

**REGULAR MEETING OF COUNCIL  
AGENDA**

---

**DATE:** April 15, 2024  
**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: 826 7714 3439  
Passcode: 578510*

*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/](http://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 15, 2024 Council Meeting agenda be approved as circulated.*

**3. ADOPTION OF MINUTES**

**3.1 Meeting Minutes of April 2, 2024**

*THAT the April 2, 2024 Council Meeting minutes be adopted as circulated.*

Page 4

**4. DELEGATIONS**

**4.1 Audit Final Report for the Year Ended December 31, 2023**

**4.1.1 Presentation by Markus Schrott, BDO**

*Presentation materials circulated under separate cover electronically.*

**4.1.2 Acceptance of Audited Financial Statements**

*Memo prepared by Chief Financial Officer dated April 10, 2024  
THAT Council receives the 2023 Audited Financial Statements as presented;*

Page 13

*AND THAT Council approves the 2023 Audited Financial Statements.*

**4.2 Shuswap Economic Development Society**

Page 48

Presentation by Geeteshwar Anand and John Reed

**5. PUBLIC HEARINGS**

5.1 Public Input on 2024 Budget Page 49

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

**7. BYLAWS**

7.1 2024 Budget Bylaws Page 68

Memo prepared by Chief Financial Officer dated April 8, 2024

*THAT Council gives first reading to the bylaws cited as “City of Enderby 2024 – 2028 Financial Plan Bylaw No. 1788, 2024”, “City of Enderby Annual Tax Rate Bylaw No. 1789, 2024”, “City of Enderby Sewer Frontage Tax Bylaw No. 1790, 2024”, “City of Enderby Water Frontage Tax Bylaw No. 1791, 2024” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1792, 2024”.*

*AND THAT Council considers the public input received, respecting the 2024-2028 Financial Plan;*

*AND THAT Council amends the 2024-2028 Financial Plan by \_\_\_\_\_;*

*AND FURTHER THAT Council gives second and third readings to the bylaws cited as “City of Enderby 2024 – 2028 Financial Plan Bylaw No. 1788, 2024”, “City of Enderby Annual Tax Rate Bylaw No. 1789, 2024”, “City of Enderby Sewer Frontage Tax Bylaw No. 1790, 2024”, “City of Enderby Water Frontage Tax Bylaw No. 1791, 2024” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1792, 2024”.*

**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 2024 Page 89  
*THAT the RDNO Building Permit Report – March 2024 be received and filed.*

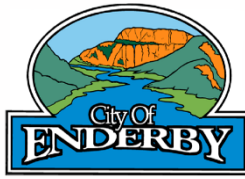
**9. CORRESPONDENCE AND INFORMATION ITEMS**

Mayor or Chair will provide an opportunity for any Council member to request that a Correspondence and Information Item be discussed separately.  
*THAT Council receives and files all Correspondence and Information Items.*

9.1 North Okanagan Fire Training Centre 2023 Highlights Page 90

9.2 Bill 16 Page 92  
Correspondence from Ravi Kahlon, Minister of Housing, dated April 8, 2024

- 9.3 British Columbia Housing Shortage Page 95  
Correspondence from Ravi Kahlon, Minister of Housing, dated April 10, 2024
- 9.4 Infrastructure Planning Grant Page 97  
Correspondence from Anne Hand, Minister, Ministry of Municipal Affairs, dated April 3, 2024
- 10. PUBLIC QUESTION PERIOD**
- 11. 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) and 90 (2) (b) of the Community Charter.*
- 12. ADJOURNMENT**



## THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Regular Meeting** of Council held on Tuesday, April 2, 2024 at 4:30 p.m. in Council Chambers.

---

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

Staff: Chief Administrative Officer – Tate Bengtson  
Chief Financial Officer – Jennifer Bellamy  
Planner – Kurt Inglis  
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**

Moved by Councillor Davyduke, seconded by Councillor Yerhoff  
*“THAT the April 2, 2024 Council Meeting agenda be approved as circulated.”*

CARRIED

### **ADOPTION OF MINUTES**

Meeting Minutes of March 18, 2024

Moved by Councillor Shishido, seconded by Councillor Baird  
*“THAT the March 18, 2024 Council Meeting minutes be adopted as circulated.”*

CARRIED

### **DEVELOPMENT MATTERS AND RELATED BYLAWS**

Zoning Text Amendment #0014-24-DVP-END

The Planner gave an overview of the application and read out the written submissions.

**Claude Legare and Linda Taylor, 706 Cliff Avenue**

- Concerns about not having enough time to respond to the adjacent land owner letter.
- Concerns that the proposed units are too small.
- Concerns about parking and snow removal.
- Suggested that a triplex would be a better fit.

**Patsy and Tony Vetter, Vetter Plaza**

- Concerns about parking in the Plaza being used by this development.
- Concerns about snow removal and storage.

The applicant, Matthew Isabelle spoke to the application. He believes that parking will not be an issue at this development.

Mayor Galbraith asked about snow storage on the property and removal.

Mr. Isabelle responded that snow will be hauled from the site each time it is plowed.

Councillor Shishido explained that the current zoning of this lot would allow the developer to build a three-story commercial building and that he believes this development is less intrusive and will fit well with the character of the neighbourhood.

Moved by Councillor Ramey, seconded by Councillor Schreiner

*“THAT City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1786, 2024 which proposes to amend the text of City of Enderby Zoning Bylaw No. 1550, 2014 to increase the maximum permitted gross density for the property legally described as LOT 1 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN EPP115678 and located at 704 Cliff Avenue, Enderby BC, from 60 units per hectare (24.28 units per acre) to 71.63 units per hectare (28.99 units per acre), in order to increase the number of permitted residential dwelling units for the property from 3 to 4, be given Three Readings and Adoption;*

*AND FURTHER THAT should Council give Three Readings and Adoption to City of Enderby Zoning Bylaw No. 1550, 2014 Amendment Bylaw No. 1786, 2024, such Adoption shall come into force and effect once the Ministry of Transportation and Infrastructure has endorsed the Bylaw.”*

CARRIED

**Development Variance Permit #0067-24-DVP-END**

The Planner gave an overview of the application and the housing agreement required as a condition of issuance of the Development Variance Permit.

The Planner read out the written submissions.

**Mike Amies, 711 Cliff Avenue**

- Concerns about the number of variances requested.
- Concerns about parking.
- Concerns about snow removal.
- Concerns about small maneuvering aisles.

**Claude Legare and Linda Taylor, 706 Cliff Avenue**

- Concerns about not having enough time to respond to the adjacent land owner letter.
- Concerns that the proposed units are too small.
- Concerns about parking and snow removal.
- Suggested that a triplex would be a better fit.

**Patsy and Tony Vetter, Vetter Plaza**

- Concerns about parking in the Plaza being used by this development.
- Concerns about snow removal and storage.

Mayor Galbraith invited members of the gallery and those attending the meeting electronically to speak to the application.

**Ariella Taylor, 712 Cliff Avenue**

- Concerns about parking.
- Concerns about where a dumpster will be located on site.
- Concerns about small maneuvering aisles and that this may cause more idling of vehicles.

The Planner explained that the reduction in size of maneuvering aisles is minor and that he does not anticipate this will cause issues considering that the housing agreement recommended as a condition of this permit would limit the size and type of vehicles being parked on site.

Councillor Ramey stated he believes this development is in line with the housing needs of the community.

Moved by Councillor Baird, seconded by Councillor Davyduke

*“THAT Council authorizes the issuance of a Development Variance Permit for the property legally described as LOT 1 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN EPP115678, and located at 704 Cliff Avenue, Enderby BC, to permit variances to the following sections of the City of Enderby Zoning Bylaw No. 1550, 2014:*

- *Section 309.3.a.i by not requiring a 2 m (6.562 foot) landscaped buffer area along the southern property boundary where it abuts a residential lot, as shown on the attached Schedule ‘A’;*
- *Section 401.2 by increasing the maximum number of principal buildings on the lot from 1 to 2, as shown on the attached Schedule ‘A’;*
- *Section 401.3 by reducing the minimum floor area for a two-bedroom dwelling unit from 45 m<sup>2</sup> (484.4 square feet) to 44.59 m<sup>2</sup> (480 square feet), as shown on the attached Schedule ‘A’;*
- *Section 401.3 by permitting the gross floor area of dwelling units located on the first storey level and entirely behind the commercial use to exceed the gross floor area of the commercial use on the first storey level, as shown on the attached Schedule ‘A’;*
- *Section 401.10.c by reducing the minimum rear yard setback from 6 m (19.68 feet) to 1.5 m (4.92 feet), as shown on the attached Schedule ‘A’;*

- *Section 401.11.d.iii by permitting dwelling units to be located in a standalone building, as shown on the attached Schedule 'A';*
- *Section 901.2.a by reducing the minimum length for an off-street parking space from 6 m (19.68 feet) to 5.5 m (18.04 feet), as shown on the attached Schedule 'A'; and*
- *Section 901.2.b by reducing the minimum width of an unobstructed maneuvering aisle for right angle parking from 8 m (26.25 feet) to 7 m (22.97 feet), as shown on the attached Schedule 'A'.*

*AND THAT Council authorizes the issuance of a Development Variance Permit for the property legally described as LOT 1 DISTRICT LOT 150 KAMLOOPS (FORMERLY OSOYOOS) DIVISION YALE DISTRICT PLAN EPP115678, and located at 704 Cliff Avenue, Enderby BC, to permit a variance to Section 901.3 of the City of Enderby Zoning Bylaw No. 1550, 2014 to reduce the minimum number of off-street parking spaces from 11 to 9, as shown on the attached Schedule 'A', subject to the property owner registering a housing agreement by covenant on the title of the property, satisfactory to the City, which requires that the parking demands associated with the residential portion of the development are contained on-site and which shall be a material term of any tenancy agreement.”*

CARRIED

## **CONTINUING BUSINESS AND BUSINESS ARISING FROM COMMITTEES AND DELEGATIONS**

### **Committee of the Whole (April 2, 2024)**

#### **2024 Budget**

Moved by Councillor Shishido, seconded by Councillor Ramey  
 “THAT Council makes the following amendments to the draft 2024 budget:

- *THAT Council does not fund the attendance of two Council members at an annual golf fundraising event.*
- *THAT Council limits the number of Councillors attending UBCM to 4.*
- *THAT Council postpones consideration of a remuneration review to 2025 budget deliberations.*
- *THAT Council transfers \$374,700 from prior years' surplus to fully repay the internal borrowing for the 2019 reconstruction of Reservoir Road.*
- *THAT Council increases the honorarium value for Captains at the Enderby & District Fire Department by an additional \$200 per Captain.*
- *THAT Council increases its contribution to the Enderby & District Fire Department reserves by \$6,500 in preparation for renewing SCBA.*
- *THAT Council increases the contribution to asset management for Water Services by an additional 2.0% increase to water frontage tax.*
- *THAT Council increases user fees for Water Services by 2.0% to fund special projects and phase in future operating cost increases for the Water Treatment Plant expansion.*

- *THAT the allocation from the Growing Communities Fund for Reservoir 1 be increased by \$360,000.*
- *THAT Council increases the contribution to asset management reserves by \$12,000 to bring the total combined increase to general taxes and utilities to 4.9%.*

*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 15, 2024, based on the approved budget.”*

CARRIED

**BYLAWS**

Development Applications Procedures Bylaw No. 1586, 2016 Amendment Bylaw No. 1787, 2024

Moved by Councillor Baird, seconded by Councillor Schreiner  
*“THAT Council adopts The Corporation of the City of Enderby Development Applications Procedures Bylaw No. 1586, 2016 Amendment Bylaw No. 1787, 2024.”*

CARRIED

**REPORTS**

Area F Director

Area F Director Hopkins reported that the Area F Master Parks Plan includes upgrading a ball diamond at Grindrod Park so that it is able to be used again. Area F is asking for a contribution from the City of Enderby towards the construction and ongoing maintenance of this ball diamond.

Chief Administrative Officer explained that the initial cost estimate for refurbishing the ball diamond is \$300,000 and that RDNO’s opening ask is for a 50/50 cost share for the construction. The ask for a contribution to operating expenses is yet unknown. Chief Administrative Officer is looking for direction from Council on whether they would like Staff to proceed with negotiating a contribution in support of the Grindrod Diamond with RDNO.

Councillor Baird asked if there is a timeline for when the ball diamond would be ready for use.

Director Hopkins responded that the timeline depends on a number of factors including negotiations with the City of Enderby.

Councillor Shishido asked the Chief Administrative Officer for a history of the City of Enderby working with RDNO on parks in Area F.

Chief Administrative Officer responded that at one time, the City and RDNO partnered on the administration of all parks both within the City of Enderby and Area F, including a number of hand launches along the river and boat launch. In 2020 the scope of the Commission was narrowed to include only shared facilities including Riverside Park, Barnes Park, and the Enderby & District Arena. Area F Parks was created to manage the facilities in Area F. At that time, a memorandum of agreement was signed. If the City would like to contribute to the



diamond at Grindrod Park, they could do so either by making a financial contribution from the City of Enderby or exploring if the scope of the Enderby & District Services Commission should be changed to include this diamond.

Councillor Ramey expressed that the cost is higher than he expected and is uncomfortable with providing such a large contribution to the project.

Councillor Shishido explained that the Commission has been looking at adding more ball diamonds for many years. Ball is very important to many members of the community and engages youth. Explained that the cost of building or refurbishing an existing ball diamond will not go down and that he believes this is an opportunity worth exploring.

Councillor Baird asked if this will be a strain on staff capacity.

Chief Administrative Officer explained that although staff capacity is in short supply, the capacity it will take up front to engage in these negotiations will be small in comparison to the capacity that would be needed for construction of a new ball diamond within City limits.

Councillor Schreiner suggested that RDNO should also reach out to Splantsin to see if they would like to be a partner in this project.

Moved by Councillor Davyduke, seconded by Councillor Baird  
*“THAT Council directs Staff to engage with the Regional District of North Okanagan to explore the possibility of contributing financially to the Grindrod Park Ball Diamond.”*

CARRIED

## Mayor and Council Reports

### Councillor Shishido

Attended the Hockeyville rally event at the arena. Thanked the people of Enderby and surrounding communities for their support. Reported that it was great to see how engaged our community is and how this event brought people together.

### Councillor Davyduke

Reported that it was great to see so much of the community engaged in Hockeyville and has had people reach out since asking how they can continue to support the arena.

Attended the Easter event and reported that there were many people in attendance from neighbouring communities.

The first pitches of entrepreneurs competing in the Enterprize Challenge hosted by Community Futures are happening this week.

Asked whether the “edible landscape” initiative in the Breezeway would continue this season.

Chief Administrative Officer responded that he has been working with the librarian, who has championed the initiative, on a plan to plant vegetables in the Breezeway more strategically this year. Noted that the garden and grounds contractor will start work in town on April 15<sup>th</sup>, but that

they have already taken some steps toward replenishing soil in planters around the community. Planting will occur after the May long weekend.

Councillor Yerhoff

Attended the Easter event and reported that it was very well attended.

Attended the Hockeyville rally event.

Attended a FACT meeting and reported that things are going well at the Food Bank and with the Good Food Box.

Councillor Schreiner

Reported that construction is underway on the rest of the Shuswap North Okanagan Rail Trail.

Councillor Ramey

Reported that it was great to be involved in the Hockeyville event.

Attended the Easter event and reported that it was great.

Reported that the street banner committee met and have selected winners which will be announced soon. All submissions will be displayed at the Arts Centre.

There is also a Lilliputian exhibit currently at the Arts Centre.

Reported that he has started work on a Music by the River event.

Councillor Baird

Was a part of the committee that selected the street banner winners.

Attended the Easter event and reported that it went well.

Attended the Hockeyville rally event.

Mayor Galbraith

Attended the Hockeyville rally event and thanked Recreation Services for their hard work during the Hockeyville campaign. Reported that people have been reaching out about potential fundraising opportunities for the Arena.

Attended the Spring Winds Festival at the Splatsin Cultural Centre.

Chief Administrative Officer

Street sweeping was only partially completed on March 29<sup>th</sup> due to rain saturating the road debris. A second date will be announced as soon as our contractor schedules it.

Line painting will occur after street sweeping is done. Provided schedules work, there may be some crack sealing done between sweeping and painting.

There are a few changes to road signs and lines that are being proposed for this year, barring any concern from Council. They are:

- At Cliff Avenue, westbound, change the “No Left Turn” sign to a “Right Turn Only” sign as the visibility issue is the same for left turns and straight through.
- At Woods Lane and Regent Avenue, implement a stop sign for southbound traffic, as right now there is no stop on a 90 degree corner with limited visibility.
- Install some signs along Belvedere Street, southbound, encouraging truck traffic to proceed to George Street via Mill Avenue rather than travel through the City centre.
- In front of the pharmacy, reinstate a handicap spot, with a sign underneath stating that large vehicles must park at rear of building. Staff have engaged with the pharmacy, both the business and the property owner, about converting one of the stalls in their parking lot to support their customers’ mobility needs, as this could be properly sized, but have not yet heard back. Research indicates that other types of signs restricting use may lead to more conflict between competing users, while the handicap sign has a strict set of requirements around when an individual may use it, including physician certification.

Spring pruning curbside pickup is planned for Sunday, April 21<sup>st</sup>.

Design development stage for the new pool is proceeding. The Class D Cost Estimate is expected this week, which will inform next steps.

The gazebo concession services contract for 2024 has been awarded to Mel’s Pizza.

The command/utility fire truck quote opportunity closed and has been awarded to Bannister GM.

The new fire apparatus was on display at both Hockeyville and Easter. It was also busy on Monday, as was the Fire Department, responding to both a rope rescue incident and a hedge fire that touched several structures.

Thanked Public Works, Parks staff and inside staff for their behind the scenes support for both Hockeyville and Easter.

Also thanked the Events Coordinator and Recreation Services for their leadership around, respectively, Easter and Hockeyville.

Councillor Davyduke asked if the arena will be up and running for September.

Chief Administrative Officer responded that the plan is to have the arena running for September, barring any surprises that are discovered when pressure testing begins next week.

## **CORRESPONDENCE AND INFORMATION ITEMS**

Moved by Councillor Baird, seconded by Councillor Shishido

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

- *Town of Osoyoos, Support for Resolution [Legislative Changes – Personal and Defamatory Attacks on Municipal Leaders] dated February 29, 2024.”*

CARRIED

**PUBLIC QUESTION PERIOD**

Area F Director Hopkins gave kudos to the community and staff for their work on Hockeyville and the Easter event. Also noted that the Area F Master Parks Plan has been released and the RDNO is collecting feedback.

