CotW Agenda

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

To: Tate Bengtson, CAO

From: Jennifer Bellamy, CFO

Date: March 12, 2014

Subject: 2014 Proposed Budget

Recommendation

THAT the Committee review the attached budgets and specify changes for the 2014-2018 Financial Plan;

AND THAT the Committee refers the attached budgets to the April 7, 2014 Council meeting for consideration of public input.

Background/Discussion:

Attached are the 2014 general, sewer and water draft budgets which propose a combined increase to taxation and user fees of 3.05% or $54.28 for the average household (see the attached Proposed 2014 Taxation/User Fees). Each of the budgets are discussed in more detail below.

2014 Budget - General

The attached Comparison of 2014 Budget vs 2013 Budget - General provides a summary of the changes between the 2014 and 2013 general budget and are broken out into operating, special projects and capital projects.

- Operating Costs have increased by $6,141 for 2014.
    - Attendance at UBCM is to be determined during budget discussion. The current budget amount for conventions allows for six members of Mayor/Council to attend UBCM.
    - Attached is a listing of donations/grants included in the budget and includes:
        - $7,500 for Girl Guides of Canada SOAR 2014 contract and is funded through surplus.
        - $3,000 for Enderby Artists Initiative - referred to budget by Council.
        - $5,000 for local youth programs - referred to budget by Council.
- Special Projects
    - A breakdown of the special projects for 2014 are listed on the Recap of Capital and Operating Projects Funding Sources spreadsheet. The larger projects for the year consist of a DCC review, OCP rewrite, zoning review and update, subdivision servicing and development bylaw review and update and completion of asset management and the Knoll Neighborhood Plan. These projects are funded primarily through grant funding.
    - The 2013 budget included committed surplus projects that have been reallocated to capital to fund the digital billboard.
- Capital

- A breakdown of the capital projects planned for 2014 is attached.
- The major projects for 2014 include $1.0 million for Regent Avenue to Shuswap River Storm Pump Station Upgrade, $976,000 for Mill Avenue Upgrades and $198,000 for Belvedere Street Upgrades
  - Pump Station Upgrade - a grant application for 2/3 funding is awaiting approval through the Flood Protection Program with $71,000 funded through the Gas Tax Fund and the remaining $262,000 funded through surplus.
  - Mill Avenue Upgrades - In order to reduce the taxation impact and leave reserves at a level that can fund future projects, $526,000 will be funded out of surplus/reserves and the remaining $450,000 will need to be borrowed. The borrowing will be part of the fall issue which will stagger the debt servicing costs over 2014 and 2015. This will require a 1.4% increase in 2014 with an additional 1.4% increase in 2015.
  - Belvedere Street Upgrades - $176,000 will be funded through current taxation with the remaining $22,000 funded from reserves.
- Annual Capital Investment for the general fund for 2013 was $475,514. This will increase by $33,171 to $508,685 for 2014 (excludes fire protection and Fortune Parks).

Overall the general budget proposes a 4.14% increase to taxation or an increase of $29.36 for the average household which is comprised of the following:

Operating	0.76%
Special Projects	(0.94%)
Capital Projects	1.06%
Capital Reserves	1.00%
Capital/Debt Servicing (Mill Avenue)	1.40%
Protective Services	0.86%
Total Taxation Increase	4.14%

Budget 2014 - Protective Services

- Operating Costs have decreased by $5,643 for 2014.
- Capital Projects
  - $287,000 is included for a new water tender truck. This is a carry forward from the 2013 budget and the truck is currently being built.
  - The Fire Department will require a new SCBA system in 2015 (breathing apparatuses). The new system has an estimated cost of $96,000. The City's portion of the costs will be funded through reserves; however, current contributions to reserves are based on vehicle replacement. Contributions to fire reserves have been increased by $6,250 to ensure there are sufficient funds for future replacements.

The increase in taxation for Protective Services amounts to 0.86% and is included in the 4.14% increase identified above.

Budget - 2014 - Fortune Parks/Animal Control/ Cemetery

These are per the budgets adopted by the Enderby & District Services Commission on January 31, 2014 and have been advanced to the RDNO for its budget process.

Budget 2014 - Sewer

- Operating Costs have increased by $45,489 for 2014. The increase is primarily due to the increase in Hydro charges
- Special projects budgeted for 2014 have decreased by $6,500 and total $50,000. User fees that were previously used for these projects have been reallocated to help offset operating costs. A breakdown of anticipated projects are attached.
- Capital Projects
    - A breakdown of the capital projects for 2014 is attached.
    - User fees have been increased by 1% to fund an additional $4,450 for recapitalization.
    - Debt servicing costs have been reduced by $13,085 related to debt fully paid off in 2013 and has been reallocated to fund Mill Avenue Upgrades.
    - Annual Capital Investment for the sewer fund for 2013 was $211,842. This will be increased by $9,360 to $221,202 for 2014.

The draft budget proposes a 4.74% increase to user fees, which includes a 1% increase for recapitalization and a 0.43% increase to frontage tax. This amounts to an additional $13.02 for a single family home.

Budget 2014 - Water

- Operating Costs have increased by $28,836 for 2014. This is primarily due to water maintenance which has been increased to support the anticipated increase in the frequency of water breaks.
- Special projects for 2014 have decreased by $139,145 for a total of $55,300. A large component of special projects in 2013 was the metering program which was completed in March 2013. A list of projects planned for 2014 is attached.
- Capital Projects
    - The only capital project planned for 2014 is the water line replacement as part of Belvedere Street upgrades for $18,000.
    - User fees have been increased by 1% to fund an additional $4,260 for recapitalization
    - Annual Capital Investment for the water fund for 2013 was $181,524. This will be increased by $2,039 to $183,563 for 2014.

The draft budget proposes a 3.77% increase to user fees, which includes a 1% increase for recapitalization, and a 1.29% increase to frontage tax. This amounts to an additional $11.80 for a single family home.

Any adjustments the Committee wishes to make will be reflected in the budget for public input scheduled for the April 7, 2014 Council meeting.

Respectfully submitted.

Jennifer Bellamy
Chief Financial Officer

City of Enderby
Proposed 2014 Taxation/User Fees

Description	Maximum 100 foot frontage	2013 Average Assessment	2013 Rates	2013 Totals		2014 Average Assessment Adjusted for Non-Market Change / Proposed 2014 Tax Rates	2014 Totals		Net Change 2014	2014 Totals	Net % change 2014 vs. 2013
		$210,730				**$211,092**					
General			3.3661	709.34		3.4994	738.70		0.1333	**29.36**	**4.14%**
Water-Frontage	100		2.33	233.00		2.36	236.00		0.03	3.00	1.29%
Sewer-Frontage	100		2.32	232.00		2.33	233.00		0.01	1.00	0.43%
Water-User			233.40	233.40		242.20	242.20		8.80	8.80	3.77%
Sewer-User			253.55	253.55		265.57	265.57		12.02	12.02	4.74%
Refuse & Recycle			118.50	118.50		118.60	118.60		0.10	0.10	0.08%
Subtotal Water & Sewer (Frontage & User)				**951.95**			**976.77**			**24.82**	**2.61%**
Total General Taxes, Water & Sewer, Refuse & Recycle				**1,779.79**			**1,834.06**			**54.28**	**3.05%**

City of Enderby
Comparison of 2014 Budget vs. 2013 Budget - General

	Operating				Special Projects				Capital Projects			
	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue												
Property Taxes-General Revenue	407,624	318,150	425,753	18,129	42,708	20,571	31,325	-11,383	555,198	641,291	568,035	12,837
Property Taxes-Capital Project	0	0	0	0				0	22,355	22,355	34,295	11,940
Property Taxes-Loan payments	0	0	0	0				0	23,184	23,184	40,127	16,943
Recycle & Refuse	123,951	125,729	125,953	2,002				0				0
Grants in Lieu of taxes	59,204	60,781	51,000	-8,204				0				0
Revenue from Other Sources	175,861	228,649	190,206	14,345				0		0		0
Community Works Funding	0	0	0	0				0	126,001	125,966	0	-126,001
Unconditional Grants	489,263	486,232	485,127	-4,137				0				0
Conditional Grants	700	704	700	0	174,937	66,817	55,733	-119,204	744,850	4,850	666,666	-78,184
Contribution - amortization	0	0	0	0				0	0	521,334	0	0
Borrowing	0	0	0	0				0	2,883,000	1,735,000	762,000	-2,121,000
Transfers from Other Funds	151,320	150,696	131,826	-19,494			133,240	133,240	183,750	171,000	489,307	305,557
Subtotal of all Other Revenue	1,000,299	1,052,790	984,812	-15,487	174,937	66,817	188,973	14,036	3,983,140	2,603,689	1,992,395	-1,990,745
Transfer from Surplus	7,000	0	10,500	3,500	101,308		80,220	-21,088	388,045	312,000	507,834	119,789
Total Revenue	**1,414,924**	**1,370,940**	**1,421,065**	**6,142**	**318,953**	**87,388**	**300,518**	**-18,435**	**4,926,383**	**3,556,980**	**3,068,264**	**-1,858,119**
Expenditures												
Executive	91,263	82,354	91,263	0	5,000			-5,000				0
General/Administration	609,446	591,253	607,916	-1,530	241,078	65,147	239,893	-1,185				0
Transportation (PW)	516,069	441,816	526,831	10,761	52,875	22,054	40,625	-12,250				0
Protective Services	0	0	0	0				0				0
Recycle & Refuse	127,941	121,632	125,867	-2,074	20,000	187	20,000	0				0
Animal Control	0	0	0	0								0
Cemetery	0	0	0	0								0
Parks Services	70,204	74,159	69,188	-1,016								0
Fortune Parks	0	0	0	0								0
Total Operating Expenses	**1,414,923**	**1,311,213**	**1,421,066**	**6,141**	**318,953**	**87,388**	**300,518**	**-18,435**	**0**	**0**	**0**	**0**
Capital - Transportation	0	0	0	0					2,616,600	773,928	2,289,554	-327,046
Capital - Administration	0	0	0	0					0	0	0	0
Capital - Protective Services	0	0	0	0					0	0	0	0
Capital - Fortune Parks	0	0	0	0					0	0	0	0
Amortization	0	0	0	0					0	521,334	0	0
Fiscal Services	0	0	0	0					154,419	88,868	147,509	-6,909
Transfer to Reserves	0	0	0	0					2,155,364	2,172,850	631,201	-1,524,163
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,926,383**	**3,556,981**	**3,068,264**	**-1,858,119**
Total Expenditures	**1,414,923**	**1,311,213**	**1,421,066**	**6,141**	**318,953**	**87,388**	**300,518**	**-18,435**	**4,926,383**	**3,556,981**	**3,068,264**	**-1,858,119**
Net Income	0	59,727	0	0	0	0	0	0	0	0	0	0

Protective Services

	Operating				Special Projects				Capital Projects			
	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue												
Property Taxes-General Revenue	115,044	115,044	113,635	-1,409				0	0	25,506	11,808	11,808
Shuswap River Fire Protection District	71,391	52,281	68,625	-2,766				0	135,000		143,500	8,500
Fire Protection	14,118	19,481	12,650	-1,468				0				0
Contribution - amortization	0	0	0	0				0	0	83,993	0	0
Transfer from reserves	0	0	0	0				0	135,000		143,500	8,500
Transfer from surplus				0				0	25,506		19,948	-5,558
Total Revenue	**200,552**	**186,806**	**194,910**	**-5,643**	**0**	**0**	**0**	**0**	**295,506**	**109,499**	**318,756**	**23,250**
Expenditures												
Protective Services	200,552	166,877	194,910	-5,643				0				0
Total Operating Expenses	**200,552**	**166,877**	**194,910**	**-5,643**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Capital - Protective Services	0	0	0	0					270,000	0	287,000	17,000
Amortization	0	0	0	0					0	83,993	0	0
Fiscal Services	0	0	0	0					0	0	0	0
Transfer to Reserves	0	0	0	0					25,506	25,506	31,756	6,250
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**295,506**	**109,499**	**318,756**	**23,250**
Total Expenditures	**200,552**	**166,877**	**194,910**	**-5,643**	**0**	**0**	**0**	**0**	**295,506**	**109,499**	**318,756**	**23,250**
Net Income	0	19,928	0	0	0	0	0	0	0	0	0	0

Fortune Parks

Revenue

	Operating				Special Projects				Capital Projects			
	2013 Budget	2013 Actual	2014 Budget	2012 vs 2013 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue from Other Sources	681,205	730,754	724,837	43,632	28,400	16,687	24,600	-3,800	100,500	64,201	84,000	-16,500
Conditional Grants	0	3,203	0	0	3,200	3,256		-3,200	0	12,848	0	0
Property Taxes-General Revenue	0	0	0	0				0				0
Contribution - amortization	0	0	0	0				0	0	28,430	0	0
Transfer from reserves		0	0	0				0				0
Transfer from DCC's	0	0	0	0				0	3,360	0	2,400	-960
Transfer from surplus	0	0	0	0	5,200			-5,200	7,140	0	4,600	-2,540
Total Revenue	**681,205**	**733,958**	**724,837**	**43,632**	**36,800**	**19,943**	**24,600**	**-12,200**	**111,000**	**105,480**	**91,000**	**-3,500**

Expenditures

	Operating				Special Projects				Capital Projects			
	2013 Budget	2013 Actual	2014 Budget	2012 vs 2013 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Fortune Parks Recreational Services	681,206	694,224	724,837	43,632	36,800	19,943	24,600	-12,200				0
Total Operating Expenses	**681,206**	**694,224**	**724,837**	**43,632**	**36,800**	**19,943**	**24,600**	**-12,200**	**0**	**0**	**0**	**0**
Capital - Fortune Parks	0	0	0	0					53,000	29,211	37,000	-16,000
Amortization	0	0	0	0					0	28,430	0	0
Fiscal Services	0	0	0	0					35,000	34,838	34,400	-600
Transfer to Reserves	0	0	0	0					23,000	13,000	19,600	-3,400
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**111,000**	**105,480**	**91,000**	**-20,000**
Total Expenditures	**681,206**	**694,224**	**724,837**	**43,632**	**36,800**	**19,943**	**24,600**	**-12,200**	**111,000**	**105,480**	**91,000**	**-20,000**
Net Income	0	39,734	0	0	0	0	0	0	0	0	0	16,500

Animal Control

Revenue

	Operating				Special Projects				Capital Projects			
	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue from Other Sources	14,023	14,601	15,561	1,538				0				0
Conditional Grants	0	0	0	0				0				0
Property Taxes-General Revenue	13,208	13,208	13,401	193				0				0
Contribution - amortization	0	0	0	0				0				0
Transfer from reserves	0	0	0	0				0				0
Transfer from DCC's	0	0	0	0				0				0
Transfer from surplus	0	0	0	0				0				0
Total Revenue	**27,231**	**27,809**	**28,962**	**1,731**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Expenditures												
Animal Control	27,231	26,329	28,962	1,731				0				0
Total Operating Expenses	**27,231**	**26,329**	**28,962**	**1,731**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Capital - Fortune Parks				0				0				0
Amortization				0				0				0
Fiscal Services				0				0				0
Transfer to Reserves				0				0				0
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	**27,231**	**26,329**	**28,962**	**1,731**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Net Income	0	1,479	0	0	0	0	0	0	0	0	0	0

