



AGENDA

Regular Meeting of Council

Village of Clinton Council Chambers, 1423 Cariboo Highway
Wednesday, April 23, 2025 at 6:30 pm

Mission Statement: *"To Increase Economic Opportunity and Improve the Quality of Life for all Citizens."*

Vision Statement: *"Clinton is a lively resilient community, proud of its rich heritage while building a sustainable future with local Secwepemc and neighboring communities"*

Call to Order

"Mayor and Council acknowledge that we are meeting on the traditional ancestral and unceded territory of the Whispering Pines/Clinton Indian Band and High Bar First Nation."

Adoption of Agenda

Adoption of the Minutes

	Minutes of the Regular Council Meeting dated April 9, 2025.	Page 4
	Minutes of the Special Meeting of Council dated April 14, 2025	Page 8

Delegations

	Mario Piroddi BDO – Presenting Draft Audited Financial Statement	
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Question Period

Correspondence and Reading File

Action		
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Information	None	
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Reading File	April 4, 2025 to April 18, 2024	Page 10
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Administrative Reports

CAO	Development Variance Permit – 1521 Cariboo Highway 97 Parking Requirements for Approval	Page 11
CFO	2024 Draft Audited Statement – For Approval	Page 12
CDC	None	
Public Works	None	
Fire Department	None	
FireSmart Coordinator	None	
Bylaw Officer	None	
Committees	Spirit of Clinton Meeting April 1, 2025 – Draft Minutes	Page 45

Bylaws/Policies

CAO	Firesmart Materials Policy G-01-2025	Page 51
CFO	Village of Clinton 2025-2029 Financial Plan Bylaw No. 601, 2025 – For Third Reading	Page 55
CFO	Village of Clinton 2025 Tax Rate Bylaw No. 602, 2025 – For First, Second and Third Readings	Page 64

Council Reports

Mayor Stanke	Council Report - Verbal	
Councillor Burrage	Council Report - Verbal	
Councillor Kosovic	Council Report – (on Leave)	
Councillor Park	Council Report - Verbal	
Councillor Schapansky	Council Report - Verbal	

New Business

None

List of Outstanding Council Previous Action Items

	Current List of Motions	Page 68
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Calendar of Events

Apr 24 – Museum Spaghetti Dinner 5pm @ Memorial Hall
Apr 27 - Seedy Sunday @ Memorial Hall 10 am to 2 pm
Apr 28 – Federal Election
Apr 30 – Accessibility Plan Engagement @ Memorial Hall 6 pm to 8 pm
May 3 – Citizen of the Year Event @ Memorial Hall
May 17 – Clinton Annual Ball @ Memorial Hall
May 23 – Clinton Old Timer’s Tea @ Memorial Hall 1 pm to 4 pm
May 24 – Annual Rodeo Parade 10 am start
May 24-25 – Rodeo Weekend starts at 1pm at the Rodeo grounds
May 24 – Steak Dinner 5pm @ Rodeo grounds
May 24 – Saturday Night Dance with “The Tumblin’ Dice” @ 8pm – Rodeo Grounds
June 20 – Rock or Bust Concert @ Arena 8pm

March 1 to April 30, 2023 - Free income tax preparation for seniors, students, and persons with low income. By appointment only. Call or email to book an appointment or to find out where to drop off your forms.

Yvette May – phone 250-459-7725

Cell 1-250-212-5506

Email – ymay@bcwireless.com

John White – phone 250-459-2680

Cell – 1-250-377-5848

Email – johfra@bcwireless.com

Notice to Proceed to In-Camera

- Proceed to In-Camera meeting as per Section 90.1 (k) of the Community Charter

Re-call Regular Meeting

Adjournment



MINUTES

Regular Meeting of Council

Clinton Council Chambers, 1423 Cariboo Highway
Wednesday, April 9, 2025 at 6:30 pm

In Attendance: Mayor Stanke, Councilors: Burrage, Park, Schapansky
Absent: Councillor Kosovic – On LOA
Staff: CFO McKague, CAO Doddridge
Media: 0 Public: 3

Mission Statement: *"To Increase Economic Opportunity and Improve the Quality of Life for all Citizens."*

Vision Statement: *"Clinton is a lively resilient community, proud of its rich heritage while building a sustainable future with local Secwepemc and neighboring communities"*

Call to Order

The meeting was called to order at 6:30 pm

"Mayor and Council acknowledge that we are meeting on the traditional ancestral and unceded territory of the Whispering Pines/Clinton Indian Band and High Bar First Nation."

Adoption of the Agenda

Moved and Seconded

R041-25 That Council approves the Agenda dated March 26, 2025.

CARRIED

Adoption of the Minutes

Moved and Seconded

R042-25 That the Minutes of the Special Council Meeting dated March 26, 2025, be adopted.

CARRIED

Moved and Seconded

R043-25 That the Minutes of the Regular Council Meeting dated March 26, 2026, be adopted.

CARRIED

Delegation

None

Question Period

None

Action Items

None

Information

None

Reading File

Received for Information.

Administrative Reports

CAO

Development Variance Permit – Technical Report

Moved and Seconded

- R044-25** **THAT, Council of the Village of Clinton authorizes staff to proceed with the notification process, including notification of adjacent property owners, of Council's intent to consider issuance of a Development Variance Permit to Maria Kosovic for the property located at 1521 Cariboo Highway, and legally described as lot 37, part e1/2, Lillooet land district, Clinton townsite, to vary Zoning Bylaw No. 439, 2007, s. 17.3 a) from the requirement for 6 parking areas to surfaced with pavement, in substantial accordance with the application as submitted on March 13, 2025.**

CARRIED

Basketball/Tennis Court Refurbishment

Moved and Seconded

- R045-25** **THAT, Council directs staff to prepare an RFP for the development of a Multi-Use Court as per Option 1 AND THAT, Council directs staff to notify nearby property owners of the intent to develop a court and provide opportunity for written comment.**

CARRIED

***Mayor Stanke recorded as opposed.**

Chief Financial Officer

None

Community Development Coordinator

Age Friendly Resolution

Moved and Seconded

- R046-25** **THAT, the Village of Clinton actively participate, support, promote and work to implement an age-friendly initiative to assess and improve accessibility and inclusion of older persons and for the whole community.**

CARRIED

Public Works

None

Fire Department

None

FireSmart Coordinator

None

Bylaw Officer

None

Committees

Spirit of Clinton – Terms of Reference – For approval

R047-25 THAT, Council approves the Spirit of Clinton Terms of Reference.

CARRIED

Bylaws/Policies

None

Council Reports

Mayor Stanke – Written

Received for information as presented.

Councillor Burrage – Verbal

Attended Spirit of Clinton meeting to choose Citizen of the Year.

Received for information as presented.

Councillor Kosovic – LOA

No report

Councillor Park – Verbal

Nothing to report.

Received for information as presented.

Councillor Schapansky – Verbal

Attended the Cliton Community Forest Meeting.

Received for information as presented.

New Business

None

List of Outstanding Council Previous Action Items

Received for information.

Calendar of Events

Apr 11 – Red Dirt Skinners Concert @ Memorial Hall 7pm

Apr 18-21 – Advanced Polling at Memorial Hall

Apr 24 – Museum Spaghetti Dinner 5pm @ Memorial Hall

Apr 27 - Seedy Sunday @ Memorial Hall 10 am to 2 pm

Apr 28 – Federal Election

Apr 30 – Accessibility Plan Engagement @ Memorial Hall 6 pm to 8 pm

May 3 – Citizen of the Year Event @ Memorial Hall
May 17 – Clinton Annual Ball @ Memorial Hall
May 23 – Clinton Old Timer's Tea @ Memorial Hall 1 pm to 4 pm
May 24 – Annual Rodeo Parade 10 am start
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June 20 – Rock or Bust Concert @ Arena 8pm

March 1 to April 30, 2024 - Free income tax preparation for seniors, students, and persons with low income. By appointment only. Tuesdays and Thursdays from 2-4 pm at the Clinton Library – 1506 Tingley. Call or email to book an appointment.

Yvette May – Cell 1-250-212-5506
Email – yvettermay@gmail.com

John White – phone 250-459-2680
Cell – 1-250-377-5848
Email – jewwhite2680@gmail.com

Notice to Proceed to Closed Meeting

Moved and Seconded

R048-25 Motion to proceed to Closed Meeting as per Section 90.1 (k) of the Community Charter at 7:17pm

Adjournment

Moved and Seconded

R049-24 That the Regular Meeting of Council be adjourned at 7:38 pm. CARRIED

MAYOR

CORPORATE OFFICER



MINUTES

Special Meeting of Council

Village of Clinton Council Chambers, 1423 Cariboo Highway

Monday, April 14, 2025 at 6:00 pm

In Attendance: Mayor Stanke, Councilors: Burrage, Park, Schapansky
Absent: Councillor Kosovic (On Leave)
Staff: CAO Doddridge, CFO McKague
Media: 0 Public: 0

Mission Statement: *"To Increase Economic Opportunity and Improve the Quality of Life for all Citizens."*

Vision Statement: *"Clinton is a lively resilient community, proud of its rich heritage while building a sustainable future with local Secwepemc and neighboring communities"*

Call to Order Called to order at 6:00 pm

Mayor and Council acknowledge that we are meeting on the traditional ancestral and unceded territory of the Whispering Pines/Clinton Indian Band and High Bar First Nation."

Adoption of Agenda

Moved and Seconded

SP011-25 That Council approves the agenda dated April 14, 2025.

CARRIED

Administrative Reports

None

Correspondence

None

Bylaws

Village of Clinton Financial Plan Bylaw No. 601, 2025 – For First and Second Reading
Moved and Seconded

SP012-25 THAT, Council gives first reading to Village of Clinton Financial Plan Bylaw No. 601, 2025. CARRIED

Moved and Seconded

SP013-25 THAT, Council gives second reading to Village of Clinton Financial Plan Bylaw No. 601, 2025. CARRIED

Notice to Proceed to Closed Meeting

N/A

Adjournment

Moved and Seconded

SP014-25 That the Special Meeting of Council be adjourned at 6:38 pm. CARRIED

MAYOR

Corporate Officer



Staff Report to Council Regular Meeting

Date: April 23, 2025

From: Chief Administrative Officer

Subject: Development Variance Permit – 1521 Cariboo Hwy 97 Parking Requirements for Approval

Attachments:

None

Recommendations:

THAT Council of the Village of Clinton issue a Development Variance Permit to Maria Kosovic for the property located at 1521 Cariboo Hwy, and legally described as lot 37, part e1/2, Lillooet land district, Clinton townsite to vary Zoning Bylaw No. 439, 2007, s. 17.3 a) from the requirement for 6 parking spaces to only 3 parking spaces and to vary s 17.5 e) from the requirement for parking areas to be surfaced with pavement, in substantial accordance with the application as submitted on March 13, 2025.

AND THAT the Corporate Officer duly executes the Permit.

Background:

The owner of 1521 Cariboo Hwy has applied for a development Variance Permit to vary the parking and paving requirements of the Zoning Bylaw in the following ways:

- Reduce number of required off-street parking spaces from 6 to 3.
- Remove the requirement for the parking area to be surfaced with asphalt, concrete, or other similar pavement.

