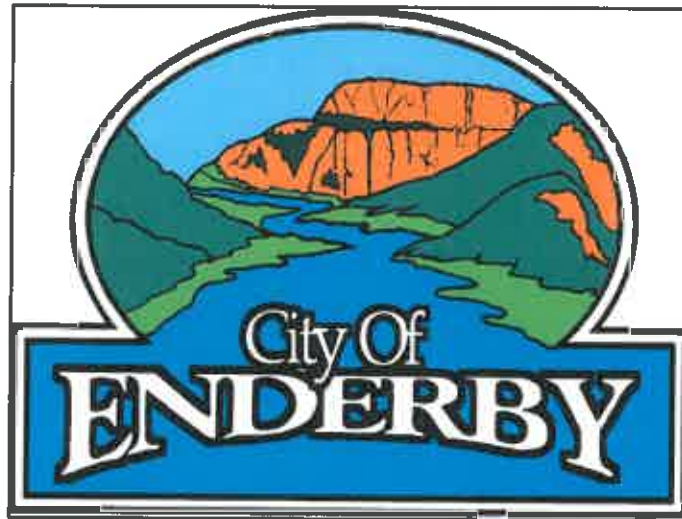


# **CITY OF ENDERBY**



## **2017 BUDGET**

### **Public Input**

**April 18, 2017**

**4:30 PM**

**Council Chambers**

# City of Enderby

2017 Budget - Public Input - April 18, 2017 at 04:30 PM

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## 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 2.0%, or an additional \$38.43 for the average single family home.

### 1. Financial Plan Message

The 2017 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. Planned projects for 2017 include:

- Salmon Arm Drive reconstruction
- New spray park
- Water line renewal at the Shuswap River Crossing
- New park and ball diamond grooming equipment
- Ongoing renewal of major wastewater treatment components to ensure protection of environmental health, including a new oxidation ditch aerator and improvements to lift station communication and control
- Elimination of a lift station on Princess Street in conjunction with Memorial Terrace Phase 2 works, which will provide for gravity drainage to the George Street trunk line
- New and replacement water treatment equipment to ensure ongoing protection of public health, including a new chlorine analyzer
- Renewal of fire department protective gear and purchase of new breathing apparatus equipment
- Increase to small paving budget (e.g. patching and overlays) to address frost-heave related damage stemming from the prolonged extreme cold temperatures this past winter

### 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. 2017 water user fees have remained the same, while sewer user fees have increased by 1.3%. This amounts an additional \$3.39 in water and sewer user fees for the average single family home.

### 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, and user fees and other revenue sources are known, 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 2017 budget proposes a 3.0% increase to general taxation which amounts to an additional \$24.34 for the average residential property. This excludes utility fees and the increase is worked into the overall budget increase of 2.0%.

## **City of Enderby Budget Summary**

### **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 Tuesday, April 18, 2017 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 12, 2017.

City of Enderby  
2017 Taxation/User Fee Impact

Description	2016 Levy/Fees - based on average assessment of \$232,500*	Percentage Increase	Dollar Change	Total 2017
General	811.41	3.0%	24.34	835.75
Water-Frontage	253.00	2.0%	5.00	258.00
Sewer-Frontage	239.00	1.3%	3.00	242.00
Water-User	217.71	0.0%	-	217.71
Sewer-User	271.06	1.3%	3.39	274.45
Refuse	93.40	2.9%	2.70	96.10
<b>Total General Taxes &amp; Utilities</b>	<b>1,885.58</b>	<b>2.0%</b>	<b>38.43</b>	<b>1,924.01</b>

\* Average value of a 2017 home excluding non-market change (i.e. New construction)

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1628

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2017 – 2021 FINANCIAL PLAN

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

1. This bylaw may be cited as "City of Enderby 2017 – 2021 Financial Plan Bylaw No.1628, 2017".
2. Schedule "A" attached hereto and made part of the Bylaw is hereby declared to be the 2017 – 2021 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 2017 – 2021 Financial Plan.
4. Bylaw No. 1597, cited as "City of Enderby 2016 – 2020 Financial Plan Bylaw No. 1597, 2016", is hereby repealed.

