

**REGULAR MEETING OF COUNCIL  
AGENDA**

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**DATE:** April 20, 2026  
**TIME:** 4:30 p.m.  
**LOCATION:** Council Chambers, Enderby City Hall

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*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: 871 4976 5115  
Passcode: 615700*

*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 20, 2026 Council Meeting agenda be approved as circulated.*

**3. ADOPTION OF MINUTES**

**3.1 Meeting Minutes of April 7, 2026**

*THAT the April 7, 2026 Council Meeting minutes be adopted as circulated.*

Page 4

**3.2 Meeting Minutes of March 16, 2026**

*THAT the March 16, 2026 Council Meeting minutes be amended by making a correction to Mayor Galbraith's report;*

Page 8

*AND THAT the March 16, 2026 Council Meeting minutes be adopted as amended.*

**4. DELEGATIONS**

**4.1 Request for Proclamation – May 2026 Melanoma and Skin Cancer Awareness Month**

*Presentation by Taylor Tomko, Director of Special Projects, Save Your Skin Foundation*

*THAT Council considers the request from the Save Your Skin Foundation at the same meeting as the delegation presentation;*

Page 14

*AND THAT Council declares May 2026 as Melanoma and Skin Cancer Awareness Month in the City of Enderby;*

*AND FURTHER THAT Council authorizes the Mayor and Corporate Officer to sign and seal a proclamation to this effect.*

4.2 Audit Final Report for the Year Ended December 31, 2025

4.2.1 Presentation by Angie Spencer, BDO

Presentation materials circulated under separate cover electronically.

4.2.2 2025 Financial Statements

Memo prepared by Chief Financial Officer dated April 13, 2026  
*THAT Council receives the 2025 Draft Financial Statements as presented;*

Page 16

*AND THAT Council approves the 2025 Draft Financial Statements.*

**5. PUBLIC HEARINGS**

5.1 Public Input on 2026 Budget

Page 52

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

**7. BYLAWS**

7.1 2026 Budget Bylaws

Page 71

*THAT Council gives first reading to the bylaws cited as “City of Enderby 2026-2030 Financial Plan Bylaw No. 1829, 2026”, “City of Enderby Annual Tax Rate Bylaw No. 1830, 2026”, “City of Enderby Sewer Frontage Tax Bylaw No. 1831, 2026”, “City of Enderby Water Frontage Tax Bylaw No. 1832, 2026” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1833, 2026”;*

*AND THAT Council considers the public input received, respecting the 2026-2030 Financial Plan;*

*AND THAT Council amends the 2026-2030 Financial Plan by \_\_\_\_\_;*

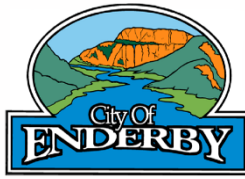
*AND FURTHER THAT Council gives second and third readings to the bylaws cited as “City of Enderby 2026-2030 Financial Plan Bylaw No. 1829, 2026”, “City of Enderby Annual Tax Rate Bylaw No. 1830, 2026”, “City of Enderby Sewer Frontage Tax Bylaw No. 1831, 2026”, “City of Enderby Water Frontage Tax Bylaw No. 1832, 2026” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1833, 2026”.*

**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 2026 Page 93  
*THAT the RDNO Building Permit Report – March 2026 be received and filed.*
- 9. NEW BUSINESS**
- 9.1 Grant Request from Enderby & District Garden Club for Tree Trimming in Cornerstone Garden Page 94  
 Staff report prepared by Manager of Planning, Community Safety and Bylaw Compliance dated April 14, 2026  
*THAT Council issue a grant to the Enderby & District Garden Club for tree trimming in Cornerstone Garden, not to exceed \$3,000 based on the lowest of a minimum of two quotes.*
- 9.2 Revised Awards – Municipal Policy Page 98  
 Staff report prepared by Chief Administrative Officer dated April 16, 2026  
*THAT Council adopts the revised Awards – Municipal Policy.*
- 10. 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.
- 10.1 City of Langford – Permanent Daylight-Saving Time and the Impacts on Safe Routes to School Page 102  
 Correspondence from Mayor Scott Goodmanson, City of Langford, dated April 13, 2026
- 11. PUBLIC QUESTION PERIOD**
- 12. 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) (b) of the Community Charter.*
- 13. ADJOURNMENT**



## THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Regular Meeting** of Council held on Monday, April 7, 2026 at 4:30 p.m. in Council Chambers.

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

Absent: Councillor Brian Schreiner

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

Other: Press and Public

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### **LAND ACKNOWLEDGEMENT**

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

### **APPROVAL OF AGENDA**

Moved by Councillor Ramey, seconded by Councillor Baird  
*THAT the April 7, 2026 Council Meeting agenda be approved as circulated.*

CARRIED

### **ADOPTION OF MINUTES**

Meeting Minutes of March 2, 2026

Moved by Councillor Shishido, seconded by Councillor Davyduke  
*THAT the March 2, 2026 Council Meeting minutes be adopted as circulated.*

CARRIED

### **REPORTS**

Mayor and Council Reports

Councillor Yerhoff

Attended the Enderby Legion Meat Draw.

Looking forward to a meeting with the Chamber of Commerce to discuss outcomes of their First Impressions project.

The Harvest Hut is preparing to open for the season and will be open on Tuesdays this year.

Councillor Ramey

Attended the Enderby & District Arts Council annual general meeting and reported that they are looking for more volunteers.

Attended the Easter celebrations in Enderby and reported that the event was great.

Attended the Enderby Legion Meat Draw.

Attended the Enderby & District Arts Council Coffee House event.

Reported that Penticton is exploring the possibility of joining the Okanagan Regional Library. There will be a referendum this year.

Councillor Baird

Attended the Enderby Legion Meat Draw.

Attending the Cedar Solutions open house event that was a fundraiser for EACH and the food bank.

Reported that Easter weekend was very busy in downtown Enderby.

The Enderby Lions garage sale has started for the year and is taking place each week Friday – Sunday from 9 a.m. to 4 p.m.

Councillor Davyduke

Attended the Easter Celebration at Riverside Park. Thanked all who were involved in making the event happen and reported that there was great feedback from the community.

Reported that the Community Futures Enterprize Challenge final showcase is scheduled for May 7<sup>th</sup> at the Performing Arts Centre in Vernon.

Councillor Shishido

Expressed concerns about Bill 36 – The Health Professionals and Occupations Act that has come into force and effect in BC as of April 1<sup>st</sup> and that it may discourage physicians from practicing in BC.

Mayor Galbraith

Attended the Enderby Legion Meat Draw.

Looking forward to the upcoming Community to Community meeting with Splatsin.

Will be attending the next Joint Rail-Trail Roundtable meeting.

Chief Administrative Officer

Reported that pool construction is ongoing. The first of three deck pours is scheduled for this week. Staff are waiting for news from the filter manufacturer, as filters did not pass internal testing and need to be re-manufactured. This may have a mild impact on the soft opening timeline.

Construction on King Avenue is proceeding. As a result of the coordination with the pool construction, an improvement was able to be made to site drainage on the northwest side of the pool in a very cost-effective manner.

There is a closure of the City Hall parking lot and Mill Avenue scheduled for April 20<sup>th</sup> to May 1<sup>st</sup> for further subsurface work by Imperial Oil.

Street sweeping was completed on Friday and went well.

Line painting is being coordinated for Enderby and staff should receive confirmation this week about when painting will begin. Due to low overnight temperatures, the line painting team is just starting up for the year.

Thanked Area F Director Hopkins for cost sharing on the interagency social agency fair facility costs, in partnership with the City of Enderby and Splatsin.

Thanked organizers and volunteers involved in the Easter event.

Asked members of Council to reach out if they are available to serve as coordinators to help assign the volunteers to different sections of the community during the upcoming community clean up.

Councillor Ramey asked about the origin of the water flowing in the ditch in front of Parkview Place.

Chief Administrative Officer explained that much of that water is from a sump pump in the Drill Hall, as well as spring runoff and groundwater that follows an historic watercourse in the vicinity of 3<sup>rd</sup> Avenue.

Councillor Davyduke asked when the picnic tables will be out at Riverside Park.

Chief Administrative Officer explained that they will be out for the Riverside RV Park's May 1<sup>st</sup> opening.

**NEW BUSINESS**

Splatsin Tsmaksaltn Society 4<sup>th</sup> Annual Golf Tournament Fundraiser

Moved by Councillor Baird, seconded by Councillor Shishido

*THAT Council authorizes Councillor Baird and Councillor Shishido to attend the Splatsin Tsmaksaltn Society 4<sup>th</sup> Annual Golf Tournament Fundraiser on behalf of Council;*

*AND THAT the registration costs be funded through Council’s relationship building fund.*

CARRIED

**CORRESPONDENCE AND INFORMATION ITEMS**

Moved by Councillor Baird, seconded by Councillor Ramey

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

- *Urging Council to oppose the Provincial Sales Tax (PST) expansion on Professional Services dated March 27, 2026*
- *2025 Volunteer and Composite Fire Departments Equipment and Training – CONFIDENTIAL Approval Agreement dated February 27, 2026.*

CARRIED

**PUBLIC QUESTION PERIOD**

There were no questions from the public.

**CLOSED MEETING RESOLUTION**

Moved by Councillor Baird, seconded by Councillor Ramey

*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) (g) of the Community Charter.*

CARRIED

**ADJOURNMENT**

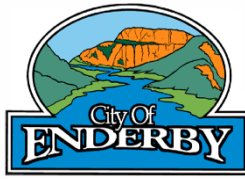
Moved by Councillor Ramey, seconded by Councillor Shishido

*THAT the regular meeting of April 7, 2026 adjourn at 5:31 p.m.*

CARRIED

\_\_\_\_\_  
MAYOR

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



## THE CORPORATION OF THE CITY OF ENDERBY

Minutes of a **Regular Meeting** of Council held on Monday, March 16, 2026 at 4:34 p.m. in Council Chambers.

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

Absent: Councillor Roxanne Davyduke

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

Other: Press and Public

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### **LAND ACKNOWLEDGEMENT**

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

### **APPROVAL OF AGENDA**

Moved by Councillor Schreiner, seconded by Councillor Baird  
*THAT the March 16, 2026 Council Meeting agenda be approved as circulated.*

CARRIED

### **ADOPTION OF MINUTES**

Meeting Minutes of March 2, 2026

Moved by Councillor Ramey, seconded by Councillor Shishido  
*THAT the March 2, 2026 Council Meeting minutes be adopted as circulated.*

CARRIED

### **DELEGATIONS**

Enderby Community Garden Society

The Enderby Community Garden Society presented a request for Council support to establish a community garden. The initiative would enable community members to lease garden plots for a nominal fee, with volunteers available to provide gardening education and support.

The Society advised that it was formed to enable eligibility for grant funding, noting that current-year application deadlines fall on March 31<sup>st</sup>. Representatives indicated that discussions are ongoing with two potential sites for the community garden.

The Society requested that Council identify the type and level of support it may be prepared to provide, such as a water connection, signage, water usage or a financial donation.

Council expressed support for the initiative in principle; however, additional information is required to clarify the specific nature of the request. Council invited the Society to communicate the specific requests once known so that support could be evaluated at that time.

## **REPORTS**

### Mayor and Council Reports

#### Councillor Schreiner

Will be attending upcoming NOCS Regional Hospital District board meeting and the upcoming Rail Trail meeting.

#### Councillor Yerhoff

Nothing to report.

#### Councillor Ramey

Had the opportunity to represent the Okanagan Regional Library at the grand opening of the new permanent library space in Scotch Creek.

The AGM for the Enderby & District Arts Council is next week. The next coffee house will be next Friday at the Seniors' Centre.

Received inquiries on which sections of the Rail Trail are open. Received reports that on the North end and South end garbage cleanup is required. Noted that Penticton provides regular patrols of the trail to clean up garbage.

Chief Administrative Officer will relay the garbage reports to the Rail Trail maintenance contractor. Chief Administrative Officer advised that operations are a regional service and the municipal director could raise a request for service level enhancements during budget deliberations.

#### Councillor Baird

Reported that Erika Zonderland will be inducted into the A.L. Fortune Wall of Fame.

There is a meat draw coming up at the Enderby Legion.

Councillor Shishido

Reported that he and Councillor Davyduke met with a Director of the Enderby & District Chamber of Commerce and the First Impressions Project was discussed. Noted that the Chamber would like to meet stakeholders to review the findings.