Cemetery

Revenue

Operating

	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue from Other Sources	38,276	40,847	40,171	1,895
Conditional Grants	0	0	0	0
Property Taxes-General Revenue	14,661	14,661	14,897	236
Contribution - amortization	0	0	0	0
Transfer from reserves	0	0	0	0
Transfer from DCC's	0	0	0	0
Transfer from surplus	0	0	0	0
Total Revenue	**52,937**	**55,508**	**55,068**	**2,131**
Expenditures				
Cemetery	52,937	35,325	55,068	2,131
Total Operating Expenses	**52,937**	**35,325**	**55,068**	**2,131**
Capital - Fortune Parks				0
Amortization				0
Fiscal Services				0
Transfer to Reserves				0
Total Capital Expenses	**0**	**0**	**0**	**0**
Total Expenditures	**52,937**	**35,325**	**55,068**	**2,131**
Net Income	0	20,183	0	0

Special Projects

	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue from Other Sources				0
Conditional Grants				0
Property Taxes-General Revenue				0
Contribution - amortization				0
Transfer from reserves				0
Transfer from DCC's				0
Transfer from surplus				0
Total Revenue	**0**	**0**	**0**	**0**
Expenditures				
Cemetery				0
Total Operating Expenses	**0**	**0**	**0**	**0**
Capital - Fortune Parks				0
Amortization				0
Fiscal Services				0
Transfer to Reserves				0
Total Capital Expenses	**0**	**0**	**0**	**0**
Total Expenditures	**0**	**0**	**0**	**0**
Net Income	0	0	0	0

Capital Projects

	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue from Other Sources				0
Conditional Grants				0
Property Taxes-General Revenue				0
Contribution - amortization				0
Transfer from reserves				0
Transfer from DCC's				0
Transfer from surplus				0
Total Revenue	**0**	**0**	**0**	**0**
Expenditures				
Cemetery				0
Total Operating Expenses	**0**	**0**	**0**	**0**
Capital - Fortune Parks				0
Amortization				0
Fiscal Services				0
Transfer to Reserves				0
Total Capital Expenses	**0**	**0**	**0**	**0**
Total Expenditures	**0**	**0**	**0**	**0**
Net Income	0	0	0	0

City of Enderby
Comparison of 2014 Budget vs. 2013 Budget - Sewer

	Operating				Special Projects				Capital Projects			
	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
Revenue												
User Fees	361,608	422,298	401,829	40,221	52,250	8,690	34,000	-18,250	17,449		16,060	(1,389)
User Fees - Asset Management		0	0	0					14,000	14,000	18,450	4,450
Connection Fees	750	7,575	750	0								-
Frontage Tax	0	43,903	424	424					217,034	174,050	218,423	1,389
Conditional Grants	0	0	0	0	4,250	732		-4,250	-	-	-	-
Misc. Revenue	6,656	24,379	11,500	4,844								-
Transfer from DCC's	0	0	0	0					-	-	-	-
Transfer from Surplus	0	0	0	0			11,750	11,750	-	-	60,000	60,000
Transfer from Reserves	0	0	0	0			4,250	4,250	-	-	44,554	44,554
Borrow	0	0	0	0					-	-	-	-
Contribution - Amortization	0	0	0	0					-	241,407	-	-
Total Revenue	**369,014**	**498,156**	**414,503**	**45,489**	**56,500**	**9,422**	**50,000**	**-6,500**	**248,483**	**429,457**	**357,487**	**109,004**
Expenditures												
Sewer Maintenance	26,000	24,640	26,000	0			10,500	10,500				
Staff Development	3,000	908	3,000	0								
Administration Fee	50,484	50,484	42,373	-8,112								
PW Equipment	16,755	5,621	6,000	-10,755								
Labour and benefits	119,175	102,952	118,860	-315								
Treatment Plant	97,900	154,980	162,680	64,780	5,000	5,292		-5,000				
Pre-Engineering/Design/Studies	5,000	1,752	0	-5,000	10,000		17,000	7,000				
Drying Beds	18,100	29,649	30,090	11,990								
Annual Upgrades	25,000	0	20,000	-5,000	17,000		6,500	-10,500				
Sundry	3,000	0	3,000	0	24,500	4,130	16,000	-8,500				
Legal/Professional Fees	4,600	0	2,500	-2,100								
Total Operating Expenses	**369,014**	**370,985**	**414,503**	**45,489**	**56,500**	**9,422**	**50,000**	**-6,500**	-	-	-	-
Transfer to Reserves	0	0	0	0					96,750	96,750	96,750	0
Transfer to Reserves - Asset Manage.			0	0					14,000	14,000	18,450	4,450
Capital	0	0	0	0					60,000		177,339	117,639
Amortization				0					0	241,407	0	0
Debt Servicing	0	0	0	0					77,733	77,300	64,648	-13,085
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**248,483**	**429,457**	**357,487**	**109,004**
Total Expenditures	**369,014**	**370,985**	**414,503**	**45,489**	**56,500**	**9,422**	**50,000**	**-6,500**	**248,483**	**429,457**	**357,487**	**109,004**
Net Income	0	127,171	0	0	0	0	0	0	-	-	-	-

ty of Enderby
mparison of 2014 Budget vs. 2013 Budget - Water

	Operating				Special Projects				Capital Projects			
venue	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget	2013 Budget	2013 Actual	2014 Budget	2013 vs 2014 Budget
User Fees	402,829	409,112	424,459	21,630	4,904	2,041		-4,904				
User Fees - Asset Management	0	0	0	0				0	15,000	15,000	32,510	17,510
Connection Fees	825	7,498	825	0				0				
Frontage Tax	0	0	5,277	5,277	16,729	2,383	29,300	12,571	206,757	221,869	191,893	(14,864)
Misc. Income	13,882	20,786	15,811	1,929				0				
Conditional Grants	0	0	0	0	114,000	70,531		-114,000	64,800	112,375	-	(64,800)
Transfer from DCC's	0	0	0	0				0	0	0	0	0
Transfer from Surplus	0	0	0	0	58,812	36,906	21,750	-37,062	25,200	28,094	-	(25,200)
Transfer from Reserves	0	0	0	0			4,250	4,250	150,000	-	0	-150,000
Contribution for amortization	0	0	0	0				0	0	331,035	0	0
Borrow	0	0	0	0				0	0	0	0	0
Total Revenue	**417,537**	**437,397**	**446,373**	**28,836**	**194,445**	**111,861**	**55,300**	**-139,145**	**461,757**	**708,373**	**224,403**	**(237,354)**
penditures												
Water Maintenance	70,180	95,337	98,860	28,679	29,300	1,868	27,500	-1,800				
Staff Development	2,000	2,027	2,500	500	3,145	3,144		-3,145				
Administration Fee	60,001	60,001	43,824	-16,177				0				
PW Equipment	21,180	29,842	36,630	15,450				0				
Labour and Benefits	162,202	140,249	156,774	-5,428				0				
Treatment Plant	94,974	101,759	103,285	8,311	14,900	13,159	11,800	-3,100				
Pre-Engineering/Design/Studies	4,000	3,288	4,000	0				0				
Sundry	3,000	0	500	-2,500	147,100	93,690	16,000	-131,100				
Total Operating Expenses	**417,537**	**432,503**	**446,373**	**28,836**	**194,445**	**111,861**	**55,300**	**-139,145**	**0**	**0**	**0**	**0**
Transfer to Reserves	0	0	0	0				0	114,267	114,267	114,267	0
Transfer to Reserves - Asset Management	0	0	0	0					28,250	28,250	32,510	4,260
Capital	0	0	0	0				0	242,500	157,908	18,000	-224,500
Amortization	0	0	0	0				0	0	331,035	0	
Debt Servicing	0	0	0	0				0	76,740	76,913	59,626	-17,114
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**461,757**	**708,373**	**224,403**	**-237,354**
Total Expenditures	**417,537**	**432,503**	**446,373**	**28,836**	**194,445**	**111,861**	**55,300**	**-139,145**	**461,757**	**708,373**	**224,403**	**-237,354**
Net Income	0	4,894	0	0	0	0	0	0	0	0	0	0

y of Enderby
Financial Period of 2014

RECAP OF CAPITAL & OPERATING PROJECTS FUNDING SOURCES

			CURRENT YEAR FUNDING SOURCE				Y-T-D SURPLUS													STATUTORY RESERVES				
	CAPITAL PROJECTS	OPERATING PROJECTS	Prov/Fed Grants	Borrow Funds	Shuswap Fire Protection Contribution/ Other Contributions	2014 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Sidewalks	General - Equipment	Community Works Fund & Small Community Grant	Water - Non-Statutory	Sewer - Non - Statutory	DCC - Sewer	DCC - Water	DCC - Storm	DCC - Roads	Tax Sale
YTD Surplus at Dec 31/13 - UNAUDITED							608,053	532,080	2,895,850															
Reserves at Dec 31/13										196,327	44,049	285,175	376,031	44,469	36,250	152,502	947,019	498,568	319,264	53,816	285,168	68,649	93,128	64,803
Transfer between Funds																								
Contribution to Reserves in 2014										31,756	4,000	70,000	95,979	42,606		65,000		122,267	115,200					
NERAL FUND																								
Fire Dept Surplus transfer									19,948															
Review of composting program		20,000							20,000															
Electronic HOG		1,000				1,000																		
DCC Review		25,100															25,100							
Enderby/Area F Implementation		5,000							5,000															
New computers (Admin)		2,200				2,200																		
Healthy Communities project		4,410	4,410																					
Crack Sealing		11,000				11,000																		
Jumping jack		2,800				2,800																		
GIS Implementation		5,000							5,000															
New server		6,000				6,000																		
Knoll Neighbourhood Plan		71,323	51,323						20,000															
Asset Management		26,825				8,325			10,000								8,500							
Downtown Revitalization		20,220							20,220															
OCP rewrite		16,840															16,840							
Zoning review & update		38,900															38,900							
Subdivision servicing		43,900															43,900							
Community Energy System		3,000							3,000															
Fire - Equipment replacement	287,000				143,500					143,500														
Drainage project	1,000,000		666,666						262,334								71,000							
Mill Ave Upgrades	975,780			450,000					150,000				375,780											
Belvedere Upgrades	198,024					175,747						22,277												
Sidewalk program	12,750														12,750									
Photocopier/Scanner	7,500										7,500													
Cliffview Lane Drainage	70,000								70,000															
Digital Billboard	25,500								25,500															
Girl Guide grant		7,500							7,500															
Total - General Fund	2,576,554	311,018	722,399	450,000	143,500	207,072	-	-	618,502	143,500	7,500	22,277	375,780	-	12,750	-	204,240	-	-	-	-	-	-	-
Balance of Surplus & Reserves @ Dec 31/14									2,277,348	84,583	40,549	332,898	96,230	87,075	23,500	217,502	742,779					68,649	93,128	64,803

y of Enderby
Financial Period of 2014

RECAP OF CAPITAL & OPERATING PROJECTS FUNDING SOURCES

			CURRENT YEAR FUNDING SOURCE				Y-T-D SURPLUS													STATUTORY RESERVES				
	CAPITAL PROJECTS	OPERATING PROJECTS	Prov/Fed Grants	Borrow Funds	Shuswap Fire Protection Contribution/ Other Contributions	2014 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Sidewalks	General - Equipment	Community Works Fund & Small Community Grant	Water - Non-Statutory	Sewer - Non - Statutory	DCC - Sewer	DCC - Water	DCC - Storm	DCC - Roads	Tax Sale
VER FUND																								
Asset Management		13,500					9,250										4,250							
Sewer pumps		10,500				10,500																		
Oxidation ditch		17,000				17,000																		
Aerator brush motor		1,500				1,500																		
Oxidation ditch retrofits		5,000				5,000																		
GIS		2,500					2,500																	
Mill Avenue upgrades	117,639					73,085													44,554					
Princess Street	60,000						60,000																	
Total - Sewer Fund	177,639	50,000	-	-	-	107,085	71,750	-	-	-	-	-	-		-	-	4,250	-	44,554	-	-	-	-	-
Total Capital & Operating		227,639																						
Balance of Surplus & Reserves @ Dec 31/14							536,303												389,910	53,816				

ty of Enderby
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RECAP OF CAPITAL & OPERATING PROJECTS FUNDING SOURCES

			CURRENT YEAR FUNDING SOURCE				Y-T-D SURPLUS													STATUTORY RESERVES				
	CAPITAL PROJECTS	OPERATING PROJECTS	Prov/Fed Grants	Borrow Funds	Shuswap Fire Protection Contribution/ Other Contributions	2014 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Sidewalks	General - Equipment	Community Works Fund & Small Community Grant	Water - Non-Statutory	Sewer - Non - Statutory	DCC - Sewer	DCC - Water	DCC - Storm	DCC - Roads	Tax Sale
ATER FUND																								
Cross Connection Control		10,000						10,000																
Reservoir 2 & intake cleaning		12,000				12,000																		
GE Booster station replumbing		5,500				5,500																		
New computer / SCADA		4,000				4,000																		
Filter B turbidometer		2,000				2,000																		
Standby pump monitor		800				800																		
Shuswap Well turbidometer		5,000				5,000																		
Asset Management		13,500						9,250									4,250							
GIS		2,500						2500																
Belvedere Upgrade	18,000					13,000												5,000						
																					0			
Total - Water Fund	18,000	55,300	-	-	-	42,300	-	21,750	-	-	-	-	-		-	-	4,250	5,000	-	-	-	-	-	-
Balance of Surplus & Reserves @ Dec 31/14								510,330										615,835			285,168			

Detailed 2014 Financial Plan

City of Enderby
GENERAL REVENUE
GENERAL OPERATING
Property Tax

Ref #			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
			(9)					(0)				
1	01-1-11020-00	General Municipal Levy	1,148,443	5,246	0.46%	1,148,431	11	1,178,854	30,411	2.65%	1) Based on Dec/13 Assessment & 2014 Rates	
	01-1-11020-00	General Municipal Levy (Capital Projects/Enhancemer	22,355	11,592	107.70%	22,355	0	34,295	11,940	53.41%	1) 1% increase for asset management	
	01-1-11020-00	General Municipal Levy (loan increase)	23,184	23,184	0.00%	23,184		40,127	16,943	73.08%	1) Increase for new borrowing	
2	01-1-11030-00	Regional District Levy	348,166	9,245	2.73%	352,770	(4,604)	348,166	-	0.00%	1) Based on info rec'd Apr 3/13 - TBD	
5	01-1-11040-82	Hospital District Levy -NO/CSRHD	107,491	13,336	14.16%	108,735	(1,244)	94,155	(13,336)	-12.41%	1) Based on info rec'd Apr 9/13 - TBD	
6	01-1-11040-83	BC Assessment Authority	24,698	(140)	-0.56%	25,028	(330)	25,023	326	1.32%	1) Based on info rec'd March 26/13 - TBD	
7	01-1-11040-84	Municipal Finance Authority	76	(1)	-1.86%	77	(1)	77	1	1.30%	1) Based on info rec'd Mar 26/13 - TBD	
8	01-1-11350-75	Library Levy	95,899	2,410	2.58%	97,187	(1,288)	99,958	4,059	4.23%	1) Based on 2014 approved budget requisition	
9	01-1-11100-00	Policing Levy	129,627	9,873	8.24%	131,339	(1,712)	131,319	1,693	1.31%	1) Based on info rec'd Apr 22/13 - TBD	
10	01-1-11400-45	Collection & Disposal for Refuse	102,728	2,625	2.62%	104,201	(1,473)	104,713	1,986	1.93%	1) Based on 2014 contractor rates. See expense allocations	
11	01-1-11500-45	Collection for Recycle	21,223	(785)	-3.57%	21,528	(304)	21,240	17	0.08%	1) Based on 2014 contractor rates. See expense allocations	
	Total		**2,023,889**	**76,586**	**3.93%**	**2,034,834**	**(10,945)**	**2,077,927**	**54,039**	**2.67%**	-	-

	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage		2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage
Non-Market Change (New Construction)	5,249	3,154	0.46%		9,272	4,023	0.78%
Additional Tax Levy on existing owners	34,776	12,353	3.04%	1,193,982	50,044	15,267	4.19%
Current change in the general tax levy	40,026	15,508	3.47%		59,316	19,290	4.97%