**CLOSED MEETING RESOLUTION**

Moved by Councillor Ramey, seconded by Councillor Shishido

*“THAT pursuant to Section 92 of the Community Charter, the regular meeting convene In-Camera to deal with matters deemed closed to the public in accordance with Section 90 (2) (b) of the Community Charter.”*

CARRIED

**MATTERS RELEASED FROM IN-CAMERA**

Release of Matters Related to the ‘Review of Available Public, Civic and Institutional Lands for Community Amenities’ from In-Camera

Moved by Councillor Baird, seconded by Councillor Yerhoff

*“THAT Council releases matters related to the ‘Review of Available Public, Civic and Institutional Lands for Community Amenities’ from in-camera.”*

CARRIED

**ADJOURNMENT**

Moved by Councillor Baird, seconded by Councillor Ramey

*“THAT the regular meeting of April 2, 2024 adjourn at 6:42 p.m.”*

CARRIED

---

**MAYOR**

---

**CORPORATE OFFICER**

MEMO

**To:** Tate Bengtson, CAO  
**From:** Jennifer Bellamy, CFO  
**Date:** April 10, 2024  
**Subject:** 2023 Financial Statements

---

**Recommendation**

THAT Council receives the 2023 Audited Financial Statements as presented;

AND THAT Council approves the 2023 Audited Financial Statements.

**Background**

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

Below is a summary of the major changes from 2022 to 2023 and to budget:

- Cash - Increase of \$3,953,821 from 2022. The amount of cash on hand varies depending on upcoming projects and maintaining liquidity. As there are significant projects coming up (Reservoir 1 replacement and the new outdoor pool), cash has been kept available for cashflow needs.
- Portfolio Investments – Increase of \$695,290. Funds invested are dependent on cashflow needs. Less funds were invested in 2023 compared to previous years due to the cashflow needs for significant projects. Note that funds held in the general bank account continue to earn interest.
- Accounts Receivable – Increase of \$157,521. Accrued interest receivable has increased due to increased interest rates, along with an increase to current year property tax receivables.
- Deferred Revenue – Increase of \$859,750. This increase is primarily due to the increase in refundable deposits collected for works and services agreements and other deposits related to new subdivisions. These deposits are refundable once the works required for the subdivision are complete. Funds collected for development cost charges have also increased due to the new subdivisions.
- Long-term Debt – Decrease of \$119,210. The decrease is due to debt repayments per the City's financing agreements.

- **Asset Retirement Obligations** – The new accounting standards require local governments to provide an estimate for costs that the City will be legally required to incur when it retires an asset. The City has asset retirement obligations (AROs) for assets that have hazardous materials, such as asbestos, that must be properly disposed of at the end of the asset’s life (such as buildings). The City’s largest AROs relate to its leases, whereby the City would be legally required to remove any assets on the property upon the termination of the lease. The City’s AROs for leases relate to the drinking water system, which is expected to continually be renewed. The ARO value for all of the City’s assets will be adjusted annually for accretion, which is an inflationary increase to the liability.
- **Tangible Capital Assets** - Increase of \$386,303 from 2022. \$720,888 in capital projects was added in 2023, along with \$1 million related to the initial ARO value. These values are offset by \$1.3 million in current year amortization.
- **Revenue – Taxation and Sale of Services** are consistent with budget. Other revenue items that vary from budget include:
  - **Grants and Subsidies** – Budgeted revenues included \$1.2 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.
  - **Other Revenue from Own Sources** – This revenue item includes park land fees collected of \$87,050 from subdivisions, which is not a budgeted item. Any contributions received for this purpose are transferred to park land reserves.
  - **Interest and Penalties** – Interest rates increased during the year resulting in increased interest revenue.
- **Expenditures** - Excluding amortization and accretion (as these are not budgeted items) the City's 2023 expenditures were below budget by \$1.2 million. Most of the variance is due to the unused allocation of the Safe Restart Funds, as these funds were included in the budget to provide flexibility to react when eligible costs arose. The unused value totaled \$418,000. In addition to this, the following also contributed to the variance:
  - **General Government Services** – The Community Enhancement Fund had \$90,038 of unused funds at the end of 2023 that are carried forward to 2024. Other items budgeted that were not used were \$62,500 for capacity projects (which will carry forward to 2024) and \$83,000 for an economic development grant that requires more stakeholder engagement to define the project before proceeding.
  - **Transportation Services** – Third party snow removal expenditures came in under budget by \$45,695, while street paving expenditures came in under budget by \$80,719. Also included in transportation services are transfers from other funds for equipment usage. Water services had increased equipment usage of \$36,035, which contributes to the variance from budget.
  - **Sewer Services** – The service had \$95,000 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 differently and include non-incomes statement budget items in order to better represent where actual expenses are compared to budget and the actual surplus for the year.

Overall the 2023 Audited Financial Statements provide a fair representation of the City's financial position as of December 31, 2023.

Respectfully submitted,



Jennifer Bellamy  
Chief Financial Officer

**The Corporation of the City of Enderby**

**Income Statement**

**December 31, 2023**

|  | 2023 Budget         | 2023 Actual         | 2022 Actual         |
|--|---------------------|---------------------|---------------------|
| <b>Revenue</b>                                       |                     |                     |                     |
| Taxation (net)                                       | \$ 2,589,722        | \$ 2,558,390        | \$ 2,378,149        |
| Grants and subsidies                                 | 4,557,494           | 3,323,472           | 1,864,419           |
| Sale of services                                     | 2,190,519           | 2,213,943           | 2,216,588           |
| Other revenue from own sources                       | 109,300             | 200,377             | 129,016             |
| Interest and penalties                               | 172,200             | 548,643             | 198,346             |
|  | <b>9,619,235</b>    | <b>8,844,825</b>    | <b>6,786,518</b>    |
| <b>Expenditures</b>                                  |                     |                     |                     |
| General government services                          | 1,255,599           | 800,781             | 740,957             |
| Protective services                                  | 445,500             | 316,015             | 391,688             |
| Transportation services                              | 619,883             | 393,703             | 571,869             |
| Solid waste services                                 | 117,300             | 115,751             | 113,090             |
| Community development services                       | 54,200              | 30,887              | 55,252              |
| Recreational and cultural services                   | 175,520             | 107,173             | 125,879             |
| Riverside RV Park & tourism services                 | 264,070             | 242,668             | 238,073             |
| Commission services                                  | 993,210             | 962,228             | 866,322             |
| Water services                                       | 733,940             | 600,127             | 578,524             |
| Sewer services                                       | 680,560             | 566,444             | 506,978             |
|  | <b>5,339,782</b>    | <b>4,135,777</b>    | <b>4,188,632</b>    |
| Excess revenue over expenses                         | <b>4,279,453</b>    | <b>4,709,048</b>    | <b>2,597,886</b>    |
| Loss on disposal of tangible capital assets          | -                   | (15,131)            | (12,393)            |
| Accretion  | -                   | (43,849)            | -                   |
| Amortization   | -                   | (1,312,955)         | (1,323,610)         |
| <b>Accounting Surplus (per Financial Statements)</b> | <b>\$ 4,279,453</b> | <b>\$ 3,337,113</b> | <b>\$ 1,261,883</b> |
| Adjustments for other budget items:                  |                     |                     |                     |
| Add:   |                     |                     |                     |
| Accretion  | -                   | 43,849              | -                   |
| Amortization   | -                   | 1,312,955           | 1,323,610           |
| Transfers from reserves                              | 1,811,985           | 424,671             | 1,264,346           |
| Transfers from surplus                               | 1,332,123           | 192,123             | 238,243             |
| Capital disposal                                     | -                   | 15,131              | 12,393              |
| Debt proceeds  | 400,000             | -                   | -                   |
| Deduct:  |                     |                     |                     |
| Capital expenditures                                 | (4,361,500)         | (695,582)           | (1,783,260)         |
| Transfers to reserves                                | (3,373,416)         | (3,657,957)         | (1,586,179)         |
| Debt repayments                                      | (88,645)            | (88,645)            | (88,645)            |
| Actuarial payments (included in income)              | -                   | (30,563)            | (26,266)            |
| <b>Actual Surplus</b>                                | <b>-</b>            | <b>\$ 853,095</b>   | <b>\$ 616,125</b>   |
| Surplus Breakdown:                                   |                     |                     |                     |
| General  |                     | 635,179             | 319,008             |
| Enderby Area F Services Commission                   |                     | 35,354              | 89,681              |
| RV Park & Tourism                                    |                     | 62,139              | 26,899              |
| Sewer  |                     | 64,574              | 101,494             |
| Water  |                     | 55,848              | 79,044              |
| Total  |                     | <b>\$ 853,095</b>   | <b>\$ 616,125</b>   |



**THE CORPORATION OF THE CITY  
OF ENDERBY**

FINANCIAL STATEMENTS

For the year ended December 31, 2023

# THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2023

| <b>CONTENTS</b>                                     | <b>Page</b> |
|---|-------------|
| MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING | 3           |
| INDEPENDENT AUDITOR'S REPORT                        | 4 - 5       |
| FINANCIAL STATEMENTS                                |             |
| Statement of Financial Position                     | 6           |
| Statement of Operations                             | 7           |
| Statement of Change in Net Financial Assets         | 8           |
| Statement of Cash Flows                             | 9           |
| Summary of Significant Accounting Policies          | 10 - 13     |
| Notes to Financial Statements                       | 14 - 28     |
| Schedule I - Schedule of Segment Disclosures        | 29 - 30     |
| Schedule II - Area F Services                       | 31          |

---

## 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 15, 2024

---

## 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, 2023, 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, 2023, and the statements of operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

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

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

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Chartered Professional Accountants

Vernon, British Columbia  
April 15, 2024

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Financial Position

As at December 31, 2023

|   | 2023                 | 2022                 |
|---|----------------------|----------------------|
| <b>Financial assets</b>                           |                      |                      |
| Cash  | \$ 4,284,427         | \$ 330,606           |
| Portfolio investments (Note 3)                    | 9,412,016            | 8,716,726            |
| Accounts receivable (Note 4)                      | 1,098,424            | 940,903              |
| Deposit - Municipal Finance Authority (Note 5)    | 37,765               | 36,627               |
|   | <u>14,832,632</u>    | <u>10,024,862</u>    |
| <b>Liabilities</b>                                |                      |                      |
| Accounts payable and accrued liabilities (Note 6) | 510,053              | 435,283              |
| Deferred revenue (Note 7)                         | 2,234,307            | 1,374,557            |
| Reserve - Municipal Finance Authority (Note 5)    | 37,765               | 36,627               |
| Long-term debt (Note 8)                           | 2,037,132            | 2,156,342            |
| Asset retirement obligations (Note 9)             | 1,062,656            | -                    |
|   | <u>5,881,913</u>     | <u>4,002,809</u>     |
| <b>Net financial assets</b>                       | <u>8,950,719</u>     | <u>6,022,053</u>     |
| <b>Non-financial assets</b>                       |                      |                      |
| Prepaid expenses                                  | 95,764               | 73,620               |
| Tangible capital assets (Note 10)                 | 31,054,563           | 30,668,260           |
| <b>Accumulated surplus (Note 11)</b>              | <u>\$ 40,101,046</u> | <u>\$ 36,763,933</u> |

Contingent Liabilities (Note 14)

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

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

For the year ended December 31, 2023

|   | 2023<br>Budget       | 2023<br>Actual       | 2022<br>Actual       |
|---|----------------------|----------------------|----------------------|
|   | (Note 20)            |                      |                      |
| <b>Revenue</b>                              |                      |                      |                      |
| Taxation - net (Note 15)                    | \$ 2,589,722         | \$ 2,558,390         | \$ 2,378,149         |
| Grants and subsidies (Note 16)              | 4,557,494            | 3,323,472            | 1,864,419            |
| Sale of services (Note 17)                  | 2,190,519            | 2,213,943            | 2,216,588            |
| Other revenue from own sources              | 109,300              | 200,377              | 129,016              |
| Interest and penalties                      | 172,200              | 548,643              | 198,346              |
|   | <u>9,619,235</u>     | <u>8,844,825</u>     | <u>6,786,518</u>     |
| <b>Expenses (Note 18)</b>                   |                      |                      |                      |
| General government services                 | 1,255,599            | 921,045              | 849,505              |
| Protective services                         | 445,500              | 379,515              | 462,730              |
| Transportation services                     | 619,883              | 958,087              | 1,131,991            |
| Solid waste services                        | 117,300              | 115,751              | 113,090              |
| Community development services              | 54,200               | 30,887               | 55,252               |
| Recreational and cultural services          | 175,520              | 107,173              | 125,879              |
| Riverside RV Park & tourism services        | 264,070              | 242,668              | 238,073              |
| Enderby / Area F services                   | 993,210              | 1,033,728            | 937,639              |
| Water supply                                | 733,940              | 914,479              | 871,308              |
| Sewer services                              | 680,560              | 789,248              | 726,775              |
|   | <u>5,339,782</u>     | <u>5,492,581</u>     | <u>5,512,242</u>     |
| Excess revenue over expenses                | 4,279,453            | 3,352,244            | 1,274,276            |
| Loss on disposal of tangible capital assets | -                    | (15,131)             | (12,393)             |
| Annual surplus                              | <u>\$ 4,279,453</u>  | <u>\$ 3,337,113</u>  | <u>\$ 1,261,883</u>  |
| Accumulated surplus, beginning of year      | 36,763,933           | 36,763,933           | 35,502,050           |
| Accumulated surplus, end of year            | <u>\$ 41,043,386</u> | <u>\$ 40,101,046</u> | <u>\$ 36,763,933</u> |

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Change in Net Financial Assets

For the year ended December 31, 2023

|   | 2023                | 2022                |
|---|---------------------|---------------------|
| <b>Annual surplus</b>   | <b>\$ 3,337,113</b> | <b>\$ 1,261,883</b> |
| Amortization of tangible capital assets                                 | 1,312,955           | 1,323,610           |
| Change in prepaid expenses  | (22,144)            | (11,453)            |
| Increase in tangible capital assets due to asset retirement obligations | (1,018,807)         | -                   |
| Loss on disposal of tangible capital assets                             | 15,131              | 12,393              |
| Acquisition of tangible capital assets                                  | (695,582)           | (1,783,260)         |
| Increase in net financial assets  | 2,928,666           | 803,173             |
| Net financial assets, beginning of year                                 | 6,022,053           | 5,218,880           |
| Net financial assets, end of year                                       | <b>\$ 8,950,719</b> | <b>\$ 6,022,053</b> |



# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Cash Flows

For the year ended December 31, 2023

|  | 2023                | 2022              |
|--|---------------------|-------------------|
| <b>Cash flows from operating activities</b>  |                     |                   |
| Cash received from:                          |                     |                   |
| Taxation                                     | \$ 2,479,476        | \$ 2,423,340      |
| Grants and subsidies                         | 3,587,647           | 1,754,332         |
| Sale of services and other revenues          | 2,931,288           | 2,405,441         |
| Interest received                            | 548,643             | 198,346           |
| Cash paid for:                               |                     |                   |
| Cash payments to suppliers and employees     | (3,931,766)         | (4,142,140)       |
| Interest paid                                | (151,387)           | (101,438)         |
|  | <u>5,463,901</u>    | <u>2,537,881</u>  |
| <b>Financing activities</b>                  |                     |                   |
| Debt repayment                               | (119,208)           | (114,911)         |
| <b>Capital activities</b>                    |                     |                   |
| Purchase of tangible capital assets          | (695,582)           | (1,783,260)       |
| <b>Investing activities</b>                  |                     |                   |
| Increase (decrease) in portfolio investments | (695,290)           | (1,713,407)       |
| Increase (decrease) in cash                  | 3,953,821           | (1,073,697)       |
| Cash, beginning of year                      | 330,606             | 1,404,303         |
| Cash, end of year                            | <u>\$ 4,284,427</u> | <u>\$ 330,606</u> |

# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2023

---

### 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% (2022 - 2.0%).

#### 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, 2023 and December 31, 2022. 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, 2023

---

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, 2023

---

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, 2023

---

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. 1763, 2023 adopted May 1, 2023. 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.

### **p. Change in Accounting Policy**

On January 1, 2023, the City adopted Public Accounting Standard PS 3280 Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings by public sector entities. The new standard was adopted on the prospective basis at the date of adoption.

---



# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

### 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,<br>2022 | Inflows             | Outflows            | Interest         | December 31,<br>2023 |
|--------------------------|----------------------|---------------------|---------------------|------------------|----------------------|
| Development cost charges | \$ 810,097           | \$ 160,824          | \$ -                | \$ 45,220        | \$ 1,016,141         |
| Refundable deposits      | 213,278              | 663,812             | (196,612)           | 31,788           | 712,266              |
| Conditional grants       | 129,551              | 86,582              | (20,097)            | -                | 196,036              |
| Prepaid revenues         | 221,631              | 292,168             | (211,870)           | 7,935            | 309,864              |
|                          | <u>\$ 1,374,557</u>  | <u>\$ 1,203,386</u> | <u>\$ (428,579)</u> | <u>\$ 84,943</u> | <u>\$ 2,234,307</u>  |

### 8. Long-Term Debt

| Bylaw<br>number | Purpose              | Term<br>remaining | % Rate | 2023             | 2022             |
|-----------------|----------------------|-------------------|--------|------------------|------------------|
| General fund    |                      |                   |        |                  |                  |
| 1590            | Road upgrades        | 13                | 2.10   | \$ 333,828       | \$ 354,581       |
| 1544            | Road upgrades        | 12                | 2.20   | 305,965          | 326,210          |
| 1525            | Road upgrades        | 11                | 3.30   | 201,119          | 215,458          |
| 1494            | Storm system upgrade | 20                | 4.52   | 668,040          | 689,612          |
| 1502            | Road upgrades        | 10                | 4.52   | 405,833          | 438,336          |
| 1503            | Road upgrades        | 10                | 4.52   | 122,347          | 132,145          |
|                 |                      |                   |        | <u>2,037,132</u> | <u>2,156,342</u> |

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

|                             | General fund        |
|-----------------------------|---------------------|
| 2024                        | \$ 125,887          |
| 2025                        | 130,260             |
| 2026                        | 134,787             |
| 2027                        | 139,472             |
| 2028                        | 144,321             |
| 2029 and subsequent periods | <u>1,362,405</u>    |
|                             | <u>\$ 2,037,132</u> |

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

---

### 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. Following the adoption of *PS280 - Asset Retirement Obligations*, the City recognized an obligation relating to the removal and post-removal care of the asbestos in these assets as estimated at January 1, 2023. 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. Following the adoption of *PS280 - Asset Retirement Obligations*, the City has recognized these obligations as estimated at January 1, 2023. The assets have estimated remaining useful lives ranging from 14 to 78 years.