On April 10th, the following notifications were made:

Notifications delivered by mail to owners of property adjacent to the subject property;

Notifications delivered by hand to tenants of property adjacent to the subject property;

In the notices, written comment was invited with a deadline of Wednesday, April 16th. As of the deadline, no comments have been submitted.

Financial Impacts:

None

Brian Doddridge
Chief Administrative Officer

CFO Initial



Staff Report to Council Special Meeting

Date: April 23, 2025
From: Chief Financial Officer
Subject: 2024 Draft Audited Financial Statement

Attachments:

Draft Financial Statement for 2024

Recommendations:

THAT Council approve the Draft 2024 Audited Financial Statement for the Village of Clinton.

Background:

The draft 2024 Audited Financial Statement was presented by Mario Piroddi of BDO Canada, auditor for the Village of Clinton, at the April 23, 2025 Council meeting . There is certain criteria that must be met according to the Community Charter in order for Council to approve the financial statement.

The Community Charter, Part 6 – Financial Management, Division 1 – Financial Planning and Accountability, Section 167, provides guidance which requires the Financial Officer to prepare the fiscal Financial Statement and present to Council for acceptance. Section 169 – Municipal Auditor, outlines the requirements for Council to appoint an auditor for the municipality. A contract was signed with BDO Canada LLP in January 2022, for audit services commencing in 2022 and ending in 2026. Section 171 requires the auditor to report to Council on the Annual Financial Statement. The criteria has been met which allows Council to proceed with approval.

Financial Impacts:

n/a


Mandy McKague
Chief Financial Officer

CAO Initial 

The Corporation of the Village of Clinton
Financial Statements
For the year ended December 31, 2024

The Corporation of the Village of Clinton
Financial Statements
For the year ended December 31, 2024

	Contents
Management's Responsibility for Financial Reporting	2
Independent Auditor's Report	3-4
Financial Statements	
Statement of Financial Position	5
Statement of Operations	6
Statement of Change in Net Financial Assets	7
Statement of Cash Flows	8
Notes to Financial Statements	9-26
Schedule 1: Fund Revenue	28
Schedule 2: Fund Expenses	29
Schedule 3: Covid Safe Restart Grant	30
Schedule 4: Growing Communities Fund	31

Management's Responsibility for Financial Reporting

The accompanying financial statements of the Corporation of the Village of Clinton are the responsibility of management and have been approved by the Mayor and Council of the Village.

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the financial statements are presented fairly, in all material respects.

The Corporation of the Village of Clinton maintains systems of internal accounting and administrative controls of sufficient quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Village's assets are appropriately accounted for and adequately safeguarded.

The Corporation of the Village of Clinton is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The Mayor and Council review the Village's financial statements and recommend their approval. The Mayor and Council meet periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the financial statements and the external auditor's report. The Mayor and Council takes this information into consideration when approving the financial statements for issuance to the ratepayers. The Mayor and Council also appoint the engagement of the external auditors.

The financial statements have been audited by BDO Canada LLP in accordance with Canadian public sector accounting standards on behalf of the ratepayers. BDO Canada LLP has full access to the Council and management.

Mandy McKague, Chief Financial Officer



Independent Auditor's Report

To the Members of Council of The Corporation of the Village of Clinton

Opinion

We have audited the financial statements of The Corporation of the Village of Clinton (the "Village"), which comprise the statement of financial position as at December 31, 2024, 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 Village as at December 31, 2024, and its results of operations and its 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 Village 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.

Other Matter

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of Schedule 3 and 4 on pages 30-31 of these financial statements.

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 Village'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 Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village'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 Village'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 Village'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 Village 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

Kamloops, British Columbia
TBD

The Corporation of the Village of Clinton
Statement of Financial Position

As at December 31	2024	2023
Financial assets		
Cash	\$ 5,134,141	\$ 4,947,564
Portfolio investments (Note 2)	1,471,907	833,307
Taxes and utilities receivable	99,509	120,046
Accounts receivable	41,901	40,355
Investment in Community Forest Company (Note 4)	849,622	955,740
	<u>7,597,080</u>	<u>6,897,012</u>
Liabilities		
Accounts payable and accrued liabilities	172,491	76,036
Deferred revenue (Note 14)	221,061	361,002
Long-term debt (Note 5)	1,119,687	1,152,692
Asset retirement obligation liability (Note 6)	178,632	170,173
Silviculture liability	78,019	89,449
	<u>1,769,890</u>	<u>1,849,352</u>
Net financial assets	<u>5,827,190</u>	<u>5,047,660</u>
Non-financial assets		
Tangible capital assets (Note 7)	10,046,343	9,944,868
Prepaid expenses	56,184	52,881
	<u>10,102,527</u>	<u>9,997,749</u>
Accumulated surplus (Note 8)	<u>\$15,929,717</u>	<u>\$ 15,045,409</u>
Contingent liabilities (Note 11)		

Mandy McKague, Chief Financial Officer

Roland Stanke, Mayor

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the Village of Clinton
Statement of Operations

For the year ended December 31	Budget 2024	2024	2023
	(Note 13)		
Revenue (Schedule 1)			
Municipal taxation and grants-in-lieu of taxes (Note 9)	\$ 925,370	\$ 919,215	\$ 1,115,730
Sales of services	392,527	399,386	390,479
Revenue from own sources	172,214	351,316	399,380
Transfers from other governments	716,682	1,358,100	1,555,664
Actuarial adjustment on debenture debt	-	2,886	2,106
Equity (loss) income in Community Forest Company (Note 4)	-	(106,118)	20,908
	<u>2,206,793</u>	<u>2,924,785</u>	<u>3,484,267</u>
Expenses (Schedule 2)			
General administration and legislative services	705,274	676,925	687,996
Protective services	146,059	149,328	147,786
Public Works	557,715	429,866	429,531
Environmental and health services	403,948	552,012	472,869
Recreation and cultural services	208,755	201,918	330,756
Interest on long term debt	-	30,428	33,255
	<u>2,021,751</u>	<u>2,040,477</u>	<u>2,102,193</u>
Annual surplus	185,042	884,308	1,382,074
Accumulated surplus, beginning of year	15,045,409	15,045,409	13,663,335
Accumulated surplus, end of year	<u>\$15,230,451</u>	<u>\$15,929,717</u>	<u>\$ 15,045,409</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the Village of Clinton
Statement of Change in Net Financial Assets

For the year ended December 31	Budget 2024	2024	2023
	(Note 13)		
Annual surplus	\$ 185,042	\$ 884,308	\$ 1,382,074
Acquisition of tangible capital assets (Note 7)	(140,714)	(564,454)	(468,593)
Amortization of tangible capital assets (Note 7)	282,986	462,979	476,731
	327,314	782,833	1,390,212
Change in prepaid expenses	-	(3,303)	(8,631)
Increase (decrease) in net financial assets	327,314	779,530	1,381,581
Net financial assets, beginning of year	5,047,660	5,047,660	3,666,079
Net financial assets, end of year	\$ 5,374,974	\$ 5,827,190	\$ 5,047,660

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the Village of Clinton
Statement of Cash Flows

For the year ended December 31	2024	2023
Operating transactions		
Annual surplus	\$ 884,308	\$ 1,382,074
Items not involving cash		
Amortization	462,979	476,731
Actuarial adjustment on long-term debt	(2,886)	(2,106)
Changes in non-cash operating balances		
Taxes and utilities receivable	20,537	(20,088)
Accounts receivable	(1,546)	16,010
Prepaid expenses	(3,303)	(8,631)
Accounts payable and accrued liabilities	96,455	(218,697)
Deferred revenue	(139,941)	228,511
Equity change in Community Forest	106,118	(20,908)
Solid waste closure and post closure liabilities	(11,430)	(70,551)
	<u>1,411,291</u>	<u>1,762,345</u>
Capital transactions		
Acquisition of tangible capital assets	<u>(564,454)</u>	<u>(468,593)</u>
Investing transaction		
Acquisition of portfolio investments	<u>(638,600)</u>	<u>(40,298)</u>
Financing transactions		
Repayment of long-term debt	(30,119)	(33,142)
Proceeds from long-term debt	<u>8,459</u>	<u>8,058</u>
Net change in cash	186,577	1,228,370
Cash, beginning of year	<u>4,947,564</u>	<u>3,719,194</u>
Cash, end of year	<u>\$ 5,134,141</u>	<u>\$ 4,947,564</u>
Supplementary cash flow information		
Interest paid	<u>\$ 30,429</u>	<u>\$ 33,255</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

The Corporation of the Village of Clinton

Notes to Financial Statements

December 31, 2024

1. Significant accounting policies

**Basis of
Presentation**

The financial statements of the Corporation of the Village of Clinton (the "Village") are the responsibility of management. They have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

**Nature of
Operations**

The Village was incorporated on July 16, 1963 under the Municipal Act, a former statute of the Province of British Columbia. Its principal activities include the provision of local government services to the residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water, sewer, and fiscal services.

**Cash and Cash
Equivalents**

Management considers all highly liquid investments with maturity of three months or less at acquisition to be cash equivalents.

Portfolio Investments

Portfolio investments are recorded at cost unless there has been a decline in the market value which is other than temporary in nature in which case the investments are written down to market value.

**Investment
in Government
Business Enterprises**

The Village accounts for its 100% interest in the Clinton and District Community Forest of BC Limited (the "Company") using the modified equity method as the Company is a self-sustaining subsidiary of the Village. Under the modified equity method, the cost of the investment is adjusted by the earnings or losses of the Company.

**Tangible Capital
Assets**

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

Engineering Structures	10 to 70 years
Buildings	10 to 80 years
Furniture and equipment	5 to 10 years
Sewer system and equipment	25 to 80 years
Water system and equipment	25 to 80 years

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

1. Significant accounting policies (continued)

Leased Assets	Leases entered into that transfer substantially all the benefits and risks associated with ownership are recorded as the acquisition of a tangible capital asset and the incurrence of an obligation. The asset is amortized in a manner consistent with tangible capital assets owned by the Village, and the obligation, including interest thereon, is liquidated over the term of the lease. All other leases are accounted for as operating leases, and the rental costs are expensed as incurred.
Collection of Taxes on Behalf of Other Taxation Authorities	The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of entities are not reflected in these financial statements.
Reserve Funds	Reserves represent amounts set aside for specific or future expenditures. Statutory reserves require the passing of a by-law before funds can be expended. Reserve accounts require an approved council budget and resolution.
Trust Funds	Trust funds held in trust by the Village, and their related operations, are not included in these financial statements. The financial activity and position of the trust funds are reported separately.
Retirement Benefits and Other Employee Benefit Plans	The Village's contributions due during the period to its multi-employer defined benefit plan are expensed as incurred. The costs of other pensions and other retirement benefits that accumulate over the period of service provided by employees are actuarially determined using the projected benefit method prorated on services based on management's best estimate of retirement ages, inflation rates, investment returns, wage and salary escalation, insurance and health care costs trends, employee turnover and discount rates. Actuarial gains and losses are amortized on a straight-line basis over the expected average remaining service life of the employee group.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

1. Significant accounting policies (continued)

Deferred Revenue Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

Government Transfers Government transfers, which include legislative grants, are recognized in the financial statements in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amount can be made.

