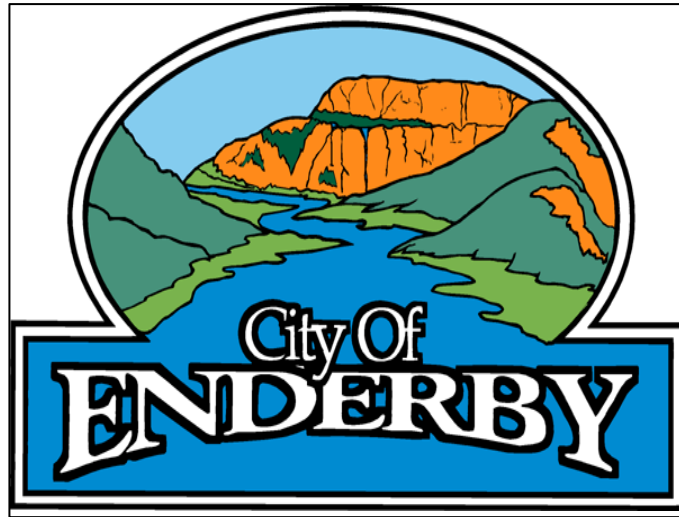


# **CITY OF ENDERBY**



## **2018 BUDGET**

### **Public Input**

**May 7, 2018**

**4:30 PM**

**Council Chambers**

# City of Enderby

2018 Budget - Public Input - May 07, 2018 at 04:30 PM

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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 **1.9%**, or an additional \$39.86 for the average single family home.

**1. Financial Plan Message**

The 2018 budget challenges include capital initiatives, aging infrastructure, increased regulatory and service demands, and inflationary pressures on suppliers and utilities. 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. User Fees**

User fee adjustments are determined by analyzing cost changes and assessing the community's ability to pay. 2018 water user fees have increased by 1.2% , while sewer user fees have increased by 3%. This amounts to an additional \$10.89 in water and sewer user fees for the average single family home.

**3. Taxation Policy**

Once service levels are established, and user fees and other revenue sources are known, the revenue required to balance the budget is collected from property taxation. Tax rates are calculated to sustain the City and not to defer ongoing operations and maintenance obligations artificially. The 2018 budget proposes a 1.7% increase to general taxation which amounts to an additional \$17.25 for the average residential property.

**4. 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.

**5. Public Input**

The Public Input meeting will take place Monday, May 07, 2018 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, May 02, 2018.

City of Enderby  
 2018 Taxation/User Fee Impact

Description	2017 Levy/Fees - based on average assessment of \$283,800*	Percentage Increase	Dollar Change	Total 2018
General	1,021.00	1.7%	17.25	1,038.25
Water-Frontage	258.00	2.1%	5.37	263.37
Sewer-Frontage	242.00	2.5%	5.95	247.95
Water-User	217.71	1.2%	2.55	220.26
Sewer-User	274.45	3.0%	8.34	282.79
Refuse	96.10	0.4%	0.39	96.49
<b>Total General Taxes &amp; Utilities</b>	<b>2,109.26</b>	<b>1.9%</b>	<b>39.86</b>	<b>2,149.12</b>

\* Average value of a 2018 home excluding non-market change (i.e. New construction)

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1650

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2018 – 2022 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 2018 – 2022 Financial Plan Bylaw No.1650, 2018”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2018 – 2022 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 2018 – 2022 Financial Plan.
4. Bylaw No. 1628, cited as “City of Enderby 2017 – 2021 Financial Plan Bylaw No. 1628, 2017”, is hereby repealed.

READ a FIRST time this    day of    , 2018.

READ a SECOND time this    day of    , 2018.

READ a THIRD time this    day of    , 2018.

RECONSIDERED and ADOPTED this    day of    , 2018.

