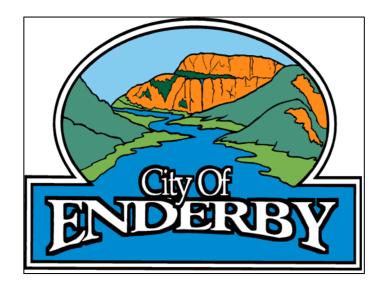
# **CITY OF ENDERBY**



# **2018 BUDGET**

# **Public Input**

May 7, 2018 4:30 PM

**Council Chambers** 

Public Input Page No. 1

# 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.

Description	2017 Levy/Fees - based on average assessment of \$283,800*	Percentage Increase	Dollar Change	Total 201	
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	
Total General Taxes & Utilities	2,109.26	1.9%	39.86	2,149.12	

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

# THE CORPORATION OF THE CITY OF ENDERBY

# <u>BYLAW NO. 1650</u>

# A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2018 – 2022 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 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.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

# SCHEDULE "A"

# City of Enderby

Consolidated Statement of Operations

Five Year Financial Plan 2017-2021

REVENUES           Municipal Taxation         1.442,106         1.480,035         1.519,105         1.559,345         1.600,794           Utility Taxes / Grants in Leiu         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         1,078,662         1,086,337         451,100         1,751,100           Sewer Revenue         763,318         667,539         710,059         720,397         732,018           Water Revenue         744,744         823,262         822,136         836,538         651,208           Corral 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         102,282         104,327         106,414         108,542         110,713           Animal Control         27,777         28,346         85,520         87,230         88,975           Fortune Parks Recreational Services         820,273         83,678         853,412         870,480         887,8		2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget
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         1,306,313         1,929,613         1,416,528         1,458,766           Grants         1,078,662         1,086,337         710,059         720,937         732,018           Water Revenue         744,744         823,262         822,136         836,538         851,208           Total Revenues         5,736,861         5,924,201         5,389,360         5,469,163         7,804,471           EXPENSES         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         102,282         100,414         108,542         110,713           Animal Control         27,757         28,313         83,679         853,412         870,480         887,890           Recreation & Cultural Services         82,199         83,443         85,520         87,230         887,890	REVENUES					
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         1,088,337         451,100         451,100         451,100         1751,100           Swer Revenue         744,744         823,262         822,136         836,538         651,208           Total Revenues         5,736,861         5,924,201         5,389,360         5,469,163         7,804,471           EXPENSES         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         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         84,855           Fortune Parks Recreational Services         822,199         83,843         85,520         870,480 <td< td=""><td></td><td>1,442,106</td><td>1,480,035</td><td>1,519,105</td><td>1,559,345</td><td>1,600,794</td></td<>		1,442,106	1,480,035	1,519,105	1,559,345	1,600,794
Revenue from own Sources         1,259,817         1,360,313         1,392,613         1,416,528         1,455,766           Grants         1,078,662         1,086,337         451,100         451,100         1,751,100           Sewer Revenue         763,318         687,539         710,099         720,937         732,018           Water Revenue         5,736,861         5,924,201         5,389,360         5,469,163         7,804,471           EXPENSES         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           Tansportation Services         240,777         28,313         28,879         29,456         30,462           Cernetery         78,393         79,961         81,661         83,192         84,856           Recreation & Cultural Services         82,0273         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           Fical Services	Utility Taxes / Grants in Lieu	84,627	87,166	89,781	92,474	95,248
Grants         1,078,662         1,086,337         451,100         4,51,100         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           Total Revenues         5,736,861         5,924,201         5,389,360         5,469,163         7,804,471           EXPENSES         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         102,282         104,327         106,414         108,542         110,713           Animal Control         27,757         28,313         28,979         29,456         30,046           Cernetery         78,393         79,961         81,561         83,192         84,856           Recreation & Cultural Services         82,199         83,843         85,520         87,230         88,759           Fortune Parks Recreational Services         820,273         836,679         853,412         870,480         887,890           Swere Expe	Sale of Services / Other Contributions	363,587	399,549	404,566	392,241	1,315,337
