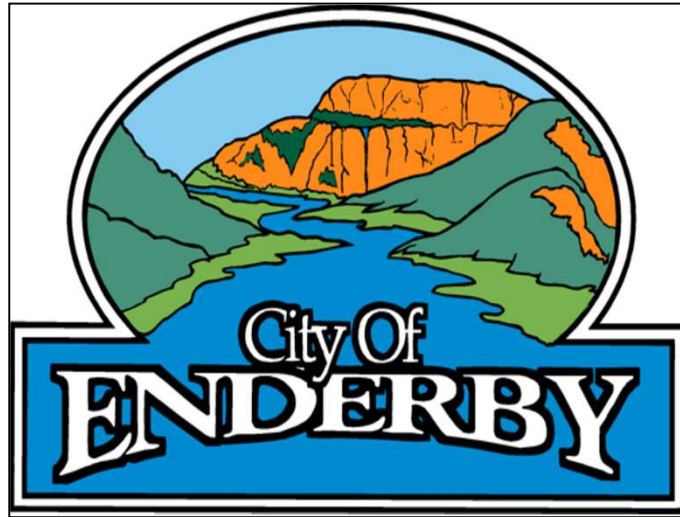


CITY OF ENDERBY



2026 BUDGET

Public Information Package

The opportunity to provide input on the budget will be at 4:30pm Monday, April 20, 2026 during the regular meeting of Council.

Written input can be submitted to info@cityofenderby.com or submitted through the drop box at City Hall by 3:30pm on April 20, 2026.

City of Enderby
2026 Budget - Public Information Package

| | <u>Package Page #</u> |
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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 20, 2026 Council meeting beginning at 4:30pm.

The proposed Financial Plan requires a combined increase to taxation and user fees of 5.0%, which amounts to a \$133.66 increase for the average single-family home with an assessed value of \$527,200.

1. Financial Plan

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

The 2026 Financial Plan strives to obtain a balance between affordability and service delivery that enhances the quality of life for its citizens while maintaining fiscal responsibility.

2. Project Highlights

Budgeted projects for 2026 include:

- Completion of the new outdoor pool.
- King Avenue renewal.
- Replacement of dugout roofs at Diamond 3 and Diamond 4 at Riverside Park.
- Continued renewal of breathing apparatus for firefighters.
- Improvements to the Fire Hall truck bay.
- Continued FireSmart activities.
- Coverall structure for Public Works for storage and protection of road materials.
- Ongoing renewal of drinking water and wastewater components.
- Accelerated debt repayments to reduce future interest costs.

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 20, 2026 Council meeting beginning at 4:30pm.

Written input can be emailed to info@cityofenderby.com or dropped off at City Hall by April 20, 2026, by 3:30pm. Written submissions will be read out to Council.

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

Meeting ID: 871 4976 5115
Passcode: 615700

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
 2026 Taxation/User Fee Impact

| Description | 2025 Levy/Fees - based on average assessment of \$527,200* | Percentage Increase | Dollar Change | Total 2026 |
|--|--|---------------------|---------------|-----------------|
| General Taxation* | 1,345.65 | 3.0% | 39.80 | 1,385.45 |
| Garbage Fees | 108.54 | 7.1% | 7.71 | 116.25 |
| Sewer - User Fees | 302.62 | 4.1% | 12.38 | 315.00 |
| Sewer - Frontage | 299.00 | 2.7% | 8.00 | 307.00 |
| Water - User Fees | 261.05 | 4.1% | 10.77 | 271.82 |
| Water - Frontage | 340.00 | 16.2% | 55.00 | 395.00 |
| Total General Taxes & Utilities | 2,656.86 | 5.0% | 133.66 | 2,790.52 |

* Average value of a 2026 home excluding non-market change (i.e. New construction).

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1829

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2026 – 2030 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 2026 – 2030 Financial Plan Bylaw No.1829, 2026”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2026 – 2030 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 2026 – 2030 Financial Plan.
4. Bylaw No. 1809, cited as “City of Enderby 2025 – 2029 Financial Plan Bylaw No. 1809, 2025”, is hereby repealed.

READ a FIRST time this _____ day of _____, 2026.

READ a SECOND time this _____ day of _____, 2026.

READ a THIRD time this _____ day of _____, 2026.

ADOPTED this _____ day of _____, 2026.

