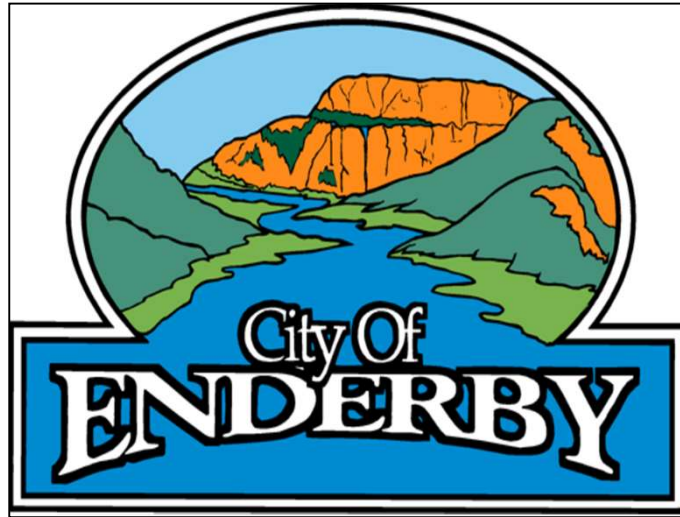


CITY OF ENDERBY



2021 BUDGET

Public Information Package

Written input can be submitted to info@cityofenderby.com or submitted through the drop box at City Hall by 3:30pm on April 19, 2021.

Please contact City Hall prior to 3:30pm on April 19, 2021 to obtain access codes if you would like to attend the virtual meeting.

City of Enderby
2021 Budget - Public Information Package

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City of Enderby Budget Summary

Mayor and Council will be reviewing the proposed financial plan and taking input from the public during the April 19, 2021 Council meeting beginning at 4:30pm.

The proposed financial plan requires a combined increase to taxation and user fees of **2.2%**, which amounts to a \$46.40 increase for the average single family home.

1. Financial Plan

COVID-19 continues to present challenges in the preparation of the annual financial plan. In 2020, Mayor and Council reduced expenditures where possible, which resulted in a decrease in taxation and fees for the average home. These decreases were recognized as temporary measures in response to an extreme degree of economic uncertainty and are not sustainable, and need to be restored in order for the City to continue to provide its regular services.

Financial plans are set by first establishing service levels. Once the desired service levels are established, and the user fees and other revenue sources are known, the remaining revenue required to balance the budget is collected from property taxation.

With the implications of COVID-19 and the ongoing financial pressures of inflation and aging infrastructure, the City continues to strive for a balance between service levels, operating capacity and asset management.

2. User Fees

User fees are based on the operating costs of providing the service, which are then allocated to service recipients. The 2021 budget requires a 0.9% to water user fees, a 1.0% increase to sewer user fees, and a 3.2% increase to garbage fees.

3. Project Highlights

Budgeted projects for 2021 include:

- Hubert Avenue reconstruction
- Knight Avenue reconstruction
- Completion of the Spray Park
- Purchase of a new Zamboni
- New roof for the Drill Hall
- Parking improvements for Tuey Park
- Completion of the Flood Mapping and Risk Assessment
- Ongoing renewal of drinking water and wastewater components
- Ongoing contribution to the renewal of capital infrastructure

4. Public Input

Want to share your thoughts? Written input can be submitted to info@cityofenderby.com or submitted at City Hall by April 19, 2021, by 3:30pm. All submissions will be read out to Council for their consideration. If you wish to attend the virtual meeting or provide verbal input, please contact City Hall by 3:30pm on April 19, 2021 to obtain the access codes for Zoom.

