

CLINTON



Where History
MEETS ADVENTURE



— 2025 ANNUAL REPORT —

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Community Overview

Clinton at the Junction

Territorial Acknowledgement

The Village of Clinton is located within the traditional, ancestral and unceded territory of the Whispering Pines/Clinton Indian Band and High Bar First Nation.

Long before wagon roads crossed this region, Secwépemc Peoples lived upon, cared for and maintained enduring relationships with these lands. The Village recognizes their continuing presence and the importance of building respectful relationships with neighbouring Secwépemc communities.

Community Profile

Where the Historic Trail Meets the Road Ahead

Clinton is a small, welcoming community set among the grasslands, forests and lakes of British Columbia's southern Interior. The community offers the quiet character of rural life while remaining connected to larger regional centres.

Located on Highway 97, Clinton sits 40 kilometres north of the Trans-Canada Highway junction at Cache Creek and 30 kilometres south of 70 Mile House. For generations, this location has made Clinton a natural stopping place and crossroads between the southern Interior and the Cariboo.

The Village was incorporated on July 16, 1963, and is located within Electoral Area "E" of the Thompson-Nicola Regional District. Clinton stands along the historic Gold Rush Trail within traditional Secwépemc territory, where its wagon-road heritage remains visible in community buildings, stories and traditions.

Today, Clinton invites residents and visitors to discover Where History Meets Adventure. From the southern edge of the Cariboo Plateau, the community provides ready access to hiking, fishing, horseback riding and a wide range of outdoor recreation. Historic character and open country meet here, offering room to explore without losing the comforts of community.

Traditions That Carry On

Clinton's calendar is marked by events and gatherings that continue long-standing community traditions. The Annual Ball, first held in 1867, is one of British Columbia's oldest continuing events and was once a major occasion on the Interior social calendar.



The popular May rodeo and dance follow the next weekend, bringing residents and visitors together for another Clinton tradition. Throughout the year, festivals and community events add new chapters to the story while keeping familiar customs alive.

The Clinton Museum is another important mile marker in the community's history. Built in 1892, the building houses

artifacts and exhibits connected to the gold-rush era and the establishment and growth of Clinton.

Mission and Vision

Guideposts for the Journey Ahead

Mission:

To increase economic opportunity and improve the quality of life for all citizens.

Vision:

Clinton is a lively, resilient community, proud of its rich heritage while building a sustainable future with local Secwépemc and neighbouring communities.



What Is an Annual Report?

Recording the Year's Journey

Every local government must prepare an annual report and present it at an annual meeting after the document has been made available for public inspection.

The report records the Village's work, financial position, services, priorities and progress during the year. It also identifies the objectives and measures that will guide the next stage of the journey.

Before the annual meeting, the Village must provide public notice of the meeting's date, time and location. This process gives residents an opportunity to review the record, ask questions and take part in the community's shared direction.

Village staff teleported to the future to use Artificial Intelligence to help modify some of the images in this report and then brought them back to us.

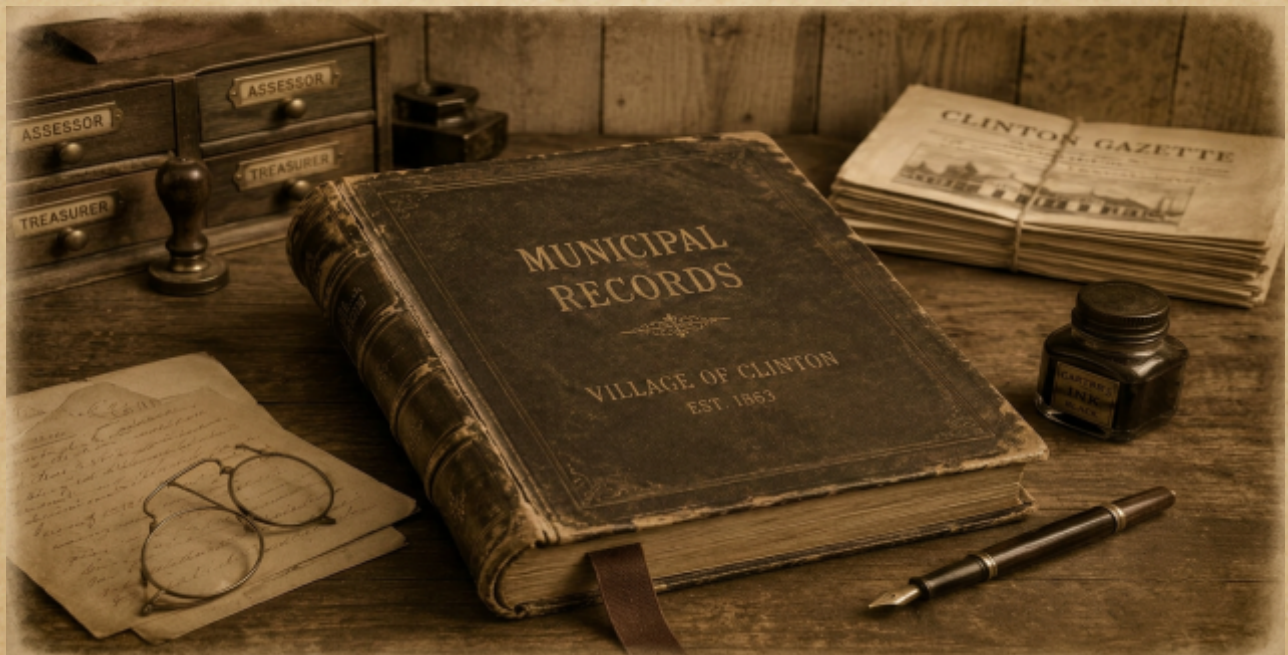
Council

Guiding Clinton at the Crossroads

The Village of Clinton is governed by a Mayor and four Councillors, elected to serve concurrent four-year terms. The Mayor also represents Clinton on the Thompson-Nicola Regional District Board of Directors.

Council sets the Village's direction, establishes policies and bylaws, and makes decisions through formal resolutions. Responsibility for Clinton's day-to-day operations is delegated to the Chief Administrative Officer, who leads municipal staff in carrying out Council's decisions.

Together, Council and administration keep the Village on a steady course, balancing present needs with the road ahead.

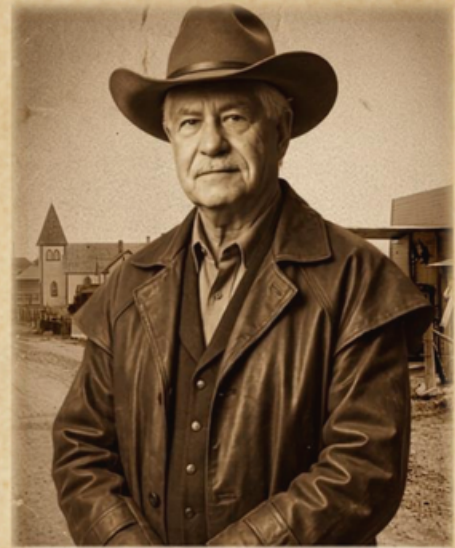


Mayor Roland Stanke

A Long Trail of Community Service

Mayor Roland Stanke's journey to Clinton began in Moers, Germany. He immigrated to Canada with his family before his teenage years and grew up in Jasper, Alberta, where he became familiar with Canadian life and the character of a small mountain community.

In the early 1970s, he moved to North Vancouver and began working with the British Columbia Liquor Distribution Branch. That career brought him to Clinton in 1982 as manager of the local liquor store. Clinton was initially meant to be a brief stop along the road to senior management in a larger centre. Instead, the community soon became home. Mayor Stanke raised five children in Clinton and became involved with several local organizations. After finding his place in community life, he was elected to Village Council in 1999.