Detailed 2014 Financial Plan

City of Enderby

Grants in Lieu of Taxes

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-1-21000-85	Provincial Rental Housing	**8,965**	8,965	0.00%	**9,961**	(996)	-	(8,965)	-100.00%	1) Properties no longer exempt. Included in non-market change	
2	01-1-21000-86	Fortis BC	**11,320**	(1,488)	-11.62%	**11,320**	-	**10,979**	(341)	-3.02%	1) Based on information provided by payee Oct/13	
3	01-1-21000-87	BC Hydro	**19,449**	1,030	5.59%	**19,449**	-	**20,763**	1,313	6.75%	1) Based on information provided by payee Oct/13	
4	01-1-21000-88	TELUS Communications	**10,001**	(375)	-3.62%	**10,001**	-	**9,398**	(603)	-6.03%	1) Based on information provided by payee Oct/13	
5	01-1-21000-89	Shaw Cablesystems	**4,452**	(361)	-7.50%	**4,453**	(1)	**4,156**	(296)	-6.65%	1) Based on information provided by payee Oct/13	
6	01-1-21000-95	Federal Govt.	**3,960**	(316)	-7.39%	**4,412**	(452)	**4,141**	181	4.57%	1) Based on 2014 assessment & 2014 tax rates	
7	01-1-21000-96	Liquor Distribution Branch	**1,067**	(56)	-4.96%	**1,185**	(119)	**1,563**	497	46.57%	1) Based on 2014 assessment & 2014 tax rates	
		Total	**59,214**	**7,398**	**14.28%**	**60,781**	**(1,567)**	**51,000**	**(8,214)**	**-13.87%**		

Detailed 2014 Financial Plan

City of Enderby

Services Provided to Other Gov't

	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-1-31000-30	Fire Protection (Shuswap Fire Protection District)	206,391	122,676	146.54%	52,281	154,110	212,125	5,734	2.78%	1) Revenue based on 50% of shared expenses less 50% of shared revenue	1) Water tender not purchased in 2013.
	01-1-31025-30	Fire Protection Labour Cost Recovery	-	-	0.00%	5,363	(5,363)	-	-	0.00%		
2	01-1-31030-30	Fire Protection Equipment Cost Recovery	-	-	0.00%	-	-	-	-	0.00%		
3	01-1-31050-30	Fire Protection - Spallumcheen Band	14,118	277	2.00%	14,118	-	12,650	(1,468)	-10.40%	1) Based on current year agreement	
5	01-1-75820-00	Jaws of Life - PEP Claims	-	(500)	-100.00%	-	-	-	-	0.00%		
		Total	220,509	122,453	110.76%	71,762	148,747	224,775	4,266	1.93%		

Recap of Shuswap Fire Amount

	2013 Budget	2014 Budget
50% of expenses	78,449.71	74,950.09
50% of Capital	135,000.00	143,500.00
50% of Revenue - Labour Recovery	-	-
50% of Revenue - Equipment Recovery	-	-
50% of Revenue - Spallumcheen	(7,059.15)	(6,325.20)
50% of Revenue - Jaws	-	-
Total Contribution	206,390.56	212,124.89
Difference	-	-

Detailed 2014 Financial Plan

City of Enderby

Revenue form Other Sources

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-1-41100-35	Cemetery Donations	17	4	28.55%	21	(4)	16	(1)	-5.10%	1) Based on the prior year's actual at 75%	
2	01-1-51100-00	Business Licenses	2,000	-	0.00%	2,925	(925)	2,000	-	0.00%	1) Maintain prior year budget	
4	01-1-51110-00	Business Licenses - Inter Municipal	9,000	-	0.00%	10,500	(1,500)	9,000	-	0.00%	1) Provide for 60 licences	
5	01-1-51200-00	Building Permits - City	1,000	-	0.00%	1,661	(661)	250	(750)	-75.00%	1) Reduced based on NORD reduction 20% to 5%	
6	01-1-51350-00	Building Inspection Office Rental	2,067	41	2.00%	2,067	(0)	2,108	41	2.00%	1) per prior year actual plus 2%	
7	01-1-51400-00	Dog & Pound Fees - City	7,000	-	0.00%	8,378	(1,378)	8,000	1,000	14.29%	1) As per FParks Animal Budget Jan/14	
7a	01-1-51425-00	RDNO Animal control contribution	6,023	176	3.01%	6,023	-	6,111	88	1.46%	1) As per FParks Animal Budget Jan/14	
	01-1-51401-00	Shelter fees	1,000	1,000	0.00%	1,410	(410)	1,450	450	45.00%	1) As per FParks Animal Budget Jan/14	
8	01-1-51410-00	Animal Control - City of Enderby Admin Fee	2,164	47	2.22%	2,164	0	2,204	40	1.83%	1) As per FParks Animal Budget Jan/14 # 7	
9	01-1-51420-00	Animal Control - Pound Facilities Lease	3,700	75	2.07%	3,700	-	3,770	70	1.89%	1) As per FParks Animal Budget Jan/14 # 9	
10	01-1-51405-00	DOG MTI OFFENSES	-	-	0.00%	200	(200)	-	-	0.00%	1) As per FParks Animal Budget Jan/14	
10a	01-1-41000-35	Cemetery Fees	13,500	1,000	8.00%	18,719	(5,219)	15,000	1,500	11.11%	1) As per FParks Cemetery Budget Jan/14	
11a	01-1-31100-35	RDNO Cemetery Contribution	24,759	(112)	-0.45%	24,248	511	25,155	396	1.60%	1) As per FParks Cemetery Budget Jan/14	
10	01-1-59350-00	Cemetery - City of Enderby Admin Fee	5,590	110	2.01%	5,590	0	5,700	110	1.96%	1) As per FParks Cemetery Budget Jan/14 # 12 & 13	
11	01-1-59250-00	Cemetery - PW Equipment Revenue	7,650	150	2.00%	4,048	3,602	7,500	(150)	-1.96%	1) As per FParks Cemetery Budget Jan/14 # 3	
11b	01-1-42110-60	Grindrod Parks Permits	60	-	0.00%	-	60	-	(60)	-100.00%	1) As per FParks Budget Jan/14	
11c	01-1-42111-60	Ball Field Rentals	8,400	400	5.00%	9,137	(737)	9,000	600	7.14%	1) As per FParks Budget Jan/14	
11d	01-1-42120-60	Miscellaneous Income - ESC	2,500	-	0.00%	4,848	(2,348)	2,500	-	0.00%	1) As per FParks Budget Jan/14	
# 11f	01-1-42140-60	Arena	104,000	(12,500)	-10.73%	102,720	1,280	105,000	1,000	0.96%	1) As per FParks Budget Jan/14	
# 11g	01-1-42150-60	Curling Club	12,750	250	2.00%	12,934	(184)	13,000	250	1.96%	1) As per FParks Budget Jan/14	
# 11h	01-1-42160-60	FP-SKATING PROGRAM		-	0.00%	1,086	(1,086)	1,000	1,000	0.00%	1) As per FParks Budget Jan/14	
# 11i	01-1-42170-60	Public Swim	11,000	1,000	10.00%	7,671	3,329	9,500	(1,500)	-13.64%	1) As per FParks Budget Jan/14	
# 11j	01-1-42180-60	Swim Lessons	10,000	(1,000)	-9.09%	10,791	(791)	10,500	500	5.00%	1) As per FParks Budget Jan/14	
# 11k	01-1-42190-60	School	2,000	500	33.33%	3,062	(1,062)	500	(1,500)	-75.00%	1) As per FParks Budget Jan/14	
# 11l	01-1-42200-60	INTEREST INCOME	-	-	0.00%	-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
# 11m	01-1-42105-60	Grants - Organizations, Misc.	-	-	0.00%	-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
# 11n	01-1-42104-60	RDNO Payment for expenses	659,395	24,751	3.90%	659,395	0	682,437	23,042	3.49%	1) As per FParks Budget Jan/14	
5	01-1-11300-00	FParks- City of Enderby Admin Fee	30,890	604	1.99%	30,890	(0)	31,510	620	2.01%	1) As per FParks Budget Jan/14 #2 - 4; # 8	
12	01-1-51500-00	Commercial License Fees	740	40	5.71%	725	15	710	(30)	-4.05%	1) Based on information provided by payee Dec/13	
14	01-1-51710-00	Development Cost Charges-City-Water		-	0.00%	-	-		-	0.00%	1) Not a budget item	
15	01-1-51720-00	Development Cost Charges-City-Sewer		-	0.00%	-	-		-	0.00%	1) Not a budget item	
16	01-1-51730-00	Development Cost Charges-City-Storm		-	0.00%	-	-		-	0.00%	1) Not a budget item	
17	01-1-51740-00	Development Cost Charges-City-Roads		-	0.00%	-	-		-	0.00%	1) Not a budget item	
18	01-1-51800-00	Development Application Fees	1,000	-	0.00%	2,550	(1,550)	1,000	-	0.00%	1) Minimal development expected	
21	01-1-55100-00	Interest Earned (Bank/MFA)	61,060	(6,440)	-9.54%	87,321	(26,261)	82,955	21,895	35.86%	1) Based at 95% of prior period actual	
22	01-1-56100-00	Interest Earned on Tax Arrears	3,900	(800)	-17.02%	6,246	(2,346)	5,200	1,300	33.33%	1) Based on the Dec 31/13 o/s bal. & current interest	
23	01-1-56150-00	Interest Earned on Delinquent Taxes	1,500	(1,000)	-40.00%	2,565	(1,065)	1,800	300	20.00%	1) Based on the Dec 31/13 o/s bal. & current interest	
24	01-1-56200-00	Penalties on Taxes	37,500	1,700	4.75%	29,869	7,631	28,400	(9,100)	-24.27%	1) Based at 95% prior year actual	
25	01-1-56300-00	Contribution from Funtasic		-	0.00%		-		-	0.00%		
	01-1-59200-00	Misc. Contribution		-	0.00%		-		-	0.00%		
25	01-1-59200-00	Misc (Community Works Fund)	126,001	-	0.00%	125,966	35	-	(126,001)	-100.00%	1) Total funds have been collected	
26	01-1-59200-00	Misc. (Maps, Tax Cert., GST, Sales Disc, etc)	6,000	(52)	-0.86%	24,939	(18,939)	6,000	-	0.00%	1) Maintain prior year budget	
27	01-1-59205-00	Misc. Sales w/GST	100	2	2.49%	338	(238)	100	-	0.00%	1) Based on the prior period budget	
28	01-1-59400-00	Sale of Assets	-	-	0.00%	7,000	(7,000)	-	-	0.00%		1) Trade in on PW equipment
		Total	**1,164,266**	**(131,822)**	**-10.17%**	**1,221,706**	**(57,440)**	**1,079,375**	**(84,891)**	**-7.29%**		

City of Enderby

Detailed 2014 Financial Plan

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
Collection for Other Gov't												
1	01-1-11005-00	School Tax Levy - Residential	680,661	4,285	0.63%	687,740	(7,079)	680,661	-	0.00%	1) Based on rates received Apr 22/13 - TBD	
2	01-1-11010-00	School Tax Levy - Non Residential	243,552	-	0.00%	248,797	(5,245)	243,552	-	0.00%	1) Based on rates received Apr 22/13 - TBD	
	Total		924,213	4,285	0.47%	936,537	(12,324)	924,213	-	0.00%		

Detailed 2014 Financial Plan

City of Enderby

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
Unconditional Transfers from Gov't & Others												
1	01-1-61000-00	Terasen Gas Franchise Agreement	38,425	-	0.00%	32,937	5,489	30,300	(8,125)	-21.15%	1) Per Mar 11/14 correspondence	
2	01-1-61100-00	Small Community Protection Grant	450,838	19,029	4.41%	453,295	(2,457)	454,827	3,989	0.88%	1) Based on current agreement	
		Total	**489,263**	**19,029**	**4.05%**	**486,232**	**(2,457)**	**485,127**	**3,989**	**-0.85%**		

Detailed 2014 Financial Plan

City of Enderby

Conditional Grants

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-1-75110-00	Prov Misc. St. Lights/Tele.Lic.Plates	700	-	0.00%	704	(4)	700	-	0.00%	1) Based on prior year's budget	
8	01-1-75130-60	Conditional Grant-Fparks	3,200	(131,800)	-97.63%	19,307	(16,107)	-	(3,200)	-100.00%	1) As per FParks Budget Jan/14	
	01-1-75130-00	Conditional Grants - General				389	(389)	4,410			1) Remainder of Healthy Communities grant	
	01-1-75130-00	Bio Energy Heating System	4,850			4,850	0	-				
11	01-1-75130-00	Neighbourhood Knoll Plan	88,020	(91,980)	-51.10%	36,697	51,323	51,323	(36,697)	-41.69%	1) Admin Expense - Knoll Neighbourhood Plan Remaining grant amount	1) Project ongoing
12	01-1-75130-00	Municipal Insurance Association	3,417	1,497	77.97%	3,417	-		(3,417)	-100.00%		
13	01-1-75130-00	Gas tax	823,500	823,500	0.00%	26,313	797,187		(823,500)	-100.00%	1) Projects funded through CWF	
14	01-1-75130-00	Storm Drainage		-	0.00%		-	666,666	666,666	0.00%		
16	01-1-75130-00	Community Garden (Age Friendly)	-	(19,500)	-100.00%		-	-	-	0.00%		
		Total	923,687	581,717	94.77%	91,677	832,010	723,099	(200,148)	-21.72%		

Detailed 2014 Financial Plan

City of Enderby

Transfers From Other Funds

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-1-90000-00	Other transfer & Collections	**2,900**	0	0.00%	**3,082**	(182)	**3,000**	100	3.45%	1) School Tax Admin Fee	
2	01-1-91100-00	Borrow from MFA - Transportation	**2,883,000**	575,880	24.96%	**1,735,000**	1,148,000	**762,000**	(2,121,000)	-73.57%	1) Borrowing for capital projects	
3	01-1-92120-00	Borrow from general surplus		-	0.00%	**312,000**	(312,000)		-	0.00%	1) Short term borrowing for capital	
4	01-1-92120-00	Contributions from General Surplus	**521,859**	182,359	53.71%	-	521,859	**618,502**	96,643	18.52%	1) See Recap for details or Surplus Pg 24	
5	01-1-59433-00	General Administration Fee from Sewer	**50,484**	(506)	-99.00%	**50,484**	0	**42,373**	(8,112)	-16.07%		
6	01-1-59435-00	General Administration Fee from Water	**60,001**	(3,721)	-5.84%	**60,001**	(0)	**43,824**	(16,177)	-26.96%		
7	01-1-59253-00	Equipment Allocation from sewer	**16,755**	(615)	-3.54%	**5,621**	11,134	**6,000**	(10,755)	-64.19%	1) 5% of equipment operating & capital budget	
8	01-1-59255-00	Equipment Allocation from water	**21,180**	(1,980)	-8.55%	**31,508**	(10,328)	**36,630**	15,450	72.95%	1) 30% of operating & capital budget	
9	01-1-91210-60	Fparks - transfer from DCC	**3,360**			-	3,360	**2,400**			1) As per FParks Budget Jan/14	
10	01-1-92120-60	Fparks - unused borrowing surplus				-	-	**-**			1) As per FParks Budget Jan/14	
11	01-1-92120-60	Fparks - transfer from prior year surplus	**12,340**			-	12,340	**4,600**			1) As per FParks Budget Jan/14	
14	01-1-92100-00	Transfer from Computer Reserves	**-**	-	0.00%	-	-	**7,500**	7,500	0.00%	1) See Capital Recap for details	
15	01-1-92100-00	Transfer from Streets / Asset Management						**22,277**			1) See Capital Recap for details	
16	01-1-92100-00	Transfer from General - Sidewalk Reserves	**12,750**	(2,250)	-15.00%	-	12,750	**12,750**	-	0.00%	1) See Capital Recap for details	
17	01-1-92100-00	Transfer from Reserves-Fire	**135,000**	135,000	0.00%	-	135,000	**143,500**	8,500	6.30%	1) See Capital Recap for details	
19	01-1-92100-00	Transfer from Community Works Fund						**204,240**			1) See Capital Recap for details	
20	01-1-92100-00	Transfer from Unappropiated Surplus & Tax Sale Res	**-**	-	0.00%	-	-	**375,780**	375,780	0.00%	1) See Capital Recap for details	
21	01-1-92100-00	Transfer from General Equipment Reserve	**171,000**	(4,000)	-2.29%	**171,000**	-	**-**	(171,000)	-100.00%	1) See Capital Recap for details	
		Total	**3,890,629**	**880,167**	**-28.40%**	**2,368,696**	**1,521,933**	**2,285,375**	**(1,823,071)**	**-41.26%**		

