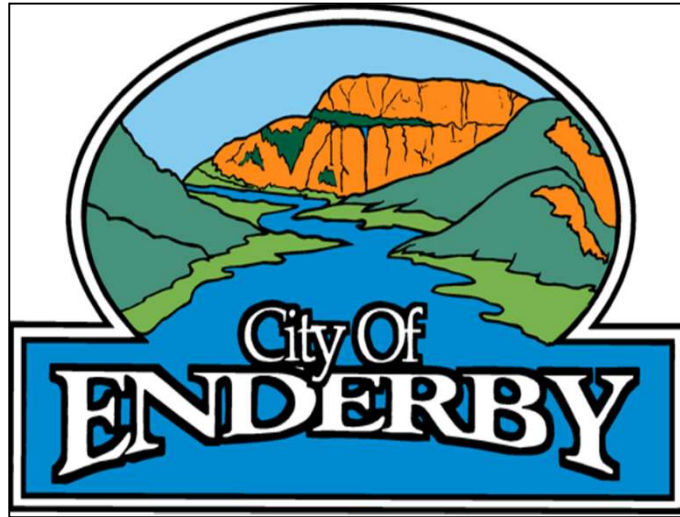


# **CITY OF ENDERBY**



## **2020 BUDGET**

### **Public Information Package**

Written input can be submitted to [info@cityofenderby.com](mailto:info@cityofenderby.com) or submitted through the drop box at City Hall by April 29, 2020.

**City of Enderby**  
**2020 Budget - Public Information Package**

	<u>Package Page #</u>
Table of Contents	2
City of Enderby Budget Summary	3
2020 Taxation/User Fee Impact - Single Family Dwelling	4
2020 - 2024 Financial Plan Bylaw	5-8
Comparison of 2020 Budget vs. 2019 Budget - General	9-14
Comparison of 2020 Budget vs. 2019 Budget - Sewer	15
Comparison of 2020 Budget vs. 2019 Budget - Water	16
Summary of Capital & Operating Projects	17-18

## City of Enderby Budget Summary

There were a number of challenges presented during the development of the 2020 budget. With the uncertainties that COVID-19 presents, the 2020 budget balances cash flow requirements with the expenses required to provide essential services. Overall the financial plan proposes a combined decrease to taxation and user fees of **0.4%**, which amounts to a \$8.05 decrease for the average single family home.

### 1. Financial Plan

The 2020 budget challenges include the implications of COVID-19, aging infrastructure 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 and stewardship of public assets. Non-essential services have been reduced or deferred, where appropriate, to help with cash flows until the related revenue has been realized (such as grant funding). Budgeted projects for 2020 include:

- Hubert Avenue Rehabilitation
- 3<sup>rd</sup> Avenue Rehabilitation
- Flood Mapping and Risk Assessment to better understand flood risk and help develop mitigation options
- Emergency Operations Centre Equipment and Supplies to provide critical equipment for the City to effectively respond to an emergency event for a longer-term duration
- Completion of the preliminary design for a new pool
- Continued progress on the first phase of the Cemetery Land Use Plan, which includes improving the existing cremation area and installing the first of three columbaria in the upper cremation garden
- Completion of the Evacuation Route Planning project to produce a detailed evacuation route plan for the community
- Completion of the Community Child Care Planning project to develop a child care space inventory, a child care needs assessment and an action plan for improving access to child care in the community
- Ongoing renewal of major wastewater components to ensure protection of environmental health.

### 2. User Fees

User fees are based on the operating costs of providing the service, which are then allocated based on those who receive the service. The 2020 budget provides for a decrease to sewer user fees of 6%. No change is proposed to water user fees. Garbage collection fees will decrease by 1.7%.

### 3. Taxation Policy

Once service levels are established, and user fees and other revenue sources are known, the remaining revenue required to balance the budget is collected from property taxation. The 2020 budget proposes a 0.3% increase to general taxation to balance the budget.

### 4. 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 continue to seek out senior government grants where available to help offset costs for its citizens.

### 5. Public Input

Due to social distancing measures, the City is unable to provide the opportunity for in-person public input. Written input can be submitted to [info@cityofenderby.com](mailto:info@cityofenderby.com) or submitted through the drop box at City Hall by April 29, 2020. All submissions will be read out to Council for their consideration.

