



AGENDA

Committee of the Whole Meeting

6:00 PM - Monday, April 27, 2026

Village of Fruitvale Council Chambers and Zoom Video Conference

Zoom Meeting: <https://us02web.zoom.us/j/3353726693>

Meeting ID: 335 372 6693

1. CALL TO ORDER

Mayor Startup called the meeting to order at 6:00 pm.

2. LAND ACKNOWLEDGEMENT

In the spirit of respect, truth and reconciliation, we honour and thank the Indigenous Peoples on whose traditional and unceded lands we operate.

3. ADOPTION OF THE AGENDA

4. DELEGATIONS, PRESENTATIONS & RECOGNITIONS

5. UNFINISHED BUSINESS

6. DISCUSSION ITEMS

- a) Open House Report - Discussion public comments and questions.
- b) RFD CFO Partridge - Village of Fruitvale 5-Year Financial Plan (2026-2030)
Bylaw No. 992, 2026

7. EMERGENT CORRESPONDENCE

8. ADJOURNMENT



**The Corporation of the
VILLAGE OF FRUITVALE**
In the "HEART OF THE BEAVER VALLEY"
Memo

**Committee of the Whole Agenda
Agenda Item**

DATE: April 27, 2026
TO: Mayor and Village Council
FROM: P. Dehnel, CAO
SUBJECT: Report from Budget Public Open House April 21, 2026 at 6pm

OPEN HOUSE REPORT:

A Public Open House for the Budget Presentation was held in the Fruitvale Memorial Centre beginning at 6 pm. The Mayor welcomed the public and introduced Council, the CFO and CAO. About 30 members of the public and staff were present. A question period followed the CFO's 2026 budget presentation. The Open House ended at 7:02 pm.

PUBLIC COMMENT:

| | Question/Comment |
|----|--|
| 1 | The water taxes were explained as 1. parcel tax for capital funding (i.e. Green Road) and 2. User fees for operations |
| 2 | CFO described how much in reserves |
| 3 | Yes, there is budget for a wage increase. We are still in negotiations and will not negotiate in public |
| 4 | Wage increase relates to tax increase. Village must balance taxes and wages. |
| 5 | A bylaw ties the annual increase to Mayor and Council to the CPI rate. It was 2.1% in 2026. |
| 6 | The union brought in the mediator at a cost. |
| 7 | Yes, there are dates for next steps in labour discussion |
| 8 | CFO read out the line item amounts for the various reserves in 2025. \$3,057,360 is total |
| 9 | What is included in general? It includes elections reserve and general operating |
| 10 | What are reserves to pave roads? Village would like to build reserves to be proactive as lots of streets need work. |
| 11 | In response to public request, the Village did not get a loan for the middle school demolition |
| 12 | Why spending money on Middle School roof? The Mayor described the building's history. Village is on its own to manage this asset. It will be \$1.5 million to demolish. |
| 13 | Federal grant money of \$51 billion over 10 years goes directly to Province for Province to spend. The Village cannot access grants directly from Feds. |
| 14 | Average Residential Tax increases set to be 3% and all costs are going up. |
| 15 | Question on North Creekside Park. Is this park a priority? No, but the \$200,000 money is there so Village will spend. Does the budget include ongoing maintenance? No, as the Park is not currently there, but next year, ongoing maintenance budget will be addressed. |
| 16 | Discussion on programmable computers and funders motivation to encourage purchases. |
| 17 | Did the workers receive COVID benefits? |
| 18 | Yes, there is a plan for priority road paving. It is tied to other utility work. |
| 19 | Discussion that each 1% in wage increase equates to \$18 per household increase in taxation. |
| 20 | Why have my taxes doubled in 3 years? Discussion on assessments and costs keep going up. |
| 21 | A business owner described their own building lease increases, which are tied to the landlord's taxation, over the past 3 years. |
| 22 | Mayor encouraged the public to run for Council and bring imaginations to the table. Village requires a balanced budget. To cut taxes, what services do we cut? |
| 23 | We trust Council to spend tax money correctly. We have parks, sewers and want to come to a labour agreement that works for everyone. Our workers are honest, loyal and long time employees. |



**THE CORPORATION OF THE VILLAGE OF FRUITVALE
BYLAW 992, 2026**

A Bylaw Establishing a Financial Plan Program
to be Undertaken During the Years 2026 to 2030