At the time of adoption, interest rates equal to the City's long-term rates of borrowing at the time the assets were constructed were used to estimate the increase in costs due to the passage of time (accretion). This rate was adjusted to 4.9% to reflect the City's current rate of borrowing, which resulted in an increase to the estimated values of the asset retirement obligations. No recoveries on the obligations are expected at this time.

|                      | December 31,<br>2022 | Initial<br>recognition on<br>adoption | Increase due to<br>accretion | Increase due to<br>change in<br>estimate | December 31,<br>2023 |
|----------------------|----------------------|---------------------------------------|------------------------------|--|----------------------|
| Asbestos obligations | \$ -                 | \$ 94,520                             | \$ 7,043                     | \$ 159,385                               | \$ 260,948           |
| Lease obligations    | -                    | 634,049                               | 36,806                       | 130,853                                  | 801,708              |
|                      | \$ -                 | \$ 728,569                            | \$ 43,849                    | \$ 290,238                               | \$ 1,062,656         |

---



# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2023

## 10. Tangible Capital Assets

|                               | Historical Cost |            |                      |           | Accumulated Amortization |               |              |           | Net Book Value |               |
|-------------------------------|-----------------|------------|----------------------|-----------|--------------------------|---------------|--------------|-----------|----------------|---------------|
|                               | Opening         | Additions  | Additions due to ARO | Disposals | Closing                  | Opening       | Additions    | Disposal  |                | Closing       |
| <b>2023</b>                   |                 |            |                      |           |                          |               |              |           |                |               |
| 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, 2023

## 10. Tangible Capital Assets - continued

|                               | Historical Cost |              |            |               | Accumulated Amortization |              |            |               | Net Book Value |
|-------------------------------|-----------------|--------------|------------|---------------|--------------------------|--------------|------------|---------------|----------------|
|                               | Opening         | Additions    | Disposals  | Closing       | Opening                  | Additions    | Disposal   | Closing       |                |
| <b>2022</b>                   |                 |              |            |               |                          |              |            |               |                |
| General fund                  |                 |              |            |               |                          |              |            |               |                |
| Land                          | \$ 1,648,517    | \$ -         | \$ -       | \$ 1,648,517  | \$ -                     | \$ -         | \$ -       | \$ -          | \$ 1,648,517   |
| Building sites and parks      | 2,766,117       | -            | -          | 2,766,117     | 1,818,131                | 90,082       | -          | 1,908,213     | 857,904        |
| Engineering structures        | 944,971         | 63,591       | -          | 1,008,562     | 326,289                  | 32,324       | -          | 358,613       | 649,949        |
| Furniture and equipment       | 325,767         | -            | -          | 325,767       | 159,072                  | 42,668       | -          | 201,740       | 124,027        |
| Hydrants                      | 186,643         | -            | -          | 186,643       | 155,262                  | 2,459        | -          | 157,721       | 28,922         |
| Machinery and equipment       | 2,478,919       | -            | -          | 2,478,919     | 1,605,699                | 120,436      | -          | 1,726,135     | 752,784        |
| Planters                      | 118,329         | -            | -          | 118,329       | 101,975                  | 4,531        | -          | 106,506       | 11,823         |
| Roads                         | 17,426,985      | 542,266      | 86,952     | 17,882,299    | 7,496,074                | 416,192      | 74,559     | 7,837,707     | 10,044,592     |
| Storm system                  | 9,304,400       | 349,862      | 57,151     | 9,597,111     | 4,323,178                | 102,338      | 57,152     | 4,368,364     | 5,228,747      |
| Assets under construction     | 35,486          | 422,234      | -          | 457,720       | -                        | -            | -          | -             | 457,720        |
|                               | 35,236,134      | 1,377,953    | 144,103    | 36,469,984    | 15,985,680               | 811,030      | 131,711    | 16,664,999    | 19,804,985     |
| Water fund                    |                 |              |            |               |                          |              |            |               |                |
| Buildings                     | 966,257         | -            | -          | 966,257       | 695,291                  | 22,264       | -          | 717,555       | 248,702        |
| Water mains                   | 11,275,575      | 201,764      | 34,065     | 11,443,274    | 6,604,774                | 157,562      | 34,065     | 6,728,271     | 4,715,003      |
| Water system                  | 4,132,248       | -            | -          | 4,132,248     | 3,012,036                | 112,958      | -          | 3,124,994     | 1,007,254      |
| Assets under construction     | -               | 14,721       | -          | 14,721        | -                        | -            | -          | -             | 14,721         |
|                               | 16,374,080      | 216,485      | 34,065     | 16,556,500    | 10,312,101               | 292,784      | 34,065     | 10,570,820    | 5,985,680      |
| Sewer fund                    |                 |              |            |               |                          |              |            |               |                |
| Buildings                     | 133,966         | -            | -          | 133,966       | 60,286                   | 3,350        | -          | 63,636        | 70,330         |
| Sanitary sewer system         | 4,900,991       | -            | -          | 4,900,991     | 2,862,834                | 136,240      | -          | 2,999,074     | 1,901,917      |
| Sewer mains and lift stations | 5,611,239       | 188,822      | 8,116      | 5,791,945     | 2,829,880                | 80,207       | 8,116      | 2,901,971     | 2,889,974      |
| Assets under construction     | 15,374          | -            | -          | 15,374        | -                        | -            | -          | -             | 15,374         |
|                               | 10,661,570      | 188,822      | 8,116      | 10,842,276    | 5,753,000                | 219,797      | 8,116      | 5,964,681     | 4,877,595      |
|                               | \$ 62,271,784   | \$ 1,783,260 | \$ 186,284 | \$ 63,868,760 | \$ 32,050,781            | \$ 1,323,611 | \$ 173,892 | \$ 33,200,500 | \$ 30,668,260  |

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

### 11. Accumulated Surplus

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

| Surplus                                 | 2023                 | 2022                 |
|---|----------------------|----------------------|
| Invested in tangible capital assets     | \$ 27,998,626        | \$ 28,511,922        |
| General surplus                         | 3,661,553            | 3,138,004            |
| Enderby / Area F Joint Services surplus | 655,556              | 629,673              |
| Sewer surplus                           | 1,285,696            | 1,221,900            |
| Water surplus                           | 534,891              | 531,000              |
|   | <u>34,136,322</u>    | <u>34,032,499</u>    |
| Reserve Funds                           |                      |                      |
| Animal Control                          | 30,358               | 28,292               |
| Asset Management                        | 278,384              | 231,466              |
| Capacity Building                       | 186,547              | 94,852               |
| Cemetery                                | 79,014               | 50,095               |
| Community Works Fund (Gas Tax)          | 396,014              | 188,295              |
| Computer Equipment                      | 48,249               | 42,211               |
| Equipment                               | 643,665              | 559,695              |
| Fire Department                         | 456,775              | 377,387              |
| Fortune Parks                           | 626,237              | 423,457              |
| Growing Communities Fund *              | 1,672,413            | -                    |
| Parks                                   | 175,113              | 68,880               |
| Riverside RV Park                       | 75,614               | 54,960               |
| Sewer System                            | 591,317              | 177,325              |
| Water System                            | 705,024              | 434,519              |
|   | <u>5,964,724</u>     | <u>2,731,434</u>     |
|   | <u>\$ 40,101,046</u> | <u>\$ 36,763,933</u> |

\*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:

|  |                     |
|--|---------------------|
| Growing Communities Fund received March 2023 | \$ 1,707,000        |
| Interest earned                              | 46,900              |
| Eligible costs incurred:                     |                     |
| Drinking water supply and distribution       | <u>(81,487)</u>     |
| Balance, end of year                         | <u>\$ 1,672,413</u> |

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2023

---

## 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:

|                               | 2023       | 2022       |
|-------------------------------|------------|------------|
| Balance, beginning of year    | \$ 546,660 | \$ 684,896 |
| Eligible costs incurred:      |            |            |
| Computer and technology costs | (45,374)   | (42,372)   |
| Revenue shortfalls            | -          | (2,579)    |
| Facility operating costs      | (51,700)   | (82,652)   |
| Protective services           | (31,347)   | (10,633)   |
| Total eligible costs incurred | (128,421)  | (138,236)  |
| Balance, end of year          | \$ 418,239 | \$ 546,660 |

---

## 13. Commitments and Subsequent Events

- (a) In 2021, the City entered into a contract with Hub Fire Engines and Equipment Ltd. to purchase a pumper/rescue truck for a value of \$760,500. In 2022, the City paid a 50% deposit on the truck. The truck is expected to be completed and delivered in 2024.
-

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

---

### 14. 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 (the "Plan"), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the Plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 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 Corporation for the City of Enderby paid \$90,983 (2022 - \$85,442) for employer contributions to the plan in fiscal 2023.

The next valuation will be as at December 31, 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, 2023

### 15. Taxation

Taxation revenue comprises the following amounts raised less transfers:

|  | Budget              | 2023                | 2022                |
|--|---------------------|---------------------|---------------------|
| <b>Taxation</b>                          |                     |                     |                     |
| General municipal purposes               | \$ 1,931,813        | \$ 1,900,165        | \$ 1,760,065        |
| 1% utility taxes                         | 72,698              | 72,634              | 68,446              |
| Water parcel                             | 312,211             | 311,919             | 291,917             |
| Sewer parcel                             | 273,000             | 273,661             | 257,752             |
| <b>Collections for other governments</b> |                     |                     |                     |
| School District                          | 1,224,851           | 1,234,245           | 1,135,140           |
| Policing                                 | 203,134             | 204,830             | 170,206             |
| Regional District                        | 461,260             | 465,111             | 446,312             |
| Regional Hospital District               | 196,172             | 197,809             | 188,188             |
| Municipal Finance Authority              | 166                 | 168                 | 147                 |
| B.C. Assessment Authority                | 29,649              | 29,900              | 27,374              |
| Okanagan Regional Library                | 115,505             | 116,492             | 112,721             |
|  | <b>4,820,459</b>    | <b>4,806,934</b>    | <b>4,458,268</b>    |
| <b>Transfers</b>                         |                     |                     |                     |
| School District                          | 1,224,851           | 1,234,245           | 1,135,140           |
| Policing                                 | 203,134             | 204,830             | 170,206             |
| Regional District                        | 461,260             | 465,119             | 446,332             |
| Regional Hospital District               | 196,172             | 197,783             | 188,178             |
| Municipal Finance Authority              | 166                 | 168                 | 147                 |
| B.C. Assessment Authority                | 29,649              | 29,900              | 27,374              |
| Okanagan Regional Library                | 115,505             | 116,499             | 112,742             |
|  | <b>2,230,737</b>    | <b>2,248,544</b>    | <b>2,080,119</b>    |
|  | <b>\$ 2,589,722</b> | <b>\$ 2,558,390</b> | <b>\$ 2,378,149</b> |

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

### 16. Government Grants and Transfers

|                                | Budget       | 2023         | 2022         |
|--------------------------------|--------------|--------------|--------------|
| Federal                        |              |              |              |
| Community works fund - Gas tax | \$ 188,331   | \$ 196,917   | \$ 188,331   |
| Provincial                     |              |              |              |
| Conditional                    | 1,660,600    | 1,689,691    | 151,957      |
| Fortune Parks - conditional    | 1,240,500    | 24,672       | 83,155       |
| Small communities protection   | 493,000      | 484,000      | 623,000      |
| Street lighting                | 1,400        | 1,395        | 1,395        |
| Water - conditional            | 160,000      | 81,487       | -            |
|                                | 3,555,500    | 2,281,245    | 859,507      |
| Other                          |              |              |              |
| Animal control                 | 6,000        | 19,160       | 18,650       |
| Cemetery                       | 33,153       | 51,640       | 49,970       |
| Fortune Parks                  | 774,510      | 774,510      | 747,961      |
|                                | 813,663      | 845,310      | 816,581      |
|                                | \$ 4,557,494 | \$ 3,323,472 | \$ 1,864,419 |

### 17. Sales of Service

|                                 | Budget       | 2023         | 2022         |
|---------------------------------|--------------|--------------|--------------|
| Animal control                  | \$ 11,600    | \$ 12,090    | \$ 10,918    |
| Building permits                | 46,600       | 71,406       | 48,089       |
| Business licenses               | 16,300       | 20,275       | 15,825       |
| Cemetery                        | 25,000       | 17,993       | 29,237       |
| Fire protection                 | 327,430      | 155,937      | 316,723      |
| Fortune Parks                   | 243,500      | 290,867      | 260,281      |
| Garbage collection and disposal | 115,700      | 115,552      | 111,847      |
| Riverside RV Park & tourism     | 265,000      | 299,824      | 289,064      |
| Sewer user fees                 | 579,060      | 616,955      | 569,244      |
| Water user fees                 | 560,329      | 613,044      | 565,360      |
|                                 | \$ 2,190,519 | \$ 2,213,943 | \$ 2,216,588 |

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

### 18. Expenses by Object

|                                  | Budget              | 2023                | 2022                |
|----------------------------------|---------------------|---------------------|---------------------|
| Accretion                        | \$ -                | \$ 43,849           | \$ -                |
| Advertising and publications     | 19,900              | 16,691              | 14,133              |
| Amortization                     | -                   | 1,312,955           | 1,323,610           |
| Contracted services              | 703,250             | 516,481             | 694,847             |
| Council grants                   | 62,740              | 66,184              | 57,254              |
| Insurance                        | 69,170              | 64,727              | 100,329             |
| Interest and bank charges        | 106,300             | 151,387             | 101,438             |
| Maintenance                      | 1,288,500           | 1,176,441           | 1,161,371           |
| Materials and supplies           | 1,248,839           | 346,056             | 407,046             |
| Professional fees                | 35,900              | 22,967              | 40,797              |
| Salaries and benefits            | 1,709,933           | 1,686,102           | 1,539,700           |
| Training, travel and conferences | 114,350             | 98,255              | 73,888              |
| Transfers                        | (19,100)            | (9,514)             | (2,171)             |
|                                  | <u>\$ 5,339,782</u> | <u>\$ 5,492,581</u> | <u>\$ 5,512,242</u> |

### 19. 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:

|                            | 2023              | 2022              |
|----------------------------|-------------------|-------------------|
| Balance, beginning of year | \$ 250,544        | \$ 242,271        |
| Care fund contributions    | 2,595             | 2,845             |
| Interest earned            | 12,808            | 5,428             |
|                            | <u>\$ 265,947</u> | <u>\$ 250,544</u> |



# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2023

---

### 20. 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:

|  | 2023        | 2022        |
|--|-------------|-------------|
| Budget surplus per Statement of Operations           | 4,279,453   | 2,522,380   |
| Less:  |             |             |
| Capital expenditures                                 | (4,361,500) | (3,624,500) |
| Debt principal payments                              | (88,645)    | (88,645)    |
| Transfers to reserve funds                           | (3,373,416) | (1,590,155) |
| Add back:  |             |             |
| Borrowing proceeds                                   | 400,000     | -           |
| Transfers from accumulated surplus and reserve funds | 3,144,108   | 2,780,920   |
|  | <hr/>       | <hr/>       |
| Budget surplus per Financial Plan Bylaw              | \$ -        | \$ -        |

---

### 21. 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, 2023

---

## **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.

---

## **22. 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, 2023

---

### 23. 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, 2023

---

## 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, 2023

Schedule 1

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

\*Includes Community Development and Recreational and Cultural Services.

# THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 30, 2022

Schedule I (cont'd)

|  | General revenue fund |                     |                         |                      |                          |                          |                         |                  |                   |                     |
|--|----------------------|---------------------|-------------------------|----------------------|--------------------------|--------------------------|-------------------------|------------------|-------------------|---------------------|
|  | General Government   | Protective Services | Transportation Services | Solid Waste Services | Enderby/ Area F Services | Riverside Park & Tourism | Other General Services* | Water Services   | Sewer Services    | 2022                |
| <b>Revenues</b>                              |                      |                     |                         |                      |                          |                          |                         |                  |                   |                     |
| Taxation                                     | \$ 1,828,480         | \$ 142,827          | \$ 624,395              | \$ -                 | \$ 899,736               | \$ 9,130                 | \$ -                    | \$ 291,917       | \$ 257,752        | \$ 2,378,149        |
| Grants and subsidies                         | 188,331              | 316,723             | -                       | -                    | 300,436                  | 289,064                  | -                       | -                | 569,244           | 1,864,419           |
| Sales of services                            | 63,914               | -                   | -                       | 111,847              | -                        | -                        | -                       | 565,360          | -                 | 2,216,588           |
| Other revenue from own sources               | 129,016              | -                   | -                       | -                    | -                        | -                        | -                       | -                | -                 | 129,016             |
| Interest and penalties                       | 185,379              | -                   | -                       | -                    | 12,967                   | -                        | -                       | -                | -                 | 198,346             |
|  | <b>2,395,120</b>     | <b>459,550</b>      | <b>624,395</b>          | <b>111,847</b>       | <b>1,213,139</b>         | <b>298,194</b>           | <b>-</b>                | <b>857,277</b>   | <b>826,996</b>    | <b>6,786,518</b>    |
| <b>Expenses</b>                              |                      |                     |                         |                      |                          |                          |                         |                  |                   |                     |
| Advertising and publications                 | 4,728                | -                   | -                       | -                    | 7,847                    | 1,558                    | -                       | -                | -                 | 14,133              |
| Amortization                                 | 108,548              | 71,042              | 560,122                 | -                    | 71,317                   | -                        | -                       | 292,784          | 219,797           | 1,323,610           |
| Contracted services                          | 74,518               | 155,767             | -                       | 109,958              | 107,238                  | 65,695                   | 159,676                 | -                | -                 | 694,847             |
| Council grants                               | 2,841                | -                   | -                       | -                    | 54,413                   | -                        | -                       | -                | -                 | 57,254              |
| Insurance                                    | 78,246               | -                   | -                       | -                    | 21,058                   | 1,025                    | -                       | -                | -                 | 100,329             |
| Interest and bank charges                    | 93,907               | -                   | -                       | -                    | 2,141                    | 5,390                    | -                       | -                | -                 | 101,438             |
| Maintenance                                  | 55,441               | 105,173             | 401,756                 | -                    | 168,275                  | 43,172                   | -                       | 193,170          | 194,384           | 1,161,371           |
| Material and supplies                        | 36,855               | 21,641              | 9,617                   | -                    | 109,941                  | 110,637                  | -                       | 46,084           | 72,271            | 407,046             |
| Professional fees                            | 40,797               | -                   | -                       | -                    | -                        | -                        | -                       | -                | -                 | 40,797              |
| Salaries and benefits                        | 521,466              | 77,177              | 265,540                 | 1,632                | 336,107                  | 4,196                    | 21,455                  | 180,416          | 131,711           | 1,539,700           |
| Training, travel and conferences             | 37,896               | 31,930              | 372                     | -                    | 1,325                    | -                        | -                       | 1,745            | 620               | 73,888              |
| Transfers                                    | (205,738)            | -                   | (105,416)               | 1,500                | 57,977                   | 6,400                    | -                       | 135,114          | 107,992           | (2,171)             |
|  | <b>849,505</b>       | <b>462,730</b>      | <b>1,131,991</b>        | <b>113,090</b>       | <b>937,639</b>           | <b>238,073</b>           | <b>181,131</b>          | <b>871,308</b>   | <b>726,775</b>    | <b>5,512,242</b>    |
| Excess (deficiency) of revenue over expenses | 1,545,615            | (3,180)             | (507,596)               | (1,243)              | 275,500                  | 60,121                   | (181,131)               | (14,031)         | 100,221           | 1,274,276           |
| Loss on disposal of tangible capital assets  | (12,393)             | -                   | -                       | -                    | -                        | -                        | -                       | -                | -                 | (12,393)            |
| <b>Annual surplus (deficit)</b>              | <b>\$ 1,533,222</b>  | <b>\$ (3,180)</b>   | <b>\$ (507,596)</b>     | <b>\$ (1,243)</b>    | <b>\$ 275,500</b>        | <b>\$ 60,121</b>         | <b>\$ (181,131)</b>     | <b>\$ 14,031</b> | <b>\$ 100,221</b> | <b>\$ 1,261,883</b> |

\*Includes Community Development and Recreational and Cultural Services.