MAYOR

CORPORATE OFFICER

CITY OF ENDERBY
2026-2030 Financial Plan

Consolidated Five Year Financial Plan
Schedule 'A' of Bylaw No. 1829

| | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>2029</u> | <u>2030</u> |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> | <u>Budget</u> |
| REVENUES | | | | | |
| Municipal Taxation | 2,289,250 | 2,357,930 | 2,423,330 | 2,490,690 | 2,565,420 |
| Utility Taxes / Grants in Lieu | 106,470 | 108,600 | 110,780 | 113,000 | 115,260 |
| Sale of Services | 967,100 | 986,450 | 1,006,180 | 1,026,310 | 1,046,840 |
| Revenue from own Sources | 2,264,380 | 2,309,670 | 2,355,870 | 2,402,990 | 2,451,050 |
| Grants | 2,719,300 | 2,317,590 | 5,882,300 | 982,300 | 682,300 |
| Sewer Revenue | 967,250 | 986,910 | 1,006,950 | 1,027,270 | 1,047,870 |
| Water Revenue | 1,094,615 | 1,110,630 | 1,138,750 | 1,160,060 | 1,131,670 |
| Total Revenues | 10,408,365 | 10,177,780 | 13,924,160 | 9,202,620 | 9,040,410 |
| EXPENSES | | | | | |
| General Government Services | 1,536,330 | 1,332,050 | 1,372,020 | 1,413,190 | 1,455,590 |
| Protective Services | 518,700 | 213,730 | 218,010 | 222,380 | 226,830 |
| Transportation Services | 766,580 | 789,580 | 813,270 | 837,670 | 862,810 |
| Solid Waste Services | 141,000 | 140,090 | 142,900 | 145,760 | 148,680 |
| Animal Control | 36,400 | 37,500 | 38,250 | 39,020 | 39,810 |
| Cemetery | 71,750 | 73,910 | 75,390 | 76,900 | 78,440 |
| Recreation & Cultural Services | 150,900 | 155,430 | 158,540 | 161,720 | 164,960 |
| Fortune Parks Recreational Services | 1,238,350 | 1,236,870 | 1,261,610 | 1,286,850 | 1,312,590 |
| Tourism & Community Engagement | 300,600 | 297,260 | 303,210 | 309,280 | 315,470 |
| Sewer Services | 672,650 | 692,830 | 706,690 | 720,830 | 735,250 |
| Water Services | 702,650 | 723,730 | 745,450 | 760,360 | 775,570 |
| Fiscal Services | 233,350 | 235,270 | 236,590 | 237,940 | 239,310 |
| Total Expenses | 6,369,260 | 5,928,250 | 6,071,930 | 6,211,900 | 6,355,310 |
| SURPLUS (DEFICIT) FOR THE YEAR | 4,039,105 | 4,249,530 | 7,852,230 | 2,990,720 | 2,685,100 |
| TOTAL CASH FROM OPERATIONS | 4,039,105 | 4,249,530 | 7,852,230 | 2,990,720 | 2,685,100 |
| ADJUST FOR CASH ITEMS | | | | | |
| Capital Asset expenditures | (6,879,500) | (3,866,530) | (11,450,000) | (625,500) | (302,000) |
| Debt Principle repayment | (409,750) | (157,880) | (157,880) | (157,880) | (157,880) |
| Debt Proceeds | - | - | 4,294,000 | - | - |
| Transfer From Reserves | 4,058,000 | 1,997,240 | 1,760,500 | 308,000 | 302,000 |
| Transfer to Reserves | (2,227,695) | (2,222,360) | (2,298,850) | (2,515,340) | (2,527,220) |
| Transfer From Operating Surplus | 1,419,840 | - | - | - | - |
| TOTAL CASH ADJUSTMENT | (4,039,105) | (4,249,530) | (7,852,230) | (2,990,720) | (2,685,100) |
| FINANCIAL PLAN BALANCE | - | - | - | - | - |

**CITY OF ENDERBY
2026-2030 Financial Plan**

**Statement of Objectives and Policies
Schedule 'B' of Bylaw No. 1829**

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

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

Proportion of Total Revenue from Funding Sources

Policies

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

Sources of Funding

| <i>Funding Source</i> | % of Total Funding | Dollar Value |
|------------------------------|---------------------------|----------------------|
| <i>Property taxation</i> | 14.4 % | \$ 2,289,250 |
| <i>User fees and charges</i> | 19.0 % | \$ 3,028,965 |
| <i>Other sources</i> | 49.5 % | \$ 7,848,690 |
| <i>Government grants</i> | 17.1 % | \$ 2,719,300 |
| <i>Debt proceeds</i> | 0.0 % | \$ 0 |
| <i>Total</i> | 100.0 % | \$ 15,886,205 |

- 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, recreation, 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 2026.
- e) *Debt proceeds* represent any borrowed funds that will be received.