Detailed 2014 Financial Plan

City of Enderby
GENERAL GOVERNMENT
GENERAL EXPENDITURES
Executive

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-11050-01	Council Remuneration	64,763	763	1.19%	64,075	688	64,763	-	0.00%	1) Maintain prior year budget	
2	01-2-11100-01	Conventions, Seminars & Memberships	23,000	-	0.00%	14,799	8,201	23,000	-	0.00%	1) Maintain prior year's budget	
3	01-2-11150-01	Climate Action Implementation/Training	5,000	-	0.00%	-	5,000	-	(5,000)	-100.00%	1) Doing throughout various projects - removed	
4	01-2-11300-01	Executive - Sundry & Contingency	3,500	-	0.00%	3,480	20	3,500	-	0.00%	1) Maintain prior year budget	
	Total		96,263	763	0.80%	82,354	13,909	91,263	(5,000)	-5.19%		

Detailed 2014 Financial Plan

City of Enderby

Administrative

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-12000-03	Payroll	281,533	(13,645)	-4.62%	315,172	(33,639)	279,124	(2,409)	-0.86%	1) Per Collective Agreement/Contracts	
2	01-2-12100-50	Benefits	71,520	(8,730)	-10.88%	74,525	(3,005)	72,011	491	0.69%	1) Based on current benefit premiums	
2a	01-2-13500-00	Contract Services	4,000	(18,500)	-82.22%	-	4,000	4,000	-	0.00%	1) Contractors for special projects	1) Contractors not needed
3	01-2-19050-03	Staff Development - Office	7,550	500	7.09%	6,942	608	7,400	(150)	-1.99%	1) Based on expected training/conferences	
4	01-2-19100-03	City Hall Maintenance	21,000	-	0.00%	15,506	5,494	17,500	(3,500)	-16.67%	1) Based on expected maintenance	
	01-2-19300-03	Downtown Revitalization Plan	23,808	(1,192)	-4.77%	3,590	20,218	20,220	(3,588)	-15.07%	1) Amount remaining from 2012/2013- surplus funded	
5	01-2-19075-03	Bylaw Enforcement	8,900	(1,100)	-11.00%	7,624	1,276	9,000	100	1.12%	1) Based on contract with Commissionaires;7 hrs/week x 52 weeks x $24.75	
6	01-2-19105-03	Computer Maintenance	41,000	(9,500)	-18.81%	16,521	24,479	31,163	(9,838)	-23.99%	1) Vadim annual support $11,700 2) Icompass annual support $1.1k 3) Unknowns $3k 4) GIS System $5,000-Surplus funded 5) New server $6k 6) Caseware $1.2k 7) Electronic HOG $1k 8) New comps $2.2k	1) Electronic agenda $7,500-not done 2) Server $6,000 not done 3) GIS system $5,000 not done
7	01-2-19120-03	Travel, Meals & Expenses	5,500	500	10.00%	9,481	(3,981)	7,800	2,300	41.82%	1) Based on expected travel/expenses	
8	01-2-19200-03	Office Supplies & Stationary	15,550	550	3.67%	16,192	(642)	16,440	890	5.72%	1) Maintain prior year's actual plus CPI	
9	01-2-19250-03	Printing & Advertising	6,000	1,000	20.00%	5,771	229	6,000	-	0.00%	1) Maintain prior year budget	
10	01-2-19300-03	Sundry & Contingency	100,000	38,200	61.81%	29,612	70,388	144,150	44,150	44.15%	1) Unknowns & Misc $5,000 2) DCC Review $25.1k - grant funded 3) OCP Rewrite $16.8k grant funded 4) Enderby/Area "F" Implementation $5k -surplus funded 5) Splatsin/Enderby Joint Committee / C2C $5k 6) Zoning review $38.9k - grant funded 7) Subdivision review $44k - grant funded 8) Active Transportation $4.4k - grant funded	1) Projects not completed and ongoing
11	01-2-19370-03	Labour Relations & Counselling	5,500	(1,500)	-21.43%	1,153	4,347	9,500	4,000	72.73%	1) Increase for CUPE negotiations	
12	01-2-19400-03	Legal Expenses	7,500	-	0.00%	588	6,912	4,500	(3,000)	-40.00%	1) Community Energy System $3,000-surplus funded 2) Misc. $1,500	1) Community Energy System & wetlands not done
13	01-2-19450-03	Auditing Expenses	17,100	(2,900)	-14.50%	17,739	(639)	18,050	950	5.56%	1) Maintain prior year's actual plus CPI	
14	01-2-19500-03	Elections & Referendum	-	-	0.00%	-	-	5,500	5,500	0.00%	1) Based on estimated costs from 2011 election	
	01-2-19700-00	Tax Sale Expenses	-	-	0.00%	(22)	22	-	-	0.00%	1) Maintain prior year's budget;	
15	01-2-19800-03	Donations & Grants	14,000	350	2.56%	10,050	3,950	23,680	9,680	69.14%	1) See attached grants & donations schedule for details	
16	01-2-19860-03	Economic Development	4,044	44	1.10%	4,044	-	4,044	-	0.00%	1) City share of joint project w/Chamber	
17	01-2-19900-03	Insurance-Policies, Deductibles & Misc.	58,000	1,000	1.75%	53,013	4,987	54,004	(3,996)	-6.89%	1) Based on actual premiums plus $5k for deductibles	
17a	01-2-19600-00	Pre-engineering; Design; Studies	5,000	-	0.00%	8,560	(3,560)	8,700	3,700	74.00%	1) Maintain prior year actual plus CPI	
18	01-2-19950-03	Planning, Subdivisions	45,000	(23,300)	-34.11%	23,644	21,356	33,700	(11,300)	-25.11%	1) Engineering fees $ 5,000 3) Advertising for public input $2,000 4) Committed to NORD $16,900 5) Legal $ 3,000 6) Miscellaneous $1,500 6) Land Titles $300 7) NORD/ICSP/Knoll $5,000	
19	01-2-19960-00	Knoll Neighbourhood Plan	108,020	(91,980)	-45.99%	36,697	71,323	71,323	(36,697)	-33.97%	1) Remaining amount of Project started in 2012	1) Project ongoing
		Total	850,525	(130,203)	-13.28%	656,401	194,124	847,808	(2,717)	-0.32%		

Detailed 2014 Financial Plan

City of Enderby

Transportation Services (Public Works)

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	Various	Total PW Labour	**132,562**	(35,038)	-20.91%	**123,071**	9,491	**145,858**	13,296	10.03%	**1)** Based on current collective agreement **2)** Allocated on 2014 estimated requirements	
2	01-2-13000-10	PW Employee Benefits	**43,112**	(5,272)	-10.90%	**28,934**	14,178	**44,088**	976	2.26%	**1)** Based on benefit premiums	
3	01-2-31000-10	Workshop Maintenance	**17,000**	2,000	13.33%	**18,350**	(1,350)	**18,625**	1,625	9.56%	**1)** Maintain prior year actual + CPI	
4	01-2-31010-10	Administration	**1,000**	-	0.00%	**193**	807	**1,000**	-	0.00%	**1)** Maintain prior year budget	
5	01-2-31025-10	Staff Development/Safety Equipment & Training	**2,250**	(250)	-10.00%	**117**	2,133	**2,250**	-	0.00%	**1)** Maintain prior year budget	**1)** Not able to send staff
6	Various	PW Equipment-Repairs & Maintenance	**46,650**	1,950	4.36%	**57,084**	(10,434)	**55,000**	8,350	17.90%	**1)** Based on expected maintenance costs	
7	01-2-31999-10	PW Labour for PW Equipment	**4,303**	(717)	-14.28%	**4,569**	(266)	**5,410**	1,106	25.71%	**1)** Based on current collective agreement **2)** Allocated on 2014 estimated requirements	
8	01-2-32000-10	Street Maintenance	**74,300**	14,800	24.87%	**64,526**	9,775	**71,100**	(3,200)	-4.31%	**1)** Maintain 5 yr actual average **2)** Crack sealing $11k	
9	01-2-32010-10	Snow Removal - Streets	**22,442**	(7,197)	-24.28%	**38,631**	(16,189)	**30,500**	8,058	35.91%	**1)** Maintain 5 yr actual average **2)** At Feb 15/14 spent $700 **3)** $5k misc.	**1)** Weather dependent
10	01-2-32040-10	Street Signs	**16,500**	-	0.00%	**2,421**	14,079	**10,000**	(6,500)	-39.39%	**1)** Adjusted for estimated expenses (includes $4k for speed board reader)	**1)** Fewer repairs required **2)** Radar sign not done
11	01-2-32050-10	Street Paving Maintenance	**50,000**	-	0.00%	**37,558**	12,442	**50,000**	-	0.00%	**1)** Maintain prior year budget	
12	01-2-32100-10	Sidewalk Maintenance	**10,000**	-	0.00%	**1,924**	8,076	**10,000**	-	0.00%	**1)** Maintain prior year budget	**1)** Fewer repairs required
13	01-2-32200-10	Drain Maintenance	**20,250**	(7,250)	-26.36%	**23,763**	(3,513)	**24,500**	4,250	20.99%	**1)** Maintain prior yr actual + CPI	
14	01-2-33000-10	Street Light Maintenance & Power	**86,450**	(3,250)	-3.62%	**57,144**	29,306	**58,000**	(28,450)	-32.91%	**1)** Maintain prior year actual + CPI	
15	01-2-34300-10	Sundry & Contingency	**42,125**	(7,625)	-15.33%	**5,585**	36,540	**41,125**	(1,000)	-2.37%	**1)** Unknowns $11,500 **2)** Asset management $26,825 ($8.5k grant funded) **3)** Jumping jack $2.8k	**1)** Asset Management ongoing **2)** Unknowns less than expected
	Total		**568,944**	**(47,848)**	**-7.76%**	**463,870**	**105,075**	**567,456**	**(1,488)**	**-0.26%**		

Detailed 2014 Financial Plan

City of Enderby
PROTECTIVE SERVICES
Fire Department

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-24000-30	Maintenance - Yard & Hall	29,000	(3,971)	-12.04%	24,009	4,991	16,500	(12,500)	-43.10%	1) Maintain 2013 actual less $8k in hall upgrades plus CPI	
2	01-2-24010-30	Volunteers Compensation	53,300	-	0.00%	45,773	7,527	53,300	-	0.00%	1) Maintain 2013 budget	
3	01-2-24030-30	Maintenance - Vehicle & Equipment	56,600	(13,500)	-19.26%	42,777	13,823	56,600	0	0.00%	1) Maintain 2013 budget	1) Turnout gear replacement not needed in 2013
	01-2-24041-30	Building Maintenance - PW Labour		-	0.00%	13	(13)	-	-	0.00%		
4	01-2-24070-30	Fire-Other	5,000	-	0.00%	418	4,582	5,000	-	0.00%	1) Maintain 2013 budget	
5	01-2-24080-30	Fire-Staff Development & Training	13,000	(7,400)	-36.27%	11,092	1,908	18,500	5,500	42.31%	1) Increase for expected training	
6	01-2-24100-30	Fire Inspection/Investigator Officer	6,000	-	0.00%	2,410	3,590	6,000	-	0.00%	1) Maintain 2013 budget	
7	01-2-24150-30	Fire Hydrant Maintenance	9,300	-	0.00%	9,974	(674)	10,100	800	8.60%	1) Maintain 2013 actual plus operating increase	
8	01-2-25500-00	RCMP Vernon Safe Communities	18,353	537	3.02%	21,134	(2,781)	18,910	557	3.03%	1) As per Nov 30/10 agreement w/CoVernon	
9	01-2-25000-00	Emergency Measures Program	10,000	(1,300)	-11.50%	9,277	723	10,000	-	0.00%	1) Per approved budget	
		Total	200,552	(25,633)	-10.52%	166,877	33,675	194,910	(5,643)	-2.81%		
			156,899	**Amount for calculation of current year's transfer to reserves**				149,900				

Reconciliation	2013 Budget	2013 Actual	2014 Budget
Total Expenses	200,552.42	166,877	194,909.87
Total Capital	270,000.00	-	287,000.00
Less expenses not split(Fire Hydrant/Protection Officer/Hydrant Safe Comr	(43,653.00)	(42,795)	(45,009.69)
Net Expenses to be split with Shuswap	426,899.42	124,082	436,900.18
Expenses at 50%	213,449.71	62,041	218,450.09
Fire Protection - Spallumcheen Band	(7,059.15)	(7,059)	(6,325.20)
Jaws of Life - PEP Claims	-	-	-
50 % of Labour Cost Recovery	-	(2,681)	-
50 % of Equipment Cost Recovery	-	-	-
Net Due (Payable) by Shuswap	206,390.56	52,300	212,124.89
City Portion of Expenses	213,449.71	62,041	218,450.09
Plus expenses not split	43,653.00	42,795	45,009.69
Lease			
50 % of Spallumcheen revenue	(7,059.15)	(7,059)	(6,325.20)
50 % of Jaws			
50 % of Labour Cost Recovery		(2,681)	
50 % of Equipment Cost Recovery			
Transfer from General Fire Dept Reserves	(135,000.00)	-	(143,500.00)
Net City Expenses	115,043.56	95,096	119,959.78

Budgeted City expenses	115,044
(Surplus)/Deficit	(19,948)

Detailed 2014 Financial Plan

City of Enderby
ENVIRONMENTAL HEALTH SERVICES
Refuse

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-43001-45	Refuse pickup - Labour	**2,542**	(858)	-25.25%	**2,422**	120	**2,867**	326	12.81%	1) Based on current collective agreement 2) Allocated on 2014 estimated requirements	
2	01-2-43000-45	Refuse pickup	**52,700**	500	0.96%	**52,423**	277	**52,000**	(700)	-1.33%	1) Based on a contract rate of $4.07 x # of pickups x 12 months	
3	01-2-43050-45	Recycling - RDNO	**20,700**	(800)	-3.72%	**20,282**	418	**20,700**	-	0.00%	1) Based on a rate of $1.59 x pickups x 12 months	
	01-2-43000-45	Spring Pick Up & Disposal Program	**4,000**	(1,000)	-20.00%	**3,131**	869	**4,000**	-	0.00%	1) Spring pick-up & disposal program	
	01-2-43000-45	Review of Composting Program	**20,000**	-	0.00%	-	20,000	**20,000**	-	0.00%	1) Dependent on results of sewer drycake production-surplus funded	
4	01-2-43100-45	Refuse Disposal	**47,000**	3,000	6.82%	**43,561**	3,438	**45,300**	(1,700)	-3.62%	1) Based on 2013 actual plus CPI 2) $1k Misc.	
5	01-2-43300-45	Sundry & Contingency	**1,000**	-	0.00%	-	1,000	**1,000**	-	0.00%	1) Maintain prior year budget	
		Total	**147,941**	**841**	**0.57%**	**121,819**	**26,122**	**145,867**	**(2,074)**	**-1.40%**		