Sewer Revenue         763,318         687,539         710,059         720,937         732,018           Water Revenue         744,744         823,262         822,136         836,538         851,208           Total Revenues         5,736,861         5,924,201         5,389,360         5,469,163         7,804,471           EXPENSES         948,382         810,062         826,605         843,478         860,689           Protective Services         940,767         245,582         9614,640         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           Cernetery         783,93         79,961         81,561         83,192         84,886           Secreation & Cultural Services         820,273	Revenue from own Sources	1,259,817	1,360,313	1,392,613	1,416,528	1,458,766
Water Revenue         744,744         823,262         822,136         836,538         851,208           Total Revenues         5,736,861         5,924,201         5,389,360         5,469,163         7,804,471           EXPENSES         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         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         88,755           Fortune Parks Recreational Services         820,273         836,679         853,412         870,480         887,890           Sewer Expenditures         625,787         605,968         618,088         630,449         643,058           Fiscal Services         113,650         110,750         104,156         104,156           Total Expenses         <	Grants	1,078,662	1,086,337	451,100	451,100	1,751,100
Total Revenues         5.736.861         5.924.201         5.389.360         5.469.163         7.804.471           EXPENSES         General Government Services         949.382         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         28.979         29.456         30.046           Cemetery         78.393         79.961         81.561         83.192         24.8656           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         625.787         605.968         618.088         630.449         643.058           Fiscal Services         113.650         110.750         104.156         104.156           Total Expens	Sewer Revenue	763,318	687,539	710,059	720,937	732,018
EXPENSES         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         820,273         836,679         853,412         870,480         887,890           Sewer Expenditures         625,787         605,968         618,088         630,449         643,058           Fiscal Services         113,650         110,750         104,156         104,156         104,156           Total Expenses         4,172,900         3,971,702         4,049,264         4,121,779         4,202,475           SURPLUS (DEFICIT) FOR THE YEAR         1,563,961         1,952,499         1,340,096         1,347,384         3,601,996	Water Revenue	744,744	823,262	822,136	836,538	851,208
General Government Services948,382810,062826,605843,478860,689Protective Services240,767245,562250,494255,504260,614Transportation Services590,773602,589614,640626,933639,472Environmental Health Services102,282104,327106,414108,542110,713Animal Control27,75728,31328,87929,45630,046Cernetery78,39379,96181,56183,19284,856Recreation & Cultural Services82,19983,84385,52087,23088,975Fortune Parks Recreational Services524,637463,628472,201482,359492,006Water Expenditures542,637605,968618,088630,449643,058Fiscal Services113,650110,750110,750104,156104,156Total Expenses4,172,9003,971,7024,049,2644,121,7794,202,475SURPLUS (DEFICIT) FOR THE YEAR1,563,9611,952,4991,340,0961,347,3843,601,996TOTAL CASH FROM OPERATIONS1,563,9611,952,4991,340,0961,347,3843,601,996ADJUST FOR CASH ITEMS(1,492,3551,058,000Capital Asset expenditures2,044,922516,140(158,779)1,310,133572,205Transfer Form Reserves(1,232,348)(1,260,351)(1,347,384)3,601,996Total CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,47,384) <td< td=""><td>Total Revenues</td><td>5,736,861</td><td>5,924,201</td><td>5,389,360</td><td>5,469,163</td><td>7,804,471</td></td<>	Total Revenues	5,736,861	5,924,201	5,389,360	5,469,163	7,804,471
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         1,13,650         110,750         104,156         104,156           Total Expenses         4,172,900         3,971,702         4,049,264         4,121,779         4,202,475           SURPLUS (DEFICIT) FOR THE YEAR <td< td=""><td>EXPENSES</td><td></td><td></td><td></td><td></td><td></td></td<>	EXPENSES					
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         110,750         110,750         104,156         104,156           Total Expenses         4,172,900         3,971,702         4,049,264         4,121,779         4,202,475           SURPLUS (DEFICIT) FOR THE YEAR         1,563,961         1,952,499         1,340,096         1,347,384         3,601,996           ADJUST FOR CASH ITEMS	General Government Services	948,382	810,062	826,605	843,478	860,689