**City of Enderby  
2020 Taxation/User Fee Impact**

Description		2019 Levy/Fees - based on average assessment of \$314,500*		Percentage Increase	Dollar Change	Total 2020
General**		1,006.13		0.3%	2.61	1,008.74
Water-Frontage		268.00		1.9%	5.00	273.00
Sewer-Frontage		255.00		1.2%	3.00	258.00
Water-User		224.69		0.0%	-	224.69
Sewer-User		282.70		-6.0%	(16.96)	265.74
Refuse		98.50		-1.7%	(1.70)	96.80
<b>Total General Taxes &amp; Utilities</b>		<b>2,135.02</b>		<b>-0.4%</b>	<b>(8.05)</b>	<b>2,126.97</b>

\* Average value of a 2020 home excluding non-market change (i.e. New construction)

\*\* Includes reduction in RDNO requisition amount for reduced scope of services for Fortune Parks.

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1696

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2020 – 2024 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 2020 – 2024 Financial Plan Bylaw No.1696, 2020”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2020 – 2024 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 2020 – 2024 Financial Plan.
4. Bylaw No. 1674, cited as “City of Enderby 2019 – 2023 Financial Plan Bylaw No. 1674, 2019”, is hereby repealed.

READ a FIRST time this \_\_\_\_ day of \_\_\_\_, 2020.

READ a SECOND time this \_\_\_\_ day of \_\_\_\_, 2020.

READ a THIRD time this \_\_\_\_ day of \_\_\_\_, 2020.

RECONSIDERED and ADOPTED this \_\_\_\_ day of \_\_\_\_, 2020.

---

MAYOR

---

CORPORATE OFFICER

**CITY OF ENDERBY  
2020-2024 Financial Plan**

**Consolidated Five Year Financial Plan  
Schedule 'A' of Bylaw No. 1696**

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>					
Municipal Taxation	1,571,333	1,613,142	1,747,548	1,794,642	1,843,150
Utility Taxes / Grants in Lieu	100,373	102,380	104,428	106,516	108,647
Sale of Services / Other Contributions	638,261	626,138	966,161	651,434	664,463
Revenue from own Sources	1,206,322	1,230,448	1,255,057	1,280,158	1,305,761
Grants	1,307,775	1,322,725	687,488	687,488	687,488
Sewer Revenue	760,196	749,745	761,670	773,819	786,195
Water Revenue	763,470	786,176	799,278	812,619	826,203
<b>Total Revenues</b>	<b>6,347,730</b>	<b>6,430,754</b>	<b>6,321,630</b>	<b>6,106,676</b>	<b>6,221,907</b>
<b>EXPENSES</b>					
General Government Services	832,889	823,027	839,488	856,277	873,403
Protective Services	445,050	223,584	228,056	232,617	237,269
Transportation Services	641,160	646,333	659,259	672,445	685,894
Environmental Health Services	104,260	106,345	108,472	110,641	112,854
Animal Control	28,982	29,562	30,153	30,756	31,371
Cemetery	68,430	59,052	60,234	61,438	62,667
Recreation & Cultural Services	105,560	107,671	109,825	112,021	114,262
Fortune Parks Recreational Services	909,881	762,839	778,095	793,657	809,531
Tourism & Community Engagement	240,100	244,902	249,800	254,796	259,892
Sewer Expenditures	606,891	520,905	531,323	541,950	552,789
Water Expenditures	562,513	539,288	550,073	561,075	572,296
Fiscal Services	109,905	104,156	104,156	104,156	104,156
<b>Total Expenses</b>	<b>4,655,621</b>	<b>4,167,664</b>	<b>4,248,934</b>	<b>4,331,829</b>	<b>4,416,384</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>1,692,109</b>	<b>2,263,090</b>	<b>2,072,696</b>	<b>1,774,847</b>	<b>1,805,523</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>1,692,109</b>	<b>2,263,090</b>	<b>2,072,696</b>	<b>1,774,847</b>	<b>1,805,523</b>
<b>ADJUST FOR CASH ITEMS</b>					
Capital Asset expenditures	(2,549,250)	(1,100,347)	(840,000)	(1,024,000)	(190,212)
Debt Principle repayment	(108,794)	(108,794)	(108,794)	(108,794)	(108,794)
Debt Proceeds	-	-	-	-	-
Transfer From Reserves	1,823,390	318,123	512,500	846,253	108,624
Transfer to Reserves	(1,388,728)	(1,388,072)	(1,636,402)	(1,488,306)	(1,615,141)
Transfer From Operating Surplus	531,273	16,000	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(1,692,109)</b>	<b>(2,263,090)</b>	<b>(2,072,696)</b>	<b>(1,774,847)</b>	<b>(1,805,523)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF ENDERBY  
2020-2024 Financial Plan**

**Statement of Objectives and Policies  
Schedule 'B' of Bylaw No. 1696**

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 is proposed to come from each funding source;
2. The distribution of property taxes among the property classes;
3. The use of permissive tax exemptions.