ROLAND STANKE - MAYOR - CLINTON, 2025

Residents elected him Mayor in 2002, and he served three terms before returning to the Mayor's chair following the 2022 municipal election. His public-service trail has extended beyond Clinton. Mayor Stanke served for nine years as a director with the Thompson-Nicola Regional District, hospital board and the Thompson-Nicola Film Commission. During an earlier term as Mayor, he also served two years on the Union of British Columbia Municipalities Board as the provincial representative for small communities.

Away from the Council table, photography has remained one of his strongest interests. He brings more than 40 years of experience in commercial photography, fine art, film-location scouting and equine portraiture.

That lifelong eye for the landscape eventually led him into horse ownership. Today, Mayor Stanke owns three admittedly spoiled horses and enjoys spending weekends riding Clinton's trails.

Councillor Sandi Burrage

Community Spirit at the Crossroads



Councillor Burrage is deeply rooted in Clinton's community life. Known for her strong family values and tireless volunteer work, she was named Clinton's Citizen of the Year in 2011.

Over the years, she has given countless hours to local non-profit organizations, always working to keep Clinton welcoming, active and full of community spirit. Her service reflects a belief that strong communities are built by neighbours who are willing to step forward and lend a hand.

Councillor Burrage ran for Council because of her passion for Clinton and her desire to honour the community's heritage while helping prepare it for the road ahead. Her priorities include attracting visitors, businesses and new residents, strengthening local services and supporting Clinton's long-term sustainability. She believes open communication and transparency are essential at the Council table. As she continues her term, Councillor Burrage remains committed to listening carefully, speaking plainly and representing the interests of Clinton's residents.

Councillor Nicholas Kosovic

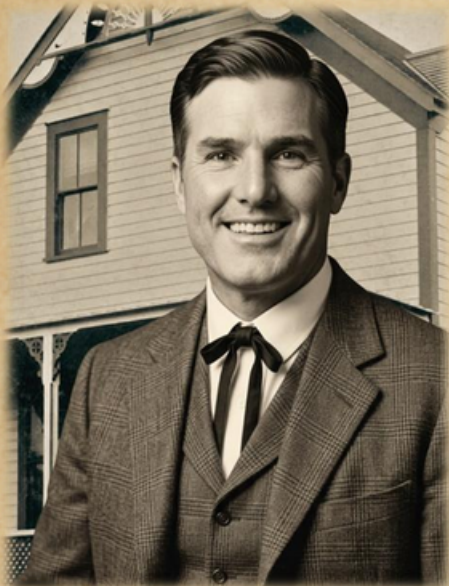
Finding a Place Along Clinton's Road

Originally from Richmond, Councillor Nicholas Kosovic was raised in a mixed-heritage household by a Mexican mother and a Slavic-Canadian father. After graduating from the University of British Columbia in 2020, he taught remotely while travelling throughout the province.

During the isolation of the pandemic, he spent time camping along British Columbia's forest service roads. Those backcountry journeys broadened his view of the province and deepened his interest in rural communities.

After several visits to Clinton, Councillor Kosovic decided he had found the best town in British Columbia. By helping organize community events with Clinton youth and the Clinton and District Historical Society, he met many long-time residents and learned more about the character, history and resilience that set the community apart. His path to Council grew from that community involvement and his belief in Clinton's future.





Councillor David Park

Deep Roots and a Clear View of the Road Ahead

Born and raised in Clinton, Councillor David Park attended school in the community from kindergarten through graduation. His family roots run deep here, and he remains proud to call Clinton home.

Work eventually carried him beyond the community, first to Vancouver and later to Europe. When the time came to raise a family, however, Councillor Park and his partner, Jennifer, chose the familiar road home. They returned to Clinton, where they are raising their three children.

Councillor Park believes Clinton offers something increasingly rare: the chance to own a home, raise a family and step into the outdoors within minutes. In his words, “Clinton is the best place on earth to live and raise a family because you can afford a mortgage and the outdoors are only minutes from your doorstep.”

Serving on Council since 2011, Councillor Park brings both long-standing local knowledge and a strong interest in Clinton’s future. He remains committed to helping guide the decisions that will carry the community forward.

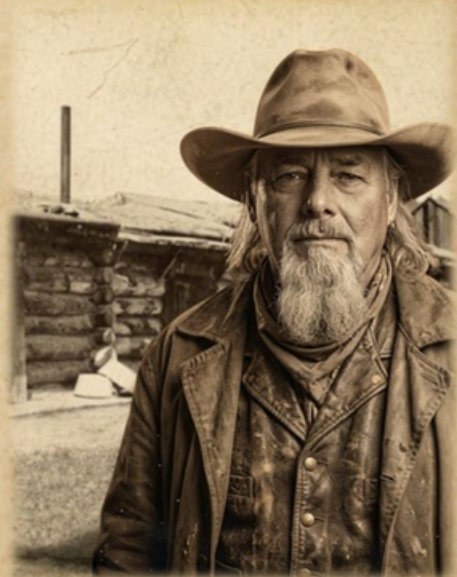
Councillor Darrell Schapansky

Building a Life in Clinton

Councillor Schapansky and his wife, Lee, have called Clinton home since 1992. Originally from the Lower Mainland, they headed north in search of a quieter pace and room to build a life away from the bustle of the city.

Soon after arriving, they built Clinton Pines Campground and operated it for 15 years. After selling the campground, they settled into their present home in town and continued putting down roots in the community.

Councillor Schapansky has worked in the building supply and construction industries for most of his career. He and Lee have also operated D&L Reman Ltd. in Clinton for more than 23 years. They now describe themselves as semi-retired, although, as he puts it, they are still working out what that is supposed to mean.



Councillor Schapansky enjoys serving the community and bringing his practical business and construction experience to the Council table. He looks forward to helping Clinton stay on a steady course in the years ahead.

2025 Council Portfolio

Keeping Connected Across the Territory

Council’s work reaches well beyond the Council Chamber. To keep a hand on the pulse of Clinton and the wider region, the Mayor and Councillors serve as Village representatives on local committees, regional boards and community societies.

These appointments help Council exchange information, strengthen partnerships and bring community concerns back to the decision-making table. Assignments are reviewed at least twice during each Council term.

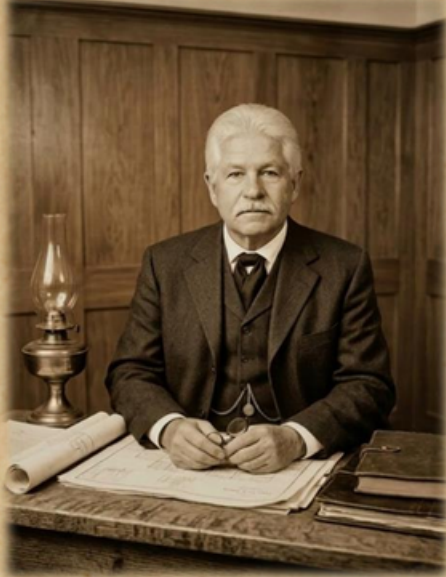
<p>Mayor Roland Stanke</p>	<p>Community, Government, and First Nation Liaison TNRD Representative Hospital Board Representative Policy Committee Seniors’ Society</p>
<p>Councillor Sandi Burrage</p>	<p>Community, Government, and First Nation Liaison - Alternate TNRD Representative - Alternate Hospital Board Representative - Alternate Policy Committee Seniors’ Society Clinton Seniors’ Association Communities in Bloom Spirit of Clinton Gold Country Communities Society</p>



<p>Councillor Nicholas Kosovic</p>	
<p>Councillor David Park</p>	<p>Para-Transit Committee Fire Department David Stoddart School/PAC Clinton Healthcare Alliance Clinton Museum Accessibility Committee</p>
<p>Councillor Darrell Schapansky</p>	<p>Northern Development Initiative Trust Clinton Community Forest Clinton Assisted Living Association Cariboo Chilcotin Coast Tourism Association Policy Committee</p>



Mayor's Message



A Steady Hand on the Road Ahead

Looking back on 2025, I see a year of steady and meaningful progress for Clinton. We listened to residents, planned carefully and kept our attention on the practical work that helps a small community remain strong through changing times. Housing and land-use planning remained an important part of the year's journey. Work continued on the Official Community Plan and Zoning Bylaw update, laying the groundwork for thoughtful growth while protecting Clinton's history, character and close-knit way of life. Growth must fit the community, not overrun it.