Environmental Health Services102,282104,327106,414108,542110,713Animal Control27,75728,31328,87929,45630,046Cemetery78,39379,96181,56183,19284,856Recreation & Cultural Services82,19983,84385,52087,23088,975Fortune Parks Recreational Services820,273836,679853,412870,480887,890Sewer Expenditures542,637463,628472,901482,359492,006Water Expenditures625,787605,968618,088630,449643,058Fiscal Services113,650110,750110,750104,156104,156Total Expenses4,172,9003,971,7024,049,2644,121,7794,202,475SURPLUS (DEFICIT) FOR THE YEAR1,563,9611,952,4991,340,0961,347,3843,601,996TOTAL CASH FROM OPERATIONS1,563,9611,952,4991,340,0961,347,3843,601,996ADJUST FOR CASH ITEMS(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 Proceeds449,525-1,058,000Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer Form Operating Surplus751,023403,371358,348363,636369,026TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,09	Protective Services	240,767	245,582	250,494	255,504	260,614
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       104,156       104,156         Total Expenses       4,172,900       3,971,702       4,049,264       4,121,779       4,202,475         SURPLUS (DEFICIT) FOR THE YEAR       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         TOTAL CASH FROM OPERATIONS       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         ADJUST FOR CASH ITEMS       (3,457,800)       (1,492,456)       (1,145,758)       (1,527,800)       (3,014,231)         Debt Principle repayment       (119,203)       (119,203)       (119,203)       (119,203)	Transportation Services	590,773	602,589	614,640	626,933	639,472
Cemetery78,39379,96181,56183,19284,856Recreation & Cultural Services82,19983,84385,52087,23088,975Fortune Parks Recreational Services820,273836,679853,412870,480887,890Sewer Expenditures542,637463,628472,901482,359492,006Water Expenditures625,787605,968618,088630,449643,058Fiscal Services113,650110,750104,156104,156Total Expenses4,172,9003,971,7024,049,2644,121,7794,202,475SURPLUS (DEFICIT) FOR THE YEAR1,563,9611,952,4991,340,0961,347,3843,601,996TOTAL CASH FROM OPERATIONS1,563,9611,952,4991,340,0961,347,3843,601,996ADJUST FOR CASH ITEMS(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 Proceeds449,5251,058,000Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer From Operating Surplus751,023403,371358,348363,636369,026TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,347,384)(3,601,996)	Environmental Health Services	102,282	104,327	106,414	108,542	110,713
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         606,968         618,088         630,449         643,058           Fiscal Services         113,650         110,750         110,750         104,156         104,156           Total Expenses         4,172,900         3,971,702         4,049,264         4,121,779         4,202,475           SURPLUS (DEFICIT) FOR THE YEAR         1,563,961         1,952,499         1,340,096         1,347,384         3,601,996           ADJUST FOR CASH ITEMS         (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 Principle repayment         (1,232,348)         (1,260,351)         (1,332,704)         (1,342,479)         (1,420,202)           Transfer From Reserves         (1,232,348)         (1,260,351)         (1,347,384)	Animal Control	27,757	28,313	28,879	29,456	30,046
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       104,156       104,156         Total Expenses       4,172,900       3,971,702       4,049,264       4,121,779       4,202,475         SURPLUS (DEFICIT) FOR THE YEAR       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         TOTAL CASH FROM OPERATIONS       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         ADJUST FOR CASH ITEMS       (3,457,880)       (1,492,456)       (1,145,758)       (1,527,880)       (3,014,231)         Debt Principle repayment       (119,203)       (119,203)       (108,794)       (108,794)         Debt Proceeds       2,044,922       516,140       (158,779)       1,310,133       572,205         Transfer to Reserves       (1,232,348)       (1,260,351)       (1,322,704)       (1,384,479)       (1,420,202)         Transfer From Operating Surplus       751,023       403,371	Cemetery	78,393	79,961	81,561	83,192	84,856
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           Total Expenses         4,172,900         3,971,702         4,049,264         4,121,779         4,202,475           SURPLUS (DEFICIT) FOR THE YEAR         1,563,961         1,952,499         1,340,096         1,347,384         3,601,996           TOTAL CASH FROM OPERATIONS         1,563,961         1,952,499         1,340,096         1,347,384         3,601,996           ADJUST FOR CASH ITEMS         (3,457,880)         (1,492,456)         (1,145,758)         (1,527,880)         (3,014,231)           Debt Principle repayment         (119,203)         (119,203)         (119,203)         (119,203)         (108,794)         (108,794)           Debt Proceeds         2,044,922         516,140         (158,779)         1,310,133         572,205           Transfer From Reserves         (1,232,348)         (1,260,351)         (1,332,704)         (1,420,202)           Total CASH ADJUSTMENT         (1,563,961)         (1,952,499)         (1,340,096)	<b>Recreation &amp; Cultural Services</b>	82,199	83,843	85,520	87,230	88,975
Water Expenditures625,787605,968618,088630,449643,058Fiscal Services113,650110,750110,750104,156104,156Total Expenses4,172,9003,971,7024,049,2644,121,7794,202,475SURPLUS (DEFICIT) FOR THE YEAR1,563,9611,952,4991,340,0961,347,3843,601,996TOTAL CASH FROM OPERATIONS1,563,9611,952,4991,340,0961,347,3843,601,996ADJUST FOR CASH ITEMS(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 Proceeds449,525-1,058,000Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer From Operating Surplus(1,232,348)(1,260,351)(1,332,704)(1,384,479)(1,420,202)TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,347,384)(3,601,996)	Fortune Parks Recreational Services	820,273	836,679	853,412	870,480	887,890
