

**COMMITTEE OF THE WHOLE MEETING OF COUNCIL
AGENDA**

DATE: Monday, April 3, 2023
TIME: 2:30 p.m.
LOCATION: Council Chambers, Enderby City Hall

The public may attend this meeting in person or by means of electronic facilities.

The City of Enderby uses Zoom for its electronic facilities and encourages those who are unfamiliar with the application to test it in advance; for technical support, please contact Zoom.

The access codes for this meeting are:

*Meeting ID: 837 1717 4978
Passcode: 868111*

If you would like to attend this meeting by means of electronic facilities and do not have a computer or mobile phone capable of using Zoom, please let us know and we can provide you with a number that you can call in from a regular telephone.

When applicable, public hearing materials are available for inspection at www.cityofenderby.com/hearings/

1. LAND ACKNOWLEDGEMENT

We respectfully acknowledge that we are on the traditional and unceded territory of the Secwepemc.

2. APPROVAL OF AGENDA

3. NEW BUSINESS

3.1 2023 Budget

Memo prepared by Chief Financial Officer dated March 31, 2023

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4. MOTION TO RISE AND REPORT

AGENDA
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MEMO

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: March 31, 2023
Subject: 2023 Budget

Recommendation

THAT Council approves the draft budget;

AND THAT Council directs staff to prepare the requisite bylaws for public input on April 17, 2023, based on the approved budget.

OR

THAT Council amends the draft budget by _____;

AND THAT Council approves the draft budget as amended;

AND FURTHER THAT Council directs staff to prepare the requisite bylaws for public input on April 17, 2023, based on the approved budget.

Background/Discussion:

The 2023 draft budget proposes an overall combined increase to taxation and user fees of 3.9%, subject to any amendments made by Council. This amounts to an additional \$89.95 for the average home with an assessed value of \$523,800 (see Appendix A). Below is a summary of the changes within each service.

General Services

The proposed increase to property taxation is 4.5%. Appendix B provides a breakdown of the proposed increase, which is net of revenue offsets. Most of the revenue offsets are due to fees collected for services, such as development application fees, administration fees and the increase in interest revenue due to increased interest rates.

Expenditures

- Executive - Executive services include Council remuneration, conventions and related expenses. Executive services have increased by \$9,100, which is primarily due to the increase in Council remuneration by CPI.
- General / Administration - This line item includes administration expenses (such as remuneration, city hall maintenance, insurance, etc.) and expenses of a general nature

(such as planning, bylaw enforcement and building inspections). The increase to General / Administration is primarily due to \$62,500 for a partial year new management position, which is fully funded through the reduction of the transfer to reserves for management capacity. Staff will be evaluating what position would be most impactful to management capacity once strategic planning has taken place. Other changes include:

- An \$11,880 increase to regular operating.
- An increase of \$10,000 for engineering to bring the base budget amount up to \$25,000. This budget item is for the initial pre-engineering/design/studies for projects. As grant opportunities require “shovel-ready” projects, building up this line item will be critical to funding success.
- Planning has increased by \$13,600. \$10,000 of this amount is a contingency for additional planning work that may arise during the year, which is offset by an increase in service fees.
- Interest paid on prepaid property taxes has increased by \$7,300 due to the increase in interest rates. This increase is offset by the increase in interest revenue earned.
- The internal accounting for property insurance has changed resulting in a decrease of \$35,200. This new simplified process has a net zero impact to cost. The value is directly attributable to property insurance for sewer and water, which has historically been fully recorded as an administration expense with a cost recovery fee built into the administration fees charged to each fund. Going forward, each fund will pay for its portion directly and there is an offsetting decrease in administration fees in the General Fund for this amount.

Also included in this line item are the donations and grants provided in the City as listed on Appendix C.