Council and staff also kept safety and preparedness near the top of the trail list. Wildfire remains a serious concern across our region, and continued FireSmart work helped residents better protect their homes and properties. The Village also advanced flood mitigation, emergency planning and support for the Clinton Volunteer Fire Department. We cannot stop every storm or wildfire from reaching our doorstep, but solid preparation helps the community face trouble with greater confidence.

Work continued to make everyday life in Clinton more accessible and welcoming. The Village's new Accessibility Plan identified barriers and mapped out practical improvements to facilities, services, communication and recreation. Planning also moved ahead for recreation upgrades, including a proposed multi-use court at Reg Conn Centennial Park. Each improvement opens the gate a little wider for residents of all ages and abilities. Our local economy and visitor experience also gained momentum. Completion of the Economic Development Strategy and Community Tourism Plan gave Clinton a clearer route for supporting businesses, attracting investment and sharing what makes our community worth discovering.

Clinton's story travelled well beyond the Village boundaries in 2025. National coverage in *The Globe and Mail* and strong local representation in the Excellence in Gold Country Awards brought welcome attention to the community. That recognition belongs to the businesses, organizers, volunteers and residents who make Clinton memorable, welcoming and worth the journey.

Partnerships remained central to our progress. We continued strengthening relationships with High Bar First Nation and Whispering Pines/Clinton Indian Band while working closely with community organizations, businesses and regional partners. In a small community, the strongest bridges are built when people bring their experience, ideas and energy to the same table.

I extend my sincere thanks to Village staff, Council, volunteers, first responders, local businesses, partner organizations and every resident who contributed during the year. Clinton keeps moving because people are willing to step forward, lend a hand and share the load.

The trail ahead still holds work and uncertainty, but Clinton has never been a community that turns back easily. By building on the plans, partnerships and groundwork established in 2025, we can remain resilient, welcoming and vibrant for today's residents and the generations following behind us.

Roland Stanke

Mayor

CAO's Message



Keeping the Village on a Steady Course

In 2025, I marked my second anniversary with the Village of Clinton. Since arriving, my priorities have been to improve transparency, strengthen the way the organization works and preserve the personal service that makes a small municipality different from a larger centre.

The year brought steady progress across Council's four strategic priorities: a diversified economy, improved partnerships and collaboration, continued community support, and increased housing availability. Much of this work happens behind the scenes, but it keeps the wheels turning and prepares Clinton for the challenges ahead.

Recent pressures on the forestry industry have reinforced the need for a broader and more resilient local economy. The

Village completed its Community Tourism Plan and Economic Development Strategy in 2025, setting a clearer route for business support, investment and tourism over the next five to ten years. Our grant-funded Community Development Coordinator continues to advance the actions identified in both plans, with new projects expected to take form in 2026 and beyond.

The Village continued supporting local non-profit organizations by maintaining facilities for their programs and providing grants-in-aid when additional help was needed. These groups carry a great deal of Clinton's community life, and their work deserves a dependable municipal partner.

We also strengthened our working relationships with High Bar First Nation and Whispering Pines/Clinton Indian Band. High Bar First Nation, the Village, the Thompson-Nicola Regional District and Clinton Emergency Support Services continued working together on regional emergency-management priorities.

The Village and Whispering Pines/Clinton Indian Band also began developing a Memorandum of Understanding. This agreement is intended to lay the groundwork for closer collaboration in areas such as economic development and tourism.

While plans and partnerships point toward the future, administration must also keep essential services running every day. Staff continued the less-visible work of maintaining municipal operations, supporting Council, managing public resources and ensuring homes and businesses receive the services they rely upon.

The FireSmart program was fully underway during the year. Through a grant-funded coordinator position, the Village provided residents with information and practical guidance to help reduce wildfire risks around their homes and properties. Wildfire cannot be eliminated from the landscape, but preparation gives residents and the community a stronger footing when danger approaches.

Looking toward 2026, staff will continue carrying out Council's remaining strategic priorities for the term while preparing for the general local election. As always, unexpected issues will arise, and the organization must remain ready to change course without losing sight of its responsibilities.

Social media can spread information quickly, but it does not always leave much room for facts, context or constructive conversation. I encourage residents with questions or concerns to contact the Village directly or stop by the office. Speaking with staff remains one of the clearest ways to understand what is happening, why decisions were made and what steps come next.

Clinton may be small, but its municipal operation depends on a dedicated group of people carrying a wide range of responsibilities. I extend my sincere thanks to Village staff, members of the Clinton Volunteer Fire Department and the many community volunteers who give their time, skill and care to this community.

Their work keeps Clinton moving down the trail - steady, prepared and ready for the next mile.

Sincerely,

Brian Doddridge

Chief Administrative Officer



Administrative Services

Keeping the Village on a Steady Course



Administrative Services is the headquarters behind the Village of Clinton's day-to-day operations. Much like a well-run trail outfit, several departments work together under the leadership of the Chief Administrative Officer to keep services moving, Council supported and the Village's responsibilities firmly in hand.

The department includes the Office of the Chief Administrative Officer, Legislative Services, Financial Services, Information Technology, Economic Development, Community Development and Bylaw Enforcement. Together, these teams provide the planning, coordination and practical support needed to serve residents and meet the Village's legal obligations.

The Administrative Trail

Administrative Services:

- oversees Village operations and municipal services;
- provides legislative support to Council and Village departments;
- plans, collects, manages and invests municipal financial resources;
- maintains the information and communication systems used to deliver services;
- supports local businesses and community groups through economic and community development;
- and develops and enforces municipal bylaws.

2025 Mile Markers

Several projects moved from the planning table onto the trail during the year:

- implemented the Shop Local Program and Christmas Shopping Event;
- delivered spring and fall Bear Aware campaigns;
- upgraded Memorial Hall with a new keyless-entry system;
- and refreshed Clinton's branded merchandise and community swag.

What It Means for Clinton

Administrative work often happens behind the scenes, but it keeps the Village organized, accountable and ready for the next challenge. By coordinating people, finances, technology and regulations, Administrative Services helps Clinton stay on course while preparing for the road ahead.



Bylaw Enforcement | Keeping Order Along the Trail

The 2025 Chronicle

Bylaw Enforcement watched over Clinton in 2025, with one to two days each week devoted to complaints, follow-up and education. Three unresolved files rode in from 2024. With new matters added during the year, the Village closed 67 complaints. About 60 letters were issued, supported by



conversations, reminders and follow-up notices. Most matters involved snow removal beside Village sidewalks or lawn and property maintenance. In many cases, residents acted once the concern and bylaw requirements were explained, allowing issues to be settled without further enforcement.

Bylaw staff also helped prepare the road ahead. Input was provided during development of the new Zoning Bylaw, while participation on the Sign Committee supported the review of possible Sign Bylaw updates.

Mile Markers

- 67 complaints resolved
- Three files carried forward from 2024
- Approximately 60 letters issued
- Zoning and Sign Bylaw review supported

What It Means for Clinton

Fair enforcement helps keep Clinton safe, orderly and welcoming. The Village's first approach remains simple: explain the concern, clarify the rules and give residents a chance to set matters right.

The Road Ahead

In 2026, the focus will remain on education, early communication and practical solutions.

Public Works

Keeping Clinton Moving

Public Works keeps the essential machinery of Clinton running - water flowing, roads passable, parks maintained and public buildings ready for use. Much of this work happens quietly and in every season, from summer mowing and weed control to winter snow clearing. In 2025, the department also completed repairs, facility upgrades and groundwork for several longer-term infrastructure projects.