**Proportion of Total Revenue From Funding Sources**

Property Taxation provides 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.

User fees and charges are collected for 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.

Government Grants are for projects where the City of Enderby has received grant approval or is anticipating approval in 2020.

**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, while maintaining affordability for its citizens.
- Where possible, the City of Enderby will use revenues from grant funding and user fees and charges to lessen the burden on its property tax base.

**Table 1: Sources of Funding**

<i>Funding Source</i>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
<i>Property taxation</i>	<b>18.1 %</b>	<b>\$ 1,571,333</b>
<i>User Fees and charges</i>	<b>23.8 %</b>	<b>\$ 2,068,766</b>
<i>Other sources*</i>	<b>43.1 %</b>	<b>\$ 3,754,519</b>
<i>Government grants</i>	<b>15.0 %</b>	<b>\$ 1,307,775</b>
<i>Debt proceeds</i>	<b>0.0 %</b>	<b>\$ 0</b>
<b><i>Total</i></b>	<b>100.0 %</b>	<b>\$ 8,702,393</b>

\* *Other sources* includes transfers from reserves and surplus funds, and funding received from other jurisdictions.

## 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 distribute the tax burden amongst the property classes equitably.

**Table 2: Distribution of Property Tax Rates**

Property Class	% Of Total Property Taxation	Dollar Value
Residential (1)	78.26 %	\$ 1,229,705
Utilities (2)	1.15 %	\$ 18,056
Light Industrial (5)	2.06 %	\$ 32,378
Business and Other (6)	18.44 %	\$ 289,660
Recreation / Non-Profit (8)	0.04 %	\$ 675
Farmland (9)	0.05 %	\$ 859
Total	100.00 %	\$ 1,571,333

### 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 Organization's use of the land and/or improvements must be used for public benefit to provide programs and/or activities consistent with Council's objective of enhancing quality of life and delivering services economically.
  - The exemption must be used to benefit the Organization directly and the cost savings attributed to the exemption cannot be turned over to another organization.
  - Only Organizations who meet the requirements of the *Community Charter* are eligible for a permissive tax exemption.