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MAYOR

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CHIEF ADMINISTRATIVE OFFICER

## SCHEDULE "A"

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

	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
<b>REVENUES</b>					
Municipal Taxation	1,442,106	1,480,035	1,519,105	1,559,345	1,600,794
Utility Taxes / Grants in Lieu	84,627	87,166	89,781	92,474	95,248
Sale of Services / Other Contributions	363,587	399,549	404,566	392,241	1,315,337
Revenue from own Sources	1,259,817	1,360,313	1,392,613	1,416,528	1,458,766
Grants	1,078,662	1,086,337	451,100	451,100	1,751,100
Sewer Revenue	763,318	687,539	710,059	720,937	732,018
Water Revenue	744,744	823,262	822,136	836,538	851,208
<b>Total Revenues</b>	<b>5,736,861</b>	<b>5,924,201</b>	<b>5,389,360</b>	<b>5,469,163</b>	<b>7,804,471</b>
<b>EXPENSES</b>					
General Government Services	948,382	810,062	826,605	843,478	860,689
Protective Services	240,767	245,582	250,494	255,504	260,614
Transportation Services	590,773	602,589	614,640	626,933	639,472
Environmental Health Services	102,282	104,327	106,414	108,542	110,713
Animal Control	27,757	28,313	28,879	29,456	30,046
Cemetery	78,393	79,961	81,561	83,192	84,856
Recreation & Cultural Services	82,199	83,843	85,520	87,230	88,975
Fortune Parks Recreational Services	820,273	836,679	853,412	870,480	887,890
Sewer Expenditures	542,637	463,628	472,901	482,359	492,006
Water Expenditures	625,787	605,968	618,088	630,449	643,058
Fiscal Services	113,650	110,750	110,750	104,156	104,156
<b>Total Expenses</b>	<b>4,172,900</b>	<b>3,971,702</b>	<b>4,049,264</b>	<b>4,121,779</b>	<b>4,202,475</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>1,563,961</b>	<b>1,952,499</b>	<b>1,340,096</b>	<b>1,347,384</b>	<b>3,601,996</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>1,563,961</b>	<b>1,952,499</b>	<b>1,340,096</b>	<b>1,347,384</b>	<b>3,601,996</b>
<b>ADJUST FOR CASH ITEMS</b>					
Capital Asset expenditures	(3,457,880)	(1,492,456)	(1,145,758)	(1,527,880)	(3,014,231)
Debt Principle repayment	(119,203)	(119,203)	(119,203)	(108,794)	(108,794)
Debt Proceeds	449,525	-	1,058,000	-	-
Transfer From Reserves	2,044,922	516,140	(158,779)	1,310,133	572,205
Transfer to Reserves	(1,232,348)	(1,260,351)	(1,332,704)	(1,384,479)	(1,420,202)
Transfer From Operating Surplus	751,023	403,371	358,348	363,636	369,026
<b>TOTAL CASH ADJUSTMENT</b>	<b>(1,563,961)</b>	<b>(1,952,499)</b>	<b>(1,340,096)</b>	<b>(1,347,384)</b>	<b>(3,601,996)</b>
<b>FINANCIAL PLAN BALANCE</b>					

**CITY OF ENDERBY**  
**2018-2022 Financial Plan**

**Statement of Objectives and Policies**  
**Schedule 'B' of Bylaw No. 1650**

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 2018.

***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 average net increase for property taxes is 1.69%.
- User fees and charges have increased by 3.04% for sewer user fees and 1.17% 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>16.1%</b>	<b>\$ 1,442,106</b>
<i>User Fees and charges</i>	<b>17.9%</b>	<b>\$1,610,342</b>
<i>Other sources</i>	<b>49.0%</b>	<b>\$4,401,696</b>
<i>Government grants</i>	<b>12.0%</b>	<b>\$1,078,662</b>
<i>Total</i>	<b>100.0 %</b>	<b>\$8,982,331</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**

