	2024 Actual	2025 Budget	Change in Budget \$ %
Funding Sources				
Property Taxation	19,346	19,346	20,185	839 4.3%
Sales of Service	23,500	25,057	23,500	- -
Other Revenue	42,754	45,395	44,915	2,161 5.1%
Grants	-	-	-	- -
Transfer from Reserves	-	-	-	- -
Transfer from Surplus	60,000	18,001	-	(60,000) (100.0%)
Total Funding	145,600	107,799	88,600	(57,000) (39.1%)
Expenditures				
Operating	64,600	53,779	69,600	5,000 7.7%
Projects	-	-	-	- -
Capital	60,000	18,001	-	(60,000) (100.0%)
Transfer to Reserves	21,000	18,500	19,000	(2,000) (9.5%)
Total Expenditures	145,600	90,279	88,600	(57,000) (39.1%)
Net Surplus (Deficit)	-	17,520	-	-

* Budget has been approved by the Enderby & District Services Commission. No changes to be made.

Sewer Services

	2024 Budget	2024 Actual	2025 Budget (Draft)	Change in Budget \$	%
Funding Sources					
User Fees	571,278	574,413	592,500	21,222	3.7%
Frontage Tax	284,700	284,742	292,900	8,200	2.9%
Misc.	53,700	344,482	59,000	5,300	9.9%
Grants	3,350	3,333	-	(3,350)	(100.0%)
Transfer from Reserves	227,500	188,463	262,500	35,000	15.4%
Transfer from Surplus	152,000	13,790	112,000	(40,000)	(26.3%)
Total Funding	1,292,528	1,409,222	1,318,900	26,372	2.0%
Expenditures					
Operating	514,128	495,503	543,000	28,872	5.6%
Projects	166,700	32,643	123,500	(43,200)	(25.9%)
Capital	368,000	492,543	403,000	35,000	9.5%
Transfer to Reserves	243,700	243,700	249,400	5,700	2.3%
Total Expenditures	1,292,528	1,264,389	1,318,900	26,372	2.0%
Net Surplus (Deficit)	-	144,834	-	-	-

Water Services

	2024 Budget	2024 Actual	2025 Budget (Draft)	Change in Budget \$	%
Funding Sources					
User Fees	570,260	615,925	610,900	40,640	7.1%
Frontage Tax	337,000	337,242	364,500	27,500	8.2%
Misc.	31,300	329,827	37,300	6,000	19.2%
Grants	3,350	3,333	114,700	111,350	3323.9%
Borrowing	-	-	385,000	385,000	-
Transfer from Reserves	2,122,900	352,436	2,624,185	501,285	23.6%
Transfer from Surplus	308,600	77,237	371,615	63,015	20.4%
Total Funding	3,373,410	1,715,999	4,508,200	1,134,790	33.6%
Expenditures					
Operating	576,660	650,009	623,300	46,640	8.1%
Projects	168,250	51,599	174,900	6,650	4.0%
Capital	2,343,000	611,772	3,397,000	1,054,000	45.0%
Transfer to Reserves	285,500	305,355	313,000	27,500	9.6%
Total Expenditures	3,373,410	1,618,734	4,508,199	1,134,790	33.6%
Net Surplus (Deficit)	-	97,265	-	-	-