Distribution of Property Value Taxes

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

Objective

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

Distribution of Property Tax Rates

| <i>Property Class</i> | % Of Total Property Taxation | Dollar Value |
|------------------------------------|-------------------------------------|---------------------|
| <i>Residential (1)</i> | 77.66 % | \$ 1,778,140 |
| <i>Utilities (2)</i> | 1.30 % | \$ 29,790 |
| <i>Light Industrial (5)</i> | 3.34 % | \$ 76,337 |
| <i>Business and Other (6)</i> | 17.62 % | \$ 403,365 |
| <i>Recreation / Non-Profit (8)</i> | 0.04 % | \$ 816 |
| <i>Farmland (9)</i> | 0.04 % | \$ 802 |
| <i>Total</i> | 100.00 % | \$ 2,289,250 |

Permissive Tax Exemptions

Objective

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

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

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

General Services

| | 2025 | 2025 | 2026 | Change in Budget | |
|--------------------------------|------------------|------------------|------------------|------------------|---------------|
| | Budget | Actual | Budget (Draft) | \$ | % |
| Funding Sources | | | | | |
| Property Taxation | 1,957,650 | 1,957,652 | 2,039,000 | 81,350 | 4.2% |
| Utility Taxes / Grants in Lieu | 105,940 | 105,939 | 106,470 | 530 | 0.5% |
| Sales of Service | 124,700 | 99,508 | 129,100 | 4,400 | 3.5% |
| Other Revenue | 999,850 | 1,133,669 | 964,420 | (35,430) | (3.5%) |
| Grants | 865,800 | 781,097 | 755,500 | (110,300) | (12.7%) |
| Transfer from Reserves | 981,000 | 743,869 | 880,000 | (101,000) | (10.3%) |
| Transfer from Surplus | 546,078 | 348,043 | 477,640 | (68,438) | (12.5%) |
| Total Funding | 5,581,018 | 5,169,776 | 5,352,130 | (228,888) | (4.1%) |
| Expenditures | | | | | |
| Operating | | | | | |
| Executive | 157,300 | 151,659 | 161,300 | 4,000 | 2.5% |
| General / Administration | 1,062,350 | 988,745 | 1,132,250 | 69,900 | 6.6% |
| Transportation | 739,859 | 647,259 | 766,570 | 26,711 | 3.6% |
| City Parks | 148,100 | 122,775 | 150,900 | 2,800 | 1.9% |
| Projects | 364,754 | 105,818 | 258,080 | (106,674) | (29.2%) |
| Capital | 1,214,000 | 962,984 | 1,103,000 | (111,000) | (9.1%) |
| Debt Servicing | 465,200 | 428,488 | 448,750 | (16,450) | (3.5%) |
| Transfer to Reserves | 1,429,455 | 1,460,062 | 1,331,280 | (98,175) | (6.9%) |
| Total Expenditures | 5,581,018 | 4,867,791 | 5,352,130 | (228,888) | (4.1%) |
| Net Surplus (Deficit) | - | 301,985 | - | - | |

Refuse Services

| | 2025 Budget | 2025 Actual | 2026 Budget (Draft) | Change in Budget | |
|------------------------|----------------|----------------|------------------------|------------------|-------|
| | | | | \$ | % |
| Funding Sources | | | | | |
| Sales of Service | 125,900 | 124,097 | 136,000 | 10,100 | 8.0% |
| Transfer from Surplus | - | - | 5,000 | 5,000 | - |
| Total Funding | 125,900 | 124,097 | 141,000 | 15,100 | 12.0% |
| Expenditures | | | | | |
| Operating | 125,900 | 131,439 | 136,000 | 10,100 | 8.0% |
| Projects | - | - | 5,000 | 5,000 | - |
| Total Expenditures | 125,900 | 131,439 | 141,000 | 15,100 | 12.0% |
| Net Surplus (Deficit) | - | (7,342) | - | - | |