The 2025 Chronicle

Water and Sewer | Protecting Essential Services

Public Works responded to 10 water service calls involving shut-offs, water breaks and related concerns. Crews also replaced the six-inch water-main valve at MacDonald Avenue and Highway 97. Planning continued for the systems that protect Clinton's water supply and prepare the community for future hazards. A partially grant-funded dam safety review of the Upper Reservoir remained underway. The Village worked with TRUE Consulting on the grant-funded Flood Mitigation Plan, completed a grant-funded Source Water Resiliency Report and began considering a Source Water Protection Plan. Crews also repaired two sewer services during the year.

Roads | Maintaining the Dusty Trail

Road work included patching damaged sections throughout the Village and completing seasonal street sweeping. The Village Office parking lot and rear parking area were paved, improving access and reducing ongoing surface maintenance.

Cemeteries | Caring for Places of Remembrance

Public Works supported one burial at Kings Lake Cemetery and two burials at the Old Cemetery. This work was completed with the care and respect expected of these important community places.

Parks | Improving Clinton's Gathering Places

At Reg Conn Centennial Park, crews installed two picnic tables, removed a deteriorated table and repaired washroom damage caused by vandalism.

Work at Elliott Park included painting the concession, completing the pathway around the park and repairing the irrigation system. Two picnic tables and new garbage receptacles were installed, along with accessibility hardware on the washroom doors. Work also included the pump track and parking improvements.

Robertson Square received a new picnic bench, adding another place for residents and visitors to stop along the way.

Municipal Buildings | Repairs Behind the Scenes

Several public buildings received practical upgrades during 2025:

- Four heaters were installed in the arena changing rooms and washrooms.
- Two sets of doors were installed at the curling rink entrance and rink area.
- A coolant leak was repaired in the compressor room.
- Memorial Hall received a new walkway and step, keyless-entry system, bench, electrical panel and breakers.
- A new fence was installed around the Public Works yard as part of the Elliott Park upgrade.
- The Village Office received new walkways, replacement windows and paved rear parking.
- New flooring and paint were completed in the FireSmart Coordinator's office.

Each improvement may represent one small mile marker, but together they help extend the useful life, safety and accessibility of the Village's facilities.

Building Skills Within the Crew

A staff member obtained Level 1 certification in Water Treatment and began working toward Level 1 Wastewater Treatment certification. A staff member attended training to prepare for his certification examinations, which he expects to write in fall 2026 or early 2027.

The Village remained compliant with operator-certification requirements throughout the year.

2025 Mile Markers

- 10 water service calls addressed
- One six-inch water-main valve replaced
- Two sewer services repaired
- Three cemetery burials supported
- Six picnic tables or benches installed across Village spaces
- Four arena heaters installed
- Village Office windows replaced
- Three water, flood or source-protection planning initiatives advanced

What It Means for Clinton

Public Works protects the services residents rely on every day. Repairs and upgrades made during 2025 improved reliability, accessibility and safety while helping the Village care for its infrastructure before small problems grow into costly ones.

The Road Ahead

Public Works Priorities for 2026

Regulatory Compliance

The Village will review its Backflow Prevention Program and occupational health and safety programs. The goal is to confirm that policies, procedures and operations meet current regulatory requirements.

Public Works Vehicle



A new three-quarter-ton truck has been ordered to replace an existing vehicle nearing the end of its useful life. The replacement will support safer and more dependable field operations.

Long-Term Financial Planning

The Village plans to apply to the Strategic Priorities Fund for support in developing a long-term financial plan. If successful, the project will help connect financial decisions with the Village's Asset Management Program and future infrastructure needs.

Multi-Use Court

Following Council's decision to reduce the scale of the proposed tennis and basketball court project, Public Works expects to take a more hands-on role in its delivery.

Arena Heating

The final phase of arena heater upgrades is expected to be completed in 2026.

Other Public Works priorities will be considered through the Village's annual financial-planning process. The work ahead is substantial, but the department enters the next stage with trained staff, practical plans and a steady grip on the reins.

Protective Services

Clinton Volunteer Fire Department

Ready When the Alarm Sounds

Clinton's volunteer firefighters stand ready to respond when emergencies reach the community or the surrounding highways. Eighteen members are named in the department's 2025 training and callout records, contributing hundreds of hours to emergency response, practical training and equipment readiness.



The Village supports the Clinton Volunteer Fire Department through annual funding for equipment, facilities and operations. Priorities are established through consultation between the Village and department leadership.

The 2025 Chronicle

The department answered 33 callouts during 2025. Responses included structure and landscape fires, fire alarms, medical and lift assists, motor-vehicle incidents, a fire investigation and a public-service call.

Members recorded 302 firefighter-hours at emergency callouts, representing 243 individual firefighter attendances. Motor-vehicle incidents and related highway responses accounted for a substantial share of the year's activity.

Training remained a steady part of the department's work. Members completed 44 regular practice nights, covering structure protection, pumps, hydrants, breathing apparatus, communications, rope rescue, vehicle extrication, driving and emergency scenarios.

The records show 1,062 member-hours across regular practices and related department activities. Additional courses included live-fire and forcible-entry training in Ashcroft, Truck Boss training and first aid.

Work also continued on the Structure Protection Unit trailer begun through Community Resiliency Investment FireSmart funding. The fully outfitted unit is expected to be completed by the end of 2027.

Mile Markers

- 33 emergency callouts
- 44 regular practices
- 302 firefighter-hours at callouts
- 243 individual callout attendances
- 1,062 member-hours in practices and related activities

What It Means for Clinton

Every practice, callout and hour spent maintaining equipment strengthens Clinton's first line of defence. The department's volunteers bring skill, preparation and a willingness to answer the alarm whenever trouble rides into town.

The Road Ahead

The Village and Fire Department will continue training members, maintaining emergency equipment and steadily outfitting the Structure Protection Unit for completion by the end of 2027.



Policing Services

Keeping Watch Along the Route

Policing services in Clinton are provided by the Royal Canadian Mounted Police through an agreement administered by the Province of British Columbia. The Village contributes toward these services through an annual requisition, helping ensure trained officers are available to maintain public safety, respond to incidents and serve the community.

FireSmart

Preparing Clinton Before the Sparks Fly

Clinton’s FireSmart program helps residents, property owners and the Village reduce wildfire risks before an emergency reaches the community. Through education, property assessments, vegetation planning and practical support, the program continued building a stronger line of defence around homes, public spaces and critical infrastructure.



The 2025 Chronicle

FireSmart work moved from general awareness toward property-level action. During the two-year funding period, the Village completed 24 FireSmart home and property assessments, giving participating residents tailored recommendations for reducing ignition risks around their homes.

Community outreach remained a major part of the program. Residents received FireSmart and emergency-management presentations, while information booths, preparedness events and direct conversations helped make wildfire protection easier to understand. Activities included Wildfire Preparedness Day, the Clinton Parade, a drop-in event with BC Wildfire Service, a community sample prescription burn and a chipping event.

The Village also launched its FireSmart Rebate Program. Two residents received rebates for eligible work completed on their properties, helping turn recommendations into practical improvements without placing the entire cost on homeowners.

Planning advanced for larger vegetation-management projects. Fuel-treatment prescriptions were completed for Fuel Treatment Units 2 and 22. These prescriptions identify the work required to reduce hazardous vegetation; the treatments themselves remain a future stage of the project.

Local capacity also grew. The FireSmart Coordinator completed FireSmart BC training, earned Wildfire Mitigation Specialist certification and undertook further courses in emergency operations, wildfire risk reduction, landscaping, and farm and ranch assessments. A FireSmart Committee was established, the Plant Program launched at Home Hardware, and the Village updated its Build with FireSmart materials policy.