READ a FIRST time this \_\_\_\_ day of April, 2017.

READ a SECOND time this \_\_\_\_ day of April, 2017.

READ a THIRD time this \_\_\_\_ day of April, 2017.

RECONSIDERED and ADOPTED this \_\_\_\_ day of May, 2017.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CHIEF ADMINISTRATIVE OFFICER

**SCHEDULE "A"**

City of Enderby  
 Consolidated Statement of Operations  
 Five Year Financial Plan 2017-2021

REVENUES	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget
Municipal Taxation	1,402,998	1,439,754	1,477,615	1,516,610	1,556,777
Utility Taxes / Grants in Lieu	78,824	81,188	83,624	86,133	88,717
Sale of Services / Other Contributions	364,715	400,699	405,739	393,438	1,316,558
Revenue from own Sources	1,375,184	1,477,987	1,512,641	1,538,956	1,583,643
Grants	2,027,528	451,100	451,100	451,100	1,751,100
Sewer Revenue	734,676	741,249	752,815	764,599	776,604
Water Revenue	730,000	669,014	665,249	676,964	688,897
<b>Total Revenues</b>	<b>6,713,925</b>	<b>5,260,991</b>	<b>5,348,783</b>	<b>5,427,800</b>	<b>7,762,296</b>
<b>EXPENSES</b>					
General Government Services	898,134	758,809	774,328	790,155	806,299
Protective Services	201,400	205,428	209,536	213,727	218,001
Transportation Services	535,428	546,137	557,060	568,201	579,565
Environmental Health Services	101,837	103,874	105,952	108,071	110,232
Animal Control	27,433	27,981	28,541	29,112	29,694
Cemetery	51,728	52,763	53,818	54,895	55,992
Recreation & Cultural Services	77,666	79,240	80,825	82,441	84,090
Fortune Parks Recreational Services	810,745	826,960	843,499	860,369	877,577
Sewer Expenditures	588,559	510,468	520,677	531,091	541,712
Water Expenditures	518,260	496,291	506,217	516,341	526,668
Fiscal Services	126,333	110,750	110,750	104,156	104,156
<b>Total Expenses</b>	<b>3,937,543</b>	<b>3,718,701</b>	<b>3,791,203</b>	<b>3,858,559</b>	<b>3,933,986</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>2,776,382</b>	<b>1,542,290</b>	<b>1,557,580</b>	<b>1,569,241</b>	<b>3,828,310</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>2,776,382</b>	<b>1,542,290</b>	<b>1,557,580</b>	<b>1,569,241</b>	<b>3,828,310</b>
<b>ADJUST FOR CASH ITEMS</b>					
Capital Asset expenditures	(4,251,847)	(2,143,816)	(1,231,258)	(1,527,880)	(2,874,231)
Debt Principle repayment	(126,945)	(119,203)	(119,203)	(108,794)	(108,794)
Debt Proceeds	-	522,975	1,058,000	-	-
Transfer From Reserves	2,274,575	1,074,810	(73,279)	1,310,133	432,205
Transfer to Reserves	(1,194,126)	(1,120,385)	(1,191,840)	(1,242,700)	(1,277,490)
Transfer From Operating Surplus	521,961	243,329	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(2,776,382)</b>	<b>(1,542,290)</b>	<b>(1,557,580)</b>	<b>(1,569,241)</b>	<b>(3,828,310)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF ENDERBY  
2017-2021 Financial Plan**

**Statement of Objectives and Policies  
Schedule 'B' of Bylaw No. 1628**

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**

Government Grants form the largest proportion of planned revenue. These grants are for projects whereby the City of Enderby has received grant approval or is anticipating approval in 2017.

User fees and charges form the second 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 third 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.

**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 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 2.0%.
- User fees and charges have increased by 1.3% for sewer user fees and have remained the same for water user fees.

