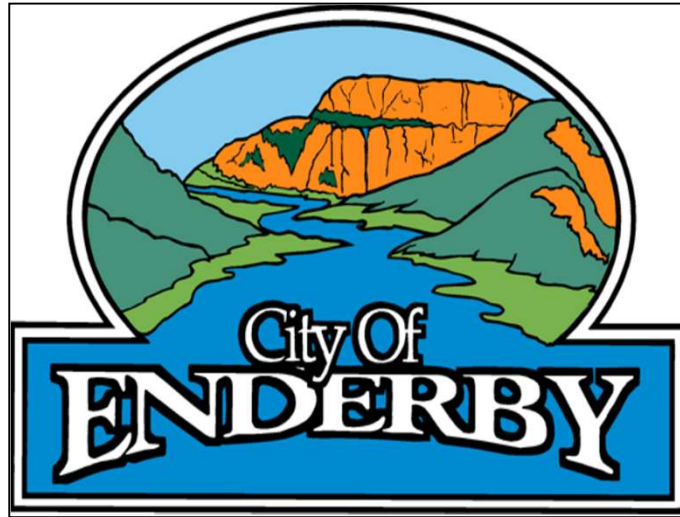


# **CITY OF ENDERBY**



## **2022 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 3:30pm on April 19, 2022.

Please contact City Hall prior to 3:30pm on April 19, 2022 to obtain access codes if you would like to attend the virtual meeting.

**City of Enderby**  
**2022 Budget - Public Information Package**

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# City of Enderby Budget Summary

Mayor and Council will be receiving public input on the proposed financial plan during the April 19, 2022 Council meeting beginning at 4:30pm.

The proposed financial plan requires a combined increase to taxation and user fees of **5.0%**, which amounts to a \$107.66 increase for the average single family home with an assessed value of \$449,300.

## 1. Financial Plan

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.

The City strives for a balance between service levels, operating capacity and asset management. Inflationary pressures and aging infrastructure continue to have a significant impact on the Financial Plan. The Financial Plan focuses on providing services in a sustainable manner while addressing these challenges.

## 2. User Fees

User fees are based on the operating costs of providing the service, which are then allocated to service recipients. The 2022 budget requires a 5.3% increase to water user fees, a 2.9% increase to sewer user fees, and a 1.5% increase to garbage fees.

## 3. Project Highlights

Budgeted projects for 2022 include:

- Mill Avenue reconstruction from Sicamous Street to George Street
- Purchase of a new pumper/rescue truck for the Fire Department
- Implementation of a Community Fire Smart initiative, which includes property assessments and mitigation activities
- Detailed design of the new outdoor pool (contingent on grant funding)
- Infield renewal of ball diamond #1 at Riverside Park
- Plan to expand the cremation section at the Cliffside Cemetery
- Planting of new trees (grant dependent) and purchase of new picnic tables for Tuey Park
- Retaining an event coordinator to grow community events
- Canada Day and Halloween fireworks
- Water treatment plant and distribution system expansion plan
- Improvements to backup power resiliency at the wastewater treatment plant
- 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](mailto:info@cityofenderby.com) or submitted at City Hall by April 19, 2022, by 3:30pm. All submissions will be read out to Council for their consideration.

To attend the virtual meeting or provide verbal input, you can connect to the meeting through Zoom using the following:

Meeting ID: 874 8163 0685  
Passcode: 679542

To connect via telephone rather than through a mobile phone or computer app, you will need to dial 1-778-907-2071 and enter the meeting ID and Passcode.

**City of Enderby  
2022 Taxation/User Fee Impact**

Description		2021 Levy/Fees - based on average assessment of \$449,300*	Percentage Increase	Dollar Change	Total 2022
General Taxation*		1,028.82	7.1%	73.19	1,102.01
Water - Frontage		278.00	2.5%	7.00	285.00
Sewer - Frontage		263.00	2.3%	6.00	269.00
Water - User Fees		230.21	5.3%	12.24	242.45
Sewer - User Fees		268.38	2.9%	7.78	276.16
Garbage Fees		99.90	1.5%	1.45	101.35
<b>Total General Taxes &amp; Utilities</b>		<b>2,168.31</b>	<b>5.0%</b>	<b>107.66</b>	<b>2,275.97</b>

\* Average value of a 2022 home excluding non-market change (i.e. New construction).