Fiscal Services113,650110,750104,156104,156Total Expenses4,172,9003,971,7024,049,2644,121,7794,202,475SURPLUS (DEFICIT) FOR THE YEAR1,563,9611,952,4991,340,0961,347,3843,601,996TOTAL CASH FROM OPERATIONS1,563,9611,952,4991,340,0961,347,3843,601,996ADJUST FOR CASH ITEMS(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 Proceeds2,044,922516,140(158,779)1,310,133572,205Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer Trom Operating Surplus751,023403,371358,348363,636369,026TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,347,384)(3,601,996)	Sewer Expenditures	542,637	463,628	472,901	482,359	492,006
Total Expenses       4,172,900       3,971,702       4,049,264       4,121,779       4,202,475         SURPLUS (DEFICIT) FOR THE YEAR       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         TOTAL CASH FROM OPERATIONS       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         ADJUST FOR CASH ITEMS       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         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 From Operating Surplus       751,023       403,371       358,348       363,636       369,026         TOTAL CASH ADJUSTMENT       (1,563,961)       (1,952,499)       (1,340,096)       (1,347,384)       (3,601,996)	Water Expenditures	625,787	605,968	618,088	630,449	643,058
SURPLUS (DEFICIT) FOR THE YEAR       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         TOTAL CASH FROM OPERATIONS       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         ADJUST FOR CASH ITEMS       1,563,961       1,952,499       1,340,096       1,347,384       3,601,996         ADJUST FOR CASH ITEMS       (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)       (1,384,479)       (1,420,202)         Transfer From Operating Surplus       751,023       403,371       358,348       363,636       369,026         TOTAL CASH ADJUSTMENT       (1,563,961)       (1,952,499)       (1,340,096)       (1,347,384)       (3,601,996)	Fiscal Services	113,650	110,750	110,750	104,156	104,156
TOTAL CASH FROM OPERATIONS1,563,9611,952,4991,340,0961,347,3843,601,996ADJUST FOR CASH ITEMS 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 Proceeds449,525-1,058,000Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer to Reserves(1,232,348)(1,260,351)(1,332,704)(1,384,479)(1,420,202)Transfer From Operating Surplus751,023403,371358,348363,636369,026TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,347,384)(3,601,996)	Total Expenses	4,172,900	3,971,702	4,049,264	4,121,779	4,202,475
ADJUST FOR CASH ITEMS         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)       (1,420,202)         Transfer From Operating Surplus       751,023       403,371       358,348       363,636       369,026	SURPLUS (DEFICIT) FOR THE YEAR	1,563,961	1,952,499	1,340,096	1,347,384	3,601,996
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 Proceeds449,525-1,058,000Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer to Reserves(1,232,348)(1,260,351)(1,332,704)(1,384,479)(1,420,202)Transfer From Operating Surplus751,023403,371358,348363,636369,026TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,347,384)(3,601,996)	TOTAL CASH FROM OPERATIONS	1,563,961	1,952,499	1,340,096	1,347,384	3,601,996
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)       (1,420,202)         Transfer From Operating Surplus       751,023       403,371       358,348       363,636       369,026	ADJUST FOR CASH ITEMS					
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)         (1,420,202)           Transfer From Operating Surplus         751,023         403,371         358,348         363,636         369,026           TOTAL CASH ADJUSTMENT         (1,563,961)         (1,952,499)         (1,340,096)         (1,347,384)         (3,601,996)	Capital Asset expenditures	(3,457,880)	(1,492,456)	(1,145,758)	(1,527,880)	(3,014,231)
Transfer From Reserves2,044,922516,140(158,779)1,310,133572,205Transfer to Reserves(1,232,348)(1,260,351)(1,332,704)(1,384,479)(1,420,202)Transfer From Operating Surplus751,023403,371358,348363,636369,026TOTAL CASH ADJUSTMENT(1,563,961)(1,952,499)(1,340,096)(1,347,384)(3,601,996)	Debt Principle repayment	(119,203)	(119,203)	(119,203)	(108,794)	(108,794)
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         TOTAL CASH ADJUSTMENT       (1,563,961)       (1,952,499)       (1,340,096)       (1,347,384)       (3,601,996)	Debt Proceeds	449,525	-	1,058,000	-	-
Transfer From Operating Surplus       751,023       403,371       358,348       363,636       369,026         TOTAL CASH ADJUSTMENT       (1,563,961)       (1,952,499)       (1,340,096)       (1,347,384)       (3,601,996)	Transfer From Reserves	2,044,922	516,140	(158,779)	1,310,133	572,205
TOTAL CASH ADJUSTMENT (1,563,961) (1,952,499) (1,340,096) (1,347,384) (3,601,996)	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
	TOTAL CASH ADJUSTMENT	(1,563,961)	(1,952,499)	(1,340,096)	(1,347,384)	(3,601,996)
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#### **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**