Revenue Recognition Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. As taxes recorded are initially based on management's best estimate of the taxes that will be received, it is possible that changes in future conditions, such as reassessments due to audits, appeals and court decisions, could result in a change in the amount of tax revenue recognized. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Revenues from transactions with performance obligations are recognized when (at a point in time) or as (over a period of time) the Village satisfies the performance obligations, which occurs when control of the benefits associated with the promised goods or services has passed to the payor.

The Village recognizes revenue from users of the water, sewer, solid waste disposal, and rentals of Village property services on a straight-line basis over the period of time that the relevant performance obligations are satisfied by the Village.

The Village recognizes revenue from administrative services, building permits, development permits, sales of goods and other licenses and permits at the point in time that the Village has performed the related performance obligations and control of the related benefits has passed to the payors.

Revenue from transactions without performance obligation is recognized at realizable value when the Village has the authority to claim or retain an inflow of economic resources received or receivable and there is a past transaction or event that gives rise to the economic resources.

The Village recognizes revenue from tax penalties and interest, parking ticket fines, and other revenue without associated performance obligations at the realizable value at the point in time when the Village is authorized to collect these revenues.

Conditional non-government grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional non-government grant revenue is recognized when monies are receivable.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

1. Significant accounting policies (continued)

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

**Asset Retirement
Obligation**

A liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed.

Financial Instruments

Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments 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. Interest and dividends attributable to financial instruments are reported in the statement of operations.

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 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 financial assets are impaired, impairment losses are recorded in the statement of operations.

The Corporation of the Village of Clinton

Notes to Financial Statements

December 31, 2024

1. Significant accounting policies (continued)

Use of Estimates The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

2. Portfolio Investments

	2024	2023
Bonds	\$ 78,944	\$ 74,830
Money market investments	791,788	758,477
Mutual Funds investments - Guaranteed Principle	601,175	-
	<u>\$ 1,471,907</u>	<u>\$ 833,307</u>

The income from portfolio investments for the year was \$37,425 (2023 - \$42,181). The market value of the Village's marketable securities was \$1,471,907 (2023 - \$833,307) and the carrying value was \$1,477,306 (2023 - \$837,238).

3. Employee Future Benefits

Municipal Employees Retirement System

The Village 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 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis. The Village paid \$45,607 (2023 - \$43,243) for employer contributions to the plan in fiscal 2024.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

3. Employee Future Benefits (continued)

The next valuation will be as at December 31, 2024 with results available in 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.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

4. Investments

	<u>2024</u>	<u>2023</u>
Investment in Clinton & District Community Forest of BC Ltd.	\$ 849,622	\$ 955,740

Summary of the audited financial statements of the Clinton & District Community Forest of BC Ltd. for the year ended December 31, 2024 are as follows:

Statement of Financial Position

	<u>2024</u>	<u>2023</u>
Cash	\$ 476,215	\$ 322,222
Term deposit	888,841	844,404
Accounts receivable	17,562	338,158
Property, plant and equipment	146,246	152,989
	<u>1,528,864</u>	<u>1,657,773</u>
Accounts payable and accrued liabilities	46,230	79,074
Silviculture liability	633,011	622,958
Share capital	1	1
Shareholder's equity	849,622	955,740
	<u>\$ 1,528,864</u>	<u>\$ 1,657,773</u>

Statement of Operations

Revenue	\$ 1,780,182	\$ 2,928,821
Expenses	(1,684,226)	(2,696,049)
Income from operations	95,956	232,772
Donations to the Community		
Donations to the Community at large	(78,550)	(74,800)
Economic development contribution	(119,524)	(133,064)
Scholarships	(4,000)	(4,000)
Net (loss) income for the year	(106,118)	20,908
Retained earnings, beginning of the year	955,740	934,832
Retained earnings, end of the year	<u>\$ 849,622</u>	<u>\$ 955,740</u>

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

5. Long-term Debt

Long-term debt reported on the statement of financial position is comprised of the following:

	2024	2023
Water, Municipal Finance Authority, Bylaw 395, interest at 4.4%, annual principle payments of \$1,679, due 2027	6,939	10,210
Municipal Finance Authority, Public Works Building, interest at 1.39%, with semi-annual payments of \$28,439 plus interest, maturing September 2051	1,112,748	1,142,482
	<u>\$ 1,119,687</u>	<u>\$ 1,152,692</u>

Principal repayments and sinking fund contributions relating to long-term debt of \$1,119,687 outstanding are due as follows:

2025	\$ 31,841
2026	31,977
2027	28,439
2028	28,439
2029	28,439
Thereafter	970,552
	<u>\$ 1,119,687</u>

Included in long-term debt are outstanding debentures of \$19,144 (2023 - \$19,144) secured by sinking fund assets with a carrying value of \$14,007 (market value - \$14,007) (2023 - \$13,536 (market value - \$13,536)).

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

6. Asset Retirement Obligation

The Village's asset retirement obligation consists of the following obligations:

a) The Village owns and operates several buildings that are known to contain asbestos, which represents a health hazard and which various regulations require specific considerations upon asset retirement. The buildings all have an estimated useful life of 60-70 years from the date of completion of construction, of which various numbers of years remain. The related asset retirement costs are being amortized on a straight-line basis. The estimated total undiscounted future expenditures are \$200,068, which are to be incurred at the end of the individual asset's useful life.

b) The Village has two wells requiring decommissioning at the end of the wells' useful lives. The wells have an estimated useful life of 70 years. The related asset retirement costs are being amortized on a straight-line basis. The estimated total undiscounted future expenditures are \$10,000, which are to be incurred at the end of the assets' useful lives.

c) The Village is responsible for a septic system at the Municipal Works Yard and a freon compressor at the curling rink and arena. The septic system has an useful life of 60 years and the freon compressor has an useful life of 50 years. The estimated total undiscounted future expenditures are \$10,000, which are to be incurred at the end of the assets' useful lives.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

6. Asset Retirement Obligation (continued)

The related asset retirement costs are being amortized on a straight-line basis over the remaining useful lives of the assets. The related asset retirement costs for the above assets are being amortized on a straight-line basis. The liabilities have been estimated using a net present value technique with a discount rate of 4.51%. (2023 - 4.97%)

Changes in the asset retirement obligation in the year are as follows:

Asset Retirement Obligation	Asbestos remediation	Well decommissioning	Other AROs	2024
Opening balance	\$ 158,245	\$ 6,711	\$ 5,217	\$ 170,173
Accretion expense	7,866	334	259	8,459
Closing balance	\$ 166,111	\$ 7,045	\$ 5,476	\$ 178,632

Asset Retirement Obligation	Asbestos remediation	Well decommissioning	Other AROs	2023
Opening balance	\$ 150,753	\$ 6,393	\$ 4,969	\$ 162,115
Accretion expense	7,492	318	248	8,058
Closing balance	\$ 158,245	\$ 6,711	\$ 5,217	\$ 170,173

The asset retirement liability has been estimated using a net present value technique using the assumptions as described above. The related asset retirement costs are being amortized on a straight-line basis over the remaining useful lives of the assets.

Significant estimates and assumptions are made in determining the asset retirement costs as there are numerous factors that will affect the amount ultimately payable. Those uncertainties may result in future actual expenditures that are different than the amounts currently recorded. At each reporting date, as more information and experience is obtained as it relates to these asset retirement obligations, the estimates of the timing, the undiscounted cash flows and the discount rates may change. Adjustments to these factors are accounted for as an adjustment to the asset retirement obligation and the related tangible capital asset in the current period on a prospective basis.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

7. Tangible Capital Assets

	Land	Buildings	Engineering structures	Furniture and equipment	Sewer systems	Water systems	Total
Cost, beginning of year	\$ 729,595	\$ 4,107,058	\$ 4,686,792	\$ 1,956,551	\$ 889,329	\$ 5,356,389	\$ 17,725,714
Additions	-	45,399	433,320	85,735	-	-	564,454
Cost, end of year	\$ 729,595	\$ 4,152,457	\$ 5,120,112	\$ 2,042,286	\$ 889,329	\$ 5,356,389	\$ 18,290,168
Accumulated amortization, beginning of year	\$ -	\$ 2,151,102	\$ 2,335,516	\$ 1,159,231	\$ 412,785	\$ 1,722,212	\$ 7,780,846
Amortization	-	333,246	-	-	13,832	115,901	462,979
Accumulated amortization, end of year	\$ -	\$ 2,484,348	\$ 2,335,516	\$ 1,159,231	\$ 426,617	\$ 1,838,113	\$ 8,243,825
Net carrying amount, end of year	\$ 729,595	\$ 1,668,109	\$ 2,784,596	\$ 883,055	\$ 462,712	\$ 3,518,276	\$ 10,046,343

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

7. Tangible Capital Assets (continued)

	Land	Buildings	Engineering structures	Furniture and equipment	Sewer systems	Water systems	Assets under construction	Total
Cost, beginning of year	\$ 729,595	\$ 3,069,897	\$ 4,490,263	\$ 1,768,536	\$ 889,329	\$ 5,356,389	\$ 953,112	\$ 17,257,121
Additions	-	84,049	196,529	188,015	-	-	-	468,593
Disposals	-	953,112	-	-	-	-	(953,112)	-
Cost, end of year	\$ 729,595	\$ 4,107,058	\$ 4,686,792	\$ 1,956,551	\$ 889,329	\$ 5,356,389	\$ -	\$ 17,725,714
Accumulated amortization, beginning of year	\$ -	\$ 1,804,105	\$ 2,335,516	\$ 1,159,231	\$ 398,953	\$ 1,606,310	\$ -	\$ 7,304,115
Amortization	-	346,997	-	-	13,832	115,902	-	476,731
Accumulated amortization, end of year	\$ -	\$ 2,151,102	\$ 2,335,516	\$ 1,159,231	\$ 412,785	\$ 1,722,212	\$ -	\$ 7,780,846
Net carrying amount, end of year	\$ 729,595	\$ 1,955,956	\$ 2,351,276	\$ 797,320	\$ 476,544	\$ 3,634,177	\$ -	\$ 9,944,868

The Village holds various works of art and historical treasures. These items are not recognized as tangible capital assets in the financial statements because a reasonable estimate of the future benefits associated with such property cannot be made.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

8. Accumulated Surplus

The Village segregates its accumulated surplus in the following categories:

	<u>2024</u>	<u>2023</u>
Investment in tangible capital assets	\$ 8,748,024	\$ 8,622,009
General Fund	3,261,947	2,501,811
Sewer Fund	497,378	328,836
Water Fund	518,151	499,638
Equity in Community Forest Company	849,625	955,743
	<u>13,875,125</u>	<u>12,908,037</u>
Reserve Funds		
Community support grant reserve	\$ 74,437	\$ 74,437
Covid-19 Safe Restart Reserve	1,961	40,040
Community Works Fund reserve	453,533	368,593
Community Forest reserve	312,668	-
Fire department statutory reserve	49,972	29,972
General asset management reserve	270,869	205,869
General capital reserve	224,483	169,483
General sewer reserve	127,102	113,270
Land replacement	55,000	55,000
Paving reserve	34,729	4,729
Recreation	3,185	3,266
Growing communities fund reserve	118,000	718,000
Sidewalk reserve	4,500	104,500
Small community grants reserve	75,277	75,277
Spirit of Clinton reserve	1,768	2,328
Transit reserve	21,846	21,846
Water asset management reserve	128,222	101,722
Woodlot general reserve	97,040	49,040
	<u>2,054,592</u>	<u>2,137,372</u>
	<u>\$15,929,717</u>	<u>\$ 15,045,409</u>