- Transportation - Transportation includes expenses related to drainage, and road maintenance and operations (snow removal, street lights, equipment, pavement patching, sweeping, line painting, etc.). Due to inflationary pressures, an increase of \$22,476 is required to maintain current service levels.
- City Parks - This line item is for the operating of parks and green space within the City, excluding Riverside Park and Barnes Park (the budgets for these parks are approved through the Enderby & District Services Commission). An increase of \$12,620 is required to maintain the service. Included in this increase is a \$7,000 provision for memorial benches. In a typical year, the City will receive requests for the purchase and installation of memorial benches. To accommodate this expenditure, \$7,000 has been added to the budget, which is fully offset by the revenues received from the requesting party. The net increase for the City Parks service is \$10,620. \$5,000 has been added as a parks sundry item. City Parks is the only service that does not have a contingency. Not only will this value provide a contingency, but it will allow for minor projects to occur during the year within this value that all other services have available. The remaining \$5,620 of the increase to City Parks is due to the increase required for the gardens and grounds contract.
- Projects - The projects for general services are outlined on Appendix D. The larger amounts included in the budget are:
 - Community Enhancement Fund - \$98,310 (note that only \$83,310 of this amount is available for 2023 as the remaining \$15,000 will come from net profits available from the RV Park at the end of the year).
 - Economic Development Capacity - \$83,000. This project will have grant funding available for 60% of the project, up to \$50,000, to build economic development capacity. Staff are working on the scope of the project for the grant application.

As the actual value of the project is not yet known, the maximum value has been included in the budget.

- Safe Restart Grant - \$236,659. As with the prior year's budget, funds from the Safe Restart Grant have been allocated across different services in order to make the funds available during the year without the need for a budget amendment.
- Capital - There are four capital projects included in the draft budget:
 - Server Replacement – the server at City Hall is coming up to the end of its useful life and needs to be replaced.
 - Used Dump Truck – the City has an opportunity to purchase the dump truck that is rented each year to help with snow removal. Depending on the snowfall, the City has incurred up to \$10,000 annually in past rental fees. The future savings on the rental will be used for the maintenance of the vehicle and will provide the City with assurance that an additional truck is available during the season. Without this truck, the City's fleet would be under resourced. The intent is to operate the unit until a new unit is purchased in a few years, then this used truck will be replaced.
 - Peacher Crescent Renewal – this project is committed and work is underway.
 - Railway Street – this project is part of the water main extension under the rail trail crossing at Granville Ave to cover the roadwork portion.
- Debt Servicing - Three of the City's long-term loans are up for refinancing this year. The new interest rate will increase from 3.15% to 3.5%. The total estimated increase is \$9,530 with \$4,144 of the increase to occur in 2023 and the remaining \$5,386 will need to be funded in 2024.
- Transfer to Reserves – This line item includes:
 - Actual contributions to reserves as outlined on Appendix D. The following increases have been added:
 - Asset Management reserves continues to have a 1% increase to help address the City's infrastructure deficit.
 - Equipment reserves have increased by \$8,500 to fund future replacement of equipment for Public Works. \$5,000 of this increase is to add an additional dump truck to the replacement schedule to keep the City's fleet resourced appropriately. Note that the total reserve contribution for the new truck is \$12,000. Reserves will be built up over the next few years to transition in this value fully.
 - A provision for \$1.5 million from the Growing Communities Fund. Any unused funds must be transferred to a reserve as a condition of the grant.
 - Allocation of interest earned to the appropriate reserve funds.
 - Interest and principal payments on internal borrowing. Based on the current rate of interest, an additional \$10,600 is required on interest on internal borrowing based on the repayment schedule. To reduce the interest expense, the draft budget proposes using \$130,000 from annual capital funding for a one-time principal debt repayment in 2023, which brings the required increase down to \$6,200.

Funding Sources

- Property Taxation – Appendix B provides a breakdown of the property tax increase required to fund the services.
- Utility Taxes / Grants in Lieu – This amount represents funds received from utility companies with infrastructure other than buildings. The infrastructure is not subject to

typical property taxes, and instead the utility provides the City with 1% of its gross revenues received from services within the City in lieu of property taxes. Also included in this amount is an operating agreement with FortisBC, which allows Fortis operate and use public spaces to conduct its business in exchange for 3% of its gross revenues received from services located within the City.