Funding Source	% of Total Revenue	Dollar Value
Property taxes	16.1%	\$ 1,442,106
User Fees and charges	17.9%	\$1,610,342
Other sources	49.0%	\$4,401,696
Government grants	12.0%	\$1,078,662
Total	100.0 %	\$8,982,331

## **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)	79.82%	\$ 1,151,088
Utilities (2)	1.16%	\$16,754
Light Industrial (5)	1.95%	\$28,174
Business and Other (6)	16.89%	\$243,583
Recreation / Non-Profit (8)	.12%	\$1,799

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

2017 Budget 2017 Actual 2018 Budget Budget           Property Taxes-General Revenue         475,815         477,208         508,510         32,695         10,000         10,000         684,072         684,072         685,281           Rotuse         Bio of Bians         54,718         54,728         54,72		Projects	Capital			ojects	Special Pr			iting	Opera			
Property Taxes-Capital Project         0         0         0         0         73,28         73,28         73,73	vs 2017 jet		2017 Actual	17 Budget			2017 Actual	2017 Budget			2017 Actual	2017 Budget	e	Revenue
Property Taxes-Capital Project         0         0         0         0         73,28         73,28         73,73	-25,791	658,281	684,072	684,072	10,000	10,000			32,695	508,510	477,208	475,815	Property Taxes-General Revenue	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	14,025					.,								
Revenue from Other Sources         212,610         314,244         214,682         2.073         0	0				0				418	102,279	102,346	101,861	Refuse	
Community Works Funding Unconditional Grants         0 <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>657</td> <td>55,375</td> <td>54,737</td> <td>54,718</td> <td>Grants in Lieu of taxes</td> <td></td>	0				0				657	55,375	54,737	54,718	Grants in Lieu of taxes	
Unconditional Grants         474,105         474,405         487,214         13,109         0 <td>-19,000</td> <td>0</td> <td>45,196</td> <td>19,000</td> <td>0</td> <td></td> <td></td> <td></td> <td>2,073</td> <td>214,682</td> <td>316,264</td> <td>212,610</td> <td>Revenue from Other Sources</td> <td></td>	-19,000	0	45,196	19,000	0				2,073	214,682	316,264	212,610	Revenue from Other Sources	
Conditional Grants         1,100         889         900         -200         98,050         42,000         71,550         -26,500         239,539         0         0         0           Conditional Grants         0	8,493	184,678	177,904	176,185	0				0	0	0	0	Community Works Funding	
Contribution - amortazion         0 <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>13,109</td> <td>487,214</td> <td>474,405</td> <td>474,105</td> <td>Unconditional Grants</td> <td></td>	0				0				13,109	487,214	474,405	474,105	Unconditional Grants	
Borowing Transfer from Other Funds Subtrati of all Other Revenue         0         0         0         0         0         0         449,525           Transfer from Surplus         0         0         0         0         0         0         0         43,200         -43,200         -43,200         -1,067,905         1,067,905         1,025,629         1,628,931         1,527,490           Transfer from Surplus         0         0         0         0         0         0         20,000         132,964         112,964         81,953         91,530         48,317           Total Revenue         1,451,829         1,547,432         1,509,084         57,256         161,250         42,000         214,514         53,264         2,342,382         2,475,161         2,366,840           Executive         115,150         100,511         116,773         1,623         44,386         10,000         14,554           General/Administration Transportation (PW)         535,420         467,156         549,073         13,653         158,250         44,386         162,814         41,564           Animal Control         0         0         0         0         0         0         0         0         0         0           <	-239,539	0		239,539	-26,500	71,550	42,000	98,050	-200	900	889	1,100	Conditional Grants	
Transfer         131,620         121,582         140,123         8,503         43,200         -43,200         1,067,905         693,810         938,287           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           Transfer from Surplus         0         0         0         0         20,000         132,964         112,964         81,953         91,530         48,317           Total Revenue         1,451,829         1,574,7432         1,509,084         57,256         161,250         42,000         21,4514         53,264         2,342,382         2,475,161         2,366,840           Expenditures         115,150         100,541         116,773         1,623         158,250         44,386         162,814         4,564           Transportation (PW)         535,420         467,156         549,073         13,653         158,250         44,386         162,814         4,564           Animal Control         0         0         0         0         0         0         0         0         0         0         0         0         0         0         <	0				-				-					
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           Transfer from Surplus         0         0         0         0         0         20,000         132,964         112,964         81,953         91,530         48,317           Total Revenue         1,451,829         1,547,432         1,509,084         57,256         161,250         42,000         214,514         53,264         2,342,382         2,475,161         2,366,840           Executive         115,150         100,541         116,773         1,623         158,250         44,386         162,814         4,564           Transportation (PW)         535,420         467,156         594,073         13,653         0	449,525			-	•				•	-	-		5	
Transfer from Surplus         0         0         0         0         0         20,000         132,964         112,964         81,953         91,530         48,317           Total Revenue         1,451,829         1,547,432         1,509,084         57,256         161,250         42,000         214,514         53,264         2,342,382         2,475,161         2,366,840           Expenditures         Executive         115,150         100,541         116,773         1,623         158,250         44,386         162,814         4,564         4,564         4,564         4,700         0 <td>-129,618</td> <td></td> <td>,</td> <td></td> <td></td>	-129,618											,		