<b>Property Class</b>	<b>% Of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	<b>79.82%</b>	<b>\$ 1,151,088</b>
Utilities (2)	<b>1.16%</b>	<b>\$16,754</b>
Light Industrial (5)	<b>1.95%</b>	<b>\$28,174</b>
Business and Other (6)	<b>16.89%</b>	<b>\$243,583</b>
Recreation / Non-Profit (8)	<b>.12%</b>	<b>\$1,799</b>



Farmland (9)	.05%	\$709
Total	100.00	\$1,442,106

**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 2018 Budget vs. 2017 Budget - General**

Revenue	Operating				Special Projects				Capital Projects			
	2017 Budget	2017 Actual	2018 vs 2017		2017 Budget	2017 Actual	2018 vs 2017		2017 Budget	2017 Actual	2018 vs 2017	
			2018 Budget	Budget			2018 Budget	Budget			2018 Budget	Budget
Property Taxes-General Revenue	475,815	477,208	508,510	32,695			10,000	10,000	684,072	684,072	658,281	-25,791
Property Taxes-Capital Project	0	0	0	0				0	73,728	73,728	87,753	14,025
Refuse	101,861	102,346	102,279	418				0				0
Grants in Lieu of taxes	54,718	54,737	55,375	657				0				0
Revenue from Other Sources	212,610	316,264	214,682	2,073				0	19,000	45,196	0	-19,000
Community Works Funding	0	0	0	0				0	176,185	177,904	184,678	8,493
Unconditional Grants	474,105	474,405	487,214	13,109				0				0
Conditional Grants	1,100	889	900	-200	98,050	42,000	71,550	-26,500	239,539	0	0	-239,539
Contribution - amortization	0	0	0	0				0	0	708,920	0	0
Borrowing	0	0	0	0				0	0	0	449,525	449,525
Transfers from Other Funds	131,620	121,582	140,123	8,503	43,200			-43,200	1,067,905	693,810	938,287	-129,618
Subtotal of all Other Revenue	976,014	1,070,224	1,000,574	24,560	141,250	42,000	71,550	-69,700	1,502,629	1,625,831	1,572,490	69,861
Transfer from Surplus	0	0	0	0	20,000		132,964	112,964	81,953	91,530	48,317	-33,636
<b>Total Revenue</b>	<b>1,451,829</b>	<b>1,547,432</b>	<b>1,509,084</b>	<b>57,256</b>	<b>161,250</b>	<b>42,000</b>	<b>214,514</b>	<b>53,264</b>	<b>2,342,382</b>	<b>2,475,161</b>	<b>2,366,840</b>	<b>24,458</b>
<b>Expenditures</b>												
Executive	115,150	100,541	116,773	1,623			10,000	10,000				0
General/Administration	624,734	591,073	658,795	34,061	158,250	44,386	162,814	4,564				0
Transportation (PW)	535,420	467,156	549,073	13,653			41,700	41,700				0
Protective Services	0	0	0	0				0				0
Refuse	101,838	100,686	102,282	444				0				0
Animal Control	0	0	0	0				0				0
Cemetery	0	0	0	0				0				0
Parks Services	74,686	79,175	82,199	7,513	3,000	3,000	0	-3,000				0
Fortune Parks	0	0	0	0				0				0
<b>Total Operating Expenses</b>	<b>1,451,828</b>	<b>1,338,631</b>	<b>1,509,122</b>	<b>57,294</b>	<b>161,250</b>	<b>47,386</b>	<b>214,514</b>	<b>53,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Transportation	0	0	0	0					1,567,144	972,506	1,613,876	46,732
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	0	708,920	0	0
Fiscal Services	0	0	0	0					176,545	176,444	176,201	-344
Transfer to Reserves	0	0	0	0					598,693	623,334	576,763	-21,930
<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>2,342,382</b>	<b>2,481,204</b>	<b>2,366,840</b>	<b>24,458</b>
<b>Total Expenditures</b>	<b>1,451,828</b>	<b>1,338,631</b>	<b>1,509,122</b>	<b>57,293</b>	<b>161,250</b>	<b>47,386</b>	<b>214,514</b>	<b>53,264</b>	<b>2,342,382</b>	<b>2,481,204</b>	<b>2,366,840</b>	<b>24,458</b>
Net Income	0	208,801	-38	-39	0	-5,386	0	0	0	-6,043	0	0