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserve funds represent funds set aside by by-law or council resolution for specific purposes.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

9. Taxation - Net

	Budget 2024 (Note 13)	2024	2023
Property taxes and payments-in-lieu	\$ 925,370	\$ 919,326	\$ 1,115,730
Collections for other governments			
Province of British Columbia - school tax	240,082	240,921	242,811
Regional Hospital District	37,208	37,206	36,839
Thompson Nicola Regional District	83,826	83,815	82,039
Municipal Finance Authority	25	24	25
British Columbia Assessment Authority	4,746	4,746	4,660
Police Tax	34,076	36,106	33,507
	<u>1,325,333</u>	<u>1,322,144</u>	<u>1,515,611</u>
Transfers			
Province of British Columbia - school tax	(240,082)	(240,883)	(242,811)
Regional Hospital District	(37,208)	(37,208)	(36,839)
Thompson Nicola Regional District	(83,826)	(83,826)	(82,039)
Municipal Finance Authority	(25)	(25)	(25)
British Columbia Assessment Authority	(4,746)	(4,878)	(4,660)
Police Tax	(34,076)	(36,109)	(33,507)
	<u>(399,963)</u>	<u>(402,929)</u>	<u>(399,881)</u>
Available for general municipal purposes	<u>\$ 925,370</u>	<u>\$ 919,215</u>	<u>\$ 1,115,730</u>

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

10. Expenses by Object

	Budget 2024 (Note 13)	2024	2023
Amortization	\$ 282,986	\$ 467,707	\$ 476,731
Insurance	75,347	74,877	67,278
Interest on long-term debt	-	30,429	33,255
Office and administration	548,880	504,652	491,422
Repairs and maintenance and supplies	424,684	279,378	380,752
Salaries and benefits	689,854	683,434	695,538
	<u>\$ 2,021,751</u>	<u>\$ 2,040,477</u>	<u>\$ 2,144,976</u>

11. Contingent Liabilities

- (a) Debts of the Thompson-Nicola Regional District (TNRD) are, under the provisions of the British Columbia Community Charter, a direct, joint and several liability of the TNRD and each member municipality within the TNRD, including the Corporation of the Village of Clinton.
- (b) The Village is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible the Village, along with other participants, would be required to contribute towards the deficit.
- (c) From time to time the Village is brought forth as a defendant in various lawsuits. The Village reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against the Village would materially affect the financial statements of the Village. The Village reserves a portion of its operating surplus for future payment of insurance deductibles and payment of claims for which it would not be covered by insurance. The Village is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the financial statements of the Village.

The Corporation of the Village of Clinton

Notes to Financial Statements

December 31, 2024

12. Funds Held in Trust

The Village operates a cemetery in accordance with the Cremation, Interment and Funeral Services Act. These funds are not included in these financial statements. The Village holds the assets for the benefit of and stand in fiduciary relationship to the beneficiaries.

	2024	2023
Balance, beginning of year	\$ 13,506	\$ 13,506

13. Budget

The Financial Plan (Budget) By-Law adopted by Council on May 8, 2024 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures anticipated use surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$nil. As a result, the budget figures presented in the statements of financial activities and change in net financial assets represent the Financial Plan adopted by Council on May 8, 2024 with adjustments as follows:

	2024
Financial Plan (Budget) By-Law surplus for the year	\$ -
Add:	
Capital expenditures	140,714
Transfers to reserve	468,029
Less:	
Amortization	(282,986)
Transfers from capital reserve	(140,714)
Budget surplus per statement of operations	\$ 185,042

14. Deferred Revenue

Deferred revenue consists of project liabilities pertaining to grants with external restrictions place in use for which the related restrictions have not yet been met. These items are summarized as follows:

	2024	2023
Provincial Grant - Local Gov't Climate Action	\$ -	\$ 88,164
Province of BC Destination Development Fund	72,899	188,505
Provincial Grant - UBCM Next Gen 911	22,500	22,500
Provincial Grant - Indigenous Engagement Grant	38,979	-
Provincial Grant - UBCM Flood Plain Disaster	-	19,837
UBCM - Firesmart Program	36,760	-
Others	49,923	41,996
	\$ 221,061	\$ 361,002

The Corporation of the Village of Clinton

Notes to Financial Statements

December 31, 2024

15. Comparative Figures

Certain of the comparative figures have been restated to conform with the current year financial statement presentation.

16. Financial instruments

The Village is potentially exposed to credit risk, liquidity risk, and interest rate risk from the its financial instruments. This note describes the Village's objectives, policies, and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

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

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Village is exposed to credit risk through its cash and accounts receivable.

The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable as outlined on the statement of financial position. Accounts receivable arise primarily as a result of GST receivable. Based on this knowledge, credit risk of cash and accounts receivable are assessed as low.

Liquidity risk

Liquidity risk is the risk that the Village will encounter difficulty in meeting obligations associated with financial liabilities. The Village is exposed to liquidity risk through its accounts payable, long-term debt, and investments.

The Village manages liquidity risk around investments by maintaining a balance of short-term or highly liquid investments, and by maintaining investments that may be converted to cash in the near-term if needed. The Village manages liquidity risk around accounts payable and long-term debt as they have the ability to raise property taxes and revenues if needed, and ensuring that expenditures around capital projects are within budget. Also to help manage and measure the risk, the Village has in place a planning, budgeting and forecasting process to help determine the funds required to support the normal operating requirements. The Village's five-year financial plan is approved by the Mayor and Council, which includes operational activities and capital investments.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

16. Financial instruments (continued)

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 Village is exposed to interest rate risk through its long-term debt.

The Village manages interest rate risk on its long-term debt by holding all debt through MFA at a fixed rate, with refinancing typically being completed at the ten or fifteen year mark. Therefore, fluctuations in market interest rates would not impact future cash flows and operations relating to long-term debt. See Note 5 for interest rates and maturity dates for long term debt.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2024

17. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as transit, police, fire and water. Distinguishable functional segments have been separately disclosed in the segmented information. The nature of the segments and the activities they encompass are as follows:

General Administrative and Legislative Services

This item relates to the revenues and expenses that relate to the operations of the Village itself and cannot be directly attributed to a specific segment.

Protective Services

Protective services is comprised of police services and fire protection. The police services work to ensure the safety and protection of the citizens and their property. The fire department is responsible to provide fire suppression service, fire prevention programs, training and education. The members of the fire department consist of volunteers.

Transportation Services

Transportation is responsible for providing the Village's transit services.

Environmental and Public Health

Environmental and public health services are comprised of water, sewer, waste removal, and health services. Water provides the Village's drinking water. The Village processes and cleans sewage and ensures the water system meets all Provincial standards. Waste removal services consists of providing waste disposal to citizens. Health services are comprised of public health services which works to improve the overall health of the population and overcome health inequalities by providing services to individuals and communities.

Recreation and Cultural Services

This service area provides services meant to improve the health and development of the Village's citizens. The Village has two recreational facilities; a skating arena and a curling rink. There are also two recreational parks that host a variety of playground equipment and allow for sports activities. The Village maintains the parks and facilities in order to create opportunities for non-profit organizations to facilitate events for minor sports, markets, senior activities, etc.

The Corporation of the Village of Clinton
Schedule 1: Fund Revenue

December 31, 2024

	General Operating	Sewer	Water	2024 Total	2023 Total
Tax levies					
Real property taxes	\$ 866,052	\$ -	\$ -	\$ 866,052	\$ 1,056,747
Grants in lieu of taxes	53,163	-	-	53,163	58,983
	919,215	-	-	919,215	1,115,730
Sale of services					
Cemetery care	3,005	-	-	3,005	6,475
User fees	-	137,484	258,897	396,381	384,004
	3,005	137,484	258,897	399,386	390,479
Revenues from own sources					
Licences and permits	9,915	-	-	9,915	7,380
Leases, contracts and other rentals	61,086	-	-	61,086	68,098
Community Forest revenue	119,524	-	-	119,524	133,064
Investment income	110,181	-	-	110,181	105,891
Penalties and interest on taxes	33,833	-	-	33,833	28,753
Fees, donations and other	16,777	-	-	16,777	56,194
	351,316	-	-	351,316	399,380
Transfers from other governments					
Provincial	1,313,245	-	-	1,313,245	1,500,704
Federal	4,355	-	-	4,355	14,960
Thompson-Nicola Regional District	40,500	-	-	40,500	40,000
	1,358,100	-	-	1,358,100	1,555,664
Equity income(loss) in Community Forest Company	(106,118)	-	-	(106,118)	20,908
Actuarial adjustment on debenture debt	-	-	2,886	2,886	2,106
Total revenue	\$ 2,525,518	\$ 137,484	\$ 261,783	\$ 2,924,785	\$ 3,484,267

The Corporation of the Village of Clinton
Schedule 2: Fund Expenses

December 31, 2024

	General Operating	Sewer	Water	2024 Total	2023 Total
General administrative and legislative services					
Administration, building operations and maintenance	\$ 53,297	\$ -	\$ -	\$ 53,297	\$ 55,582
Amortization	11,342	-	-	11,342	15,998
Insurance	60,801	-	-	60,801	59,555
Legislative	65,138	-	-	65,138	71,630
Office	57,447	-	-	57,447	83,753
Woodlot silviculture (recovery)/expense	(11,430)	-	-	(11,430)	-
Professional fees	43,878	-	-	43,878	37,232
Salaries and employee benefits	364,722	-	-	364,722	355,889
Contracted services	31,730	-	-	31,730	8,357
	676,925	-	-	676,925	687,996
Protective services					
Administration	31,159	-	-	31,159	34,426
Amortization	24,903	-	-	24,903	35,127
Bylaw and Animal Control	26,797	-	-	26,797	19,436
Building operations and maintenance	10,207	-	-	10,207	16,344
Wildfire expenses	-	-	-	-	13,452
Equipment	40,638	-	-	40,638	17,657
Insurance	10,124	-	-	10,124	5,844
Salaries and employee benefits	5,500	-	-	5,500	5,500
	149,328	-	-	149,328	147,786
Public Works					
Amortization	52,797	-	-	52,797	74,473
Building operations and maintenance	14,064	-	-	14,064	16,772
Equipment operations and maintenance	29,481	-	-	29,481	29,446
Road and street maintenance	62,484	-	-	62,484	72,078
Para transit services	24,089	-	-	24,089	11,146
Salaries and employee benefits	246,951	-	-	246,951	225,616
	429,866	-	-	429,866	429,531
Environmental and public health					
Administration	-	59,935	82,177	142,112	109,092
Amortization	209,952	13,832	115,902	339,686	296,150
Insurance	-	564	3,388	3,952	1,879
Salaries and employee benefits	-	21,685	44,577	66,262	65,748
	209,952	96,016	246,044	552,012	472,869
Recreation and cultural services					
Amortization	38,980	-	-	38,980	54,983
Committees of council	4,011	-	-	4,011	(34,330)
Community development	71,470	-	-	71,470	158,598
Memorial hall	14,474	-	-	14,474	26,639
Recreation centre	64,601	-	-	64,601	108,334
Parks and playground	5,388	-	-	5,388	6,459
Museum	2,130	-	-	2,130	10,073
Woodlot silviculture expense	864	-	-	864	-
	201,918	-	-	201,918	330,756
Interest/(recovery) on long-term debt					
	30,960	-	(532)	30,428	33,255
Total expenses	\$ 1,698,949	\$ 96,016	\$ 245,512	\$ 2,040,477	\$ 2,102,193