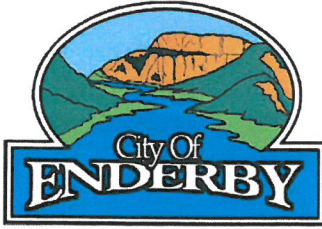
# THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2023

Schedule II

|                                      | Fortune<br>Parks | Animal<br>control | Cemetery   | 2023       | 2022       |
|--------------------------------------|------------------|-------------------|------------|------------|------------|
| <b>Revenue</b>                       |                  |                   |            |            |            |
| Grants and subsidies                 | \$ 799,182       | \$ 19,160         | \$ 51,640  | \$ 869,982 | \$ 899,736 |
| Sale of services                     | 290,867          | 12,090            | 17,993     | 320,950    | 300,436    |
| Interest and penalties               | 20,080           | 2,782             | 10,114     | 32,976     | 12,967     |
|                                      | 1,110,129        | 34,032            | 79,747     | 1,223,908  | 1,213,139  |
| <b>Expenses</b>                      |                  |                   |            |            |            |
| Accretion                            | 469              |                   |            | 469        | -          |
| Advertising                          | 7,909            |                   |            | 7,909      | 7,847      |
| Amortization                         | 71,031           |                   |            | 71,031     | 71,317     |
| Contracted services                  | 104,725          | 12,372            |            | 117,097    | 107,238    |
| Grants                               | 53,455           |                   | 4,500      | 57,955     | 54,413     |
| Insurance                            | 21,909           |                   |            | 21,909     | 21,058     |
| Interest and bank charges            | 2,356            |                   |            | 2,356      | 2,141      |
| Maintenance                          | 163,710          | 6,864             | 21,222     | 191,796    | 168,275    |
| Materials and supplies               | 128,479          |                   |            | 128,479    | 109,941    |
| Salaries and benefits                | 352,344          | 1,954             | 10,527     | 364,825    | 336,107    |
| Training, travel and conferences     | 2,132            |                   |            | 2,132      | 1,325      |
|                                      | 908,519          | 21,190            | 36,249     | 965,958    | 879,662    |
| Annual surplus (deficit)             | \$ 201,610       | \$ 12,842         | \$ 43,498  | \$ 257,950 | \$ 333,477 |
| <b>Transfer to/from general fund</b> |                  |                   |            |            |            |
| Computer support                     | \$ 8,900         | \$                | \$         | \$ 8,900   | \$ 8,260   |
| Finance overhead charges             | 24,000           | 5,090             | 9,100      | 38,190     | 32,170     |
| Insurance allocation                 | 7,959            |                   | 940        | 8,899      | 5,776      |
| Public works equipment allocation    |                  |                   | 7,111      | 7,111      | 7,411      |
| Lease                                |                  | 4,670             |            | 4,670      | 4,360      |
|                                      | 40,859           | 9,760             | 17,151     | 67,770     | 57,977     |
| Net change in financial assets       | 160,751          | 3,082             | 26,347     | 190,180    | 275,500    |
| Opening surplus                      | 384,384          | 53,260            | 192,029    | 629,673    | 528,159    |
| Amortization                         | 71,031           |                   |            | 71,031     | 71,317     |
| Capital expenditures                 | (25,791)         |                   |            | (25,791)   | (89,439)   |
| Transfer from (to) reserves          | (182,337)        | (700)             | (26,500)   | (209,537)  | (175,700)  |
| Transfer from general surplus        |                  |                   |            | -          | 19,836     |
| Enderby / Area F accumulated surplus | \$ 408,038       | \$ 55,642         | \$ 191,876 | \$ 655,556 | \$ 629,673 |



## REQUEST TO APPEAR AS A DELEGATION

AGENDA

On 15 4 24  
Day Month Year

Date of Request Mar 25, 2024

Name of Person Making Request John Reed, Shuswap Economic Development

Name and Title of Presenter(s) Geeteshwar Anand, John Reed

Contact Information john.reed@shuswapdev.ca p 250 804 5527

Details of Presentation Update on the Shuswap Economic Development Society

Connected Communities BC Community owned Open Access Broadband network application

Desired Action from Council (check all that apply)

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

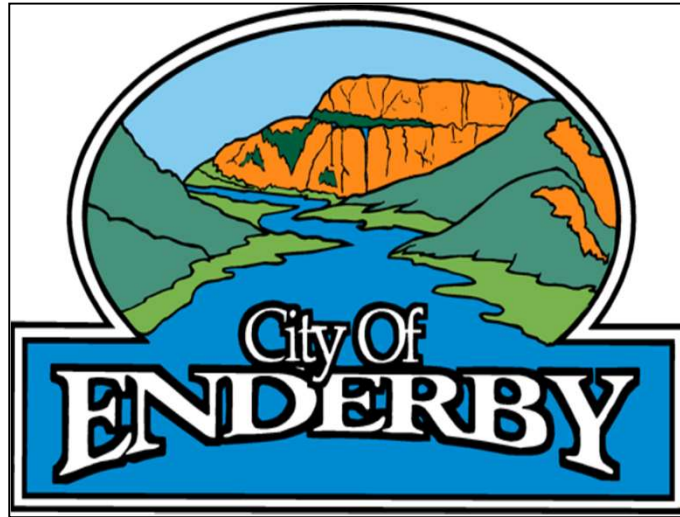
Please describe desired action in detail This is informational and we are asking council

for a Letter of Support to add to the application

*Please attach any supporting documentation or presentation materials related to your delegation request. Please provide to staff at least one day in advance a digital copy of any presentation materials that you wish to have projected onto the conference screen.*



# CITY OF ENDERBY



## 2024 BUDGET

### Public Information Package

The opportunity to provide input on the budget will be at 4:30pm Monday, April 15, 2024 during the regular meeting of Council.

Written input can be submitted to [info@cityofenderby.com](mailto:info@cityofenderby.com) or submitted through the drop box at City Hall by 3:30pm on April 15, 2024.

**City of Enderby**  
**2024 Budget - Public Information Package**

|  | <u>Package<br/>Page #</u> |
|--|---------------------------|
| Table of Contents                                      | 2                         |
| City of Enderby Budget Summary                         | 3                         |
| 2024 Taxation/User Fee Impact - Single Family Dwelling | 4                         |
| 2024 - 2028 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 15, 2024 Council meeting beginning at 4:30pm.

The proposed Financial Plan requires a combined increase to taxation and user fees of 4.9%, which amounts to a \$120.48 increase for the average single-family home with an assessed value of \$530,100.

## 1. Financial Plan

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

The City strives for a balance between service levels, operating capacity and asset management. The 2024 Financial Plan continues to be impacted by unprecedented inflationary pressures. Aging infrastructure also continues to have a significant impact. The Financial Plan focuses on providing services in a sustainable manner while addressing these challenges.

## 2. Project Highlights

Budgeted projects for 2024 include:

- Russell Avenue renewal (700 block)
- Reservoir #1 replacement
- Water treatment plant and distribution system expansion plan
- Purchase of a new pumper/rescue truck for the Fire Department
- Purchase of a new command/utility truck for the Fire Department
- Purchase and installation of backup power for the Fire Hall
- Start of construction of the new outdoor pool
- Repair of the refrigeration system at the Arena
- Expansion of the cremation section at the Cliffside Cemetery
- Renewal of street banners
- Purchase of traffic calming equipment
- 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 15, 2024 Council meeting beginning at 4:30pm.

Written input can be submitted to [info@cityofenderby.com](mailto:info@cityofenderby.com) or submitted at City Hall by April 15, 2024, by 3:30pm. All submissions will be read out to Council for their consideration.

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

Meeting ID: 826 7714 3439  
Passcode: 578510

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  
2024 Taxation/User Fee Impact**

| Description                                |  | 2023 Levy/Fees -<br>based on average<br>assessment of<br>\$530,100* | Percentage<br>Increase | Dollar<br>Change | Total 2024      |
|--|--|---|------------------------|------------------|-----------------|
| General Taxation*                          |  | 1,220.95  | 6.0%                   | 72.74            | 1,293.69        |
| Garbage Fees                               |  | 104.25  | 2.2%                   | 2.25             | 106.50          |
| Sewer - User Fees                          |  | 285.27  | 3.9%                   | 11.13            | 296.40          |
| Sewer - Frontage                           |  | 284.00  | 2.1%                   | 6.00             | 290.00          |
| Water - User Fees                          |  | 252.30  | 3.7%                   | 9.36             | 261.66          |
| Water - Frontage                           |  | 303.00  | 6.3%                   | 19.00            | 322.00          |
|  |  |   |                        |                  |                 |
|  |  |   |                        |                  |                 |
| <b>Total General Taxes &amp; Utilities</b> |  | <b>2,449.77</b>   | <b>4.9%</b>            | <b>120.48</b>    | <b>2,570.25</b> |

\* Average value of a 2024 home excluding non-market change (i.e. New construction).

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1788

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2024 – 2028 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 2024 – 2028 Financial Plan Bylaw No.1788, 2024”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2024 – 2028 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 2024 – 2028 Financial Plan.
4. Bylaw No. 1763, cited as “City of Enderby 2023 – 2027 Financial Plan Bylaw No. 1763, 2023”, is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2024.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2024.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2024.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2024.

---

MAYOR

---

CORPORATE OFFICER

**CITY OF ENDERBY**  
**2024-2028 Financial Plan**

**Consolidated Five Year Financial Plan**  
**Schedule 'A' of Bylaw No. 1788**

|                                       | <u>2024</u>        | <u>2025</u>        | <u>2026</u>        | <u>2027</u>        | <u>2028</u>        |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                       | <u>Budget</u>      | <u>Budget</u>      | <u>Budget</u>      | <u>Budget</u>      | <u>Budget</u>      |
| <b>REVENUES</b>                       |                    |                    |                    |                    |                    |
| Municipal Taxation                    | 2,080,850          | 2,143,275          | 2,202,235          | 2,268,300          | 2,336,348          |
| Utility Taxes / Grants in Lieu        | 113,530            | 115,801            | 118,117            | 120,479            | 122,889            |
| Sale of Services                      | 831,176            | 847,798            | 864,754            | 1,062,050          | 899,691            |
| Revenue from own Sources              | 2,205,591          | 2,050,802          | 2,091,819          | 2,133,655          | 2,176,328          |
| Grants                                | 4,250,310          | 4,284,981          | 685,500            | 685,500            | 685,500            |
| Sewer Revenue                         | 909,678            | 920,957            | 939,539            | 958,378            | 977,480            |
| Water Revenue                         | 938,560            | 957,694            | 976,838            | 996,251            | 1,015,939          |
| <b>Total Revenues</b>                 | <b>11,329,695</b>  | <b>11,321,308</b>  | <b>7,878,802</b>   | <b>8,224,613</b>   | <b>8,214,175</b>   |
| <b>EXPENSES</b>                       |                    |                    |                    |                    |                    |
| General Government Services           | 1,540,400          | 1,118,596          | 1,140,968          | 1,163,787          | 1,187,063          |
| Protective Services                   | 624,100            | 319,158            | 325,541            | 332,052            | 338,693            |
| Transportation Services               | 833,120            | 745,742            | 760,657            | 775,870            | 791,388            |
| Solid Waste Services                  | 122,000            | 122,782            | 125,238            | 127,743            | 130,297            |
| Animal Control                        | 34,190             | 34,873             | 35,571             | 36,282             | 37,008             |
| Cemetery                              | 64,600             | 65,892             | 67,210             | 68,554             | 69,925             |
| Recreation & Cultural Services        | 204,600            | 137,292            | 140,038            | 142,839            | 145,695            |
| Fortune Parks Recreational Services   | 978,950            | 909,779            | 927,975            | 946,534            | 965,465            |
| Tourism & Community Engagement        | 299,400            | 284,682            | 290,376            | 296,183            | 302,107            |
| Sewer Services                        | 680,828            | 643,445            | 656,314            | 669,440            | 682,829            |
| Water Services                        | 744,910            | 672,091            | 685,533            | 699,244            | 713,228            |
| Fiscal Services                       | 157,230            | 158,206            | 210,402            | 219,717            | 215,753            |
| <b>Total Expenses</b>                 | <b>6,284,328</b>   | <b>5,212,538</b>   | <b>5,365,823</b>   | <b>5,478,245</b>   | <b>5,579,451</b>   |
| <b>SURPLUS (DEFICIT) FOR THE YEAR</b> | <b>5,045,367</b>   | <b>6,108,770</b>   | <b>2,512,979</b>   | <b>2,746,368</b>   | <b>2,634,724</b>   |
| <b>TOTAL CASH FROM OPERATIONS</b>     | <b>5,045,367</b>   | <b>6,108,770</b>   | <b>2,512,979</b>   | <b>2,746,368</b>   | <b>2,634,724</b>   |
| <b>ADJUST FOR CASH ITEMS</b>          |                    |                    |                    |                    |                    |
| Capital Asset expenditures            | (7,729,000)        | (6,138,732)        | (348,000)          | (520,000)          | (256,000)          |
| Debt Principle repayment              | (93,560)           | (93,558)           | (178,558)          | (228,558)          | (218,558)          |
| Debt Proceeds                         | -                  | 1,240,000          | -                  | -                  | -                  |
| Transfer From Reserves                | 3,760,400          | 1,064,951          | 348,000            | 340,000            | 256,000            |
| Transfer to Reserves                  | (2,587,130)        | (2,181,431)        | (2,334,421)        | (2,337,810)        | (2,416,166)        |
| Transfer From Operating Surplus       | 1,603,923          | -                  | -                  | -                  | -                  |
| <b>TOTAL CASH ADJUSTMENT</b>          | <b>(5,045,367)</b> | <b>(6,108,770)</b> | <b>(2,512,979)</b> | <b>(2,746,368)</b> | <b>(2,634,724)</b> |
| <b>FINANCIAL PLAN BALANCE</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |

**CITY OF ENDERBY**  
**2024-2028 Financial Plan**

**Statement of Objectives and Policies**  
**Schedule ‘B’ of Bylaw No. 1788**

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>        | <b>% of Total Funding</b> | <b>Dollar Value</b>  |
|------------------------------|---------------------------|----------------------|
| <i>Property taxation</i>     | <b>12.4 %</b>             | <b>\$ 2,080,850</b>  |
| <i>User Fees and charges</i> | <b>16.1 %</b>             | <b>\$ 2,679,414</b>  |
| <i>Other sources</i>         | <b>46.0 %</b>             | <b>\$ 7,683,444</b>  |
| <i>Government grants</i>     | <b>25.5 %</b>             | <b>\$ 4,250,310</b>  |
| <i>Debt proceeds</i>         | <b>0.0 %</b>              | <b>\$ 0</b>          |
| <b><i>Total</i></b>          | <b>100.0 %</b>            | <b>\$ 16,694,018</b> |

- a) *Property taxation* provides a stable and reliable source of revenue for services of a general collective benefit such as fire protection, street maintenance, snow removal, and general administration.
- b) *User fees and charges* are collected for services that can be measured and charged on a user-pay basis such as water and sewer usage, building permits, business licenses, and sale of services. User fees attempt to apportion the value of a service to those who use the service.
- c) *Other sources* include transfers from reserves and surplus funds, and funding received from other jurisdictions.
- d) *Government grants* are for projects where the City of Enderby has received grant approval or is anticipating approval in 2024.
- 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>              | <b>% Of Total Property Taxation</b> | <b>Dollar Value</b> |
|------------------------------------|-------------------------------------|---------------------|
| <i>Residential (1)</i>             | <b>77.96 %</b>                      | <b>\$ 1,622,353</b> |
| <i>Utilities (2)</i>               | <b>1.14 %</b>                       | <b>\$ 23,734</b>    |
| <i>Light Industrial (5)</i>        | <b>3.47 %</b>                       | <b>\$ 72,276</b>    |
| <i>Business and Other (6)</i>      | <b>17.35 %</b>                      | <b>\$ 360,975</b>   |
| <i>Recreation / Non-Profit (8)</i> | <b>0.04 %</b>                       | <b>\$ 762</b>       |
| <i>Farmland (9)</i>                | <b>0.04 %</b>                       | <b>\$ 750</b>       |
| <i>Total</i>                       | <b>100.00 %</b>                     | <b>\$ 2,080,850</b> |

## Permissive Tax Exemptions

### *Objective*

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

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

- The organization's use of the land and/or improvements must be for public benefit to provide programs and/or activities consistent with Council's objective of enhancing quality of life and delivering services economically.
- The exemption must be used to benefit the organization directly and the cost savings attributed to the exemption cannot be turned over to another organization.
- Only organizations who meet the requirements of the *Community Charter* are eligible for a permissive tax exemption.