### 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 not exceed approximately 5% of the annual municipal levy.



**City of Enderby**  
**Comparison of 2020 Budget vs. 2019 Budget - General**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
Property Taxes-General Revenue	597,310	598,164	594,540	-2,770	7,350	7,350	10,500	3,150	665,472	665,472	663,371	-2,101
Property Taxes-Capital Project	0	0	0	0					102,174	102,174	117,746	15,572
Refuse	105,689	105,942	104,249	-1,440								
Grants in Lieu of taxes	69,660	69,655	70,723	1,063								
Revenue from Other Sources	160,044	225,351	171,844	11,800	2,500	2,500	0	-2,500	57,600	66,971	53,500	-4,100
Community Works Funding	0	0	0	0					179,888	364,567	179,888	0
Unconditional Grants	487,214	502,035	512,649	25,435								
Conditional Grants	1,100	1,123	1,100	0	27,250	12,250	25,000	-2,250	0	0	0	0
Contribution - amortization	0	0	0	0					0	636,606	0	0
Borrowing	0	0	0	0					602,527	458,057	0	-602,527
Transfers from Other Funds	152,534	156,550	175,512	22,978					524,726	524,726	713,173	188,447
Subtotal of all Other Revenue	976,241	1,060,656	1,036,078	59,837	29,750	14,750	25,000	-4,750	1,364,741	2,050,927	946,561	-418,180
Transfer from Surplus	0	0	0	0	20,500	7,165	8,500	-12,000	150,000	150,000	194,180	44,180
<b>Total Revenue</b>	<b>1,573,551</b>	<b>1,658,820</b>	<b>1,630,618</b>	<b>57,067</b>	<b>57,600</b>	<b>29,265</b>	<b>44,000</b>	<b>-13,600</b>	<b>2,282,387</b>	<b>2,968,573</b>	<b>1,921,858</b>	<b>-360,529</b>
<b>Expenditures</b>												
Executive	139,300	144,197	137,353	-1,947								0
General/Administration	643,169	640,377	652,037	8,868	50,100	24,245	28,500	-21,600				0
Transportation (PW)	593,872	558,915	628,660	34,788	7,500	0	12,500	5,000				0
Protective Services	0	0	0	0								0
Refuse	105,690	104,560	104,260	-1,430								0
Animal Control	0	0	0	0								0
Cemetery	0	0	0	0								0
Parks Services	87,090	76,481	102,560	15,470	0	0	3,000	3,000				0
Fortune Parks	0	0	0	0								0
<b>Total Operating Expenses</b>	<b>1,569,121</b>	<b>1,524,530</b>	<b>1,624,869</b>	<b>55,748</b>	<b>57,600</b>	<b>24,245</b>	<b>44,000</b>	<b>-13,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Transportation	0	0	0	0					1,455,000	1,339,327	1,085,100	-369,900
Capital - Administration	0	0	0	0					0	0	0	0
Capital - Protective Services	0	0	0	0					0	0	0	0
Capital - Services Commission	0	0	0	0					0	0	0	0
Amortization	0	0	0	0					0	636,606	0	0
Fiscal Services	4,430	7,063	5,750	1,320					173,301	173,301	173,301	0
Transfer to Reserves	0	0	0	0					654,086	855,084	663,458	9,372
<b>Total Capital Expenses</b>	<b>4,430</b>	<b>7,063</b>	<b>5,750</b>	<b>1,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,282,387</b>	<b>3,004,318</b>	<b>1,921,858</b>	<b>-360,529</b>
<b>Total Expenditures</b>	<b>1,573,551</b>	<b>1,531,593</b>	<b>1,630,619</b>	<b>57,068</b>	<b>57,600</b>	<b>24,245</b>	<b>44,000</b>	<b>-13,600</b>	<b>2,282,387</b>	<b>3,004,318</b>	<b>1,921,858</b>	<b>-360,529</b>
Net Income	0	127,227	0	0	0	5,020	0	0	0	-35,745	0	0

**Protective Services**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
Property Taxes-General Revenue	113,340	113,340	112,066	-1,274				0	45,000	45,000	45,000	0
Shuswap River Fire Protection District	82,140	72,594	84,966	2,826	17,000		24,400	7,400	0	0	0	0
Fire Protection	24,670	28,318	22,169	-2,501	2,000			-2,000	0	57,703	0	0
Revenue from Other Sources									0	7,091	0	0
Conditional Grants					59,700	47,840	156,900	97,200	0	0	0	0
Contribution - amortization									0	63,585	0	0
Transfer from reserves					15,000		15,000	0	0	0	0	0
Transfer from surplus					9,400	0	29,550	20,150	0	0	22,043	22,043
<b>Total Revenue</b>	<b>220,150</b>	<b>214,252</b>	<b>219,200</b>	<b>-950</b>	<b>103,100</b>	<b>47,840</b>	<b>225,850</b>	<b>122,750</b>	<b>45,000</b>	<b>173,379</b>	<b>67,043</b>	<b>22,043</b>
<b>Expenditures</b>												
Protective Services	220,150	182,810	219,200	-950	103,100	47,840	225,850	122,750				0
<b>Total Operating Expenses</b>	<b>220,150</b>	<b>182,810</b>	<b>219,200</b>	<b>-950</b>	<b>103,100</b>	<b>47,840</b>	<b>225,850</b>	<b>122,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Protective Services									0	64,794	0	0
Amortization									0	63,585	0	0
Fiscal Services									0	0	0	0
Transfer to Reserves									45,000	45,000	67,043	22,043
<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>45,000</b>	<b>173,380</b>	<b>67,043</b>	<b>22,043</b>
<b>Total Expenditures</b>	<b>220,150</b>	<b>182,810</b>	<b>219,200</b>	<b>-950</b>	<b>103,100</b>	<b>47,840</b>	<b>225,850</b>	<b>122,750</b>	<b>45,000</b>	<b>173,380</b>	<b>67,043</b>	<b>22,043</b>
Net Income	0	31,442	0	0	0	0	0	0	0	0	0	0