THE CORPORATION OF THE CITY OF ENDERBY

BYLAW NO. 1747

A BYLAW OF THE CITY OF ENDERBY RESPECTING THE 2022 – 2026 FINANCIAL PLAN

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

1. This bylaw may be cited as “City of Enderby 2022 – 2026 Financial Plan Bylaw No.1747, 2022”.
2. Schedule “A” attached hereto and made part of the Bylaw is hereby declared to be the 2022 – 2026 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 2022 – 2026 Financial Plan.
4. Bylaw No. 1720, cited as “City of Enderby 2021 – 2025 Financial Plan Bylaw No. 1720, 2021”, is hereby repealed.

READ a FIRST time this \_\_\_ day of \_\_\_\_\_, 2022.

READ a SECOND time this \_\_\_ day of \_\_\_\_\_, 2022.

READ a THIRD time this \_\_\_ day of \_\_\_\_\_, 2022.

ADOPTED this \_\_\_ day of \_\_\_\_\_, 2022.

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MAYOR

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CORPORATE OFFICER

**CITY OF ENDERBY**  
**2022-2026 Financial Plan**

**Consolidated Five Year Financial Plan**  
**Schedule 'A' of Bylaw No. 1747**

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>REVENUES</b>					
Municipal Taxation	1,790,626	1,879,005	1,930,042	1,987,948	2,047,584
Utility Taxes / Grants in Lieu	102,913	104,971	107,071	109,212	111,396
Sale of Services / Other Contributions	679,587	305,324	311,430	317,659	324,012
Revenue from own Sources	1,687,476	1,721,226	1,755,650	1,790,763	1,826,578
Grants	2,161,331	5,120,168	684,931	684,931	684,931
Sewer Revenue	810,548	790,459	791,641	804,906	818,418
Water Revenue	825,164	834,129	847,856	862,073	876,550
<b>Total Revenues</b>	<b>8,057,645</b>	<b>10,755,282</b>	<b>6,428,621</b>	<b>6,557,492</b>	<b>6,689,469</b>
<b>EXPENSES</b>					
General Government Services	1,312,871	950,305	969,311	988,697	1,008,471
Protective Services	512,800	244,596	249,488	254,478	259,567
Transportation Services	715,710	709,624	723,816	738,293	753,058
Environmental Health Services	114,000	113,730	116,004	118,324	120,691
Animal Control	30,650	31,263	31,888	32,526	33,176
Cemetery	81,770	63,005	64,265	65,551	66,862
Recreation & Cultural Services	171,900	110,058	112,259	114,504	116,794
Fortune Parks Recreational Services	916,261	803,618	819,690	836,084	852,806
Tourism & Community Engagement	215,300	216,036	220,357	224,764	229,259
Sewer Expenditures	683,107	562,129	573,371	584,839	596,536
Water Expenditures	739,541	577,566	589,118	600,900	612,918
Fiscal Services	86,955	87,001	87,048	87,096	87,145
<b>Total Expenses</b>	<b>5,580,865</b>	<b>4,468,931</b>	<b>4,556,615</b>	<b>4,646,056</b>	<b>4,737,283</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>	<b>2,476,780</b>	<b>6,286,351</b>	<b>1,872,006</b>	<b>1,911,436</b>	<b>1,952,186</b>
<b>TOTAL CASH FROM OPERATIONS</b>	<b>2,476,780</b>	<b>6,286,351</b>	<b>1,872,006</b>	<b>1,911,436</b>	<b>1,952,186</b>
<b>ADJUST FOR CASH ITEMS</b>					
Capital Asset expenditures	(3,624,500)	(5,300,747)	(776,000)	(277,000)	(144,000)
Debt Principle repayment	(88,645)	(88,645)	(88,645)	(88,645)	(88,645)
Debt Proceeds	-	-	200,000	-	-
Transfer From Reserves	1,792,603	617,763	576,000	277,000	144,000
Transfer to Reserves	(1,590,155)	(1,530,722)	(1,783,361)	(1,822,791)	(1,863,541)
Transfer From Operating Surplus	1,033,917	16,000	-	-	-
<b>TOTAL CASH ADJUSTMENT</b>	<b>(2,476,780)</b>	<b>(6,286,351)</b>	<b>(1,872,006)</b>	<b>(1,911,436)</b>	<b>(1,952,186)</b>
<b>FINANCIAL PLAN BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF ENDERBY**  
**2022-2026 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>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
<i>Property taxation</i>	<b>16.5 %</b>	<b>\$ 1,790,626</b>
<i>User Fees and charges</i>	<b>19.9 %</b>	<b>\$ 2,211,501</b>
<i>Other sources</i>	<b>43.3 %</b>	<b>\$ 4,720,707</b>
<i>Government grants</i>	<b>20.3 %</b>	<b>\$ 2,161,331</b>
<i>Debt proceeds</i>	<b>0.0 %</b>	<b>\$ 0</b>
<b><i>Total</i></b>	<b>100.0 %</b>	<b>\$ 10,884,165</b>