SUMMARY OF CAPITAL & PROJECTS - 2025

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE			SURPLUS			Reserves			OTHER	
			Grants	Borrow Funds	Frontage Tax / User Fees	Sewer Surplus	Water Surplus	Safe Restart Grant	Water - Capital	Sewer - Capital	Growing Communities Fund	DCCs - Sewer	DCCs - Water
Opening Balance - Jan 1/25						1,429,082	592,618	-	817,090	1,140,313	1,337,685	294,803	556,182
Transfer between Funds						(133,300)	(159,640)	60,000	-	-			
Operating Contingency									298,500	249,400			
Contributions													
Balance Available for 2025						1,295,782	432,978	60,000	1,115,590	1,389,713	1,337,685	294,803	556,182
SEWER FUND													
Safe Restart Items		10,000						10,000					
Other upgrades		113,500			113,500								
Granville Ave	216,000				38,500					177,500			
Backup screen	85,000					102,000				85,000			
Princess Street	102,000												
Total Used - Sewer Fund	403,000	123,500	-	-	152,000	102,000	-	10,000	-	262,500	-	-	-
WATER FUND													
Safe Restart Items		50,000						50,000					
WTP upgrade - engineering		60,000											
Intake pump #1		3,000											
Intake pump #2		3,000											
Unknowns		58,900			58,900								
Knight Avenue Restoration	80,000												
Granville Ave	240,000				17,500				222,500				
Reservoir 1	3,077,000								842,800		1,337,685		221,200
Total Used - Water Fund	3,397,000	174,900	114,700	385,000	76,400	-	321,615	50,000	1,065,300	-	1,337,685	-	221,200
Projected Closing Balance - Dec/25													
						1,193,782	111,363	-	50,290	1,127,213	-	294,803	334,982

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: April 10, 2025
Subject: 2025 Budget Bylaws

Recommendation

THAT Council gives first reading to the bylaws cited as "City of Enderby 2025- 2029 Financial Plan Bylaw No. 1809, 2025", "City of Enderby Annual Tax Rate Bylaw No. 1810, 2025", "City of Enderby Sewer Frontage Tax Bylaw No. 1811, 2025", "City of Enderby Water Frontage Tax Bylaw No. 1812, 2025" and "City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1813, 2025";

AND THAT Council considers the public input received, respecting the 2025-2029 Financial Plan;

AND THAT Council amends the 2025-2029 Financial Plan by _____;

AND FURTHER THAT Council gives second and third readings to the bylaws cited as "City of Enderby 2025- 2029 Financial Plan Bylaw No. 1809, 2025", "City of Enderby Annual Tax Rate Bylaw No. 1810, 2025", "City of Enderby Sewer Frontage Tax Bylaw No. 1811, 2025", "City of Enderby Water Frontage Tax Bylaw No. 1812, 2025" and "City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1813, 2025".

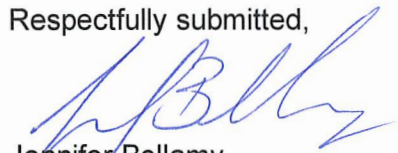
Background/Discussion:

The attached budget bylaws are consistent with the draft budget approved by Council at the April 7, 2025 Committee of the Whole meeting.

The accompanying Financial Plan Bylaw and background information was available for public input on April 9, 2025 on the City's website and advertised in the local newspaper.

Per Section 197 of the Community Charter, these bylaws must be adopted before May 15, 2025.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1809

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2025 – 2029 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 2025 – 2029 Financial Plan Bylaw No.1809, 2025”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2025 – 2029 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 2025 – 2029 Financial Plan.
4. Bylaw No. 1788, cited as “City of Enderby 2024 – 2028 Financial Plan Bylaw No. 1788, 2024”, is hereby repealed.

READ a FIRST time this _____ day of _____, 2025.

READ a SECOND time this _____ day of _____, 2025.

READ a THIRD time this _____ day of _____, 2025.