**Tourism / Community Engagement**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
Riverside RV Park	0	0	207,500	207,500				0	0	0	18,000	18,000
Tourism Revenues	0	0	23,000	23,000				0	0	0	0	0
Conditional Grants	0	0	24,600	24,600				0	0	0	0	0
Contribution - amortization								0	0	0	0	0
Transfer from reserves								0	0	0	0	0
Transfer from surplus								0	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>255,100</b>	<b>255,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>18,000</b>
<b>Expenditures</b>												
Riverside RV Park	0	0	150,800	150,800				0				0
Tourism Expenses	0	0	63,200	63,200								
Community Events	0	0	26,100	26,100								
Community Enhancement Fund	0	0	15,000	15,000								
<b>Total Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>255,100</b>	<b>255,100</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
Transfer to Reserves									0	0	18,000	18,000
<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>18,000</b>	<b>18,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>255,100</b>	<b>255,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,000</b>	<b>18,000</b>
Net Income	0	0	0	0	0	0	0	0	0	0	0	0

**Fortune Parks**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
Revenue from Other Sources	792,140	809,564	700,181	-91,959	63,000	63,000	46,700	-16,300	112,542	112,542	148,295	35,753
Conditional Grants	1,000	3,950	1,000	0			150,000	150,000	0	0	0	0
Property Taxes-General Revenue									0	55,266	0	0
Contribution - amortization									193,000	56,465	145,934	-47,066
Transfer from reserves									0	0	0	0
Transfer from DCC's									0	0	0	0
Transfer from surplus					0		12,000		0	0	0	0
<b>Total Revenue</b>	<b>793,140</b>	<b>813,514</b>	<b>701,181</b>	<b>-91,959</b>	<b>63,000</b>	<b>63,000</b>	<b>208,700</b>	<b>133,700</b>	<b>305,542</b>	<b>224,273</b>	<b>294,229</b>	<b>-11,313</b>
<b>Expenditures</b>												
Fortune Parks Recreational Services	793,140	796,368	701,181	-91,959	63,000	43,005	208,700	145,700				0
<b>Total Operating Expenses</b>	<b>793,140</b>	<b>796,368</b>	<b>701,181</b>	<b>-91,959</b>	<b>63,000</b>	<b>43,005</b>	<b>208,700</b>	<b>145,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Fortune Parks									193,000	56,465	63,750	-129,250
Amortization									0	55,266	0	0
Fiscal Services												
Transfer to Reserves									112,542	112,542	230,479	117,937
<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>305,542</b>	<b>224,273</b>	<b>294,229</b>	<b>-11,313</b>
<b>Total Expenditures</b>	<b>793,140</b>	<b>796,368</b>	<b>701,181</b>	<b>-91,959</b>	<b>63,000</b>	<b>43,005</b>	<b>208,700</b>	<b>145,700</b>	<b>305,542</b>	<b>224,273</b>	<b>294,229</b>	<b>-11,313</b>
Net Income	0	17,146	0	-1	0	19,995	0	-12,000	0	0	0	0

**Animal Control**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
Revenue from Other Sources	16,207	16,915	17,113	906								
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	11,528	11,528	11,869	341								
Contribution - amortization	0	0	0	0								
Transfer from reserves	0	0	0	0								
Transfer from DCC's	0	0	0	0								
Transfer from surplus	0	0	0	0								
<b>Total Revenue</b>	<b>27,735</b>	<b>28,443</b>	<b>28,982</b>	<b>1,247</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>Expenditures</b>												
Animal Control	27,735	27,291	28,982	1,247								0
<b>Total Operating Expenses</b>	<b>27,735</b>	<b>27,291</b>	<b>28,982</b>	<b>1,247</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 Amortization Fiscal Services Transfer to Reserves												
<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>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>27,735</b>	<b>27,291</b>	<b>28,982</b>	<b>1,247</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>
Net Income	0	1,152	0	0	0	0	0	0	0	0	0	0

