CITY OF ENDERBY

2016 BUDGET

Public Input

April 18, 2016
4:30 PM

Council Chambers

City of Enderby

2016 Budget - Public Input - April 18, 2016 at 04:30 PM

City of Enderby
Budget Summary

The budget principles shown here have been developed over several years and help guide the decisions of staff and City Council when preparing the City's annual financial plan. Overall the financial plan proposes a combined increase to taxation and user fees of **0.69%**, or an additional $12.69 for the average single family home.

1. **Financial Plan Message**
   2016 budget challenges include capital initiatives, aging infrastructure, and higher construction and utility costs. With these challenges, department budgets continue to strive for operational efficiency while balancing the diverse service needs of the public with stewardship of public assets.

2. **Service Levels**
   Each year the operations for each department is reviewed to ensure that the community receives the best value for city services.

3. **Rationalize User Fees**
   User fee adjustments are determined by analyzing cost changes and assessing the community's ability to pay. This criterion is used to limit large fluctuations in any given year. 2016 water user fees have decreased by 5.13% and sewer user fees have increased by 0.14%. This amounts to potential savings of $19.50 in water user fees for the average single family home and an additional $0.38 in sewer user fees.

4. **Reallocating Existing Resources Where Necessary**
   Prior to requesting additional funding for new initiatives, departments are required to identify cost savings or resource allocation within their areas to accommodate the new initiatives with existing resources. Realized departmental cost reductions are absorbed corporately to accommodate reallocation of resources for departments should they require funds for new initiatives.

5. **Rationalize Taxation Policy**
   Once service levels are established and quantified, user fees and tax rate bylaws are adopted, the net revenue requirement to balance the budget is collected from property taxation. Tax rates are calculated to financially sustain the City into the future and not to artificially defer ongoing maintenance. The 2016 budget proposes a 1.15% taxation increase which amounts to an additional $9.18 for the average residential property.

6. **Provide a Context for Capital Expenditures**
   A long-term capital plan, including infrastructure renewal, forms the foundation for capital expenditures in the City. Funding for infrastructure renewal is a challenge faced by all communities. The City will continue to increase the amount put towards infrastructure renewal and will seek grant funding to support new and replacement assets.

7. **Public Input**
   The Public Input meeting will take place Monday, April 18, 2016 during the regular Council meeting. The public is welcome to attend and provide feedback. Written feedback is also welcome and will be presented but must be received by 10:00am on Wednesday, April 13, 2016.

City of Enderby
2016 Taxation/User Fee Impact

Description	2015 Levy/Fees - based on average assessment of $217,000	Percentage Increase	Dollar Change		Total 2016
General	802.14	1.15%	9.18		811.32
Water-Frontage	241.00	4.98%	12.00		253.00
Sewer-Frontage	238.00	0.42%	1.00		239.00
Water-User	234.00	-5.13%	(12.00)		222.00
Sewer-User	270.68	0.14%	0.38		271.06
Refuse	91.00	2.64%	2.40		93.40
Total General Taxes, Water & Sewer, Refuse & Recycle	**1,876.82**		**12.96**	**0.69%**	**1,890**

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1597

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2016 – 2020 FINANCIAL PLAN

The Council of the City of Enderby, in open meeting assembled, enacts as follows:

1. This bylaw may be cited as "City of Enderby 2016 – 2020 Financial Plan Bylaw No.1597, 2016".
2. Schedule "A" attached hereto and made part of the Bylaw is hereby declared to be the 2016 – 2020 Financial Plan of the City of Enderby.
3. Schedule "B" attached hereto and made part of this Bylaw is the Statement of Objectives and Policies for the City of Enderby that support the 2016 – 2020 Financial Plan.
4. Bylaw No. 1569, cited as "City of Enderby 2015 – 2019 Financial Plan Bylaw No. 1569, 2015", is hereby repealed.

READ a FIRST time this _____ day of April, 2016.

READ a SECOND time this _____ day of April, 2016.

READ a THIRD time this ____ day of April, 2016.

RECONSIDERED and ADOPTED this _____ day of May, 2016.