ADOPTED this _____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

CITY OF ENDERBY
2025-2029 Financial Plan

Consolidated Five Year Financial Plan
Schedule 'A' of Bylaw No. 1809

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
REVENUES					
Municipal Taxation	2,195,225	2,261,081	2,323,575	2,437,764	2,505,555
Utility Taxes / Grants in Lieu	105,940	108,059	110,220	112,424	114,673
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Water Revenue	1,012,700	1,015,153	1,035,383	1,055,895	1,076,695
Total Revenues	13,797,080	8,814,991	8,321,765	8,542,061	8,717,839
EXPENSES					
General Government Services	1,545,056	1,223,899	1,248,377	1,273,344	1,298,811
Protective Services	473,000	165,036	168,337	171,704	175,138
Transportation Services	739,860	754,657	769,750	785,145	800,848
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Cemetery	69,600	70,992	72,412	73,860	75,337
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Fortune Parks Recreational Services	1,010,300	999,804	1,019,800	1,040,196	1,061,000
Tourism & Community Engagement	299,960	296,371	302,299	308,345	314,511
Sewer Services	666,500	669,630	683,022	696,683	710,616
Water Services	798,197	706,044	720,165	734,568	749,259
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TOTAL CASH FROM OPERATIONS	7,723,357	3,401,330	2,803,257	2,872,010	2,938,707
ADJUST FOR CASH ITEMS					
Capital Asset expenditures	(15,103,500)	(2,882,932)	(1,945,000)	(1,905,000)	(208,000)
Debt Principle repayment	(357,900)	(158,550)	(158,550)	(193,550)	(193,550)
Debt Proceeds	3,885,000	-	1,000,000	-	-
Transfer From Reserves	4,814,185	1,656,951	749,500	1,709,500	208,000
Transfer to Reserves	(2,400,600)	(2,348,799)	(2,449,207)	(2,482,960)	(2,745,157)
Transfer From Operating Surplus	1,439,458	332,000	-	-	-
TOTAL CASH ADJUSTMENT	(7,723,357)	(3,401,330)	(2,803,257)	(2,872,010)	(2,938,707)
FINANCIAL PLAN BALANCE	-	-	-	-	-

CITY OF ENDERBY
2025-2029 Financial Plan

Statement of Objectives and Policies
Schedule 'B' of Bylaw No. 1809

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.

Sources of Funding

<i>Funding Source</i>	% of Total Funding	Dollar Value
<i>Property taxation</i>	9.2 %	\$ 2,195,225
<i>User fees and charges</i>	11.9 %	\$ 2,849,300
<i>Other sources</i>	35.7 %	\$ 8,543,718
<i>Government grants</i>	27.0 %	\$ 6,462,480
<i>Debt proceeds</i>	16.2 %	\$ 3,885,000
<i>Total</i>	100.0 %	\$ 23,935,723

- 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 2025.
- e) *Debt proceeds* represent any borrowed funds that will be received.

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.

Distribution of Property Tax Rates

<i>Property Class</i>	% Of Total Property Taxation	Dollar Value
<i>Residential (1)</i>	77.92 %	\$ 1,710,612
<i>Utilities (2)</i>	1.27 %	\$ 27,957
<i>Light Industrial (5)</i>	3.42 %	\$ 75,128
<i>Business and Other (6)</i>	17.31 %	\$ 379,956
<i>Recreation / Non-Profit (8)</i>	0.04 %	\$ 792
<i>Farmland (9)</i>	0.04 %	\$ 780
<i>Total</i>	100.00 %	\$ 2,195,225

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 will not exceed 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. 1810

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, REGIONAL HOSPITAL
DISTRICT, REGIONAL LIBRARY, AND
REGIONAL DISTRICT PURPOSES FOR THE YEAR 2025

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. 1810, 2025”.
2. The following rates are hereby imposed and levied for the year 2025:
 - (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. 1789, cited as “City of Enderby Annual Tax Rate Bylaw No. 1789, 2024”, is hereby repealed.

READ a FIRST time this ____ day of ____, 2025.

READ a SECOND time this ____ day of ____, 2025.

READ a THIRD time this ____ day of ____, 2025.

ADOPTED this _____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

SCHEDULE "A"

Property Class	General Municipal	North Okanagan/ Columbia Shuswap Regional District Hospital	Regional Library	Regional District
1 Residential	2.5155	0.2317	0.1463	0.6246
2 Utility	37.1329	0.8108	2.1593	2.1861
5 Light Industry	7.8591	0.7876	0.4570	2.1236
6 Business	6.4561	0.5676	0.3754	1.5303
8 Recreation	3.8357	0.2317	0.2230	0.6246
9 Farm	3.8246	0.2317	0.2224	0.6246

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO.1811

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. 1811, 2025".
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 \$2.99 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 1st day of January 2025 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. 1790, cited as "City of Enderby Sewer Frontage Tax Bylaw No. 1790, 2024", is hereby repealed.

READ a FIRST time this _____ day of _____, 2025.

READ a SECOND time this _____ day of _____, 2025.

READ a THIRD time this _____ day of _____, 2025.