**City of Enderby
2021 Taxation/User Fee Impact**

Description		2020 Levy/Fees - based on average assessment of \$342,500*	Percentage Increase	Dollar Change	Total 2021
General*		999.30	2.9%	28.67	1,027.97
Water - Frontage		273.00	1.8%	5.00	278.00
Sewer - Frontage		258.00	1.9%	5.00	263.00
Water - User Fees		228.24	0.9%	1.97	230.21
Sewer - User Fees		265.74	1.0%	2.66	268.40
Garbage Fees		96.80	3.2%	3.10	99.90
Total General Taxes & Utilities		2,121.08	2.2%	46.40	2,167.48

* Average value of a 2021 home excluding non-market change (i.e. New construction)

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1720

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2021 – 2025 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 2021 – 2025 Financial Plan Bylaw No.1720, 2021”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2021 – 2025 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 2021 – 2025 Financial Plan.
4. Bylaw No. 1696, cited as “City of Enderby 2020 – 2024 Financial Plan Bylaw No. 1696, 2020”, is hereby repealed.

READ a FIRST time this ____ day of _____, 2021.

READ a SECOND time this ____ day of _____, 2021.

READ a THIRD time this ____ day of _____, 2021.

ADOPTED this ____ day of _____, 2021.

MAYOR

CORPORATE OFFICER

**CITY OF ENDERBY
2021-2025 Financial Plan**

**Consolidated Five Year Financial Plan
Schedule 'A' of Bylaw No. 1720**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
REVENUES					
Municipal Taxation	1,633,605	1,681,200	1,726,302	1,772,762	1,823,237
Utility Taxes / Grants in Lieu	100,501	102,511	104,561	106,652	108,785
Sale of Services / Other Contributions	658,251	970,050	655,401	668,509	681,879
Revenue from own Sources	1,262,579	1,287,830	1,313,587	1,339,858	1,366,656
Grants	2,050,405	5,771,932	671,695	671,695	671,695
Sewer Revenue	784,506	876,101	890,330	904,825	919,593
Water Revenue	774,775	866,488	881,149	896,080	911,286
Total Revenues	7,264,622	11,556,112	6,243,025	6,360,381	6,483,131
EXPENSES					
General Government Services	1,229,357	872,669	890,122	907,924	926,083
Protective Services	584,770	224,232	228,716	233,291	237,956
Transportation Services	664,168	662,662	675,915	689,433	703,222
Environmental Health Services	110,099	109,751	111,946	114,185	116,469
Animal Control	29,374	29,962	30,561	31,172	31,795
Cemetery	62,028	63,269	64,534	65,825	67,142
Recreation & Cultural Services	133,760	108,895	111,073	113,295	115,560
Fortune Parks Recreational Services	867,940	776,516	792,046	807,887	824,045
Tourism & Community Engagement	223,750	208,692	212,866	217,123	221,466
Sewer Expenditures	766,630	624,883	637,380	650,128	663,130
Water Expenditures	755,135	614,891	627,189	639,733	652,528
Fiscal Services	107,623	104,156	104,156	104,156	104,156
Total Expenses	5,534,634	4,400,578	4,486,504	4,574,152	4,663,552
SURPLUS (DEFICIT) FOR THE YEAR	1,729,988	7,155,534	1,756,521	1,786,229	1,819,579
TOTAL CASH FROM OPERATIONS	1,729,988	7,155,534	1,756,521	1,786,229	1,819,579
ADJUST FOR CASH ITEMS					
Capital Asset expenditures	(3,163,885)	(6,123,347)	(1,694,000)	(135,212)	-
Debt Principle repayment	(466,883)	(108,794)	(108,794)	(108,794)	(108,794)
Debt Proceeds	-	-	400,000	-	-
Transfer From Reserves	1,950,379	548,623	1,116,253	45,000	-
Transfer to Reserves	(1,388,058)	(1,488,016)	(1,469,980)	(1,587,223)	(1,710,785)
Transfer From Operating Surplus	1,338,459	16,000	-	-	-
TOTAL CASH ADJUSTMENT	(1,729,988)	(7,155,534)	(1,756,521)	(1,786,229)	(1,819,579)
FINANCIAL PLAN BALANCE	-	-	-	-	-