MAYOR	CHIEF ADMINISTRATIVE OFFICER

SCHEDULE "A"

City of Enderby
Consolidated Statement of Operations
Five Year Financial Plan 2016-2020

	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
REVENUES					
Municipal Taxation	1,346,277	1,369,028	1,404,769	1,359,992	1,391,961
Utility Taxes / Grants in Lieu	82,413	84,062	85,743	87,458	89,207
Sale of Services / Other Contributions	348,795	402,811	397,927	385,294	1,308,076
Revenue from own Sources	1,234,167	1,303,551	1,334,716	1,357,472	1,398,530
Grants	610,906	434,700	439,040	443,423	1,950,351
Sewer Revenue	712,122	710,725	722,546	734,591	729,861
Water Revenue	680,589	671,901	663,328	675,051	686,993
Total Revenues	5,015,269	4,976,778	5,048,069	5,043,281	7,554,979
EXPENSES					
General Government Services	761,744	722,715	737,169	751,913	766,951
Protective Services	221,680	205,713	209,828	214,024	218,305
Transportation Services	540,969	551,788	562,824	574,080	585,562
Environmental Health Services	99,116	101,098	103,120	105,182	107,286
Animal Control	28,327	28,893	29,471	30,061	30,662
Cemetery	49,251	50,236	51,241	52,266	53,311
Recreation & Cultural Services	73,366	74,833	76,330	77,857	79,414
Fortune Parks Recreational Services	837,333	854,078	871,160	888,583	906,355
Sewer Expenditures	537,683	528,035	538,596	549,368	560,355
Water Expenditures	520,916	499,001	508,981	519,160	529,544
Fiscal Services	152,882	113,282	100,943	100,943	94,349
Total Expenses	3,823,267	3,729,672	3,789,663	3,863,437	3,932,094
SURPLUS (DEFICIT) FOR THE YEAR	1,192,002	1,247,106	1,258,406	1,179,844	3,622,885
TOTAL CASH FROM OPERATIONS	1,192,002	1,247,106	1,258,406	1,179,844	3,622,885
ADJUST FOR CASH ITEMS					
Capital Asset expenditures	(3,677,752)	(759,150)	(1,975,638)	(1,274,159)	(3,029,172)
Debt Principle repayment	(145,681)	(109,565)	(101,823)	(101,823)	(91,414)
Debt Proceeds	467,000	-	1,448,000	-	167,600
Transfer From Reserves	2,551,558	279,898	272,351	1,129,250	472,331
Transfer to Reserves	(1,019,936)	(870,254)	(901,296)	(933,112)	(1,168,230)
Transfer From Operating Surplus	632,809	211,965	-	-	26,000
TOTAL CASH ADJUSTMENT	(1,192,002)	(1,247,106)	(1,258,406)	(1,179,844)	(3,622,885)
FINANCIAL PLAN BALANCE	-	-	-	-	-

CITY OF ENDERBY
2016-2020 Financial Plan

Statement of Objectives and Policies
Schedule 'B' of Bylaw No. 1597

In accordance with Section 165(3.1) of the *Community Charter,* the City of Enderby is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter,*
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Proportion of Total Revenue From Funding Sources

User fees and charges form the largest portion of planned revenue. These are services that can be measured and charged on a user-pay basis such as water and sewer usage, building permits, business licenses, and sale of services. User fees attempt to apportion the value of a service to those who use the service.

Property Taxation forms the second largest portion of revenue. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis such as fire protection, street maintenance, snow removal, and general administration.

Government Grants form the third largest proportion of planned revenue. These grants are for projects whereby the City of Enderby has received grant approval or is anticipating approval in 2016.

Policies

- The City of Enderby will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- Where possible, the City of Enderby will endeavour to supplement revenues from grant funding, and user fees and charges, to lessen the burden on its residential property tax base.

Overview in Preparing the Budget

- The City of Enderby has increased the amount of revenue received from property taxes and user fees by 0.69%.
- User fees and charges have increased by 0.14% for sewer user fees and have decreased by 5.13% for water user fees.