Protective Services

| | 2025 Budget | 2025 Actual | 2026 Budget (Draft) | Change in Budget | |
|------------------------------|----------------|----------------|------------------------|------------------|---------------|
| | | | | \$ | % |
| Funding Sources | | | | | |
| Property Taxation | 199,650 | 199,650 | 206,970 | 7,320 | 3.7% |
| Other Revenue | 149,850 | 138,799 | 153,630 | 3,780 | 2.5% |
| Grants | 177,880 | 123,297 | 264,300 | 86,420 | 48.6% |
| Transfer from Reserves | 7,500 | 6,148 | - | (7,500) | (100.0%) |
| Transfer from Surplus | 156,865 | 118,925 | 47,698 | (109,167) | (69.6%) |
| Total Funding | 691,745 | 586,819 | 672,598 | (19,147) | (2.8%) |
| Expenditures | | | | | |
| Operating | 260,600 | 237,520 | 269,200 | 8,600 | 3.3% |
| Projects | 212,400 | 96,080 | 249,500 | 37,100 | 17.5% |
| Capital | 137,000 | 132,577 | 70,500 | (66,500) | (48.5%) |
| Transfer to Reserves | 81,745 | 81,745 | 83,398 | 1,653 | 2.0% |
| Total Expenditures | 691,745 | 547,921 | 672,598 | (19,147) | (2.8%) |
| Net Surplus (Deficit) | - | 38,898 | - | - | - |

Tourism / Community Engagement

| | 2025 Budget | 2025 Actual | 2026 Budget (Draft) | Change in Budget | |
|------------------------------|----------------|----------------|------------------------|------------------|-------------|
| | | | | \$ | % |
| Funding Sources | | | | | |
| Property Taxation | 2,560 | 2,560 | 5,600 | 3,040 | 118.8% |
| Sales of Service | 307,200 | 297,272 | 302,600 | (4,600) | (1.5%) |
| Other Revenue | 9,800 | 9,295 | 8,400 | (1,400) | - |
| Grants | 4,000 | 5,000 | 5,000 | 1,000 | 25.0% |
| Transfer from Reserves | - | - | 25,000 | 25,000 | - |
| Transfer from Surplus | 9,400 | 4,622 | 12,000 | 2,600 | 27.7% |
| Total Funding | 332,960 | 318,749 | 358,600 | 25,640 | 7.7% |
| Expenditures | | | | | |
| Operating | | | | | |
| Riverside RV Park | 189,350 | 150,322 | 194,750 | 5,400 | 2.9% |
| Visitor Centre | 33,600 | 23,895 | 34,200 | 600 | 1.8% |
| Community Events | 67,610 | 59,566 | 59,650 | (7,960) | (11.8%) |
| Projects | 9,400 | 4,622 | 12,000 | 2,600 | 27.7% |
| Capital | - | - | 25,000 | 25,000 | - |
| Community Enhancement Fund | 15,000 | - | 15,000 | - | - |
| Transfer to Reserves | 18,000 | 18,000 | 18,000 | - | - |
| Total Expenditures | 332,960 | 256,405 | 358,600 | 25,640 | 7.7% |
| Net Surplus (Deficit) | - | 62,344 | - | - | - |

Fortune Parks

| | 2025 Budget | 2025 Actual | 2026 Budget | Change in Budget | |
|------------------------------|-------------------|------------------|------------------|--------------------|----------------|
| | | | | \$ | % |
| Funding Sources | | | | | |
| Sales of Service | 298,800 | 343,328 | 362,800 | 64,000 | 21.4% |
| Other Revenue | 970,300 | 966,383 | 1,086,750 | 116,450 | 12.0% |
| Grants | 5,300,100 | 4,105,925 | 1,194,500 | (4,105,600) | (77.5%) |
| Borrowing | 3,500,000 | 1,800,000 | 1,650,000 | (1,850,000) | (52.9%) |
| Transfer from Reserves | 939,000 | 86,055 | 994,000 | 55,000 | 5.9% |
| Transfer from Surplus | 243,500 | 10,000 | 775,500 | 532,000 | 218.5% |
| Total Funding | 11,251,700 | 7,311,691 | 6,063,550 | (5,188,150) | (46.1%) |
| Expenditures | | | | | |
| Operating | 943,200 | 916,619 | 1,081,350 | 138,151 | 14.6% |
| Projects | 67,100 | 51,280 | 157,000 | 89,900 | 134.0% |
| Capital | 9,952,500 | 5,490,489 | 4,514,000 | (5,438,500) | (54.6%) |
| Debt Servicing | - | 12,784 | 164,050 | 164,050 | - |
| Transfer to Reserves | 288,900 | 288,900 | 147,150 | (141,750) | (49.1%) |
| Total Expenditures | 11,251,700 | 6,760,072 | 6,063,550 | (5,188,150) | (46.1%) |
| Net Surplus (Deficit) | - | 551,620 | - | - | - |