Mile Markers

- 24 home and property assessments completed
- Two homeowner rebates issued
- Two fuel-treatment prescriptions completed
- FireSmart Committee established
- Plant Program launched with Home Hardware
- Wildfire Mitigation Specialist certification earned
- Community chipping and preparedness events delivered
- Program costs covered through Community Resiliency Investment funding

What It Means for Clinton

Wildfire preparedness begins long before smoke appears on the horizon. Property assessments, vegetation planning and resident education help reduce the chance that embers will ignite homes and give firefighters better ground to work from during an emergency.

The Road Ahead

The Village received Community Resiliency Investment funding for 2026 and 2027, with no direct municipal contribution required. The next stage will include additional property assessments, continued education and rebate support, vegetation-management work, and greater attention to green spaces and critical infrastructure.

The Village will also develop the Local FireSmart Collective Program and seek funding to complete fuel-mitigation treatments identified for Fuel Treatment Units 2 and 22.

2025 Strategic Plan

In 2025, Council stayed the course set by the big-picture strategic model adopted in 2024. Four priorities marked the route forward:

1. Diverse Economy | Broadening the Route to Opportunity

Strategic Initiative	Status
Official Community Plan Review	The Village carried this foundational work through three rounds of public engagement in 2025. Draft bylaws received first readings, and a public hearing was held in November. Final adoption moved into early 2026.
Destination Promotion	The Community Tourism Plan was finalized in January 2025 and presented to Council in February. It set a clearer route for visitor information, destination content, community events, and regional tourism partnerships.
Business Community Engagement and Promotion	The 2025 Business Walk brought local experience directly into Village planning. Findings pointed to business marketing support, employment connections, tourism development, and continued improvements to signage and directories.
Economic Development Strategy	Council adopted the 2025 Economic Development Strategy and Action Plan. The document set a practical 2025-2027 course to build capacity, improve Village assets, and encourage business investment.

2. Partnership/Collaboration | Moving Forward Together

Strategic Initiative	Status
First Nations Relations	Council and staff continued building respectful working relationships with High Bar First Nation and Whispering Pines/Clinton Indian Band through meetings and joint work on land use, emergency preparedness, economic development, and other shared interests.
Shared Services	Shared bylaw enforcement, building inspection, transit, and regional geographic information system services continued in 2025. Administration also joined regional discussions aimed at practical, cost-efficient service delivery.
Community Engagement	Residents helped mark the direction through Official Community Plan and Zoning Bylaw sessions, Accessibility Plan engagement, notices, mailouts, social media, the LED sign, Voyent Alert, and public meetings. What We Heard reports recorded the results.
Community Partnerships	Council updated the Spirit of Clinton Committee Terms of Reference, giving local organizations a stronger meeting point for event coordination, volunteerism, shared promotion, and collaboration.

3. Community | Strengthening the Junction

Strategic Initiative	Status
Civic Engagement	The Village kept residents better informed through regular public notices, social media, mail drops, posters, website updates, Voyent Alert, and public information sessions.
Community Events	A steady calendar kept Clinton gathering. The Village and Spirit of Clinton supported Canada Day, Halloween, Volunteer Appreciation, Shop Local, FireSmart activities, and community music events. The 2025 Old Road Music & Arts Festival drew 226 attendees
Infrastructure/Amenities	The Village maintained the roads, utilities, buildings, and public spaces that keep Clinton moving, guided by need, available funding, and the Asset Management Framework. Flood mitigation planning was completed, while facility, wayfinding, accessibility, and public-space work continued.
Accessibility and Resilience	The 2025 Accessibility Plan set a clearer route for removing barriers. FireSmart work also continued through public education, home assessments, training, and implementation of the Community Wildfire Resiliency Plan.



4. Housing | Making Room to Grow

Strategic Initiative	Status
Housing Needs Report	The statutory Housing Needs Report was updated and published in 2025. It identified current and projected housing requirements, giving Council a firmer evidence base for the next stage of housing work.
Housing Strategy	Housing actions were incorporated into the Economic Development Strategy, including support for senior housing, research into market and non-market rentals, and identification of suitable municipal or Crown land. A separate Housing Strategy remains ahead.
Vacant Property Tax	Earlier research found that available vacant-property tax options were limited and unlikely to produce the desired result. The Village did not implement a separate tax.
Zoning Bylaw Update	The draft Official Community Plan and Zoning Bylaw advanced through public engagement, first readings, and a public hearing in 2025. Proposed regulations opened the door to more housing choices, including secondary suites and accessory dwelling units.

Outstanding Items from the 2024 Strategic Action Plan

Diverse Economy | Work Carried Forward

Project	Status
Fiber to the Home	Completed. The project closed a long-standing infrastructure gap and strengthened Clinton’s digital connections.
Tourism Development	The Community Tourism Plan was completed in 2025. Implementation is underway.
Signage	Wayfinding and directional-signage planning continued. Installation was carried forward to 2026.
Promote Facility Use	A facility inventory and broader facility strategy remain outstanding. Event and facility promotion continued during 2025.
Communication	Ongoing. The Village expanded notices, website and social-media updates, Voyent Alert use, engagement sessions, and public reporting.

Partnership/Collaboration | Shared Groundwork

Lot 9 Development	Staff continued seeking funding and infrastructure opportunities that could open a route to development at Lot 9.
Water Meters	Work continued on a targeted approach to water-meter implementation.
Sidewalk Replacement	Completed in 2024

Diverse Economy | Work Carried Forward

Project	Status
Bell Street Extension	In progress. The application remained with the Province.
Memorial Hall Upgrades	Partially complete. Staff continued seeking grant funding for the remaining work.

Community | Practical Improvements

Reg Conn Splash Park	Staff continued seeking grant opportunities and planning for sustainable implementation.
Reg Conn Playground Equipment	Completed in 2024.
Fitness Room Accessibility Improvements	Accessibility planning was completed in 2025. Staff continued seeking funding for physical improvements.
Reg Conn Pond Dredging	Staff continued seeking grant opportunities.

Emergency Planning | Ready for the Road Ahead

Complete and Implement Community Wildfire Resiliency Plan	Implementation continued through FireSmart education, assessments, training, and mitigation planning, strengthening Clinton’s readiness for the road ahead.
Flood Mitigation Planning	The Flood Mitigation Plan and floodplain mapping were completed and adopted in February 2025.

Housing and Planning Development | Preparing the Next Stage

Research Opportunities for Secondary Suites	Secondary suites and accessory dwelling units were included in the draft Zoning Bylaw advanced to a public hearing in 2025.
Research Property Standards Bylaw and Vacancy Tax	Research was completed in 2024. The Village did not implement a separate vacant-property tax.

Financial Services

From the Office of the Chief Financial Officer

I am pleased to provide an overview of the Village's financial position and the important financial matters addressed in 2025.

Responsible financial management keeps Clinton's essential services running and prepares the community for the road ahead. The Village's goal is to use public funds wisely, report clearly on how money is spent and balance today's needs with the costs waiting beyond the next mile.

Throughout the year, the Village faced rising costs, changing service demands, infrastructure repairs and upgrades, and an uncertain economy. Despite these pressures, the Village kept a steady hand on the ledger while continuing to invest in services and projects that support residents and Clinton's future.

I would like to thank the finance team and all Village departments for their continued care and diligence in managing Clinton's public resources.

Key Responsibilities:

- preparation and monitoring of the Five-Year Financial Plan and annual financial statements;
- operational and capital financial planning, including management of the investment portfolio; property tax and utility rate recommendations;
- processing and collection of property taxes, utility charges and other receivables;
- payroll and general accounting services;
- payment for goods and services;
- maintenance of property records;
- cash-flow management and banking services;
- debt management and financing of capital projects;
- grant administration and reporting;
- financial reporting and budget variance analysis;
- internal financial controls and risk management;
- reserve fund management and long-term financial sustainability planning;
- financial support and advice for Council and municipal departments.

Financial Department Highlights

The Village is committed to operating within its approved annual budget, and staff work diligently each year to manage expenditures responsibly. All departments carefully monitor their budgets and consistently strive to remain within their approved spending limits.