	2013 Budget			2013 Actual		2014 Budget			
Current Revenue									
Number of units	**1,046**			**1,061**		**1,062**			
Collection & Disposal for Refuse	102,728	98.21	2.62%	104,201	104,700.00	104,713	98.60	0.40%	
Collection for Recycle	21,223	20.29	-3.61%	21,528	21,200.00	21,240	20.00	-1.43%	
Total Revenue	123,951	118.50	1.50%	125,729	**125,900.00**	125,953	118.60	0.08%	
	23,990	costs not reimbursed from curb side collec		(3,909)	24,000	19,914	Cost covered through surplus for Composting Program		
Surplus (Deficit)	**(51)**					**(53)**			
		1,046 per PT					1,062 per PT		
		- Variance					- Variance		

Detailed 2014 Financial Plan

City of Enderby
Animal Control

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-29200-25	Bylaw enforcement	1,000	-	0.00%	-	1,000	1,000	-	0.00%	1) As per Animal Budget Jan/14	
2	01-2-29000-25	Operations & Maintenance	1,280	30	2.40%	2,200	(920)	1,800	520	40.63%	1) As per Animal Budget Jan/14	
3	01-2-29300-25	Animal Control - Sundry	1,500	(30)	-1.96%	1,057	443	1,500	-	0.00%	1) As per Animal Budget Jan/14	
4	01-2-29050-25	Animal Control - Contractor	15,000	210	1.42%	14,087	913	15,000	-	0.00%	1) As per Animal Budget Jan/14	
5	01-2-29250-25	Landfill	200	200	0.00%	-	200	200	-	0.00%	1) As per Animal Budget Jan/14	
6	01-2-29275-25	Euthanasia	320	10	3.23%	-	320	300	(20)	-6.25%	1) As per Animal Budget Jan/14	
7	01-2-19850-25	Fortune Parks Overhead -Animal	2,164	47	2.22%	2,164	0	2,204	40	1.83%	1) As per Animal Budget Jan/14; City Misc # 8	
8	01-2-19853-00	Fortune Parks -Animal Admin Labour	1,067	21	2.00%	1,067	(0)	1,088	21	2.01%	1) As per Animal Budget Jan/14	
	01-2-29060-25	Shelter fees	1,000			2,055		2,100			1) As per Animal Budget Jan/14	
9	01-2-29055-25	Animal Lease Shelter	3,700	75	2.07%	3,700	-	3,770	70	1.89%	1) As per Animal Budget Jan/14; City Misc # 9	
		Total	27,231	563	2.19%	26,329	1,957	28,962	631	2.32%		

		2013 Budget	2013 Budget Increase over 2012 Budget	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	Notes
Recap								
Revenue	Sales of Tags	7,000		8,378		8,000		1) As per Misc # 7
	Shelter fees	1,000				1,450		
	MTI Offenses	-		200		-		1) As per Misc # 10
	Payment from RDNO	6,023		6,023		6,111		1) As per Misc # 7a
Total Revenue		14,023		14,601		15,561		
Expenses	Operating	27,231		26,329		28,962		
Total Expenses		27,231		26,329		28,962		
Net Animal Control		(13,208)	(13,208)	(11,729)	F/S Surplus	(13,401)	(13,401)	funded with general Enderby taxation

Detailed 2014 Financial Plan

City of Enderby

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
	Cemetery											
1	01-2-55100-35	Cemetery Maintenance - Material/Equip/Supplies	14,930	290	1.98%	15,006	(76)	17,000	2,070	13.86%	1) As per Cemetery Budget Jan/14	
2	01-2-55000-35	Cemetery Maintenance - Labour	8,840	170	1.96%	5,254	3,586	8,840	-	0.00%	1) As per Cemetery Budget Jan/14	
3	01-2-55110-35	Cemetery Maintenance - PW Equipment	7,650	150	2.00%	4,048	3,602	7,500	(150)	-1.96%	1) As per Cemetery Budget Jan/14; City Misc # 11	
5	01-2-55400-35	Sundry & Contingency	-	-	0.00%	-	-	-	-	0.00%	1) As per Cemetery Budget Jan/14	
9	01-2-55120-35	Grant - Mara Cemetery	2,180	40	1.87%	2,180	-	2,220	40	1.83%	1) As per Cemetery Budget Jan/14	
10	01-2-55130-35	Grant - Grindrod Cemetery	2,180	40	1.87%	2,180	-	2,220	40	1.83%	1) As per Cemetery Budget Jan/14	
11	01-2-55140-35	Major Repairs	10,500	-	0.00%	-	10,500	10,500	-	0.00%	1) As per Cemetery Budget Jan/14	
12	01-2-55150-35	Insurance - Enderby	550	11	2.04%	550	-	560	10	1.82%	1) As per Cemetery Budget Jan/14; City Misc # 10	
13	01-2-19850-35	Fortune Parks Overhead & Transitional Costs-Cemete	5,040	99	2.01%	5,040	0	5,140	100	1.98%	1) As per Cemetery Budget Jan/14; City Misc # 10	
14	01-2-19852-00	Fortune Parks Admin Labour	1,067	21	2.00%	1,067	(0)	1,088	21	2.01%	1) As per Cemetery Budget Jan/14	
	Total		52,937	821	1.58%	35,325	17,612	55,068	2,131	4.03%		

Recap		2013 Budget	2013 Budget Increase over 2012 Budget	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	Notes
Revenue	Sales of Plots	13,500		15,954		15,000		1) As per Cemetery Budget Jan/14; City Misc # 10a
	Interest Cemetery Donations	17		21		16		1) As per Cemetery Budget Jan/14; City Misc # 1
	Contribution from RDNO	24,759		24,871		25,155		1) As per Cemetery Budget Jan/14; City M. .c # 11a
Total Revenue		38,276		40,846		40,171		
Expenses	Operating	52,937		35,325		55,068		
Total Expenses		52,937		35,325		55,068		
Net Cemetery		(14,661)	(14,678)	5,521	F/S surplus	(14,897)	(14,913)	Change in Bylaws; funded with general Enderby taxation

Detailed 2014 Financial Plan

City of Enderby

Recreation & Cultural Services

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-71000-75	Park Maintenance-City Green space	68,000	150	0.22%	73,155	(5,155)	68,000	-	0.00%	1) Grounds contract $59,000 2) Lawn/Tree care $4,500 3) Misc. $4,500	1) 2013 included $6k for benches recovered through misc. Income
2	01-2-71001-75	Park Maintenance - City Green space - Labour	2,204	1,074	95.03%	1,003	1,200	1,188	(1,016)	-46.09%	1) Based on current collective agreement 2) Allocated on 2014 estimated requirements	
		Total	70,204	1,224	1.77%	74,159	(3,955)	69,188	(1,016)	-1.45%		

Detailed 2014 Financial Plan

City of Enderby
Fortune Parks Recreational Services

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-19851-00	Fortune Parks Overhead & Transitional Costs-Labour	33,228	652	2.00%	33,228	(0)	33,892	664	2.00%	1) As per FParks Budget Jan/14	
2	01-2-71130-61	FP-ADMIN-COMP SUPPORT IS ENDERBY	7,180	139	1.97%	7,180	-	7,326	146	2.03%	1) As per FParks Budget Jan/14; City Misc # 5	
3	01-2-71135-61	FP-ADMIN-COMP SUPPORT GIS	560	11	2.00%	560	-	571	11	2.00%	1) As per FParks Budget Jan/14; City Misc # 5	
4	01-2-71145-61	FP-ADMIN-FINANCE OH CHGS-ENDERBY	20,954	411	2.00%	20,954	(0)	21,373	419	2.00%	1) As per FParks Budget Jan/14; City Misc # 5	
5	01-2-71146-61	FP-ADMIN-FINANCE OH CHGS-CHAMBER	853	17	2.00%	710	143	724	(129)	-15.10%	1) As per FParks Budget Jan/14	
7	01-2-71161-61	FP-CORP ADMIN ALLOCATE - CHAMBER (POOL)	533	10	2.00%	444	90	453	(80)	-15.08%	1) As per FParks Budget Jan/14	
8	01-2-71235-61	FP-ADMIN-INSURANCE (LIABILITY) ENDERBY	2,196	43	2.00%	2,196	-	2,240	44	2.00%	1) As per FParks Budget Jan/14; City Misc # 5	
9	01-2-71330-62	FP-PARKS-INSURANCE (PROPERTY)	5,568	366	7.04%	5,674	(106)	5,786	218	3.92%	1) As per FParks Budget Jan/14	
10	01-2-71450-65	FP-ESC-INSURANCE (PROPERTY)	11,460	(3,798)	-24.89%	11,587	(127)	11,818	358	3.13%	1) As per FParks Budget Jan/14	
11	01-2-71530-67	FP-POOL-INSURANCE	1,610	80	5.23%	1,644	(34)	1,680	70	4.35%	1) As per FParks Budget Jan/14	
24	01-2-71170-61	FP-ADMIN-LEGAL	2,000	-	0.00%	-	2,000	2,000	-	0.00%	1) As per FParks Budget Jan/14	
25	01-2-71175-61	FP-ADMIN-COLLECT BARGAIN	2,000	1,000	100.00%	-	2,000	1,000	(1,000)	-50.00%	1) As per FParks Budget Jan/14	
29	01-2-71195-61	FP-ADMIN- COMMITTEE MEETING EXPENSES	-	(100)	-100.00%		-	-	-	0.00%	1) As per FParks Budget Jan/14	
32	01-2-71120-61	FP-ADMIN-PROGRAMMING/SCHEDULING	33,673	(497)	-1.45%	34,670	(997)	36,264	2,591	7.69%	1) As per FParks Budget Jan/14	
33	01-2-71210-61	FP-ADMIN MARKETING & PROMO	15,000	-	0.00%	720	14,280	10,000	(5,000)	-33.33%	1) As per FParks Budget Jan/14	
40	01-2-71245-62	FP-PARKS-WAGES	36,100	5,100	16.45%	40,150	(4,050)	39,000	2,900	8.03%	1) As per FParks Budget Jan/14	
42	01-2-71255-62	FP-PARKS-EMPLOYEE BENEFITS	10,100	3,400	50.75%	11,166	(1,066)	11,800	1,700	16.83%	1) As per FParks Budget Jan/14	
44	01-2-71265-62	FP-PARKS-MAINTENANCE-MAJOR		-	0.00%		-		-	0.00%	1) As per FParks Budget Jan/14	
45	01-2-71270-62	FP-PARKS-MAINTENANCE-REGULAR	22,200	9,200	70.77%	17,730	4,470	20,000	(2,200)	-9.91%	1) As per FParks Budget Jan/14	
46	01-2-71275-62	FP-PARKS-MAINTENANCE-GAS & OIL	2,000	-	0.00%	1,767	233	2,000	-	0.00%	1) As per FParks Budget Jan/14	
47	01-2-71280-62	FP-PARKS-MAINTENANCE-SHUSWAP RIVER ACCESS	9,500	1,500	18.75%	6,325	3,175	8,000	(1,500)	-15.79%	1) As per FParks Budget Jan/14	
48	01-2-71285-62	FP-PARKS-MAINTENANCE-GRINDROD PARK	16,000	1,000	6.67%	19,628	(3,628)	17,320	1,320	8.25%	1) As per FParks Budget Jan/14	
49	01-2-71290-62	FP-PARKS-MAINTENANCE-INCH LOGAN PARK	2,000	-	0.00%	-	2,000	500	(1,500)	-75.00%	1) As per FParks Budget Jan/14	
50	01-2-71295-62	FP-PARKS-MAINTENANCE-MABEL LAKE BOAT	7,000	-	0.00%	6,151	849	7,000	-	0.00%	1) As per FParks Budget Jan/14	
51	01-2-71300-62	FP-PARKS-MAINTENANCE-MABEL ALKE BOAT LAUNC	1,000	(1,000)	-50.00%	1,076	(76)	1,200	200	20.00%	1) As per FParks Budget Jan/14	
52	01-2-71303-62	FP-PARKS-RIVERWALK	1,000	(2,000)	-66.67%	2,657	(1,657)	1,200	200	20.00%	1) As per FParks Budget Jan/14	
53	01-2-71305-62	FP-PARKS-MAINTENANCE-PARKS VEHICLE EXPENSE	-	-	0.00%	-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
54	01-2-71310-62	FP-PARKS-MAINTENANCE-EQUIPMENT SUPPLIES	-	(500)	-100.00%	398	(398)	-	-	0.00%	1) As per FParks Budget Jan/14	
55	01-2-71315-62	FP-PARKS-MAINTENANCE-WEED CONTROL	1,000	-	0.00%	1,799	(799)	2,000	1,000	100.00%	1) As per FParks Budget Jan/14	
56	01-2-71320-62	FP-PARKS-MAINTENANCE-UTILITIES	14,805	805	5.75%	17,165	(2,360)	17,509	2,704	18.26%	1) As per FParks Budget Jan/14	
57	01-2-71325-62	FP-PARKS-ADVERTISING	-	-	0.00%	-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
59	01-2-71350-62	FP-VEHICLE EXPENSE		-	0.00%	-	-		-	0.00%	1) As per FParks Budget Jan/14	
60	01-2-71336-63	FP-GRANTS-SHUSWAP TRAIL ALLIANCE	10,000	10,000	0.00%	10,000	-	10,000	-	0.00%	1) As per FParks Budget Jan/14	
	01-2-71335-63	FP-GRANTS-MAKERS	-			-	-	20,000			1) As per FParks Budget Jan/14	
61	01-2-71340-63	FP-GRANTS-ENDERBY TV SYNDICATE	1,000	-	0.00%	-	1,000	-	(1,000)	-100.00%	1) As per FParks Budget Jan/14	
62	01-2-71345-63	FP-GRANTS-AL FORTUNE GRAD	2,000	-	0.00%	2,000	-	-	(2,000)	-100.00%	1) As per FParks Budget Jan/14	
63	01-2-71350-63	FP-GRANTS-MUSEUM	20,300	300	1.50%	20,300	-	20,706	406	2.00%	1) As per FParks Budget Jan/14	
64	01-2-71355-64	FP-COMMUNITY HALL- MARA	8,490	167	2.00%	8,490	-	8,660	170	2.00%	1) As per FParks Budget Jan/14	
65	01-2-71360-64	FP-COMMUNITY HALL- MARA - PLAYGROUND EQUIP(	-			-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
66	01-2-71363-64	FP-COMMUNITY HALL-PETULA PARK	1,040	20	1.96%	1,040	-	2,020	980	94.23%	1) As per FParks Budget Jan/14	
67	01-2-71365-64	FP-COMMUNITY HALL- GRINDROD	11,100	6,836	160.34%	21,100	(10,000)	11,322	222	2.00%	1) As per FParks Budget Jan/14	
	01-2-71367-64	FP-COMMUNITY HALL OTHER	8,160			8,160	-	8,323			1) As per FParks Budget Jan/14	
68	01-2-71370-64	FP-COMMUNITY HALL- KINGFISHER	14,019	275	2.00%	14,019	-	14,299	280	2.00%	1) As per FParks Budget Jan/14	
69	01-2-71371-64	FP-COMMUNITY HALL-KINGFISHER UPGRADES	2,427	(73)	-2.92%	2,380	47	2,428	1	0.02%	1) As per FParks Budget Jan/14	
70	01-2-71375-64	FP-COMMUNITY HALL- ASHTON CREEK	10,292	202	2.00%	10,292	-	10,498	206	2.00%	1) As per FParks Budget Jan/14	
71	01-2-71380-64	FP-COMMUNITY HALL- GRANDVIEW BENCH	6,898	135	2.00%	6,898	-	7,036	138	2.00%	1) As per FParks Budget Jan/14	
72	01-2-71385-65	FP-ESC-WAGES	106,600	(3,400)	-3.09%	101,672	4,928	98,800	(7,800)	-7.32%	1) As per FParks Budget Jan/14	
73	01-2-71390-65	FP-ESC-WAGES-RETRO		-	0.00%	-	-		-	0.00%	1) As per FParks Budget Jan/14	
74	01-2-71395-65	FP-ESC-EMPLOYEE BENEFITS	29,900	(1,100)	-3.55%	25,843	4,057	30,000	100	0.33%	1) As per FParks Budget Jan/14	
75	01-2-71400-65	FP-ESC-GAS & OIL	2,500	(1,000)	-28.57%	2,433	67	2,500	-	0.00%	1) As per FParks Budget Jan/14	
76	01-2-71405-65	FP-ESC-OFFICE SUPPLIES	200	-	0.00%	-	200	200	-	0.00%	1) As per FParks Budget Jan/14	
77	01-2-71410-65	FP-ESC-REGULAR MAINTENANCE	34,000	-	0.00%	45,811	(11,811)	34,000	-	0.00%	1) As per FParks Budget Jan/14	
78	01-2-71415-65	FP-ESC-MAJOR MAINTENANCE	10,500	(1,500)	-12.50%	9,073	1,427	18,000	7,500	71.43%	1) As per FParks Budget Jan/14	
79	01-2-71420-65	FP-ESC-AMMONIA CHLORINE	1,220	20	1.67%	1,086	134	1,375	155	12.70%	1) As per FParks Budget Jan/14	
80	01-2-71425-65	FP-ESC-SNOW REMOVAL	4,000	-	0.00%	676	3,324	4,400	400	10.00%	1) As per FParks Budget Jan/14	
81	01-2-71430-65	FP-ESC-VEHICLE & EQUIPMENT EXPENSE	4,000	(1,000)	-20.00%	4,361	(361)	1,000	(3,000)	-75.00%	1) As per FParks Budget Jan/14	
82	01-2-71435-65	FP-ESC-MARKETING & ADVERTISING	400	(300)	-42.86%	599	(199)	500	100	25.00%	1) As per FParks Budget Jan/14	
83	01-2-71440-65	FP-ESC-LICENCES	600	-	0.00%	106	494	500	(100)	-16.67%	1) As per FParks Budget Jan/14	
84	01-2-71445-65	FP-ESC-TRAINING	800	-	0.00%	-	800	800	-	0.00%	1) As per FParks Budget Jan/14	
86	01-2-71455-65	FP-ESC-TELEPHONE	4,900	100	2.08%	4,523	377	4,900	-	0.00%	1) As per FParks Budget Jan/14	
87	01-2-71460-65	FP-ESC-ENERGY AUDIT	-	-	0.00%		-	-	-	0.00%	1) As per FParks Budget Jan/14	
88	01-2-71465-65	FP-ESC-UTILITIES	57,000	(6,000)	-9.52%	67,971	(10,971)	69,330	12,330	21.63%	1) As per FParks Budget Jan/14	
89	01-2-71470-66	FP-PROGRAMS-REC EX	1,000	1,000	0.00%	1,726	(726)	1,500	500	50.00%	1) As per FParks Budget Jan/14	
90	01-2-71475-66	FP-PROGRAMS-SUPPLIES	200			-	200	-	(200)	-100.00%	1) As per FParks Budget Jan/14	