Table 1: Sources of Funding

Funding Source	**% of Total Revenue**	**Dollar Value**
Property taxes	**15.5 %**	**$ 1,346,277**
User Fees and charges	**17.2 %**	**1,492,813**
Other sources	**54.9 %**	**4,749,640**
Proceeds from borrowing	**5.4 %**	**467,000**
Government grants	**7.0 %**	**610,906**
Total	**100.0 %**	**$ 8,666,636**

Distribution of Property Value Taxes

The residential property class provides the largest proportion of property tax revenue as the class also forms the largest portion of the assessment base.

Objectives
- To equitably distribute the tax burden amongst the property classes.
- To phase in a rate increase for the "utility" class to increase the rate to the maximum permitted by regulation.

Overview in Preparing the Budget
- Wherever possible revenues from user fees and charges were used to help offset the burden on the entire property tax base.
- Wherever possible the City of Enderby applied, and will continue to apply, for grant funding to help offset capital expenditures and infrastructure planning studies.
- To continue to maintain and encourage economic development initiatives designed to attract more retail and commercial businesses to invest in the community.

Table 2: Distribution of Property Tax Rates

Property Class	% Of Total Property Taxation	Dollar Value
Residential (1)	80.01	$ 1,077,126
Utilities (2)	1.30	17,444
Light Industrial (5)	2.11	28,368
Business and Other (6)	16.53	222,546
Farmland (9)	0.06	793
Total	100.00	$ 1,346,277

Permissive Tax Exemptions

- The City of Enderby adopted a permissive tax exemption policy in October 2008, which guides the administration and approval of permissive tax exemptions. Some of the eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:
- The tax exemption must demonstrate a benefit to the community and residents of the City of Enderby by enhancing the quality of life (economically, socially and culturally) and delivering services economically within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the City of Enderby.
- Only Non-Profit Organizations who meet the requirements of Part 7, Division 7 – Permissive Exemptions of the *Community Charter* are eligible for grants.

Objective
In conjunction of the development of the Financial Plan, Council will continue to provide permissive tax exemptions to non-profit societies where the value of permissive tax exemptions granted would be approximately 5% of the annual municipal levy.

City of Enderby
Comparison of 2016 Budget vs. 2015 Budget - General

	Operating				Special Projects				Capital Projects			
	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
Revenue												
Property Taxes-General Revenue	442,998	393,988	426,445	-16,554	21,000	11,968	6,000	-15,000	660,896	728,324	671,590	10,694
Property Taxes-Capital Project	0	0	0	0				0	47,060	47,060	60,264	13,205
Property Taxes-Loan payments	0	0	0	0				0	0	0	33,276	33,276
Refuse	97,017	95,834	99,097	2,081				0				0
Grants in Lieu of taxes	53,165	53,141	54,483	1,318				0				0
Revenue from Other Sources	230,457	227,706	245,000	14,543				0		0		0
Community Works Funding	0	0	0	0				0	167,795	170,446	176,185	8,390
Unconditional Grants	464,300	494,314	458,930	-5,370				0				0
Conditional Grants	700	1,111	1,100	400	114,000	104,095		-114,000	643,130	673,881	0	-643,130
Contribution - amortization	0	0	0	0				0	0	567,856	0	0
Borrowing	0	0	0	0				0	450,000	450,000	467,000	17,000
Transfers from Other Funds	147,078	116,703	130,715	-16,363	43,200		43,200	0	1,784,645	768,302	1,903,380	118,735
Subtotal of all Other Revenue	992,716	988,810	989,326	-3,390	157,200	104,095	43,200	-114,000	3,092,630	2,677,545	2,640,105	-452,524
Transfer from Surplus	0	0	0	0	18,075		10,000	-8,075	665,081	448,026	187,513	-477,568
Total Revenue	**1,435,715**	**1,382,798**	**1,415,771**	**-19,945**	**196,275**	**116,063**	**59,200**	**-137,075**	**4,418,606**	**3,853,895**	**3,499,208**	**-919,398**
Expenditures												
Executive	99,046	100,488	106,825	7,779	2,000			-2,000				0
General/Administration	586,125	536,295	599,220	13,094	102,475	27,097	55,700	-46,775				0
Transportation (PW)	584,650	520,823	537,246	-47,405	91,800	88,966	3,500	-88,300				0
Protective Services	0	0	0	0				0				0
Recycle & Refuse	96,979	95,756	99,116	2,137				0				0
Animal Control	0	0	0	0				0				0
Cemetery	0	0	0	0				0				0
Parks Services	68,915	80,498	73,366	4,451				0				0
Fortune Parks	0	0	0	0				0				0
Total Operating Expenses	**1,435,715**	**1,333,861**	**1,415,771**	**-19,944**	**196,275**	**116,063**	**59,200**	**-137,075**	**0**	**0**	**0**	**0**
Capital - Transportation	0	0	0	0					3,282,542	2,154,049	2,720,640	-561,902
Capital - Administration	0	0	0	0					0	0	15,000	15,000
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	567,856	0	0
Fiscal Services	0	0	0	0					155,933	137,634	182,285	26,352
Transfer to Reserves	0	0	0	0					980,130	994,356	581,283	-398,847
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**4,418,606**	**3,853,895**	**3,499,208**	**-919,398**
Total Expenditures	**1,435,715**	**1,333,861**	**1,415,771**	**-19,944**	**196,275**	**116,063**	**59,200**	**-137,075**	**4,418,606**	**3,853,895**	**3,499,208**	**-919,398**
Net Income	0	48,937	0	0	0	0	0	0	0	0	0	0