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

Animal Control

| | 2025 Budget | 2025 Actual | 2026 Budget | Change in Budget | |
|------------------------------|----------------|----------------|----------------|------------------|-------------|
| | | | | \$ | % |
| Funding Sources | | | | | |
| Property Taxation | 15,180 | 15,179 | 16,554 | 1,374 | 9.1% |
| Sales of Service | 12,100 | 12,169 | 12,100 | - | - |
| Other Revenue | 9,420 | 8,857 | 9,046 | (374) | (4.0%) |
| Grants | - | - | - | - | - |
| Transfer from Reserves | - | - | - | - | - |
| Transfer from Surplus | - | - | - | - | - |
| Total Funding | 36,700 | 36,205 | 37,700 | 1,000 | 2.7% |
| Expenditures | | | | | |
| Operating | 35,600 | 33,051 | 36,400 | 800 | 2.2% |
| Projects | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Transfer to Reserves | 1,100 | 1,100 | 1,300 | 200 | 18.2% |
| Total Expenditures | 36,700 | 34,151 | 37,700 | 1,000 | 2.7% |
| Net Surplus (Deficit) | - | 2,053 | - | - | |

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

Cemetery Service

| | 2025 | 2025 | 2026 | Change in Budget | |
|------------------------------|---------------|---------------|---------------|------------------|---------------|
| | Budget | Actual | Budget | \$ | % |
| Funding Sources | | | | | |
| Property Taxation | 20,185 | 20,185 | 21,120 | 935 | 4.6% |
| Sales of Service | 23,500 | 30,135 | 24,500 | 1,000 | 4.3% |
| Other Revenue | 44,915 | 42,726 | 42,130 | (2,785) | (6.2%) |
| Grants | - | - | - | - | - |
| Transfer from Reserves | - | - | - | - | - |
| Transfer from Surplus | - | - | - | - | - |
| Total Funding | 88,600 | 93,046 | 87,750 | (850) | (1.0%) |
| Expenditures | | | | | |
| Operating | 69,600 | 62,222 | 71,750 | 2,150 | 3.1% |
| Projects | - | - | - | - | - |
| Capital | - | - | - | - | - |
| Transfer to Reserves | 19,000 | 19,000 | 16,000 | (3,000) | (15.8%) |
| Total Expenditures | 88,600 | 81,222 | 87,750 | (850) | (1.0%) |
| Net Surplus (Deficit) | - | 11,824 | - | - | - |

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

Sewer Services

| | 2025 Budget | 2025 Actual | 2026 Budget (Draft) | Change in Budget | |
|------------------------------|------------------|------------------|------------------------|------------------|-------------|
| | | | | \$ | % |
| Funding Sources | | | | | |
| User Fees | 592,500 | 591,197 | 617,250 | 24,750 | 4.2% |
| Frontage Tax | 292,900 | 294,050 | 302,100 | 9,200 | 3.1% |
| Other Revenue | 59,000 | 50,528 | 47,900 | (11,100) | (18.8%) |
| Grants | - | - | - | - | - |
| Transfer from Reserves | 262,500 | 151,036 | 282,500 | 20,000 | 7.6% |
| Transfer from Surplus | 112,000 | 9,445 | 102,000 | (10,000) | (8.9%) |
| Total Funding | 1,318,900 | 1,096,256 | 1,351,750 | 32,850 | 2.5% |
| Expenditures | | | | | |
| Operating | 543,000 | 553,032 | 562,650 | 19,650 | 3.6% |
| Projects | 123,500 | 59,275 | 110,000 | (13,500) | (10.9%) |
| Capital | 403,000 | 189,536 | 423,000 | 20,000 | 5.0% |
| Transfer to Reserves | 249,400 | 249,400 | 256,100 | 6,700 | 2.7% |
| Total Expenditures | 1,318,900 | 1,051,244 | 1,351,750 | 32,850 | 2.5% |
| Net Surplus (Deficit) | - | 45,012 | - | - | |