## General Services

|                                | 2023             | 2023             | 2024             | Change in Budget |               |
|--------------------------------|------------------|------------------|------------------|------------------|---------------|
|                                | Budget           | Actual           | Budget (Draft)   | \$               | %             |
| <b>Funding Sources</b>         |                  |                  |                  |                  |               |
| Property Taxation              | 1,717,296        | 1,717,294        | 1,850,184        | 132,888          | 7.7%          |
| Utility Taxes / Grants in Lieu | 117,598          | 117,524          | 113,530          | (4,068)          | (3.5%)        |
| Sales of Service               | 95,300           | 134,211          | 102,500          | 7,200            | 7.6%          |
| Other Revenue                  | 533,569          | 1,206,660        | 912,230          | 378,661          | 71.0%         |
| Grants                         | 2,278,331        | 2,317,370        | 946,300          | (1,332,031)      | (58.5%)       |
| Transfer from Reserves         | 647,267          | 356,008          | 1,060,000        | 412,733          | 63.8%         |
| Transfer from Surplus          | 427,002          | 75,359           | 803,938          | 376,936          | 88.3%         |
| <b>Total Funding</b>           | <b>5,816,363</b> | <b>5,924,427</b> | <b>5,788,682</b> | <b>(27,681)</b>  | <b>(0.5%)</b> |
| <b>Expenditures</b>            |                  |                  |                  |                  |               |
| Operating                      |                  |                  |                  |                  |               |
| Executive                      | 149,200          | 150,818          | 152,900          | 3,700            | 2.5%          |
| General / Administration       | 884,000          | 779,760          | 967,062          | 83,062           | 9.4%          |
| Transportation                 | 716,982          | 543,145          | 727,822          | 10,840           | 1.5%          |
| City Parks                     | 125,520          | 107,173          | 134,600          | 9,080            | 7.2%          |
| Projects                       | 464,269          | 41,157           | 629,537          | 165,268          | 35.6%         |
| Capital                        | 723,000          | 446,140          | 1,268,000        | 545,000          | 75.4%         |
| Debt Servicing                 | 177,445          | 190,656          | 201,990          | 24,545           | 13.8%         |
| Transfer to Reserves           | 2,575,947        | 3,074,381        | 1,706,770        | (869,177)        | (33.7%)       |
| <b>Total Expenditures</b>      | <b>5,816,363</b> | <b>5,333,228</b> | <b>5,788,681</b> | <b>(27,682)</b>  | <b>(0.5%)</b> |
| <b>Net Surplus (Deficit)</b>   | <b>-</b>         | <b>591,199</b>   | <b>-</b>         | <b>-</b>         |               |

## Refuse Services

|                        | 2023    | 2023           | 2024           | Change in Budget |      |
|------------------------|---------|----------------|----------------|------------------|------|
|                        | Budget  | Actual (Draft) | Budget (Draft) | \$               | %    |
| <b>Funding Sources</b> |         |                |                |                  |      |
| Sales of Service       | 115,700 | 115,552        | 120,375        | 4,675            | 4.0% |
| Transfer from Surplus  | 1,600   | 1,600          | 1,625          | 25               | 1.6% |
| Total Funding          | 117,300 | 117,152        | 122,000        | 4,700            | 4.0% |
| <b>Expenditures</b>    |         |                |                |                  |      |
| Operating              | 117,300 | 115,751        | 122,000        | 4,700            | 4.0% |
| Projects               | -       | -              | -              | -                | -    |
| Total Expenditures     | 117,300 | 115,751        | 122,000        | 4,700            | 4.0% |
| Net Surplus (Deficit)  | -       | 1,401          | -              | -                | -    |

## Protective Services

|                              | 2023           | 2023           | 2024             | Change in Budget |              |
|------------------------------|----------------|----------------|------------------|------------------|--------------|
|                              | Budget         | Actual (Draft) | Budget (Draft)   | \$               | %            |
| <b>Funding Sources</b>       |                |                |                  |                  |              |
| Property Taxation            | 180,470        | 180,470        | 194,450          | 13,980           | 7.7%         |
| Other Revenue                | 327,430        | 155,937        | 400,950          | 73,520           | 22.5%        |
| Grants                       | 60,000         | 48,919         | 237,000          | 177,000          | 295.0%       |
| Transfer from Reserves       | 195,000        | -              | 265,000          | 70,000           | 35.9%        |
| Transfer from Surplus        | 133,769        | 43,843         | 221,760          | 87,991           | 65.8%        |
| <b>Total Funding</b>         | <b>896,669</b> | <b>429,169</b> | <b>1,319,160</b> | <b>422,491</b>   | <b>47.1%</b> |
| <b>Expenditures</b>          |                |                |                  |                  |              |
| Operating                    | 243,400        | 256,618        | 252,800          | 9,400            | 3.9%         |
| Projects                     | 202,100        | 59,397         | 371,300          | 169,200          | -            |
| Capital                      | 390,000        | 24,424         | 605,000          | 215,000          | 55.1%        |
| Transfer to Reserves         | 61,169         | 61,169         | 90,060           | 28,891           | 47.2%        |
| <b>Total Expenditures</b>    | <b>896,669</b> | <b>401,608</b> | <b>1,319,160</b> | <b>422,491</b>   | <b>47.1%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>       | <b>27,561</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>     |

## Tourism / Community Engagement

|                              | 2023           | 2023           | 2024           | Change in Budget |              |
|------------------------------|----------------|----------------|----------------|------------------|--------------|
|                              | Budget         | Actual (Draft) | Budget (Draft) | \$               | %            |
| <b>Funding Sources</b>       |                |                |                |                  |              |
| Property Taxation            | 2,400          | 2,400          | 2,500          | 100              | -            |
| Sales of Service             | 265,000        | 299,824        | 300,600        | 35,600           | 13.4%        |
| Grants                       | 3,600          | 4,320          | 4,000          | 400              | 11.1%        |
| Transfer from Reserves       | 10,000         | -              | 10,000         | -                | -            |
| Transfer from Surplus        | 16,070         | 31,261         | 25,300         | 9,230            | 57.4%        |
| <b>Total Funding</b>         | <b>297,070</b> | <b>337,806</b> | <b>342,400</b> | <b>45,330</b>    | <b>15.3%</b> |
| <b>Expenditures</b>          |                |                |                |                  |              |
| Operating                    |                |                |                |                  |              |
| Riverside RV Park            | 165,100        | 155,663        | 171,900        | 6,800            | 4.1%         |
| Visitor Centre               | 30,300         | 39,959         | 32,000         | 1,700            | 5.6%         |
| Community Events             | 42,600         | 42,769         | 66,200         | 23,600           | 55.4%        |
| Projects                     | 26,070         | 4,276          | 29,300         | 3,230            | 12.4%        |
| Capital                      | -              | -              | 10,000         | 10,000           | -            |
| Community Enhancement Fund   | 15,000         | -              | 15,000         | -                | -            |
| Transfer to Reserves         | 18,000         | 18,000         | 18,000         | -                | -            |
| <b>Total Expenditures</b>    | <b>297,070</b> | <b>260,667</b> | <b>342,400</b> | <b>45,330</b>    | <b>15.3%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>       | <b>77,139</b>  | <b>-</b>       | <b>-</b>         | <b>-</b>     |

## Fortune Parks

|                              | 2023<br>Budget   | 2023<br>Actual (Draft) | 2024<br>Budget   | Change in Budget |              |
|------------------------------|------------------|------------------------|------------------|------------------|--------------|
|                              |                  |                        |                  | \$               | %            |
| <b>Funding Sources</b>       |                  |                        |                  |                  |              |
| Sales of Service             | 243,500          | 290,867                | 272,200          | 28,700           | 11.8%        |
| Other Revenue                | 780,410          | 794,590                | 840,940          | 60,530           | 7.8%         |
| Grants                       | 1,240,500        | 24,672                 | 3,056,310        | 1,815,810        | 146.4%       |
| Transfer from Reserves       | 14,500           | 13,363                 | 75,000           | 60,500           | 417.2%       |
| Transfer from Surplus        | 5,600            | -                      | 30,700           | 25,100           | 448.2%       |
| <b>Total Funding</b>         | <b>2,284,510</b> | <b>1,123,492</b>       | <b>4,275,150</b> | <b>1,990,640</b> | <b>87.1%</b> |
| <b>Expenditures</b>          |                  |                        |                  |                  |              |
| Operating                    | 784,110          | 801,856                | 850,140          | 66,030           | 8.4%         |
| Projects                     | 115,200          | 76,020                 | 128,810          | 13,610           | -            |
| Capital                      | 1,189,500        | 25,791                 | 3,075,000        | 1,885,500        | 158.5%       |
| Transfer to Reserves         | 195,700          | 195,700                | 221,200          | 25,500           | 13.0%        |
| <b>Total Expenditures</b>    | <b>2,284,510</b> | <b>1,099,367</b>       | <b>4,275,150</b> | <b>1,990,640</b> | <b>87.1%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>         | <b>24,125</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>     |

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

## Animal Control

|                              | 2023<br>Budget | 2023<br>Actual (Draft) | 2024<br>Budget | Change in Budget |             |
|------------------------------|----------------|------------------------|----------------|------------------|-------------|
|                              |                |                        |                | \$               | %           |
| <b>Funding Sources</b>       |                |                        |                |                  |             |
| Property Taxation            | 13,160         | 13,160                 | 14,348         | 1,188            | 9.0%        |
| Sales of Service             | 11,600         | 12,090                 | 12,000         | 400              | 3.4%        |
| Other Revenue                | 7,200          | 8,783                  | 8,742          | 1,542            | 21.4%       |
| Grants                       | -              | -                      | -              | -                | -           |
| Transfer from Reserves       | -              | -                      | -              | -                | -           |
| Transfer from Surplus        | -              | -                      | -              | -                | -           |
| <b>Total Funding</b>         | <b>31,960</b>  | <b>34,033</b>          | <b>35,090</b>  | <b>3,130</b>     | <b>9.8%</b> |
| <b>Expenditures</b>          |                |                        |                |                  |             |
| Operating                    | 31,260         | 30,950                 | 34,190         | 2,930            | 9.4%        |
| Projects                     | -              | -                      | -              | -                | -           |
| Capital                      | -              | -                      | -              | -                | -           |
| Transfer to Reserves         | 700            | 700                    | 900            | 200              | 28.6%       |
| <b>Total Expenditures</b>    | <b>31,960</b>  | <b>31,650</b>          | <b>35,090</b>  | <b>3,130</b>     | <b>9.8%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>       | <b>2,382</b>           | <b>-</b>       | <b>-</b>         | <b>-</b>    |

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

## Cemetery Service

|                              | 2023           | 2023           | 2024           | Change in Budget |             |
|------------------------------|----------------|----------------|----------------|------------------|-------------|
|                              | Budget         | Actual (Draft) | Budget         | \$               | %           |
| <b>Funding Sources</b>       |                |                |                |                  |             |
| Property Taxation            | 18,487         | 18,489         | 19,368         | 881              | 4.8%        |
| Sales of Service             | 25,000         | 17,993         | 23,500         | (1,500)          | (6.0%)      |
| Other Revenue                | 36,653         | 43,265         | 42,732         | 6,079            | 16.6%       |
| Grants                       | -              | -              | -              | -                | -           |
| Transfer from Reserves       | -              | -              | -              | -                | -           |
| Transfer from Surplus        | 64,000         | 9,000          | 60,000         | (4,000)          | (6.3%)      |
| <b>Total Funding</b>         | <b>144,140</b> | <b>88,747</b>  | <b>145,600</b> | <b>1,460</b>     | <b>1.0%</b> |
| <b>Expenditures</b>          |                |                |                |                  |             |
| Operating                    | 62,640         | 53,399         | 64,600         | 1,960            | 3.1%        |
| Projects                     | -              | -              | -              | -                | -           |
| Capital                      | 55,000         | -              | 60,000         | 5,000            | 9.1%        |
| Transfer to Reserves         | 26,500         | 26,500         | 21,000         | (5,500)          | (20.8%)     |
| <b>Total Expenditures</b>    | <b>144,140</b> | <b>79,899</b>  | <b>145,600</b> | <b>1,460</b>     | <b>1.0%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>       | <b>8,848</b>   | <b>-</b>       | <b>-</b>         |             |

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

## Sewer Services

|                              | 2023             | 2023           | 2024             | Change in Budget |              |
|------------------------------|------------------|----------------|------------------|------------------|--------------|
|                              | Budget           | Actual (Draft) | Budget (Draft)   | \$               | %            |
| <b>Funding Sources</b>       |                  |                |                  |                  |              |
| User Fees                    | 550,310          | 550,111        | 571,278          | 20,969           | 3.8%         |
| Frontage Tax                 | 273,000          | 273,661        | 284,700          | 11,700           | 4.3%         |
| Misc.                        | 28,750           | 66,845         | 53,700           | 24,950           | 86.8%        |
| Grants                       | -                | -              | 3,350            | 3,350            | -            |
| Transfer from Reserves       | 6,500            | 6,500          | 227,500          | 221,000          | 3400.0%      |
| Transfer from Surplus        | 202,000          | 12,178         | 152,000          | (50,000)         | (24.8%)      |
| <b>Total Funding</b>         | <b>1,060,560</b> | <b>909,294</b> | <b>1,292,528</b> | <b>231,969</b>   | <b>21.9%</b> |
| <b>Expenditures</b>          |                  |                |                  |                  |              |
| Operating                    | 472,560          | 548,257        | 514,128          | 41,568           | 8.8%         |
| Projects                     | 208,000          | 18,186         | 166,700          | (41,300)         | (19.9%)      |
| Capital                      | 147,000          | 45,276         | 368,000          | 221,000          | 150.3%       |
| Transfer to Reserves         | 233,000          | 233,000        | 243,700          | 10,700           | 4.6%         |
| <b>Total Expenditures</b>    | <b>1,060,560</b> | <b>844,719</b> | <b>1,292,528</b> | <b>231,969</b>   | <b>21.9%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>         | <b>64,574</b>  | <b>-</b>         | <b>-</b>         |              |



## Water Services

|                              | 2023             | 2023             | 2024             | Change in Budget |              |
|------------------------------|------------------|------------------|------------------|------------------|--------------|
|                              | Budget           | Actual (Draft)   | Budget (Draft)   | \$               | %            |
| <b>Funding Sources</b>       |                  |                  |                  |                  |              |
| User Fees                    | 538,843          | 562,806          | 570,260          | 31,417           | 5.8%         |
| Frontage Tax                 | 312,212          | 311,919          | 337,000          | 24,788           | 7.9%         |
| Misc.                        | 21,485           | 50,238           | 31,300           | 9,815            | 45.7%        |
| Grants                       | 160,000          | 81,487           | 3,350            | (156,650)        | -            |
| Borrowing                    | 400,000          | -                | -                | (400,000)        | -            |
| Transfer from Reserves       | 938,718          | 48,800           | 2,122,900        | 1,184,182        | 126.1%       |
| Transfer from Surplus        | 482,082          | 18,881           | 308,600          | (173,482)        | (36.0%)      |
| <b>Total Funding</b>         | <b>2,853,340</b> | <b>1,074,131</b> | <b>3,373,410</b> | <b>520,070</b>   | <b>18.2%</b> |
| <b>Expenditures</b>          |                  |                  |                  |                  |              |
| Operating                    | 545,040          | 580,376          | 576,660          | 31,620           | 5.8%         |
| Projects                     | 188,900          | 19,750           | 168,250          | (20,650)         | (10.9%)      |
| Capital                      | 1,857,000        | 153,951          | 2,343,000        | 486,000          | 26.2%        |
| Transfer to Reserves         | 262,400          | 264,205          | 285,500          | 23,100           | 8.8%         |
| <b>Total Expenditures</b>    | <b>2,853,340</b> | <b>1,018,282</b> | <b>3,373,410</b> | <b>520,070</b>   | <b>18.2%</b> |
| <b>Net Surplus (Deficit)</b> | <b>-</b>         | <b>55,848</b>    | <b>-</b>         | <b>-</b>         |              |