The Corporation of the Village of Clinton
Schedule 3: COVID-19 Safe Restart Grant
(Unaudited)

For the year ended December 31	2024	2023
Eligible costs incurred		
Arena	-	24,623
Fitness room	-	3,345
	-	27,968
Annual (deficit) surplus	-	(27,968)
Surplus, beginning of the year	40,040	68,007
Surplus, end of year	40,040	40,040

The Corporation of the Village of Clinton
Schedule 4: Growing Communities Fund
(Unaudited)

<u>For the year ended December 31</u>	<u>2024</u>	<u>2023</u>
Grant funding	\$ -	\$ 718,000
Eligible costs incurred	-	-
Annual Surplus for the year	-	718,000
Surplus at the beginning of the year	718,000	-
Surplus end of the year	\$ 718,000	\$ 718,000



VILLAGE OF CLINTON COMMITTEE OF COUNCIL

Minutes

April 1, 2025 | Memorial Hall | 7:00 PM

Attendees:

- Village of Clinton Council – Councillor Sandi Burrage
- Village of Clinton CDC – Brett Hartnett
- CADOSA – Maria McFarland
- Old Timers Tea – Melissa Painter
- Seniors Association – Jane Blackmore
- Communities in Bloom – Daniela Dyck
- Clinton Annual Ball Committee – Linda Annette
- Bethel – Brenda Horsely
- Get W.I.T.H. it – Charlene Boscott
- Royal Canadian Legion LA – Robynn Maher

Call to Order:

“The Chair and Executive of the Spirit of Clinton Committee would like to acknowledge that we are within the traditional territory of the Secwépemc Nation”

Chair Charlene Boscott called the meeting to order at 7:00 PM

Adoption of Agenda

THAT The agenda for the April 1, 2025, meeting of the Spirit of Clinton Meeting be adopted.

Moved/Seconded

Carried

Approval of the Minutes

A minor correction regarding “Clinton Minor Sports Association” (rather than Youth Sports Association) was noted.

THAT The minutes for the March 4, 2025, meeting of the Spirit of Clinton Meeting be approved.

Moved/Seconded

Carried

Delegation:

None

Correspondence:

None



VILLAGE OF CLINTON COMMITTEE OF COUNCIL

Business:

Citizen of the Year Banquet

It was announced that the Citizen of the Year Banquet date has changed to May 3. Organizational tasks such as catering, decorating, and hosting responsibilities were discussed. A few attendees volunteered to help with set-up and to coordinate the program. There was also a reminder to continue seeking volunteers for various tasks on the day of the banquet.

Future Family Festival

Participants reflected on the success of past family-oriented gatherings in Clinton. Due to the busy schedule this spring and summer, the group agreed to revisit the idea of a large-scale festival in the next planning cycle, potentially for the following year.

Spirit of Clinton Membership and Volunteer Engagement

A recurring concern was the need for more volunteers and fresh ideas—particularly among younger residents. Suggestions included partnering with the local school to offer volunteer opportunities or credits for students, as well as hosting targeted activities that appeal to parents and youth. The Committee generally recognized the importance of revitalizing the “Spirit of Clinton” to keep longstanding traditions alive and create space for new ones.

Heritage Week

Participants discussed how Heritage Week used to be a larger event, stretching across several days and featuring activities such as the May Ball, period costumes, and the Old Timers’ Tea leading up to the rodeo weekend. Attendees noted that over the years—and especially following COVID—these events had lost some momentum. They expressed interest in revitalizing Heritage Week traditions by involving more community members and potentially partnering with youth groups. While no firm plans were set for this year, several people suggested revisiting Heritage Week planning in the future, once other upcoming events (like Canada Day and the Citizen of the Year Banquet) are finalized.

Community Events List

The meeting revisited the importance of creating and regularly updating a master list of all community events. This list would help avoid scheduling overlaps and ensure maximum participation. Sandy offered to share her draft of upcoming events with CDC Hartnett for wider circulation. Ideas included posting the finalized calendar around the village, at the post office, inside the Legion, and on community bulletin boards for those not on social media.

Canada Day Planning

The group brainstormed ways to make this year’s celebration fun and inclusive. Ideas included:

- Maintaining the tradition of offering free hot dogs and cupcakes.
- Reintroducing the kids’ talent show, a pie-baking or chili-cooking contest, and water-based activities (slip-n-slide, water fights, or a spray from the fire truck).



VILLAGE OF CLINTON COMMITTEE OF COUNCIL

- Considering an open mic or karaoke session, possibly with local musicians invited to perform.
- Looking into a children's craft station (e.g., decorated bikes, small boat races, or Lego displays) and fun competitions for teens (e.g., eating contests or water-balloon (possibly red solo cup) duels).

Attendees agreed to finalize plans at the next meeting. Several volunteers stepped forward to coordinate specific aspects, from hot dog supplies to live entertainment.

Club Fair

Participants discussed a "club fair" as a way to showcase different groups and volunteer opportunities in Clinton. The core idea was to invite local clubs and community organizations (e.g., the Seniors Centre, the Ball Committee, First Nations groups, etc.) to set up small displays so new or potential members could learn what each group does. Several attendees pointed out that it would also foster volunteer recruitment—especially from younger community members. They proposed pairing this club fair with a family-friendly event such as a movie night so that parents and children could attend together and have a casual opportunity to discover local groups.

Several nuances were discussed:

- **Movie-Night Format:** One suggestion was holding the fair alongside a movie night for kids, thereby encouraging parents to browse booths or chat with group representatives while children enjoy a film. Attendees mentioned possibly offering "cookies and juice" for kids and "coffee or tea" for adults.
- **Welcome Wagon / Information:** The group also discussed how the club fair might lead into or supplement a "welcome wagon" concept for new residents, so they have immediate access to details on local clubs and events.
- **Less Formal, More Inviting:** Several participants said that a less formal approach might encourage greater attendance and help prospective volunteers feel at ease. Instead of a big "expo" with formal booths, smaller displays or even posters on the walls could suffice.

Wrap-Up and Next Steps

Before adjourning, organizers recognized the importance of uniting the many Clinton groups—service clubs, youth programs, recreational associations, and local businesses—to sustain the community's progress. Inviting new residents and First Nations neighbors was highlighted as especially important.

Other:

Committee Reports – Updates from attending members



VILLAGE OF CLINTON COMMITTEE OF COUNCIL

CDC –

Website and Digital Presence:

The CDC mentioned ongoing work to modernize and maintain the Village of Clinton website. A spike in web traffic caused the site to crash briefly, highlighting the need for more robust hosting and bandwidth. Efforts are underway to ensure the website remains functional, informative, and up to date.

Community Engagement:

A major emphasis was placed on promoting greater community involvement—particularly among younger residents—and reinvigorating volunteerism across local groups. The CDC plans to enhance communication about volunteer opportunities, events, and resources to make them more widely accessible and appealing.

Collaborative Planning:

The CDC expressed support for the Spirit of Clinton’s goal of compiling a central calendar of events. The CDC also mentioned he intends to leverage social media and other digital tools to extend event promotions to those who do not regularly attend local meetings.

Grant Writer

CDC Hartnett informed attendees that the grant-writer funding had been approved and that they were bringing on a team of grant writers to support Spirit of Clinton member groups. The CDC clarified that any association or organization interested in taking advantage of the grant writers must be an active participant in Spirit of Clinton. The grant writers will help identify and secure funds for community projects, but the CDC emphasized that each group must also contribute effort and commitment to the grant-writing process to ensure success.

Additionally, the CDC shared that the next Spirit of Clinton meeting would ideally include virtual attendance by the grant writers so members could learn how to work together on proposals. Groups were encouraged to prepare a “wish list” of ideas or improvements they’d pursue “if money wasn’t the issue,” so the grant writers could begin matching those initiatives to potential funding opportunities. This opportunity is



VILLAGE OF CLINTON COMMITTEE OF COUNCIL

designed to invigorate the volunteer base, support community-building events, and strengthen the local economy through collaborative funding sources.

Old Timer's Tea -

There is a good chance that they will no longer be utilizing donated desserts.

Minor Sports -

Archery registration to be held April 11. Either 6- or 8-week sessions start the following Wednesday.

Get W.I.T.H. It –

The indoor walking season had come to an end with the advent of warmer weather, and that overall turnout had been positive. The plan is to restart the indoor walking group in October, once the weather turns colder again. In the meantime, some of the seniors intend to meet up outdoors in the local park as summer conditions allow.

Annual Ball –

Preparations are running smoothly. Tickets are reportedly sold out (or nearly so), and the required funding was secured. They planned to begin setup on the 13th around 10:30 a.m., with the Ball itself set for the 17th. The organizers encouraged anyone who wanted to volunteer (either at setup or on the night of the event) to come by on the 13th.

Bethel –

Two upcoming initiatives were highlighted. First, a “Soup and a Bun” lunch hosted at the church, starting on April 29, will operate monthly. It is open to all, with an emphasis on helping community members who need a hot meal between regular food bank days. Second, the traditional Easter Breakfast has been moved to the Sunday before Easter due to scheduling and staffing. Organizers intend to publicize both events as widely as possible.

LA –



VILLAGE OF CLINTON COMMITTEE OF COUNCIL

The Ladies auxiliary makes soup for the residents of the Villa and a few others through out town every Friday. It's not advertised, and they find recipients through word of mouth.

CADOSA –

CADOSA Dinner and Dance is coming up on October 18. There is a plan for a silent auction. More details. to come. Working on trails to make it available for ATVS AND snowmobiles to be ridden in town.

Seniors Association –

The only event that the Seniors Association has planned is the Canada Day garage sale.

The representative also noted that the decline in the number of groups and volunteer base has created a decline in their space rental income from meetings.

Communities in Bloom –

The Communities in Bloom representative explained that they are shifting away from competition-based efforts and focusing on hands-on community initiatives. First, they continue to plant and maintain the village's public flowerbeds in partnership with the Village (which funds the flowers). Second, they are emphasizing education on home gardening and food security—for example, through "Seedy Sunday" on April 27, where people can learn about pests, seed starting, and other gardening tips. Third, they plan to upgrade the community garden (which Communities in Bloom originally helped establish) by installing irrigation systems. The goal is to make the garden more user-friendly, reduce watering chores, and possibly reserve a few extra beds for growing produce for the local food bank. They want to invest in these practical projects rather than use their funds to bring in official judges for Communities in Bloom competitions.