- 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 include 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 2022.
- e) Debt proceeds represent any borrowed funds that will be received. The City has not engaged in any borrowing for 2022.

## 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)	77.60 %	\$ 1,389,695
Utilities (2)	1.13 %	\$ 20,321
Light Industrial (5)	3.44 %	\$ 61,534
Business and Other (6)	17.74 %	\$ 317,570
Recreation / Non-Profit (8)	0.04 %	\$ 678
Farmland (9)	0.05 %	\$ 828
Total	100.00 %	\$ 1,790,626

## 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**  
**2022 Budget**  
**General**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Property Taxes-General Revenue	592,372	592,387	694,116	101,744	31,200	31,200	4,500	-26,700	681,793	681,793	742,340	60,547
Property Taxes-Capital Project	0	0	0	0					133,459	133,459	149,795	16,336
Refuse	107,589	108,325	111,489	3,900								
Grants in Lieu of taxes	70,510	70,518	68,438	-2,072								
Revenue from Other Sources	207,590	336,654	215,218	7,628	0	0	8,750	8,750	53,500	115,561	53,500	0
Community Works Funding	0	0	0	0					179,945	368,276	188,331	8,386
Unconditional Grants	512,990	522,990	517,475	4,485					0	0	10,000	10,000
Conditional Grants	1,100	1,090	1,100	0	17,440	29,266	5,000	-12,440	70,635	72,985	0	-70,635
Safe Restart Grant	0	32,886	14,500	14,500	401,100	43,587	347,100	-54,000	25,000		0	-25,000
Contribution - amortization	0	0	0	0					0	654,357	0	0
Borrowing	0	0	0	0					0	0	0	0
Transfers from Other Funds	193,102	149,097	200,945	7,843	20,000	0	5,000	-15,000	741,506	679,244	914,558	173,052
Subtotal of all Other Revenue	1,092,881	1,221,560	1,129,165	36,284	438,540	72,853	365,850	-72,690	1,070,586	1,890,424	1,166,389	95,803
Transfer from Surplus	0	0	20,000	20,000	70,860	16,383	88,149	17,289	213,747	70,831	0	-213,747
<b>Total Revenue</b>	<b>1,685,253</b>	<b>1,813,947</b>	<b>1,843,281</b>	<b>158,028</b>	<b>540,600</b>	<b>120,436</b>	<b>458,499</b>	<b>-82,101</b>	<b>2,099,585</b>	<b>2,776,507</b>	<b>2,058,524</b>	<b>-41,061</b>
<b>Expenditures</b>												
Executive	109,500	98,846	140,100	30,600	63,000	22,451	66,399	3,399				0
General/Administration	710,457	749,506	768,271	57,814	331,400	21,800	323,100	-8,300				0
Transportation	647,468	592,736	713,210	65,742	16,700	15,447	2,500	-14,200				0
Refuse	107,600	101,762	111,500	3,900	2,500	0	2,500	0				0
Parks Services	106,760	112,261	107,900	1,140	127,000	55,413	64,000	-63,000				0
<b>Total Operating Expenses</b>	<b>1,681,785</b>	<b>1,655,110</b>	<b>1,840,981</b>	<b>159,196</b>	<b>540,600</b>	<b>115,111</b>	<b>458,499</b>	<b>-82,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Transportation	0	0	0	0					1,203,635	1,000,807	1,064,000	-139,635
Capital - Administration	0	0	0	0					0	0	0	0
Amortization	0	0	0	0					0	654,357	0	0
Fiscal Services	3,468	2,471	2,300	-1,168					173,301	173,301	173,301	0
Transfer to Reserves	0	0	0	0					722,649	941,512	821,223	98,574
<b>Total Capital Expenses</b>	<b>3,468</b>	<b>2,471</b>	<b>2,300</b>	<b>-1,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,099,585</b>	<b>2,769,977</b>	<b>2,058,524</b>	<b>-41,061</b>
<b>Total Expenditures</b>	<b>1,685,253</b>	<b>1,657,581</b>	<b>1,843,281</b>	<b>158,028</b>	<b>540,600</b>	<b>115,111</b>	<b>458,499</b>	<b>-82,101</b>	<b>2,099,585</b>	<b>2,769,977</b>	<b>2,058,524</b>	<b>-41,061</b>
<b>Net Income</b>	<b>0</b>	<b>156,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,530</b>	<b>0</b>	<b>0</b>