Protective Services

Revenue

	Operating			
	2017 Budget	2017 Actual	2018 Budget	2018 vs 2017 Budget
Property Taxes-General Revenue	106,522	106,522	104,296	-2,226
Shuswap River Fire Protection District	80,322	-13,987	78,096	-2,226
Fire Protection	14,556	449,675	15,824	1,268
Conditional Grants	0	0	0	0
Contribution - amortization	0	0	0	0
Transfer from reserves	0	0	0	0
Transfer from surplus				0
<b>Total Revenue</b>	<b>201,400</b>	<b>542,209</b>	<b>198,217</b>	<b>-3,183</b>

	Special Projects			
	2017 Budget	2017 Actual	2018 Budget	2018 vs 2017 Budget
				0
				0
				0
			32,390	32,390
				0
				0
			10,160	10,160
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>42,550</b>	<b>42,550</b>

	Capital Projects			
	2017 Budget	2017 Actual	2018 Budget	2018 vs 2017 Budget
	35,037	35,037	45,000	9,963
	53,333	52,009	0	-53,333
	53,333	52,009	35,000	-18,333
	0	0	0	0
	0	61,426	0	0
	53,333	52,009	0	-53,333
	11,308	0	99,998	88,690
<b>Total Revenue</b>	<b>206,344</b>	<b>252,490</b>	<b>179,998</b>	<b>-26,346</b>

Expenditures

Protective Services	201,400	431,989	198,217	-3,183
<b>Total Operating Expenses</b>	<b>201,400</b>	<b>431,989</b>	<b>198,217</b>	<b>-3,183</b>
Capital - Protective Services	0	0	0	0
Amortization	0	0	0	0
Fiscal Services	0	0	0	0
Transfer to Reserves	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>201,400</b>	<b>431,989</b>	<b>198,217</b>	<b>-3,183</b>
Net Income	0	110,220	0	0

			42,550	42,550
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>42,550</b>	<b>42,550</b>
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>42,550</b>	<b>42,550</b>
			0	0
			0	0

				0
				0
	160,000	156,027	35,000	-125,000
	0	61,426	0	0
	0	0	0	0
	46,344	46,344	144,998	98,654
<b>Total Capital Expenses</b>	<b>206,344</b>	<b>263,796</b>	<b>179,998</b>	<b>-26,346</b>
<b>Total Revenue</b>	<b>206,344</b>	<b>263,796</b>	<b>179,998</b>	<b>-26,346</b>
				0
				0

Fortune Parks

Revenue

	Operating				Special Projects				Capital Projects			
	2017 Budget	2017 Actual	2018 vs 2017		2017 Budget	2017 Actual	2018 vs 2017		2017 Budget	2017 Actual	2018 vs 2017	
			2018 Budget	Budget			2018 Budget	Budget			2018 Budget	Budget
Revenue from Other Sources	757,840	755,948	767,572	9,732	43,550	43,550	49,276	5,726	134,355	134,355	138,265	3,910
Conditional Grants	9,355	5,275	3,425	-5,930		900		0	111,400	63,000	0	-111,400
Property Taxes-General Revenue	0	0	0	0				0				0
Contribution - amortization	0	0	0	0				0	0	48,303	0	0
Transfer from reserves	0	0	0	0				0	380,200	280,085	110,000	-270,200
Transfer from DCC's	0	0	0	0				0	0	0	0	0
Transfer from surplus	0	0	0	0	0		0	0	26,000	38,302	31,800	5,800
<b>Total Revenue</b>	<b>767,195</b>	<b>761,223</b>	<b>770,997</b>	<b>3,802</b>	<b>43,550</b>	<b>44,450</b>	<b>49,276</b>	<b>5,726</b>	<b>651,955</b>	<b>564,045</b>	<b>280,065</b>	<b>-371,890</b>