Chief Administrative Officer advised that the Chamber has reached out to staff requesting a meeting, which is in the process of being scheduled.

Attended an Enderby & District Museum Society meeting where the Muzebo was discussed. Explained that they would like to strike a committee to discuss options for future use of the Muzebo.

Moved by Councillor Schreiner, seconded by Mayor Galbraith  
*THAT Councillor Shishido and Councillor Baird are appointed as liaisons to represent Council on the Musebo stakeholder group to explore facility usage opportunities.*

CARRIED

Reported that at the Arena, the rubber matting by the players boxes is bulging.

Chief Administrative Officer will bring this to the attention of parks staff.

Mayor Galbraith

Attended the Barnes Park workshop.

Met with Kukpi7 Felix to discuss a future Community to Community meeting.

Reported that there are currently 4 nurse practitioners and 3 doctors working in Enderby [and Splatsin](#).

Attended a Business After 5 event at Modulux.

Chief Administrative Officer

The Water Quality Advisory was removed effective last Thursday, after water in the distribution system had fully turned over. Thanked Public Works and the contractors, particularly Mountain View Electric, who helped with the emergency response and reduced the duration of the Water Quality Advisory.

Pool construction is continuing with a focus on the building. The deck slab is expected to be poured in a few weeks. There is a lot of coordination work that is occurring as the project nears completion. A site tour of the building with the pool manager is scheduled for tomorrow to aid in operational planning.

Construction on King Avenue is proceeding. There have not been any major surprises and cooperation between the road and pool contractors has gone well. The road contractor will reinstate the drain line on the south side of the pool.

There will be a community-wide power outage on March 22<sup>nd</sup> during the day. Staff are preparing response plans with the affected departments. Public Works will be most affected.

Street sweeping is scheduled for the Easter weekend. The Riverside Park and Arena parking lots will be swept as early as possible in the morning.

Line painting is scheduled to occur after sweeping has been completed.

Councillor Baird reported that there is a pothole on Lambly Lane.

Councillor Schreiner reported that Okanagan Fertilizer would like to plant trees in the Vernon Street boulevard.

Councillor Yerhoff asked if there has been an increase in graffiti this year.

Chief Administrative Officer responded that he hasn't noticed an excessive amount in comparison to other years, but it typically increases in the spring. Noted that Public Works has covered some recently.

Councillor Shishido asked if signs could be placed in City garden beds where vegetables are grown to ensure that the public is aware that they are welcome to take away the vegetables as needed.

Chief Administrative Officer responded that the signs will be added.

RDNO Building Permit Report – February 2026

Moved by Councillor Baird, seconded by Councillor Ramey  
*THAT the RDNO Building Permit Report – February 2026 be received and filed.*

CARRIED

**NEW BUSINESS**

Enderby Farmers Market – Road Closure Application for 2026 Market Season

Moved by Councillor Shishido, seconded by Councillor Baird  
*THAT Council receives the Enderby Farmers Market Road Closure Application for the 2026 Market Season for information.*

CARRIED

Funding Request – Interagency Committee Service Provider Fair 2026

Moved by Councillor Schreiner, seconded by Councillor Shishido  
*THAT Council approves a contribution of up to \$600 from the Donations budget for the Interagency Committee Service Provider Fair on May 5, 2026, with the final amount to be offset by contributions received from other event supporters.*

CARRIED

Community Recognition Cards: Competition Results and Project Completion

Moved by Councillor Baird, seconded by Councillor Shishido  
*THAT Council receives for information the memorandum titled "Community Recognition Cards: Competition Results and Project Completion."*

CARRIED

Appointment of Election Officials and Remuneration for the 2026 Local Government Election

Moved by Councillor Baird, seconded by Councillor Ramey  
*THAT Council appoints Jennifer Bellamy as Chief Election Officer for the 2026 local government election;*

*AND THAT Council appoints Kurt Inglis as Deputy Chief Election Officer for the 2026 local government election;*

*AND FURTHER THAT Council approves the following remuneration rates for election personnel for the 2026 local government election:*

<i>Chief Election Officer</i>	<i>\$ 1,100 flat rate</i>
<i>Deputy Chief Election Officer</i>	<i>\$ 800 flat rate</i>
<i>Election Official</i>	<i>\$ 25.00 per hour</i>

CARRIED

Date for Annual Our Enderby Clean-Up Challenge

Moved by Councillor Baird, seconded by Councillor Ramey  
*THAT Council endorses Saturday, April 18, 2026 as the date for the Annual Our Enderby Clean-Up Challenge.*

CARRIED

Expanding Diagnostic Imaging Access in British Columbia: How Physiotherapists Can Support Timely, Cost-Effective, and Integrated Care

Moved by Councillor Ramey, seconded by Councillor Schreiner  
*THAT Council directs staff to send correspondence to the Minister of Health and MLA David Williams, and copy the College of Health and Care Professionals of BC, encouraging the Province to:*

- *Update the Physical Therapists Regulation to include ordering diagnostic imaging within the scope of practice for physiotherapists in British Columbia;*
- *Include coverage under MSP (Medical Services Plan) so patients are not out of pocket; and*
- *Define education and training requirements through the College of Health and Care Professionals of BC.*

CARRIED

**CORRESPONDENCE AND INFORMATION ITEMS**

City of Prince George Requesting Signatures in its Petition to the Minister of Justice and the Attorney General of Canada

Moved by Councillor Shishido, seconded by Mayor Galbraith  
*THAT Council shares the City of Prince George’s Petition to the Minister of Justice and the Attorney General of Canada on its social media channels encouraging members of the public to sign it.*

DEFEATED

Opposed      Councillor Baird  
                    Councillor Ramey  
                    Councillor Schreiner  
                    Councillor Yerhoff

Moved by Councillor Shishido, seconded by Councillor Yerhoff

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

- City of Prince George Requesting Signatures in its Petition to the Minister of Justice and the Attorney General of Canada dated February 25, 2026
- Request for Support – 2026 Proposed UBCM Resolutions dated March 3, 2026
- Municipal PST Exemption dated March 3, 2026

CARRIED

**PUBLIC QUESTION PERIOD**

There were no questions from the public.

**ADJOURNMENT**

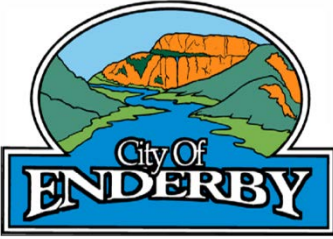
Moved by Councillor Baird, seconded by Councillor Yerhoff

*THAT the regular meeting of March 16, 2026 adjourn at 5:52 p.m.*

CARRIED

\_\_\_\_\_  
MAYOR

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



## REQUEST TO APPEAR AS A DELEGATION

On \_\_\_\_\_  
Day                      Month                      Year

Date of Request \_\_\_\_\_

Name of Person Making Request \_\_\_\_\_

Name and Title of Presenter(s) \_\_\_\_\_

\_\_\_\_\_

Contact Information \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Desired Action from Council (check all that apply)

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

Please describe desired action in detail \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*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.*

## **PROCLAMATION**

### ***Melanoma and Skin Cancer Awareness Month***

**May 1st to 31st, 2026**

#### **“MELANOMA AND SKIN CANCER AWARENESS MONTH”**

WHEREAS It is imperative that communities across Canada be reminded of the importance of sun safety;

AND WHEREAS Over-exposure to UV radiation is one of the major causes of melanoma and non-melanoma skin cancers;

AND WHEREAS Skin cancer is the most common of all cancers. 1 in 6 Canadians born in the 1990s will get skin cancer in their lifetimes;

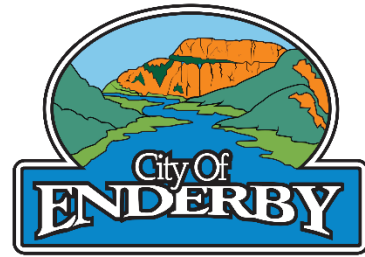
AND WHEREAS Many people seek sun without taking the advisable precautionary measures and are unaware that any darkening of skin colour, including a tan, is indicative of UV damage;

AND WHEREAS Skin self-examinations should be performed on a monthly basis because skin cancers are highly treatable when detected early;

AND WHEREAS Save Your Skin Foundation is dedicated to the fight against non-melanoma skin cancers, melanoma and ocular melanoma through nationwide education, advocacy, and awareness initiatives:

NOW THEREFORE I, Huck Galbraith, Mayor of Enderby, British Columbia, do hereby proclaim May 2026, as “Melanoma and Skin Cancer Awareness Month” in Enderby.

# Staff Report



Date: April 13, 2026  
To: Tate Bengtson, Chief Administrative Officer  
From: Jennifer Bellamy, Chief Financial Officer  
Subject: 2025 Draft Financial Statements

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## RECOMMENDATION

THAT Council receives the 2025 Draft Financial Statements as presented;

AND THAT Council approves the 2025 Draft Financial Statements.

## DISCUSSION

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

In addition to the presentation from the Auditor, BDO Canada, below is a summary of the major changes from 2024 to 2025 and to budget:

- Cash - Increase of \$3,132,973 from 2024. The amount of cash on hand varies depending on upcoming projects and maintaining liquidity. An increased amount of cash was kept on hand in 2025 for the outdoor pool project.
- Portfolio Investments – Decrease of \$3,381,482. Funds invested are dependent on cashflow needs. As more cash on hand is needed for the outdoor pool, less has been invested long-term.
- Accounts Receivable – Increase of \$414,558. Accounts receivable has increased due to grant claims for costs incurred for the new pool.
- Accounts Payable – Increase of \$1,159,519. The increase to accounts payable reflects costs payable at yearend associated with the new pool project and the reservoir replacement.
- Deferred Revenue – Decrease of \$189,259. This decrease is primarily due to the use of development cost charges (DCCs) for water that were used to fund a portion of the reservoir replacement.

- Long-term Debt – Increase of \$1,366,974. The increase primarily reflects the new loan of \$1,800,000 for the outdoor pool, which is offset by current year debt repayments.
- Asset Retirement Obligations – Increase of \$329,454. The City’s asset retirement obligations, which are costs that the City would legally be required to incur when it retires an asset, is adjusted annually for accretion, which is an inflationary increase to the liability. Note that this value had an additional adjustment in 2025 for a change in accounting application as noted below in the summary of unadjusted misstatements.
- Tangible Capital Assets - Increase of \$8,767,424. \$10.3 million in capital assets were added in 2025. This value is offset by \$1.5 million in current year amortization.
- Revenue – Most sources of revenue are consistent with budget. Revenue items that vary from budget include:
  - Grants and Subsidies – Budgeted revenues included \$5.3 million for the new outdoor pool. The project is ongoing and the remaining grant funding will be received in 2026.
  - Recognition of Restricted Revenues – This value represents use of DCCs for the new reservoir.
- Expenditures - Excluding amortization and accretion (as these are not budgeted items) the City's 2025 expenditures were below budget by \$0.9 million. Most of the variance is due to projects that are ongoing and will continue into 2026.
  - General Government Services – The Community Enhancement Fund had \$99,880 of unused funds at the end of 2025 that are carried forward to 2026 and the housing initiatives project has \$78,190 remaining for 2026.
  - Protective Services – Included \$45,000 for the Next Generation 911 project, which is carried forward to 2026.
  - Transportation Services – Street paving and snow removal expenditures came in under budget by \$33,785 and \$27,059 respectively. Also included in transportation services are transfers from other funds for equipment usage. Water services had increased equipment usage of \$29,269, which contributed to the variance from budget.
  - Water Services – The budget included \$60,000 for design costs for the new water treatment plant, which was not needed, along with \$50,000 for projects eligible for Safe Restart Grant funding, which was not needed and reallocated to help fund the reservoir replacement.
  - Sewer Services – The service had \$57,600 of unused contingency funds, which will carry forward into surplus for future use.

Attached is an alternate income statement that shows the amortization and accretion separately and includes non-income statement budget items in order to better represent where actual expenses are compared to budget and the actual surplus for the year.

Summary of Unadjusted Misstatements

There are a couple of unadjusted misstatements noted on BDO’s final audit communication to Council. These two items are the result of a revised interpretation of accounting standards. The adjustments were applied “prospectively” meaning that only the current year has been adjusted for the changes. As the amounts are not considered material to the prior year values as a whole, the prior year values have not been restated.