ADOPTED this _____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1812

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. 1812, 2025".
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 \$3.40 per taxable foot frontage.
- 5. The frontage tax shall be in force and be effective until the complete discharge and satisfaction by the City of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
- 6. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
- 7.
 - a) To place the frontage tax on a fair and equitable basis, the taxable foot frontage of the following parcels of land shall be the number of feet fixed by the Assessor:
 - i. a triangular or irregularly shaped parcel of land; or
 - ii. a parcel of land wholly or in part unfit for building purposes; or
 - iii. a parcel of land which does not abut on the work, but is nevertheless deemed to abut the work, as the case may be.
 - b) The Assessor, in fixing the taxable foot frontage under subsection (2), shall have due regard to:
 - i. the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
 - ii. the benefit derived from the water.
- 8. For the purpose of this bylaw:
 - a) Where the number of feet of a parcel of land has less than 50 feet frontage, the taxable foot frontage shall be deemed to be a minimum of 50 feet, and where such parcel has more than 100 feet of frontage, the taxable foot frontage shall be deemed to be 100 feet.
 - b) Where the parcel of land is situated at the junction or intersection of highways, the taxable foot frontage shall be 70 percent of the actual foot frontage or alternately shall be not more than the stated maximum number of feet.
 - c) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, which for the purpose of this bylaw is defined as a highway having a width of 20 feet or less, the taxable foot frontage shall be not more than the stated maximum number of feet.

9. The provisions of Section 8 of the bylaw shall be subject to the provisions of Section 7 thereof.
10. The aforesaid taxes shall be considered to have been imposed on and from the 1st day of January 2025, 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. 1766, cited as "City of Enderby Water Frontage Tax Bylaw No. 1791, 2024", is hereby repealed.

READ a FIRST time this _____ day of _____, 2025.

READ a SECOND time this _____ day of _____, 2025.

READ a THIRD time this _____ day of _____, 2025.

ADOPTED this _____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1813

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. 1813, 2025".
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 ____, 2025.

READ a SECOND time this ____ day of ____, 2025.

READ a THIRD time this ____ day of ____, 2025.

ADOPTED this ____ day of ____, 2025.

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	290.88
BAKERY	Unit	483.78
BARBER	Chair	165.78
BEAUTY	Chair	165.78
BODY SHOP	Unit	580.71
BED & BREAKFAST	Unit	182.70
BUTCHER SHOP	Unit	426.60
CAMPGROUND - TENT SPACE	Unit	47.52
CAMPGROUND - RV HOOKUP	Unit	96.27
CAMPGROUND - SANI DUMP	Unit	399.18
CARWASH (RECYCLABLE)	Stall	519.24
CARWASH (NON-RECYCLABLE)	Stall	889.53
CHURCH	Unit	290.88
CURLING RINK	Unit	1,416.06
DAYCARE	Unit	424.20
DENTAL OFFICE	Unit	371.58
DUPLEX /TRI-PLEX	Unit	329.13
GARAGE	Unit	503.49
HEALTH/FITNESS	Unit	271.56
HOSPITAL	Bed	194.25
HOTEL/MOTEL	Unit	182.97
HOTEL/MOTEL WITH POOL (FILTERED)	Unit	144.99
HOTEL/MOTEL WITH POOL (UNFILTERED)	Unit	290.88
INDUSTRY (1-5 PEOPLE)	Unit	314.01
INDUSTRY (EACH ADDITIONAL PERSON)	Person	30.66
LAUNDROMAT	Washer	182.97
LODGING/BOARDING HOUSE	Unit	225.27
MEDICAL CLINIC	Unit	399.18
MILL	Unit	457.50
OFFICE (0-2000 SQUARE FEET)	Unit	129.27

OFFICE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	16.17
POOL	Unit	2,438.64
PUBLIC HALLS	Unit	255.93
RECREATION HALL	Unit	212.52
RESTAURANT (1-10 SEATS)	Unit	263.91
RESTAURANT (EACH ADDITIONAL SEAT)	Seat	16.17
SCHOOL	Class	213.84
SINGLE FAMILY DWELLING	Unit	302.61
SINGLE FAMILY DWELLING WITH SECONDARY SUITE	Unit	423.78
SKATING RINK	Unit	2,438.64
SPRAY PARK	Unit	4,033.02
STORE (0-1000 SQUARE FEET)	Unit	165.78
STORE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	51.42
STRATA/CONDO	Unit	290.88
TRANSPORTATION - LARGE FACILITY	Unit	7,739.16