Next meeting:	May 6, 2025, 7:00 PM	Clinton Memorial Hall
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Adjournment:

The meeting was adjourned at 8:50 PM



Staff Report to Council Regular Meeting

Date: April 23, 2025

From: CAO

Subject: FireSmart Materials Policy

Attachments:

Draft FireSmart Materials Policy G-01-2025

Recommendations:

THAT The Village of Clinton adopts Build green with wood policy G-01-2025

Background:

At the February 5th Policy Committee Meeting, the Committee reviewed the “Build Green with Wood” policy, electing to recommend to Council that it be updated to include modern best practices relating to using FireSmart materials and practices in construction. Council voted at the Regular Meeting on February 26th:

*THAT, Council directs staff to draft a policy to replace the Build Green with Wood
Policy which includes FireSmart best practices*

The attached draft policy is the Clinton FireSmart Coordinator’s attempt to provide a balanced response to the need to ensure municipal buildings are built with firesmart principles in mind. The intention behind this policy is to change the way that the Village as an organization thinks about wildfire resilience, so a phased transition to FireSmart construction and landscaping is preferred.

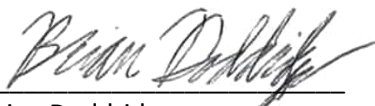
There are practical, financial, and aesthetic reasons why FireSmart materials or methods might be undesirable. However, only when these barriers would significantly hinder a project’s feasibility or outcome can FireSmart practices be bypassed under the new policy.

The Village’s FireSmart program is gathering momentum, and Administration believes this policy to be a significant first step towards carrying out FireSmart best practices.

The policy also serves a second purpose in maintaining a “wood first” guideline when doing so will not affect a project’s FireSmart rating.

Financial Impacts:

There may be minor costs associated with the application of this policy. Where FireSmart Materials will significantly increase project costs, a project may be modified to suit financial needs or brought to Council for further consideration.



Brian Doddridge
Chief Administrative Officer

CFO Initial 



The Village of Clinton Corporate Policy Manual

Adopted By:	Council	POLICY NO. G-01-2025
APPROVAL Date:		Effective date:
Amendment Dates:		Next Review Date:
SUBJECT:	FireSmart Materials	Policy Type: General
Associated Forms:	None	
Responsible Officer:	FireSmart Coordinator/Chief Administrative Officer	

A. Policy Statement

The Village of Clinton is focused on reducing environmental impacts and improving resilience to wildfires. The Village of Clinton seeks to demonstrate sound environment and safety policy by ensuring that construction and ongoing maintenance is managed in a manner that minimizes the effect of wildfire while also acknowledging the importance of the forest sector on Clinton's economy.

B. Purpose

The Village of Clinton wishes to recognize the growing importance of wildfire resilience in community planning and infrastructure. In alignment with FireSmart guidelines, this policy integrates wildfire risk reduction to ensure municipal buildings remain resilient in the face of wildfire threat.

The Village also wishes to prioritize structural and architectural wood products for future building projects. Both these considerations are presented in this policy to be informed by and subject to financial and practical considerations.

C. Scope/Applicability

This policy is intended to be used as a guide to direct Staff on maintaining, retrofitting, and constructing municipal buildings and on carrying out landscaping projects.

D. Policy

1. When adherence to the following standards would not result in financial, aesthetic, or practical constraints which significantly hinder a project's feasibility or outcome, the Village of Clinton shall consider:
 - a. for all building projects:
 - i. Assessing fire risk impacts of materials used in construction and renovation.

- ii. Employing recognized FireSmart risk assessment tools to inform material and design choices.
 - iii. Prioritizing the use of wood materials that meet FireSmart construction recommendations, such as fire-retardant treated wood and assemblies designed for ignition resistance.
 - iv. Using Class A fire rated roofing materials like metal, asphalt shingles, clay, and composite rubber tiles to reduce vulnerability to embers.
 - v. Selecting non-combustible siding material such as stucco, brick or fiber cement boards to enhance fire resistance.
 - vi. Constructing decks and porches with non combustible or fire rated materials, and enclosing undersides to prevent ember intrusion
 - vii. Installing non-combustible vents with a 3-mm metal screening to prevent ember entry.
 - viii. Designing structures and landscaping with defensible space, ember-resistant zones and material separation to mitigate wildfire risk.
 - ix. Collaborating with qualified professionals to ensure that sustainable wood use aligns with FireSmart strategies and enhances community resilience.
- b. For all landscaping work:
 - i. within the Immediate Zone (0-1.5 meters from structure), creating a non-combustible surface using materials like gravel, brick, or concrete, and avoiding flammable vegetation.
 - ii. within the Intermediate Zone (1.5-10 meters from structure), maintaining a low density of fire-resistant plants and shrubs, and ensuring lawns are mowed to 10 cm or less.
 - iii. Within the Extended Zone (10-30 meters from the structure), thinning and pruning evergreen trees to reduce fire hazard, ensuring at least 3 meters of space between tree crowns, and removing branches up to 2 meters from the ground.
 - c. For all construction projects, the use of structural and architectural wood materials in a manner consistent with the other standards in this policy.

E. Adoption

DATE: _____

Mayor

Corporate Officer



Staff Report to Council Special Meeting

Date: April 23, 2025
From: Chief Financial Officer
Subject: 2025–2029 Financial Plan Bylaw No. 601, 2025

Attachments:

2025 Financial Plan Bylaw No. 601, 2025
Comments from the public (possible late item).

Recommendations:

THAT Council give third reading to the 2025-2029 Financial Plan Bylaw No. 601, 2025.

Background:

At the Special Meeting of Council on April 14, 2025, the draft of the 2025-2029 Financial Plan was brought forward for review and first and second readings. There were no changes required to the bylaw for third reading.

On April 15th, the draft bylaw and presentation were made available to the public. A deadline for written comments to be accepted was April 22nd at 3 pm. There were no submissions for Council's consideration at the time of writing this report.

Financial Impacts:

n/a



Mandy McKague
Chief Financial Officer

CAO Initial 

THE VILLAGE OF CLINTON
Bylaw No. 601, 2025 – Five Year Financial Plan 2025-2029

A bylaw to adopt a five-year financial plan for the
Village of Clinton for the years 2025 to 2029

WHEREAS under the provisions of the Community Charter, Council must adopt a five-year financial plan,

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

CITATION

1. This Bylaw shall be cited for all purposes as “Bylaw No. 601, 2025, Five Year Financial Plan 2025-2029”.
2. Schedules “1, 2, 3, 4 and 5” attached hereto and forming part of this bylaw shall be the Summary of Revenues and Expenditures for all operating funds and the Long-Term Capital Program for the Village of Clinton for the years 2025 to 2029.
3. Schedule “6” attached hereto and forming part of this bylaw shall be the Statement of Objectives and Policies as per the Community Charter.

SEVERABILITY

4. If any section, subsection, sentence, clause or phrase of this bylaw is, for any reason, held to be invalid by the decision of any court of competent jurisdiction, the invalid portion shall be severed by the decision that it is invalid shall not affect the validity of the remainder of this bylaw.

This bylaw shall commence on the date of final adoption.

READ a first time this 14th Day of April, 2025.

READ a second time this 14th Day of April, 2025.

READ a third time this ____ Day of ____, 2025.

ADOPTED this ____ Day of ____, 2025.

Signed this ____ day of ____, 2025:

Mayor, Roland Stanke

Corporate Officer, Brian Doddridge

VILLAGE OF CLINTON
2025 - 2029 FINANCIAL PLAN BYLAW
SCHEDULE 1 2025 - 2029 FINANCIAL PLAN
CONSOLIDATED FUNDS SUMMARY

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
OPERATING REVENUE								
Property Taxes	1,114,169	974,044	919,325	956,678	993,860	1,032,509	1,072,683	1,114,443
Fees & Charges Water/Sewer Rate	633,519	562,166	617,986	617,623	624,508	636,826	649,513	662,581
Transfers & Grants & W/S Connections	1,351,971	787,257	1,254,596	757,586	771,456	772,099	772,754	773,423
Total Operating Revenue	3,099,659	2,273,467	2,791,907	2,331,887	2,389,824	2,441,433	2,494,950	2,550,447
AMORTIZATION								
Amortization	291,420	282,986	282,986	282,994	282,986	282,986	282,986	282,986
Total Amortization	291,420	282,986	282,986	282,994	282,986	282,986	282,986	282,986
Total Revenue	3,391,079	2,556,453	3,074,893	2,614,881	2,672,810	2,724,419	2,777,936	2,833,433
EXPENSES								
OPERATING EXPENDITURE								
General Administration and Legislation	873,311	955,115	881,812	1,022,663	1,033,125	1,055,330	1,084,482	1,114,616
Protective Services	99,476	117,059	170,427	279,019	275,409	275,595	275,767	275,925
Public Works	421,390	500,558	443,728	526,426	533,365	540,442	547,821	555,266
Recreation, Culture and Community Development	179,824	162,850	136,240	128,500	112,830	114,757	116,139	118,132
Total Operating Expenditure	1,574,000	1,735,582	1,632,207	1,956,608	1,954,729	1,986,124	2,024,209	2,063,938
AMORTIZATION OFFSET								
Amortization Offset	291,420	282,986	282,994	282,994	282,994	282,994	282,994	282,994
Total Amortization Offset	291,420	282,986	282,994	282,994	282,994	282,994	282,994	282,994
TRANSFERS TO RESERVES								
Operating & Capital Projects Reserve	58,000	0	134,414	30,000	30,000	30,000	30,000	30,000
Asset Management Reserve	90,232	105,232	105,232	105,232	110,232	115,232	120,232	125,232
Project CarryFwds	918,647	76,370	70,070	0	0	0	0	0
Fire Department Reserve	0	20,000	20,000	30,000	0	0	0	0
Transfer to Capital Projects	38,000	139,913	6,300	49,085	65,500	27,000	27,000	27,000
General Reserve (Surplus)	251,637	115,641	681,610	115,641	169,972	218,881	224,337	229,955
Transfer to Water Reserve	86,461	61,865	102,608	35,580	37,795	40,633	43,562	46,587
Transfer to Sewer Reserve	32,471	18,866	39,458	9,741	21,588	23,557	25,602	27,727
Total Transfers to Reserves	1,475,448	537,886	1,159,693	375,279	435,088	455,302	470,734	486,501
Total Expenses	3,340,868	2,556,453	3,074,893	2,614,881	2,672,810	2,724,419	2,777,936	2,833,433
CAPITAL PROJECTS								
Revenue - Transfer to Capital Projects	38,000	139,913	6,300	49,085	65,500	27,000	27,000	27,000
Revenue - Transfer from Capital Projects Reserve	(38,000)	(139,913)	(6,300)	191,140	50,000	410,000	30,000	2,652,000
Capital Projects Expense	0	0	0	(240,225)	(115,500)	(437,000)	(57,000)	(2,679,000)
Total Capital Projects Surplus (deficit)	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0