**CITY OF ENDERBY
2021-2025 Financial Plan**

**Statement of Objectives and Policies
Schedule 'B' of Bylaw No. 1720**

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

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>	% of Total Revenue	Dollar Value
<i>Property taxation</i>	15.5 %	\$ 1,633,782
<i>User Fees and charges</i>	20.1 %	\$ 2,124,671
<i>Other sources*</i>	45.0 %	\$ 4,744,673
<i>Government grants</i>	19.4 %	\$ 2,050,405
<i>Debt proceeds</i>	0.0 %	\$ 0
<i>Total</i>	100.0 %	\$ 10,553,531

- a) Property Taxation provides a stable and reliable source of revenue for services of a general collective benefit such as fire protection, street maintenance, snow removal, and general administration.
- b) 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.
- c) Other sources includes transfers from reserves and surplus funds, and funding received from other jurisdictions.
- d) Government Grants are for projects where the City of Enderby has received grant approval or is anticipating approval in 2021.
- e) Debt proceeds represent any borrowed funds that will be received. The City has not engaged in any borrowing for 2021.

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)	78.39 %	\$ 1,280,728
Utilities (2)	1.16 %	\$ 18,910
Light Industrial (5)	2.04 %	\$ 33,318
Business and Other (6)	18.32 %	\$ 299,382
Recreation / Non-Profit (8)	0.04 %	\$ 632
Farmland (9)	0.05 %	\$ 813
Total	100.00 %	\$ 1,633,783

Permissive Tax Exemptions

Objective

- In conjunction with the development of the Financial Plan, Council will continue to provide permissive tax exemptions to organizations where the value of permissive tax exemptions granted would not exceed approximately 5% of the annual municipal levy.

The City of Enderby provides permissive tax exemptions consistent with its policy. Some of the eligibility criteria for permissive tax exemptions include:

- The Organization's use of the land and/or improvements must be 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.

City of Enderby
Comparison of 2021 Budget vs. 2020 Budget - General

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
Property Taxes-General Revenue	597,540	596,914	618,374	20,834	7,500	7,350	5,200	-2,300	663,372	663,372	681,792	18,420
Property Taxes-Capital Project	0	0	0	0					117,746	117,746	133,459	15,713
Refuse	104,249	104,232	107,589	3,340								
Grants in Lieu of taxes	70,734	70,731	70,511	-223								
Revenue from Other Sources	171,845	221,472	207,588	35,743					53,500	79,664	53,500	0
Community Works Funding	0	0	0	0					179,888	179,945	179,945	57
Unconditional Grants	512,650	512,809	512,990	340								
Conditional Grants	1,100	15,235	1,100	0	25,000	14,750	17,440	-7,560	0	0	70,635	70,635
Safe Restart Grant	0	977,228	5,900	5,900			301,100	301,100			25,000	25,000
Contribution - amortization	0	0	0	0					0	635,939	0	0
Borrowing	0	0	0	0					0	0	0	0
Transfers from Other Funds	175,512	203,991	187,201	11,689			20,000	20,000	713,173	166,920	741,506	28,333
Subtotal of all Other Revenue	1,036,090	2,105,699	1,092,880	56,790	25,000	14,750	338,540	313,540	946,561	1,062,467	1,070,586	124,025
Transfer from Surplus	0	0	0	0	8,500	7,290	70,860	62,360	194,180	111,483	213,747	19,567
Total Revenue	1,633,630	2,702,613	1,711,253	77,623	41,000	29,390	414,600	373,600	1,921,859	1,955,068	2,099,585	177,726
Expenditures												
Executive	137,353	109,932	135,500	-1,853			37,000	37,000				0
General/Administration	652,038	661,373	710,457	58,419	28,500	13,200	331,400	302,900				0
Transportation	628,669	613,800	647,468	18,799	12,500	11,044	16,700	4,200				0
Protective Services	0	0	0	0								0
Refuse	104,260	99,077	107,599	3,339			2,500	2,500				0
Animal Control	0	0	0	0								0
Cemetery	0	0	0	0								0
Parks Services	105,560	101,212	106,760	1,200			27,000	27,000				0
Fortune Parks	0	0	0	0								0
Total Operating Expenses	1,627,880	1,585,393	1,707,785	79,905	41,000	24,244	414,600	373,600	0	0	0	0
Capital - Transportation	0	0	0	0					1,085,100	320,892	1,203,635	118,535
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	635,939	0	0
Fiscal Services	5,750	3,630	3,468	-2,282					173,301	173,301	173,301	0
Transfer to Reserves	0	0	0	0					663,458	689,679	722,649	59,191
Total Capital Expenses	5,750	3,630	3,468	-2,282	0	0	0	0	1,921,859	1,819,810	2,099,585	177,726
Total Expenditures	1,633,630	1,589,023	1,711,253	77,623	41,000	24,244	414,600	373,600	1,921,859	1,819,810	2,099,585	177,726
Net Income	0	1,113,591	0	0	0	5,146	0	0	0	135,258	0	0