Expenditures

Fortune Parks Recreational Services	767,195	792,647	770,997	3,802	43,550	44,022	49,276	5,726				0
<b>Total Operating Expenses</b>	<b>767,195</b>	<b>792,647</b>	<b>770,997</b>	<b>3,802</b>	<b>43,550</b>	<b>44,022</b>	<b>49,276</b>	<b>5,726</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Fortune Parks	0	0	0	0					527,000	374,196	141,800	-385,200
Amortization	0	0	0	0					0	48,303	0	0
Fiscal Services	0	0	0	0					0	0	0	0
Transfer to Reserves	0	0	0	0					124,955	95,107	138,265	13,310
<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>651,955</b>	<b>517,606</b>	<b>280,065</b>	<b>-371,890</b>
<b>Total Expenditures</b>	<b>767,195</b>	<b>792,647</b>	<b>770,997</b>	<b>3,802</b>	<b>43,550</b>	<b>44,022</b>	<b>49,276</b>	<b>5,726</b>	<b>651,955</b>	<b>517,606</b>	<b>280,065</b>	<b>-371,890</b>
Net Income	0	-31,423	0	0	0	428	0	0	0	46,439	0	0

**Animal Control**

**Revenue**

	<b>Operating</b>				<b>Special Projects</b>				<b>Capital Projects</b>			
			2018 vs 2017				2018 vs 2017				2018 vs 2017	
	2017 Budget	2017 Actual	2018 Budget	Budget	2017 Budget	2017 Actual	2018 Budget	Budget	2017 Budget	2017 Actual	2018 Budget	Budget
Revenue from Other Sources	14,248	15,318	14,325	77					24,805	24,805	0	-24,805
Conditional Grants	0	0	0	0								0
Property Taxes-General Revenue	13,184	13,184	13,432	248								0
Contribution - amortization	0	0	0	0								0
Transfer from reserves	0	0	0	0								0
Transfer from DCC's	0	0	0	0								0
Transfer from surplus	0	0	0	0								0
<b>Total Revenue</b>	<b>27,432</b>	<b>28,502</b>	<b>27,757</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,805</b>	<b>24,805</b>	<b>0</b>	<b>-24,805</b>

**Expenditures**

Animal Control	27,432	23,022	27,757	325								0
<b>Total Operating Expenses</b>	<b>27,432</b>	<b>23,022</b>	<b>27,757</b>	<b>325</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	0	-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>24,805</b>	<b>24,805</b>	<b>0</b>	<b>-24,805</b>
<b>Total Expenditures</b>	<b>27,432</b>	<b>23,022</b>	<b>27,757</b>	<b>325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,805</b>	<b>24,805</b>	<b>0</b>	<b>-24,805</b>
Net Income	0	5,480	0	0	0	0	0	0	0	0	0	0

Cemetery

Revenue

	Operating				Special Projects				Capital Projects			
	2017 Budget	2017 Actual	2018 vs 2017		2017 Budget	2017 Actual	2018 vs 2017		2017 Budget	2017 Actual	2018 vs 2017	
			2018 Budget	Budget			2018 Budget	Budget			2018 Budget	Budget
Revenue from Other Sources	37,618	44,790	38,560	942					60,269	60,269	3,500	-56,769
Conditional Grants	0	0	0	0								0
Property Taxes-General Revenue	14,110	13,460	14,834	724								0
Contribution - amortization	0	0	0	0								0
Transfer from reserves	0	0	0	0			25,000	25,000				0
Transfer from DCC's	0	0	0	0								0
Transfer from surplus	0	0	0	0								0
<b>Total Revenue</b>	<b>51,728</b>	<b>58,250</b>	<b>53,393</b>	<b>1,665</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>60,269</b>	<b>60,269</b>	<b>3,500</b>	<b>-56,769</b>