**Cemetery**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
Revenue from Other Sources	38,786	36,773	41,589	2,803					3,950	3,950	4,465	515
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	15,054	14,492	16,241	1,187								
Contribution - amortization												
Transfer from reserves					25,748	0	10,600	-15,148	57,700	0	74,335	16,635
Transfer from DCC's												
Transfer from surplus												
<b>Total Revenue</b>	<b>53,840</b>	<b>51,265</b>	<b>57,830</b>	<b>3,990</b>	<b>25,748</b>	<b>0</b>	<b>10,600</b>	<b>-15,148</b>	<b>61,650</b>	<b>3,950</b>	<b>78,800</b>	<b>17,150</b>
<b>Expenditures</b>												
Cemetery	53,840	39,448	57,830	3,990	25,748	5,396	10,600	-15,148				0
<b>Total Operating Expenses</b>	<b>53,840</b>	<b>39,448</b>	<b>57,830</b>	<b>3,990</b>	<b>25,748</b>	<b>5,396</b>	<b>10,600</b>	<b>-15,148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital									57,700	0	74,400	16,700
Amortization												0
Fiscal Services												0
Transfer to Reserves									3,950	3,950	4,400	450
<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>61,650</b>	<b>3,950</b>	<b>78,800</b>	<b>17,150</b>
<b>Total Expenditures</b>	<b>53,840</b>	<b>39,448</b>	<b>57,830</b>	<b>3,990</b>	<b>25,748</b>	<b>5,396</b>	<b>10,600</b>	<b>-15,148</b>	<b>61,650</b>	<b>3,950</b>	<b>78,800</b>	<b>17,150</b>
Net Income	0	11,817	0	0	0	-5,396	0	0	0	0	0	0

**City of Enderby**  
**Comparison of 2020 Budget vs. 2019 Budget - Sewer**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
User Fees	434,454	444,563	388,491	-45,963	79,800	79,800	97,500	17,700	1,140	1,140	1,100	(40)
Connection Fees	750	0	750	0								
Frontage Tax	0	0	-2,400	-2,400				0	243,211	242,065	248,405	5,194
Conditional Grants	0	0	0	0				0	-	-	-	-
Misc. Revenue	18,700	40,480	26,350	7,650					-	-	-	-
Transfer from DCC's	0	0	0	0					-	-	-	-
Transfer from Surplus	0	0	0	0	4,500	-	96,200	91,700	181,500	72,241	102,000	(79,500)
Transfer from Reserves	0	1	0	0				0	-	-	239,500	239,500
Borrow	0	0	0	0					-	-	-	-
Contribution - Amortization	0	0	0	0					-	223,199	-	-
<b>Total Revenue</b>	<b>453,904</b>	<b>485,044</b>	<b>413,191</b>	<b>-40,713</b>	<b>84,300</b>	<b>79,800</b>	<b>193,700</b>	<b>109,400</b>	<b>425,851</b>	<b>538,646</b>	<b>591,005</b>	<b>165,154</b>
<b>Expenditures</b>												
Sewer Maintenance	28,900	21,562	28,900	0								
Staff Development	3,000	1,940	3,000	0								
Administration Fee	49,229	49,229	54,319	5,090								
PW Equipment	11,794	11,280	22,600	10,806								
Labour and benefits	131,481	125,024	128,872	-2,609								
Treatment Plant	190,000	179,704	140,000	-50,000								
Pre-Engineering/Design/Studies	5,000	0	5,000	0				0				
Sludge Handling	29,000	23,948	25,000	-4,000								
Annual Upgrades	0	0	0	0	84,300	30,395	193,700	109,400				
Sundry	5,500	0	5,500	0								
Legal/Professional Fees	0	0	0	0								
<b>Total Operating Expenses</b>	<b>453,904</b>	<b>412,688</b>	<b>413,191</b>	<b>-40,713</b>	<b>84,300</b>	<b>30,395</b>	<b>193,700</b>	<b>109,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfer to Reserves									106,332	106,332	106,332	0
Transfer to Reserves - Asset Manage.									42,867	42,867	65,024	22,157
Capital									220,000	113,591	380,000	160,000
Amortization									0	223,199	0	0
Debt Servicing									56,652	56,110	39,649	-17,003
<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>425,851</b>	<b>542,099</b>	<b>591,005</b>	<b>165,154</b>
<b>Total Expenditures</b>	<b>453,904</b>	<b>412,688</b>	<b>413,191</b>	<b>-40,713</b>	<b>84,300</b>	<b>30,395</b>	<b>193,700</b>	<b>109,400</b>	<b>425,851</b>	<b>542,099</b>	<b>591,005</b>	<b>165,154</b>
Net Income	0	72,356	0	0	0	49,405	0	0	0	(3,454)	0	(0)

