

**COMMITTEE OF THE WHOLE MEETING OF COUNCIL
AGENDA**

DATE: Tuesday, April 7, 2026
TIME: 2:30 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: 844 8558 9742
Passcode: 436926*

If you would like to attend this meeting by means of electronic facilities and do not have a computer or mobile phone capable of using Zoom, please let us know and we can provide you with a number that you can call in from a regular telephone.

When applicable, public hearing materials are available for inspection at www.cityofenderby.com/hearings/

1. LAND ACKNOWLEDGEMENT

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

2. APPROVAL OF AGENDA

THAT the April 7, 2026 Committee of The Whole Meeting agenda be approved as circulated.

3. ADOPTION OF MINUTES

3.1 Meeting Minutes of April 7, 2025

Page 3

THAT the April 7, 2025 Committee of the Whole minutes be adopted as circulated.

4. NEW BUSINESS

4.1 2026 Draft Budget

Page 6

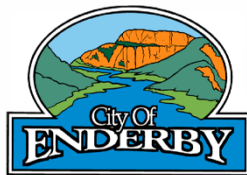
*Memo prepared by Chief Financial Officer dated March 26, 2026
THAT Council approves the 2026 draft budget;*

AND THAT Council directs staff to prepare the requisite bylaws for public input on April 20, 2026, based on the approved budget.

5. MOTION TO RISE AND REPORT

THAT the Committee of the Whole rises and reports at the next regular Council

meeting.



THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Committee-of-the-Whole Meeting** of Council held on Monday, April 7, 2025 at 2:30 p.m. in the Council Chambers of City Hall

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

Absent: Councillor David Ramey

Staff: Chief Administrative Officer – Tate Bengtson
Chief Financial Officer – Jennifer Bellamy
Manager of Strategic Priorities and Community Services – Kelsey Campbell
Clerk-Secretary – Andraya Holmes

The Press and Public

Councillor Yerhoff assumed the chair in the absence of Mayor Galbraith.

LAND ACKNOWLEDGEMENT

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

APPROVAL OF AGENDA

Moved by Councillor Baird, seconded by Councillor Davyduke
“That the April 7, 2025 Committee of the Whole agenda be approved as circulated.”

CARRIED

ADOPTION OF MINUTES

Committee-of-the-Whole Meeting Minutes of August 21, 2023

Moved by Councillor Shishido, seconded by Councillor Baird
“That the August 21, 2023 Committee of the Whole minutes be adopted as circulated.”

CARRIED

Committee-of-the-Whole Meeting Minutes of April 2, 2024

Moved by Councillor Shishido, seconded by Councillor Baird
“That the April 2, 2024 Committee of the Whole minutes be adopted as circulated.”

CARRIED

NEW BUSINESS

Mayor Galbraith arrived and assumed the chair at 2:46 p.m.

2025 Budget

Chief Financial Officer presented in detail the proposed budget for 2025 and decision points that were identified for Council.

Council discussed that the entirety of Council has not attended SILGA since 2019 even though funds are budgeted for this and decided that some of those funds would be better utilized if reallocated to other relationship-building initiatives.

Council discussed the annual grant for the Arts Council and the services they provide to the community. Council expressed a desire to meet with the Arts Council to gain a better understanding of how the annual grant is utilized.

Council discussed a desire for Music by the River events to be delivered in 2025 and asked whether that could be accomplished by the City through the Event Coordinator.

Council discussed the upcoming water treatment plant expansion and that it will need to be partially funded through borrowing. The Chief Financial Officer explained that any increase to asset management reserves for water services will help with this project.

Moved by Councillor Shishido, seconded by Councillor Baird
“THAT Council directs staff to complete a Council remuneration review and report back;

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

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

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

AND THAT Council approves the draft budget as amended;

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

CARRIED

RISE AND REPORT

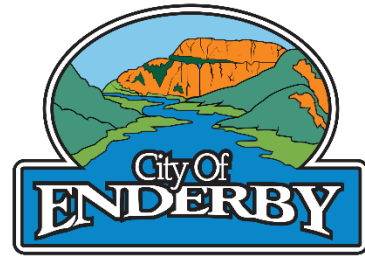
Moved by Councillor Shishido, seconded by Councillor Baird
“THAT the Committee of the Whole rises and reports at the next regular Council meeting, and this was agreed upon at 4:00 p.m.”