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	\$ 82.70	\$ 0.61 / m ³ over 40 m ³ to 55 m ³ \$ 1.55 / m ³ over 55 m ³
May - Aug	\$ 82.70	\$ 0.61 / m ³ over 85 m ³ to 105 m ³ \$ 1.55 / m ³ over 105 m ³
B. Single Family Residential with Legalized Suite		
Jan-Apr / Sep-Dec	\$ 117.80	\$ 0.61 / m ³ over 65 m ³ to 80 m ³ \$ 1.55 / m ³ over 80 m ³
May - Aug	\$ 117.80	\$ 0.61 / m ³ over 105 m ³ to 125 m ³ \$ 1.55 / m ³ over 125 m ³
C. Strata Residential		
Jan-Apr / Sep-Dec	\$ 65.17	\$ 0.61 / m ³ over 30 m ³ to 40 m ³ \$ 1.55 / m ³ over 40 m ³
May - Aug	\$ 65.17	\$ 0.61 / m ³ over 70 m ³ to 80 m ³ \$ 1.55 / m ³ over 80 m ³
Irrigation:		
Metered		\$ 1.55 / m ³
Non-metered		\$ 1.55 / m ³ based on estimated volume
D. Multi Family Residential		
Jan-Apr / Sep-Dec	\$ 65.17	\$ 0.61 / m ³ over 30 m ³ to 40 m ³ \$ 1.55 / m ³ over 40 m ³
May - Aug	\$ 65.17	\$ 0.61 / m ³ over 70 m ³ to 80 m ³ \$ 1.55 / m ³ over 80 m ³
E. Business / Industrial	\$ 38.48	\$ 1.52 / m ³ over 24 m ³ to 60 m ³ \$ 0.75 / m ³ over 60 m ³
F. Business / Industrial with Residential	\$ 57.53	\$ 1.52 / m ³ over 35 m ³ to 60 m ³ \$ 0.75 / m ³ over 60 m ³
G. Institutional / Civic	\$ 38.48	\$ 1.52 / m ³ over 24 m ³ to 60 m ³ \$ 0.75 / m ³ over 60 m ³
Irrigation on separate meter		\$ 0.75 / m ³

H. Agricultural*

Properties with single family residential

Jan-Apr / Sep-Dec	\$ 90.20	\$ 0.61 / m ³ over 45 m ³
May - Aug	\$ 90.20	\$ 0.61 / m ³ over 90 m ³

Land only

Jan-Apr / Sep-Dec	\$ 0.61 / m ³	
May - Aug	\$ 0.61 / m ³	Irrigation

I. Home Hemodialysis**

\$ 0.61 / m³

* 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 475 m³ of consumption for the Jan - Apr and Sep - Dec periods and 950 m³ of consumption for the May - Aug period. These consumption amounts will increase by 25 m³ in the Jan - Apr and Sep - Dec periods and by 50 m³ in the May - Aug period each year.
- 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 ³

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

Turn-On Turn-Off

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

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

SCHEDULE 9

GARBAGE COLLECTION

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

Garbage Collection:

- a) Garbage Collection: \$ 108.54 per residential premise per annum
- b) "Residential Garbage Collection" sticker: \$ 3.00 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.

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: April 14, 2025
Subject: Inter-Community Business Licence Bylaw – Amendment

Recommendation

THAT Council gives first, second, and third readings to the bylaw cited as “The Corporation of the City of Enderby Inter-Community Licence Bylaw No. 1430, 2008 Amendment Bylaw No. 1814, 2025”;

AND THAT Council gives notice of its intention to adopt “The Corporation of the City of Enderby Inter-Community Licence Bylaw No. 1430, 2008 Amendment Bylaw No. 1814, 2025” by posting notice at the public notice board at City Hall and provides an opportunity for persons who consider themselves affected by the proposed bylaw to make representations to Council at its Regular Meeting of May 5, 2025.