Protective Services

Revenue

	Operating				Special Projects				Capital Projects			
	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
Property Taxes-General Revenue	99,161	99,161	103,505	4,345	10,000		2,500	-7,500	15,045	15,045	15,045	0
Shuswap River Fire Protection District	69,094	65,169	76,771	7,678	10,000		12,500	2,500	0	0	19,897	19,897
Fire Protection	11,713	15,584	13,097	1,384				0			36,205	36,205
Contribution - amortization	0	0	0	0				0	0	59,350	0	0
Transfer from reserves	0	0	0	0				0	0	0	19,897	19,897
Transfer from surplus			3,306	3,306			10,000	10,000	16,711	16,711	20,228	3,517
Total Revenue	**179,967**	**179,914**	**196,680**	**16,713**	**20,000**	**0**	**25,000**	**5,000**	**31,756**	**91,106**	**111,273**	**79,517**
Expenditures												
Protective Services	179,967	169,686	196,680	16,713	20,000		25,000	5,000				0
Total Operating Expenses	**179,967**	**169,686**	**196,680**	**16,713**	**20,000**	**0**	**25,000**	**5,000**	**0**	**0**	**0**	**0**
Capital - Protective Services	0	0	0	0					0	0	76,000	76,000
Amortization	0	0	0	0					0	59,350	0	0
Fiscal Services	0	0	0	0					0	0	0	0
Transfer to Reserves	0	0	0	0					31,756	31,756	35,273	3,517
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**31,756**	**91,106**	**111,273**	**79,517**
Total Expenditures	**179,967**	**169,686**	**196,680**	**16,713**	**20,000**	**0**	**25,000**	**5,000**	**31,756**	**91,106**	**111,273**	**79,517**
Net Income	0	10,228	0	0	0	0	0	0	0	0	0	0

Fortune Parks 0.028902

Revenue

	Operating				Special Projects				Capital Projects			
	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
Revenue from Other Sources	705,466	700,283	737,832	32,366	38,300	48,235	40,000	1,700	180,462	209,755	117,094	-63,368
Conditional Grants	2,325	3,150	0	-2,325				0	25,000	28,547	3,722	-21,278
Property Taxes-General Revenue	0	0	0	0				0				0
Contribution - amortization	0	0	0	0				0	0	33,925	0	0
Transfer from reserves	0	0	0	0	18,000	18,000		-18,000	53,253	45,684	46,600	-6,653
Transfer from DCC's	0	0	0	0				0	0	0	0	0
Transfer from surplus	20,000	0	0	-20,000	15,200		59,500	44,300	0	0	20,000	20,000
Total Revenue	**727,791**	**703,433**	**737,833**	**10,041**	**71,500**	**66,235**	**99,500**	**28,000**	**258,715**	**317,912**	**187,416**	**13,347**
Expenditures												
Fortune Parks Recreational Services	727,792	701,419	737,833	10,041	71,500	66,235	99,500	28,000				0
Total Operating Expenses	**727,792**	**701,419**	**737,833**	**10,041**	**71,500**	**66,235**	**99,500**	**28,000**	**0**	**0**	**0**	**0**
Capital - Fortune Parks	0	0	0	0					183,659	209,042	77,722	-105,937
Amortization	0	0	0	0					0	33,925	0	0
Fiscal Services	0	0	0	0					23,800	23,688	0	-23,800
Transfer to Reserves	0	0	0	0					51,256	51,256	109,694	58,438
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**258,715**	**317,912**	**187,416**	**-71,299**
Total Expenditures	**727,792**	**701,419**	**737,833**	**10,041**	**71,500**	**66,235**	**99,500**	**28,000**	**258,715**	**317,912**	**187,416**	**-71,299**
Net Income	0	2,014	0	0	0	0	0	0	0	0	0	84,646