**City of Enderby**  
**Comparison of 2020 Budget vs. 2019 Budget - Water**

	Operating				Special Projects				Capital Projects			
	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget	2019 Budget	2019 Actual	2020 Budget	2020 vs 2019 Budget
<b>Revenue</b>												
User Fees	455,622	448,793	457,888	2,266	10,573	10,573	10,500	-73				
Connection Fees	825	600	825	0				0				
Frontage Tax		0	300	300	27,027	27,027	27,000	-27	244,595	245,602	249,257	4,662
Misc. Income	15,900	28,106	17,700	1,800				0				-
Conditional Grants	0	-198	0	0				0	304,791	15,845	287,387	(17,404)
Transfer from DCC's	0	0	0	0				0	0	0	0	0
Transfer from Surplus	0	0	0	0	83,500	11,841	33,800	-49,700	150,000	157,420	33,000	(117,000)
Transfer from Reserves	0	0	0	0			14,500		92,427	33,245	610,348	517,921
Contribution for amortization	0	0	0	0					0	319,139	0	0
Borrow	0	0	0	0					0	0	0	0
<b>Total Revenue</b>	<b>472,347</b>	<b>477,302</b>	<b>476,713</b>	<b>4,366</b>	<b>121,100</b>	<b>49,441</b>	<b>85,800</b>	<b>-49,800</b>	<b>791,813</b>	<b>771,251</b>	<b>1,179,992</b>	<b>388,179</b>
<b>Expenditures</b>												
Water Maintenance	105,500	96,988	105,500	0	5,000	0	0	-5,000				
Staff Development	2,500	1,684	2,500	0								
Administration Fee	49,421	49,421	52,393	2,972								
PW Equipment	39,090	41,527	43,100	4,010								
Labour and Benefits	166,836	152,918	163,220	-3,616								
Treatment Plant	104,000	98,067	105,000	1,000								
Pre-Engineering/Design/Studies	5,000	1,569	5,000	0	40,000	0	13,500	-26,500				
Sundry	0	0	0	0	76,100	32,407	72,300	-3,800				
<b>Total Operating Expenses</b>	<b>472,347</b>	<b>442,174</b>	<b>476,713</b>	<b>4,366</b>	<b>121,100</b>	<b>32,407</b>	<b>85,800</b>	<b>-35,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to Reserves									114,267	114,267	114,267	0
Transfer to Reserves - Asset Management									115,063	115,063	119,725	4,662
Capital									562,483	272,704	946,000	383,517
Amortization									0	319,139	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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>791,813</b>	<b>821,172</b>	<b>1,179,992</b>	<b>388,179</b>
<b>Total Expenditures</b>	<b>472,347</b>	<b>442,174</b>	<b>476,713</b>	<b>4,366</b>	<b>121,100</b>	<b>32,407</b>	<b>85,800</b>	<b>-35,300</b>	<b>791,813</b>	<b>821,172</b>	<b>1,179,992</b>	<b>388,179</b>
Net Income	0	35,127	0	0	0	17,034	0	-14,500	0	-49,922	0	0



**SUMMARY OF CAPITAL & OPERATING PROJECTS - 2020**

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE					SURPLUS / RESERVES										OTHER RESERVES			
			Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2020 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Equipment	Community Works Fund	Water - Non-Statutory	Sewer - Non-Statutory	DCC - Sewer	DCC - Water	DCC - Roads
YTD Surplus at Dec 31/19							999,190	452,160	1,571,686												
Reserves at Dec 31/19										352,551	37,032										
Transfer between Funds																					
Contribution to Reserves in 2020										67,043	-										
												70,000	95,979	146,441	65,400	179,888	233,992	171,356	119,875	365,510	150,391