Expenditures

Cemetery	51,728	44,981	53,393	1,666			25,000	25,000				0
<b>Total Operating Expenses</b>	<b>51,728</b>	<b>44,981</b>	<b>53,393</b>	<b>1,666</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital	0			0								0
Amortization	0			0								0
Fiscal Services	0			0								0
Transfer to Reserves	0			0					60,269	60,269	3,500	-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>60,269</b>	<b>60,269</b>	<b>3,500</b>	<b>-56,769</b>
<b>Total Expenditures</b>	<b>51,728</b>	<b>44,981</b>	<b>53,393</b>	<b>1,666</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>60,269</b>	<b>60,269</b>	<b>3,500</b>	<b>-56,769</b>
Net Income	0	13,269	0	0	0	0	0	0	0	0	0	0

City of Enderby  
Comparison of 2018 Budget vs. 2017 Budget - Sewer

Revenue	Operating				Special Projects				Capital Projects			
			2018 vs 2017				2018 vs 2017				2018 vs 2017	
	2017 Budget	2017 Actual	2018 Budget	Budget	2017 Budget	2017 Actual	2018 Budget	Budget	2017 Budget	2017 Actual	2018 Budget	Budget
User Fees	402,585	405,854	425,135	22,550	85,289	85,289	79,500	-5,789	4,214	4,214	2,408	(1,806)
Connection Fees	750	0	750	0								-
Frontage Tax	535	0	590	55	211			-211	230,146	229,483	236,873	6,727
Conditional Grants	0	0	0	0				0	130,156	-	-	(130,156)
Misc. Revenue	11,087	20,068	18,062	6,975					-	-	-	-
Transfer from DCC's	0	0	0	0					-	-	-	-
Transfer from Surplus	13,200	0	9,000	-4,200	74,900		9,600	-65,300	160,000	23,665	203,184	43,184
Transfer from Reserves	0	0	0	0				0	276,727	37,926	462,209	185,482
Borrow	0	0	0	0					-	-	-	-
Contribution - Amortization	0	0	0	0					-	236,447	-	-
<b>Total Revenue</b>	<b>428,157</b>	<b>425,921</b>	<b>453,537</b>	<b>25,380</b>	<b>160,400</b>	<b>85,289</b>	<b>89,100</b>	<b>-71,300</b>	<b>801,243</b>	<b>531,735</b>	<b>904,674</b>	<b>103,431</b>
<b>Expenditures</b>												
Sewer Maintenance	38,100	32,211	31,435	-6,665				0				
Staff Development	3,000	714	3,000	0								
Administration Fee	42,139	42,139	44,263	2,124								
PW Equipment	5,700	7,308	6,300	600								
Labour and benefits	129,368	139,744	140,270	10,902								
Treatment Plant	175,700	187,316	194,119	18,419	30,300	30,300	0	-30,300				
Pre-Engineering/Design/Studies	5,000	41	5,000	0				0				
Sludge Handling	23,650	28,959	23,650	0								
Annual Upgrades	0	0	0	0	115,100	50,952	89,100	-26,000				
Sundry	3,000	0	3,000	0	15,000	15,000	0	-15,000				
Legal/Professional Fees	2,500	0	2,500	0								
<b>Total Operating Expenses</b>	<b>428,157</b>	<b>438,432</b>	<b>453,537</b>	<b>25,380</b>	<b>160,400</b>	<b>96,252</b>	<b>89,100</b>	<b>-71,300</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					32,876	32,876	37,797	4,921
Capital	0	0	0	0					605,383	100,091	703,893	98,510
Amortization				0					0	236,447	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>801,243</b>	<b>532,398</b>	<b>904,674</b>	<b>103,431</b>
<b>Total Expenditures</b>	<b>428,157</b>	<b>438,432</b>	<b>453,537</b>	<b>25,380</b>	<b>160,400</b>	<b>96,252</b>	<b>89,100</b>	<b>-71,300</b>	<b>801,243</b>	<b>532,398</b>	<b>904,674</b>	<b>103,431</b>
Net Income	0	-12,511	0	0	0	-10,963	0	0	0	(663)	0	0