Overall the 2025 Audited Financial Statements provide a fair representation of the City's financial position as of December 31, 2025.

**ATTACHMENTS**

- 2025 Draft Financial Statements
- 2025 Alternate Income Statement

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Approved for Inclusion by..... Tate Bengtson, Chief Administrative Officer  
Agenda ..... April 20, 2026

**THE CORPORATION OF THE CITY  
OF ENDERBY**

FINANCIAL STATEMENTS

For the year ended December 31, 2025

Draft - Subject to Change

# THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2025

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## Management's Responsibility for Financial Reporting

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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.

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Chief Financial Officer  
April 20, 2025



Tel: 250 545 2136  
Fax: 250 545 3364  
www.bdo.ca

BDO Canada LLP  
2706 - 30th Avenue  
Suite 202  
Vernon BC V1T 2B6 Canada

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## Independent Auditor's Report

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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, 2025, 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, 2025, and the statements of operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

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

### Unaudited Information

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

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

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

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

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



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

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

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

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

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

Chartered Professional Accountants

Vernon, British Columbia  
April 20, 2026

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Financial Position

As at December 31, 2025

	2025	2024
<b>Financial assets</b>		
Cash	\$ 6,575,847	\$ 3,442,874
Portfolio investments (Note 3)	8,432,865	11,814,347
Accounts receivable (Note 4)	1,947,769	1,533,211
Deposit - Municipal Finance Authority (Note 5)	52,517	39,080
	<u>17,008,998</u>	<u>16,829,512</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	1,877,878	718,359
Deferred revenue (Note 7)	2,388,076	2,577,335
Long-term debt (Note 8)	3,317,302	1,950,328
Asset retirement obligations (Note 9)	1,647,302	1,317,848
	<u>9,230,558</u>	<u>6,563,870</u>
<b>Net financial assets</b>	<u>7,778,440</u>	<u>10,265,642</u>
<b>Non-financial assets</b>		
Prepaid expenses	72,261	80,375
Tangible capital assets (Note 10)	43,564,983	34,797,559
	<u>43,637,244</u>	<u>34,877,934</u>
<b>Accumulated surplus (Note 11)</b>	<u>\$ 51,415,684</u>	<u>\$ 45,143,576</u>

Contingent Liabilities (Note 13)

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

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

For the year ended December 31, 2025

	2025 Budget	2025 Actual	2024 Actual
	(Note 19)		
<b>Revenue</b>			
Taxation - net (Note 14)	\$ 2,924,816	\$ <b>2,895,643</b>	\$ 2,742,880
Grants and subsidies (Note 15)	7,459,516	<b>6,162,425</b>	2,708,278
Sale of services (Note 16)	2,309,250	<b>2,301,751</b>	2,605,841
Other revenue from own sources	100,850	<b>144,036</b>	114,627
Interest and penalties	588,500	<b>579,590</b>	704,305
Developer contributions	-	-	2,125,862
Recognition of restricted revenues		<b>221,200</b>	-
	<u>13,382,932</u>	<u><b>12,304,645</b></u>	<u>11,001,793</u>
<b>Expenses (Note 17)</b>			
General government services	1,338,854	<b>1,110,639</b>	1,030,104
Protective services	473,000	<b>452,514</b>	362,641
Transportation services	619,261	<b>1,089,843</b>	1,003,129
Solid waste services	125,900	<b>131,440</b>	118,239
Community development services	54,300	<b>31,730</b>	26,352
Recreational and cultural services	168,100	<b>137,681</b>	127,828
Riverside RV Park & tourism services	299,960	<b>238,406</b>	255,537
Enderby / Area F services	1,115,500	<b>1,143,660</b>	1,100,351
Water supply	798,200	<b>1,047,655</b>	1,167,592
Sewer services	666,500	<b>842,864</b>	758,544
	<u>5,659,575</u>	<u><b>6,226,432</b></u>	<u>5,950,317</u>
Excess revenue over expenses	7,723,357	<b>6,078,213</b>	5,051,476
Loss on disposal of tangible capital assets	-	<b>(9,226)</b>	(8,946)
Gain on revaluation of ARO	-	<b>203,121</b>	-
		<u><b>6,272,108</b></u>	
Annual surplus	\$ 7,723,357	\$ <b>6,272,108</b>	\$ 5,042,530
Accumulated surplus, beginning of year	45,143,576	<b>45,143,576</b>	40,101,046
Accumulated surplus, end of year	\$ 52,866,933	\$ <b>51,415,684</b>	\$ 45,143,576

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Change in Net Financial Assets

For the year ended December 31, 2025

	2025	2024
<b>Annual surplus</b>	<b>\$ 6,272,108</b>	<b>\$ 5,042,530</b>
Amortization of tangible capital assets	1,494,303	1,308,668
Change in prepaid expenses	8,114	15,389
Increase in tangible capital assets due to asset retirement obligations	(474,590)	-
Disposal of tangible capital assets	12,164	27,326
Acquisition of tangible capital assets	(9,799,301)	(5,078,990)
Increase in net financial assets	(2,487,202)	1,314,923
Net financial assets, beginning of year	10,265,642	8,950,719
Net financial assets, end of year	<b>\$ 7,778,440</b>	<b>\$ 10,265,642</b>

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Cash Flows

For the year ended December 31, 2025

	2025	2024
<b>Cash flows from operating activities</b>		
Cash received from:		
Taxation	\$ 2,776,654	\$ 2,776,696
Grants and subsidies	6,160,769	2,866,329
Sale of services and other revenues	2,183,815	2,436,842
Interest received	579,590	704,305
Cash paid for:		
Cash payments to suppliers and employees	(3,380,169)	(3,994,738)
Interest paid	(178,858)	(168,021)
	<u>8,141,801</u>	4,621,413
<b>Financing activities</b>		
Proceeds of long-term debt	1,800,000	-
Debt repayment	(393,948)	(125,887)
<b>Capital activities</b>		
Purchase of tangible capital assets	(9,799,301)	(2,953,129)
Proceeds on disposition of tangible capital assets	2,938	18,381
<b>Investing activities</b>		
Increase (decrease) in portfolio investments	<u>3,381,483</u>	(2,402,331)
Increase (decrease) in cash	3,132,973	(841,553)
Cash, beginning of year	<u>3,442,874</u>	4,284,427
Cash, end of year	<u>\$ 6,575,847</u>	\$ 3,442,874

# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2025

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### 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 4.3% (2024 - 4.9%).

#### d. Deferred Revenue

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or tangible capital assets are acquired or constructed.

#### e. Financial Instruments

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

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

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. There are no unrealized changes in fair value as at December 31, 2025 and December 31, 2024. 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, 2025

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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, 2025

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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, 2025

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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. 1809, 2025 adopted May 5, 2025. 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.

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2025

### 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, 2024	Inflows	Outflows	Interest	December 31, 2025
Development cost charges	\$ 1,082,865	\$ 26,149	\$ (221,200)	\$ 46,007	\$ 933,821
Refundable deposits	676,724	635,063	(479,413)	24,302	856,676
Conditional grants	529,048	42,000	(240,663)	-	330,385
Prepaid revenues	288,698	249,261	(276,366)	5,601	267,194
	<b>\$ 2,577,335</b>	<b>\$ 952,473</b>	<b>\$ (1,217,642)</b>	<b>\$ 75,910</b>	<b>\$ 2,388,076</b>

### Housing Initiatives Capacity Funding

The City received funding from the Province of British Columbia to fund activities and projects to meet the local government housing initiatives legislative requirements. As there are specific conditions to the funding, the unexpended funds are included in deferred revenue as a conditional grant. The following shows how these funds have been expended and the amount still included in deferred revenue:

	2025	2024
Balance, beginning of year	\$ 164,430	\$ -
Funds received	-	164,430
Eligible costs incurred	(86,310)	-
Balance, end of year	<b>\$ 78,120</b>	<b>\$ 164,430</b>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 8. Long-Term Debt

Bylaw number	Purpose	Term remaining	% Rate		
				<u>2025</u>	<u>2024</u>
General fund					
1590	Road upgrades	11	2.10	\$ 290,437	\$ 318,131
1544	Road upgrades			-	290,703
1525	Road upgrades	9	4.52	170,335	190,263
1494	Storm system upgrade	18	4.52	619,970	656,007
1502	Road upgrades	8	4.52	335,435	380,511
1503	Road upgrades	8	4.52	101,125	114,713
1815	New outdoor pool	20	3.73	1,800,000	-
				<u>\$ 3,317,302</u>	<u>\$ 1,950,328</u>

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

	<u>General fund</u>
2026	\$ 175,963
2027	182,040
2028	188,327
2029	194,832
2030	201,563
2031 and subsequent periods	<u>2,374,577</u>
	<u>\$ 3,317,302</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2025

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### 9. Asset Retirement Obligations

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

a) Asbestos obligations

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

b) Lease obligations

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

Estimated future cash flows totaling \$4,123,166 have been discounted using a present value calculation with a discount rate of 3.7% to provide an estimate of the City's current asset retirement obligation. No recoveries on the obligations are expected at this time.

	December 31, 2024	Change in asset cost	Accretion	Gain on revaluation	December 31, 2025
Asbestos obligations	\$ 337,668	\$ 152,734	\$ 14,857	\$ (63,932)	\$ 441,327
Lease obligations	980,180	321,856	43,128	(139,189)	1,205,975
	<u>\$ 1,317,848</u>	<u>\$ 474,590</u>	<u>\$ 57,985</u>	<u>\$ (203,121)</u>	<u>\$ 1,647,302</u>

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# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 10. Tangible Capital Assets

	Historical Cost				Accumulated Amortization				Net Book Value	
	Opening	Additions	Additions due to ARO	Disposals	Closing	Opening	Additions	Disposal		Closing
<b>2025</b>										
General fund										
Land	\$ 1,648,517	\$ -	\$ -	\$ -	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517
Building sites and parks	3,034,872	97,696	130,051	-	3,262,619	2,087,474	85,704	-	2,173,178	1,089,441
Engineering structures	1,057,038	77,690	4,887	-	1,139,615	435,844	42,746	-	478,590	661,025
Furniture and equipment	463,938	88,802	-	13,219	539,521	264,273	47,310	13,219	298,364	241,157
Hydrants	186,643	-	-	-	186,643	162,641	2,460	-	165,101	21,542
Machinery and equipment	3,148,954	119,622	-	25,630	3,242,946	1,703,228	161,479	25,630	1,839,077	1,403,869
Planters	118,329	-	-	-	118,329	112,252	1,215	-	113,467	4,862
Roads	19,802,274	489,950	-	137,436	20,154,788	8,650,437	448,776	125,272	8,973,941	11,180,847
Storm system	10,523,612	340,453	1,481	61,972	10,803,574	4,533,934	119,055	61,972	4,591,017	6,212,557
Assets under construction	809,676	5,441,010	-	69,174	6,181,512	-	-	-	-	6,181,512
	40,793,853	6,655,223	136,419	307,431	47,278,064	17,950,083	908,745	226,093	18,632,735	28,645,329
Water fund										
Buildings	1,132,931	3,036,790	70,210	106,108	4,133,823	783,079	34,672	106,108	711,643	3,422,180
Water mains	12,573,030	206,211	254,396	28,947	13,004,690	7,061,644	204,170	28,947	7,236,867	5,767,823
Water system	4,132,248	-	-	-	4,132,248	3,254,866	117,785	-	3,372,651	759,597
Assets under construction	219,286	-	-	219,286	-	-	-	-	-	-
	18,057,495	3,243,001	324,606	354,341	21,270,761	11,099,589	356,627	135,055	11,321,161	9,949,600
Sewer fund										
Buildings	133,966	-	-	-	133,966	70,334	3,349	-	73,683	60,283
Sanitary sewer system	4,919,328	-	6,971	-	4,926,299	3,272,771	137,556	-	3,410,327	1,515,972
Sewer mains and lift stations	6,331,176	189,536	6,594	5,111	6,522,195	3,060,856	88,025	5,111	3,143,770	3,378,425
Assets under construction	15,374	-	-	-	15,374	-	-	-	-	15,374
	11,399,844	189,536	13,565	5,111	11,597,834	6,403,961	228,930	5,111	6,627,780	4,970,054
	\$ 70,251,192	\$ 10,087,760	\$ 474,590	\$ 666,883	\$ 80,146,659	\$ 35,453,633	\$ 1,494,302	\$ 366,259	\$ 36,581,676	\$ 43,564,983