Total Revenue         1,451,829         1,547,432         1,509,084         57,256         161,250         42,000         214,514         53,264         2,342,382         2,475,161         2,366,840           Expenditures           Executive         115,150         100,541         116,773         1,623         18,250         44,386         162,814         4,564           General/Administration         624,734         591,073         658,795         34,061         158,250         44,386         162,814         4,564           Transportation (PW)         535,420         467,156         549,073         13,853         158,250         44,386         162,814         4,564           Animal Control         0	69,861	1,572,490	1,625,831	1,502,629	-69,700	71,550	42,000	141,250	24,560	1,000,574	1,070,224	976,014	Subtotal of all Other Revenue	
Expenditures         Executive         115,150         100,541         116,773         1,623         10,000	-33,636	48,317	91,530	81,953	112,964	132,964		20,000	0	0	0	0	Transfer from Surplus	
Executive         115,150         100,541         116,773         1,623           General/Administration         624,734         591,073         658,795         34,061         158,250         44,386         162,814         4,564           Transportation (PW)         535,420         467,156         549,073         13,653         158,250         44,386         162,814         4,564           Animal Control         0         0         0         0         0         1         0         0           Parks Services         74,686         79,175         82,199         7,513         3,000         3,000         0         -3000           Parks Services         74,686         79,175         82,199         7,513         3,000         3,000         -3,000         -         <	24,458	2,366,840	2,475,161	,342,382	53,264	214,514	42,000	161,250	57,256	1,509,084	1,547,432	1,451,829	Total Revenue	
General/Administration         624,734         591,073         658,795         34,061         158,250         44,386         162,814         4,564           Transportation (PW)         535,420         467,156         549,073         13,653         41,700         41,700         41,700           Protective Services         0 </td <td></td> <td>tures</td> <td>Expendit</td>													tures	Expendit
Transportation (PW)       535,420       467,156       549,073       13,653       41,700       41,700         Protective Services       0       0       0       0       0       0       0         Refuse       101,838       100,686       102,282       444       0       0       0       0         Animal Control       0       0       0       0       0       0       0       0       0       0         Cemetery       0	0				10,000	10,000			1,623	116,773	100,541	115,150	Executive	
Transportation (PW)       535,420       467,156       549,073       13,653       41,700       41,700         Protective Services       0       0       0       0       0       0       0         Refuse       101,838       100,686       102,282       444       0       0       0       0         Animal Control       0       0       0       0       0       0       0       0       0       0         Cemetery       0	0				4,564	162,814	44,386	158,250	34,061	658,795	591,073	624,734	General/Administration	
Refuse       101,838       100,686       102,282       444       444         Animal Control       0	0									549,073			Transportation (PW)	
Animal Control       0	0				0				0	0	0	0		
Constraint       Constraint <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>444</td> <td>102,282</td> <td>100,686</td> <td>101,838</td> <td>Refuse</td> <td></td>	0				0				444	102,282	100,686	101,838	Refuse	
Parks Services       74,686       79,175       82,199       7,513       3,000       3,000       0       -3,000       0       -3,000       0       -3,000       0       -3,000       0       -0       0 <th< td=""><td>0</td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>Animal Control</td><td></td></th<>	0				0				0	0	0	0	Animal Control	
Fortune Parks0000Total Operating Expenses1,451,8281,338,6311,509,12257,294161,25047,386214,51453,264000Capital - Transportation000001,567,144972,5061,613,876Capital - Administration000000000Capital - Protective Services0000000	0				0				0	0	0	0	Cemetery	
Total Operating Expenses         1,451,828         1,338,631         1,509,122         57,294         161,250         47,386         214,514         53,264         0         0         0         0           Capital - Transportation         0         0         0         0         0         1,567,144         972,506         1,613,876           Capital - Administration         0	0				-3,000	0	3,000	3,000	7,513	82,199	79,175	74,686		
Capital - Transportation       0       0       0       0       1,567,144       972,506       1,613,876         Capital - Administration       0       0       0       0       0       0       0       0         Capital - Administration       0       0       0       0       0       0       0       0       0         Capital - Protective Services       0       0       0       0       0       0       0       0	0				0				0	0	Ŷ	0	Fortune Parks	
Capital - Administration         0 <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>53,264</td> <td>214,514</td> <td>47,386</td> <td>161,250</td> <td>57,294</td> <td>1,509,122</td> <td>1,338,631</td> <td>1,451,828</td> <td>Total Operating Expenses</td> <td></td>	0	0	0	0	53,264	214,514	47,386	161,250	57,294	1,509,122	1,338,631	1,451,828	Total Operating Expenses	
Capital - Protective Services         0	46,732	1,613,876	972,506	1,567,144					0	0	0	0	Capital - Transportation	
	0	0	0	0					0	0	0	0	Capital - Administration	
	0	0	0	0					0	0	0	0	Capital - Protective Services	
	0	0	0	0					0	0	0	0	Capital - Fortune Parks	
Amortization 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0	0	708,920	0					0	0	0	0	Amortization	
Fiscal Services 0 0 0 0 0 176,545 176,444 176,201	-344	176,201	176,444	176,545					0	0	0	0		
Transfer to Reserves 0 0 0 0 0 0 598,693 623,334 576,763	-21,930	576,763							0	0	0	0	Transfer to Reserves	
Total Capital Expenses         0         0         0         0         0         0         2,342,382         2,481,204         2,366,840	24,458	2,366,840	2,481,204	,342,382	0	0	0	0	0	0	0	0	Total Capital Expenses	
Total Expenditures 1,451,828 1,338,631 1,509,122 57,293 161,250 47,386 214,514 53,264 2,342,382 2,481,204 2,366,840	24,458	2,366,840	2,481,204	,342,382	53,264	214,514	47,386	161,250	57,293	1,509,122	1,338,631	1,451,828	Total Expenditures	
Net Income 0 208,801 -38 -39 0 -5,386 0 0 0 -6,043 0	0	0	-6,043	0	0	0	-5,386	0	-39	-38	208,801	0	Net Income	