CARRIED

MAYOR

CORPORATE OFFICER

Staff Report



Date: March 26, 2026
To: Chief Administrative Officer
From: Jennifer Bellamy, Chief Financial Officer
Subject: 2026 Draft Budget

RECOMMENDATION

THAT Council approves the 2026 draft budget;

AND THAT Council directs staff to prepare the requisite bylaws for public input on April 20, 2026, based on the approved budget.

DISCUSSION

The 2026 draft budget proposes an overall combined increase to general taxation and user fees of 4.9%, subject to any amendments by Council. This amounts to an additional \$129.97 for the average home with an assessed value of \$527,200 (see Appendix A). Below is a summary of the changes within each service.

General Services

Expenditures

- Executive – Executive expenditures include Council remuneration, conventions and related Council expenses. The \$4,000 increase required is primarily driven by inflation, with a small allocation of \$500 to support the regular renewal of community recognition cards.
- General / Administration – This line item includes expenses of a general nature (such as planning, bylaw enforcement and building inspections) along with administration expenses (such as remuneration, city hall maintenance/supplies, and insurance). The increase is largely attributable to the transitioning of the new management position to full time (offset through reduced capacity reserve contributions) and contractual and collective agreement cost increases. Also included in this line item are donations and grants provided by the City as listed on Appendix C.
- Transportation – Transportation includes expenditures related to drainage and road maintenance and operations (pavement patching, sweeping, line painting, snow removal, streetlights, equipment maintenance, etc.). The cost increase reflects inflation with ongoing service demands.

- City Parks – This line item is for the operating of parks and other public spaces within the City, excluding Riverside Park and Barnes Park (the budgets for these parks are approved through the Enderby & District Services Commission). A minor increase is required for the gardens and grounds contract.
- Projects – The 2026 project value is comprised of:
 - Community Enhancement Fund - \$129,880, which is funded through net profits from the RV Park along with funds received from the Telus tower lease (note that only \$114,880 is available for 2026 as the remaining \$15,000 will come from net profits available from the RV Park at the end of the year).
 - Housing Initiatives - \$78,200 – for planning and implementation activities to meet the new housing legislative requirements, which is an ongoing project from 2025.
 - Special Projects - \$50,000 has been set aside from capacity reserves for projects and other small contracts that may be needed.
 - Elections - \$15,000, which is surplus funded for the costs to administer the upcoming election.
- Capital – The capital projects for 2026 are the King Avenue Renewal and a new coverall structure for the storage of sand and other road materials at the public works yard (this is a carryover project from 2025).
- Debt Servicing – Includes \$267,760 for early repayment of the loan for the 2016 upgrades to Cliff Avenue.
- Transfer to Reserves – Overall contributions have decreased due to lower interest revenue and internal reallocations. Actual contributions to reserves are outlined on Appendix D, which includes the following adjustments:
 - Asset Management reserves includes an increase of \$20,800 reallocated from debt servicing for long-term debt fully repaid in 2025, along with a continued 1% increase to help address the City’s infrastructure deficit.
 - Equipment replacement reserves have increased by \$5,200.
 - Special Projects includes capacity reserves, which has decreased by \$64,205. This is comprised of an increase of \$30,730 (funded through non-market change and administration fees from other services) and offset by a reallocation to fully fund the new management position.

Funding Sources

- Property Taxation – Appendix B provides a breakdown of the property tax increase required to fund each service.
- Utility Taxes / Grants in Lieu – This amount represents funds received from utility companies with infrastructure other than buildings. The infrastructure is not subject to typical property taxes, and instead the utility provides the City with 1% of its gross revenues received from services within the City in lieu of property taxes. Also included in this amount is an operating agreement with FortisBC, which allows Fortis to operate and use public property to conduct its business in exchange for 3% of its gross revenues received from services located within the City.

- Sales of Service – This line item is primarily made up of fees received from business licenses, building permits and development. The draft budget projects a minor increase to these revenues.
- Other Revenue – Other revenue consists of interest revenue, and administration and equipment usage fees from other services. Budgeted interest revenue has decreased by \$61,800, which directly affects the decrease in interest earned on reserves. This decrease is partially offset by the increase in administration fees for shared operating costs between services.
- Grants – Along with the grants included on Appendix D, budgeted grant revenue for 2026 includes:
 - Small Community Grant - \$476,000 to fund general services. Note that the budgeted amount has decreased by \$4,000 to reflect the actual amount received in 2025.
 - Community Works Fund - \$201,300 which will be transferred to reserves for capital projects.
- Transfer from Reserves/Surplus – Use of these funds are noted on Appendix D.