**Protective Services**

**Operating**

**Special Projects**

**Capital Projects**

	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Property Taxes-General Revenue	113,812	113,812	118,564	4,752	5,250	5,250	5,750	500	45,000	45,000	45,000	0
Shuswap River Fire Protection	83,677	64,592	86,764	3,087	15,550	6,565	12,250	-3,300	17,500	16,930	380,250	362,750
Fire Protection	22,346	30,787	22,972	626				0	0	18,721	0	0
Revenue from Other Sources									0	0	0	0
Conditional Grants					213,085	63,746	150,000	-63,085	0	2,781	0	0
Safe Restart Grant		2,796			110,000	0	110,000	0	0	52,976	0	0
Contribution - amortization									0	68,187	0	0
Transfer from reserves					0	0	0	0	17,500	16,930	380,250	362,750
Transfer from surplus					21,050	3,800	6,500	-14,550	11,402	11,402	35,868	24,466
<b>Total Revenue</b>	<b>219,835</b>	<b>211,986</b>	<b>228,300</b>	<b>8,465</b>	<b>364,935</b>	<b>79,361</b>	<b>284,500</b>	<b>-80,435</b>	<b>91,402</b>	<b>232,928</b>	<b>841,368</b>	<b>749,966</b>
<b>Expenditures</b>												
Protective Services	219,835	183,045	228,300	8,465	364,935	72,434	284,500	-80,435				0
<b>Total Operating Expenses</b>	<b>219,835</b>	<b>183,045</b>	<b>228,300</b>	<b>8,465</b>	<b>364,935</b>	<b>72,434</b>	<b>284,500</b>	<b>-80,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital - Protective Services									35,000	108,339	760,500	725,500
Amortization									0	68,187	0	0
Fiscal Services									0	0	0	0
Transfer to Reserves									56,402	56,402	80,868	24,466
<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>91,402</b>	<b>232,928</b>	<b>841,368</b>	<b>749,966</b>
<b>Total Expenditures</b>	<b>219,835</b>	<b>183,045</b>	<b>228,300</b>	<b>8,465</b>	<b>364,935</b>	<b>72,434</b>	<b>284,500</b>	<b>-80,435</b>	<b>91,402</b>	<b>232,928</b>	<b>841,368</b>	<b>749,966</b>
<b>Net Income</b>	0	28,941	0	0	0	6,927	0	0	0	0	0	0

**Tourism / Community Engagement**

**Operating**

**Special Projects**

**Capital Projects**

	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Riverside RV Park	198,400	166,387	216,200	17,800	10,600	10,600	0	-10,600	18,000	18,000	18,000	0
Tourism Revenues	7,000	3,219	7,000	0					0	0	0	0
Conditional Grants	3,600	0	3,600	0	5,150	4,750	0	-5,150	0	0	0	0
Safe Restart Grant		33,590										
Contribution - amortization												
Transfer from reserves									0	0	0	0
Transfer from surplus					14,000	1,643	3,500	-10,500	0	0	0	0
<b>Total Revenue</b>	<b>209,000</b>	<b>203,196</b>	<b>226,800</b>	<b>17,800</b>	<b>29,750</b>	<b>16,993</b>	<b>3,500</b>	<b>-26,250</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>Expenditures</b>												
Riverside RV Park	135,600	113,220	148,500	12,900	29,750	18,278	3,500	-26,250				
Tourism Expenses	30,900	19,218	29,900	-1,000								
Community Events	27,500	4,965	33,400	5,900								
Community Enhancement Fund	15,000	0	15,000	0								
<b>Total Operating Expenses</b>	<b>209,000</b>	<b>137,403</b>	<b>226,800</b>	<b>17,800</b>	<b>29,750</b>	<b>18,278</b>	<b>3,500</b>	<b>-26,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital									0	0	0	0
Amortization												
Transfer to Reserves									18,000	18,000	18,000	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>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>Total Expenditures</b>	<b>209,000</b>	<b>137,403</b>	<b>226,800</b>	<b>17,800</b>	<b>29,750</b>	<b>18,278</b>	<b>3,500</b>	<b>-26,250</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>Net Income</b>	<b>0</b>	<b>65,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-1,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Fortune Parks**