**Table 1: Sources of Funding**

<i>Funding Source</i>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
<i>Property taxes</i>	<b>14.7 %</b>	<b>\$ 1,402,998</b>
<i>User Fees and charges</i>	<b>16.5 %</b>	<b>1,566,538</b>
<i>Other sources</i>	<b>47.5 %</b>	<b>4,513,397</b>
<i>Government grants</i>	<b>21.3 %</b>	<b>2,027,528</b>
<b>Total</b>	<b>100.0 %</b>	<b>\$ 9,510,461</b>



### 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.

#### Objective

- To equitably distribute the tax burden amongst the property classes.

#### 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.
- 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)	79.72	\$ 1,118,508
Utilities (2)	1.19	16,754
Light Industrial (5)	1.95	27,374
Business and Other (6)	16.88	236,829
Recreation / Non-Profit (8)	0.20	2,743
Farmland (9)	0.06	790
Total	100.00	\$ 1,402,998

#### Permissive Tax Exemptions

- The City of Enderby provides permissive tax exemptions consistent with its policy. 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 with 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 2017 Budget vs. 2016 Budget - General

Revenue	Operating				Special Projects				Capital Projects			
	2016 Budget	2016 Actual	2017 Budget	2017 vs 2016 Budget	2016 Budget	2016 Actual	2017 Budget	2017 vs 2016 Budget	2016 Budget	2016 Actual	2017 Budget	2017 vs 2016 Budget
Property Taxes-General Revenue	441,510	441,320	475,822	34,312	6,000	6,000	0	-6,000	689,866	689,866	684,073	-5,793
Property Taxes-Capital Project	0	0	0	0					60,264	60,264	73,728	13,463
Refuse	99,097	98,944	101,861	2,764								0
Grants in Lieu of taxes	54,483	54,613	54,719	235								0
Revenue from Other Sources	230,000	312,246	212,610	-17,390					15,000	442,566	19,000	4,000
Community Works Funding	0	0	0	0					176,185	176,185	176,185	0
Unconditional Grants	458,930	472,455	474,105	15,175								0
Conditional Grants	1,100	3,695	1,100	0			98,050	98,050	0	0	239,539	239,539
Contribution - amortization	0	0	0	0					0	587,541	0	0
Borrowing	0	0	0	0					467,000	467,000	0	-467,000
Transfers from Other Funds	130,715	126,250	131,620	905	43,200		43,200	0	1,903,380	1,607,608	1,067,905	-835,475
Subtotal of all Other Revenue	974,326	1,068,204	976,015	1,689	43,200	0	141,250	98,050	2,561,565	3,280,900	1,502,629	-1,058,936
Transfer from Surplus	0	0	0	0	10,000		20,000	10,000	187,513	2,000	81,953	-105,560
<b>Total Revenue</b>	<b>1,415,835</b>	<b>1,509,523</b>	<b>1,451,837</b>	<b>36,001</b>	<b>59,200</b>	<b>6,000</b>	<b>161,250</b>	<b>102,050</b>	<b>3,499,208</b>	<b>4,033,030</b>	<b>2,342,382</b>	<b>-1,156,826</b>
<b>Expenditures</b>												
Executive	106,826	96,799	115,150	8,324				0				0
General/Administration	599,220	635,963	624,734	25,514	55,700	2,386	158,250	102,550				0
Transportation (PW)	537,308	445,163	535,428	-1,879	3,500	4,952	0	-3,500				0
Protective Services	0	0	0	0				0				0
Refuse	99,116	97,534	101,837	2,722				0				0
Animal Control	0	0	0	0				0				0
Cemetery	0	0	0	0				0				0
Parks Services	73,366	79,352	74,686	1,320			3,000	3,000				0
Fortune Parks	0	0	0	0				0				0
<b>Total Operating Expenses</b>	<b>1,415,836</b>	<b>1,354,811</b>	<b>1,451,836</b>	<b>36,001</b>	<b>59,200</b>	<b>7,338</b>	<b>161,250</b>	<b>102,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Transportation	0	0	0	0					2,720,640	2,566,338	1,567,144	-1,153,496
Capital - Administration	0	0	0	0					15,000	28,390	0	-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	587,541	0	0
Fiscal Services	0	0	0	0					182,285	156,449	176,545	-5,740
Transfer to Reserves	0	0	0	0					581,283	684,086	598,693	17,410
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,499,208</b>	<b>4,022,805</b>	<b>2,342,382</b>	<b>-1,156,826</b>
<b>Total Expenditures</b>	<b>1,415,836</b>	<b>1,354,811</b>	<b>1,451,836</b>	<b>36,001</b>	<b>59,200</b>	<b>7,338</b>	<b>161,250</b>	<b>102,050</b>	<b>3,499,208</b>	<b>4,022,805</b>	<b>2,342,382</b>	<b>-1,156,826</b>
Net Income	0	154,713	0	0	0	-1,338	0	0	0	10,225	0	0