WHEREAS under the requirements of the *Community Charter*, Part 6, Division 1, Section 165, a municipality must adopt by bylaw a Five-Year Financial Plan;

NOW THEREFORE the Council of the Corporation of the Village of Fruitvale, in open meeting assembled, enacts as follows:

1. THAT Schedule "A", being part of the Five-Year Financial Plan for the Years 2026 to 2030 inclusive, attached hereto and forming part of this Bylaw, is hereby adopted and will come into force and effect as of January 1, 2026;
2. THAT Schedule "B", being part of the Five-Year Financial Plan for the Years 2026 to 2030 inclusive, attached hereto and forming part of this Bylaw, is hereby adopted and will come into force and effect as of January 1, 2026;
3. THAT Bylaw No. 980 entitled "Village of Fruitvale Five-Year Financial Plan 2025-2029 Bylaw No. 980, 2025" is hereby repealed;
4. THAT Bylaw No. 989 entitled "Village of Fruitvale Amended Five-Year Financial Plan 2025-2029 Bylaw No. 989, 2025" is hereby repealed; and
5. THAT this Bylaw may be cited for all purposes as "Village of Fruitvale Five-Year Financial Plan 2026-2030 Bylaw No. 992, 2026".

READ a first time this 9th day of March, 2026.

READ a second time this 13th day of April, 2026.

READ a third time this ____ day of _____, 2026.

RECONSIDERED, FINALLY PASSED AND ADOPTED this ____ day of _____ 2026.

Mayor

Chief Administrative Officer

CERTIFIED a true copy of Bylaw 992, 2026, entitled "Village of Fruitvale Five Year Financial Plan 2026-2030 Bylaw 992, 2026".

DATED this ____ day of _____, 2026.

Chief Administrative Officer

**SCHEDULE "A" to
FIVE YEAR FINANCIAL PLAN BYLAW 992, 2026**

| OPERATING | 2026 BUDGET | 2027 BUDGET | 2028 BUDGET | 2029 BUDGET | 2030 BUDGET |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|
| REVENUES | | | | | |
| Property Taxes | -1,281,921 | -1,371,655 | -1,467,671 | -1,570,408 | -1,680,337 |
| Grants in Lieu of Taxes | -35,244 | -36,301 | -37,390 | -38,512 | -39,667 |
| Franchise Fees | -23,491 | -24,196 | -24,922 | -25,670 | -26,440 |
| Grants from Prov & Local Gov't | -736,504 | -732,849 | -754,834 | -777,479 | -800,803 |
| Sales of Goods and Services | -20,800 | -21,424 | -22,067 | -22,729 | -23,411 |
| User Fees | -86,212 | -88,798 | -91,462 | -94,206 | -97,032 |
| Internal Transfers | -93,796 | -96,610 | -99,508 | -102,493 | -105,568 |
| Cost Recoveries, Permits, Donations | -126,594 | -130,392 | -134,304 | -138,333 | -142,483 |
| Reserve Transfers | -148,373 | -59,516 | 0 | 0 | 0 |
| | | | | | |
| Collections for Other Agencies – Water Parcel Tax | -340,200 | -350,046 | -360,918 | -371,746 | -382,898 |
| Collection for Other Agencies – School Tax | -797,017 | -820,928 | -845,556 | -870,923 | -897,051 |
| Collection for Other Agencies – West Kootenay Hospital | -66,666 | -68,666 | -70,726 | -72,848 | -75,033 |
| Collection for Other Agencies – BC Assessment Authority | -17,533 | -18,059 | -18,601 | -19,159 | -19,734 |
| Collection for Other Agencies – Municipal Finance Authority | -85 | -88 | -91 | -94 | -97 |
| Collection for Other Agencies – RDKB | -1,148,703 | -1,183,164 | -1,218,659 | -1,255,219 | -1,292,876 |
| Collection for Other Agencies – Police Tax | -131,543 | -135,489 | -139,554 | -143,741 | -148,053 |
| Waste Water User Fees | -513,922 | -529,340 | -545,220 | -561,577 | -578,424 |
| Waste Water Parcel Tax | -419,100 | -431,673 | -444,623 | -457,962 | -471,701 |
| Waste Water Grants from Prov & Local Gov't | 0 | 0 | 0 | 0 | 0 |
| Waste Water Reserve Transfers | 0 | 0 | 0 | 0 | 0 |
| Water Grants from Prov & Local Gov't | -579,801 | -597,195 | -615,111 | -633,564 | -652,571 |
| Water Capital Grants from Prov & Local Gov't | -1,518,500 | -630,000 | -1,840,000 | -1,445,000 | -40,000 |
| | | | | | |
| TOTAL REVENUE | -8,086,005 | -7,326,749 | -8,731,217 | -8,601,663 | -7,474,179 |
| EXPENDITURES | | | | | |
| Council | 121,112 | 124,745 | 128,487 | 132,342 | 136,312 |
| Finance and Corporate Services | 868,922 | 869,240 | 895,317 | 922,177 | 949,842 |
| Facilities | 67,100 | 69,113 | 71,186 | 73,322 | 75,522 |
| Protective Services | 30,600 | 31,518 | 32,464 | 33,438 | 34,441 |
| Public Works | 524,052 | 539,774 | 555,967 | 572,646 | 589,825 |
| Storm Drains | 35,809 | 36,883 | 37,989 | 39,129 | 40,303 |
| Community Services | 30,885 | 31,812 | 32,766 | 33,749 | 34,761 |
| Planning & Development | 178,563 | 75,612 | 77,880 | 80,216 | 82,622 |
| Parks & Recreation | 355,987 | 366,667 | 377,667 | 388,997 | 400,667 |
| Interest on Long-Term Debt | 59,500 | 59,500 | 59,500 | 59,500 | 59,500 |
| Long-Term Debt Repayment | 44,700 | 44,700 | 44,700 | 44,700 | 44,700 |
| Transfer to Capital Reserves | 141,929 | 216,638 | 228,679 | 298,187 | 373,891 |
| Transfer to Non-Capital Reserves | 16,550 | 16,550 | 8,750 | 8,750 | 8,750 |
| Transfer to Wastewater Capital Reserve | 750 | 773 | 796 | 820 | 844 |

| | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Collection for Other Agencies | 2,501,747 | 2,576,799 | 2,654,103 | 2,733,726 | 2,815,738 |
| Solid Waste | 27,945 | 28,783 | 29,646 | 38,535 | 31,451 |
| Cemetery | 49,281 | 50,759 | 52,282 | 53,850 | 55,466 |
| Wastewater | 513,172 | 528,567 | 544,424 | 560,757 | 577,580 |
| Wastewater Interest on Long-Term Debt | 10,500 | 10,500 | 10,500 | 10,500 | 10,500 |
| Wastewater Long-Term Debt Repayment | 7,882 | 7,882 | 7,882 | 7,882 | 7,882 |
| Wastewater Transfer to Reserves | 400,718 | 412,740 | 425,122 | 437,876 | 451,012 |
| Water | 579,801 | 597,195 | 615,111 | 633,564 | 652,571 |
| Water Capital | 1,518,500 | 630,000 | 1,840,000 | 1,445,000 | 40,000 |
| TOTAL EXPENDITURES | 8,086,005 | 7,326,749 | 8,731,217 | 8,601,663 | 7,474,179 |

| CAPITAL | 2026 BUDGET | 2027 BUDGET | 2028 BUDGET | 2029 BUDGET | 2030 BUDGET |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | |
| Transfer from Waste Water Operating Surplus | -750 | -773 | -796 | -820 | -844 |
| Transfer from Deferred Waste Water Revenue | 0 | 0 | 0 | 0 | 0 |
| Waste Water Capital Grants | -750,000 | 0 | 0 | 0 | 0 |
| Transfer from Waste Water Capital Reserves | 0 | -149,737 | -136,282 | -75,904 | 0 |
| Transfer from Current Waste Water Reserves | -400,718 | -412,740 | -425,122 | -437,876 | -451,012 |
| Transfer from Deferred Revenue | -60,000 | 0 | 0 | 0 | 0 |
| Operating Transfers | 0 | -216,638 | -228,679 | -298,187 | -373,891 |
| General Capital Grants | -1,880,000 | -190,000 | -160,000 | -105,000 | -110,000 |
| Loan Proceeds/Bank Indebtedness | 0 | 0 | 0 | 0 | 0 |
| Transfer from General Capital Reserves | -209,038 | -994,843 | -708,127 | -261,427 | -463,420 |
| Transfer from Fleet Reserves | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | -3,300,506 | -1,964,731 | -1,659,006 | -1,179,214 | -1,399,167 |
| EXPENDITURES | | | | | |
| Waste Water Capital | 1,146,545 | 563,250 | 562,200 | 514,600 | 342,200 |
| Transfer to Future Wastewater Reserve | 4,923 | 0 | 0 | 0 | 109,656 |
| General Capital | 2,069,332 | 886,775 | 732,100 | 414,908 | 582,605 |
| Transfer to General Capital Reserve | 15,000 | 0 | 0 | 0 | 0 |
| Fleet Capital | 64,706 | 514,706 | 364,706 | 249,706 | 364,706 |
| Transfer to Fleet Reserve | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 3,300,506 | 1,964,731 | 1,659,006 | 1,179,214 | 1,399,167 |