Council Decision Points on General Services

Below are decision points that staff are looking for direction on how Council would like to proceed:

Decision Point	Change	Taxation %
Increase contribution to asset management reserves <ul style="list-style-type: none"> • The draft budget includes the regular 1% increase to asset management reserves. This value could be increased to make better progress on the infrastructure deficit. 	\$ 22,000	1.0 %
Potential service level adjustments or new initiatives <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment may be made later in the year. 	?	?

Refuse Services

Expenditures

Refuse services provides residential garbage pickup, along with the spring pruning and garden waste collection to those same properties. The service costs are increasing by \$10,100 largely due to higher disposal (tipping) fees. The new collection contract is based on actual cost recovery for tipping fees incurred at the Greater Vernon Diversion and Disposal Facility (the Armstrong/Spallumcheen Diversion and Disposal Facility no longer accepts waste from

commercial haulers). 2025 was the first year with a contract reflective of the true costs and has been updated for the 2026 budget.

A \$5,000 ongoing operating contingency as been included in the draft budget. With the potential fluctuations in disposal costs, a contingency is recommended and, if needed, will be funded through surplus.

Funding Sources

Refuse services are funded through user fees and require an increase of \$7.71 per household, bringing the total annual fee from \$108.54 to \$116.25.

Council Decision Points on Refuse Services

Decision Point	Change	User Fee %
<p>Potential service level adjustments or new initiatives</p> <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment may be made later in the year. 	?	?

Protective Services

Protective services covers the fire department (of which costs are shared with Shuswap River Fire Protection District), fire inspections, hydrant maintenance and emergency management.

Expenditures

- Operating – An increase of \$8,600 is required for operating costs due to inflation.
- Projects – A breakdown of projects are shown on Appendix D. The larger projects for Protective Services are:
 - Next Generation 9-1-1 grant – this is an ongoing project and is for the modernization of 9-1-1 infrastructure. As 9-1-1 is a regional service provided through the RDNO, it is expected that these funds will contribute to a joint project supporting the initiative.
 - FireSmart Community Funding and Supports Grant – represents the successful grant for the City’s FireSmart program.
 - Fuel Management Grant – The City has applied for a grant to fund fuel management activities.
 - Indigenous Engagement grant – this is an ongoing project for indigenous engagement for emergency management activities.
- Capital – The capital projects are identified on Appendix D and are as follows:

- \$25,000 to purchase two replacement SCBAs. A grant application has been submitted for this purchase.
- \$28,000 to provide a heat mitigation system to improve temperature control and air circulation in the firehall truck bay.
- \$17,500 to upgrade the lighting at the firehall. Note that this project will be contingent on grant funding.
- Transfer to Reserves – the base contribution to reserves has increased by \$2,100 to \$60,800 for future equipment replacement.

Council Decision Points on Protective Services

Decision Point	Change	Taxation %
Potential service level adjustments or new initiatives <ul style="list-style-type: none"> ● Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment may be made later in the year. 	?	?

Tourism / Community Engagement

Expenditures

- Riverside RV Park – Operating costs for the RV Park have increased by \$5,400 due to inflationary increases required for regular operating.
- Visitor Centre – Operating costs are relatively consistent with prior year and require a minimal increase of \$600.
- Community Events – expenditures for community events have been adjusted to remove the costs associated with providing Enderbeer and add the costs for two music by the river events.
- Projects – There are two projects as noted on Appendix D:
 - Event Support / Planning - \$7,000 has been set aside for event support and planning.
 - RV Park entrance improvements - \$5,000 has been allocated for the first phase of an entrance feature renewal, which will involve removal and disposal of the existing feature, and planning for a simplified, lower cost feature that will reduce maintenance costs and improve entrance beautification. On an interim basis, the location will be levelled and grassed. The existing entrance sign will remain in place.
- Capital –\$25,000 for the deck replacement at the house. This is a project that was previously deferred but is now a priority due to ongoing deterioration as the deck reaches end-of-life.