#### **Protective Services**

Revenue		Opera	ting			Special P	rojects			Capital	Projects	
	2017 Budget	2017 Actual	20 <sup>2</sup> 2018 Budget Bud	18 vs 2017 dget	2017 Budget	2017 Actual	20 2018 Budget Bi	)18 vs 2017 udget	2017 Budget	2017 Actual	20 <sup>-</sup> 2018 Budget Bu	18 vs 2017 dget
Property Taxes-General Revenue Shuswap River Fire Protection District Fire Protection Conditional Grants Contribution - amortization Transfer from reserves Transfer from surplus	106,522 80,322 14,556 0 0 0	106,522 -13,987 449,675 0 0 0	104,296 78,096 15,824 0 0 0	-2,226 -2,226 1,268 0 0 0 0			32,390 10,160	0 0 32,390 0 0 10,160	35,037 53,333 53,333 0 0 53,333 11,308	35,037 52,009 52,009 0 61,426 52,009 0	45,000 0 35,000 0 0 0 99,998	9,963 -53,333 -18,333 0 0 -53,333 88,690
Total Revenue	201,400	542,209	198,217	-3,183	0	0	42,550	42,550	206,344	252,490	179,998	-26,346
Expenditures												
Protective Services Total Operating Expenses	201,400 <b>201,400</b>	431,989 <b>431,989</b>	198,217 <b>198,217</b>	-3,183 - <b>3,183</b>	0	0	42,550 <b>42,550</b>	42,550 <b>42,550</b>	0	0	0	<u>0</u>
Capital - Protective Services Amortization Fiscal Services Transfer to Reserves Total Capital Expenses	0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	0	0	0	0	160,000 0 46,344 <b>206,344</b>	156,027 61,426 0 46,344 <b>263,796</b>	35,000 0 144,998 <b>179,998</b>	-125,000 0 98,654 -26,346
Total Expenditures	201,400	431,989	198,217	-3,183	0	0	42,550	42,550	206,344	263,796	179,998	-26,346
Net Income	0	110,220	0	0	0	0	0	0	0	-11,307	0	0

#### Fortune Parks

ne Parks	Operating				Special P	rojects			Capital	Projects		
	2017 Budget	2017 Actual	201 2018 Budget Bud	8 vs 2017 Iget	2017 Budget	017 Actual	20 <sup>-</sup> 2018 Budget Bud	I8 vs 2017 dget	2017 Budget	2017 Actual	20 <sup>-</sup> 2018 Budget Bu	18 vs 2017 dget
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				C
Contribution - amortization	0	0	0	0				0	0	48,303	0	C
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
Total Revenue	767,195	761,223	770,997	3,802	43,550	44,450	49,276	5,726	651,955	564,045	280,065	-371,890
nditures												
Fortune Parks Recreational Services	767,195	792,647	770,997	3,802	43,550	44,022	49,276	5,726				(
Total Operating Expenses	767,195	792,647	770,997	3,802	43,550	44,022	49,276	5,726	0	0	0	0
Capital - Fortune Parks	0	0	0	0					527,000	374,196	141,800	-385,200
Amortization	0	0	0	0					0	48,303	0	C
Fiscal Services	0	0	0	0					0	0	0	C
Transfer to Reserves	0	0	0	0					124,955	95,107	138,265	13,310
Total Capital Expenses	0	0	0	0	0	0	0	0	651,955	517,606	280,065	-371,890
Total Expenditures	767,195	792,647	770,997	3,802	43,550	44,022	49,276	5,726	651,955	517,606	280,065	-371,890

Animal	Control
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Revenue		Operat	ing	<u> </u>		5	Special Projec	cts			Capital	Projects	
	2017 Budget	2017 Actual 2	2018 2018 Budget Budg	8 vs 2017 get	2017 Bu	dget 201	7 Actual 2018	2018 3 Budget Budge	vs 2017 et	2017 Budget	2017 Actual	20 2018 Budget Bu	18 vs 2017 dget
Revenue from Other Sources Conditional Grants Property Taxes-General Revenue Contribution - amortization Transfer from reserves Transfer from DCC's Transfer from surplus	14,248 0 13,184 0 0 0 0	15,318 0 13,184 0 0 0 0	14,325 0 13,432 0 0 0 0	77 0 248 0 0 0 0					0 0 0 0 0 0	24,805	24,805	0	-24,805 0 0 0 0 0 0 0
Total Revenue	27,432	28,502	27,757	325		0	0	0	0	24,805	24,805	0	-24,805
Expenditures													
Animal Control Total Operating Expenses	27,432 <b>27,432</b>	23,022 <b>23,022</b>	27,757 <b>27,757</b>	325 <b>325</b>		0	0	0	0	0	0	0	0
Capital Amortization Fiscal Services Transfer to Reserves		23,022	21,131	0 0 0 0			0	0	0 0 0 0	24,805	24,805	0	0 0 0 -24,805
Total Capital Expenses	0	0	0	0		0	0	0	0	24,805	24,805	0	-24,805
Total Expenditures	27,432	23,022	27,757	325		0	0	0	0	24,805	24,805	0	-24,805
Net Income	0	5,480	0	0		0	0	0	0	0	0	0	0