**SCHEDULE "B" to
FIVE YEAR FINANCIAL PLAN BYLAW 980, 2025**

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Fruitvale (Village) 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 comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

1. Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised for general municipal purposes from each funding source in 2025. Residential property taxes form the greatest proportion of revenue while government grants provide a large portion of funding to ensure capital projects and many operational services are provided.

Representing 34.98% of overall revenue, property taxation offers a number of advantages, for example, it is simple to administer, and it is relatively easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user pay basis. These include services such as general administration, planning services, fire protection, police services, bylaw enforcement, building inspection, roads and streets maintenance and street lighting.

User fees and charges form another significant portion of discretionary revenue. Many services can be measured and charged on a user pay basis. Services where fees and charges may be easily administered include sewer usage, building permits, business licenses, and sale of specific services and therefore, are charged on a user pay basis. User fees attempt to allocate the value of a service to those who use the service.

Table 1: Sources of Revenue

| Revenue Sources | % of Total Revenue | \$ Dollar Value |
|-------------------------------------|---------------------------|------------------------|
| Property Taxes | 34.98% | 3,842,403 |
| Parcel Taxes | 3.82% | 419,100 |
| User Fees and Charges | 5.46% | 600,134 |
| Transfer from Reserves | 3.25% | 357,411 |
| Other Sources | 25.83% | 2,837,394 |
| Accumulated Surplus and Own Sources | 0.85% | 93,796 |
| Proceed from Long-Term Borrowing | 0% | 0 |
| Government Grants | 25.81% | 2,834,805 |
| Total | 100.00% | \$ 10,985,043 |

Objective

Ensure utilities are self-sustaining. Utilities include solid waste collection and disposal (garbage) and wastewater collection and treatment (sewer). Currently solid waste is not self-sustaining through user fees funding both capital and operating costs. Wastewater operational services are funded through user fees and is currently self-sustaining. The objective has been to slowly move the funding model to fully cover operational costs from user fees with parcel tax collections solely designated to the high costs of current and future capital improvements and replacements.

Plan for the long-term sustainability of the Village. A fitness gym user fee will ensure maintenance, repair and replacement of the current gym facility and equipment is funded by those using the facility and equipment. The fees ensure sustainability of the fitness gym and meeting user needs without a tax burden to all Village residents and taxpayers.

Ensure strategic use of our resources by proactively applying for public sector funding, pursuing sponsorships and seeking efficiencies. The Village of Fruitvale is applying for public sector funding and seeking partnerships whenever possible to more efficiently provide and use our resources to supplement investment into aging assets.

Policies

The Village will review user fee and parcel tax levels annually to ensure they adequately meet both the capital and delivery costs of the service.

Where possible, the Village will endeavor to supplement revenues from user fees and charges rather than taxation in order to lessen the burden on the residential property tax base.

1. Distribution of Property Tax Rates

Table 2 outlines the distribution of municipal property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of Village services.

Table 2: Distribution of Municipal Property Taxes

| Property Class | % of Taxation | \$ Dollar Value |
|-------------------------------|----------------------|------------------------|
| CLASS 1 Residential | 90.26% | 1,157,050 |
| CLASS 2 Utilities | 0.73% | 9,392 |
| CLASS 3 Supportive Housing | | |
| CLASS 4 Major Industry | | |
| CLASS 5 Light Industry | 0.11% | 1,449 |
| CLASS 6 Business & Other | 8.90% | 114,030 |
| CLASS 7 Managed Forest Land | | |
| CLASS 8 Recreation/Non-profit | | |
| CLASS 9 Farm | | |
| Total | 100.00% | \$ 1,281,921 |

Objective

The residential assessment base is 90.26% of all Village assessments. Businesses, while 8.90% of the total assessment base, receive a slightly elevated level of service. The objective is to correspond the proportionate percentage of tax collections to the level of service relative to the use of services.