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 10. Tangible Capital Assets - continued

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

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2025

### 11. Accumulated Surplus

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

Surplus	2025	2024
Invested in tangible capital assets	\$ 38,754,292	\$ 31,867,510
General surplus	3,456,612	3,611,703
Enderby / Area F Joint Services surplus	1,229,621	668,038
Sewer surplus	1,472,467	1,423,174
Water surplus	411,450	452,248
	<b>45,324,442</b>	<b>38,022,673</b>
<b>Reserve Funds</b>		
Animal Control	35,271	32,796
Asset Management	612,265	333,676
Capacity Building	618,826	390,268
Cemetery	124,771	101,517
Community Works Fund (Gas Tax)	41,073	228,965
Computer Equipment	60,985	54,693
Equipment	805,027	774,174
Fire Department	351,450	264,759
Fortune Parks	1,301,181	1,054,163
Growing Communities Fund *	397,601	1,634,060
Parks	260,343	196,984
Riverside RV Park	119,528	97,445
Sewer System	1,286,237	1,140,313
Water System	76,684	817,090
	<b>6,091,242</b>	<b>7,120,903</b>
	<b>\$ 51,415,684</b>	<b>\$ 45,143,576</b>

\*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:

	2025	2024
Balance, beginning of year	\$ 1,634,060	\$ 1,672,413
Interest earned	68,474	84,725
Eligible costs incurred:		
Drinking water supply and distribution	(1,304,933)	(123,078)
Balance, end of year	<b>\$ 397,601</b>	<b>\$ 1,634,060</b>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2025

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### 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:

	2025	2024
Balance, beginning of year	\$ 241,276	\$ 418,239
Eligible costs incurred:		
Computer and technology costs	(26,404)	(30,470)
Facility operating costs	(4,622)	(80,548)
Protective services	(201,455)	(65,945)
Total eligible costs incurred	(232,481)	(176,963)
Balance, end of year	\$ 8,795	\$ 241,276

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2025

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### 13. Contingent Liabilities

- (a) Regional District of North Okanagan: The City is a member of the Regional District of North Okanagan and is liable for its portion of any operating deficits or long-term debt related to functions in which it participates.
- (b) Municipal Insurance Association of BC: Commencing December 31, 1987, the City of Enderby entered into a self insurance scheme with British Columbia municipalities and regional districts. The City is obliged under the scheme to pay a percentage of its fellow insurers' losses. The City pays an annual premium, which is anticipated to be adequate to cover any losses incurred.
- (c) Pension Liabilities: The Municipality and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2024, the Plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The next valuation will be as at December 31, 2027.

The Corporation of the City of Enderby paid \$107,305 (2024 - \$96,720) for employer contributions to the plan in fiscal 2025.

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.

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# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 14. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2025	2024
Taxation			
General municipal purposes	\$ 2,195,226	\$ 2,159,862	\$ 2,047,157
1% utility taxes	72,190	72,184	73,665
Water parcel	364,500	369,499	337,242
Sewer parcel	292,900	294,050	284,742
Collections for other governments			
School District	1,347,403	1,357,025	1,319,138
Policing	222,261	223,965	220,777
Regional District	543,543	547,711	492,334
Regional Hospital District	201,625	203,171	201,556
Municipal Finance Authority	175	176	176
B.C. Assessment Authority	32,823	33,079	31,961
Okanagan Regional Library	127,654	128,666	123,053
	5,400,300	5,389,388	5,131,801
Transfers			
School District	1,347,403	1,357,025	1,319,138
Policing	222,261	223,965	220,777
Regional District	543,543	547,707	492,300
Regional Hospital District	201,625	203,140	201,536
Municipal Finance Authority	175	176	176
B.C. Assessment Authority	32,823	33,079	31,961
Okanagan Regional Library	127,654	128,653	123,033
	2,475,484	2,493,745	2,388,921
	\$ 2,924,816	\$ 2,895,643	\$ 2,742,880

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 15. Government Grants and Transfers

	Budget	2025	2024
Federal			
Community works fund - Gas tax	\$ 201,300	\$ 201,288	\$ 201,288
Provincial			
Conditional	366,380	232,106	56,999
Fortune Parks - conditional	5,300,100	4,105,925	1,011,300
Sewer - conditional	-	-	3,333
Small communities protection	480,000	476,000	530,700
Street lighting	1,400	1,395	1,395
Water - conditional	114,700	114,711	3,333
	6,262,580	4,930,137	1,607,060
Other			
Animal control	6,921	22,100	20,890
Cemetery	36,415	56,600	54,100
Fortune Parks	952,300	952,300	824,940
	995,636	1,031,000	899,930
	\$ 7,459,516	\$ 6,162,425	\$ 2,708,278

## 16. Sales of Service

	Budget	2025	2024
Animal control	\$ 12,100	\$ 12,169	\$ 12,741
Building permits	74,700	53,462	103,295
Business licenses	17,500	19,825	19,025
Cemetery	23,500	30,135	25,057
Fire protection	149,850	138,799	421,590
Fortune Parks	298,800	343,328	247,304
Garbage collection and disposal	125,900	124,097	119,280
Riverside RV Park & tourism	307,200	297,272	300,320
Sewer user fees	651,500	641,725	653,314
Water user fees	648,200	640,939	703,915
	\$ 2,309,250	\$ 2,301,751	\$ 2,605,841

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 17. Expenses by Object

	Budget	2025	2024
Accretion	\$ -	\$ 57,986	\$ 255,192
Advertising and publications	18,600	11,156	11,639
Amortization	-	1,494,303	1,308,668
Contracted services	875,250	524,143	456,510
Council grants	79,900	80,605	67,459
Insurance	84,600	78,556	75,113
Interest and bank charges	151,350	126,341	168,021
Maintenance	1,360,750	1,297,591	1,243,657
Materials and supplies	982,714	460,545	496,825
Professional fees	35,900	30,546	29,611
Salaries and benefits	1,986,341	1,987,061	1,785,497
Training, travel and conferences	98,950	83,813	73,755
Transfers	(14,780)	(6,214)	(21,630)
	<u>\$ 5,659,575</u>	<u>\$ 6,226,432</u>	<u>\$ 5,950,317</u>

## 18. Funds Held in Trust

The City operates and maintains the Cliffside Cemetery. As required under Provincial legislation, the City holds in trust a Cemetery Perpetual Care Fund for the future maintenance of the cemetery. The City has excluded the trust fund and associated cash from the Statement of Financial Position and related interest earnings and transactions from the Statement of Operations and Accumulated Surplus:

### Cemetery Perpetual Care Fund:

	2025	2024
Balance, beginning of year	\$ 283,792	\$ 265,947
Care fund contributions	4,105	4,087
Interest earned	11,129	13,758
Balance, end of year	<u>\$ 299,026</u>	<u>\$ 283,792</u>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

## 19. Financial Plan

The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenses in excess of current year revenues. The following shows how these amounts were combined:

	2025	2024
Budget surplus per Statement of Operations	7,723,357	5,045,367
Less:		
Capital expenditures	(15,103,500)	(7,729,000)
Debt principal payments	(357,900)	(93,560)
Transfers to reserve funds	(2,400,600)	(2,587,130)
Add back:		
Borrowing proceeds	3,885,000	-
Transfers from accumulated surplus and reserve funds	6,253,643	5,364,323
	<u>                    </u>	<u>                    </u>
Budget surplus per Financial Plan Bylaw	\$ -	\$ -

## 20. Financial Instruments

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

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

### Interest Rate Risk

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

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

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

### Credit Risk

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

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

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

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## 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.

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## 21. Comparative Figures

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

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# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

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## 22. Segmented Information

The City of Enderby is a municipality that is responsible for the good government of the community. This includes providing services, laws and other matters for community benefit, as well as providing stewardship of public assets and fostering economic well-being. The City fulfills these responsibilities through a range of services. For management reporting purposes, the City's services are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain defined objectives in accordance with special regulations, restrictions or limitations.

### General Government

General Government is comprised of Executive and Administrative functions. The Executive function includes Mayor and Council, who are responsible for considering the well-being and interests of the municipality and the community, including contributing to the development and evaluation of the policies, programs, and bylaws of the municipality respecting its services, in accordance with governing legislation. The Administrative function is responsible for the overall management of the operations of the municipality and is responsible for ensuring that the policies, programs, and bylaws of Council are implemented. The Administrative function is also responsible for ensuring sound and effective financial management of the municipality, which includes functions such as financial planning, collecting taxes, and the investment of municipal funds.

### Protective Services

Protective Services includes fire suppression, prevention and inspection services, community safety services, and emergency management including mitigation and prevention, preparedness, response, and recovery services.

### Transportation Services

Transportation Services includes the design, operation, and maintenance of roads and drainage, including street sweeping, line painting, and snow and ice clearing.

### Solid Waste Services

Solid Waste Services provides for the collection and disposal of residential solid waste, including curbside collection of garbage and the annual curbside collection of yard and garden waste.

### Enderby / Area F Services

Enderby / Area F Services includes Fortune Parks, which is responsible for the administration, stewardship, and operation of park services that are shared with Area F of the Regional District of North Okanagan, including the pool, spray park, ball diamonds, and arena. Other services provided include Animal (Dog) Control within the City and part of Area F, and Cemetery Services for the City and Area F.

### Riverside RV Park & Tourism

The Riverside RV Park is a campground operated by the City, which supports tourism and community events, including the operation of the Visitor Centre.

### Community Development Services

Community Development Services provides for the City's current and long-range planning functions. Services include land use regulation, subdivision, and planning for future growth in accordance with the needs and goals of the community.

### Recreational and Cultural Services

Recreational and Cultural Services provides for the planning, operation, and maintenance of City parks, such as Tuey Park, Belvedere Park, the Riverwalk, Veterans Park, and Johnston Park.

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2025

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## 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).

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# THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 31, 2025

Schedule I

	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	2025
<b>Revenues</b>										
Taxation	\$ 2,232,094	\$ 142,827	\$ 477,395	\$ 124,097	\$ 5,136,925	\$ 10,350	\$ 369,499	\$ 294,050	\$ 2,895,643	
Grants and subsidies	280,217	138,799			385,632	297,272	114,711		6,162,425	
Sales of services	73,287			124,097			640,939		2,301,751	
Other revenue from own sources	144,036								144,036	
Interest and penalties	547,965				22,330	9,295			579,590	
Developer contributions							221,200		221,200	
	<b>3,277,599</b>	<b>281,626</b>	<b>477,395</b>	<b>124,097</b>	<b>5,544,887</b>	<b>316,917</b>	<b>1,346,349</b>	<b>935,775</b>	<b>12,304,645</b>	
<b>Expenses</b>										
Accretion	8,317	3,113	138		1,371		43,421	1,626	57,986	
Advertising and publications	1,923				5,589	3,644			11,156	
Amortization	125,664	115,801	600,948		66,333		356,627	228,930	1,494,303	
Contracted services	85,785	80,059		127,852	127,724	70,993			524,143	
Council grants	13,348				67,257				80,605	
Insurance	43,841				31,960	2,755			78,556	
Interest and bank charges	101,883				16,962	7,496			126,341	
Maintenance	60,402				185,148	24,614			1,297,591	
Material and supplies	115,891	31,197	3,366	105	133,096	113,700			460,545	
Professional fees	30,546						3,915		30,546	
Salaries and benefits	769,197	111,631	269,293	483	437,493	4,204	208,278	159,719	1,987,061	
Training, travel and conferences	49,892	28,398	685		1,793		2,776	269	83,813	
Transfers	(296,050)		(155,994)	3,000	68,934	11,000	202,166	160,730	(6,214)	
	<b>1,110,639</b>	<b>452,514</b>	<b>1,089,843</b>	<b>131,440</b>	<b>1,143,660</b>	<b>238,406</b>	<b>1,047,655</b>	<b>842,864</b>	<b>6,226,432</b>	
<b>Excess (deficiency) of revenue over expenses</b>	<b>2,166,960</b>	<b>(170,888)</b>	<b>(612,448)</b>	<b>(7,343)</b>	<b>4,401,227</b>	<b>78,511</b>	<b>298,694</b>	<b>92,911</b>	<b>6,078,213</b>	
<b>Loss on disposal of tangible capital assets</b>	<b>(9,226)</b>								<b>(9,226)</b>	
<b>Gain on revaluation of ARO</b>	<b>34,611</b>	<b>14,152</b>	<b>626</b>		<b>7,457</b>		<b>140,368</b>	<b>5,907</b>	<b>203,121</b>	
<b>Annual surplus (deficit)</b>	<b>\$ 2,192,345</b>	<b>\$ (156,736)</b>	<b>\$ (611,822)</b>	<b>\$ (7,343)</b>	<b>\$ 4,408,684</b>	<b>\$ 78,511</b>	<b>\$ 439,062</b>	<b>\$ 98,818</b>	<b>\$ 6,272,108</b>	