- Sales of Service – This line item is primarily made up of fees received from business licenses, building permits and development. As stated above, development fees have been increased by \$10,000. This increase is slightly offset by the decrease in business license revenue, which has been decreased based the number of licenses in previous years.
- Other Revenues – This line item is primarily comprised of interest revenue, and administration and equipment usage fees from other services. Budgeted interest revenue has increased by \$34,100 due to the increase in interest rates. This increase in revenue has been used to fund the increase in expenditures, which are also due to the increase in interest rates (such as the allocation to interest earned on reserve funds, interest on internal borrowing and interest paid on prepaid property taxes). Administration fees have increased due to the increase in regular operating costs that are shared between services, along with a gradual increase to transition the fees to a value in line with the actual administrative cost to each service. This value for 2023 is \$21,689, which has funded a portion of the increase to capacity building reserves.
- Grants – Budgeted grant revenue for 2023 includes:
 - Small Community Grant - \$493,000 to fund general services.
 - Community Works Fund - \$188,331 which will be transferred to reserves for future capital projects.
 - Economic Development Grant - \$50,000.
 - Growing Communities Fund – This represents the one-time grant of \$1,545,000 in funding that has already been received for community infrastructure projects. The total grant received is \$1,707,000; however, \$160,000 has been allocated to water services for the Reservoir #1 upgrades.
- Transfer from Reserves/Surplus – Use of these funds are listed on Appendix D.

Council Decision Points on General Services

Below are decision points that staff are looking for direction on how Council would like to proceed:

Decision Point	Change	Taxation %
Increase Enderby & District Arts Council grant <ul style="list-style-type: none"> • The budget includes a \$2,000 grant for the Arts Council. At the March 20, 2023 Council meeting, the Arts Council presented on its 2022 operations and have requested funding for 2023 in the amount of \$4,000. 	\$ 2,000	0.1 %
Provide a grant to the Enderby & District Museum Society <ul style="list-style-type: none"> • The Museum is requesting financial support for the restoration of Enderby’s old fire truck. Attached is correspondence on this matter. 	?	?
Eliminate summer road sweeping <ul style="list-style-type: none"> • In addition to the spring street sweeping, two additional street sweeps occur later in the year (typically one before Canada Day and one before Friday Night 	(\$ 2,500)	(0.1 %)

Lights). These two additional street sweeps could be removed for some savings.		
<p>Defer crack sealing program</p> <ul style="list-style-type: none"> To reduce costs for 2023, the option to defer crack sealing is available; however, this cost will need to be reintroduced in future years. 	(\$ 10,000)	(0.6 %)
<p>Council Convention Incidentals</p> <ul style="list-style-type: none"> Council has commented on having funds available for functions to enhance networking (i.e. taking a colleague out for a meal at UBCM). If Council would like to proceed with this initiative, a policy along with the details can be developed during strategic planning. 	\$ 1,400	0.1 %
<p>Do not proceed with purchase of used dump truck</p> <ul style="list-style-type: none"> The draft budget includes the purchase of the used dump truck, funded out of equipment reserves. This purchase is not contemplated within our replacement schedule; however, the City's fleet is under resourced without the availability of the truck. 	(\$27,000)	NA
<p>Increase contribution to equipment reserves</p> <ul style="list-style-type: none"> Only \$5,000 of the \$12,000 required contribution to reserves is included in the draft budget. Council can decide to fully fund the replacement value rather than transition in the value 	\$ 7,000	0.4 %
<p>Non-Market change funding</p> <ul style="list-style-type: none"> Per direction of Council during the development of the 2022 budget, property taxation from non-market change is to fund capacity. If Council wishes to change this direction, the funds could go to another initiative related to growth. 	\$ 33,075	NA
<p>Additional internal debt repayment</p> <ul style="list-style-type: none"> Internal debt payments can be increased to repay borrowing quicker and have the funds available for other initiatives. 	\$17,900	1.0 %
<p>One-time internal debt repayment</p> <ul style="list-style-type: none"> The \$130,000 one-time redirection from capital funding to principal debt repayment could be removed, which would result in an increase in the required interest payment. The one-time additional payment helps repay the debt quicker and makes these funds available for other internal borrowing that may be needed in the future. 	\$ 4,400	0.2 %
<p>Change in service level or add new service</p> <ul style="list-style-type: none"> Depending on the level of change or scope of a new project, Council can choose to make the budget amendment for it. A service adjustment in need of more analysis can be included in the budget with an amendment later in the year. 	?	?