**Protective Services**

**Revenue**

	<b>Operating</b>				<b>Special Projects</b>				<b>Capital Projects</b>			
			2017 vs 2016				2017 vs 2016				2017 vs 2016	
	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget
Property Taxes-General Revenue	103,504	103,504	106,522	3,017	2,500	2,500	-2,500	15,046	15,045	35,036	19,990	
Shuswap River Fire Protection District	76,772	76,377	80,322	3,550	12,500	12,803	-12,500	19,897	0	53,333	33,436	
Fire Protection	13,097	16,427	14,556	1,459			0	36,205		53,333	17,128	
Contribution - amortization	0	0	0	0			0	0	78,633	0	0	
Transfer from reserves	3,306	3,306	0	-3,306			0	19,897	0	53,333	33,436	
Transfer from surplus				0	10,000	10,000	-10,000	20,228	20,228	11,308	-8,920	
<b>Total Revenue</b>	<b>196,680</b>	<b>199,615</b>	<b>201,400</b>	<b>4,720</b>	<b>25,000</b>	<b>25,303</b>	<b>0</b>	<b>-25,000</b>	<b>111,273</b>	<b>113,906</b>	<b>206,344</b>	<b>95,071</b>

**Expenditures**

Protective Services	196,680	194,669	201,400	4,720	25,000	25,605	-25,000					0
<b>Total Operating Expenses</b>	<b>196,680</b>	<b>194,669</b>	<b>201,400</b>	<b>4,720</b>	<b>25,000</b>	<b>25,605</b>	<b>0</b>	<b>-25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Protective Services	0	0	0	0					76,000	0	160,000	84,000
Amortization	0	0	0	0					0	78,633	0	0
Fiscal Services	0	0	0	0					0	0	0	0
Transfer to Reserves	0	0	0	0					35,273	35,273	46,344	11,071
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,273</b>	<b>113,906</b>	<b>206,344</b>	<b>95,071</b>
<b>Total Expenditures</b>	<b>196,680</b>	<b>194,669</b>	<b>201,400</b>	<b>4,720</b>	<b>25,000</b>	<b>25,605</b>	<b>0</b>	<b>-25,000</b>	<b>111,273</b>	<b>113,906</b>	<b>206,344</b>	<b>95,071</b>
Net Income	0	4,946	0	0	0	-303	0	0	0	0	0	0