\*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, 2024

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
<b>Revenues</b>									
Taxation	\$ 2,120,896	\$ 142,827	\$ 532,095	\$ 119,280	\$ 1,911,230	\$ 9,670	\$ -	\$ 337,242	\$ 284,742
Grants and subsidies	105,790	421,590	-	-	285,102	300,320	-	3,333	3,333
Sales of services	122,320	-	-	-	-	-	-	703,915	653,314
Other revenue from own sources	114,627	-	-	-	-	-	-	-	-
Interest and penalties	655,709	-	-	-	36,290	12,306	-	-	704,305
Developer contributions	1,618,446	-	-	-	-	-	-	241,836	2,125,862
	<b>4,737,788</b>	<b>564,417</b>	<b>532,095</b>	<b>119,280</b>	<b>2,232,622</b>	<b>322,296</b>	<b>-</b>	<b>1,286,326</b>	<b>1,206,969</b>
<b>Expenses</b>									
Accretion	41,824	16,796	742	-	8,564	-	-	179,908	7,358
Advertising and publications	2,438	-	-	-	5,330	3,871	-	-	11,639
Amortization	101,636	65,019	570,759	-	62,138	-	-	286,076	1,308,668
Contracted services	89,070	44,729	-	115,021	116,269	65,069	26,352	-	456,510
Council grants	10,484	-	-	-	56,975	-	-	-	67,459
Insurance	48,783	-	-	-	24,540	1,790	-	-	75,113
Interest and bank charges	158,820	-	-	-	2,522	6,679	-	-	168,021
Maintenance	52,344	96,808	319,825	-	186,033	31,071	101,239	252,809	203,528
Material and supplies	87,978	7,656	22,515	105	161,972	132,357	-	51,599	32,643
Professional fees	28,597	-	-	-	1,014	-	-	-	29,611
Salaries and benefits	652,644	95,731	252,910	613	404,837	5,200	26,589	198,150	148,823
Training, travel and conferences	29,514	35,902	2,590	-	2,192	-	-	1,866	1,691
Transfers	(274,028)	(166,212)	-	2,500	67,965	9,500	-	197,184	141,461
	<b>1,030,104</b>	<b>362,641</b>	<b>1,003,129</b>	<b>118,239</b>	<b>1,100,351</b>	<b>255,537</b>	<b>154,180</b>	<b>1,167,592</b>	<b>758,544</b>
Excess (deficiency) of revenue over expenses	3,707,684	201,776	(471,034)	1,041	1,132,271	66,759	(154,180)	118,734	448,425
Loss on disposal of tangible capital assets	(8,946)	-	-	-	-	-	-	-	(8,946)
<b>Annual surplus (deficit)</b>	<b>\$ 3,698,738</b>	<b>\$ 201,776</b>	<b>\$ (471,034)</b>	<b>\$ 1,041</b>	<b>\$ 1,132,271</b>	<b>\$ 66,759</b>	<b>\$ (154,180)</b>	<b>\$ 118,734</b>	<b>\$ 448,425</b>
	<b>\$ 5,042,530</b>	<b>\$ 448,425</b>	<b>\$ 5,042,530</b>	<b>\$ 448,425</b>	<b>\$ 5,042,530</b>	<b>\$ 5,042,530</b>	<b>\$ 5,042,530</b>	<b>\$ 5,042,530</b>	<b>\$ 5,042,530</b>

\*Includes Community Development and Recreational and Cultural Services.

# THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services (Unaudited)

For the year ended December 31, 2025

Schedule II

	Fortune Parks	Animal Control	Cemetery	2025	2024
<b>Revenue</b>					
Grants and subsidies	\$ 5,058,225	\$ 22,100	\$ 56,600	\$ 5,136,925	\$ 1,911,230
Sale of services	343,328	12,169	30,135	385,632	285,102
Interest and penalties	14,083	1,935	6,312	22,330	36,290
	5,415,636	36,204	93,047	5,544,887	2,232,622
<b>Expenses</b>					
Accretion	1,371			1,371	8,564
Advertising	5,589			5,589	5,330
Amortization	66,333			66,333	62,138
Contracted services	113,844	13,880		127,724	116,269
Grants	60,257		7,000	67,257	56,975
Insurance	31,960			31,960	24,540
Interest and bank charges	16,962			16,962	2,522
Maintenance	153,845	8,383	22,920	185,148	186,033
Materials and supplies	133,096			133,096	161,972
Professional fees					1,014
Salaries and benefits	424,664	489	12,340	437,493	404,837
Training, travel and conferences	1,793			1,793	2,192
	1,009,714	22,752	42,260	1,074,726	1,032,386
Annual surplus (deficit)	\$4,405,922	\$ 13,452	\$ 50,787	\$ 4,470,161	\$ 1,200,236
<b>Transfer to/from general fund</b>					
Computer support	\$ 9,500	\$	\$	\$ 9,500	\$ 9,250
Finance overhead charges	25,650	5,310	9,810	40,770	39,710
Insurance allocation	3,522		790	4,312	4,905
Lease		4,990		4,990	4,860
Public works equipment allocation			9,362	9,362	9,240
Gain on revaluation of ARO	(7,457)			(7,457)	-
	31,215	10,300	19,962	61,477	67,965
Net change in financial assets	4,374,707	3,152	30,825	4,408,684	1,132,271
Opening surplus	417,976	58,668	191,394	668,038	655,556
Amortization	66,333			66,333	62,138
Capital expenditures	(5,490,489)			(5,490,489)	(766,327)
Debt issued	1,800,000			1,800,000	
Transfer from (to) reserves	(202,845)	(1,100)	(19,000)	(222,945)	(415,600)
Enderby / Area F accumulated surplus	\$ 965,682	\$ 60,720	\$ 203,219	\$ 1,229,621	\$ 668,038

**The Corporation of the City of Enderby**

**Income Statement**

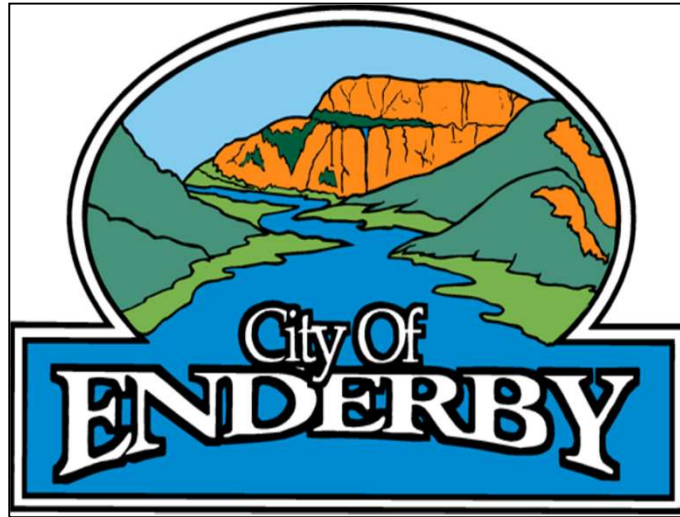
**December 31, 2025**

	2025 Budget	2025 Actual	2024 Actual
<b>Revenue</b>			
Taxation (net)	\$ 2,924,816	\$ 2,895,643	\$ 2,742,880
Grants and subsidies	7,459,516	6,162,425	2,708,278
Sale of services	2,309,250	2,301,751	2,605,841
Other revenue from own sources	100,850	144,036	114,627
Interest and penalties	588,500	579,590	704,305
Developer contributions	-	-	2,125,862
Recognition of restricted revenues	-	221,200	-
	<b>13,382,932</b>	<b>12,304,645</b>	<b>11,001,793</b>
<b>Expenditures</b>			
General government services	1,338,854	976,658	886,644
Protective services	473,000	333,600	280,826
Transportation services	619,261	488,757	431,628
Solid waste services	125,900	131,440	118,239
Community development services	54,300	31,730	26,352
Recreational and cultural services	168,100	137,681	127,828
Riverside RV Park & tourism services	299,960	238,406	255,537
Commission services	1,115,500	1,075,956	1,029,649
Water services	798,200	647,607	701,608
Sewer services	666,500	612,308	528,146
	<b>5,659,575</b>	<b>4,674,143</b>	<b>4,386,457</b>
Excess revenue over expenses	<b>7,723,357</b>	<b>7,630,502</b>	<b>6,615,336</b>
Loss on disposal of tangible capital assets	-	(9,226)	(8,946)
Accretion	-	(57,986)	(255,192)
Amortization	-	(1,494,303)	(1,308,668)
Gain on revaluation of ARO	-	203,121	-
<b>Accounting Surplus (per Financial Statements)</b>	<b>\$ 7,723,357</b>	<b>\$ 6,272,108</b>	<b>\$ 5,042,530</b>
Adjustments for other budget items:			
Add:			
Accretion	-	57,986	255,192
Amortization	-	1,494,303	1,308,668
Transfers from reserves	5,199,185	3,379,527	1,673,115
Transfers from surplus	1,439,458	774,457	648,375
Capital disposal	-	12,164	27,326
Debt proceeds	3,500,000	1,800,000	-
Deduct:			
Capital expenditures	(15,103,500)	(9,799,301)	(5,078,990)
Transfers to reserves	(2,400,600)	(2,349,867)	(2,829,294)
Debt repayments	(357,900)	(357,874)	(93,558)
Actuarial payments (included in income)	-	(36,074)	(32,329)
Gain on revaluation of ARO	-	(203,121)	-
<b>Actual Surplus</b>	<b>-</b>	<b>\$ 1,044,308</b>	<b>\$ 921,035</b>

Surplus Breakdown:

General	340,925	575,742
Enderby Area F Services Commission	571,914	41,909
RV Park & Tourism	48,588	61,286
Sewer	45,012	144,834
Water	37,869	97,265
Total	<b>\$ 1,044,308</b>	<b>\$ 921,035</b>

# 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](mailto: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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2026 Taxation/User Fee Impact - Single Family Dwelling	4
2026 - 2030 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 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](mailto: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
<b>Total General Taxes &amp; Utilities</b>	<b>2,656.86</b>	<b>5.0%</b>	<b>133.66</b>	<b>2,790.52</b>

\* 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

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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>Budget</u>	<u>2027</u> <u>Budget</u>	<u>2028</u> <u>Budget</u>	<u>2029</u> <u>Budget</u>	<u>2030</u> <u>Budget</u>
<b>REVENUES</b>					
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
<b>Total Revenues</b>	<b>10,408,365</b>	<b>10,177,780</b>	<b>13,924,160</b>	<b>9,202,620</b>	<b>9,040,410</b>
<b>EXPENSES</b>					
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
<b>Total Expenses</b>	<b>6,369,260</b>	<b>5,928,250</b>	<b>6,071,930</b>	<b>6,211,900</b>	<b>6,355,310</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>4,039,105</b>	<b>4,249,530</b>	<b>7,852,230</b>	<b>2,990,720</b>	<b>2,685,100</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>4,039,105</b>	<b>4,249,530</b>	<b>7,852,230</b>	<b>2,990,720</b>	<b>2,685,100</b>
<b>ADJUST FOR CASH ITEMS</b>					
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	-	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(4,039,105)</b>	<b>(4,249,530)</b>	<b>(7,852,230)</b>	<b>(2,990,720)</b>	<b>(2,685,100)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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>	<b>% of Total Funding</b>	<b>Dollar Value</b>
<i>Property taxation</i>	<b>14.4 %</b>	<b>\$ 2,289,250</b>
<i>User fees and charges</i>	<b>19.0 %</b>	<b>\$ 3,028,965</b>
<i>Other sources</i>	<b>49.5 %</b>	<b>\$ 7,848,690</b>
<i>Government grants</i>	<b>17.1 %</b>	<b>\$ 2,719,300</b>
<i>Debt proceeds</i>	<b>0.0 %</b>	<b>\$ 0</b>
<b><i>Total</i></b>	<b>100.0 %</b>	<b>\$ 15,886,205</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, 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>	<b>% Of Total Property Taxation</b>	<b>Dollar Value</b>
<i>Residential (1)</i>	<b>77.66 %</b>	<b>\$ 1,778,140</b>
<i>Utilities (2)</i>	<b>1.30 %</b>	<b>\$ 29,790</b>
<i>Light Industrial (5)</i>	<b>3.34 %</b>	<b>\$ 76,337</b>
<i>Business and Other (6)</i>	<b>17.62 %</b>	<b>\$ 403,365</b>
<i>Recreation / Non-Profit (8)</i>	<b>0.04 %</b>	<b>\$ 816</b>
<i>Farmland (9)</i>	<b>0.04 %</b>	<b>\$ 802</b>
<i>Total</i>	<b>100.00 %</b>	<b>\$ 2,289,250</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 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)	\$	%
<b>Funding Sources</b>					
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%)
<b>Total Funding</b>	<b>5,581,018</b>	<b>5,169,776</b>	<b>5,352,130</b>	<b>(228,888)</b>	<b>(4.1%)</b>
<b>Expenditures</b>					
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%)
<b>Total Expenditures</b>	<b>5,581,018</b>	<b>4,867,791</b>	<b>5,352,130</b>	<b>(228,888)</b>	<b>(4.1%)</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>301,985</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Refuse Services