Refuse Services

Refuse services provides residential garbage pickup, along with the spring pruning and garden waste collection to those same properties. The service requires an increase of \$5,800, which is based on the contract with the collection company. Included in the contract is a provision for a temporary fuel surcharge. As this is a temporary surcharge and not an ongoing cost, it can be funded through surplus, resulting in a net increase of \$4,200. Refuse services are fully funded through user fees and require an increase of \$2.90 per household, bringing the total annual fee from \$101.35 to \$104.25.

Council Decision Point for Refuse Services

Decision Point	Value	Taxation %
Change in service level or add new service <ul style="list-style-type: none">Depending on the level of change or scope of a new project, Council can choose to make the budget amendment for it. A service adjustment in need of more analysis can be included in the budget with an amendment later in the year.	?	?

Protective Services

Protective services covers the fire department (of which costs are shared with the Shuswap River Fire Protection District (SRFPD)), fire inspections, hydrant maintenance and emergency management.

Expenditures

- Operating** - An increase of \$15,100 is required for operating costs. \$11,700 of the increase is directly related to the fire department. The cost of maintaining the hall, equipment and training have increased. For remuneration, an additional \$400 increase to the captain’s honorarium has been added to bring the honorarium closer to that of neighboring communities. An additional \$200 increase will likely be needed in 2024. The remaining honoraria and remuneration rates are competitive and are adjusted annually with CPI. Fire inspections require an increase of \$2,200, of which \$1,700 is required to bring the new electronic fire inspection system online. Emergency management requires a \$1,200 increase to maintain operations, which is due to contract increases for Emergency Social Services with Red Cross.
- Projects** - A breakdown of the projects are shown on Appendix D. The larger projects for Protective Services are:
 - Community Preparedness Grant – The City has received grant approval for new structural and wildland interface firefighting equipment. The total cost of the project is \$32,100, with \$30,000 funded through the grant and the remaining \$2,100 shared by SRFPD and the City.
 - Extreme Heat Risk Grant – A \$30,000 grant has been approved for extreme heat risk mapping, assessment and planning activities.
 - Safe Restart Items - \$100,000 has been allocated for Fire Hall and equipment improvements.
- Capital** - The \$390,000 included in budget is the remaining cost for the Engine 12 replacement. The apparatus is currently being built by the supplier and is expected to be complete by the end of the year.

- Transfer to Reserves – The base contribution to reserves has increased by \$3,000 to \$48,000 for future equipment replacement. In addition to this base amount, any surplus from the service in the prior year, less any current year usage, is also transferred to reserves.

Funding Sources

- Property Taxation – Protective services requires a 0.5% increase to property taxation to fund operating and a 0.2% increase to fund the increase to reserves.
- Other Revenue – This amount represents funds received from cost sharing with SRFPD along with funds received from Splatsin to provide fire suppression in their jurisdiction.

Council Decision Point for Protective Services

Decision Point	Value	Taxation %
Change in service level or add new service <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council can choose to make the budget amendment for it. A service adjustment in need of more analysis can be included in the budget with an amendment later in the year. 	?	?

Tourism / Community Engagement

Expenditures

- Riverside RV Park - Operating costs for the RV Park have increased by \$14,100. As occupancy increases, the cost to provide the service increases as well (increased utilities, supplies, service fees, etc.).
- Visitor Centre - Operating costs are relatively consistent with prior year and require a minimal increase of \$400.
- Community Events - The increase to community events is primarily due to increased event activity funded through sponsorships.
- Projects - The projects are included on appendix D. Note that there is an amount of \$2,270 for community events. The intent for these funds is to start the process of growing and developing a new community event to be ready for 2024.

Funding Sources

- Sales of Service – The estimate for RV Park revenue has increased based on actual revenues from past years and the fee increase for the 2023 season approved in 2022. Funds from sponsorships have also increased from increased engagement.
- Grant Revenue – This is a grant that is applied for annually from Heritage Canada which, if approved, is used to help fund Canada Day celebrations.