Protective Services

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
Property Taxes-General Revenue	112,065	112,065	113,812	1,747			5,250	5,250	45,000	45,000	45,000	0
Shuswap River Fire Protection District	84,966	74,138	83,677	-1,289	24,400	5,400	15,550	-8,850	0	0	17,500	17,500
Fire Protection	22,169	22,169	22,346	177				0	0	5,350	0	0
Revenue from Other Sources									0	0	0	0
Conditional Grants					156,900	90,419	213,085	56,185	0	0	0	0
Safe Restart Grant							110,000	110,000	0	0	0	0
Contribution - amortization									0	67,905	0	0
Transfer from reserves					15,000	0	0	-15,000	0	0	17,500	17,500
Transfer from surplus					29,550	5,400	21,050	-8,500	22,043	22,043	11,402	-10,641
Total Revenue	219,200	208,371	219,835	635	225,850	101,219	364,935	139,085	67,043	140,298	91,402	24,359
Expenditures												
Protective Services	219,200	190,152	219,835	635	225,850	101,238	364,935	139,085				0
Total Operating Expenses	219,200	190,152	219,835	635	225,850	101,238	364,935	139,085	0	0	0	0
Capital - Protective Services									0	5,350	35,000	35,000
Amortization									0	67,905	0	0
Fiscal Services									0	0	0	0
Transfer to Reserves									67,043	67,043	56,402	-10,641
Total Capital Expenses	0	0	0	0	0	0	0	0	67,043	140,298	91,402	24,359
Total Expenditures	219,200	190,152	219,835	635	225,850	101,238	364,935	139,085	67,043	140,298	91,402	24,359
Net Income	0	18,220	0	0	0	-19	0	0	0	0	0	0

Tourism / Community Engagement

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
Riverside RV Park	207,500	147,418	198,400	-9,100			10,600	10,600	18,000	18,000	18,000	0
Tourism Revenues	23,000	2,604	7,000	-16,000					0	0	0	0
Conditional Grants	24,600	3,600	3,600	-21,000			5,150	5,150	0	0	0	0
Safe Restart Grant		69,941										
Contribution - amortization									0	0	0	0
Transfer from reserves									0	0	0	0
Transfer from surplus							14,000	14,000	0	0	0	0
Total Revenue	255,100	223,563	209,000	-46,100	0	0	29,750	29,750	18,000	18,000	18,000	0
Expenditures												
Riverside RV Park	150,800	93,058	135,600	-15,200			29,750	29,750				0
Tourism Expenses	63,200	14,132	30,900	-32,300								
Community Events	26,100	4,959	27,500	1,400								
Community Enhancement Fund	15,000	0	15,000	0								
Total Operating Expenses	255,100	112,148	209,000	-46,100	0	0	29,750	29,750	0	0	0	0
Capital									0	0	0	0
Amortization									0	0	0	0
Transfer to Reserves									18,000	18,000	18,000	0
Total Capital Expenses	0	0	0	0	0	0	0	0	18,000	18,000	18,000	0
Total Expenditures	255,100	112,148	209,000	-46,100	0	0	29,750	29,750	18,000	18,000	18,000	0
Net Income	0	111,414	0	0	0	0	0	0	0	0	0	0