Policies

Create financial sustainability of the Village by increasing awareness of Asset Management. Funding services appropriately to include a capital cost charge which represents the use of assets today while also ensuring proper maintenance, operation and replacement of assets. Relate the use of services to the use of assets which provide those services and proportionately allocate the costs to those using the services.

2. Permissive Tax Exemptions

The Village has an existing permissive tax exemption policy which guides the administration and approval of permissive tax exemptions. Eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- The tax exemption must demonstrate benefit to the community and residents of the Village by enhancing the quality of life, economically, socially or culturally within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the Village.
- The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial or private gain.
- Permissive tax exemptions will be considered in conjunction with:
 - other assistance being provided by the Village;
 - the potential demands for Village services or infrastructure arising from the property; and
 - the amount of revenue that the Village will forego if the exemption is granted.

Objective

The Village will continue to provide permissive tax exemptions to non-profit societies who provide a benefit to the community.

Policies

Review the tax exemption policy annually to assess activities that will be targeted in compliance with the Official Community Plan guidelines.

Table 3: Use of Permissive Tax Exemptions

| BYLAW | NAME | ROLL # | CLASS | 2025 ASSESSED VALUE | 2025 ASSESSED VALUE TOTAL | 2025 MUNICIPAL RATE | 2025 VILLAGE GENERAL TAXES | WATER & SEWER PARCEL TAXES | 2025 TOTALS |
|--------------------|---|---------------|---------------|---------------------|---------------------------|---------------------|----------------------------|----------------------------|---------------------|
| 959, 2023 | Beaver Valley Manor Society | 521-00032.050 | Land - 1 | 283,000 | | 2.8570 | \$ 808.53 | | |
| | | | Buildings - 1 | 2,064,000 | 2,347,000 | 2.8570 | \$ 5,896.87 | \$ 1,000.00 | \$ 7,705.40 |
| 959, 2023 | Scouts Properties | 521-00267.000 | Land - 8 | 296,000 | | 2.8570 | \$ 845.67 | | |
| | | | Buildings - 6 | 42,400 | 338,400 | 6.8568 | \$ 290.73 | \$ 1,000.00 | \$ 2,136.40 |
| 959, 2023 | Scouts Properties | 521-00268.000 | Land - 8 | 362,000 | | 2.8570 | \$ 1,034.24 | | |
| | | | Buildings - 6 | 148,000 | 510,000 | 6.8568 | \$ 1,014.81 | \$ 1,000.00 | \$ 3,049.05 |
| 959, 2023 | Beaver Valley Curling Club | 521-00288.000 | Land - 8 | 98,600 | | 2.8570 | \$ 281.70 | | |
| | | | Land - 6 | 98,600 | | 6.8568 | \$ 676.08 | | |
| | | | Buildings - 6 | 1,039,000 | 1,236,200 | 6.8568 | \$ 7,124.28 | \$ 1,000.00 | \$ 9,082.06 |
| 960, 2023 | St. Rita's Catholic Church (hall) | 521-00055.012 | Land - 8 | 98,700 | | 2.8570 | \$ 281.99 | | |
| | | | Buildings - 8 | 226,600 | 325,300 | 2.8570 | \$ 647.40 | \$ 1,000.00 | \$ 1,929.39 |
| 960, 2023 | Beaver Valley Christian Fellowship | 521-00337.000 | Land - 8 | 118,100 | | 2.8570 | \$ 377.41 | | |
| | | | Buildings - 8 | 162,000 | 280,100 | 2.8570 | \$ 462.84 | \$ 1,000.00 | \$ 1,800.25 |
| 959, 2023 | South Columbia Search & Rescue | 521-00371.110 | Land - 6 | 94,200 | | 6.8568 | \$ 645.91 | | |
| | | | Buildings - 6 | 166,000 | 260,200 | 6.8568 | \$ 1,138.24 | \$ 1,000.00 | \$ 2,784.16 |
| 947, 2022 | Lower Columbia Affordable Housing Society | 521-00304.240 | Land - 6 | 633,000 | | 2.8570 | \$ 1,808.49 | | |
| | | | Buildings - 6 | 3,500,000 | 4,133,000 | 2.8570 | \$ 9,999.54 | \$ 1,000.00 | \$ 12,808.02 |
| GRAND TOTAL | | | | | | | \$ 24,050.62 | \$ 8,000.00 | \$ 41,294.73 |