**Operating**

**Special Projects**

**Capital Projects**

**Revenue**

Revenue from Other Sources
Conditional Grants
Safe Restart Grant
Property Taxes-General Revenue
Contribution - amortization
Transfer from reserves
Transfer from DCC's
Transfer from surplus
<b>Total Revenue</b>

2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
716,289	689,762	741,161	24,872
0	32,925	0	0
<b>716,289</b>	<b>722,687</b>	<b>741,161</b>	<b>24,872</b>

2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
23,400	23,400	46,700	23,300
121,650	17,240	121,400	-250
0	3,165	0	0
6,600	3,608	7,000	400
<b>151,650</b>	<b>47,413</b>	<b>175,100</b>	<b>23,450</b>

2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
185,405	185,405	186,700	1,295
955,900	47,400	1,200,000	244,100
0	66,614	0	0
186,450	162,872	30,000	-156,450
0	57,583	0	0
0	21,394	0	0
<b>1,327,755</b>	<b>541,268</b>	<b>1,416,700</b>	<b>88,945</b>

**Expenditures**

Fortune Parks Recreational Services
<b>Total Operating Expenses</b>

716,289	654,530	741,161	24,872
<b>716,289</b>	<b>654,530</b>	<b>741,161</b>	<b>24,872</b>

151,650	38,882	175,100	23,450
<b>151,650</b>	<b>38,882</b>	<b>175,100</b>	<b>23,450</b>

<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Capital - Fortune Parks
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>

1,165,650	254,943	1,230,000	64,350
0	66,614	0	0
162,105	162,105	186,700	24,595
<b>1,327,755</b>	<b>483,662</b>	<b>1,416,700</b>	<b>88,945</b>

**Total Expenditures**

<b>716,289</b>	<b>654,530</b>	<b>741,161</b>	<b>24,872</b>
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<b>151,650</b>	<b>38,882</b>	<b>175,100</b>	<b>23,450</b>
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<b>1,327,755</b>	<b>483,662</b>	<b>1,416,700</b>	<b>88,945</b>
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**Net Income**

0	68,157	0	0
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0	8,531	0	0
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0	57,606	0	0
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**Animal Control**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Revenue from Other Sources	16,892	18,186	18,341	1,449								
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	12,483	12,483	12,309	-174					0	0	500	500
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>29,375</b>	<b>30,669</b>	<b>30,650</b>	<b>1,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Expenditures</b>												
Animal Control	29,375	27,852	30,650	1,275								0
<b>Total Operating Expenses</b>	<b>29,375</b>	<b>27,852</b>	<b>30,650</b>	<b>1,275</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											500	500
<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>500</b>	<b>500</b>
<b>Total Expenditures</b>	<b>29,375</b>	<b>27,852</b>	<b>30,650</b>	<b>1,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Net Income</b>	<b>0</b>	<b>2,817</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>