Fortune Parks

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
Revenue from Other Sources	700,181	649,533	716,291	16,110	46,700	46,700	23,400	-23,300	148,295	148,295	185,405	37,110
Conditional Grants	1,000	550	0	-1,000	150,000	3,350	121,650	-28,350	0	0	955,900	955,900
Safe Restart Grant												
Property Taxes-General Revenue												
Contribution - amortization									0	56,397	0	0
Transfer from reserves									145,934	94,560	186,450	40,516
Transfer from DCC's									0	0	0	0
Transfer from surplus					12,000	7,868	6,600		0	0	0	0
Total Revenue	701,181	650,083	716,291	15,110	208,700	57,918	151,650	-51,650	294,229	299,252	1,327,755	1,033,526
Expenditures												
Fortune Parks Recreational Services	701,181	619,883	716,290	15,109	208,700	58,125	151,650	-57,050				
Total Operating Expenses	701,181	619,883	716,290	15,109	208,700	58,125	151,650	-57,050	0	0	0	0
Capital - Fortune Parks									63,750	42,404	1,165,650	1,101,900
Amortization									0	56,397	0	0
Fiscal Services												
Transfer to Reserves									230,479	201,119	162,105	-68,374
Total Capital Expenses	0	0	0	0	0	0	0	0	294,229	299,920	1,327,755	1,033,526
Total Expenditures	701,181	619,883	716,290	15,109	208,700	58,125	151,650	-57,050	294,229	299,920	1,327,755	1,033,526
Net Income	0	30,200	0	0	0	-207	0	5,400	0	-668	0	0

Animal Control

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
Revenue from Other Sources	17,113	15,007	16,892	-221								
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	11,870	11,870	12,482	612								
Contribution - amortization	0	0	0	0								
Transfer from reserves	0	0	0	0								
Transfer from DCC's	0	0	0	0								
Transfer from surplus	0	0	0	0								
Total Revenue	28,983	26,877	29,374	391	0	0	0	0	0	0	0	0
Expenditures												
Animal Control	28,983	26,531	29,374	391								0
Total Operating Expenses	28,983	26,531	29,374	391	0	0	0	0	0	0	0	0
Capital												
Amortization												
Fiscal Services												
Transfer to Reserves												
Total Capital Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	28,983	26,531	29,374	391	0	0	0	0	0	0	0	0
Net Income	0	346	0	0	0	0	0	0	0	0	0	0

Cemetery

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
Revenue from Other Sources	41,589	50,343	43,790	2,201					4,465	4,400	5,000	535
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	16,241	16,562	18,238	1,997								
Contribution - amortization												
Transfer from reserves					10,600	0	0	-10,600	74,335	42,126	15,600	-58,735
Transfer from DCC's											9,000	
Transfer from surplus												
Total Revenue	57,830	66,905	62,028	4,198	10,600	0	0	-10,600	78,800	46,526	29,600	-58,200
Expenditures												
Cemetery	57,830	46,290	62,028	4,198	10,600	1,725	0	-10,600				0
Total Operating Expenses	57,830	46,290	62,028	4,198	10,600	1,725	0	-10,600	0	0	0	0
Capital									74,400	42,126	15,600	-58,800
Amortization												0
Fiscal Services												0
Transfer to Reserves									4,400	4,400	14,000	9,600
Total Capital Expenses	0	0	0	0	0	0	0	0	78,800	46,526	29,600	-49,200
Total Expenditures	57,830	46,290	62,028	4,198	10,600	1,725	0	-10,600	78,800	46,526	29,600	-49,200
Net Income	0	20,615	0	0	0	-1,725	0	0	0	0	0	-9,000