Animal Control

Revenue

	Operating			
	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
Revenue from Other Sources	15,743	13,274	15,118	-625
Conditional Grants	0	0	0	0
Property Taxes-General Revenue	13,777	13,777	13,209	-568
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	**29,520**	**27,051**	**28,327**	**-1,193**
Expenditures				
Animal Control	29,520	22,274	28,327	-1,193
Total Operating Expenses	**29,520**	**22,274**	**28,327**	**-1,193**
Capital - Fortune Parks				0
Amortization				0
Fiscal Services				0
Transfer to Reserves				0
Total Capital Expenses	**0**	**0**	**0**	**0**
Total Expenditures	**29,520**	**22,274**	**28,327**	**-1,193**
Net Income	0	4,777	0	0

	Special Projects			
	2015 Budget	2015 Actual	2015 Budget	2016 vs 2015 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				
Animal Control				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			
	2015 Budget	2015 Actual	2015 Budget	2016 vs 2015 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				
Animal Control				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

Cemetery

Revenue

	Operating				Special Projects				Capital Projects			
	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
Revenue from Other Sources	35,765	36,270	34,811	-954				0	3,500	3,500	3,500	0
Conditional Grants	0	0	0	0				0				0
Property Taxes-General Revenue	14,913	14,900	14,440	-472				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	**50,677**	**51,170**	**49,251**	**-1,426**	**0**	**0**	**0**	**0**	**3,500**	**3,500**	**3,500**	**0**
Expenditures												
Cemetery	50,677	40,833	49,251	-1,426				0				0
Total Operating Expenses	**50,677**	**40,833**	**49,251**	**-1,426**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Capital - Fortune Parks	0			0				0				0
Amortization	0			0				0				0
Fiscal Services	0			0				0				0
Transfer to Reserves	0			0				0	3,500	3,500	3,500	0
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**3,500**	**3,500**	**3,500**	**0**
Total Expenditures	**50,677**	**40,833**	**49,251**	**-1,426**	**0**	**0**	**0**	**0**	**3,500**	**3,500**	**3,500**	**0**
Net Income	0	10,336	0	0	0	0	0	0	0	0	0	0