Water Services

| | 2025 | 2025 | 2026 | Change in Budget | |
|------------------------------|------------------|------------------|------------------|--------------------|----------------|
| | Budget | Actual | Budget (Draft) | \$ | % |
| Funding Sources | | | | | |
| User Fees | 610,900 | 596,979 | 639,950 | 29,050 | 4.8% |
| Frontage Tax | 364,500 | 369,499 | 425,965 | 61,465 | 16.9% |
| Other Revenue | 37,300 | 43,960 | 28,700 | (8,600) | (23.1%) |
| Grants | 114,700 | 114,711 | 500,000 | 385,300 | 335.9% |
| Borrowing | 385,000 | - | - | (385,000) | (100.0%) |
| Transfer from Reserves | 2,624,185 | 2,613,619 | 226,500 | (2,397,685) | (91.4%) |
| Transfer from Surplus | 371,615 | 283,423 | - | (371,615) | (100.0%) |
| Total Funding | 4,508,200 | 4,022,190 | 1,821,115 | (2,687,085) | (59.6%) |
| Expenditures | | | | | |
| Operating | 623,300 | 643,691 | 643,650 | 20,350 | 3.3% |
| Projects | 174,900 | 3,915 | 59,000 | (115,900) | (66.3%) |
| Capital | 3,397,000 | 3,023,715 | 744,000 | (2,653,000) | (78.1%) |
| Transfer to Reserves | 313,000 | 313,000 | 374,465 | 61,465 | 19.6% |
| Total Expenditures | 4,508,200 | 3,984,321 | 1,821,115 | (2,687,085) | (59.6%) |
| Net Surplus (Deficit) | - | 37,869 | - | - | - |

APPENDIX D

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2026

| | CAPITAL PROJECTS | OPERATING PROJECTS | CURRENT YEAR FUNDING SOURCE | | | | SURPLUS | | | | RESERVES | | | | | | | Other | | | |
|---|------------------|--------------------|-----------------------------|--------------|-----------------------|----------------------|------------------|----------------------------|--------------------------------|------------------------------|----------------|----------------|---------------|---------------|-------------------|------------------|----------------|----------------|----------------------|--------------|----------------|
| | | | Grants | Borrow Funds | Other Funding / SRFPD | 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 | Community Works Fund | DCCs - Storm | DCCs - Roads |
| Opening Balance - Jan 1/26 | | | | | | | 2,621,264 | 99,880 | 334,841 | 8,800 | 351,450 | 108,437 | 60,985 | 1 | 635,478 | 595,613 | 119,528 | 805,027 | 41,073 | 3,150 | 238,402 |
| Transfer between Funds | | | | | | | | | | | | | | | | | | | | | |
| Operating Contingency | | | | | | | (942,127) | | (322,841) | | | | | | | | | | | | |
| Contributions | | | | | | | | | | | 83,398 | 13,000 | 4,000 | 70,000 | 153,300 | 468,650 | 18,000 | 108,000 | 201,300 | - | - |
| Balance Available for 2026 | | | | | | | 1,679,137 | 99,880 | 12,000 | 8,800 | 434,848 | 121,437 | 64,985 | 70,001 | 788,778 | 1,064,263 | 137,528 | 913,027 | 242,373 | 3,150 | 238,402 |
| GENERAL FUND - USAGE | | | | | | | | | | | | | | | | | | | | | |
| Protective Services | | | | | | | | | | | | | | | | | | | | | |
| Fire Dept Surplus transfer | | 22,598 | | | | | 22,598 | | | | | | | | | | | | | | |
| Fire Dept - SCBAs | 25,000 | | 25,000 | | | | | | | | | | | | | | | | | | |
| Fire Dept - Portable pump | | 11,000 | 5,000 | | 3,000 | 3,000 | | | | | | | | | | | | | | | |
| Fire Dept - Equipment replacement | | 15,000 | | | 7,500 | 7,500 | | | | | | | | | | | | | | | |
| Fire Dept - Truck bay heat mitigation | 28,000 | | | | 9,600 | 9,600 | | | 8,800 | | | | | | | | | | | | |
| Fire Dept - Hall light upgrade | 17,500 | | 17,500 | | | | | | | | | | | | | | | | | | |
| Fire Inspections | | 6,700 | | | | 6,700 | | | | | | | | | | | | | | | |
| Next Generation 911 | | 45,000 | 45,000 | | | | | | | | | | | | | | | | | | |
| Fuel Management Grant | | 75,000 | 75,000 | | | | | | | | | | | | | | | | | | |
| FireSmart Community Funding | | 50,000 | 50,000 | | | | | | | | | | | | | | | | | | |
| Indigenous Engagement Grant | | 42,000 | 42,000 | | | | | | | | | | | | | | | | | | |
| EOC Grant | | 4,800 | 4,800 | | | | | | | | | | | | | | | | | | |
| Executive | | | | | | | | | | | | | | | | | | | | | |
| Community Enhancement Fund | | 129,880 | | | 30,000 | | | 99,880 | | | | | | | | | | | | | |
| General/Administration | | | | | | | | | | | | | | | | | | | | | |
| Capacity funding / Contracting | | 50,000 | | | | | | | | | | | | 50,000 | | | | | | | |
| Housing Initiatives | | 78,200 | 78,200 | | | | | | | | | | | | | | | | | | |
| Elections | | 15,000 | | | | 15,000 | | | | | | | | | | | | | | | |
| Refuse | | | | | | | | | | | | | | | | | | | | | |
| Operating contingency | | 5,000 | | | | 5,000 | | | | | | | | | | | | | | | |
| Tourism/Community Engagement | | | | | | | | | | | | | | | | | | | | | |
| Community Events | | 7,000 | | | | | | 7,000 | | | | | | | | | | | | | |
| RV Park - house deck replacement | 25,000 | | | | | | | | | | | | | | | | 25,000 | | | | |
| RV Park - entrance improvements | | 5,000 | | | | | | 5,000 | | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | | | | | | | | | | |
| King Ave | 1,008,000 | | | | 178,000 | | | | | | | | 70,000 | | 530,435 | | | | 229,565 | | |
| PW Coverall Structure | 95,000 | | | | | 95,000 | | | | | | | | | | | | | | | |
| Early loan repayment | | 267,760 | | | | 267,760 | | | | | | | | | | | | | | | |
| Total Used - General Fund | 1,198,500 | 829,938 | 342,500 | - | 50,100 | 188,500 | 421,658 | 99,880 | 12,000 | 8,800 | - | - | - | 70,000 | 50,000 | 530,435 | 25,000 | - | 229,565 | - | - |
| Projected Closing Balance - Dec/26 | | | | | | | 1,257,479 | - | - | - | 434,848 | 121,437 | 64,985 | 1 | 738,778 | 533,828 | 112,528 | 913,027 | 12,808 | 3,150 | 238,402 |