City of Enderby  
Comparison of 2018 Budget vs. 2017 Budget - Water

Revenue

	Operating				Special Projects				Capital Projects			
	2017 Budget	2017 Actual	2018 Budget	2018 vs 2017 Budget	2017 Budget	2017 Actual	2018 Budget	2018 vs 2017 Budget	2017 Budget	2017 Actual	2018 Budget	2018 vs 2017 Budget
User Fees	451,835	456,018	454,741	2,906	6,530	6,530	8,994	2,464				
Connection Fees	825	900	825	0				0				
Frontage Tax	0	0	20	20	25,970	25,970	27,006	1,036	235,374	236,229	239,958	4,584
Misc. Income	9,500	21,211	13,200	3,700				0				-
Conditional Grants	0	0	0	0			10,000	10,000	812,844	233,958	318,620	(494,224)
Transfer from DCC's	0	0	0	0				0	0	0	0	0
Transfer from Surplus	0	0	0	0	23,600	0	111,000	87,400	111,000	-	95,000	(16,000)
Transfer from Reserves	0	0	0	0				0	453,211	171,122	534,426	81,215
Contribution for amortization	0	0	0	0				0	0	322,795	0	0
Borrow	0	0	0	0				0	0	0	0	0
<b>Total Revenue</b>	<b>462,160</b>	<b>478,129</b>	<b>468,787</b>	<b>6,627</b>	<b>56,100</b>	<b>32,500</b>	<b>157,000</b>	<b>100,900</b>	<b>1,612,429</b>	<b>964,105</b>	<b>1,188,004</b>	<b>(424,425)</b>

Expenditures

Water Maintenance	105,000	107,070	105,000	0	5,000	0	5,000	0				
Staff Development	2,500	2,266	2,500	0				0				
Administration Fee	46,582	46,582	48,760	2,178				0				
PW Equipment	34,200	22,534	37,800	3,600				0				
Labour and Benefits	164,878	167,193	165,727	849				0				
Treatment Plant	104,000	111,198	104,000	0				0				
Pre-Engineering/Design/Studies	5,000	0	5,000	0			15,000	15,000				
Sundry	0	0	0	0	51,100	7,538	137,000	85,900				
<b>Total Operating Expenses</b>	<b>462,160</b>	<b>456,843</b>	<b>468,787</b>	<b>6,627</b>	<b>56,100</b>	<b>7,538</b>	<b>157,000</b>	<b>100,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to Reserves	0	0	0	0				0	114,267	118,851	114,267	0
Transfer to Reserves - Asset Management	0	0	0	0				0	85,761	85,761	110,426	24,665
Capital	0	0	0	0				0	1,392,320	415,068	963,311	-429,009
Amortization	0	0	0	0				0	0	322,795	0	
Debt Servicing	0	0	0	0				0	20,081	18,188	0	-20,081
<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>1,612,429</b>	<b>960,664</b>	<b>1,188,004</b>	<b>-424,425</b>
<b>Total Expenditures</b>	<b>462,160</b>	<b>456,843</b>	<b>468,787</b>	<b>6,627</b>	<b>56,100</b>	<b>7,538</b>	<b>157,000</b>	<b>100,900</b>	<b>1,612,429</b>	<b>960,664</b>	<b>1,188,004</b>	<b>-424,425</b>
Net Income	0	21,286	0	0	0	24,962	0	0	0	3,441	0	0