Funding Sources

- Sales of Service – A slight decrease is shown in the proposed budget. This decrease is a result of the removal of event funding associated with Enderbeer, which is offset by an increase in RV Park fees.
- Other Revenue – This line item represents interest earnings and has decreased slightly due to decreased interest rates.
- Grant Revenue – Represents the Heritage Canada grant which helps fund Canada Day celebrations.
- Transfer from Reserves/Surplus – Values are per Appendix D to fund projects and capital.

Council Decision Points on Tourism / Community Engagement Services

Decision Point	Change	Taxation %
Potential service level adjustments or new initiatives <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment may be made later in the year. 	?	?

Fortune Parks / Animal Control / Cemetery

These are the budgets as approved by the Enderby & District Services Commission on February 9, 2026 and have been included in the RDNO’s approved budget.

Sewer Services

Expenditures

- Operating – Operating costs have increased by \$19,650. This increase is needed for regular treatment and maintenance costs.
- Projects – This value represents funds available annually for larger maintenance projects and acts as a contingency for the service. Note that the base amount has historically been \$113,500 and has been decreased to \$110,000 in the draft budget. As the full value is not typically needed, the decrease is proposed to help reduce to impact of the operating increase as well as the decrease in interest revenue as noted below.
- Capital – A breakdown of capital projects for 2026 is included on Appendix D.
- Transfer to Reserves – Asset management reserves continue to include a 1% increase.

Funding Sources

- User Fees – User fees fund the regular operating costs of the service. A 4.1% increase to user fees is required to fund increased operating costs.
- Frontage Tax – Frontage tax is a rate charged on each foot of frontage, from a minimum of 50 feet to a maximum of 100 feet. Frontage tax funds non-operating costs, such as

capital projects, debt financing (sewer services currently does not have any debt) and transfers to reserves. A 2.7% increase to frontage tax is required to fund the transfer to asset management reserves and provide an additional \$2,500 increase to build up the value of non-capital projects funded through frontage tax rather than user fees.

- Other Revenue – This line item is primarily made up of interest revenue and penalties on late payments. The decrease in the budgeted amount is for a decrease in projected interest revenue due to decreased interest rates.

The draft budget proposes a 4.1% increase to user fees and a 2.7% increase to frontage tax. Together, this amounts to an increase of \$20.38 for a home with 100 feet or more of frontage which is included in the overall increase in Appendix A.

Council Decision Points on Sewer Services

Decision Point	Change	User Fee %
<p>Keep the project / contingency value at \$113,500</p> <ul style="list-style-type: none"> • The project / contingency value was decreased by \$3,500 to offset the decrease in interest revenue and the increase in operating costs. 	\$3,500	0.5%
<p>Potential service level adjustments or new initiatives</p> <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment may be made later in the year. 	?	?

Water Services

Expenditures

- Operating – Operating expenditures require a \$20,350 increase to maintain services.
- Projects – There are no specific projects identified for 2026. The \$59,000 is an annual allocation to fund major maintenance items that may come up during the year and also acts as an operating contingency for the service.
- Capital – A list of capital projects for 2026 is included on Appendix D. Note that a provision for initial works on the water treatment plant upgrade has been included, which is contingent on grant funding.
- Transfer to Reserves – In addition to the continued 1% increase to asset management reserves, transfers to reserves includes a \$50,000 increase to continue to set aside funds to transition in the borrowing on the future water treatment plant expansion. This brings the total funds set aside to \$75,900 out of the \$273,500 that will be needed annually for debt servicing.

Funding Sources

- User Fees – As with sewer services, user fees fund the regular operations of the water service. Based on 2025 consumption, the following rate changes are proposed for user fees:
 - Increase the residential and non-residential flat rates by 4%.
 - Increase the first tier metered rates from \$0.61/m³ to \$0.65/m³ for residential and from \$1.52/m³ to \$1.55/m³ for non-residential.
 - Increase the second tier metered rates from \$1.55/m³ to \$1.60/m³ for residential and from \$0.75/m³ to \$0.85/m³ for non-residential.
- Frontage Tax – Frontage tax has increased to fund the increase in transfers to reserves as noted above.
- Other Revenue – This line item is made up of interest revenue, penalties on late utility payments and cost recovery fees for water meters purchased for new builds. The decrease in the budgeted amount is for a decrease in projected interest revenue due to decreased interest rates.
- Grants – Represents the funding associated with the initial work on the water treatment plant upgrade, if the grant is approved.

Together, the increases to user fees and frontage tax amount to an additional \$62.77 for a home with 100 feet or more of frontage, which is included in the overall increase in Appendix A.