APPENDIX D

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2026

| | CAPITAL PROJECTS | OPERATING PROJECTS | CURRENT YEAR FUNDING SOURCE | | | SURPLUS | | Reserves | | OTHER | |
|---|------------------|--------------------|-----------------------------|--------------|--------------------------|------------------|----------------|------------------|-----------------|----------------|----------------|
| | | | Grants | Borrow Funds | Frontage Tax / User Fees | Sewer Surplus | Water Surplus | Sewer - Capital | Water - Capital | DCCs - Sewer | DCCs - Water |
| Opening Balance - Jan 1/26 | | | | | | 1,476,320 | 531,366 | 1,286,237 | 76,684 | 312,860 | 577,312 |
| Operating Contingency | | | | | | (134,530) | (140,530) | | | | |
| Contributions | | | | | | | | 256,100 | 371,200 | | |
| Balance Available for 2026 | | | | | | 1,341,790 | 390,836 | 1,542,337 | 447,884 | 312,860 | 577,312 |
| SEWER FUND | | | | | | | | | | | |
| King Ave | 191,000 | | | | 38,500 | | | 152,500 | | | |
| Backup screen | 130,000 | | | | | | | 130,000 | | | |
| Princess Street | 102,000 | | | | | 102,000 | | | | | |
| Total Used - Sewer Fund | 423,000 | - | - | - | 38,500 | 102,000 | - | 282,500 | - | - | - |
| WATER FUND | | | | | | | | | | | |
| Reservoir 1 | 100,000 | | | | | | | | 100,000 | | |
| King Ave | 144,000 | | | | 17,500 | | | | 126,500 | | |
| WTP Upgrade | 500,000 | | 500,000 | | | | | | | | |
| Total Used - Water Fund | 744,000 | - | 500,000 | - | 17,500 | - | - | - | 226,500 | - | - |
| Projected Closing Balance - Dec/26 | | | | | | 1,239,790 | 390,836 | 1,259,837 | 221,384 | 312,860 | 577,312 |