**Fortune Parks**

**Revenue**

	<b>Operating</b>				<b>Special Projects</b>				<b>Capital Projects</b>			
			2017 vs 2016				2017 vs 2016				2017 vs 2016	
	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget
Revenue from Other Sources	737,832	736,603	757,840	20,008	40,000	40,000	43,550	3,550	117,094	117,094	134,355	17,261
Conditional Grants	0	6,554	9,355	9,355				0	3,722	3,722	111,400	107,678
Property Taxes-General Revenue	0	0	0	0				0	0	41,293	0	0
Contribution - amortization	0	0	0	0				0	0	46,600	80,200	380,200
Transfer from reserves	0	0	0	0				0	46,600	80,200	380,200	333,600
Transfer from DCC's	0	0	0	0				0	0	4,800	0	0
Transfer from surplus	0	0	0	0	59,500	71,110	0	-59,500	20,000	44,414	26,000	6,000
<b>Total Revenue</b>	<b>737,833</b>	<b>743,158</b>	<b>767,195</b>	<b>29,363</b>	<b>99,500</b>	<b>111,110</b>	<b>43,550</b>	<b>-55,950</b>	<b>187,416</b>	<b>291,524</b>	<b>651,955</b>	<b>464,539</b>

**Expenditures**

Fortune Parks Recreational Services	737,833	747,602	767,195	29,362	99,500	103,560	43,550	-55,950				0
<b>Total Operating Expenses</b>	<b>737,833</b>	<b>747,602</b>	<b>767,195</b>	<b>29,362</b>	<b>99,500</b>	<b>103,560</b>	<b>43,550</b>	<b>-55,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Fortune Parks	0	0	0	0					77,722	143,250	527,000	449,278
Amortization	0	0	0	0					0	41,293	0	0
Fiscal Services	0	0	0	0					0	0	0	0
Transfer to Reserves	0	0	0	0					109,694	109,694	124,955	15,261
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>187,416</b>	<b>294,238</b>	<b>651,955</b>	<b>464,539</b>
<b>Total Expenditures</b>	<b>737,833</b>	<b>747,602</b>	<b>767,195</b>	<b>29,362</b>	<b>99,500</b>	<b>103,560</b>	<b>43,550</b>	<b>-55,950</b>	<b>187,416</b>	<b>294,238</b>	<b>651,955</b>	<b>464,539</b>
Net Income	0	-4,444	0	0	0	7,550	0	0	0	-2,714	0	0

**Animal Control**

**Revenue**

	<b>Operating</b>				<b>Special Projects</b>				<b>Capital Projects</b>			
			2017 vs 2016				2017 vs 2016				2017 vs 2016	
	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget
Revenue from Other Sources	15,118	15,724	14,248	-870							24,805	24,805
Conditional Grants	0	0	0	0							0	0
Property Taxes-General Revenue	13,209	13,209	13,184	-24							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
<b>Total Revenue</b>	<b>28,327</b>	<b>28,933</b>	<b>27,433</b>	<b>-894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,805</b>	<b>24,805</b>

**Expenditures**

Animal Control	28,327	20,317	27,433	-894								0
<b>Total Operating Expenses</b>	<b>28,327</b>	<b>20,317</b>	<b>27,433</b>	<b>-894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital				0								0
Amortization				0								0
Fiscal Services				0								0
Transfer to Reserves				0							24,805	24,805
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,805</b>	<b>24,805</b>
<b>Total Expenditures</b>	<b>28,327</b>	<b>20,317</b>	<b>27,433</b>	<b>-894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,805</b>	<b>24,805</b>
Net Income	0	8,616	0	0	0	0	0	0	0	0	0	0

**Cemetery**

**Revenue**

	<b>Operating</b>				<b>Special Projects</b>				<b>Capital Projects</b>			
			2017 vs 2016				2017 vs 2016				2017 vs 2016	
	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget	2016 Budget	2016 Actual	2017 Budget	Budget
Revenue from Other Sources	34,811	43,280	37,094	2,283				0	3,500	3,500	60,269	56,769
Conditional Grants	0	0	0	0				0				0
Property Taxes-General Revenue	14,440	13,460	14,634	194				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
<b>Total Revenue</b>	<b>49,251</b>	<b>56,740</b>	<b>51,728</b>	<b>2,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>60,269</b>	<b>56,769</b>