City of Enderby
Comparison of 2021 Budget vs. 2020 Budget - Sewer

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
User Fees	386,091	400,614	405,530	19,439	97,500	97,500	97,500	0	3,500	3,500	3,500	0
Connection Fees	750	1,394	750	0								
Frontage Tax	0	670	0	0					246,005	246,005	250,876	4,871
Conditional Grants	0	0	0	0					0	0	0	0
Safe Restart Grant	0	5,446	3,000	3,000			97,000	97,000	0	0	0	0
Misc. Revenue	26,350	24,030	26,350	0					0	1,932	0	0
Transfer from DCC's	0	0	0	0					0	0	0	0
Transfer from Surplus	0	0	0	0	96,200	3,970	136,500	40,300	0	0	0	0
Transfer from Reserves	0	0	0	0					102,000	0	102,000	0
Borrow	0	0	0	0					239,500	49,357	595,588	356,088
Contribution - Amortization	0	0	0	0					0	0	0	0
Total Revenue	413,191	432,154	435,630	22,439	193,700	101,470	331,000	137,300	591,005	525,866	951,964	360,959
Expenditures												
Sewer Maintenance	28,900	36,604	28,900	0								
Staff Development	3,000	2,016	3,000	0								
Administration Fee	54,319	54,319	58,452	4,133								
PW Equipment	22,600	23,097	22,900	300								
Labour and benefits	128,872	122,063	149,679	20,807								
Treatment Plant	140,000	137,209	137,000	-3,000								
Pre-Engineering/Design/Studies	5,000	0	5,000	0								
Sludge Handling	25,000	24,628	25,200	200								
Annual Upgrades	0	0	0	0	193,700	33,977	331,000	137,300				
Sundry	5,500	0	5,500	0								
Total Operating Expenses	413,191	399,936	435,630	22,439	193,700	33,977	331,000	137,300	0	0	0	0
Transfer to Reserves									106,332	108,263	106,332	0
Transfer to Reserves - Asset Manage.									65,024	65,024	69,895	4,871
Capital									380,000	87,857	378,000	-2,000
Amortization									0	225,072	0	0
Debt Servicing									39,649	39,649	397,737	358,088
Total Capital Expenses	0	0	0	0	0	0	0	0	591,005	525,865	951,964	360,959
Total Expenditures	413,191	399,936	435,630	22,439	193,700	33,977	331,000	137,300	591,005	525,865	951,964	360,959
Net Income	0	32,217	0	0	0	67,493	0	0	-	0	(0)	(0)