Background

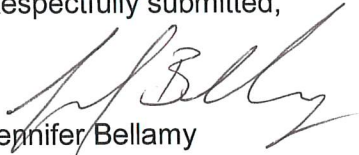
The City participates in an inter-community business licence program for the Okanagan-Similkameen region that allows a business to travel and do business in participating regional municipalities through one business licence, rather than obtaining a licence in each municipality it does business in. This program is only available for mobile vendors that provide a service by traveling from client to client (such as construction and trades), and not for vendors that setup a space for clients to come to them (as could be the case with food trucks).

In order to facilitate the clear expectations for the program across the region, each community in the program must have the same wording in their respective inter-community licence bylaw. Attached is a bylaw amendment to match the wording on Schedule A to the members of the Okanagan-Similkameen partnership. The purpose of Schedule A is to list types of businesses that would normally qualify for an inter-community business licence but are excluded from the program as there may be other conditions that they are required to meet for licensing or that the partners have all agreed to exclude as they wish to regulate these businesses separately.

There have been no substantive changes to the bylaw and the amendment only provides for the following clarifying language:

- Special Authorization Licence (for example, taxis, limousines, buses or any other passenger directed transportation) – previously stated “Vehicles for hire (for example, taxis, limousines or buses).
- Boat rental companies (includes tours, carriers, fishing, parasailing and any other hired/rental boat related activities) – previously stated “Boat rental services”.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1814

A BYLAW TO AMEND THE CITY OF ENDERBY INTER-COMMUNITY LICENCE BYLAW NO.
1430, 2008

WHEREAS Council of the City of Enderby has adopted "The City of Enderby Inter-Community Licence Bylaw No. 1430, 2008";

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 Inter-Community Licence Bylaw No. 1430, 2008 Amendment Bylaw No. 1814, 2025".
2. Schedule "A" of "The Corporation of the City of Enderby Inter-Community Licence Bylaw No. 1430, 2008" is deleted and Schedule "A" attached to and forming part of this bylaw is substituted therefore.

READ a FIRST time this ____ day of _____, 2025.

READ a SECOND time this ____ day of _____, 2025.

READ a THIRD time this ____ day of _____, 2025.

ADOPTED this ____ day of _____, 2025.

MAYOR

CORPORATE OFFICER

Schedule A

The following Business types are Excluded Businesses for the purposes of application for an Inter-Community Mobile Business Licence under the intermunicipal business licensing scheme set out in this Bylaw:

1. Social escort services
2. Special Authorization Licence (for example, taxis, limousines, buses or any other passenger directed transportation)
3. Body-rub services (which includes the manipulating, touching or stimulating by any means, of a Person's body or part thereof, but does not include medical, therapeutic or cosmetic massage treatment given by a Person duly licensed or registered under any statute of the Province of British Columbia governing such activities or a therapeutic touch technique.)
4. Boat rental companies (includes tours, carriers, fishing, parasailing and any other hired/rental boat related activities)

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: April 15, 2025
Subject: Loan Authorization Bylaw – Outdoor Pool

Recommendation

THAT Council gives first, second, and third readings of the bylaw cited as "Barnes Park Outdoor Pool Loan Authorization Bylaw No. 1815, 2025".

Background

On January 15, 2024, Council adopted the "Barnes Park Outdoor Pool Loan Authorization Bylaw No. 1781, 2023" which authorized the borrowing of up to \$1,000,000 for the new outdoor pool at Barnes Park. The amount of borrowing required was based on costing from April 2023.

Since this time, the estimated costs for the new pool have increased from \$7,940,000 to \$10,575,000. Below is the revised funding strategy as approved by the Enderby & District Services Commission:

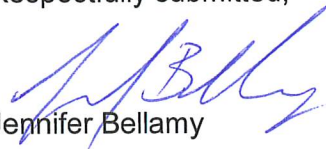
Funding Source	Value
RNC Grant	\$ 5,000,000
City/RDNO Contributions	1,000,000
Borrowing – MFA	1,800,000
Borrowing – Internal	1,700,000
Reserves	850,000
Surplus	225,000
Total	<u>\$ 10,575,000</u>

The revised funding strategy includes an increase to the amount of borrowing through the Municipal Finance Authority (MFA) from \$1,000,000 to \$1,800,000. The new funding strategy has been included in the Fortunes Parks budget and the City's 2025-2029 Financial Plan. The annual borrowing costs will be funded through a combination of funds from capital reserves and an increase to the annual requisition, which the Commission has already begun to phase in.