**Cemetery**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
Revenue from Other Sources	43,790	51,656	44,018	228					5,000	5,000	10,500	5,500
Conditional Grants	0	0	0	0								
Property Taxes-General Revenue	18,240	18,239	17,752	-488								
Contribution - amortization												
Transfer from reserves					0	0	0	0	15,600	0	15,600	0
Transfer from DCC's												
Transfer from surplus							20,000	20,000	9,000	9,000	8,000	-1,000
<b>Total Revenue</b>	<b>62,030</b>	<b>69,895</b>	<b>61,770</b>	<b>-260</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>29,600</b>	<b>14,000</b>	<b>34,100</b>	<b>4,500</b>
<b>Expenditures</b>												
Cemetery	62,030	46,801	61,770	-260	0	0	20,000	20,000				0
<b>Total Operating Expenses</b>	<b>62,030</b>	<b>46,801</b>	<b>61,770</b>	<b>-260</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital									15,600	0	15,600	0
Amortization												0
Fiscal Services												0
Transfer to Reserves									14,000	14,000	18,500	4,500
<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>29,600</b>	<b>14,000</b>	<b>34,100</b>	<b>4,500</b>
<b>Total Expenditures</b>	<b>62,030</b>	<b>46,801</b>	<b>61,770</b>	<b>-260</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>29,600</b>	<b>14,000</b>	<b>34,100</b>	<b>4,500</b>
<b>Net Income</b>	<b>0</b>	<b>23,094</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>

**2022 Budget - Sewer**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
User Fees	405,531	409,512	411,007	5,476	97,500	97,500	113,000	15,500	3,500	3,500	1,500	-2,000
Connection Fees	750	0	750	0								
Frontage Tax	0	0	0	0					250,876	252,046	257,941	7,065
Conditional Grants	0	0	0	0					0	0	0	0
Safe Restart Grant	3,000	20,591	13,000	10,000	97,000	16,971	97,000	0	0	0	0	0
Misc. Revenue	26,350	23,570	26,350	0					0	0	0	0
Transfer from DCC's	0	0	0	0					0	0	0	0
Transfer from Surplus	0	0	0	0	136,500	94,630	22,000	-114,500	0	0	0	0
Transfer from Reserves	0	0	0	0					102,000	0	102,000	0
Borrow	0	0	0	0					595,588	535,325	182,800	-412,788
Contribution - Amortization	0	0	0	0					0	0	0	0
<b>Total Revenue</b>	<b>435,631</b>	<b>453,674</b>	<b>451,107</b>	<b>15,476</b>	<b>331,000</b>	<b>209,101</b>	<b>232,000</b>	<b>-99,000</b>	<b>951,964</b>	<b>1,020,222</b>	<b>544,241</b>	<b>-407,723</b>
<b>Expenditures</b>												
Sewer Maintenance	28,900	36,481	29,600	700								
Staff Development	3,000	829	3,000	0								
Administration Fee	58,452	58,452	85,047	26,595								
PW Equipment	22,900	21,053	23,100	200								
Labour and benefits	149,679	130,121	142,460	-7,219								
Treatment Plant	137,000	121,516	137,000	0								
Pre-Engineering/Design/Studies	5,000	218	5,000	0								
Sludge Handling	25,200	15,631	25,900	700								
Annual Upgrades	0	0	0	0	331,000	136,813	232,000	-99,000				
Sundry	5,500	0	0	-5,500								
<b>Total Operating Expenses</b>	<b>435,631</b>	<b>384,301</b>	<b>451,107</b>	<b>15,476</b>	<b>331,000</b>	<b>136,813</b>	<b>232,000</b>	<b>-99,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfer to Reserves									106,332	106,332	106,332	0
Transfer to Reserves - Asset Manage.									69,895	69,895	114,609	44,714
Capital									378,000	215,737	323,300	-54,700
Amortization									0	229,351	0	0
Debt Servicing									397,737	393,463	0	-397,737
<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>951,964</b>	<b>1,014,778</b>	<b>544,241</b>	<b>-407,723</b>
<b>Total Expenditures</b>	<b>435,631</b>	<b>384,301</b>	<b>451,107</b>	<b>15,476</b>	<b>331,000</b>	<b>136,813</b>	<b>232,000</b>	<b>-99,000</b>	<b>951,964</b>	<b>1,014,778</b>	<b>544,241</b>	<b>-407,723</b>
<b>Net Income</b>	<b>0</b>	<b>69,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,288</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>5,444</b>	<b>(0)</b>	<b>0</b>