**SUMMARY OF CAPITAL & PROJECTS - 2024**

| CAPITAL PROJECTS                          | OPERATING PROJECTS | CURRENT YEAR FUNDING SOURCE |                |                             |                      |                  |                            |                                |                              | RESERVES       |                |               |               |                   |                  |                |                |                          |                      | Other          |                |          |
|---|--------------------|-----------------------------|----------------|-----------------------------|----------------------|------------------|----------------------------|--------------------------------|------------------------------|----------------|----------------|---------------|---------------|-------------------|------------------|----------------|----------------|--------------------------|----------------------|----------------|----------------|----------|
|   |                    | Grants                      | Borrow Funds   | SRFPD / Other Contributions | Taxation / User Fees | General Surplus  | Community Enhancement Fund | Tourism / Community Engagement | Surplus - Safe Restart Grant | Fire Dept      | City Parks     | Computer      | Streets       | Specific Projects | Asset Management | RV Park        | PW Equipment   | Growing Communities Fund | Community Works Fund | DCCs - Storm   | DCCs - Roads   |          |
| <b>Opening Balance - Jan 1/24</b>         |                    |                             |                |                             |                      | 2,532,273        | 90,000                     | 226,991                        | 418,237                      | 456,775        | 74,809         | 48,249        | 0             | 191,873           | 273,058          | 75,614         | 643,665        | 1,672,413                | 396,014              | 2,878          | 217,822        |          |
| <b>Transfer between Funds</b>             |                    |                             |                |                             |                      |                  |                            |                                | (100,000)                    |                |                |               |               |                   |                  |                |                | (1,055,000)              |                      |                |                |          |
| <b>Operating Contingency</b>              |                    |                             |                |                             |                      | (1,126,588)      |                            | (206,691)                      |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Contributions</b>                      |                    |                             |                |                             |                      |                  |                            |                                |                              | 90,060         | 13,000         | 4,000         | 70,000        | 199,570           | 323,700          | 18,000         | 97,900         |                          | 197,500              |                |                |          |
| <b>Balance Available for 2024</b>         |                    |                             |                |                             |                      | <b>1,405,685</b> | <b>90,000</b>              | <b>20,300</b>                  | <b>318,237</b>               | <b>546,835</b> | <b>87,809</b>  | <b>52,249</b> | <b>70,000</b> | <b>391,443</b>    | <b>596,758</b>   | <b>93,614</b>  | <b>741,565</b> | <b>617,413</b>           | <b>593,514</b>       | <b>2,878</b>   | <b>217,822</b> |          |
| <b>GENERAL FUND - USAGE</b>               |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Protective Services</b>                |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept Surplus transfer                |                    | 27,561                      |                |                             |                      | 27,561           |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - Pumper/Rescue Truck           | 410,000            |                             |                | 205,000                     |                      |                  |                            |                                |                              | 205,000        |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - Backup power                  | 75,000             |                             |                |                             |                      |                  |                            |                                | 75,000                       |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - Command/Utility Truck         | 120,000            |                             |                | 60,000                      |                      |                  |                            |                                |                              | 60,000         |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - Siren tower roof repair       |                    | 3,400                       |                | 1,700                       |                      | 1,700            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - SCBA masks                    |                    | 15,000                      |                |                             |                      |                  |                            |                                | 15,000                       |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - Equipment replacement         |                    | 9,400                       |                | 4,700                       | 4,700                |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - Response call analysis        |                    | 1,500                       |                | 750                         | 750                  |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Fire Dept - SOG update                    |                    | 5,000                       |                | 2,500                       |                      | 2,500            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Safe Restart Items                        | 100,000            |                             |                |                             |                      |                  |                            |                                | 100,000                      |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| FireSmart Community Support               | 62,000             | 62,000                      |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Emergency Management Engagement           | 40,000             | 40,000                      |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Next Generation 911                       | 45,000             | 45,000                      |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Climate Action Projects                   | 90,000             | 90,000                      |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Executive</b>                          |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Community Enhancement Fund                |                    | 120,000                     |                | 30,000                      |                      |                  | 90,000                     |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>General/Administration</b>             |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Capacity funding / Contracting            |                    | 112,500                     |                |                             |                      | 62,500           |                            |                                |                              |                |                |               | 50,000        |                   |                  |                |                |                          |                      |                |                |          |
| Christmas Committee Grant                 |                    | 3,000                       |                |                             | 1,000                | 2,000            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Street Banner Renewal                     |                    | 12,500                      |                |                             |                      | 12,500           |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Housing Initiatives                       |                    | 164,500                     | 164,500        |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| ARO Audit                                 |                    | 5,000                       |                |                             |                      | 5,000            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Safe Restart Items                        |                    | 65,237                      |                |                             |                      |                  |                            |                                | 65,237                       |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Northern Drainage Basin Plan              |                    | 15,000                      |                |                             |                      | 15,000           |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Roadway Cross-Sections                    |                    | 3,000                       |                |                             |                      | 3,000            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Subdivision Servicing Bylaw review        |                    | 9,000                       |                |                             |                      | 9,000            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Property Insurance - appraisals           |                    | 10,000                      |                |                             |                      | 10,000           |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Transportation</b>                     |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Asset Management / GIS Update             |                    | 6,600                       | 3,300          |                             | 3,300                |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Climate Action Projects                   |                    | 90,000                      | 90,000         |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Traffic calming equipment                 |                    | 12,000                      | 7,000          |                             |                      | 5,000            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>City Parks</b>                         |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Safe Restart Items                        |                    | 50,000                      |                |                             |                      |                  |                            |                                | 50,000                       |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Feature Tree replacement                  |                    | 20,000                      |                |                             |                      | 20,000           |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Refuse</b>                             |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Temp. Fuel Surcharge                      |                    | 1,625                       |                |                             |                      | 1,625            |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Tourism/Community Engagement</b>       |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Visitor Centre refinishing                |                    | 6,000                       |                |                             |                      |                  |                            | 6,000                          |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Community Events                          |                    | 4,300                       |                |                             |                      |                  |                            | 4,300                          |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| RV Park - washroom floors                 |                    | 10,000                      |                |                             |                      |                  |                            | 10,000                         |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| RV Park - WIFI system                     |                    | 5,000                       |                |                             |                      |                  |                            | 5,000                          |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Mower replacement                         | 10,000             |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   | 10,000           |                |                |                          |                      |                |                |          |
| <b>Capital</b>                            |                    |                             |                |                             |                      |                  |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Russell Ave                               | 1,260,000          |                             |                |                             | 178,000              | 72,000           |                            |                                |                              |                |                | 70,000        |               | 550,000           |                  |                |                |                          | 390,000              |                |                |          |
| Server Replacement (cont'd)               | 8,000              |                             |                |                             |                      |                  |                            |                                | 8,000                        |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| Internal loan repayment                   |                    | 374,700                     |                |                             |                      | 374,700          |                            |                                |                              |                |                |               |               |                   |                  |                |                |                          |                      |                |                |          |
| <b>Total Used - General Fund</b>          | <b>1,883,000</b>   | <b>1,498,823</b>            | <b>501,800</b> | <b>-</b>                    | <b>304,650</b>       | <b>187,750</b>   | <b>624,086</b>             | <b>90,000</b>                  | <b>20,300</b>                | <b>318,237</b> | <b>265,000</b> | <b>-</b>      | <b>-</b>      | <b>70,000</b>     | <b>50,000</b>    | <b>550,000</b> | <b>10,000</b>  | <b>-</b>                 | <b>-</b>             | <b>390,000</b> | <b>-</b>       | <b>-</b> |
| <b>Projected Closing Balance - Dec/24</b> |                    |                             |                |                             |                      | <b>781,599</b>   | <b>-</b>                   | <b>-</b>                       | <b>-</b>                     | <b>281,835</b> | <b>87,809</b>  | <b>52,249</b> | <b>-</b>      | <b>341,443</b>    | <b>46,758</b>    | <b>83,614</b>  | <b>741,565</b> | <b>617,413</b>           | <b>203,514</b>       | <b>2,878</b>   | <b>217,822</b> |          |

**SUMMARY OF CAPITAL & PROJECTS - 2024**

|   | 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   |
| <b>Opening Balance - Jan 1/24</b>         |                  |                    |                             |              |                          | 1,284,573        | 521,662        | -                  | 705,024         | 591,317          |                          | 273,089        | 522,353        |
| <b>Transfer between Funds</b>             |                  |                    |                             |              |                          |                  |                | 100,000            | -               | 457,289          | 1,055,000                |                |                |
| <b>Operating Contingency</b>              |                  |                    |                             |              |                          | (136,166)        | (146,788)      |                    |                 |                  |                          |                |                |
| <b>Contributions</b>                      |                  |                    |                             |              |                          |                  |                |                    | 272,100         | 243,700          |                          |                |                |
| <b>Balance Available for 2024</b>         |                  |                    |                             |              |                          | 1,148,407        | 374,874        | 100,000            | 977,124         | 1,292,306        | 1,055,000                | 273,089        | 522,353        |
| <b>SEWER FUND</b>                         |                  |                    |                             |              |                          |                  |                |                    |                 |                  |                          |                |                |
| Safe Restart Items                        |                  | 50,000             |                             |              |                          |                  |                | 50,000             |                 |                  |                          |                |                |
| Asset Management - GIS Update             |                  | 6,700              | 3,350                       |              | 3,350                    |                  |                |                    |                 |                  |                          |                |                |
| Other upgrades                            |                  | 110,000            |                             |              | 110,000                  |                  |                |                    |                 |                  |                          |                |                |
| Russell Ave                               | 266,000          |                    |                             |              | 38,500                   |                  |                |                    |                 | 227,500          |                          |                |                |
| Princess Street                           | 102,000          |                    |                             |              |                          | 102,000          |                |                    |                 |                  |                          |                |                |
| <b>Total Used - Sewer Fund</b>            | <b>368,000</b>   | <b>166,700</b>     | <b>3,350</b>                | <b>-</b>     | <b>151,850</b>           | <b>102,000</b>   | <b>-</b>       | <b>50,000</b>      | <b>-</b>        | <b>227,500</b>   | <b>-</b>                 | <b>-</b>       | <b>-</b>       |
| <b>WATER FUND</b>                         |                  |                    |                             |              |                          |                  |                |                    |                 |                  |                          |                |                |
| Safe Restart Items                        |                  | 50,000             |                             |              |                          |                  |                | 50,000             |                 |                  |                          |                |                |
| WTP upgrade - engineering                 |                  | 40,000             |                             |              |                          |                  |                | 40,000             |                 |                  |                          |                |                |
| Intake pump #1                            |                  | 3,000              |                             |              |                          |                  |                | 3,000              |                 |                  |                          |                |                |
| Intake pump #2                            |                  | 3,000              |                             |              |                          |                  |                | 3,000              |                 |                  |                          |                |                |
| GIS update                                |                  | 6,700              | 3,350                       |              | 3,350                    |                  |                |                    |                 |                  |                          |                |                |
| Water modeling                            |                  | 10,000             |                             |              |                          |                  |                | 10,000             |                 |                  |                          |                |                |
| Unknowns                                  |                  | 55,550             |                             |              | 55,550                   |                  |                |                    |                 |                  |                          |                |                |
| Knight Avenue Restoration                 | 75,000           |                    |                             |              |                          |                  |                | 75,000             |                 |                  |                          |                |                |
| Russell Ave                               | 268,000          |                    |                             |              | 17,500                   |                  |                |                    | 250,500         |                  |                          |                |                |
| Reservoir 1                               | 2,000,000        |                    |                             |              |                          |                  |                | 127,600            | 596,204         | 1,055,000        |                          |                | 221,196        |
| <b>Total Used - Water Fund</b>            | <b>2,343,000</b> | <b>168,250</b>     | <b>3,350</b>                | <b>-</b>     | <b>76,400</b>            | <b>-</b>         | <b>258,600</b> | <b>50,000</b>      | <b>846,704</b>  | <b>-</b>         | <b>1,055,000</b>         | <b>-</b>       | <b>221,196</b> |
| <b>Projected Closing Balance - Dec/24</b> |                  |                    |                             |              |                          | <b>1,046,407</b> | <b>116,274</b> | <b>-</b>           | <b>130,420</b>  | <b>1,064,806</b> | <b>-</b>                 | <b>273,089</b> | <b>301,157</b> |

THE CORPORATION OF THE CITY OF ENDERBY

AGENDA

MEMO

To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: April 8, 2024  
Subject: 2024 Budget Bylaws

---

**Recommendation**

THAT Council gives first reading to the bylaws cited as “City of Enderby 2024 - 2028 Financial Plan Bylaw No. 1788, 2024”, “City of Enderby Annual Tax Rate Bylaw No. 1789, 2024”, “City of Enderby Sewer Frontage Tax Bylaw No. 1790, 2024”, “City of Enderby Water Frontage Tax Bylaw No. 1791, 2024” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1792, 2024”;

AND THAT Council considers the public input received, respecting the 2024-2028 Financial Plan;

AND THAT Council amends the 2024-2028 Financial Plan by \_\_\_\_\_;

AND FURTHER THAT Council gives second and third readings to the bylaws cited as “City of Enderby 2024 - 2028 Financial Plan Bylaw No. 1788, 2024”, “City of Enderby Annual Tax Rate Bylaw No. 1789, 2024”, “City of Enderby Sewer Frontage Tax Bylaw No. 1790, 2024”, “City of Enderby Water Frontage Tax Bylaw No. 1791, 2024” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1792, 2024”.

**Background/Discussion:**

The attached budget bylaws are consistent with the draft budget approved by Council at the April 2, 2024 regular meeting.

The accompanying Financial Plan Bylaw and background information was available for public input on April 5, 2024 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, 2024.

Respectfully submitted,

  
Jennifer Bellamy  
Chief Financial Officer

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1788

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2024 – 2028 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 2024 – 2028 Financial Plan Bylaw No.1788, 2024”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2024 – 2028 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 2024 – 2028 Financial Plan.
4. Bylaw No. 1763, cited as “City of Enderby 2023 – 2027 Financial Plan Bylaw No. 1763, 2023”, is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2024.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2024.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2024.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

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

**CITY OF ENDERBY  
2024-2028 Financial Plan**

**Consolidated Five Year Financial Plan  
Schedule 'A' of Bylaw No. 1788**

|                                       | <u>2024</u>        | <u>2025</u>        | <u>2026</u>        | <u>2027</u>        | <u>2028</u>        |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                       | <u>Budget</u>      | <u>Budget</u>      | <u>Budget</u>      | <u>Budget</u>      | <u>Budget</u>      |
| <b>REVENUES</b>                       |                    |                    |                    |                    |                    |
| Municipal Taxation                    | 2,080,850          | 2,143,275          | 2,202,235          | 2,268,300          | 2,336,348          |
| Utility Taxes / Grants in Lieu        | 113,530            | 115,801            | 118,117            | 120,479            | 122,889            |
| Sale of Services                      | 831,176            | 847,798            | 864,754            | 1,062,050          | 899,691            |
| Revenue from own Sources              | 2,205,591          | 2,050,802          | 2,091,819          | 2,133,655          | 2,176,328          |
| Grants                                | 4,250,310          | 4,284,981          | 685,500            | 685,500            | 685,500            |
| Sewer Revenue                         | 909,678            | 920,957            | 939,539            | 958,378            | 977,480            |
| Water Revenue                         | 938,560            | 957,694            | 976,838            | 996,251            | 1,015,939          |
| <b>Total Revenues</b>                 | <b>11,329,695</b>  | <b>11,321,308</b>  | <b>7,878,802</b>   | <b>8,224,613</b>   | <b>8,214,175</b>   |
| <b>EXPENSES</b>                       |                    |                    |                    |                    |                    |
| General Government Services           | 1,540,400          | 1,118,596          | 1,140,968          | 1,163,787          | 1,187,063          |
| Protective Services                   | 624,100            | 319,158            | 325,541            | 332,052            | 338,693            |
| Transportation Services               | 833,120            | 745,742            | 760,657            | 775,870            | 791,388            |
| Solid Waste Services                  | 122,000            | 122,782            | 125,238            | 127,743            | 130,297            |
| Animal Control                        | 34,190             | 34,873             | 35,571             | 36,282             | 37,008             |
| Cemetery                              | 64,600             | 65,892             | 67,210             | 68,554             | 69,925             |
| Recreation & Cultural Services        | 204,600            | 137,292            | 140,038            | 142,839            | 145,695            |
| Fortune Parks Recreational Services   | 978,950            | 909,779            | 927,975            | 946,534            | 965,465            |
| Tourism & Community Engagement        | 299,400            | 284,682            | 290,376            | 296,183            | 302,107            |
| Sewer Services                        | 680,828            | 643,445            | 656,314            | 669,440            | 682,829            |
| Water Services                        | 744,910            | 672,091            | 685,533            | 699,244            | 713,228            |
| Fiscal Services                       | 157,230            | 158,206            | 210,402            | 219,717            | 215,753            |
| <b>Total Expenses</b>                 | <b>6,284,328</b>   | <b>5,212,538</b>   | <b>5,365,823</b>   | <b>5,478,245</b>   | <b>5,579,451</b>   |
| <b>SURPLUS (DEFICIT) FOR THE YEAR</b> | <b>5,045,367</b>   | <b>6,108,770</b>   | <b>2,512,979</b>   | <b>2,746,368</b>   | <b>2,634,724</b>   |
| <b>TOTAL CASH FROM OPERATIONS</b>     | <b>5,045,367</b>   | <b>6,108,770</b>   | <b>2,512,979</b>   | <b>2,746,368</b>   | <b>2,634,724</b>   |
| <b>ADJUST FOR CASH ITEMS</b>          |                    |                    |                    |                    |                    |
| Capital Asset expenditures            | (7,729,000)        | (6,138,732)        | (348,000)          | (520,000)          | (256,000)          |
| Debt Principle repayment              | (93,560)           | (93,558)           | (178,558)          | (228,558)          | (218,558)          |
| Debt Proceeds                         | -                  | 1,240,000          | -                  | -                  | -                  |
| Transfer From Reserves                | 3,760,400          | 1,064,951          | 348,000            | 340,000            | 256,000            |
| Transfer to Reserves                  | (2,587,130)        | (2,181,431)        | (2,334,421)        | (2,337,810)        | (2,416,166)        |
| Transfer From Operating Surplus       | 1,603,923          | -                  | -                  | -                  | -                  |
| <b>TOTAL CASH ADJUSTMENT</b>          | <b>(5,045,367)</b> | <b>(6,108,770)</b> | <b>(2,512,979)</b> | <b>(2,746,368)</b> | <b>(2,634,724)</b> |
| <b>FINANCIAL PLAN BALANCE</b>         | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |

**CITY OF ENDERBY  
2024-2028 Financial Plan**

**Statement of Objectives and Policies  
Schedule 'B' of Bylaw No. 1788**

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>        | <b>% of Total Funding</b> | <b>Dollar Value</b>  |
|------------------------------|---------------------------|----------------------|
| <i>Property taxation</i>     | <b>12.4 %</b>             | <b>\$ 2,080,850</b>  |
| <i>User Fees and charges</i> | <b>16.1 %</b>             | <b>\$ 2,679,414</b>  |
| <i>Other sources</i>         | <b>46.0 %</b>             | <b>\$ 7,683,444</b>  |
| <i>Government grants</i>     | <b>25.5 %</b>             | <b>\$ 4,250,310</b>  |
| <i>Debt proceeds</i>         | <b>0.0 %</b>              | <b>\$ 0</b>          |
| <b>Total</b>                 | <b>100.0 %</b>            | <b>\$ 16,694,018</b> |

- a) *Property taxation* provides a stable and reliable source of revenue for services of a general collective benefit such as fire protection, street maintenance, snow removal, and general administration.
- b) *User fees and charges* are collected for services that can be measured and charged on a user-pay basis such as water and sewer usage, building permits, business licenses, and sale of services. User fees attempt to apportion the value of a service to those who use the service.
- c) *Other sources* include transfers from reserves and surplus funds, and funding received from other jurisdictions.
- d) *Government grants* are for projects where the City of Enderby has received grant approval or is anticipating approval in 2024.
- 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>              | <b>% Of Total Property Taxation</b> | <b>Dollar Value</b> |
|------------------------------------|-------------------------------------|---------------------|
| <i>Residential (1)</i>             | <b>77.96 %</b>                      | <b>\$ 1,622,353</b> |
| <i>Utilities (2)</i>               | <b>1.14 %</b>                       | <b>\$ 23,734</b>    |
| <i>Light Industrial (5)</i>        | <b>3.47 %</b>                       | <b>\$ 72,276</b>    |
| <i>Business and Other (6)</i>      | <b>17.35 %</b>                      | <b>\$ 360,975</b>   |
| <i>Recreation / Non-Profit (8)</i> | <b>0.04 %</b>                       | <b>\$ 762</b>       |
| <i>Farmland (9)</i>                | <b>0.04 %</b>                       | <b>\$ 750</b>       |
| <i>Total</i>                       | <b>100.00 %</b>                     | <b>\$ 2,080,850</b> |

## Permissive Tax Exemptions

### *Objective*

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

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

- The organization's use of the land and/or improvements must be for public benefit to provide programs and/or activities consistent with Council's objective of enhancing quality of life and delivering services economically.
- The exemption must be used to benefit the organization directly and the cost savings attributed to the exemption cannot be turned over to another organization.
- Only organizations who meet the requirements of the *Community Charter* are eligible for a permissive tax exemption.



THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1789

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, REGIONAL HOSPITAL DISTRICT, REGIONAL LIBRARY, AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2024

---

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. 1789, 2024”.
2. The following rates are hereby imposed and levied for the year 2024:
  - (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. 1764, cited as “City of Enderby Annual Tax Rate Bylaw No. 1764, 2023”, is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_\_, 2024.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_\_, 2024.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_\_, 2024.

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

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

SCHEDULE "A"

| Property Class   | General<br>Municipal | North<br>Okanagan/<br>Columbia<br>Shuswap<br>Regional District<br>Hospital | Regional<br>Library | Regional<br>District |
|------------------|----------------------|--|---------------------|----------------------|
| 1 Residential    | 2.4388               | 0.2309   | 0.1430              | 0.5640               |
| 2 Utility        | 37.3697              | 0.8080   | 2.1908              | 1.9738               |
| 5 Light Industry | 7.0266               | 0.7850   | 0.4119              | 1.9174               |
| 6 Business       | 5.7976               | 0.5656   | 0.3399              | 1.3817               |
| 8 Recreation     | 3.5230               | 0.2309   | 0.2065              | 0.5640               |
| 9 Farm           | 3.6794               | 0.2309   | 0.2157              | 0.5640               |

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO.1790

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. 1790, 2024”.
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 \$2.90 per taxable foot frontage.

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

9. The provisions of Section 8 of the bylaw shall be subject to the provisions of Section 7 thereof.
10. The aforesaid taxes shall be considered to have been imposed on and from the 1<sup>st</sup> day of January 2024 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. 1765, cited as "City of Enderby Sewer Frontage Tax Bylaw No. 1765, 2023", is hereby repealed.

READ a FIRST time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

READ a SECOND time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

READ a THIRD time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

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

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1791

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. 1791, 2024”.

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 \$3.22 per taxable foot frontage.
- 5. The frontage tax shall be in force and be effective until the complete discharge and satisfaction by the City of all obligations presently incurred, and to be incurred, in respect of the aforesaid service.
- 6. For the purpose of this bylaw, a regularly shaped parcel of land is rectangular.
- 7. a) To place the frontage tax on a fair and equitable basis, the taxable foot frontage of the following parcels of land shall be the number of feet fixed by the Assessor:
  - i. a triangular or irregularly shaped parcel of land; or
  - ii. a parcel of land wholly or in part unfit for building purposes; or
  - iii. a parcel of land which does not abut on the work, but is nevertheless deemed to abut the work, as the case may be.
- b) The Assessor, in fixing the taxable foot frontage under subsection (2), shall have due regard to:
  - i. the condition, situation, value and superficial area of the parcel as compared with other parcels of land; or
  - ii. the benefit derived from the water.
- 8. For the purpose of this bylaw:
  - a) Where the number of feet of a parcel of land has less than 50 feet frontage, the taxable foot frontage shall be deemed to be a minimum of 50 feet, and where such parcel has more than 100 feet of frontage, the taxable foot frontage shall be deemed to be 100 feet.
  - b) Where the parcel of land is situated at the junction or intersection of highways, the taxable foot frontage shall be 70 percent of the actual foot frontage or alternately shall be not more than the stated maximum number of feet.
  - c) Where the front and rear boundaries of a parcel of land each abut on a highway, other than a lane, which for the purpose of this bylaw is defined as a highway having a width of 20 feet or less, the taxable foot frontage shall be not more than the stated maximum number of feet.



9. The provisions of Section 8 of the bylaw shall be subject to the provisions of Section 7 thereof.
10. The aforesaid taxes shall be considered to have been imposed on and from the 1<sup>st</sup> day of January 2024, 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. 1766, 2023”, is hereby repealed.

READ a FIRST time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

READ a SECOND time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

READ a THIRD time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

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

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1792

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. 1792, 2024".
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 \_\_\_\_\_, 2024.

READ a SECOND time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

READ a THIRD time this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
MAYOR

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

### SCHEDULE 3

#### SEWER USER FEES

Administered through the Sanitary Sewer Regulation Bylaw

| <u>DESCRIPTION</u>                        | <u>PER</u> | <u>MINIMUM<br/>CHARGE</u> |
|---|------------|---------------------------|
| APARTMENT                                 | Unit       | 284.91                    |
| BAKERY                                    | Unit       | 473.82                    |
| BARBER                                    | Chair      | 162.36                    |
| BEAUTY                                    | Chair      | 162.36                    |
| BODY SHOP                                 | Unit       | 568.77                    |
| BED & BREAKFAST                           | Unit       | 178.95                    |
| BUTCHER SHOP                              | Unit       | 417.84                    |
| CAMPGROUND - TENT SPACE                   | Unit       | 46.53                     |
| CAMPGROUND - RV HOOKUP                    | Unit       | 94.29                     |
| CAMPGROUND - SANI DUMP                    | Unit       | 390.96                    |
| CARWASH (RECYCLABLE)                      | Stall      | 508.56                    |
| CARWASH (NON-RECYCLABLE)                  | Stall      | 871.23                    |
| CHURCH                                    | Unit       | 284.91                    |
| CURLING RINK                              | Unit       | 1,386.93                  |
| DAYCARE                                   | Unit       | 415.47                    |
| DENTAL OFFICE                             | Unit       | 363.93                    |
| DUPLEX /TRI-PLEX                          | Unit       | 322.35                    |
| GARAGE                                    | Unit       | 493.14                    |
| HEALTH/FITNESS                            | Unit       | 265.98                    |
| HOSPITAL                                  | Bed        | 190.26                    |
| HOTEL/MOTEL                               | Unit       | 179.22                    |
| HOTEL/MOTEL WITH POOL (FILTERED )         | Unit       | 142.02                    |
| HOTEL/MOTEL WITH POOL (UNFILTERED )       | Unit       | 284.91                    |
| INDUSTRY (1-5 PEOPLE)                     | Unit       | 307.56                    |
| INDUSTRY (EACH ADDITIONAL PERSON)         | Person     | 30.03                     |
| LAUNDROMAT                                | Washer     | 179.22                    |
| LODGING/BOARDING HOUSE                    | Unit       | 220.65                    |
| MEDICAL CLINIC                            | Unit       | 390.96                    |
| MILL                                      | Unit       | 448.08                    |
| OFFICE (0-2000 SQUARE FEET)               | Unit       | 126.60                    |
| OFFICE (EACH ADDITIONAL 1000 SQUARE FEET) | 1000 sq ft | 15.84                     |

|   |            |          |
|---|------------|----------|
| POOL  | Unit       | 2,388.48 |
| PUBLIC HALLS                                | Unit       | 250.68   |
| RECREATION HALL                             | Unit       | 208.14   |
| RESTAURANT (1-10 SEATS)                     | Unit       | 258.48   |
| RESTAURANT (EACH ADDITIONAL SEAT)           | Seat       | 15.84    |
| SCHOOL                                      | Class      | 209.43   |
| SINGLE FAMILY DWELLING                      | Unit       | 296.40   |
| SINGLE FAMILY DWELLING WITH SECONDARY SUITE | Unit       | 415.05   |
| SKATING RINK                                | Unit       | 2,388.48 |
| SPRAY PARK                                  | Unit       | 3,950.07 |
| STORE (0-1000 SQUARE FEET)                  | Unit       | 162.36   |
| STORE (EACH ADDITIONAL 1000 SQUARE FEET)    | 1000 sq ft | 50.37    |
| STRATA/CONDO                                | Unit       | 284.91   |
| TRANSPORTATION - LARGE FACILITY             | Unit       | 7,579.98 |

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                                 | \$ 81.07                  | \$ 0.61 / m <sup>3</sup> over 40 m <sup>3</sup> to 55 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 55 m <sup>3</sup> to 450* m <sup>3</sup>      |
| May - Aug   | \$ 81.07                  | \$ 0.61 / m <sup>3</sup> over 85 m <sup>3</sup> to 105 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 105 m <sup>3</sup> to 900* m <sup>3</sup>    |
| B. Single Family Residential with Legalized Suite |                           |   |
| Jan-Apr / Sep-Dec                                 | \$ 115.48                 | \$ 0.61 / m <sup>3</sup> over 65 m <sup>3</sup> to 80 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 80 m <sup>3</sup> to 537* m <sup>3</sup>      |
| May - Aug   | \$ 115.48                 | \$ 0.61 / m <sup>3</sup> over 105 m <sup>3</sup> to 125 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 125 m <sup>3</sup> to 1,075* m <sup>3</sup> |
| C. Strata Residential                             |                           |   |
| Jan-Apr / Sep-Dec                                 | \$ 63.89                  | \$ 0.61 / m <sup>3</sup> over 30 m <sup>3</sup> to 40 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 40 m <sup>3</sup> to 405* m <sup>3</sup>      |
| May - Aug   | \$ 63.89                  | \$ 0.61 / m <sup>3</sup> over 70 m <sup>3</sup> to 80 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 80 m <sup>3</sup> to 810* m <sup>3</sup>      |
| Irrigation:                                       |                           |   |
| Metered   |                           | \$ 1.55 / m <sup>3</sup>  |
| Non-metered                                       |                           | \$ 1.55 / m <sup>3</sup> based on estimated volume  |
| D. Multi Family Residential                       |                           |   |
| Jan-Apr / Sep-Dec                                 | \$ 63.89                  | \$ 0.61 / m <sup>3</sup> over 30 m <sup>3</sup> to 40 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 40 m <sup>3</sup> to 405* m <sup>3</sup>      |
| May - Aug   | \$ 63.89                  | \$ 0.61 / m <sup>3</sup> over 70 m <sup>3</sup> to 80 m <sup>3</sup><br>\$ 1.55 / m <sup>3</sup> over 80 m <sup>3</sup> to 810* m <sup>3</sup>      |
| E. Business / Industrial                          | \$ 37.73                  | \$ 1.52 / m <sup>3</sup> over 24 m <sup>3</sup> to 60 m <sup>3</sup><br>\$ 0.71 / m <sup>3</sup> over 60 m <sup>3</sup>                             |
| F. Business / Industrial with Residential         | \$ 56.40                  | \$ 1.52 / m <sup>3</sup> over 35 m <sup>3</sup> to 60 m <sup>3</sup><br>\$ 0.71 / m <sup>3</sup> over 60 m <sup>3</sup>                             |
| G. Institutional / Civic                          | \$ 37.73                  | \$ 1.52 / m <sup>3</sup> over 24 m <sup>3</sup> to 60 m <sup>3</sup><br>\$ 0.71 / m <sup>3</sup> over 60 m <sup>3</sup>                             |
| Irrigation on separate meter                      |                           | \$ 0.71 / m <sup>3</sup>  |

|   |          |   |
|---|----------|---|
| H. Agricultural**                         |          |   |
| Properties with single family residential |          |   |
| Jan-Apr / Sep-Dec                         | \$ 88.44 | \$ 0.61 / m <sup>3</sup> over 45 m <sup>3</sup> |
| May - Aug                                 | \$ 88.44 | \$ 0.61 / m <sup>3</sup> over 90 m <sup>3</sup> |
| Land only                                 |          |   |
| Jan-Apr / Sep-Dec                         |          | \$ 0.61 / m <sup>3</sup>                        |
| May - Aug                                 |          | \$ 0.61 / m <sup>3</sup> Irrigation             |
| I. Home Hemodialysis***                   |          | \$ 0.61 / m <sup>3</sup>                        |

\* Amount to increase annually by 25 m<sup>3</sup> in the Jan - Apr and Sep - Dec periods and by 50 m<sup>3</sup> in the May - Aug period each year.

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

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

**Non-Metered Rates**

- Where metering is not possible, consumption is based on the average usage for the same property class.
- Where metering is possible, but refused, the user fee per period will be based on the maximum chargeable consumption for the corresponding period in addition to the flat rate.
- For properties located outside of City limits, an annual flat rate fee will be charged in addition to the User Fee. This flat rate fee will be equivalent to the annual frontage tax rate charged consistent with the City of Enderby Water Frontage Tax Bylaw and will be based on 100 feet of taxable frontage.

**Late Penalty**

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

**MISC. CHARGES**

**Connection Charge**

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

**Failure or Refusal to Have a Water Meter Installed**

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

**Meter Reading Request**

Per request \$25.00.

**Hydrant Use**

**Water Usage**

|  |                        |
|--|------------------------|
| Application fee.....                               | \$50.00                |
| Equipment Rental Fee per day or part thereof ..... | \$30.00                |
| Consumption Charge .....                           | \$ 3.00/m <sup>3</sup> |

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

**Turn-On Turn-Off**

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

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

## SCHEDULE 9

### GARBAGE COLLECTION

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

**Garbage Collection:**

- a) Garbage Collection: \$ 106.50 per residential premise per annum
- b) "Residential Garbage Collection" sticker: \$ 1.50 per sticker

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

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



**RDNO Building Permits Issued Comparison for Year/Month - Summary**

**Area:** CITY OF ENDERBY

**Category:** BUILDING PERMITS

**Year:** 2024 **Month:** 03

| Folder Type                  | 2024 / 03      |                    | 2023 / 03      |                | 2024 to 03         |                | 2023 to 03     |                    |
|------------------------------|----------------|--------------------|----------------|----------------|--------------------|----------------|----------------|--------------------|
|                              | Permits Issued | Res. Units Created | Building Value | Permits Issued | Res. Units Created | Building Value | Permits Issued | Res. Units Created |
| ACCESSORY BUILDING           | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| AGRICULTURAL BUILDING        | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| COMMERCIAL BUILDING          | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| DEMOLITION                   | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - ACCESSORY BUILDING     | 0              | 0                  | 0              | 1              | 8,259              | 0              | 0              | 0                  |
| END - COMMERCIAL BUILDING    | 1              | 1                  | 150,000        | 1              | 100,000            | 25,000         | 1              | 1                  |
| END - DEMOLITION             | 0              | 0                  | 0              | 0              | 0                  | 150,000        | 0              | 0                  |
| END - INDUSTRIAL BUILDING    | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - MANUFACTURED HOME      | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - MODULAR HOME           | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - MULTI FAMILY DWELLING  | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - PLUMBING               | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - RETAINING WALL         | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - SFD W/SUITE            | 1              | 1                  | 2,000          | 0              | 0                  | 2,000          | 0              | 0                  |
| END - SIGN                   | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| END - SINGLE FAMILY DWELLING | 0              | 0                  | 0              | 0              | 86,400             | 0              | 6              | 3                  |
| INDUSTRIAL BUILDING          | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| INSTITUTIONAL                | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| MANUFACTURED HOME            | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| MODULAR HOME                 | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| MULTI FAMILY DWELLING        | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| OLD PIMS PERMITS             | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| PLUMBING                     | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| POOL                         | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| RETAINING WALL               | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| SIGN                         | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| SINGLE FAMILY DWELLING       | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| SOLID FUEL BURNING APPLIANC  | 0              | 0                  | 0              | 0              | 0                  | 0              | 0              | 0                  |
| <b>Report Totals</b>         | <b>2</b>       | <b>2</b>           | <b>152,000</b> | <b>4</b>       | <b>194,659</b>     | <b>177,000</b> | <b>8</b>       | <b>3</b>           |
|                              |                |                    |                |                |                    |                |                | <b>1,471,659</b>   |





# 2023 Highlights

North Okanagan Fire Training Centre (Est. 1991)

AGENDA

**2023** was a year of success for the North Okanagan Fire Training Centre (FTC). The new training standards for RDNO firefighters were met in advance of the provincial deadline, new rental customers were added and a much-needed compressor was procured. The facility continues to be well-used by local fire departments and organizations throughout the region. [WWW.RDNO.CA/FTC](http://WWW.RDNO.CA/FTC)

## Facility Features

-  Live Burn Building
-  Scaffold Tower
-  Natural Gas/Propane Props
-  Fire Extinguisher Training Props



Administration Building & Classroom



Confined Space Structure



Fire Apparatus Pump Testing



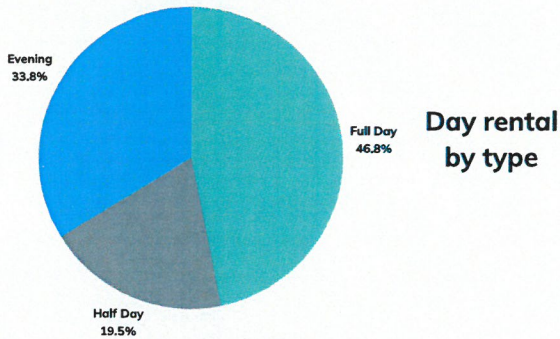
Self-Rescue Structure & Forcible Entry Props



Search and Rescue Props

## Rentals

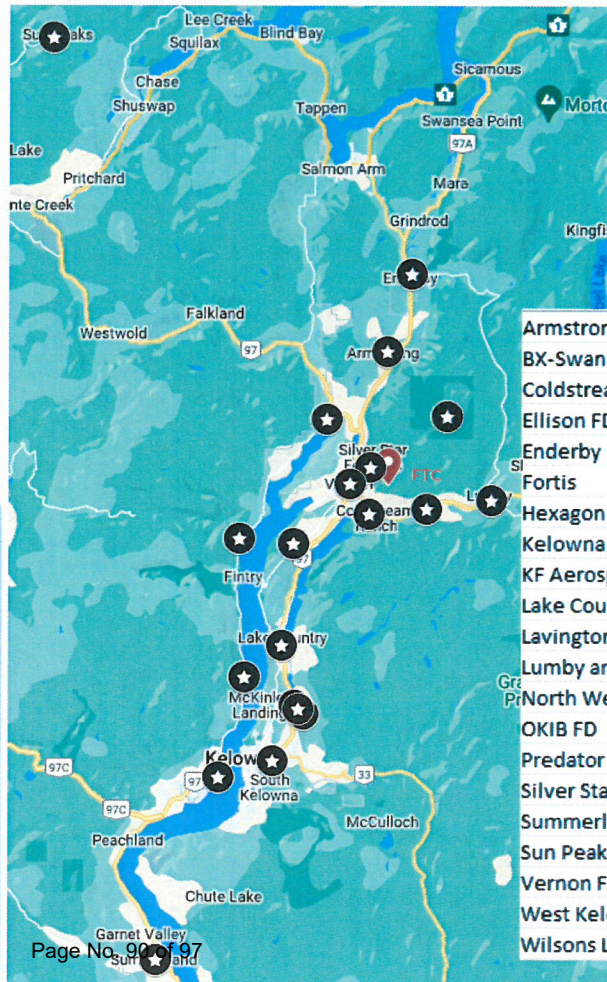
Rentals increased by over 55% from 2022's total largely due to an increase in full-day facility rentals. The facility was rented 77 times in 2023.