The attached loan authorization bylaw updates the amount of borrowing required for the new pool and repeals the previously approved bylaw. As with the original loan authorization bylaw, once the bylaw is given three readings by Council, it must be approved by the Inspector of Municipalities before it may be adopted.

Once the bylaw is approved by the Inspector of Municipalities and adopted by Council, borrowing for the project can take place through a resolution by Council and put through the process to be included with the fall borrowing opportunity with MFA.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1815

A BYLAW TO AUTHORIZE THE BORROWING OF THE ESTIMATED COST OF THE BARNES
PARK OUTDOOR POOL REPLACEMENT

WHEREAS it is deemed desirable and expedient to replace the outdoor pool at Barnes Park;

AND WHEREAS the estimated cost to replace the outdoor pool at Barnes Park including expenses incidental thereto is the sum of Ten Million Five Hundred Seventy Five Thousand Dollars (\$10,575,000), of which the sum of One Million Eight Hundred Dollars (\$1,800,000) is the amount of debt intended to be borrowed by this bylaw;

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

- 1) Council is hereby empowered and authorized to undertake and carry out or cause to be carried out the replacement of the Barnes Park outdoor pool generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:
 - a) to borrow upon the credit of the Municipality a sum not exceeding One Million Eight Hundred Dollars (\$1,800,000).
 - b) to acquire all such real property, easements, rights-of-way, licenses, rights or authorities as may be requisite or desirable for or in connection with the replacement of the Barnes Park outdoor pool.
- 2) The maximum term for which debentures may be issued to secure the debt created by this bylaw is twenty (20) years.
- 3) This bylaw may be cited as "Barnes Park Outdoor Pool Loan Authorization Bylaw No. 1815, 2025".
- 4) Bylaw No. 1781, cited as "Barnes Park Outdoor Pool Loan Authorization Bylaw No. 1781, 2023", is hereby repealed.

READ a FIRST time this ____ day of _____, 2025.

READ a SECOND time this ____ day of _____, 2025.

READ a THIRD time this ____ day of _____, 2025.

RECEIVED the approval of the Inspector of Municipalities this ____ day of _____, 2025.

ADOPTED this ____ day of _____, 2025.

Approval of the electors for the Loan Authorization Bylaw is not required under section 180 of the

Community Charter as the liability is within the approval-free liability zone determined in accordance with section 7 of the *Municipal Liabilities Regulation* (BC Reg. 254-2004).

MAYOR

CORPORATE OFFICER

Area: CITY OF ENDERBY

Category: BUILDING PERMITS

Year: 2025 Month: 03

Folder Type	2025 / 03		2024 / 03		2025 to 03		2024 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	2	0	20,000	0	0	0	1	0
END - COMMERCIAL BUILDING	1	3	1,200,000	1	1	150,000	3	1
END - DEMOLITION	0	0	0	0	0	0	0	0
END - INDUSTRIAL BUILDING	0	0	0	0	0	0	0	0
END - INSTTUTIONAL	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	0	0
END - MULTI FAMILY DWELLING	3	0	372,000	0	0	0	3	0
END - PLUMBING	0	0	0	0	0	0	0	0
END - POOL	0	0	0	0	0	0	1	0
END - RETAINING WALL	0	0	0	0	0	0	0	0
END - SFD W/SUITE	0	0	0	1	1	2,000	0	1
END - SIGN	0	0	0	0	0	0	0	0
END - SINGLE FAMILY DWELLING	0	0	0	0	0	0	3	0
INDUSTRIAL BUILDING	0	0	0	0	0	0	0	0
INSTTUTIONAL	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
Report Totals	6	3	1,592,000	2	2	152,000	12	4
							5,999,232	3
								2
								177,000