The 2025 financial statements report an overall deficit of \$172,426. This result includes a \$290,363 loss from the Clinton Community Forest, which had a significant impact on the Village's year-end financial position. In accordance with Public Sector Accounting Standards, the financial position and operating results of the Clinton Community Forest are consolidated into the Village's financial statements. As a result, the Community Forest's accounts payable, accrued liabilities, deferred revenue, and annual operating results directly affect the Village's reported annual surplus or deficit.

It is important to note that the reported deficit does not, by itself, indicate that the Village is in a poor financial position. The Village continues to demonstrate sound financial management and remains fiscally stable. The reported deficit is primarily attributable to the Community Forest's financial results rather than the Village's core municipal operations. Excluding the Community Forest's operating loss, the Village's municipal operations would have reported a positive financial result, reflecting the continued commitment of staff and all departments to prudent budgeting and fiscal responsibility. The Community Forest's deficit is a result of deferred expenses from previous years and does not indicate a loss or poor financial position.

- Outstanding property taxes at the end of 2025:
 - 51 current accounts - \$48,012 14
 - accounts in arrears - \$19,545
- Outstanding utility accounts at the end of 2025:
 - 44 accounts - \$23,780
- Asset Management:
 - \$65,000 was allocated to the Asset Management Reserve.
 - \$26,400 was allocated to the Water Reserve.
 - \$13,832 was allocated to the Sewer Reserve.

Net Financial Assets: \$ 5,830,252 Increased by: \$ 3,062

TOTAL REVENUE	\$ 2,286,317
TOTAL EXPENSES	\$ 2,458,743

Grants Received In 2025

Community Works Fund \$92,826	UBCM Firesmart \$ 109,640
Small Community Grant \$ 382,000	UBCM Floodplain and Mitigation \$72,675
Federal Grants-in-Lieu \$52,741	Indigenous Engagement Requirements \$42,000
Canada Summer Jobs \$2,500	Destination Development \$ 23,730
Canada Day Grant \$2420	Cariboo Chilcotin Coast Tourism \$3,000
Northern Development Initiative \$ \$33,520	

The Village will continue keeping a careful watch over public funds. Work will focus on building reserve funds for unexpected costs, keeping property taxes as manageable as possible and pursuing grants that can help pay for projects, improve community facilities and strengthen Clinton for the miles ahead.

2025 Permissive Tax Exemptions:

A permissive tax exemption is one way Council supports organizations whose work improves Clinton's economic, social and cultural quality of life or provides community services economically.

These exemptions are available to qualifying Clinton-based registered non-profit organizations using property for municipal, recreational, religious, cultural or charitable purposes.

The following land and improvements received permissive tax exemptions from the Village of Clinton in 2025:

Roman Catholic Church	\$1,089.00
Pentecostal Assemblies	\$478.00
Clinton Living Waters	\$545.00
Royal Canadian Legion	\$874.00
South Cariboo Historical Museum	\$2,827.00
Society Clinton Curling Club	\$6,255.00

Statement of Disqualifications

No disqualifications of Council Members occurred in 2025

The Corporation of the Village of Clinton
Financial Statements
For the year ended December 31, 2025

The Corporation of the Village of Clinton
Financial Statements
For the year ended December 31, 2025

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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, 2025, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2025, 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
April 9, 2026

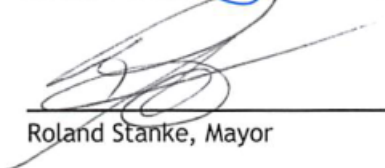
The Corporation of the Village of Clinton
Statement of Financial Position

As at December 31	2025	2024
Financial assets		
Cash	\$ 5,114,887	\$ 5,134,141
Portfolio investments (Note 2)	1,788,096	1,471,907
Taxes and utilities receivable	69,289	99,509
Accounts receivable	21,703	41,901
Deposit - Municipal Finance Authority	14,426	-
Investment in Community Forest Company (Note 4)	559,259	849,622
	<u>7,567,660</u>	<u>7,597,080</u>
Liabilities		
Accounts payable and accrued liabilities	238,298	172,491
Deferred revenue (Note 14)	163,786	221,061
Long-term debt (Note 5)	1,085,884	1,119,687
Asset retirement obligation liability (Note 6)	187,510	178,632
Silviculture liability	61,930	78,019
	<u>1,737,408</u>	<u>1,769,890</u>
Net financial assets	<u>5,830,252</u>	<u>5,827,190</u>
Non-financial assets		
Tangible capital assets (Note 7)	9,869,320	10,046,343
Prepaid expenses	57,719	56,184
	<u>9,927,039</u>	<u>10,102,527</u>
Accumulated surplus (Note 8)	<u>\$ 15,757,291</u>	<u>\$ 15,929,717</u>

Contingent liabilities (Note 11)



 Mandy McKague, Chief Financial Officer



 Roland Stanke, Mayor

The Corporation of the Village of Clinton
Statement of Operations

For the year ended December 31	Budget 2025	2025	2024
	(Note 13)		
Revenue (Schedule 1)			
Municipal taxation and grants-in-lieu of taxes (Note 9)	\$ 956,678	\$ 945,161	\$ 919,215
Sales of services	400,831	402,301	399,386
Revenue from own sources	218,992	364,427	351,316
Transfers from other governments	755,386	861,105	1,358,100
Actuarial adjustment on debenture debt	-	3,686	2,886
Equity (loss) in Community Forest Company (Note 4)	-	(290,363)	(106,118)
	<u>2,331,887</u>	<u>2,286,317</u>	<u>2,924,785</u>
Expenses (Schedule 2)			
General administration and legislative services	720,741	713,683	676,924
Protective services	308,019	267,396	149,328
Public Works	591,426	415,701	429,866
Environmental and health services	445,011	650,124	552,012
Recreation and cultural services	174,405	380,114	201,918
Interest on long term debt	-	31,725	30,429
	<u>2,239,602</u>	<u>2,458,743</u>	<u>2,040,477</u>
Annual surplus (deficit)	92,285	(172,426)	884,308
Accumulated surplus, beginning of year	<u>15,929,717</u>	<u>15,929,717</u>	<u>15,045,409</u>
Accumulated surplus, end of year	<u>\$ 16,022,002</u>	<u>\$ 15,757,291</u>	<u>\$ 15,929,717</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 2025	2025	2024
	(Note 13)		
Annual surplus (deficit)	\$ 92,285	\$ (172,426)	\$ 884,308
Acquisition of tangible capital assets (Note 7)	(240,225)	(313,972)	(564,454)
Amortization of tangible capital assets (Note 7)	282,994	490,995	462,979
	135,054	4,597	782,833
Change in prepaid expenses	-	(1,535)	(3,303)
Increase in net financial assets	135,054	3,062	779,530
Net financial assets, beginning of year	5,827,190	5,827,190	5,047,660
Net financial assets, end of year	\$ 5,962,244	\$ 5,830,252	\$ 5,827,190

The Corporation of the Village of Clinton
Statement of Cash Flows

For the year ended December 31	2025	2024
Operating transactions		
Annual surplus (deficit)	\$ (172,426)	\$ 884,308
Items not involving cash		
Accretion	8,878	8,459
Amortization	490,995	462,979
Actuarial adjustment on long-term debt	(3,686)	(2,886)
Changes in non-cash operating balances		
Taxes and utilities receivable	30,220	20,537
Accounts receivable	20,198	(1,546)
	(14,426)	-
Prepaid expenses	(1,535)	(3,303)
Accounts payable and accrued liabilities	65,807	96,455
Deferred revenue	(57,275)	(139,941)
Equity change in Community Forest	290,363	106,118
Solid waste closure and post closure liabilities	(16,089)	(11,430)
	<u>641,024</u>	<u>1,419,750</u>
Capital transactions		
Acquisition of tangible capital assets	<u>(313,972)</u>	<u>(564,454)</u>
Investing transaction		
Acquisition of portfolio investments	<u>(316,189)</u>	<u>(638,600)</u>
Financing transactions		
Repayment of long-term debt	<u>(30,117)</u>	<u>(30,119)</u>
Net change in cash	(19,254)	186,577
Cash, beginning of year	<u>5,134,141</u>	<u>4,947,564</u>
Cash, end of year	<u>\$ 5,114,887</u>	<u>\$ 5,134,141</u>
Supplementary cash flow information		
Interest paid	\$ 31,725	\$ 30,429