Detailed 2014 Financial Plan

City of Enderby

	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
91	01-2-71545-67	FP-POOL-FORTUNE GUARDS - WAGES	44,600	1,600	3.72%	34,468	10,132	43,600	(1,000)	-2.24%	1) As per FParks Budget Jan/14	
92	01-2-71485-67	FP-POOL-WAGES - RETRO	-	-	0.00%		-	-	-	0.00%	1) As per FParks Budget Jan/14	
93	01-2-71550-67	FP-POOL-AQUATIC CONTRACT WAGES-OTHER	3,500	500	16.67%	1,837	1,663	3,500	-	0.00%	1) As per FParks Budget Jan/14	
94	01-2-71495-67	FP-POOL-FIRST AID SUPPLIES					-	-	-	0.00%	1) As per FParks Budget Jan/14	
95	01-2-71500-67	FP-POOL-REGUALR MAINTENANCE	10,480	480	4.80%	10,471	9	10,690	210	2.00%	1) As per FParks Budget Jan/14	
96	01-2-71505-67	FP-POOL-PROGRAM/OFFICE SUPPLIES	3,000	-	0.00%	2,512	488	3,000	-	0.00%	1) As per FParks Budget Jan/14	
97	01-2-71510-67	FP-POOL-MAJOR MAINTENANCE	15,600	(9,400)	-37.60%	12,196	3,404	4,600	(11,000)	-70.51%	1) As per FParks Budget Jan/14	
98	01-2-71515-67	FP-POOL-TRAVEL & MAINTENANCE		-	0.00%		-		-	0.00%	1) As per FParks Budget Jan/14	
99	01-2-71520-67	FP-POOL-MARKETING & ADVERTISING	1,500	-	0.00%	1,046	454	1,500	-	0.00%	1) As per FParks Budget Jan/14	
100	01-2-71525-67	FP-POOL-TRAINING	600	-	0.00%	65	535	1,300	700	116.67%	1) As per FParks Budget Jan/14	
102	01-2-71535-67	FP-POOL-TELEPHONE	1,200	50	4.35%	1,240	(40)	364	(836)	-69.63%	1) As per FParks Budget Jan/14	
103	01-2-71540-67	FP-POOL-UTILITIES	12,260	(1,240)	-9.19%	13,069	(809)	13,330	1,070	8.73%	1) As per FParks Budget Jan/14	
104	01-2-71480-67	FP-POOL-WAGES	9,500	1,500	18.75%	17,251	(7,751)	16,700	7,200	75.79%	1) As per FParks Budget Jan/14	
105	01-2-71490-67	FP-POOL-FORTUNE GUARDS - EMPLOYEE BENEFITS	2,700	1,000	58.82%	3,875	(1,175)	5,100	2,400	88.89%	1) As per FParks Budget Jan/14	
	TOTAL EXPENSES		718,006	14,911	2.08%	714,167	3,839	749,437	11,269	1.57%		

Recap

		2013 Budget	2013 Actual		2014 Budget	Notes
Revenue	Misc Sales & Amount from NORD	150,710	152,248		151,000	1) As per Misc # 11b - 11m
	Grant	3,200	19,307		-	1) As per Conditional Grants # 8
	Borrow		-			
	Contribution from RDNO	659,395	659,395		682,437	1) As per Misc # 11n
	Transfer from Surplus	12,340	-		4,600	1) As per Transfer from Other Funds # 10 & 11
	Transfer from DCC	3,360	-		2,400	1) As per Transfer from Other Funds # 9
Total Revenue		829,005	830,950		840,437	
Expenses	Operating	718,006	714,167		749,437	
DEBENTURE PRINCIPLE		33,400	33,400		33,400	1) As per Fiscal Services # 7
DEBENTURE INTEREST		1,600	1,438		1,000	1) As per Fiscal Services # 2
CAPITAL		53,000	29,211		37,000	1) As per Capital # 4 - 9
TRANSFER TO RESERVES		23,000	13,000		19,600	1) As per Transfer to Reserves # 4
Total Expenses		829,006	791,217		840,437	
Net Fortune Parks		(0)	39,734	F/S Surplus	(0)	

City of Enderby

Fiscal Services

Detailed 2014 Financial Plan

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-81100-00	Interest- General	93,855	44,475	90.07%	72,193	21,661	89,566	(4,288)	-4.57%	1) Based on loan schedule plus new debt	1) New debenture not completed
2	01-2-71560-60	Interest- Fortune Parks	1,600	(900)	-36.00%	1,438	162	1,000	(600)	-37.50%	1) As per FParks Budget Jan/14	
4	01-2-81500-00	Interest on Prepaid Taxes	1,800	400	28.57%	2,911	(1,111)	1,740	(60)	-3.33%	1) Based on the Dec 31/13 Credit bal. & current interest	
5	01-2-81570-00	Bank Service Charges	850	(150)	-15.00%	724	126	850	-	0.00%	1) Maintain prior year budget	
6	01-2-81110-00	Principal - General	57,914	44,875	344.17%	13,039	44,875	55,353	(2,561)	-4.42%	1) Based on loan schedule plus new debt	1) New debenture not completed
7	01-2-71555-60	Principal - Fortune Parks	33,400	-	0.00%	33,400	-	33,400	-	0.00%	1) As per FParks Budget Jan/14	
8												
		Total	189,419	88,700	88.07%	123,706	65,713	181,909	(7,509)	-3.96%		

		2013 Budget	2013 Actual	2014 Budget	Notes
See Pg 8	Financing costs for	1,735,000	-	762,000	BL#1525 for spring issue, Mill for fall issue
	Admin Fee	30,363	-	13,335	Admin Fee at 1.75%
	Annual Interest Payment	58,990	5,923	21,579	Spring/Fall Issue
	Annual Principal Payment	44,875	-	10,478	Spring/Fall Issue
		134,228	5,923	45,391	

Detailed 2014 Financial Plan

City of Enderby

Capital Expenditures

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-82100-10	Transportation	2,616,600	(540,100)	-17.11%	773,928	1,842,672	2,289,554	(327,046)	-12.50%	1) See Capital Recap for details	1) Drainage project to be done in 2014
2	01-2-82200-03	Administration	-	-	0.00%	-	-	-	-	0.00%	1) See Capital Recap for details	
3	01-2-82300-30	Protective Services	270,000	270,000	0.00%	-	270,000	287,000	17,000	6.30%	1) See Capital Recap for details	1) Truck to be purchased in 2014
4	01-2-82350-60	Arena	-	-	0.00%	-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
5	01-2-82350-60	Parks Plan	53,000	(25,000)	-32.05%	29,211	23,789	37,000	(16,000)	-30.19%	1) As per FParks Budget Jan/14	
6	01-2-82350-60	Capital - Other	-	(200,000)	-100.00%	-	-	-	-	0.00%	1) As per FParks Budget Jan/14	
7	01-2-82350-60	Parks - Sports groomer	-	-	0.00%		-	-	-	0.00%	1) As per FParks Budget Jan/14	
8	01-2-82350-60	Pool relocate arena boiler to pool	-	-	0.00%		-	-	-	0.00%	1) As per FParks Budget Jan/14	
9	01-2-82350-60	Ammonia Detector	-	-	0.00%		-	-	-	0.00%	1) As per FParks Budget Jan/14	
10	01-2-82350-00	CAPITAL-OTHER (LAND PURCHASE)		-	0.00%		-		-	0.00%		
11				-	0.00%		-		-	0.00%		
		Total	2,939,600	(495,100)	-14.41%	803,140	2,136,460	2,613,554	(326,046)	-11.09%		

Recap of Funding for Capital projects

Area	Source	2013 Budget	2013 Project Amount	2013 Project	2013 Actual	2013 Actual Note	2014 Budget	2014 Project Amount	2014 Project
					773,928				
Transportation	Grant								
	Transfer from Reserves						22,277		
	Current year's taxation	69,355			131,254		175,747	198,024	Belvedere Upgrades
	Transfer from Prior Year's Surplus	55,645	125,000	Lawes					
	Borrow Funds	798,000							
	Current year's taxation	82,600			18,909				
	Transfer from Prior Year's Surplus	179,400					262,334		
	Grants	740,000	1,800,000	Drainage project			666,666		
	Transfer from Reserves						71,000	1,000,000	Drainage project
	Transfer from Prior Year's Surplus	50,000	50,000	Retention Pond	36,947				
	Current year's taxation				643				
	Borrow Funds	350,000	350,000	Sicamous & Cliff	312,000				
	Sidewalk Reserves	12,750	12,750	Sidewalk Program			12,750	12,750	Sidewalk Program
	Current year's taxation				1,096	Knight			
	Borrow Funds								
	Current year's taxation				7,603				
	Transfer from General Equipment Reserve	171,000	171,000	PW-Equipment	171,000		-	-	PW-Equipment
	Subdivision contribution								
	Transfer from Prior Year's Surplus	50,000	50,000	Cliffview drainage			70,000	70,000	Cliffview drainage
	Transfer from Prior Year's Surplus	33,000	33,000	SA Drive pedestrian	28,748				
	Borrow Funds						450,000		
	Transfer from Reserves						375,780		
	Transfer from Prior Year's Surplus						150,000	975,780	Mill Upgrades
	Current year's taxation				24,845	Mill WIP			
	Transportation (Evangelical Chapel)				30,388	GE Paving			
	Transfer from Prior Year's Surplus	20,000			5,647		25,500	25,500	Digital Billboard
	Grants	4,850	24,850	Bio Energy System	4,850				
	Current year's taxation								
Administration	Transfer from Prior Year's Surplus								
	Transfer from Reserves						7,500	7,500	Photocopier
	Current year's taxation								
Fortune Parks	Grants				12,848				
	Transfer from DCCs	3,360					2,400		
	Transfer from Prior Year's Surplus	7,140					4,600		
	Current year's taxation	42,500			16,363		30,000		
	Curbing at Tuey Park-taxation		53,000	Fortune Parks				37,000	Fortune Parks
Fire Protection	Transfer from General Fire Dept Reserve	135,000					143,500		
	Current year's taxation								
	Fire Protection (Shuswap Fire Protection District)	135,000	270,000	Equipment Upgrade	-		143,500	287,000	Equipment Upgrades
	Total Funding	2,939,600	2,939,600	-	803,140		2,613,554	2,613,554	-
	Capital Expenditures less Capital Funding Sources Dif	-	-				-	-	

Recap of Funding		2013 Budget		2013 Actual	2014 Budget	
	Grants	744,850		17,698	666,666	
	Surplus	395,185			512,434	
	Reserves	318,750		171,000	632,807	
	DCC's	3,360		-	2,400	
	Shuswap River Fire Protection	135,000		-	143,500	
	Other Contribution	-			-	
	Borrow Funds	1,148,000		312,000	450,000	
	Current Taxation	194,455		302,442	205,747	
	Total	2,939,600	-	803,140	2,613,554	-

City of Enderby

Detailed 2014 Financial Plan

Transfer to Reserves

	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
2	01-2-82700-00	Contribution to DCC Reserves		-	0.00%	-	-	312,000	-	0.00%	1) Not a budget item; offset with DCC's revenue	
3		Transfer to General repayment of loan	1,735,000	1,735,000	0.00%	1,735,000	-	19,600	(1,423,000)	-82.02%	1) Repayment of short term borrowing for 2013	
4	01-2-71570-60	Transfer to Reserves - Fortune Parks	23,000	-	0.00%	13,000	10,000	41,616	(3,400)	-14.78%	1) As per FParks Budget Jan/14	
5	01-2-82800-00	Interest Allocation	28,718	34	0.12%	46,240	(17,522)	309,341	12,898	44.91%	1) 2013 actual at 90%	
8	01-2-83200-00	Contribution to General Reserves	417,152	16,467	4.11%	417,117	35		(107,811)	-25.84%	1) Refer to Reserve detail listed below	1) Refer to Reserve detail listed below
		Total	2,203,870	1,751,501	387.18%	2,211,356	(7,486)	682,557	(1,521,313)	-69.03%		