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

## Protective Services

	2025 Budget	2025 Actual	2026 Budget (Draft)	Change in Budget \$	Change in Budget %
<b>Funding Sources</b>					
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%)
<b>Total Funding</b>	<b>691,745</b>	<b>586,819</b>	<b>672,598</b>	<b>(19,147)</b>	<b>(2.8%)</b>
<b>Expenditures</b>					
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%
<b>Total Expenditures</b>	<b>691,745</b>	<b>547,921</b>	<b>672,598</b>	<b>(19,147)</b>	<b>(2.8%)</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>38,898</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Tourism / Community Engagement

	2025 Budget	2025 Actual	2026 Budget (Draft)	Change in Budget \$	Change in Budget %
<b>Funding Sources</b>					
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%
<b>Total Funding</b>	<b>332,960</b>	<b>318,749</b>	<b>358,600</b>	<b>25,640</b>	<b>7.7%</b>
<b>Expenditures</b>					
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	-	-
<b>Total Expenditures</b>	<b>332,960</b>	<b>256,405</b>	<b>358,600</b>	<b>25,640</b>	<b>7.7%</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>62,344</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Fortune Parks

	2025 Budget	2025 Actual	2026 Budget	Change in Budget \$	Change in Budget %
<b>Funding Sources</b>					
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%)
<b>Expenditures</b>					
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 %
<b>Funding Sources</b>					
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	-	-	-	-	-
<b>Total Funding</b>	<b>36,700</b>	<b>36,205</b>	<b>37,700</b>	<b>1,000</b>	<b>2.7%</b>
<b>Expenditures</b>					
Operating	35,600	33,051	36,400	800	2.2%
Projects	-	-	-	-	-
Capital	-	-	-	-	-
Transfer to Reserves	1,100	1,100	1,300	200	18.2%
<b>Total Expenditures</b>	<b>36,700</b>	<b>34,151</b>	<b>37,700</b>	<b>1,000</b>	<b>2.7%</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>2,053</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* 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 %
<b>Funding Sources</b>					
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	-	-	-	-	-
<b>Total Funding</b>	<b>88,600</b>	<b>93,046</b>	<b>87,750</b>	<b>(850)</b>	<b>(1.0%)</b>
<b>Expenditures</b>					
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%)
<b>Total Expenditures</b>	<b>88,600</b>	<b>81,222</b>	<b>87,750</b>	<b>(850)</b>	<b>(1.0%)</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>11,824</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* 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 %
<b>Funding Sources</b>					
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%)
<b>Total Funding</b>	<b>1,318,900</b>	<b>1,096,256</b>	<b>1,351,750</b>	<b>32,850</b>	<b>2.5%</b>
<b>Expenditures</b>					
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%
<b>Total Expenditures</b>	<b>1,318,900</b>	<b>1,051,244</b>	<b>1,351,750</b>	<b>32,850</b>	<b>2.5%</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>45,012</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Water Services

	2025	2025	2026	Change in Budget	
	Budget	Actual	Budget (Draft)	\$	%
<b>Funding Sources</b>					
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%)
<b>Total Funding</b>	<b>4,508,200</b>	<b>4,022,190</b>	<b>1,821,115</b>	<b>(2,687,085)</b>	<b>(59.6%)</b>
<b>Expenditures</b>					
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%
<b>Total Expenditures</b>	<b>4,508,200</b>	<b>3,984,321</b>	<b>1,821,115</b>	<b>(2,687,085)</b>	<b>(59.6%)</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>37,869</b>	<b>-</b>	<b>-</b>	<b>-</b>

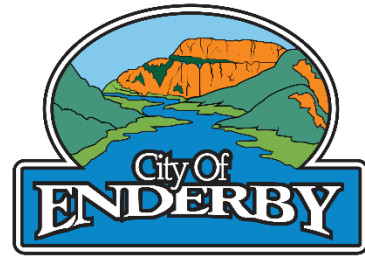


APPENDIX D

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
<b>SEWER FUND</b>												
King Ave	191,000				38,500			152,500				
Backup screen	130,000							130,000				
Princess Street	102,000					102,000						
<b>Total Used - Sewer Fund</b>	<b>423,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,500</b>	<b>102,000</b>	<b>-</b>	<b>282,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER FUND</b>												
Reservoir 1	100,000								100,000			
King Ave	144,000				17,500				126,500			
WTP Upgrade	500,000											
<b>Total Used - Water Fund</b>	<b>744,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>226,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Projected Closing Balance - Dec/26</b>						<b>1,239,790</b>	<b>390,836</b>	<b>1,259,837</b>	<b>221,384</b>	<b>312,860</b>	<b>577,312</b>	

# Staff Report



Date: April 10, 2026  
To: Chief Administrative Officer  
From: Jennifer Bellamy, Chief Financial Officer  
Subject: 2026 Budget Bylaws

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## RECOMMENDATION

THAT Council gives first reading to the bylaws cited as “City of Enderby 2026-2030 Financial Plan Bylaw No. 1829, 2026”, “City of Enderby Annual Tax Rate Bylaw No. 1830, 2026”, “City of Enderby Sewer Frontage Tax Bylaw No. 1831, 2026”, “City of Enderby Water Frontage Tax Bylaw No. 1832, 2026” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1833, 2026”;

AND THAT Council considers the public input received, respecting the 2026-2030 Financial Plan;

AND THAT Council amends the 2026-2030 Financial Plan by \_\_\_\_\_;

AND FURTHER THAT Council gives second and third readings to the bylaws cited as “City of Enderby 2026-2030 Financial Plan Bylaw No. 1829, 2026”, “City of Enderby Annual Tax Rate Bylaw No. 1830, 2026”, “City of Enderby Sewer Frontage Tax Bylaw No. 1831, 2026”, “City of Enderby Water Frontage Tax Bylaw No. 1832, 2026” and “City of Enderby Fees and Charges Bylaw No. 1479, 2010 Amendment Bylaw No. 1833, 2026”.

## DISCUSSION

The attached budget bylaws are consistent with the draft budget approved by Council at the April 7, 2026 Committee of the Whole meeting.

The Financial Plan Bylaw and the accompanying background information was available for public input beginning April 8, 2026 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, 2026.

## ATTACHMENTS

- Bylaw 1829 – 2026-30 Financial Plan
- Bylaw 1830 – Annual Tax Rates
- Bylaw 1831 – Sewer Frontage

- Bylaw 1832 – Water Frontage
- Bylaw 1833 – Fees and Charges Amendment

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Approved for Inclusion by..... Tate Bengtson, Chief Administrative Officer  
Agenda .....Council, Regular, April 20, 2026

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>Budget</u>	<u>2027</u> <u>Budget</u>	<u>2028</u> <u>Budget</u>	<u>2029</u> <u>Budget</u>	<u>2030</u> <u>Budget</u>
<b>REVENUES</b>					
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
<b>Total Revenues</b>	<b>10,408,365</b>	<b>10,177,780</b>	<b>13,924,160</b>	<b>9,202,620</b>	<b>9,040,410</b>
<b>EXPENSES</b>					
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
<b>Total Expenses</b>	<b>6,369,260</b>	<b>5,928,250</b>	<b>6,071,930</b>	<b>6,211,900</b>	<b>6,355,310</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>4,039,105</b>	<b>4,249,530</b>	<b>7,852,230</b>	<b>2,990,720</b>	<b>2,685,100</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>4,039,105</b>	<b>4,249,530</b>	<b>7,852,230</b>	<b>2,990,720</b>	<b>2,685,100</b>
<b>ADJUST FOR CASH ITEMS</b>					
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	-	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(4,039,105)</b>	<b>(4,249,530)</b>	<b>(7,852,230)</b>	<b>(2,990,720)</b>	<b>(2,685,100)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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>	<b>% of Total Funding</b>	<b>Dollar Value</b>
<i>Property taxation</i>	<b>14.4 %</b>	<b>\$ 2,289,250</b>
<i>User fees and charges</i>	<b>19.0 %</b>	<b>\$ 3,028,965</b>
<i>Other sources</i>	<b>49.5 %</b>	<b>\$ 7,848,690</b>
<i>Government grants</i>	<b>17.1 %</b>	<b>\$ 2,719,300</b>
<i>Debt proceeds</i>	<b>0.0 %</b>	<b>\$ 0</b>
<b><i>Total</i></b>	<b>100.0 %</b>	<b>\$ 15,886,205</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, 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>	<b>% Of Total Property Taxation</b>	<b>Dollar Value</b>
<i>Residential (1)</i>	<b>77.66 %</b>	<b>\$ 1,778,140</b>
<i>Utilities (2)</i>	<b>1.30 %</b>	<b>\$ 29,790</b>
<i>Light Industrial (5)</i>	<b>3.34 %</b>	<b>\$ 76,337</b>
<i>Business and Other (6)</i>	<b>17.62 %</b>	<b>\$ 403,365</b>
<i>Recreation / Non-Profit (8)</i>	<b>0.04 %</b>	<b>\$ 816</b>
<i>Farmland (9)</i>	<b>0.04 %</b>	<b>\$ 802</b>
<i>Total</i>	<b>100.00 %</b>	<b>\$ 2,289,250</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 will not exceed 5% of the annual municipal levy.

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

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

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1830

A BYLAW FOR THE LEVYING OF RATES FOR MUNICIPAL, REGIONAL HOSPITAL DISTRICT, REGIONAL LIBRARY, AND REGIONAL DISTRICT PURPOSES FOR THE YEAR 2026

---

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. 1830, 2026”.
2. The following rates are hereby imposed and levied for the year 2026:
  - (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. 1810, cited as “City of Enderby Annual Tax Rate Bylaw No. 1810, 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

SCHEDULE "A"

Property Class	General Municipal	North Okanagan/ Columbia Shuswap Regional District Hospital	Regional Library	Regional District
1 Residential	2.6278	0.2338	0.1508	0.6983
2 Utility	37.8149	0.8182	2.1706	2.4441
5 Light Industry	8.0866	0.7948	0.4642	2.3742
6 Business	6.6379	0.5727	0.3810	1.7108
8 Recreation	4.0873	0.2338	0.2346	0.6983
9 Farm	3.9374	0.2338	0.2260	0.6983

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO.1831

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. 1831, 2026”.
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 \$3.07 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 2026 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. 1811, cited as “City of Enderby Sewer Frontage Tax Bylaw No. 1811, 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

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1832

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. 1832, 2026”.
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 \$3.95 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 2026 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. 1812, cited as “City of Enderby Water Frontage Tax Bylaw No. 1812, 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

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1833

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. 1833, 2026".
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 \_\_\_\_\_, 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