**Expenditures**

Cemetery	49,251	39,670	51,728	2,477				0				0
<b>Total Operating Expenses</b>	<b>49,251</b>	<b>39,670</b>	<b>51,728</b>	<b>2,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	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	60,269	56,769
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>60,269</b>	<b>56,769</b>
<b>Total Expenditures</b>	<b>49,251</b>	<b>39,670</b>	<b>51,728</b>	<b>2,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,500</b>	<b>3,500</b>	<b>60,269</b>	<b>56,769</b>
Net Income	0	17,070	0	0	0	0	0	0	0	0	0	0

City of Enderby  
Comparison of 2017 Budget vs. 2016 Budget - Sewer

Revenue	Operating				Special Projects				Capital Projects			
	2016 Budget	2016 Actual	2017 Budget	2017 vs 2016 Budget	2016 Budget	2016 Actual	2017 Budget	2017 vs 2016 Budget	2016 Budget	2016 Actual	2017 Budget	2017 vs 2016 Budget
User Fees	383,708	385,620	402,729	19,022	90,600	90,600	85,289	-5,311	3,551	3,551	4,071	520
Connection Fees	750	1,500	750	0			211	211	225,888	226,477	230,146	4,258
Frontage Tax	0	0	393	393		3,744		0	-	-	130,156	130,156
Conditional Grants	0	0	0	0					-	63,893	-	-
Misc. Revenue	7,625	14,156	11,087	3,463					-	-	-	-
Transfer from DCC's	0	0	0	0					78,450	8,909	160,000	81,550
Transfer from Surplus	0	0	13,200	13,200	55,000		74,900	19,900	112,100	88,007	276,727	164,627
Transfer from Reserves	0	0	0	0				0	-	-	-	-
Borrow	0	0	0	0					-	-	-	-
Contribution - Amortization	0	0	0	0					-	231,821	-	-
<b>Total Revenue</b>	<b>392,082</b>	<b>401,276</b>	<b>428,159</b>	<b>36,077</b>	<b>145,600</b>	<b>94,344</b>	<b>160,400</b>	<b>14,800</b>	<b>419,989</b>	<b>622,658</b>	<b>801,100</b>	<b>381,111</b>
<b>Expenditures</b>												
Sewer Maintenance	40,000	23,937	38,100	-1,900				0				
Staff Development	3,000	1,924	3,000	0								
Administration Fee	40,904	40,904	42,139	1,235								
PW Equipment	5,590	6,588	5,700	110								
Labour and benefits	122,438	118,327	129,369	6,931								
Treatment Plant	149,000	133,082	175,700	26,700			30,300	30,300				
Pre-Engineering/Design/Studies	5,000	5,346	5,000	0	13,000	1,020		-13,000				
Sludge Handling	23,650	21,174	23,650	0								
Annual Upgrades	0	0	0	0	126,100	2,938	115,100	-11,000				
Sundry	0	0	3,000	3,000	6,500	8,695	15,000	8,500				
Legal/Professional Fees	2,500	0	2,500	0								
<b>Total Operating Expenses</b>	<b>392,082</b>	<b>351,282</b>	<b>428,159</b>	<b>36,077</b>	<b>145,600</b>	<b>12,653</b>	<b>160,400</b>	<b>14,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer to Reserves	0	0	0	0					106,332	106,332	106,332	0
Transfer to Reserves - Asset Manage.	0	0	0	0					27,955	27,955	32,734	4,779
Capital	0	0	0	0					229,050	160,949	605,383	376,333
Amortization	0	0	0	0					0	231,821	0	0
Debt Servicing	0	0	0	0					56,652	56,652	56,652	0
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>419,989</b>	<b>583,709</b>	<b>801,100</b>	<b>381,112</b>
<b>Total Expenditures</b>	<b>392,082</b>	<b>351,282</b>	<b>428,159</b>	<b>36,077</b>	<b>145,600</b>	<b>12,653</b>	<b>160,400</b>	<b>14,800</b>	<b>419,989</b>	<b>583,709</b>	<b>801,100</b>	<b>381,112</b>
Net Income	0	49,994	0	0	0	81,691	0	0	0	38,949	(0)	(1)