City of Enderby
Comparison of 2016 Budget vs. 2015 Budget - Sewer

	Operating				Special Projects				Capital Projects			
Revenue	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
User Fees	412,774	460,847	383,707	-29,067	43,672		70,995	27,323	23,157	16,336	23,157	-
Connection Fees	750	0	750	0								-
Frontage Tax	0	0	0	0	22,128	12,774	19,605	-2,523	201,483	212,359	206,282	4,799
Conditional Grants	0	0	0	0				0	-	-	-	-
Misc. Revenue	10,391	12,623	7,625	-2,766						62,332		-
Transfer from DCC's	0	0	0	0					-	-	-	-
Transfer from Surplus	0	0	0	0	42,850		55,000	12,150	89,500	-	78,450	(11,050)
Transfer from Reserves	0	0	0	0				0	-	-	112,100	112,100
Borrow	0	0	0	0					-	-	-	-
Contribution - Amortization	0	0	0	0					-	230,772	-	-
Total Revenue	**423,915**	**473,470**	**392,082**	**-31,833**	**108,650**	**12,774**	**145,600**	**36,950**	**314,140**	**521,799**	**419,989**	**105,849**
Expenditures												
Sewer Maintenance	52,750	38,157	40,000	-12,750				0				
Staff Development	5,500	3,237	3,000	-2,500								
Administration Fee	41,848	41,848	40,904	-944								
PW Equipment	5,895	5,692	5,590	-305								
Labour and benefits	142,622	119,647	122,438	-20,184								
Treatment Plant	139,800	150,738	149,000	9,200				0				
Pre-Engineering/Design/Studies	5,000	1,955	5,000	0			13,000	13,000				
Sludge Handling	28,000	15,499	23,650	-4,350								
Annual Upgrades	0	0	0	0	103,000	8,734	126,100	23,100				
Sundry	0	0	0	0	5,650	4,040	6,500	850				
Legal/Professional Fees	2,500	0	2,500	0								
Total Operating Expenses	**423,915**	**376,772**	**392,082**	**-31,833**	**108,650**	**12,774**	**145,600**	**36,950**	-	-	-	-
Transfer to Reserves	0	0	0	0					101,632	162,964	106,332	4,700
Transfer to Reserves - Asset Manage.			0	0					23,157	23,157	27,955	4,798
Capital	0	0	0	0					128,000	43,748	229,050	101,050
Amortization				0					0	230,772	0	0
Debt Servicing	0	0	0	0					61,351	61,158	56,652	-4,699
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**314,140**	**521,800**	**419,989**	**105,849**
Total Expenditures	**423,915**	**376,772**	**392,082**	**-31,833**	**108,650**	**12,774**	**145,600**	**36,950**	**314,140**	**521,800**	**419,989**	**105,849**
Net Income	0	96,698	0	0	0	0	0	0	0	(0)	0	(0)

City of Enderby
Comparison of 2016 Budget vs. 2015 Budget - Water

	Operating				Special Projects				Capital Projects			
Revenue	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget	2015 Budget	2015 Actual	2016 Budget	2016 vs 2015 Budget
User Fees	438,153	495,888	408,874	-29,279	21,156	2,839	6,756	-14,400				
Connection Fees	825	0	825	0				0				
Frontage Tax	0	0	0	-1	5,844	4,826	24,744	18,900	226,197	227,161	230,790	4,593
Misc. Income	9,100	11,987	8,600	-500				0				
Conditional Grants	0	0	0	0				0	0	-	-	-
Transfer from DCC's	0	0	0	0				0	0	0	0	0
Transfer from Surplus	0	0	39,418	39,418	12,650		31,700	19,050	63,000	13,000	121,000	58,000
Transfer from Reserves	0	0	0	0				0	262,735	116,081	423,075	160,340
Contribution for amortization	0	0	0	0				0	0	322,158	0	0
Borrow	0	0	0	0				0	0	0	0	0
Total Revenue	**448,078**	**507,875**	**457,716**	**9,638**	**39,650**	**7,665**	**63,200**	**23,550**	**551,932**	**678,400**	**774,865**	**222,933**
Expenditures												
Water Maintenance	107,499	89,714	102,500	-4,999	10,000		5,000	-5,000				
Staff Development	5,500	185	2,500	-3,000				0				
Administration Fee	43,106	43,105	45,162	2,056				0				
PW Equipment	36,390	26,082	36,060	-330				0				
Labour and Benefits	155,683	164,920	165,495	9,812				0				
Treatment Plant	97,900	155,452	104,000	6,100	4,000	4,745		-4,000				
Pre-Engineering/Design/Studies	2,000	10,861	2,000	0			11,000	11,000				
Sundry	0	0	0	0	25,650	2,920	47,200	21,550				
Total Operating Expenses	**448,078**	**490,320**	**457,716**	**9,638**	**39,650**	**7,665**	**63,200**	**23,550**	**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					37,039	37,030	41,632	4,593
Capital	0	0	0	0				0	341,000	145,319	559,340	218,340
Amortization	0	0	0	0				0	0	322,158	0	
Debt Servicing	0	0	0	0				0	59,626	59,626	59,626	0
Total Capital Expenses	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**551,932**	**678,400**	**774,865**	**222,933**
Total Expenditures	**448,078**	**490,320**	**457,716**	**9,638**	**39,650**	**7,665**	**63,200**	**23,550**	**551,932**	**678,400**	**774,865**	**222,933**
Net Income	0	17,556	0	0	0	0	0	0	0	0	0	0