VILLAGE OF CLINTON
2025 - 2029 FINANCIAL PLAN BYLAW
SCHEDULE 2 2025 - 2029 FINANCIAL PLAN
GENERAL FUND

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
REVENUE								
OPERATING REVENUE								
Property Taxes	1,114,169	924,044	919,325	956,678	993,860	1,032,509	1,072,683	1,114,443
Fees & Charges	252,985	172,214	228,765	218,992	213,918	213,918	213,918	213,918
Transfers & Grants	1,347,386	716,682	1,247,436	708,626	769,256	769,899	770,554	771,223
Debt - External	0	0	0	0	0	0	0	0
Transfers From Surplus/Reserves	0	68,000		46,760	0	0	0	0
Total Operating Revenue	2,714,540	1,880,940	2,395,526	1,931,056	1,977,034	2,016,326	2,057,155	2,099,584
AMORTIZATION								
Amortization	161,695	153,261	153,261	153,261	153,261	153,261	153,261	153,261
Total Amortization	161,695	153,261	153,261	153,261	153,261	153,261	153,261	153,261
Total General Fund Revenue	2,876,235	2,034,201	2,548,787	2,084,317	2,130,295	2,169,587	2,210,416	2,252,845
EXPENSES								
OPERATING EXPENDITURE								
General Administration and Legislation	647,356	683,550	667,737	707,385	719,958	734,651	756,091	778,307
Protective Services	99,476	117,059	170,427	279,019	275,409	275,595	275,767	275,925
Public Works	421,390	500,558	443,728	526,426	533,365	540,442	547,821	555,266
Recreation, Culture and Community Development	179,824	162,850	136,240	128,500	112,830	114,757	116,139	118,132
Total Operating Expenditure	1,348,045	1,464,017	1,418,132	1,641,330	1,641,562	1,665,445	1,695,819	1,727,629
AMORTIZATION OFFSET								
Amortization Offset	161,695	153,261	153,261	153,261	153,261	153,261	153,261	153,261
Total Amortization Offset	161,695	153,261	153,261	153,261	153,261	153,261	153,261	153,261
TRANSFERS TO RESERVES								
Operating & Capital Projects Reserve	58,000	0	134,414	30,000	30,000	30,000	30,000	30,000
Asset Management Reserve	50,000	65,000	65,000	65,000	70,000	75,000	80,000	85,000
Project Carryfws	918,647	76,370	70,070	0	0	0	0	0
Fire Department Reserve	0	20,000	20,000	30,000	0	0	0	0
Transfer to Capital Projects	38,000	139,913	6,300	49,085	65,500	27,000	27,000	27,000
General Reserve (Surplus)	251,637	115,641	681,610	115,641	169,972	218,881	224,337	229,955
Total Transfers to Reserves	1,316,284	416,924	977,394	289,726	335,472	350,881	361,337	371,955
Total General Fund Expenses	2,826,024	2,034,201	2,548,787	2,084,317	2,130,295	2,169,587	2,210,416	2,252,845
CAPITAL PROJECTS								
Revenue - Transfer to Capital Projects	38,000	139,913	6,300	49,085	65,500	27,000	27,000	27,000
Revenue - Transfer from Capital Projects Reserve	(38,000)	(139,913)	(6,300)	(240,225)	(115,500)	(437,000)	(57,000)	(2,679,000)
Capital Projects Expenses	-	-	-	-	-	-	-	-
Total Capital Projects Surplus (Deficit)	-	-	-	-	-	-	-	-
Total			0.00000	0.000	0.00	0.00	0.00	0.00

VILLAGE OF CLINTON
2025 - 2029 FINANCIAL PLAN BYLAW
SCHEDULE 3 2025 - 2029 FINANCIAL PLAN
SEWER FUND DETAILS

	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
REVENUE								
OPERATING REVENUE								
Property Taxes	-	-	-	-	-	-	-	-
Sewer User Rates	128,181	131,812	131,564	134,507	138,542	142,698	146,979	151,389
Sewer Connections and Service Fees	3,210	1,200	5,920	1,000	1,000	1,000	1,000	1,000
Transfer from Surplus	-	-	-	-	-	-	-	-
Total Operating Revenue	131,391	133,012	137,484	135,507	139,542	143,698	147,979	152,389
AMORTIZATION								
Amortization	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832
Total Amortization	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832
Total Sewer Fund Revenue	145,223	146,844	151,316	149,339	153,374	157,530	161,811	166,221
EXPENSES								
OPERATING EXPENDITURE								
General Administration	85,088	100,315	84,194	111,934	104,123	106,310	108,546	110,830
Total Operating Expenditure	85,088	100,315	84,194	111,934	104,123	106,310	108,546	110,830
AMORTIZATION OFFSET								
Amortization Offset	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832
Total Amortization Offset	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832
TRANSFERS TO RESERVES								
Operating & Capital Projects Reserve	-	-	-	-	-	-	-	-
Asset Management Reserve	13,832	13,832	13,832	13,832	13,832	13,832	13,832	13,832
Project CarryFwds	-	-	-	-	-	-	-	-
Transfer to Capital Projects	-	-	-	-	-	-	-	-
General Reserve (Surplus)	32,471	18,866	39,458	9,741	21,588	23,557	25,602	27,727
Total Transfers to Reserves	46,303	32,698	53,290	23,573	35,420	37,389	39,434	41,559
Total Sewer Fund Expenses	145,223	146,844	151,316	149,339	153,374	157,530	161,811	166,221
CAPITAL PROJECTS								
Revenue - Transfer to Capital Projects	-	-	-	-	-	-	-	-
Capital Projects Expenses	-	-	-	-	-	-	-	-
Total Capital Projects Surplus (Deficit)	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

VILLAGE OF CLINTON
2025 - 2029 FINANCIAL PLAN BYLAW
SCHEDULE 4 - 2025 -2029 FINANCIAL PLAN
WATER FUND DETAILS

2023		2024 Budget	2024 Actual	2025 Budget	2026 Plan	2027 Plan	2028 Plan	2029 Plan
Actual								
REVENUES								
OPERATING REVENUE								
Property Taxes	0	0	0	0	0	0	0	0
Water User Rates	252,353	258,140	257,657	264,124	272,048	280,209	288,615	297,274
Water Connection & Service Fees	1,375	1,375	1,240	1,200	1,200	1,200	1,200	1,200
Transfers From Reserves	0	0			0	0	0	0
Total Fees & Charges	253,728	259,515	258,897	265,324	273,248	281,409	289,815	298,474
AMORTIZATION								
Amortization	115,893	115,893	115,893	115,901	115,893	115,893	115,893	115,893
Total Amortization	115,893	115,893	115,893	115,901	115,893	115,893	115,893	115,893
Total Water Fund Revenue	369,621	375,408	374,790	381,225	389,141	397,302	405,708	414,367
EXPENSES								
OPERATING EXPENDITURE								
Water Works	44,290	50,250	51,741	65,344	68,284	70,793	73,398	76,103
General Administration	96,577	121,000	78,140	138,000	140,760	143,575	146,447	149,376
Total Operating Expenditure	140,867	171,250	129,881	203,344	209,044	214,369	219,845	225,479
Amortization Offset								
Amortization Offset	115,893	115,893	115,901	115,901	115,901	115,901	115,901	115,901
Total Amortization Offset	115,893	115,893	115,901	115,901	115,901	115,901	115,901	115,901
TRANSFERS TO RESERVES								
Operating & Capital Projects Reserve	-	-	-	-	-	-	-	-
Asset Management Reserve	26,400	26,400	26,400	26,400	26,400	26,400	26,400	26,400
Project CarryFwds	-	-	-	-	-	-	-	-
General Reserve (Surplus)	86,461	61,865	102,608	35,580	37,795	40,633	43,562	46,587
Transfer to Capital Projects	-	-	-	-	-	-	-	-
Total Transfers to Reserves	112,861	88,265	129,008	61,980	64,195	67,033	69,962	72,987
Total Water Fund Expenses	369,621	375,408	374,790	381,225	389,141	397,302	405,708	414,367
CAPITAL PROJECTS								
Revenue - Transfer to Capital Projects	-	-	-	-	-	-	-	-
Capital Projects Expenses	-	-	-	-	-	-	-	-
Total Capital Projects Surplus (Deficit)	-	-	-	-	-	-	-	-

Village of Clinton
SCHEDULE 5 - 2025-2029 OPERATING & CAPITAL PROJECTS

Plan	PROJECT BUDGET							FUNDING SOURCES														
	Prior Year Budget	2025	2026	2027	2028	2029	Total Budget	2025	2026	2027	2028	2029	Future Property Taxes	Cap. Reserve use in Current Year	Cap. Reserve use in Future	Suppl/ Gen. Reserves	Grants Received	Future Grants	C.C.F.	Debt	Other	Total Funding
GENERAL OPERATING & CAPITAL PROJECTS																						
Sander & 1 Ton Plow		20,000					20,000	20,000														20,000
Truck Replacement - 3/4 Ton Pickup (new)		8,085	5,000	5,000	5,000	5,000	28,085	8,085	5,000	5,000	5,000	5,000										28,085
Truck Replacement - Dump Truck			5,000	5,000	5,000	5,000	20,000	20,000														
Truck Replacement - 1 Ton			5,000	5,000	5,000	5,000	20,000	20,000														
Equipment Replacement - Skid Steer			2,000	2,000	2,000	2,000	8,000	8,000														
Equipment Replacement - Backhoe			5,000	5,000	5,000	5,000	20,000	20,000														
Office Entrance/Walkway		17,000					17,000	17,000														17,000
Reg Conn Picnic Table Replacement (2)	6,000	6,000					12,000	6,000						17,000								17,000
Park Plan - Road Allowance			75,000				150,000		26,000					6,000				124,000				150,000
Park Plan - Band Shell Upgrade			12,500				12,500		2,500									10,000				12,500
Park Plan - Splash Park						680,000	680,000											680,000				680,000
Park Plan - Access Road	20,000						20,000									10,000						20,000
Lot 9 Access Road		2,068,000					2,068,000									400,000		1,668,000				2,068,000
Subtotal - General Projects	26,000	51,085	2,177,500	97,000	22,000	702,000	3,075,585	34,085	50,500	22,000	22,000	22,000		33,000		410,000		2,482,000				3,075,585
2025/2026 STRATEGIC PLAN																						
OCF & Zoning Bylaw, Housing needs assessment, and alternate Needs Assessment (1 x Every 5 yrs)	73,220	73,220					146,440			5,000	5,000	5,000		140,140								140,140
Subtotal - Strategic Plan	73,220	73,220				15,000	161,440			5,000	5,000	5,000		140,140								155,140
WATER CAPITAL PROJECTS																						
Subtotal - Water Projects																						
CAPITAL PROJECTS																						
TENNIS/BASKETBALL COURTS																						
Subtotal - Tennis/Basketball Courts	100,000	100,000					100,000										30,000		70,000			100,000
MEMORIAL HALL																						
Front Steps (concrete)	18,000						18,000							18,000								18,000
Equipment Upgrades				50,000			50,000															50,000
Electrical Upgrades		15,000	15,000				30,000		15,000									50,000				30,000
Remove Walk in Safe						20,000	20,000											20,000				20,000
Subtotal - Memorial Hall	18,000	15,000	15,000	50,000		20,000	118,000	15,000	15,000					18,000				70,000				118,000
ASSET MANAGEMENT - RESERVES																						
Road Paving				120,000		60,000	180,000	30,000	30,000	30,000	30,000	30,000			30,000							180,000
Fire Truck (2027-2029)			810,000				810,000	30,000	40,000	50,000	50,000	50,000			20,000							810,000
Fire Truck (Post 2029)						100,000	100,000	60,000	70,000	80,000	80,000	80,000			50,000							1,090,000
Subtotal - Asset Management - Reserves			930,000			160,000	1,090,000	60,000	70,000	80,000	80,000	80,000			50,000							1,090,000
HEALTHY COMMUNITIES																						
Trail System Extension- Phase 3				100,000			100,000											100,000				100,000
Subtotal - Healthy Communities				100,000			100,000											100,000				100,000
SUMMARY																						
Subtotal - General Operating and Capital Projects	26,000	51,085	2,177,500	97,000	22,000	702,000	3,075,585	34,085	50,500	22,000	22,000	22,000		33,000		410,000		2,482,000				3,075,585
Subtotal - Strategic Plan	73,220	73,220				15,000	161,440			5,000	5,000	5,000		140,140								155,140
Subtotal - Tennis/Basketball Courts		100,000					100,000											30,000				100,000
Subtotal - Memorial Hall	18,000	15,000	15,000	50,000		20,000	118,000	15,000	15,000					18,000				70,000				118,000
Subtotal - Asset Management - Reserves						100,000	100,000	60,000	70,000	80,000	80,000	80,000			50,000							1,090,000
Subtotal - Healthy Communities				100,000			100,000											100,000				100,000
Grand Total	117,220	239,305	2,192,500	1,177,000	22,000	897,000	4,645,025	109,085	135,500	107,000	107,000	107,000		131,140	50,000	410,000	30,000	2,652,000	70,000			4,638,725
Spent								30,000	40,000	50,000	50,000	50,000										
Project Carryforward								30,000	30,000	30,000	30,000	30,000										
Transfer to Operating and Capital Projects Reserve								49,085	65,500	27,000	27,000	27,000										
Total Transfers								109,085	135,500	107,000	107,000	107,000										
Diff from total																						