Detail of Contribution to Reserves	General Reserves (2013 Budget)	2013 Actual	2013 Budget vs. 2013 Actual	General Reserves (2014 Budget)
Fire Department Reserves	25,506	25,506	(0)	31,756
Computer Reserves	4,000	4,000	-	4,000
Streets	70,000	70,000	-	70,000
PW Equipment	65,000	65,000	-	65,000
Transfer Prior Year's General Surplus	95,979	95,979	-	95,979
Community Works Fund & 2012 Small Community Grant	126,001	125,966	35	-
Asset Management	30,666	30,666	-	42,606
Fire Dept - Bush Truck Reserve			-	
			-	
	-		-	-
Total	417,152	417,117	35	309,341
	-	-	(0)	-
	-	-	(0)	-

Detailed 2014 Financial Plan

City of Enderby

Requisitions

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	01-2-72000-75	Library	95,899	2,410	2.58%	97,188	(1,289)	99,958	4,059	4.23%	1) Based on approved 2014 budget	
2	01-2-83000-90	North Okanagan Regional District	348,166	9,245	2.73%	352,764	(4,598)	348,166	-	0.00%	1) Based on info rec'd Apr 3/13 - TBD	
3	01-2-88000-90	North Okanagan Regional Hospital District	-	-	0.00%	-	-	-	-	0.00%	1) Based on info rec'd Apr 3/13	
4	01-2-88050-90	N. Ok. Columbia Shuswap Reg. Hosp. Dist.	107,491	13,336	14.16%	108,735	(1,244)	94,155	(13,336)	-12.41%	1) Based on info rec'd Apr 9/13 - TBD	
5	01-2-88100-90	Municipal Finance Authority	76	(1)	-1.86%	77	(1)	77	1	1.30%	1) Based on info rec'd Mar 26/13 - TBD	
6	01-2-88200-90	BC Assessment Authority	24,698	(140)	-0.56%	25,028	(330)	25,023	326	1.32%	1) Based on info rec'd March 26/13 - TBD	
7	01-2-88300-90	School District #83 - Residential	680,661	4,285	0.63%	687,740	(7,079)	680,661	-	0.00%	1) Based on rates received Apr 22/13 - TBD	
8	01-2-88350-90	School District #83 - Non-Residential	243,552	-	0.00%	248,797	(5,245)	243,552	-	0.00%	1) Based on rates received Apr 22/13 - TBD	
9	01-2-89600-00	Policing Costs	129,627	9,873	8.24%	131,339	(1,712)	131,319	1,693	1.31%	1) Based on info rec'd Apr 22/13 - TBD	
				-	0.00%				-	0.00%		
		Total	1,630,169	39,008	2.45%	1,651,668	(21,499)	1,622,911	(7,257)	-0.45%		
		Grand Total of Expenses	9,695,661	1,199,548		7,131,171	2,565,545	7,850,891	(1,866,033)			

Amortization	633,757
Total Expenses	7,764,928
Per Vadim	7,638,962
Difference	125,966

City of Enderby

Detailed 2014 Financial Plan

	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
RECAP OF GENERAL FUND									Prior	Net Changes
REVENUE										
Property tax levies	2,023,889	76,586	3.93%	2,034,834	(10,945)	2,077,927	54,039	2.67%	(9,705)	(0)
Grants in Lieu of Taxes	59,214	7,398	14.28%	60,781	(1,567)	51,000	(8,214)	-13.87%	5,162	0
Service Provided to Other Governments	220,509	109,953	99.46%	71,762	148,747	224,775	4,266	1.93%	24,405	0
Revenue from Other Sources	1,164,266	(131,822)	-10.17%	1,221,706	(57,440)	1,079,375	(84,891)	-7.29%	(162,370)	#REF!
Collection for Other Governments	924,213	4,285	0.47%	936,537	(12,324)	924,213	-	0.00%	(12,662)	(0)
Unconditional Transfer from Government & Others	489,263	19,029	4.05%	486,232	3,032	485,127	(4,137)	-0.85%	(547)	-
Conditional Grants	923,687	309,867	50.48%	91,677	832,010	723,099	(200,588)	-21.72%	757,437	(0)
Contribution - Amortization		-	0.00%	633,757	(633,757)		-	0.00%	(581,434)	2,933
Transfers from Other Funds	3,890,629	790,936	25.52%	2,368,696	1,521,933	2,285,375	(1,605,254)	-41.26%	1,302,105	#REF!
Total Revenue	**9,695,670**	**1,186,232**	**13.78%**	**7,905,982**	**1,789,688**	**7,850,892**	**(1,844,778)**	**-19.03%**	1,322,391	#REF!
EXPENDITURES										
Executive	96,263	763	0.80%	82,354	13,909	91,263	(5,000)	-5.19%	10,378	0
Administrative	850,525	(130,203)	-13.28%	656,401	194,124	847,808	(2,717)	-0.32%	408,046	#REF!
Transportation Services	568,944	(47,848)	-7.76%	463,870	105,075	567,456	(1,488)	-0.26%	77,040	(351)
Protective Services	200,552	(43,180)	-17.72%	166,877	33,675	194,910	(5,643)	-2.81%	60,475	0
Environmental Health Services	147,941	841	0.57%	121,819	26,122	145,867	(2,074)	-1.40%	44,184	0
Animal Control	27,231	1,563	6.09%	26,329	902	28,962	1,731	6.36%	4,027	0
Cemetery	52,937	821	1.58%	35,325	17,612	55,068	2,131	4.03%	15,199	0
Recreation & Cultural Services	70,204	1,224	1.77%	74,159	(3,955)	69,188	(1,016)	-1.45%	6,494	0
Fortune Parks	718,006	18,271	2.61%	714,167	3,839	749,437	31,432	4.38%	47,838	(0)
Fiscal Services	189,419	88,700	88.07%	123,706	65,713	181,909	(7,509)	-3.96%	(1,855)	(0)
Capital Expenditures	2,939,600	(495,100)	-14.41%	803,140	2,136,460	2,613,554	(326,046)	-11.09%	1,716,680	438,762
Amortization Expense		-	0.00%	633,757	(633,757)		-	0.00%	(581,434)	2,933
Transfer to reserves	2,203,870	1,751,501	387.18%	2,211,356	(7,486)	682,557	(1,521,313)	-69.03%	(91,986)	#REF!
Requisitions	1,630,169	39,008	2.45%	1,651,668	(21,499)	1,622,911	(7,257)	-0.45%	(21,258)	0
Total Expenditures	**9,695,661**	**1,186,361**	**13.79%**	**7,764,928**	**1,930,733**	**7,850,891**	**(1,844,770)**	**-19.03%**	1,693,828	#REF!
General Net Income (Surplus) Deficit	**(9)**	**129**	**0.00%**	**(141,054)**	**141,045**	**(0)**	**9**	**0.00%**	**371,437**	#REF!

City of Enderby

Detailed 2014 Financial Plan

	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
TB Revenue				(7,468,016)						
TB Expenses				7,638,962						
TB Net Income				170,946						
Difference				(312,000)						
Opening Balance				(1,650,796)						
2013 (Surplus)/Deficit				170,946						
Closing Balance				(1,479,850)						
Animal Surplus				(15,110)						
Cemetery Surplus				(63,707)						
Fortune Park Surplus				(206,568)						
Net General Fund Surplus				(1,194,466)						
Surplus repayment										
Maintain @ 20% of current budget Less Requisitions/Fparks/Animal/Cemetery/Capital				542,354						
Available Surplus				(937,496)						
Committed Surplus	2013 Capital Transfers	2013 Operating Transfers				2014 Capital Transfers	2014 Operating Transfers		Expense Component Location	
Asset Management		10,000					10,000		Transportation - Sundry	
Computer/Restructure GL Accounts		7,500							Admin - Computers	
Transfer to Fire Dept Surplus Reserves	25,506					19,948			Transfer to Reserves	
Bio Energy System	20,000								Capital	
Review of Composting Program		20,000					20,000		Environmental	
Knoll Neighbourhood Plan (Western Sector Plan)		20,000					20,000		Admin - Knoll Neighbourhood	
Digital Billboard						25,500			Capital	
Radar Sign		1,000								
Cliffview Drainage	50,000					70,000			Capital	
Retention Pond	50,000									
Drainage project	179,400					262,334			Capital	
SA Drive pedestrian crossing	33,000									
Community Energy System - Legal		3,000					3,000		Admin - Legal	
Wetlands - Legal		3,000								
Downtown Revitalization Plan		23,808					20,220		Admin - Downtown Revitalization Plan	
Girl Guide grant							7,500		Admin - Donations	
Area F Implementation		10,000					5,000		Admin - Sundry	
GIS Implementation		5,000					5,000		Admin - Sundry	
Mill Ave Upgrades						150,000			Capital	
Lawes Street	55,645									
Climate Action Implementation		5,000							Executive - Climate Action	
	413,551	108,308	-	-	-	527,782	90,720	-		
Surplus Allocated to Capital & Operating in Current Year		521,859	108,308	413,551	-		618,502	90,720		
Balance of (Surplus) Available	(476,313)	-				(318,994)	-			

Detailed 2014 Financial Plan

City of Enderby

SEWER REVENUE FUND

Revenue

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	03-1-46000-00	Sewer Rate Levy	**431,307**	350	8.00%	**430,988**	319	**451,889**	20,582	4.77%	1) Sewer levy required	
	03-1-46000-00	Sewer Rate Levy - Asset Management	**14,000**	6,000	75.00%	**14,000**	-	**18,450**	4,450	31.79%	1) 1% Increase for future infrastructure	
2	03-1-47000-00	Connection Fees	**750**	-	0.00%	**7,575**	(6,825)	**750**	-	0.00%	1) Maintain prior year budget	
3	03-1-48000-00	Sewer Frontage Tax	**217,034**	2,778	1.30%	**217,953**	(919)	**218,848**	1,814	0.84%	1) Calculation of Frontage Tax for Sewer	
4	03-1-55300-00	Sewer - Miscellaneous Income		-	0.00%		-		-	0.00%		
5	03-1-55300-00	Interest revenue	**6,656**	6,656	0.00%	**24,379**	(17,723)	**11,500**	4,844	72.78%	1) Interest earned on surplus - 95% of prior year actual	1) Extra $12k due to MFA debt payout 2) Higher interest rate with CU term deposits
6	03-1-75500-00	Federal Grant	-	-	0.00%	-	-	-	-	0.00%	1) See Capital Recap for details	
7	03-1-75305-00	Provincial Grant	**4,250**	4,250	0.00%	**732**	3,518	-	(4,250)	-100.00%	1) See Capital Recap for details	
8	03-1-91200-00	Transfer from DCC's	-	-	0.00%	-	-	-	-	0.00%	1) See Capital Recap for details	
9	03-1-95000-00	Contribution - Amortization		-	0.00%	**241,407**	(241,407)	-	-	0.00%	1) Not a budget item	
8	03-1-91100-00	Borrowing from MFA	-	-	0.00%	-	-	-	-	0.00%	1) See Capital Recap for details	
	03-1-91200-00	Contributions from Non-Stat Reserves	-	-	0.00%	-	-	**44,554**	44,554	0.00%	1) See Capital Recap for details	
8	03-1-92300-00	Contributions from Community Works Fund Reserves		-	0.00%		-	**4,250**	4,250	0.00%	1) Gas tax grant for asset management	
10	03-1-92400-00	Contributions from Prior Year Surplus	-	(62,000)	-100.00%	-	-	**71,750**	71,750	0.00%	1) See Capital Recap for details	
		Total	**673,997**	**(41,966)**	**-5.86%**	**937,035**	**(263,038)**	**821,990**	**147,994**	**21.96%**		

			2013 Budget		2014 Budget	
Sewer Levy Calculation						
Revenues		Connection Fees	(750)		(750)	
		Transfer from Surplus-operating			(11,750)	
		Misc. Incomes	(6,656)		(11,500)	
		Transfer from Surplus-capital	-		(60,000)	
		Grants	(4,250)		-	
		Transfer from DCC's	-		-	
		Transfer from CWF			(4,250)	
		Transfer from Non-Statutory reserves	-		(44,554)	
		Capital funded through frontage tax			(11,000)	
		Amortization contribution	-		-	
		Borrow - short term	-		-	
		Transfer from Non-Statutory reserves	-	60,000 User fees for capital	-	62,085 User fees for capital
Expenses		Maintenance	425,514		464,504	
		User fee portion of reserves	14,000		18,450	
	10.00%	Allocate to Frontage	(42,551)	10%	(46,450)	10%
	10.00%	Capital	60,000		177,639	
		Amortization Expense	-		-	
		Total Sewer Levy Required	445,307		470,339	
Sewer Frontage Calculation						
		Taxable Frontage	**93,945.44**		**94,045.43**	
		Rate/taxable foot frontage	**2.32**		**2.33**	
Revenues						
Expenses		Allocate from Operating	42,551		46,450	
		Fiscal	77,733		64,648	
		Transfer to Reserves	110,750		96,750	
			(14,000)		11,000	
		Transfer from Surplus-operating	-			
		Total Sewer Frontage Required	217,034		218,848	
		Total Revenue Generated by the Municipality	662,341		689,187	

City of Enderby

Expenditures

Detailed 2014 Financial Plan

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	03-2-42000-00	Sewer Maintenance	26,000	(15,001)	-36.59%	24,640	1,360	36,500	10,500	40.39%	1) Maintain prior year budget 2) Sewer pumps $10.5k	
2	03-2-42030-00	Staff Development	3,000	-	0.00%	908	2,092	3,000	-	0.00%	1) Based expected current year training	1) Unable to send staff
3	03-2-42040-00	General Administration fee	50,484	(506)	-0.99%	50,484	0	42,373	(8,112)	-16.07%	1) Adjusted items subject to admin fee	
	03-2-42020-00	PW Equipment	16,755	(615)	-3.54%	5,621	11,134	6,000	(10,755)	-64.19%	1) 5% of equipment operating & capital budget	
4	Various	Total PW Labour	92,612	12,325	15.35%	79,126	13,485	93,679	1,067	1.15%	1) Based on current collective agreement 2) Allocated on 2014 estimated requirements	
5	03-2-42000-50	PW Employee Benefits	26,563	5,790	27.87%	23,825	2,738	25,182	(1,381)	-5.20%	1) Based on anticipated premiums	
6	03-2-42050-00	Treatment Plant	102,900	20,790	25.32%	160,272	(57,372)	162,680	59,780	58.10%	1) Maintain prior year actual + CPI	1) Increase due to Hydro fee reallocation for treatment plant
7	03-2-42045-00	Reengineering/Design/Studies	15,000	10,000	200.00%	1,752	13,248	17,000	2,000	13.33%	1) Oxidation ditch $17k	1) Sewer decombing feasibilty not done $10k.
8	03-2-42270-00	Sludge Handling	18,100	(7,900)	-30.38%	29,649	(11,549)	30,090	11,990	66.24%	1) Maintain prior year actual + CPI	
	03-2-42300-00	Annual Upgrades	42,000	(9,250)	-18.05%	-	42,000	26,500	(15,500)	-36.90%	1) Unknowns $20,000 2) Aerator brush motor $1.5k 3) Oxidation ditch retrofits $5k	1) Projects not done
	03-2-42300-00	Legal/Professional fees	4,600	50	1.10%	-	4,600	2,500	(2,100)	-45.65%	1) Misc fees	
9	03-2-42300-00	Sundry & Contingency	27,500	(5,400)	-16.41%	4,130	23,370	19,000	(8,500)	-30.91%	1) Misc $3,000 2) $2,500 GIS 3) Asset Management $13,500	1) Only asset management started
							-					
		Total	425,514	10,284	2.48%	380,407	45,107	464,504	38,990	9.16%		

Detailed 2014 Financial Plan

City of Enderby

Transfers

	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	03-2-89200-00	Transfer to Sewer Reserve	96,750	31,750	48.85%	96,750	-	96,750	-	0.00%	1) Maintain prior year	
2		Transfer to Reserves - Asset Management	14,000	6,000	75.00%	14,000		18,450	4,450	31.79%	1) 1% increase for asset management	
				-	0.00%				-	0.00%		
		Total	110,750	37,750	51.71%	110,750	-	115,200	4,450	4.02%		