City of Enderby
Comparison of 2021 Budget vs. 2020 Budget - Water

	Operating				Special Projects				Capital Projects			
	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget	2020 Budget	2020 Actual	2021 Budget	2021 vs 2020 Budget
Revenue												
User Fees	457,888	461,477	463,809	5,921	10,500	10,500	10,896	396				
Connection Fees	825	1,489	825	0								
Frontage Tax	300	0	0	-300	27,000	27,000	27,604	604	249,257	250,961	253,941	4,684
Misc. Income	17,700	19,014	17,700	0				0				-
Conditional Grants	0	6,125	0	0				0	287,387	287,387	0	-287,387
Safe Restart Grant	0	9,385	10,500	10,500	0	0	107,000	107,000				
Transfer from DCC's	0	0	0	0					0	0	0	0
Transfer from Surplus	0	0	7,500	7,500	33,800	0	109,300	75,500	33,000	28,480	0	-33,000
Transfer from Reserves	0	0	0	0	14,500	0	0	-14,500	610,348	315,285	350,735	-259,613
Contribution for amortization	0	0	0	0					0	335,443	0	0
Borrow	0	0	0	0					0	0	0	0
Total Revenue	476,713	497,489	500,335	23,622	85,800	37,500	254,800	169,000	1,179,992	1,217,556	604,676	(575,316)
Expenditures												
Water Maintenance	105,500	85,417	105,500	0	0	0	0	0				
Staff Development	2,500	293	2,500	0								
Administration Fee	52,393	52,393	56,250	3,857								
PW Equipment	43,100	52,524	44,400	1,300								
Labour and Benefits	163,220	159,755	181,685	18,465								
Treatment Plant	105,000	101,517	105,000	0								
Pre-Engineering/Design/Studies	5,000	435	5,000	0	13,500	0	50,000	36,500				
Sundry	0	0	0	0	72,300	11,662	204,800	132,500				
Total Operating Expenses	476,713	452,335	500,335	23,622	85,800	11,662	254,800	169,000	0	0	0	0
Transfer to Reserves									114,267	114,267	114,267	0
Transfer to Reserves - Asset Management									119,725	119,725	124,409	4,684
Capital									946,000	646,417	366,000	-580,000
Amortization									0	335,443	0	
Debt Servicing									0	0	0	0
Total Capital Expenses	0	0	0	0	0	0	0	0	1,179,992	1,215,852	604,676	-575,316
Total Expenditures	476,713	452,335	500,335	23,622	85,800	11,662	254,800	169,000	1,179,992	1,215,852	604,676	-575,316
Net Income	0	45,154	0	0	0	25,838	0	0	0	1,704	0	0

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2021

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				SURPLUS / RESERVES								OTHER RESERVES									
			Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2021 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	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 31/20							1,094,931	496,376	1,721,066	948,955														
Reserves at Dec 31/20																								
Transfer between Funds																								
Contributions in 2021																								
										427,570	31,724	37,871	76	24,384	147,735	409,722	380,629	389,311	391,725	130,409	381,110	153,804		
																		67,570	634,005					
										56,402	13,000	4,000	70,000	96,000	162,154	66,800	179,945	238,676	176,227					
GENERAL FUND																								
Protective Services																								
Fire Dept Surplus transfer		22,043								11,402														
Fire Dept - splashpad repairs	35,000				17,500						17,500													
Fire Dept - Backup power wiring		8,000			4,000																			
Fire Dept - PPV Fan		5,100			2,550																			
Fire Dept - roof repairs		5,000			2,500																			
Fire Dept - exterior wall sealing		2,500			1,250	1,250																		
Fire Dept - pagers		3,000			1,500	1,500																		
Fire Dept - SCBA masks		10,000									10,000													
Fire Dept - Fleet assessment		2,500			1,250						1,250													
Fire Dept - SOG update		5,000			2,500	2,500																		
Protective Services - Safe Restart		100,000																						
Firesmart Economic Recovery		150,000		150,000																				
Evacuation Route Planning		400		400																				
Flood Mapping & Risk Assessment		61,885		51,135							10,750													
EOC Equipment		11,550		11,550																				
Executive																								
Community Enhancement Fund		25,000																						
Community Recovery/Response		1,500																						
Special projects		36,500				26,000																		
General/Administration																								
MAMP - Asset Register Refinement		21,800		17,440							4,360													
Safe Restart Items		300,000																						
Roadway Cross-Sections		3,000				3,000																		
Northern Drainage Basin Plan		15,000									15,000													
Transportation																								
Vernon St Storm line		6,000									6,000													
De-ice Spray System		6,500									6,500													
Shop - Bay lights		2,200				2,200																		
Generator liftstation connections		2,000									2,000													
Parks Services																								
Tuey Park - parking improvements		7,000									7,000													
Riverwalk repairs		20,000										20,000												
Fortune Parks																								
Fortune Parks - Safe Restart Items		25,000									25,000													
Tourism/Community Engagement																								
RV Park - expansion plan		18,000			5,700						12,300													
RV Park - House repairs		1,700									1,700													
RV Park - Tree Canada Project		7,150		5,150		2,000																		
RV Park - House Fireplace repair		2,900				2,900																		
Capital																								
Drill Hall roof replacement	70,635		70,635																					
Hubert Avenue Rehabilitation	760,000								213,747					24,252	147,703							374,298		
Knight Ave Rehabilitation	373,000					177,747							70,000	125,253										
Total Used - General Fund	1,238,635	888,228	306,310	-	43,650	214,197	-	-	331,059	442,000	17,500	20,000	-	70,000	24,252	272,956	-	-	-	-	-	-	-	-
Balance of Surplus & Reserves @ Dec 31/21									1,390,008	506,955	466,472	24,724	41,871	76	96,132	36,933	476,522	186,276					153,804	