**2022 Budget - Water**

	Operating				Special Projects				Capital Projects			
	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget	2021 Budget	2021 Actual	2022 Budget	2022 vs 2021 Budget
<b>Revenue</b>												
User Fees	463,810	510,103	493,616	29,807	10,896	10,896	20,457	9,561				
Connection Fees	825	13,319	825	0								
Frontage Tax	0	0	0	0	27,604	27,604	33,643	6,039	253,941	257,612	258,923	4,982
Misc. Income	17,700	27,210	17,700	0				0		1,616	0	0
Conditional Grants	0	0	0	0				0	0	0	0	0
Safe Restart Grant	10,500	24,411	11,000	500	107,000	9,680	89,000	-18,000				
Transfer from DCC's	0	0	0	0					0	0	0	0
Transfer from Surplus	7,500	7,500	0	-7,500	109,300	58,560	73,300	-36,000	0	0	0	0
Transfer from Reserves	0	0	0	0	0	0	0	0	350,735	299,802	215,600	-135,135
Contribution for amortization	0	0	0	0					0	348,276	0	0
Borrow	0	0	0	0					0	0	0	0
<b>Total Revenue</b>	<b>500,335</b>	<b>582,542</b>	<b>523,141</b>	<b>22,807</b>	<b>254,800</b>	<b>106,740</b>	<b>216,400</b>	<b>-38,400</b>	<b>604,676</b>	<b>907,306</b>	<b>474,523</b>	<b>(130,153)</b>
<b>Expenditures</b>												
Water Maintenance	105,500	110,782	106,000	500	0	0	0	0				
Staff Development	2,500	2,666	2,500	0								
Administration Fee	56,250	56,250	69,301	13,051								
PW Equipment	44,400	57,583	45,600	1,200								
Labour and Benefits	181,685	187,439	186,740	5,055								
Treatment Plant	105,000	127,462	108,000	3,000								
Pre-Engineering/Design/Studies	5,000	217	5,000	0	50,000	9,572	50,000	0				
Sundry	0	0	0	0	204,800	54,222	166,400	-38,400				
<b>Total Operating Expenses</b>	<b>500,335</b>	<b>542,398</b>	<b>523,141</b>	<b>22,806</b>	<b>254,800</b>	<b>63,794</b>	<b>216,400</b>	<b>-38,400</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									124,409	124,409	129,156	4,747
Capital									366,000	347,390	231,100	-134,900
Amortization									0	348,276	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>604,676</b>	<b>934,342</b>	<b>474,523</b>	<b>-130,153</b>
<b>Total Expenditures</b>	<b>500,335</b>	<b>542,398</b>	<b>523,141</b>	<b>22,806</b>	<b>254,800</b>	<b>63,794</b>	<b>216,400</b>	<b>-38,400</b>	<b>604,676</b>	<b>934,342</b>	<b>474,523</b>	<b>-130,153</b>
<b>Net Income</b>	<b>0</b>	<b>40,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-27,037</b>	<b>0</b>	<b>0</b>



SUMMARY OF CAPITAL & OPERATING PROJECTS - 2022

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				SURPLUS					RESERVES							OTHER RESERVES								
			Grants	Borrow Funds	SRFPD / Other Contributions	2022 Taxation / User Fees	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Community Enhancement Fund	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	General - Computer	General - Streets	General - Specific Projects	General - Asset Management	General - Equipment	Community Works Fund	Water - Capital	Sewer - Capital	DCC - Sewer	DCC - Water	DCC - Roads			
<b>YTD Surplus at Dec 31/21</b>																											
<b>Reserves at Dec 31/21</b>																											
<b>Transfer between Funds</b>																											
<b>Operating Contingency</b>																											
<b>Contributions in 2022</b>																											
							1,147,405	486,370	1,761,283	55,549	684,895	472,553	45,056	42,359	77	-	197,545	481,803	381,380	333,828	67,570	89,337	588,285	162,007	413,109	161,667	
							(136,621)	(147,908)	(868,803)																		
												80,868	13,000	4,000	70,000	97,452	274,490	68,200	188,331	243,423	220,941						
<b>GENERAL FUND</b>																											
<b>Protective Services</b>																											
Fire Dept Surplus transfer		35,868																									
Fire Dept - New Pumper/Rescue Truck	760,500					380,250						380,250															
Fire Dept - Backup power wiring		8,000				4,000																					
Fire Dept - SCBA masks		10,000										10,000															
Fire Dept - Scene lights		1,500				750	750																				
Fire Dept - extra turnout gear		10,000				5,000	5,000																				
Fire Dept - SOG update		5,000				2,500		2,500																			
Protective Services - Safe Restart		100,000														100,000											
Firesmart Economic Recovery		150,000				150,000																					
<b>Executive</b>																											
Community Enhancement Fund		79,299				23,750					55,549																
Supplementary Tech		2,100										2,100															
<b>General/Administration</b>																											
Office computers		5,000											5,000														
Elections		10,000									10,000																
Safe Restart Items		300,000										300,000															
City Hall - relamp lights		2,300									2,300																
Drill Hall fire alarm system		2,300									2,300																
Northern Drainage Basin Plan		15,000									15,000																
Roadway Cross-Sections		3,000									3,000																
<b>Transportation</b>																											
Sand Pile Blocks		2,500				2,500																					
Fuel cost contingency		20,000									20,000																
<b>Parks Services</b>																											
Safe Restart Items		50,000														50,000											
Picnic tables		7,000														7,000											
Tree Canada Project		7,000				5,000																					
<b>Tourism/Community Engagement</b>																											
RV Park - expansion plan		3,500																									
<b>Capital</b>																											
Road Project (Mill or Peacher)	1,064,000																										
<b>Total Used - General Fund</b>	<b>1,824,500</b>	<b>829,367</b>				<b>155,000</b>			<b>-</b>	<b>416,250</b>	<b>187,997</b>					<b>-</b>			<b>177,747</b>								
<b>Balance of Surplus &amp; Reserves @ Dec 31/22</b>												<b>794,012</b>		<b>0</b>	<b>215,795</b>	<b>173,171</b>	<b>58,056</b>	<b>41,359</b>	<b>(0)</b>	<b>97,452</b>	<b>225,570</b>	<b>550,003</b>	<b>(0)</b>				<b>161,667</b>