### SCHEDULE 3

#### SEWER USER FEES

Administered through the Sanitary Sewer Regulation Bylaw

<u>DESCRIPTION</u>	<u>PER</u>	<u>MINIMUM CHARGE</u>
APARTMENT	Unit	302.82
BAKERY	Unit	503.61
BARBER	Chair	172.59
BEAUTY	Chair	172.59
BODY SHOP	Unit	604.53
BED & BREAKFAST	Unit	190.20
BUTCHER SHOP	Unit	444.09
CAMPGROUND - TENT SPACE	Unit	49.47
CAMPGROUND - RV HOOKUP	Unit	100.23
CAMPGROUND - SANI DUMP	Unit	415.56
CARWASH (RECYCLABLE)	Stall	540.54
CARWASH (NON-RECYCLABLE)	Stall	926.01
CHURCH	Unit	302.82
CURLING RINK	Unit	1,474.11
DAYCARE	Unit	441.60
DENTAL OFFICE	Unit	386.82
DUPLEX / TRI-PLEX	Unit	342.63
GARAGE	Unit	524.13
HEALTH/FITNESS	Unit	282.69
HOSPITAL	Bed	202.20
HOTEL/MOTEL	Unit	190.47
HOTEL/MOTEL WITH POOL (FILTERED)	Unit	150.93
HOTEL/MOTEL WITH POOL (UNFILTERED)	Unit	302.82
INDUSTRY (1-5 PEOPLE)	Unit	326.88
INDUSTRY (EACH ADDITIONAL PERSON)	Person	31.92
LAUNDROMAT	Washer	190.47
LODGING/BOARDING HOUSE	Unit	234.51
MEDICAL CLINIC	Unit	415.56
MILL	Unit	476.25
OFFICE (0-2000 SQUARE FEET)	Unit	134.58
OFFICE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	16.83
POOL	Unit	2,538.63
PUBLIC HALLS	Unit	266.43
RECREATION HALL	Unit	221.22
RESTAURANT (1-10 SEATS)	Unit	274.74
RESTAURANT (EACH ADDITIONAL SEAT)	Seat	16.83
SCHOOL	Class	222.60
SINGLE FAMILY DWELLING	Unit	315.00
SINGLE FAMILY DWELLING WITH SECONDARY SUITE	Unit	441.15
SKATING RINK	Unit	2,538.63

SPRAY PARK	Unit	4,198.38
STORE (0-1000 SQUARE FEET)	Unit	172.59
STORE (EACH ADDITIONAL 1000 SQUARE FEET)	1000 sq ft	53.52
STRATA/CONDO	Unit	302.82
TRANSPORTATION - LARGE FACILITY	Unit	8,056.47

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	\$ 86.00	\$ 0.65 / m <sup>3</sup> over 40 m <sup>3</sup> to 55 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 55 m <sup>3</sup>
May - Aug	\$ 86.00	\$ 0.65 / m <sup>3</sup> over 85 m <sup>3</sup> to 105 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 105 m <sup>3</sup>
B. Single Family Residential with Legalized Suite		
Jan-Apr / Sep-Dec	\$ 122.50	\$ 0.65 / m <sup>3</sup> over 65 m <sup>3</sup> to 80 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 80 m <sup>3</sup>
May - Aug	\$ 122.50	\$ 0.65 / m <sup>3</sup> over 105 m <sup>3</sup> to 125 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 125 m <sup>3</sup>
C. Strata Residential		
Jan-Apr / Sep-Dec	\$ 67.80	\$ 0.65 / m <sup>3</sup> over 30 m <sup>3</sup> to 40 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 40 m <sup>3</sup>
May - Aug	\$ 67.80	\$ 0.65 / m <sup>3</sup> over 70 m <sup>3</sup> to 80 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 80 m <sup>3</sup>
Irrigation:		
Metered		\$ 1.60 / m <sup>3</sup>
Non-metered		\$ 1.60 / m <sup>3</sup> based on estimated volume
D. Multi Family Residential		
Jan-Apr / Sep-Dec	\$ 67.80	\$ 0.65 / m <sup>3</sup> over 30 m <sup>3</sup> to 40 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 40 m <sup>3</sup>
May - Aug	\$ 67.80	\$ 0.65 / m <sup>3</sup> over 70 m <sup>3</sup> to 80 m <sup>3</sup> \$ 1.60 / m <sup>3</sup> over 80 m <sup>3</sup>
E. Business / Industrial	\$ 40.00	\$ 1.55 / m <sup>3</sup> over 24 m <sup>3</sup> to 60 m <sup>3</sup> \$ 0.80 / m <sup>3</sup> over 60 m <sup>3</sup>
F. Business / Industrial with Residential	\$ 59.85	\$ 1.55 / m <sup>3</sup> over 35 m <sup>3</sup> to 60 m <sup>3</sup> \$ 0.80 / m <sup>3</sup> over 60 m <sup>3</sup>
G. Institutional / Civic	\$ 40.00	\$ 1.55 / m <sup>3</sup> over 24 m <sup>3</sup> to 60 m <sup>3</sup> \$ 0.80 / m <sup>3</sup> over 60 m <sup>3</sup>
Irrigation on separate meter		\$ 0.80 / m <sup>3</sup>

H. Agricultural\*

Properties with single family residential

Jan-Apr / Sep-Dec \$ 93.80 \$ 0.65 / m<sup>3</sup> over 45 m<sup>3</sup>

May - Aug \$ 93.80 \$ 0.65 / m<sup>3</sup> over 90 m<sup>3</sup>

Land only

Jan-Apr / Sep-Dec \$ 0.65 / m<sup>3</sup>

May - Aug \$ 0.65 / m<sup>3</sup>

I. Home Hemodialysis\*\*

\$ 0.65 / m<sup>3</sup>

\* 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 500 m<sup>3</sup> of consumption for the Jan - Apr and Sep - Dec periods and 1,000 m<sup>3</sup> of consumption for the May – Aug period. These consumption amounts will increase 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.
- For properties located outside of City limits, an annual flat rate fee will be charged in addition to the User Fee. This flat rate fee will be equivalent to the annual frontage tax rate charged consistent with the City of Enderby Water Frontage Tax Bylaw and will be based on 100 feet of taxable frontage.

**Late Penalty**

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

**MISC. CHARGES**

**Connection Charge**

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

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

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

**Meter Reading Request**

Per request \$25.00.

**Hydrant Use**

Water Usage

Application fee.....	\$50.00
Equipment Rental Fee per day or part thereof .....	\$30.00
Consumption Charge .....	\$ 3.00/m <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: \$ 116.25 per residential premise per annum
- b) "Residential Garbage Collection" sticker: \$ 3.00 per sticker

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

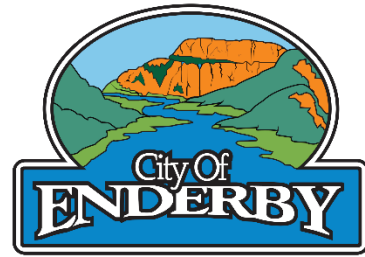
Where payment is not made on or before the due date established by the Chief Financial Officer for each billing period there shall be payable a penalty of three (3%) percent on the total balance outstanding.

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

**Area:** CITY OF ENDERBY      **Category:** BUILDING PERMITS      **Year:** 2026      **Month:** 03

Folder Type	2026 / 03		2025 / 03		2026 to 03		2025 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	2	0	0	0	0
END - COMMERCIAL BUILDING	0	0	0	1	3	450,000	3	106,632
END - DEMOLITION	0	0	0	0	0	1,200,000	2	1,280,000
END - DUPLEX	1	2	400,000	0	0	1,050,000	0	0
END - INDUSTRIAL BUILDING	0	0	0	0	0	20,000	0	0
END - INSTITUTIONAL	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	3	0	372,000	3	372,000
END - PLUMBING	0	0	0	0	0	0	0	0
END - POOL	0	0	0	0	0	0	1	4,000,000
END - RETAINING WALL	0	0	0	0	0	0	0	0
END - SFD W/SUITE	0	0	0	0	0	0	0	0
END - SIGN	0	0	0	0	0	0	0	0
END - SINGLE FAMILY DWELLING	0	0	0	0	0	451,700	3	240,600
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	6,250	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>1</b>	<b>2</b>	<b>400,000</b>	<b>6</b>	<b>3</b>	<b>1,592,000</b>	<b>12</b>	<b>4</b>
						<b>1,977,950</b>		<b>5,999,232</b>

# Staff Report



Date: April 14, 2026  
To: Chief Administrative Officer  
From: Kurt Inglis, Manager of Planning, Community Safety and Bylaw Compliance  
Subject: Grant Request from Enderby & District Garden Club for Tree Trimming in Cornerstone Garden

---

## RECOMMENDATION

THAT Council issue a grant to the Enderby & District Garden Club for tree trimming in Cornerstone Garden, not to exceed \$3,000 based on the lowest of a minimum of two quotes.

## DISCUSSION

Cornerstone Garden is a public flower garden located on the northeast corner of the intersection of George Street (Highway 97A) and Mill Avenue. The park is home to an array of plantings, art installations and seating. The park is maintained by volunteers of the Enderby & District Garden Club (“the Garden Club”).

Attached is correspondence from the President of the Garden Club requesting that the City cover the costs associated with topping and trimming the branches of a Maple tree in Cornerstone Garden, as well as trimming the branches of a Maple tree located on the neighbouring property to the east that overhang into Cornerstone Garden. The intent of these works is to improve the safety of Cornerstone Garden users (reduce the risk of falling branches) and to increase the amount of sunlight that reaches the site in order to improve plant growth.

With respect to the branches overhanging from the neighbouring property, under common law, the City generally has the right to trim branches to the extent that they cross the property line. Having said that, Staff engaged with the owners of the neighbouring property to discuss the proposed works and the extent to which they would impact their Maple tree; the property owners advised that they did not have any concerns with the proposed works. The Garden Club has advanced a quote from an arborist, which prices the works at \$2,520.

Cornerstone Garden is owned by the City, and significant maintenance costs should be borne by the City so long as the proposed works are warranted; Staff suggest a portion of the proposed work is safety related and warranted, whereas the other portion is aesthetic and discretionary in nature. Should Council opt not to fund the proposed project, the safety-related work would be completed by the City as part of its regular tree management program.

Staff are recommending that Council issue a grant to the Enderby & District Garden Club for tree trimming in Cornerstone Garden, not to exceed \$3,000 based on the lowest of a minimum of two quotes. The recommended grant value includes a modest contingency to account for any unforeseen costs once the work is progress.

Should Council support the issuance of the grant, it would be funded through the City Parks budget, which has sufficient funds to cover the expense.

**ATTACHMENTS**

- Correspondence from Enderby & District Garden Club President
- Quote dated March 16, 2026

---

Approved for Inclusion by..... Tate Bengtson, Chief Administrative Officer  
Agenda .....Council, Regular, April 20, 2026

**To: The City of Enderby**  
**From: Enderby and District Garden Club.**  
**Subject: Letter of intent re: Adjacent Properties Trees**  
**Overhanging Cornerstone Garden Property.**

Several large and small branches from the neighbouring property to the East of Cornerstone Garden are significantly overhanging the Cornerstone Garden property, posing a safety risk during high winds and blocking sunlight from the garden, hindering plant growth.

The Enderby Garden Club would appreciate it if The City of Enderby could advise us on arranging for these branches to be trimmed back to the adjacent property line.

Please feel free to contact myself, Jody Kallis, at [kallis@telus.net](mailto:kallis@telus.net) or phone 250-540-5680 to discuss.

Sincerely,  
Jody Kallis  
Enderby and District Garden Club  
President



# Price Quote



## Armstrong Tree Fellers

P.O. Box 264  
Armstrong, B.C. V0E 1B0  
250-938-2985

**Monday March 16, 2026**

Enderby and District Garden Club  
Re: Cornerstone Garden  
Enderby, B.C.

### DESCRIPTION

### AMOUNT

top the maple with the broken top to make safe, trim back the large maple only on the side overhanging the structure for safety

\$1,500.00

trim back the remaining parts of the large maple to make safest

\$900.00

man lift and clean up included

SUBTOTAL \$2,400.00

GST 5.00%

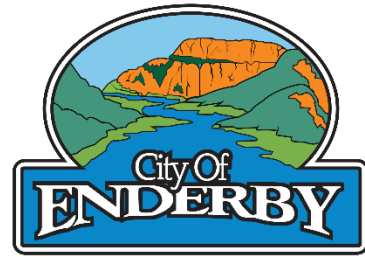
OTHER \$0.00

TOTAL \$2,520.00

**THANK YOU FOR YOUR BUSINESS!**

GST # 804453454

# Staff Report



Date: April 16, 2026  
To: Mayor and Council  
From: Tate Bengtson, Chief Administrative Officer  
Subject: Revised Awards – Municipal Policy

---

## RECOMMENDATION

THAT Council adopts the revised Awards – Municipal Policy.