City of Enderby

Detailed 2014 Financial Plan

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
Capital Expenditures												
1	03-2-82900-00	Capital Expenditures	60,000	(90,000)	-60.00%	-	60,000	177,639	117,639	196.07%	1) See Capital Recap for details	1)Princess Street not done.
2	03-2-53100-00	Amortization	-	-	0.00%	241,407	(241,407)	-	-	0.00%	1) Not a budget item	
	Total		60,000	(90,000)	-60.00%	241,407	(181,407)	177,639	117,639	196.07%		

Recap of Funding for Capital projects

	2013 Budget	2013 Budget Increase over 2012 Budget		2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	
Grant Funding	-				-		
Borrow Funds	-	-			-		
Transfer from Prior Year's Surplus	-				60,000	60,000	Princess Street
Transfer from Non-Statutory Reserves	-				-		
Current year's taxation	-				-		
Borrow Funds	-	-			-	-	
Transfer from DCC's	-				44,554		
Transfer from Non-Statutory Reserves	-				73,085		
Current year's taxation	-				-		
Transfer from Prior Year's Surplus	-	-			-		
Current year's taxation	60,000	60,000	Princess Street		-	117,639	Mill Ave Upgrades
Subdivision contribution	-				-		
Total Funding	60,000	60,000		-	177,639	177,639	
Capital Expenditures less Capital Funding Sources Dif	-			-	-		

Recap of Funding	2013 Budget	Variance	Per Capital W/Sheet	2014 Budget	Variance
Transfer from Prior Year's Surplus	-	-	-	60,000	60,000
Transfer from DCC's	-	-	-	-	-
Transfer from Non-Statutory Reserves	-	-	-	44,554	44,554
Subdivision Contribution		-	-		-
Grants	-	-	-	-	-
Current User Fees	60,000	60,000	-	73,085	73,085
Borrow Funds-Long Term	-	-	-	-	-
Borrow Funds-Short Term	-	-		-	-
Total Funding	60,000	60,000	-	177,639	177,639
Variance	-			-	

Detailed 2014 Financial Plan

City of Enderby

Debenture Charges

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	03-2-81200-00	Debenture Charges - Interest	36,641	-	0.00%	36,208	433	31,731	(4,910)	-13.40%	1) Full year of debt payments	
2	03-2-81210-00	Debenture Charges - Principal	41,092	-	0.00%	41,092	-	32,917	(8,175)	-19.89%	1) Full year of debt payments	
		Total	**77,733**	**-**	**0.00%**	**77,300**	**433**	**64,648**	**(13,085)**	**-16.83%**		
		Financing costs for Long Term Borrowing	-					-			20 year amortization	
		Admin Fee	-					-			Admin fee at 1.75%; funded with surplus	
		Annual Interest Payment		-					-		Fall issue - 1 payment - interim interest	
		Annual Principal Payment										
			-		-			-		-		
					-					-		
			-					-				
			-	-			-	-	-			

Detailed 2014 Financial Plan

City of Enderby

	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
Total Sewer Expenditures	673,997	(41,966)	-5.86%	809,864	(135,868)	821,990	147,994	21.96%		
Sewer Net Income (Surplus) Deficit	-	0		(127,171)	127,171	-	-			
Net Income per Vadim				(127,171)						
Difference				-						
Opening Balance				(480,882)						
2013 (Surplus)/Deficit				(127,171)						
2013 Transfers				-						
Closing Balance				(608,053)						
20% Contingency				128,870						
Available Surplus				(479,183)						

Committed Surplus	2013 Capital Transfers	2013 Operating Transfers	2014 Capital Transfers	2014 Operating Transfers	Expense Component Location
Associated Equipment					
Asset Management		-		9,250	
GIS/Centrifuge	-		-	2,500	
Overflow berm	-		-	-	
Princess Street	-		60,000		
Annual Upgrades					
GIS/Centrifuge					
Asset Management					
Total Transfers	-	-	60,000	11,750	
Test		-		71,750	
Balance of (Surplus) Available	122,799		(407,433)		
	-		-		

Detailed 2014 Financial Plan

City of Enderby
WATER REVENUE FUND
Revenue

	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	05-1-44000-00	Water Rate Levy	407,733	317	8.00%	411,153	(3,420)	424,460	16,727	4.10%		
	05-1-44000-00	Water Levy - Asset Management	15,000	7,000	87.50%	15,000	-	32,510	17,510	116.73%	1) Increase for asset management	
2	05-1-93000-00	Contribution for Amortization	-	-	0.00%	331,035	(331,035)	-	-	0.00%	1) Not a budget item	
3	05-1-45000-00	Connection Fees	825	-	0.00%	7,498	(6,673)	825	-	0.00%	1) Maintain 3 connections	
4	05-1-55200-00	Interest revenue	13,882	13,882	0.00%	14,854	(972)	14,111	229	1.65%	1) Interest earned on surplus - 95% of prior year actual	
5	05-1-48000-30	Fire hydrant Services		-	0.00%	388	(388)	-	-	0.00%		
6	05-1-49000-00	Water Frontage Tax	223,486	5,645	2.59%	224,252	(766)	226,470	2,984	1.34%	1) See Calculation below	
7	05-1-55200-00	Miscellaneous Income	-	-	0.00%	5,394	(5,394)	1,700	1,700	0.00%	1) Meter install	1) Earnings on retired MFA debt
8	05-1-59100-00	Water On-Off Fees		-	0.00%	150	(150)	-	-	0.00%		
9	05-1-75200-00	Grant Funding	64,800	(282,800)	-81.36%	112,375	(47,575)	-	(64,800)	-100.00%		
10	05-1-75200-00	Grant Planning - Rate Structure; Water Shed Assessm	114,000	51,600	82.69%	70,531	43,469	-	(114,000)	-100.00%		
11	05-1-92125-00	Transfer from DCC's	-	-	0.00%		-	-	-	0.00%		
12	05-1-92125-00	Transfer from Reserves/CWF	150,000	150,000	0.00%	-	150,000	4,250	(145,750)	-97.17%	1) Asset Management $4.3k 2) Capital $5k	1) New waterline for Sicamous not required
13	05-1-92100-00	Borrow Funds	-	-	0.00%	-	-	-	-	0.00%		
14	05-1-92110-00	Contribution from prior year surplus	84,011	(31,700)	-27.40%	65,000	19,011	21,750	(62,261)	-74.11%	1) See Capital Recap for details/Surplus	
		Total	1,073,737	(86,056)	-7.42%	1,257,631	(183,894)	726,077	(347,661)	-32.38%		

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage
Water Levy Calculation								
	Revenues	Connection Fees	(825)			(825)		
		Grants - operating	(114,000)			-		
		Miscellaneous Income	(13,882)			(15,811)		
		Contribution from prior year surplus-operating	(58,811)			(21,750)		
		Contribution from prior year surplus-capital	(25,200)			-		
		Grants - Capital	(64,800)			-		
		Contribution for Amortization	-			-		
		Transfer from DCC's	-			-		
		Transfer from Reserves/CWF	(150,000)			(4,250)		
		Borrow Funds	-			-		
		Water on-off fees						
Expenses		Maintenance	611,981			501,674		
		User fee portion of reserve contribution	20,250					
	4.30%	Allocate to Frontage	(24,479)			(20,067)		
		Capital funded w/user fees	242,500	2,500	4.00%	18,000	18,000	4.00%
		Amortization Expense	-			-		
		Total Water Levy Required	422,733			456,970		
Water Frontage Calculation								
		Taxable Frontage	96,245.52			96,345.50		
		Rate/taxable foot frontage	2.33			2.36		
	Revenues							
Expenses		Transfer to Reserves	142,517			146,777		
		Allocate from Operating	24,479			20,067		
			(20,250)					
		Fiscal	76,740			59,626		
		Total Water Frontage Required	223,486			226,470		
		Total Revenue Generated by the Municipality	646,219			683,440		

City of Enderby

Expenditures

Detailed 2014 Financial Plan

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
2	Various	Total PW Labour	119,089	4,629	4.04%	104,365	14,724	123,559	4,470	3.75%	1) Based on current collective agreement 2) Allocated on 2014 estimated requirements	
3	05-2-41000-50	PW Employee Benefits	43,112	13,497	45.58%	35,884	7,228	33,215	(9,897)	-22.96%	1) Based on anticipated premiums	
4	05-2-41000-00	Water Maintenance	99,480	16,989	20.60%	96,907	2,573	120,361	20,880	20.99%	1) Maintain current amt + CPI 2) $10k cross connection control -surplus funding 3) Reservoir 2 & intake cleaning $12k	
	05-2-41000-10	Water Maintenance - Gunter Ellison				297		6,000	6,000	0.00%	1) $500 base 2) $5.5k for replumbing booster station	
5	05-2-41030-00	Staff Development	5,145	1,045	25.49%	5,171	(26)	2,500	(2,645)	-51.41%	1) Staff Development $2.5k	
6	05-2-41035-00	General Administration Fee	60,001	(3,721)	-5.84%	60,001	(0)	43,824	(16,177)	-26.96%	1) Adjusted items subject to admin fee	
7	05-2-41020-00	Equipment Allocation	21,180	(1,980)	-8.55%	29,842	(8,662)	36,630	15,450	72.95%	1) 30% of operating & capital budget	
8	05-2-41100-00	Treatment Plant-Operating	109,873	10,728	10.82%	114,918	(5,045)	115,085	5,212	4.74%	1) Maintain prior year actual plus CPI less extra projects 2) New comp $4k 3) Filter B turbidometer $2k 4) Standby pump monitor $800 5) Shuswap well turbidometer $5k	
11	05-2-42045-00	Reengineering/Design/Studies	4,000	(1,000)	-20.00%	3,288	712	4,000	-	0.00%	1) Maintain prior year budget	
12	05-2-41300-00	Water Sundry & Contingency	150,100	49,900	49.80%	93,690	56,410	16,500	(133,600)	-89.01%	1) $3,000 unknowns 2) Asset Management $13,500 - $9,250 surplus funded 3) GIS $2.5k - surplus funded	1) Elements of T4T project considered capital not sundry (generator)
		Total	611,981	90,088	17.26%	544,364	67,914	501,674	(110,307)	-18.02%		

City of Enderby

Detailed 2014 Financial Plan

Transfers

#	Account	Description	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comparison Notes of 2013 Budget vs. 2013 Actual
1	05-2-89100-00	Transfer to Water Reserve	114,267	-	0.00%	114,267	-	114,267	-	0.00%	1) Maintain prior year budget	
2	05-2-89100-00	Transfer to Reserves - Asset Management	28,250	20,250	253.13%	28,250	-	32,510	4,260	15.08%	1) 1% increase	
		Total	**142,517**	**20,250**	**16.56%**	**142,517**	-	**146,777**	**4,260**	**2.99%**		

Detailed 2014 Financial Plan

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	Comp[illegible] [illegible]tes of 2013 Budget vs. 2013 A[illegible]
1	05-2-82900-00	Capital Expenditures	242,500	(192,000)	-44.19%	157,908	84,592	18,000	(224,500)	-92.58%	1) Per capital report	1) Sicamo[illegible] [illegible]t done $150k 2) T4T projects c[illegible]ified as capital not sundry (generator [illegible] $70k)
2	05-2-53100-00	Amortization	-	-	0.00%	331,035	(331,035)	-	-	0.00%	1) Not a budget item	
		Total	242,500	(192,000)	-44.19%	488,943	(246,443)	18,000	(224,500)	-92.58%		

Recap of Funding for Capital projects

	2013 Budget			2013 Actual		2014 Budget		
Towns for Tomorrow Grant	-					-		
Transfer from Non-Statutory Reserves	-					-		
Transfer from Prior Year's Surplus	-					-		
Towns for Tomorrow Grant	64,800			112,375		-		
Transfer from Prior Year's Surplus	16,200			28,094		-		
Transfer from Non-Statutory Reserves	-					-		
Current year's taxation	-	81,000	Water Conservation Plan		Water Conservation Plan	-	-	
Transfer from Prior Year's Surplus	-					-		
Grants	-					-		
Transfer from Reserves	-	-				-	-	
Current year's taxation	2,500					-	-	Belvedere Upgrades
Transfer from Prior Year's Surplus	9,000	11,500	Backup Power System Design					
Subdivision contribution	-	-				-	-	
Transfer from Non-Statutory Reserves	-					-		
Transfer from CWF	-					-		
Transfer from Non-Statutory Reserves	150,000	150,000	Sicamous Water Line			-	-	
Current year's taxation	-	-		17,439	Shuswap Well Pump Station	-	-	
Total Funding	242,500	242,500		157,908		-	-	
Capital Expenditures less Capital Funding Sources Dif	-			(0)	**Per Capital W/Sheet**	18,000		

Recap of Funding

	2013 Budget	Variance	2013 Actual	2014 Budget	Variance
Transfer from Prior Year's Surplus	25,200	25,200	28,094	-	-
Transfer from DCC's	-	-	-	-	-
Transfer from Non-Statutory Reserves	150,000	150,000	-	-	-
User Fees	2,500	2,500	17,439	-	-
Grants	64,800	64,800	112,375	-	-
Transfer from Prior Year's Surplus	-	-		-	-
Borrow Funds	-	-		-	-
Total Funding	242,500	242,500	157,908	18,000	-
Variance	-			(18,000)	

City of Enderby

Detailed 2014 Financial Plan

			2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	[illegible] 2013 Budget vs. [illegible]
Debenture Charges												
1	05-2-81100-00	Debenture Charges - Interest	40,233	(4,393)	-9.84%	40,406	(173)	35,840	(4,393)	-10.92%	1) Issue 80 paid off in 2013	
2	05-2-81110-00	Debenture Charges - Principal	36,507	-	0.00%	36,507	-	23,786	(12,721)	-34.85%	1) Issue 80 paid off in 2013	
	Total		76,740	(4,393)	-5.41%	76,913	(173)	59,626	(17,114)	-22.30%		
		Financing costs for	-					-				
		Admin Fee	-					-				
		Annual Interest Payment	-					-				
		Annual Principal Payment	-					-				
			-					-				
	Total Water Expenditures		1,073,737			1,252,737		726,077				
		Water Net Income (Surplus) Deficit	-			(4,894)		-				

Detailed 2014 Financial Plan

City of Enderby

	2013 Budget	2013 Budget Increase over 2012 Budget	2013 Budget Increase over 2012 Budget percentage	2013 Actual	2013 Budget vs. 2013 Actual	2014 Budget	2014 Budget Increase over 2013 Budget	2014 Budget Increase over 2013 Budget percentage	Comparison Notes of 2014 Budget vs. 2013 Budget	[illegible] 2013 Budget vs. [illegible]
Net Income per Vadim				(4,894)						
Difference				(0)						
Opening Balance				(589,260)						
2013 (Surplus)/Deficit				(4,894)						
Closing Balance				(480,319)						
20% Contingency				100,335						
Available Surplus				(379,985)						

Committed Surplus	2013 Capital Transfers	2013 Operating Transfers	2014 Capital Transfers	2014 Operating Transfers	Expense Component Location
Backup Pump		7,500			Treatment - operating
Asset Management		9,250		9,250	Sundry
Cross Connection Control		15,000		10,000	Water maintenance
Water Implementation Plan (T4)	16,200	27,061			Capital/sundry
Backup Power Design	9,000				Treatment - operating
GIS				2,500	Sundry
Total Transfers	25,200	58,811	-	21,750	1) See Capital Recap for details
Test		84,011		21,750	
Balance of (Surplus) Available	298,758	-	(358,235)	-	