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2021

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				SURPLUS / RESERVES				OTHER RESERVES											
			Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2021 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	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
YTD Surplus at Dec 31/20							1,094,931	496,376	1,721,066	948,955												
Reserves at Dec 31/20																						
Transfer between Funds																						
Contributions in 2021																						
										427,570	31,724	37,871	76	24,384	147,735	409,722	380,629	389,311	391,725	130,409	381,110	153,804
										56,402	13,000	4,000	70,000	96,000	162,154	66,800	179,945	238,676	176,227			

SEWER FUND																							
	Capital	Operating	Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2021 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	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
Safe Restart Items		100,000								100,000													
So2/H2S Sensor		1,000								1,000													
McGowan LS pump #1		13,500					13,500																
McGowan LS electrical renewal		35,000					35,000																
Kate LS servicing - pump #2		5,000					5,000																
Brickyard LS pump		14,000					14,000																
Calibrate equipment		2,500					2,500																
Riverdale LS pump		13,500					13,500																
Riverdale LS electrical renewal		50,000					50,000																
Salsnes Parts		6,300				6,300																	
McGowan LS pump #2		13,500				13,500																	
Kate LS servicing - pump #1		5,000				5,000																	
Riverdale pump #2		13,500				13,500																	
COD Tester		2,000								2,000													
Other upgrades		59,200				59,200																	
Long-term debt payout		358,088																					
Hubert Avenue	175,000																						
Knight Avenue	101,000					38,500																	
Princess Street	102,000						102,000																
Total Used - Sewer Fund	378,000	692,088	-	-	-	136,000	235,500	-	-	103,000	-	-	-	-	-	-	-	-	-	595,588	-	-	-
Total Capital & Operating		1,070,088																					
Balance of Surplus & Reserves @ Dec 31/21							859,431			403,955										606,369	130,409		

WATER FUND																							
	Capital	Operating	Grants	Borrow Funds	SRFPD Contribution/Other Contributions	2021 Taxation/User Fee/Property Owners	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	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
Transition in weekend coverage		22,000				7,000		7,500		7,500													
Safe Restart Items		100,000								100,000													
Railway ROW surveying		15,000						15,000															
Water line surveying		10,000						10,000															
Intake pump #1		2,800						2,800															
WTP mainline valve relocation		6,500						6,500															
WTP upgrade - engineering		25,000						25,000															
Reservoir expansion - engineering		10,000				10,000																	
Shuswap well tree removal		2,000				2,000																	
Meter reader upgrade		10,000						10,000															
Intake pump #2		3,000				3,000																	
WTP gas sensor		10,000								10,000													
WTP filter media replacement		40,000						40,000															
Unknowns		23,500				23,500																	
Hubert Ave	186,000																						
Knight Ave	80,000					15,265																	
Shuswap River Crossing	100,000																						
Total Used - Water Fund	366,000	279,800	-	-	-	60,765	-	116,800	-	117,500	-	-	-	-	-	-	-	-	-	350,735	-	-	-
Balance of Surplus & Reserves @ Dec 31/21								379,576		286,455										344,822			381,110