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

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

Marketable investments including Mutual Funds are recorded at fair 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, 2025

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, 2025

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, 2025

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, 2025

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

	2025	2024
MFA Bond Fund	\$ 81,991	\$ 78,944
Money market investments	879,397	791,788
Mutual Funds investments - Guaranteed Principle	826,708	601,175
	<u>\$ 1,788,096</u>	<u>\$ 1,471,907</u>

The income from portfolio investments for the year was \$81,230 (2024 - \$42,181). The market value of the Village's marketable securities was \$1,788,096 (2024 - \$1,471,907) and the and carrying value was \$1,788,096 (2024 - \$1,471,907).

The Mutual Fund Investment has been set aside for the Growing Community Fund Reserve.

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, 2025, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry- age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis. The Village paid \$52,405 (2024 - \$45,607) for employer contributions to the plan in fiscal 2025.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

3. Employee Future Benefits (continued)

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

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, 2025

4. Investment in Community Forest

	2025	2024
Investment in Clinton & District Community Forest of BC Ltd.	\$ 559,259	\$ 849,622

Summary of the audited financial statements of the Clinton & District Community Forest of BC Ltd. for the year ended December 31, 2025 are as follows:

Statement of Financial Position

	2025	2024
Cash	\$ 320,568	\$ 476,215
Term deposit	707,108	888,841
Accounts receivable	14,686	17,562
Property, plant and equipment	161,643	146,246
	1,204,005	1,528,864
Deferred Revenue	35,401	-
Accounts payable and accrued liabilities	132,895	46,230
Silviculture liability	476,449	633,011
Share capital	1	1
Shareholder's equity	559,259	849,622
	\$ 1,204,005	\$ 1,528,864

Statement of Operations

Revenue	\$ 1,638,020	\$ 1,780,182
Expenses	(1,746,453)	(1,684,226)
	(108,433)	95,956
Income from operations		
Donations to the Community		
Donations to the Community at large	(84,226)	(78,550)
Economic development contribution	(97,704)	(119,524)
Scholarships	-	(4,000)
	(290,363)	(106,118)
Net (loss) income for the year		
Retained earnings, beginning of the year	849,622	955,740
	\$ 559,259	\$ 849,622

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

4. Investment in Community Forest (continued)

Related Party transactions during the year:

During the year, the Village purchased materials to be used in the reforestation of the woodlot of \$49,310 (2024 - \$nil) through the Clinton & District Community Forest of BC Ltd., a wholly owned government business enterprise, for forestry-related services, including woodlot management and spring planting activities.

These transactions occurred in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. As at December 31, 2025, there was no outstanding balance payable to the Clinton & District Community Forest of BC Ltd. (2024 - \$nil)

5. Long-term Debt

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

	2025	2024
Water, Municipal Finance Authority, Bylaw 395, interest at 4.4%, annual principle payments of \$1,679, due 2027	3,538	6,939
Municipal Finance Authority, Public Works Building, interest at 1.39%, with semi-annual payments of \$28,439 plus interest, maturing September 2051	1,082,346	1,112,748
	\$ 1,085,884	\$ 1,119,687

Principal repayments and sinking fund contributions relating to long-term debt of \$1,085,884 outstanding are due as follows:

2026	\$	31,977
2027		28,439
2028		28,439
2029		28,439
2030		28,439
Thereafter		940,151
	\$	1,085,884

Included in long-term debt are outstanding debentures of \$19,144 (2024 - \$19,144) secured by sinking fund assets with a carrying value of \$14,426 (market value - \$14,426) (2024 - \$14,007 (market value - \$14,007)).

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

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 (2024 - \$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 (2024 - \$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 (2024 - \$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, 2025

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 4.72%. (2024 - 4.51%)

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

Asset Retirement Obligation	Asbestos remediation	Well decommissioning	Other AROs	2025
Opening balance	\$ 166,111	\$ 7,045	\$ 5,476	\$ 178,632
Accretion expense	8,256	350	272	8,878
Closing balance	\$ 174,367	\$ 7,395	\$ 5,748	\$ 187,510

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

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, 2025

7. Tangible Capital Assets

	2025						
	Land	Buildings	Engineering structures	Furniture and equipment	Sewer systems	Water systems	Total
Cost, beginning of year	\$ 729,595	\$ 4,152,457	\$ 5,120,112	\$ 2,042,286	\$ 889,329	\$ 5,356,389	\$ 18,290,168
Additions	-	108,950	135,320	66,391	-	3,311	313,972
Cost, end of year	\$ 729,595	\$ 4,261,407	\$ 5,255,432	\$ 2,108,677	\$ 889,329	\$ 5,359,700	\$ 18,604,140
Accumulated amortization, beginning of year	\$ -	\$ 2,484,348	\$ 2,335,516	\$ 1,159,231	\$ 426,617	\$ 1,838,113	\$ 8,243,825
Amortization	-	361,472	-	-	13,832	115,691	490,995
Accumulated amortization, end of year	\$ -	\$ 2,845,820	\$ 2,335,516	\$ 1,159,231	\$ 440,449	\$ 1,953,804	\$ 8,734,820
Net carrying amount, end of year	\$ 729,595	\$ 1,415,587	\$ 2,919,916	\$ 949,446	\$ 448,880	\$ 3,405,896	\$ 9,869,320

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, 2025

7. Tangible Capital Assets (continued)

							2024
	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 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, 2025

8. Accumulated Surplus

The Village segregates its accumulated surplus in the following categories:

	2025	2024
Investment in tangible capital assets	\$ 8,610,316	\$ 8,752,648
General Fund	2,407,639	2,657,323
Sewer Fund	588,021	497,378
Water Fund	572,857	518,151
Equity in Community Forest Company	559,262	849,625
	12,738,095	13,275,125
 Reserve Funds		
Community support grant reserve	\$ 74,437	\$ 74,437
Covid-19 Safe Restart Reserve	-	1,961
Community Works Fund reserve	547,660	453,533
Community Forest reserve	377,080	312,668
Fire department statutory reserve	79,972	49,972
General asset management reserve	335,869	270,869
General capital reserve	155,388	224,483
General sewer reserve	170,934	127,102
Land replacement	55,000	55,000
Paving reserve	64,729	34,729
Recreation	3,185	3,185
Growing communities fund reserve	733,542	718,000
Sidewalk reserve	4,500	4,500
Small community grants reserve	75,277	75,277
Spirit of Clinton reserve	1,425	1,768
Transit reserve	21,846	21,846
Water asset management reserve	154,622	128,222
Woodlot general reserve	92,090	97,040
Woodlot silviculture reserve	21,273	-
Special Initiatives Capacity reserve	50,367	-
	3,019,196	2,654,592
	\$ 15,757,291	\$ 15,929,717