City of Enderby  
Comparison of 2017 Budget vs. 2016 Budget - Water

Revenue

	Operating			2017 vs 2016
	2016 Budget	2016 Actual	2017 Budget	Budget
User Fees	448,292	443,594	451,835	3,543
Water Levy Rebate	-39,418	-39,418	0	39,418
Connection Fees	825	3,682	825	0
Frontage Tax	0	0	0	0
Misc. Income	8,600	35,059	9,500	900
Conditional Grants	0	0	0	0
Transfer from DCC's	0	0	0	0
Transfer from Surplus	39,418	39,418	0	-39,418
Transfer from Reserves	0	0	0	0
Contribution for amortization	0	0	0	0
Borrow	0	0	0	0
<b>Total Revenue</b>	<b>457,717</b>	<b>482,334</b>	<b>462,160</b>	<b>4,443</b>

Special Projects

	Special Projects			2017 vs 2016
	2016 Budget	2016 Actual	2017 Budget	Budget
	6,756	6,756	6,530	-226
				0
	24,744	24,134	25,970	1,226
				0
				0
	31,700	25,156	23,600	-8,100
				0
				0
				0
<b>Total</b>	<b>63,200</b>	<b>56,046</b>	<b>56,100</b>	<b>-7,100</b>

Capital Projects

	Capital Projects			2017 vs 2016
	2016 Budget	2016 Actual	2017 Budget	Budget
	230,790	230,790	235,341	4,551
		49,255		-
	0		812,844	812,844
	0	0	0	0
	121,000	10,000	111,000	(10,000)
	423,075	381,102	453,211	30,136
	0	321,409	0	0
	0	0	0	0
<b>Total</b>	<b>774,865</b>	<b>992,556</b>	<b>1,612,396</b>	<b>837,531</b>

Expenditures

	Operating			2017 vs 2016
	2016 Budget	2016 Actual	2017 Budget	Budget
Water Maintenance	102,500	102,606	105,000	2,500
Staff Development	2,500	3,351	2,500	0
Administration Fee	45,162	45,162	46,582	1,420
PW Equipment	36,060	30,084	34,200	-1,860
Labour and Benefits	165,495	156,470	164,878	-617
Treatment Plant	104,000	92,555	104,000	0
Pre-Engineering/Design/Studies	2,000	6,984	5,000	3,000
Sundry	0	0	0	0
<b>Total Operating Expenses</b>	<b>457,717</b>	<b>437,211</b>	<b>462,160</b>	<b>4,443</b>
Transfer to Reserves	0	0	0	0
Transfer to Reserves - Asset Management	0	0	0	0
Capital	0	0	0	0
Amortization	0	0	0	0
Debt Servicing	0	0	0	0
<b>Total Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>457,717</b>	<b>437,211</b>	<b>462,160</b>	<b>4,443</b>
Net Income	0	45,124	0	0

	Special Projects			2017 vs 2016
	2016 Budget	2016 Actual	2017 Budget	Budget
	5,000		5,000	0
				0
				0
				0
				0
	11,000			-11,000
	47,200	59,425	51,100	3,900
				0
				0
				0
<b>Total</b>	<b>63,200</b>	<b>59,425</b>	<b>56,100</b>	<b>-7,100</b>
				0
				0
				0
				0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
				0
				0
				0
				0
<b>Total</b>	<b>63,200</b>	<b>59,425</b>	<b>56,100</b>	<b>-7,100</b>
	0	-3,379	0	0

	Capital Projects			2017 vs 2016
	2016 Budget	2016 Actual	2017 Budget	Budget
	114,267	116,072	114,267	0
	41,632	41,632	85,727	44,095
	559,340	455,929	1,392,320	832,980
	0	321,409	0	
	59,626	53,381	20,081	-39,545
<b>Total</b>	<b>774,865</b>	<b>988,423</b>	<b>1,612,396</b>	<b>837,531</b>
<b>Total</b>	<b>774,865</b>	<b>988,423</b>	<b>1,612,396</b>	<b>837,531</b>
	0	4,133	0	0