## Programs and Courses

In addition to facilitating rentals, the FTC offered the following 14 courses in 2023:

- Air Brakes
- Auto Ex/Rope Rescue
- EMALB Licensing
- Emergency Scene Leader, FO I
- Emergency Scene Traffic Control
- EVO 1002
- Exterior Firefighter
- Fire Service Instructor I
- Firefighter II
- Medical First Responder
- HazMat Operations
- Incident Safety Officer
- Interior Firefighter
- WFF-WPP I Train-the-Trainer



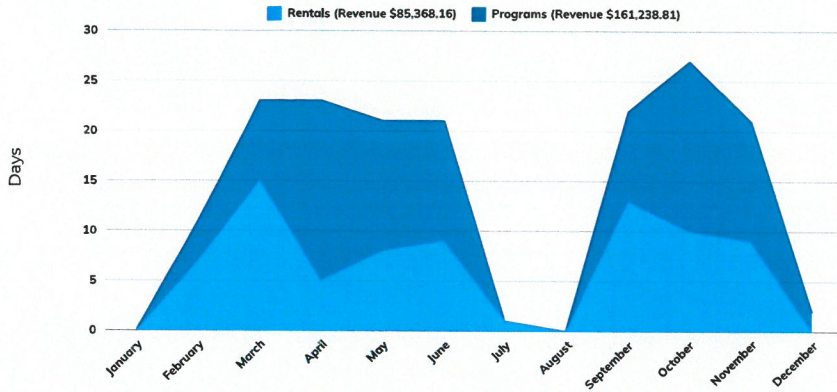
Users & Distance Travelled

|                           |          |
|---------------------------|----------|
| Armstrong/Spallumcheen FD | 26 km    |
| BX-Swan Lake FR           | 6.2 km   |
| Coldstream FD             | 6.6 km   |
| Ellison FD                | 44.5 km  |
| Enderby FD                | 39 km    |
| Fortis                    | 416.6 km |
| Hexagon Purus Systems     | 44.3 km  |
| Kelowna FD                | 51.4 km  |
| KF Aerospace              | 42.8 km  |
| Lake Country FD           | 33.5 km  |
| Lavington FR              | 15.4 km  |
| Lumby and Dist. FD        | 26.5 km  |
| North Westside RD         | 44.5 km  |
| OKIB FD                   | 19.4 km  |
| Predator Ridge FD         | 18.5 km  |
| Silver Star FD            | 24.4 km  |
| Summerland FD             | 100 km   |
| Sun Peaks FD              | 173 km   |
| Vernon FD                 | 4.7 km   |
| West Kelowna FR           | 61.4 km  |
| Wilsons Landing FD        | 67.2 km  |

# FTC Bookings by month

To accommodate summer vacation and winter weather the facility is typically used more frequently February to June, September to November.

**FTC Facility Use by Month**



## RDNO FTC Team



**Andrew Hunsberger**  
Manager, Rural Services

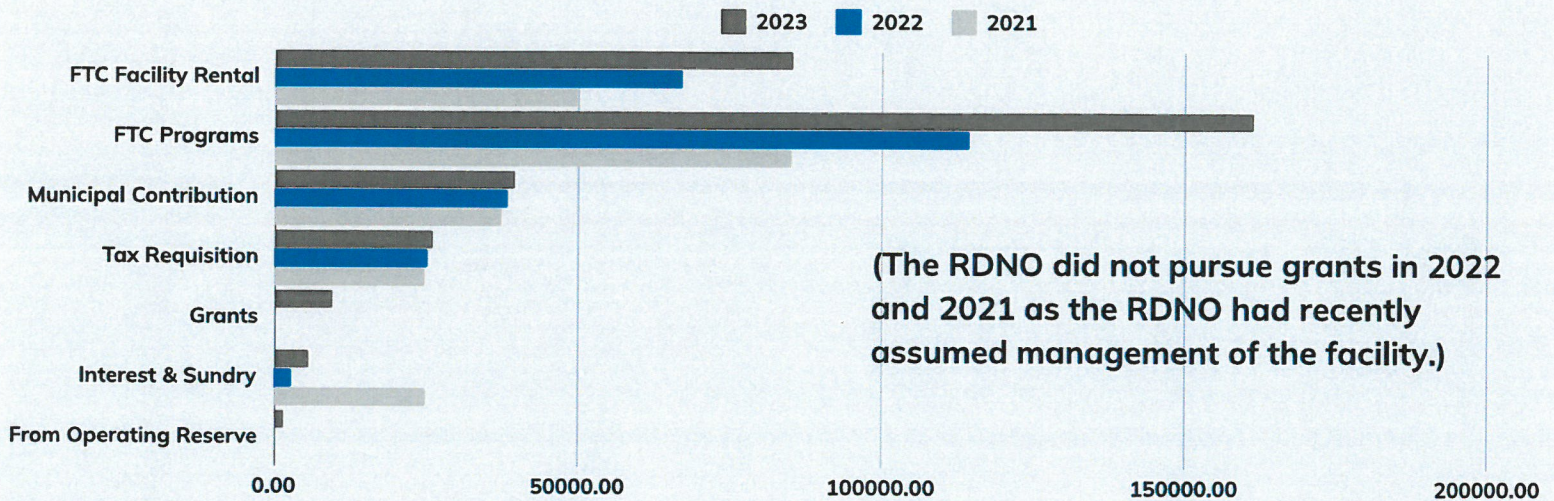
**Alastair Crick**  
Manager, Protective Services

**Steve Hidasi**  
Fire Training Officer

**Sharon Illott**  
Clerk, Protective Services

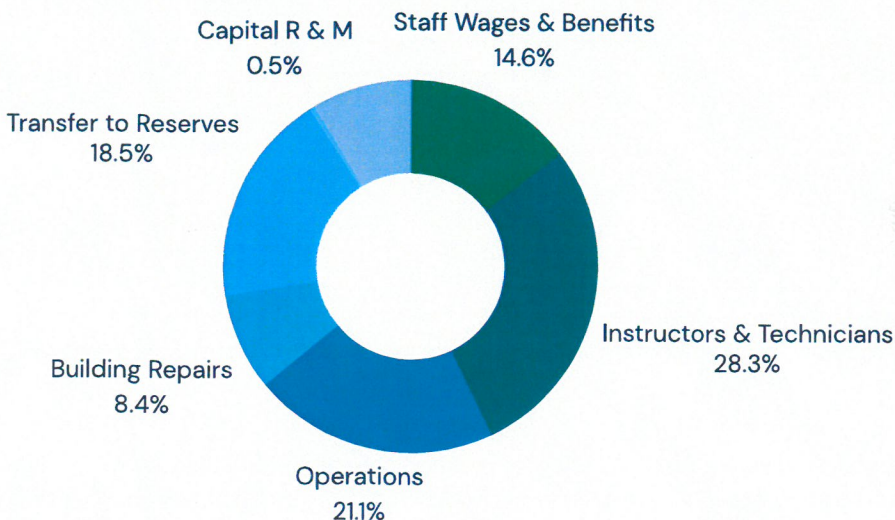
The RDNO FTC Team is supported by many contractors, instructors, and technicians.

## Revenue

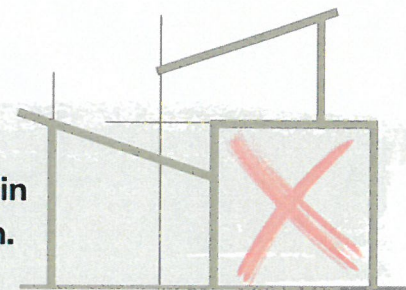


(The RDNO did not pursue grants in 2022 and 2021 as the RDNO had recently assumed management of the facility.)

## Expenses



### Burn building in poor condition.



A Preliminary structural assessment of the burning building revealed widespread cracking and spalling of its concrete walls, ceilings and floors. The NE quadrant, originally built in 1988, is closed temporarily pending further assessments. Repairs to the remainder of the building will take place early 2024. These repairs will ensure the safety of users for training purposes in the short term. Discussions for long-term use of the burn building are ongoing.



BRITISH  
COLUMBIA

AGENDA

VIA EMAIL

Ref: 66489

April 8, 2024

Their Worship Huck Galbraith  
Mayor of the City of Enderby  
Email: huck\_c\_g@icloud.com

Dear Mayor Huck Galbraith:

On April 5, 2024, I introduced new legislation, Bill 16, intended to support local governments in their efforts to build more affordable and liveable communities. The proposed legislation strengthens the shift towards pro-active zoning by providing local governments with new authorities to secure affordable housing units and site-level infrastructure in new developments and to enable municipalities to adopt bylaws to help tenants facing eviction from redevelopment.

These changes are part of the broader set of local government changes that started in fall 2023 with Bills 44, 46 and 47 to help get more housing built faster while enabling updated and new tools to effectively fund the costs of infrastructure and amenities to support increased housing supply and growth. Those changes will result in fewer site-by-site rezonings, which many local governments currently rely on to secure key outcomes such as affordable housing, tenant protections, and site-level infrastructure. If passed, Bill 16 will provide authorities to local governments to secure these outcomes within a pro-active zoning framework.

Bill 16 will establish a new **Inclusionary Zoning** tool that allows local governments to require affordable housing in new development without relying on the rezoning process and to accept cash-in-lieu of affordable housing or affordable units on a different site by agreement. Local governments will need to undertake a financial feasibility analysis and consultation when developing Inclusionary Zoning bylaws to ensure that enough density is provided to offset the costs of providing affordable housing. They will also need to report annually on the outcomes of Inclusionary Zoning bylaws for transparency and to support provincial monitoring of implementation.

.../2

---

Office of the  
Minister of Housing

Website:  
[www.gov.bc.ca/housing](http://www.gov.bc.ca/housing)

Mailing Address:  
PO Box 9074 Stn Prov Govt  
Victoria BC V8W 9E9  
Phone: 236 478-3970

Location:  
Parliament Buildings  
Victoria BC V8V 1X4  
Email: [HOUS.Minister@gov.bc.ca](mailto:HOUS.Minister@gov.bc.ca)

The **Density Bonus** tool will be updated to clarify how it is used and to help ensure it works effectively with Inclusionary Zoning. Financial feasibility analysis and consultation will now be required to ensure that Density Bonus provisions are achievable and calibrated to local conditions. The proposed legislation clarifies that local governments can accept cash-in-lieu of affordable units and/or units on a different site. It also clarifies use of Density Bonus authorities in Transit-Oriented Areas (TOAs).

By mid-2025 (or a later date prescribed by regulation) local governments will be required to update all existing density bonus bylaws to comply with the new legislation, and density bonus authorities will only be able to be used above the minimum allowable densities in TOAs.

Bill 16 will also provide municipalities with the authority to develop **Tenant Protection Bylaws** that are implemented at the development permit stage. Municipalities will be able to withhold development permits until owners meet the conditions of the tenant protection bylaws. In addition, municipalities will be able to request information about the effect of proposed redevelopments on tenants, which will give municipalities more data to design tenant protection bylaws.

Lastly, Bill 16 proposes new authorities for local governments to secure site-level infrastructure to service new development without relying on the rezoning process. These changes will give local governments clearer authority to require **works and services** for infill developments (i.e. at the building permit stage). As well, the legislation provides local governments with an expanded list of works and services they can require, including, for example, benches, street lamps, parklets, and sustainable design features like rain gardens. Local governments will also be able to require developments provide land adjacent to developments for new or upgraded roads without subdivision to support alternative transportation, accessibility and safety (such as wider sidewalks, bike lanes, and street trees). The legislation also gives local governments a new authority to define and require **Transportation Demand Management** measures within new developments, which can include, for example, charging stations or secure bicycle parking facilities.

.../3

Their Worship Huck Galbraith  
Page 3

If Bill 16 is passed, local governments can use the capacity funding distributed in January to adopt these new tools.

The Province will continue to engage and collaborate with local governments to support implementation of the new legislative tools and requirements. Later this year, we will provide guidance for adoption of the new authorities: Inclusionary Zoning and Density Bonus, Works and Services and Transportation Demand Management, and Tenant Protection Bylaws. In the coming months, we will also be providing further guidance to support the implementation of the fall 2023 legislation, including guidance on the Interim Housing Needs Reports and comprehensive guidance on the development finance tools.

I appreciate all the work being undertaken to transition to a pro-active zoning planning framework and to help get more homes built for British Columbians.

Sincerely,



Ravi Kahlon  
Minister of housing

pc: The Honourable Anne Kang, Minister of Municipal Affairs  
Teri Collins, Deputy Minister, Ministry of Housing  
Okenge Yuma Morisho, Deputy Minister, Ministry of Municipal Affairs  
Bindi Sawchuk, Assistant Deputy Minister, Ministry of Housing  
Tara Faganello, Assistant Deputy Minister, Ministry of Municipal Affairs  
Tate Bengtson, City Manager/CAO (tbengtson@cityofenderby.com)

Links:

Local Government Housing Initiatives Webpage: [Local government housing initiatives - Province of British Columbia](#)

Bill 16 Announcement: <https://news.gov.bc.ca/releases/2024HOUS0049-000471>



BRITISH  
COLUMBIA

VIA EMAIL

Ref. 66386

April 10, 2024

AGENDA

His Worship Huck Galbraith  
Mayor of the City of Enderby  
Email: huck\_c\_g@icloud.com

Dear Mayor Huck Galbraith:

British Columbia is facing an unprecedented housing shortage. We need every local government in the province to work with us to enable the development of more housing in every community. We need all types of housing; rental housing, family housing, housing that is appropriate and accessible for seniors and housing that presents real opportunities for ownership to first time buyers. That is why in the 2023 fall legislative session, we passed three legislative packages (Bills 44, 46 and 47) designed to shift land use planning away from site-by-site rezoning decisions that slow down the delivery of housing and amenities toward more 'up-front' planning and zoning practices.

Collectively, these legislative changes will help to address the housing crisis in BC by promoting greater diversification of the housing stock to address the unique needs for homes across a variety of demographics, tenures, household lifecycles, and income ranges. They will enable more efficient and predictable planning for housing need, reduce administrative and negotiation costs, help deliver more housing options for a range of incomes, and contribute to economic growth.

In our consultations on the Small-Scale Multi-Unit Housing legislation with planning staff and home builders, we heard clearly that this type of housing, four to six units on a single-family lot, can be challenging to realize within overly prescriptive site guidelines. Allowing for maximum flexibility on site will ensure we have the best chance of seeing "gentle" density realized in our communities. And because we know this type of development can be challenging and that streamlined development approvals process will help, Bill 44 also requires that you do not unreasonably restrict or prohibit the development of Small Scale Multi-Unit Housing.

.../2

---

**Office of the  
Minister of Housing**

Website:  
[www.gov.bc.ca/housing](http://www.gov.bc.ca/housing)

Mailing Address:  
PO Box 9074 Stn Prov Govt  
Victoria BC V8W 9E9  
Phone: 236 478-3970

Location:  
Parliament Buildings  
Victoria BC V8V 1X4  
Email: [HOUS.Minister@gov.bc.ca](mailto:HOUS.Minister@gov.bc.ca)

His Worship Huck Galbraith  
Page 2

We also expect many Small-Scale Multi-Unit Housing Developments will be strata titled and provide more accessible pathways to homeownership for people who would not be able to afford a single-family home in many communities. The Province recommends local governments allow stratification at every opportunity.

Alongside these bills, we also published the [Provincial Policy Manual and Site Standards](#) for Small Scale Multi-Unit Housing. This manual provides a framework that will create a healthy development environment to realize the diverse housing types needed to meet the unit level density required by Bill 44. I would like to remind you that Bill 44 requires that you consider this policy guidance when crafting your zoning bylaw amendments. We strongly encourage you to adopt the provincial site standards around lot coverage, building height and setbacks and to allow as many unit types as possible in as many residential zones as you can so we can build more homes for people.

I know your staff are already working hard to prepare your bylaw amendments to meet the compliance deadline of June 30, 2024, and I appreciate the work and thought that you are putting into this process.

Thank you for working with us to address restrictive zoning and make it easier for people to build small scale, multi-unit homes.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ravi Kahlon', with a stylized flourish at the end.

Ravi Kahlon  
Minister of Housing

pc: Tate Bengtson, Chief Administrative Officer (tbengtson@cityofenderby.com)





# AGENDA

April 3, 2024

Ref: 274303

Their Worship Mayor Huck Galbraith  
and Members of Council  
The Corporation of the City of Enderby  
PO Box 400  
Enderby BC V0E 1V0

Dear Mayor Galbraith and Councillors:

On behalf of the Province of British Columbia, I am pleased to advise you that your application under the *Local Government Grants Act* for an infrastructure planning grant has been conditionally approved for the following project:

| Grant Description                     | Amount   |
|---------------------------------------|----------|
| Infrastructure Asset Inventory Update | \$10,000 |

Details of the terms and conditions attached to this grant will be dealt with in an agreement that will be forwarded to you by Ministry of Municipal Affairs staff. This agreement must be signed and returned to the ministry, indicating your acceptance of the terms and conditions.

The province welcomes the opportunity to support planning in the The Corporation of the City of Enderby. We believe that early and ongoing planning is the best way to ensure that the environmental, social, and economic needs of your community will continue to be met in the years ahead.

Through your planning efforts, the province encourages you to find ways to use new technology to promote environmental excellence and sustainable service delivery.

Congratulations on your successful application and my best wishes with your infrastructure study.

Sincerely,

Anne Kang  
Minister