SCHEDULE 6

2025 – 2029 STATEMENT OF OBJECTIVES AND POLICIES

In accordance with Section 165(3.1) of the Community Charter, the Village of Clinton 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.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2025.

Table 1: Distribution of Revenues

Revenue Source	\$ Value	% of Revenue
Real Property Taxes/Grants in lieu of taxes	\$ 956,678	51%
User fees & charges	\$ 218,992	10%
Grants/Transfers	\$ 755,386	39%
	\$ 1,931,056	100%

Property taxes are the largest proportion of revenue for 2025. Taxation revenues are utilized to support the operational needs of the Village. These include services such as general legislative and administration services, fire protection, facilities operations, repairs and maintenance, and infrastructure repairs, maintenance and improvements.

Grant funding includes the unconditional Small Community Grant estimated at \$382,000, and various forms of federal, provincial, and regional sources including Northern Development Initiative Trust.

User fees and charges are used to fund specified services such as water and sewer services. User fees attempt to apportion the value of a service to those who use the service.

Transfers to/from Surplus/Reserves are funds which have been set aside for specified or unspecified projects or projects which must comply with specific funding conditions, restricted or conditional funds.

Distribution of Property Tax

The residential property class continues to provide the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes most Village services.

Distribution of Property Tax Revenues

Class	2024 AMOUNT \$	2025 AMOUNT \$	Class Weight %
Residential	611,260	637,789	70.56%
Utilities	16,283	17,173	1.90%
Light Industry	16,172	17,364	1.92%
Business & Other	221,702	230,785	25.53%
Recreation/Non-Profit	533	532	0.06%
Farm	295	294	0.03%
Total Assessment	866,245	903,937	100%

Objectives

- That the Provincial Class Multiples for 2025 will be used in establishing municipal tax rates

Policies

- Supplement, where possible, revenues from user fees and charges to help to offset the burden on the entire property tax base as a result of rising operating and capital replacement costs.
- Pursue additional revenue opportunities.
- Continue to maintain and encourage initiatives designed to attract more retail and commercial businesses to invest in the community. New investment from these areas will help provide more revenue for the Village.
- Regularly review and compare the Village's distribution of tax burden relative to other municipalities in British Columbia.



Staff Report to Council Open Meeting

Date: April 23, 2024
From: Chief Financial Officer
Subject: 2025 Tax Rate Bylaw No. 602, 2025

Attachments:

2025 Tax Rate, Bylaw No. 602, 2025

Recommendations:

THAT Council give first reading to the 2025 Tax Rate Bylaw No. 602, 2025.

THAT Council give second reading to the 2025 Tax Rate Bylaw No. 602, 2025.

THAT Council give third reading to the 2025 Tax Rate Bylaw No. 602, 2025.

Background:

Each year, after adoption of the financial plan and before May 15th, Council must, by bylaw, impose property value taxes for the year by establishing tax rates for the municipal revenue proposed to be raised for the year from property taxes provided in the financial plan. This is in compliance with Division 3, Section 197 and subsections 1 through 7 of the Community Charter. This section also outlines the other requirements and parameters the tax bylaw must meet.

The 2025 property tax rate bylaw seeks to raise revenue from property taxes for the Village of Clinton and other jurisdictions in line with associated legislation: Ministry of Finance for educational funding (School) and RCMP, the Thompson-Nicola Regional District and Hospital, BC Assessment Authority and the Municipal Finance Authority.

This year there was an increase to the budget which means a 4.35% increase to property taxes. Staff adjusted the weights so each class is paying a proportionate amount of taxes, meaning the increase was divided amongst each class so residents and businesses are not carrying the burden of the tax collection. The 4.35% increase in property taxes means an increase to the average single-family swelling of \$76.64. The average business will see an increase of \$95.12 and average light industry will be \$129.38. Requisitions have been received from the other jurisdictions.

Financial Impacts:

The Village of Clinton seeks to raise \$903,937 in property tax revenue for 2025 to fund local needs.

Mandy McKague
Chief Financial Officer

CAO Initial

THE VILLAGE OF CLINTON
2025 Tax Rate Bylaw No. 602, 2025

A bylaw for the levying of municipal property tax rates for
the Village of Clinton for the year 2025

WHEREAS under the provisions of the Community Charter, Council must adopt a five year financial plan,

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

1. CITATION

This bylaw shall be cited for all purposes as the Village of Clinton Tax Rate Bylaw No. 602, 2025.

2. RATES

The following rates are hereby imposed and levied for the year 2025:

- a) For all lawful general and debt purposes of the Village of Clinton on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "A" of Schedule "A" attached hereto and forming part of this bylaw;
- b) For purposes of the Thompson-Nicola Regional District on the values of all lands and improvements taxable for Regional District purposes, rates appearing in Column "B" of Schedule "A" attached hereto and forming part of this Bylaw;
- c) For Regional Hospital District purposes on the assessed value of land and improvements taxable for Regional Hospital District purposes, rates appearing in Column "C" of Schedule "A" attached hereto and forming part of this Bylaw;

The minimum amount of taxation upon a parcel of real property shall be One Dollar (\$1.00) as per the *Community Charter Div. 3, S. 97(6)*.

3. SEVERABILITY

If any section, sentence, clause or phrase in this bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Bylaw.

COMMENCEMENT

This bylaw shall commence on the date of final adoption.

READ a first time this ____ day of ____, 2025

READ a second time this ____ day of ____, 2025

READ a third time this ____ day of ____, 2025

ADOPTED this ____ day of ____, 2025

Signed this ____ day of ____, 2025:

Mayor, Roland Stanke

Corporate Officer, Brian Doddridge

THE VILLAGE OF CLINTON
2025 Tax Rate Bylaw No. 601, 2025

SCHEDULE "A"

Tax Rate per \$1,000 of Taxable Assessment

Village of Clinton
2025 Property Tax Rates

		Mill Rates						
Class	Description	(A) General Municipal*	(B) TNRD**	(C) TNRD Hosp.**	School***	RCMP***	BC Assessment***	Municipal Finance Authority***
1	Residential	7.3469	0.7250	0.3035	2.0615	0.2954	0.0357	0.0002
2	Utilities	40.0000	2.5376	1.0624	12.1100	1.0338	0.4214	0.0007
5	Light Industry	17.7794	2.4651	1.0320	3.3900	1.0043	0.1004	0.0007
6	Business/Other	15.7957	1.7763	0.7437	3.3900	0.7237	0.1009	0.0005
8	Recreation/Non-Profit	7.3469	0.7250	0.3055	2.1100	0.2954	0.0354	0.0002
9	Farm	7.3469	0.7250	0.3055	7.1500	0.2954	0.0354	0.0002
		PROPERTY TAX REVENUE						
TOTALS:		\$ 903,937	\$ 88,627	\$ 38,787	\$ 251,551	\$ 38,617	\$ 5,428	\$ 26

* Set by the Municipality

** Set by the Municipality based on Requisition from TNRD

*** Set by other governing body based on relevant legislation

Municipal Purposes Tax Rate Exception via Supplementary Letters Patent March 8, 2001

The tax rate for municipal purposes, for Class 4 and Class 5 properties, located within the area described in the Supplementary Letters Patent, by Order in Council No. 288 approved and ordered March 8, 2001, shall not exceed the sum of:

- i) The tax rate for the prevailing taxation year set pursuant to the Taxation (Rural Area) Act for property Class 4 (Major Industry) and Class 5 (Light Industry), respectively, and
- ii) The tax rate for the prevailing taxation year levied by the Surveyor of Taxes for the purpose of recovering the costs of electoral area-wide services on behalf of the Thompson-Nicola Regional for property Class 4 (Major Industry) and Class 5 (Light Industry), respectively.

There is no Class 4 rate on the 2025 Assessment Roll as there are no longer any Major Industry properties within the Village of Clinton boundaries.

Action items arising from Council Meetings

Date updated: April-17-25

Resolution/Direction to Staff	WHO/DONE
April 2025	
Policy Committee – <i>Direction to staff: to draft a policy to replace the Build Green with Wood Policy which includes FireSmart best practices.</i>	CAO Completed
Notice of Motion – <i>THAT Council initiate research of the planning process under the LGA to establish a Community Heritage Registry to establish a heritage conservation bylaw for buildings and historical sites.</i>	CAO In Progress
Bear Smart Community – <i>Direction to staff: Plan and carry out an annual Bear Smart Education Program</i>	CAO Completed
Development Variance Permit – <i>That staff proceed with the authorization process, including notification of adjacent property owners, of Council's intent to consider issuance of a Development Variance Permit to Maria Kosovic for the property located at 1521 Cariboo Highway, and legally described as lot 37, part e1/2, Lillooet land district, Clinton townsite, to vary Zoning Bylaw No. 439, 2007, s. 17.3 a) from the requirement for 6 parking areas to surfaced with pavement, in substantial accordance with the application as submitted on March 13, 2025</i>	CAO Completed
Basketball/Tennis Court Refurbishment - <i>THAT, Council directs staff to prepare an RFP for the development of a Multi-Use Court as per Option 1 AND THAT, Council directs staff to notify nearby property owners of the intent to develop a court and provide opportunity for written comment.</i>	CAO In Progress