GENERAL FUND																					
Fire Dept Surplus transfer		22,043																			
Fire Dept - splashpad repairs		30,000			15,000																
Fire Dept - Radios		5,800			2,900																
Fire Dept - extra turnout gear		5,000			2,500																
Fire Dept - Backup power wiring		8,000			4,000																
Legal Fees - Business Development		1,000																			
Community Child Care Planning		15,000	15,000																		
City Hall - HVAC Cleaning		2,500					2,500														
Northern Drainage Basin Plan		15,000	10,000				5,000														
Emergency Social Services		16,050	6,650							9,400											
Evacuation Route Planning		3,950	3,950																		
Regent Alarm System		7,500								7,500											
Flood Mapping & Risk Assessment		130,750	120,000							10,750											
Firesmart Implementation Plan		1,300	1,300																		
EOC Equipment		25,000	25,000																		
Plow Blade - Hydraulic system		4,000					4,000														
Generator liftstation connections		2,000					2,000														
Hubert Avenue Rehabilitation	749,000						177,747			25,000				24,252	147,703				374,298		
3rd Avenue Rehabilitation	283,000									133,080				73,012	76,908						
Culvert Crossing - Northern / W. End.	36,100									36,100											
Sander Replacement	17,000																			17,000	
<b>Total Used - General Fund</b>	<b>1,085,100</b>	<b>294,893</b>	<b>181,900</b>	<b>-</b>	<b>24,400</b>	<b>191,247</b>	<b>-</b>	<b>-</b>	<b>254,273</b>	<b>15,000</b>	<b>-</b>	<b>73,012</b>	<b>101,160</b>	<b>147,703</b>	<b>17,000</b>	<b>374,298</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance of Surplus &amp; Reserves @ Dec 31/20</b>									<b>1,317,413</b>	<b>404,594</b>	<b>37,032</b>	<b>7</b>	<b>14</b>	<b>3</b>	<b>401,747</b>	<b>0</b>					<b>150,391</b>

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2020

CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE					SURPLUS / RESERVES										OTHER RESERVES				
		Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2020 Taxation/User Fee/Property Owners		Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Equipment	Community Works Fund	Water - Non-Statutory	Sewer - Non-Statutory	DCC - Sewer	DCC - Water	DCC - Roads
YTD Surplus at Dec 31/19						999,190	452,160	1,571,686													
Reserves at Dec 31/19									352,551	37,032	3,019	5,195	1,265	353,347	194,410	459,137	211,661	119,875	365,510	150,391	
Transfer between Funds																67,570	674,818				
Contribution to Reserves in 2020									67,043	-	70,000	95,979	146,441	65,400	179,888	233,992	171,356				

SEWER FUND		CURRENT YEAR FUNDING SOURCE					SURPLUS / RESERVES										OTHER RESERVES			
Project Description	Operating	Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2020 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Equipment	Community Works Fund	Water - Non-Statutory	Sewer - Non-Statutory	DCC - Sewer	DCC - Water	DCC - Roads
So2/H2S Sensor	1,000					1,000														
McGowan LS pump	13,500					13,500														
McGowan LS electrical renewal	35,000				35,000															
Brickyard LS service	4,200					4,200														
Brickyard LS pump	14,000					14,000														
Lift Station condition assessments	25,000				25,000															
Calibrate equipment	2,500				2,500															
Riverdale LS pump	13,500					13,500														
Riverdale LS electrical renewal	50,000					50,000														
Kate LS servicing	5,000				5,000															
Other upgrades	30,000				30,000															
Hubert Avenue	175,000																175,000			
3rd Avenue	103,000				38,500												64,500			
Princess Street	102,000					102,000														
<b>Total Used - Sewer Fund</b>	<b>380,000</b>	<b>193,700</b>			<b>136,000</b>	<b>198,200</b>											<b>239,500</b>			
Total Capital & Operating		573,700																		
<b>Balance of Surplus &amp; Reserves @ Dec 31/20</b>						<b>800,990</b>											<b>818,334</b>	<b>119,875</b>		

WATER FUND		CURRENT YEAR FUNDING SOURCE					SURPLUS / RESERVES										OTHER RESERVES			
Project Description	Operating	Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2020 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	General - Fire Dept	General - Computer	General - Streets	General - Accumulated Surplus	General - Asset Management	General - Equipment	Community Works Fund	Water - Non-Statutory	Sewer - Non-Statutory	DCC - Sewer	DCC - Water	DCC - Roads
Reservoir repairs	20,000				12,500		7,500													
Railway ROW surveying	13,500						13,500													
Booster #1 piping	5,500				5,500															
Booster #2 inlet piping	9,500				9,500															
WTP - Roof Replacement	14,500															14,500				
Water line surveying	10,000						10,000													
Intake pump	2,800						2,800													
Unknowns	10,000				10,000															
Shuswap River Crossing	603,000		287,387													315,613				
Hubert Ave	186,000															186,000				
3rd Ave	124,000				15,265											108,735				
PLC	33,000						33,000													
<b>Total Used - Water Fund</b>	<b>946,000</b>	<b>85,800</b>	<b>287,387</b>		<b>52,765</b>		<b>66,800</b>									<b>624,848</b>				
<b>Balance of Surplus &amp; Reserves @ Dec 31/20</b>							<b>385,360</b>									135,850				365,510