Cemetery **Capital Projects** Operating **Special Projects** Revenue 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 37,618 44,790 38,560 942 0 60,269 60,269 3,500 -56,769 **Conditional Grants** 0 0 0 0 0 0 Property Taxes-General Revenue 14,834 724 0 0 14,110 13,460 Contribution - amortization 0 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 0 Transfer from surplus 0 0 0 0 0 0 60,269 **Total Revenue** 51,728 58,250 53,393 1,665 0 0 25,000 25,000 60,269 3,500 -56,769 Expenditures 51,728 44,981 53,393 25,000 Cemetery 25,000 1,666 0 Total Operating Expenses 1,666 0 51,728 44,981 53,393 0 0 25,000 25,000 0 0 0 Capital 0 0 0 0 Amortization 0 0 0 0 0 0 **Fiscal Services** 0 0 Transfer to Reserves 0 0 60,269 60,269 3,500 -56,769 0 0 0 0 60,269 60,269 3,500 -56,769 **Total Capital Expenses** 0 0 0 0 0 51,728 **Total Expenditures** 44,981 53,393 1,666 0 0 25,000 25,000 60,269 60,269 3,500 -56,769 13,269 0 0 0 0 0 0 0 0 0 Net Income 0 0

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

		Oper	ating			Specia	I 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		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	-	-
Total Revenue	428,157	425,921	453,537	25,380	160,400	85,289	89,100	-71,300	801,243	531,735	904,674	103,431
Sewer Maintenance Staff Development	38,100 3,000	32,211 714	31,435 3,000	-6,665 0				0				
Sewer Maintenance	38,100	32,211	31,435	-6,665				0				
				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	20,200	20,200	0	20.200				
Treatment Plant	175,700 5,000	187,316	194,119 5,000	18,419	30,300	30,300	0	-30,300				
Pre-Engineering/Design/Studies Sludge Handling	23,650	41 28,959	23,650	0				0				
Annual Upgrades	23,650	20,959	23,650	0	115,100	50,952	89,100	-26,000				
Sundry	3,000	0	3,000	0	15,000	15,000	09,100	-15,000				
Legal/Professional Fees	2,500	0	2,500	0	15,000	15,000	0	-15,000				
Total Operating Expenses	428,157	438,432	453,537	25,380	160,400	96,252	89,100	-71,300	-	-	-	-
Transfer to Reserves	0	0	0	0					106,332	106,332	106,332	0
Transfer to Reserves - Asset Manage.	0	0	0	0					32,876		37,797	4,921
Capital	0	0	0	0					605,383	100,091	703,893	98,510
	0	0	0	0					005,303	236,447	103,093	<u> </u>
Amortization				0					56,652		56,652	-
Amortization	0	0	0	0								0
Amortization Debt Servicing	0	0	0	0					50,052	50,052	50,052	0
	0 0	0 <b>0</b>	0 0	0 0	0	0	0	0	801,243		904,674	0 103,431
Debt Servicing	0 0 428,157	-	Ũ	-	0	0 96,252	0 89,100	-71,300		532,398		-
Debt Servicing Total Capital Expenses		0	0	0					801,243	532,398	904,674	103,431

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

_		Operating				Special Projects				Capital Projects			
Revenue		2017 Budget	2017 Actual		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		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
	Total Revenue	462,160	478,129	468,787	6,627	56,100	32,500	157,000	100,900	1,612,429	964,105	1,188,004	(424,425)
	Mistor Meintenenen	105.000	107.070	105 000	0	F 000		5 000		<b></b>			
	Water Maintenance Staff Development	105,000	107,070	105,000	0	5,000	0	5,000	0				
	Administration Fee	2,500 46,582	2,266 46,582	2,500 48,760	2,178				0				
	PW Equipment	34,200	46,582	48,760	3,600				0				
	Labour and Benefits	164,878	167,193	165,727	3,800 849				0				
	Treatment Plant	104,000		104,000	049				0				
	Pre-Engineering/Design/Studies	5,000	0	5,000	0			15,000	15,000				
	Sundry	0,000	0	0	0	51,100	7,538	137,000	85,900				
	oundry	°	<u> </u>	3	3		1,000	107,000	00,700		11		
	Total Operating Expenses	462,160	456,843	468,787	6,627	56,100	7,538	157,000	100,900	0	0	0	0
	Transfer to Reserves	0	0	0	0				0	114,267	118,851	114,267	0
	Transfer to Reserves - Asset Management	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
	Total Capital Expenses	0	0	0	0	0	0	0	0	1,612,429	960,664	1,188,004	-424,425
	Total Expenditures	462,160	456,843	468,787	6,627	56,100	7,538	157,000	100,900	1,612,429	960,664	1,188,004	-424,425
	Net Income	0	21,286	0	0	0	24,962	0	0	0	3,441	0	0