## DISCUSSION

Attached is a revised Awards – Municipal Policy for Council’s consideration. A redline version of the proposed policy is attached, showing tracked changes from the current version.

Key changes are as follows:

- Consolidated the form of acknowledgement (key, gift, certificate) with the description of each Municipal Award;
- Removed the incorporation of extrinsic information, in this case a reference to the *Community Charter’s* Freedom of the Municipality elector provisions; and
- Clarified the appropriate municipal acknowledgment for a recipient of the Freedom of the Municipality and added flexibility for Council discretion regarding the form of acknowledgement (gift) for Lifetime Civic Merit Award recipients; and
- Removed inconsistencies and updated formatting.

No changes are proposed with respect to the general Municipal Award framework, Council support thresholds for conferring awards, or recipient eligibility.

## ATTACHMENTS

- Awards – Municipal Policy
  - Awards – Municipal Policy (redline version)
- 

Approved for Inclusion by..... Tate Bengtson  
Agenda .....Council, Regular, April 20, 2026

Policy Title:	AWARDS - MUNICIPAL
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<u>Effective Date:</u>	<u>Authorized By:</u> Mayor and Council Regular Meeting of _____	<u>Replaces:</u> Awards – Municipal Policy adopted by Council November 7, 2022
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**PURPOSE:**

Enderby Municipal Awards are designed to honour and recognize the talent, dedication and generosity of outstanding individuals and groups who contribute to making Enderby a great community.

**POLICY:**

**Records**

The official record of all Municipal Awards shall be kept by the Corporate Officer.

**Award Categories**

1. “Freedom of the Municipality” represents the highest honour that the City can bestow on an individual or unit of the armed forces of Canada or another nation, in accordance with Section 158 of the Community Charter. This requires a unanimous affirmative vote of Council. Given that this is the highest honour that the City can bestow, and further that such honour deems the recipient an elector despite residency-related eligibility requirements, it is anticipated that this award will be given on extremely rare occasions. The recipient will receive a ceremonial key to the City inside of an engraved presentation box, along with a medal or lapel pin and a framed, wafer-sealed, illuminated scroll authenticating the honour.
2. “Lifetime Civic Merit Award” represents an award bestowed on an individual who has, through their outstanding achievements and/or dedicated volunteerism over at least 15 years, made a tangible difference to the community and quality of life. This requires a unanimous affirmative vote of Council. Given that this is a lifetime award requiring at least 15 years of dedicated service, it is anticipated that this award will be given on rare occasions. The recipient will receive a gift of appreciation along with the award.
3. “Civic Appreciation Award” represents the expression of appreciation to an individual or group for their services and/or contributions that have benefited the community. This award requires a majority affirmative vote of Council. It is anticipated that this award will be given on a regular basis. The recipient will receive a certificate of appreciation commemorating the award.

Policy Title:	AWARDS - MUNICIPAL
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<u>Effective Date:</u>	<u>Authorized By:</u> Mayor and Council Regular Meeting of _____	<u>Replaces:</u> Awards – Municipal Policy adopted by Council November 7, 2022
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**PURPOSE:**

Enderby Municipal Awards are designed to honour and recognize the talent, dedication and generosity of outstanding individuals and groups who contribute to making Enderby a great community.

**POLICY:**

**Records**

The official record of all Municipal Awards shall be kept ~~under the control and security of by~~ the Corporate Officer.

**Award Categories**

~~There are four (4) award categories:~~

1. “Freedom of the Municipality” represents the highest honour that the City can bestow on an individual or unit of the armed forces of Canada or another nation, in accordance with Section 158 of the Community Charter. This requires a unanimous affirmative vote of Council. Given that this is the highest honour that the City can bestow, and further that such honour deems the recipient an elector despite residency-related eligibility requirements, it is anticipated that this award will be given on very-extremely rare occasions. The recipient will receive a ceremonial key to the City inside of an engraved presentation box, along with a medal or lapel pin and a framed, wafer-sealed, illuminated scroll authenticating the honour.
- 4.2. “Lifetime Civic Merit Award” represents an award bestowed on an individual who has, through their outstanding achievements and/or dedicated volunteerism over at least 15 years, made a tangible difference to the community and quality of life. This requires a unanimous affirmative vote of Council. Given that this is a lifetime award requiring at least 15 years of dedicated service, it is anticipated that this award will be given on rare occasions. The recipient will receive a gift of appreciation along with the award.
- 2.3. “Civic Appreciation Award” represents the expression of appreciation to an individual ~~and/~~ or group for their services and/or contributions that have benefited the community. This award requires a majority affirmative vote of Council. It is anticipated that this award will be given on a regular basis. The recipient will receive a certificate of appreciation commemorating the award.

## AWARD CATEGORIES

### **FREEDOM OF THE MUNICIPALITY**

#### **FRAMED CERTIFICATE**

~~Consistent with Section 158 (2) of the Community Charter a person given Freedom of the Municipality City or the commander of the armed forced unit, as applicable,~~

- ~~(a) Is deemed to be an elector of the municipality and is eligible to be registered as such and to vote in an election for mayor or councillor, and~~
- ~~(b) Despite any other enactment, if the person is a Canadian citizen, is deemed to be qualified to be nominated, be elected and hold office on the council.~~

### **LIFETIME CIVIC MERIT AWARD**

~~PRESENTATION OF AN INDIVIDUAL LIFETIME CIVIC MERIT PLAQUE  
INSCRIPTION ON THE CITY OF ENDERBY LIFETIME CIVIC MERIT PLAQUE~~

### **CIVIC APPRECIATION AWARD**

#### **CERTIFICATE**

2026/04/13

Sent via Email: [Premier@gov.bc.ca](mailto:Premier@gov.bc.ca)  
[ECC.Minister@gov.bc.ca](mailto:ECC.Minister@gov.bc.ca)  
[TT.Minister@gov.bc.ca](mailto:TT.Minister@gov.bc.ca)

David Eby, Premier of British Columbia  
Honourable Lisa Beare, Minister of Education and Childcare  
Honourable Mike Farnworth, Minister of Transportation and Transit

Dear Premier Eby, Minister Beare, and Minister Farnworth:

**RE: City of Langford - Permanent Daylight-Saving Time and the Impacts on Safe Routes to School**

At its Special Meeting held March 30, 2026, City of Langford Council passed the attached resolution that forms part of this letter. For your reference, an excerpt has been included below:

*THAT Council direct staff to prepare a letter to the Minister of Education and Childcare, the Minister of Transportation and Transit, and the Premier's Office, with a copy to all local governments in British Columbia, outlining Council's concerns regarding the impacts of adopting year-round Pacific Daylight Time on children who would be required to walk to school in the dark. AND THAT the letter from the City of Langford Mayor and Council advocate for:*

- *the immediate reopening of BC's Active Transportation Infrastructure Grant Program for safe routes to school projects;*
- *the establishment of a program ensuring all students have access to visibility enhancing resources such as lights and reflective gear; and*
- *the expansion of The Society for Children and Youth of BC (SCY)'s Walking School Bus program.*

On behalf of the City of Langford Council, I am writing to express the collective concerns regarding the Province of British Columbia's adoption of permanent year-round Daylight-Saving Time (DST). While Council recognizes that the decision reflects changing regional and economic considerations and does not seek to reverse that decision, it is critical to address unintended safety impacts on children and their caregivers who commute to school by walking or rolling during the darkest months of the year.

Permanent DST will result in significantly later winter sunrises across southern British Columbia. In Langford and other communities served by Sooke School District 62 (SD62), it can be reasonably estimated that many elementary students begin their commute as early as 8:00 a.m. This new prolonged period of low-light conditions coincides with the wettest and foggiest season of the year, where heavy rainfall, poor visibility, and slick surfacing further increases risk for pedestrians and cyclists of all ages and abilities. Permanent DST results in a material increase in challenging travel conditions for school-aged children.

While the City recognizes that dark commutes are more common throughout other regions of the Province, the challenges noted above are compounded by the established characteristics of existing neighbourhoods in Langford and similar communities throughout the Province. Urban streets are busy with vehicular traffic, often containing parking and other barriers that can conceal pedestrians from drivers. Older residential areas and semi-rural roads are often wide with a very slim shoulders and often, there are no sidewalks paths, or adequate street lighting available.

Mitigating these risks requires targeted infrastructure improvements such as traffic calming, pedestrian lighting, sidewalk completion, protected crossings, and other safe-route-to-school measures. Langford has successfully partnered with the Province in the past through the BC Active Transportation Infrastructure Grant Program to advance such projects. However, we are concerned that the pausing of the 2025/2026 intake of this program, pending review of the CleanBC framework, significantly limits the ability of local governments to plan, design, and implement safety improvements in time for the 2026/2027 school year.

As growth continues throughout the region, new school sites are being selected that are outside current transportation networks requiring significant investment from local governments that are not financially viable without Provincial support. The City of Langford strongly requests that the BC Active Transportation Infrastructure Grant Program be reopened and that new applications featuring projects that support safe routes to school be given preference, or, at minimum, clear communication from the Province to all local governments regarding the status and anticipated timeline of this grant program.

To further support and encourage active transportation to commute to school, the Province is encouraged to develop a program in partnership with School Districts to ensure students have

access to visibility enhancing resources such as reflective gear and lights. As mentioned above, schools opening further from established transportation networks introduce further hazards for students navigating to school. Travelling in darkness may increase interactions with other road users, and without targeted support, permanent DST may exacerbate existing inequities and disproportionately affect children from lower-income households.

Council also wishes to acknowledge and commend the Province's recent support for the Walking School Bus Program, delivered in partnership with the Society for Children and Youth of BC (SCY). In addition to improving safety during school commutes, expanding Provincial support for this program may play a critical role in assisting students during their commute to school under low-light conditions.

City of Langford Council wishes to express that the intent of this letter is to encourage early dialogue regarding proactive, collaborative steps that can be taken to ensure this transition does not compromise the safety of young commuters. Active Transportation grants that support the creation and enhancement of safe routes to school help local governments respond thoughtfully, maximize the impact of limited resources, and provide safe, healthy, and sustainable school travel across British Columbia. Early consultation and discussions can identify needs and mitigate impacts, particularly on more vulnerable groups.

Thank you for your consideration of these concerns. We would welcome the opportunity to engage further in discussions on how provincial and local governments can work together to mitigate impacts and improve outcomes for students and families.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott Goodman". The signature is fluid and cursive, written in a professional style.

Mayor Scott Goodman  
City of Langford

Attached: Certified Resolution from the Special Meeting of Council held March 30, 2026.  
CC: BC Municipalities

## CITY OF LANGFORD

### RESOLUTION

#### ITEM TITLE: Notice of Motion from March 16, 2026 - Permanent Daylight-Saving Time and the Impacts on Safe Routes to School

MOVED BY: GUIRY  
SECONDED: HARDER

*WHEREAS the adoption of permanent, year-round daylight-saving time means that many school age children, including those in the Victoria area who begin their commute around 8:00 a.m., will be travelling to school in darkness from early November until the end of February;*

*AND WHEREAS many communities have older neighbourhoods with wide roadways which may cause unintended speeding, limited or non-existent sidewalks or pathways, and limited street lighting. Mitigation of these neighbourhood conditions would require significant upgrades to ensure safe travel for children during dark winter mornings;*

*AND WHEREAS the BC Active Transportation Infrastructure Grant 2025/2026 intake was paused pending a review in the fall of 2026, thus limiting the ability of local governments to make meaningful change and prepare for the 2026/2027 school year.*

*THEREFORE BE IT RESOLVED THAT Council direct staff to prepare a letter to the Minister of Education and Childcare, the Minister of Transportation and Transit, and the Premier's Office, with a copy to all local governments in British Columbia, outlining Council's concerns regarding the impacts of adopting year-round Pacific Daylight Time on children who would be required to walk to school in the dark. AND THAT the letter from the City of Langford Mayor and Council advocate for:*

- *the immediate reopening of BC's Active Transportation Infrastructure Grant Program for safe routes to school projects;*
- *the establishment of a program ensuring all students have access to visibility enhancing resources such as lights and reflective gear; and*
- *the expansion of The Society for Children and Youth of BC (SCY)'s Walking School Bus program.*

**Motion CARRIED.**

This is a certified resolution passed by the City of Langford at their Special Meeting of Council held on March 30, 2026.



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Marie Watmough  
Corporate Officer