Council Decision Points on Water Services

Decision Point	Change	User Fee %
Increase contribution to reserves for future WTP borrowing <ul style="list-style-type: none"> • The cost of the borrowing for the WTP upgrade is being transitioned in. This value can be increased even more to meet the required annual cost earlier. 	4,029	1.0% (frontage)
Potential service level adjustments or new initiatives <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment may be made later in the year. 	?	?

Next Steps

Once Council has considered any amendments it wishes to make and approves the budget, the requisite bylaws will be prepared for public input and three readings for the April 20, 2026 meeting.

Alternate Resolution

THAT Council amends the 2026 draft budget by _____;

AND THAT Council approves the 2026 draft budget as amended;

AND FURTHER THAT Council directs staff to prepare the requisite bylaws for public input on April 20, 2026, based on the approved budget.

ATTACHMENTS

- Draft Service Budgets
- Appendix A – 2026 Taxation & User Fee Impact
- Appendix B – Property Taxation Summary
- Appendix C – Donations & Grants
- Appendix D – Summary of Capital & Operating Projects

Approved for Inclusion by..... Tate Bengtson, Chief Administrative Officer
AgendaCommittee of the Whole, April 7, 2026

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	81,349	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	(35,429)	(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	766,600	26,741	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	1,331,250	(98,205)	(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 \$	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 \$	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 \$	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 \$	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 \$	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 Budget	2025 Actual	2026 Budget	Change in Budget \$	Change in Budget %
Funding Sources					
Property Taxation	20,185	20,185	20,774	589	2.9%
Sales of Service	23,500	30,135	24,500	1,000	4.3%
Other Revenue	44,915	42,726	42,476	(2,439)	(5.4%)
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 \$	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	422,700	58,200	16.0%
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	1,817,850	(2,690,350)	(59.7%)
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	371,200	58,200	18.6%
Total Expenditures	4,508,200	3,984,321	1,817,850	(2,690,350)	(59.7%)
Net Surplus (Deficit)	-	37,869	-	-	-

APPENDIX A

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	2.9%	39.12	1,384.77
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	15.3%	52.00	392.00
Total General Taxes & Utilities	2,656.86	4.9%	129.97	2,786.83

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

APPENDIX B

City of Enderby
Property Taxation Summary
2026

	Draft Budget	
	\$ Value	% Increase
<u>Additional Budget Items Required for 2026:</u>		
<u>Operating (net of respective revenues):</u>		
Executive	2,742	0.1%
General / Administration	12,466	0.6%
Transportation	7,449	0.3%
City Parks	2,800	0.1%
Protective Services	5,220	0.2%
Community Events	3,040	0.1%
Animal Control / Cemetery	1,963	0.1%
Operating Increase Required	35,680	1.6%
<u>Reserves:</u>		
Asset Management Reserves	22,000	1.0%
Equipment Reserves	5,200	0.2%
Fire Department Reserves	2,100	0.1%
	29,300	1.3%
<u>Other:</u>		
Capacity Building Reserves	30,730	
<u>Offsets:</u>		
Non-Market Change	(29,230)	
Admin Fees	(1,500)	
	-	0.0%
Increase in Grants in Lieu	(530)	0.0%
Net taxation increase per draft budget	64,450	2.9%
<u>Optional Items:</u>		
Other Council decisions	TBD	TBD
Net taxation increase with optional items	64,450	2.9%

APPENDIX C

City of Enderby
Donations & Grants
2026

	<u>2026 Actual</u>	<u>2026 Budget</u>	<u>Difference</u>
Enderby & District Arts Council		5,000.00	5,000.00
Film Commission		1,650.00	1,650.00
Drill Hall - utilities		550.00	550.00
Christmas Committee		1,000.00	1,000.00
Community Futures - RCIP		2,250.00	2,250.00
Shuswap Round table		500.00	500.00
Misc.		2,000.00	2,000.00
	-	12,950.00	12,950.00

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			577,312
Operating Contingency Contributions						(134,530)	(140,530)	256,100	371,200			312,860
Balance Available for 2026						1,341,790	390,836	1,542,337	447,884			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											
Total Used - Water Fund	744,000	-	-	-	17,500	-	-	-	226,500	-	-	-
Projected Closing Balance - Dec/26						1,239,790	390,836	1,259,837	221,384	312,860	577,312	