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, 2025

9. Taxation - Net

	Budget 2025 (Note 13)	2025	2024
Property taxes and payments-in-lieu	\$ 956,678	\$ 957,738	\$ 919,326
Collections for other governments			
Province of British Columbia - school tax	255,941	255,941	240,921
Regional Hospital District	38,787	38,785	37,206
Thompson Nicola Regional District	88,627	88,630	83,815
Municipal Finance Authority	26	26	24
British Columbia Assessment Authority	5,073	5,073	4,746
Police Tax	37,799	37,799	36,106
	<u>1,382,931</u>	<u>1,383,992</u>	<u>1,322,144</u>
Transfers			
Province of British Columbia - school tax	(255,941)	(268,377)	(240,883)
Regional Hospital District	(38,787)	(38,787)	(37,208)
Thompson Nicola Regional District	(88,627)	(88,627)	(83,826)
Municipal Finance Authority	(26)	(26)	(25)
British Columbia Assessment Authority	(5,073)	(5,215)	(4,878)
Police Tax	(37,799)	(37,799)	(36,109)
	<u>(426,253)</u>	<u>(438,831)</u>	<u>(402,929)</u>
Available for general municipal purposes	<u>\$ 956,678</u>	<u>\$ 945,161</u>	<u>\$ 919,215</u>

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

10. Expenses by Object

	Budget 2025 (Note 13)	2025	2024
Amortization	\$ 282,994	\$ 490,995	\$ 467,707
Insurance	79,923	79,750	74,877
Interest on long-term debt	-	31,725	30,429
Office and administration	566,398	802,258	504,652
Repairs and maintenance and supplies	437,594	335,952	279,378
Salaries and benefits	872,693	718,064	683,434
	<u>\$ 2,239,602</u>	<u>\$ 2,458,744</u>	<u>\$ 2,040,477</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, 2025

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.

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 13,506	\$ 13,506

13. Budget

The Financial Plan (Budget) By-Law adopted by Council on May 8, 2025 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 August 13, 2025 with adjustments as follows:

	<u>2025</u>
Financial Plan (Budget) By-Law surplus for the year	\$ -
Add:	
Capital expenditures	240,225
Transfers to reserve	375,279
Less:	
Amortization	(282,994)
Transfers from capital reserve	<u>(240,225)</u>
Budget surplus per statement of operations	<u>\$ 92,285</u>

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

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	Recognized Revenue	Funding Received	2025
Province of BC Destination Development Fund	72,899	(72,899)	-	-
Provincial Grant - UBCM Next Gen 911	22,500	-	-	22,500
Provincial Grant - IER	40,000	(34,748)	42,000	47,252
UBCM - Floodplain Mapping & Mitigation	15,121	(35,332)	72,675	52,464
UBCM - Firesmart Program	36,761	(36,761)	-	-
Others	33,780	(33,780)	41,570	41,570
	\$ 221,061	\$ (213,520)	\$ 156,245	\$ 163,786

15. 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 Village'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.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

15. Financial instruments (continued)

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.

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.

16. Comparative Figures

Certain comparative figures have been reclassified to conform with the current year's financial statement presentation.

The Corporation of the Village of Clinton
Notes to Financial Statements

December 31, 2025

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, 2025

	General Operating	Sewer	Water	2025 Total	2024 Total
Tax levies					
Real property taxes	\$ 891,363	\$ -	\$ -	\$ 891,363	\$ 866,052
Grants in lieu of taxes	53,798	-	-	53,798	53,163
	945,161	-	-	945,161	919,215
Sale of services					
Cemetery care	1,800	-	-	1,800	3,005
User fees	-	135,307	265,194	400,501	396,381
	1,800	135,307	265,194	402,301	399,386
Revenues from own sources					
Licences and permits	7,950	-	-	7,950	9,915
Leases, contracts and other rentals	63,533	-	-	63,533	61,086
Community Forest revenue	97,704	-	-	97,704	119,524
Investment income	132,951	-	-	132,951	110,181
Penalties and interest on taxes	26,426	-	-	26,426	33,833
Fees, donations and other	35,863	-	-	35,863	16,777
	364,427	-	-	364,427	351,316
Transfers from other governments					
Provincial	816,685	-	-	816,685	1,313,245
Federal	2,420	-	-	2,420	4,355
Thompson-Nicola Regional District	42,000	-	-	42,000	40,500
	861,105	-	-	861,105	1,358,100
Equity (loss) in Community Forest Company	(290,363)	-	-	(290,363)	(106,118)
Actuarial adjustment on debenture debt	-	-	3,686	3,686	2,886
Total revenue	\$ 1,882,130	\$ 135,307	\$ 268,880	\$ 2,286,317	\$ 2,924,785

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

December 31, 2025

	General Operating	Sewer	Water	2025 Total	2024 Total
General administrative and legislative services					
Administration, building operations and maintenance	\$ 48,889	\$ -	\$ -	\$ 48,889	\$ 53,297
Amortization	8,766	-	-	8,766	11,342
Insurance	64,851	-	-	64,851	60,801
Legislative	60,285	-	-	60,285	65,138
Office	68,285	-	-	68,285	89,177
Woodlot silviculture expense/(recovery)	38,171	-	-	38,171	(11,430)
Professional fees	29,317	-	-	29,317	43,878
Salaries and employee benefits	369,062	-	-	369,062	332,991
Contracted services	26,057	-	-	26,057	31,730
	<u>713,683</u>	<u>-</u>	<u>-</u>	<u>713,683</u>	<u>676,924</u>
Protective services					
Administration	-	-	-	-	31,159
Amortization	19,246	-	-	19,246	24,903
Bylaw and Animal Control	29,120	-	-	29,120	26,797
Building operations and maintenance	14,745	-	-	14,745	10,207
Firesmart	119,831	-	-	119,831	-
Equipment	68,599	-	-	68,599	40,638
Insurance	10,355	-	-	10,355	10,124
Salaries and employee benefits	5,500	-	-	5,500	5,500
	<u>267,396</u>	<u>-</u>	<u>-</u>	<u>267,396</u>	<u>149,328</u>
Public Works					
Amortization	40,805	-	-	40,805	52,797
Building operations and maintenance	14,100	-	-	14,100	14,064
Equipment operations and maintenance	55,248	-	-	55,248	29,481
Road and street maintenance	43,916	-	-	43,916	62,484
Para transit services	18,888	-	-	18,888	24,089
Salaries and employee benefits	242,744	-	-	242,744	246,951
	<u>415,701</u>	<u>-</u>	<u>-</u>	<u>415,701</u>	<u>429,866</u>
Environmental and public health					
Administration	-	22,197	156,630	178,827	142,112
Amortization	262,529	13,832	115,692	392,053	339,686
Insurance	-	648	3,896	4,544	3,952
Salaries and employee benefits	-	21,818	52,882	74,700	66,262
	<u>262,529</u>	<u>58,495</u>	<u>329,100</u>	<u>650,124</u>	<u>552,012</u>
Recreation and cultural services					
Amortization	30,126	-	-	30,126	38,980
Committees of council	1,183	-	-	1,183	4,875
Community development	242,285	-	-	242,285	71,470
Memorial hall	23,001	-	-	23,001	14,474
Recreation centre	75,423	-	-	75,423	64,601
Parks and playground	5,828	-	-	5,828	5,388
Museum	1,896	-	-	1,896	2,130
Woodlot silviculture expense	372	-	-	372	-
	<u>380,114</u>	<u>-</u>	<u>-</u>	<u>380,114</u>	<u>201,918</u>
Interest/(recovery)on long-term debt	30,960	-	765	31,725	30,429
Total expenses	\$ 2,070,383	\$ 58,495	\$ 329,865	\$ 2,458,743	\$ 2,040,477

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

For the year ended December 31	2025	2024
Eligible costs incurred		
Memorial hall	-	29,330
Arena/Humidifier	-	8,749
Village of Clinton hoodies	1,961	-
	1,961	38,079
Annual deficit	(1,961)	(38,079)
Surplus, beginning of the year	1,961	40,040
Surplus, end of year	-	1,961

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

<u>For the year ended December 31</u>	<u>2025</u>	<u>2024</u>
Interest earned	<u>\$ 15,542</u>	<u>\$ -</u>
Annual Surplus for the year	<u>-</u>	<u>-</u>
Surplus at the beginning of the year	<u>718,000</u>	<u>718,000</u>
Surplus end of the year	<u>\$ 733,542</u>	<u>\$ 718,000</u>