SUMMARY OF CAPITAL & OPERATING PROJECTS - 2022

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				SURPLUS					RESERVES							OTHER RESERVES				
			Grants	Borrow Funds	SRFPD / Other Contributions	2022 Taxation / User Fees	Sewer YTD Surplus	Water YTD Surplus	General YTD Surplus	Community Enhancement Fund	Surplus - Safe Restart Grant	General - Fire Dept	City Parks	General - Computer	General - Streets	General - Specific Projects	General - Asset Management	General - Equipment	Community Works Fund	Water - Capital	Sewer - Capital	DCC - Sewer	DCC - Water
YTD Surplus at Dec 31/21							1,147,405	486,370	1,761,283	55,549	684,895												
Reserves at Dec 31/21																							
Transfer between Funds																							
Operating Contingency							(136,621)	(147,908)	(868,803)														
Contributions in 2022																							

SEWER FUND																								
Safe Restart Items	100,000									100,000														
McGowan LS pump #1	13,500									13,500														
Riverdale LS pump	13,500									13,500														
Kate LS pump #2	5,000									5,000														
Backup Generator - Fuel Tank	1,500							1,500																
Other upgrades	101,500							111,500																
Peachier or Mill	221,300							38,500															182,800	
Princess Street	102,000							102,000																
<b>Total Used - Sewer Fund</b>	<b>323,300</b>	<b>235,000</b>						<b>151,500</b>															<b>134,000</b>	<b>182,800</b>
Total Capital & Operating		558,300																						
<b>Balance of Surplus &amp; Reserves @ Dec 31/22</b>										<b>876,784</b>													<b>115,795</b>	<b>715,763</b>

WATER FUND																								
Safe Restart Items	100,000									100,000														
Meter reader upgrade	1,000									1,000														
WTP mainline valve relocation	6,500									6,500														
Water line surveying	10,000									10,000														
WTP upgrade - engineering	50,000									50,000														
Intake pump #1	2,800									2,800														
Intake pump #2	3,000									3,000														
Chlorine regulator	2,800							2,800																
Mabel Lake Rd Hydrant	1,200							1,200																
Evergreen gate valve	2,200							2,200																
Kildonan gate valve	1,200							1,200																
Gunter Ellison booster pump	2,900							2,900																
WTP filter anodes	3,000							3,000																
Unknowns	40,800							40,800																
Peachier or Mill	231,100							15,500															215,600	
<b>Total Used - Water Fund</b>	<b>231,100</b>	<b>227,400</b>						<b>69,600</b>															<b>73,300</b>	<b>215,600</b>
<b>Balance of Surplus &amp; Reserves @ Dec 31/22</b>										<b>265,162</b>													<b>15,795</b>	<b>429,221</b>