Council Decision Point for Tourism / Community Engagement

Decision Point	Value	Taxation %
Enhance current community events <ul style="list-style-type: none"> • The community event budget funded through RV Park revenues, provides a base amount for community events. If Council wishes to grow/enhance the community events that the City currently provides, 	\$ 2,400	0.1 %

additional hours from the Events Coordinator will need to be funded.		
New event development <ul style="list-style-type: none"> Included in the projects for community events, are funds to develop a new community event for 2024. If Council does not yet wish to pursue a new event, these funds will be held for current events. 	\$ 750	NA
Change in service level or add new service <ul style="list-style-type: none"> Depending on the level of change or scope of a new project, Council can choose to make the budget amendment for it. A service adjustment in need of more analysis can be included in the budget with an amendment later in the year. 	?	?

Fortune Parks / Animal Control / Cemetery

These are the budgets approved by the Enderby & District Services Commission on February 7, 2023 and have been included in the RDNO’s approved budget.

Sewer Services

Expenditures

- Operating - Operating costs have increased by \$21,451 for 2023. This is primarily due to the increase in administration fees of \$16,313. In 2022, Council approved annual gradual increases to the administration fees to bring them in line with the actual administrative cost attributable to the service, which includes management capacity. The remaining increase is due to inflationary pressures on operations. Note that insurance premiums still include a significant increase from COVID-19 and this incremental increase is partially offset by Safe Restart funds. As it appears that the incremental increase may be permanent, this offset has been reduced and will need to be transitioned out fully once Restart Grant funds are depleted.
- Projects - The values included are:
 - Safe Restart items – \$95,000 (\$5,000 of the total \$100,000 allocated is used for the incremental increase to insurance).
 - Other upgrades - \$113,000 – this is an annual allocation to fund major maintenance items that come up during the year that do not fit into regular operating costs. This amount also acts as a contingency for the service.
- Capital - A breakdown of the capital projects for 2023 is included on Appendix D.
- Transfer to Reserves - Asset management reserves continue to include a 1% increase, along with an additional \$1,500 from frontage fees from new lots.

Funding Sources

- User Fees – User fees fund the regular operating costs of the fund. A 3.2% increase to user fees is needed to fund the increased operating costs.
- Frontage Tax – Frontage tax is a rate charged on each foot of frontage, from a minimum of 50 feet to a maximum of 100 feet. Frontage tax funds non-operating costs, such as capital projects, debt financing (sewer services currently does not have any debt) and transfers to reserves. A 3.3% increase to frontage tax is required to fund the transfer to asset management reserves which is calculated on the basis of user fee revenue.

- Misc. Revenue – This line item is primarily made up of interest revenue and penalties on late utility payments. This increase in the budgeted amount is for an increase in projected interest revenue due to increased interest rates.

The draft budget proposes a 3.2% increase to user fees, and a 3.3% increase to frontage tax. Together, this amounts to an increase of \$17.85 for a home with 100 feet or more of frontage, which is included in the overall increase in Appendix A.

Council Decision Point for Sewer Services

Decision Point	Value	User Fee %
Insurance Premium – Safe Restart <ul style="list-style-type: none"> • The use of Safe Restart funds to offset the premium increase to insurance could be phased out fully. 	\$ 5,000	0.9 %
Increase contribution to asset management reserves <ul style="list-style-type: none"> • The current increase to asset management reserves is based on 1% of the user fee value; however, this value can be increase to make better progress on the infrastructure deficit. 	\$ 5,300	2.3 % (frontage tax)
Change in service level or add new service <ul style="list-style-type: none"> • Depending on the level of change or scope of a new project, Council can choose to make the budget amendment for it. A service adjustment in need of more analysis can be included in the budget with an amendment later in the year. 	?	?

Water Services

Expenditures

- Operating - Operating costs have increased by \$21,898 for 2023. Most of this increase is due to fees for equipment usage. Actual equipment usage has come in higher than budgeted for a number of years. As such, the budgeted amount is being phased in to keep the increase affordable. The increase for 2023 is \$11,400. Water services also has an additional increase to administration fees of \$3,257, with the remaining increase of \$6,241 required for inflationary pressures. Insurance for water services is supplemented by Safe Restart funds in the amount of \$6,000.
- Projects - A list of projects planned for 2023 is outlined on Appendix D and includes:
 - Engineering for the Water Treatment Upgrade - \$35,000 – this is an ongoing project from 2022 to get the plans for the water treatment plant upgrade ready for grant applications.
 - Safe Restart Items - \$94,000 (\$6,000 of the total \$100,000 allocated is used for the incremental increase to insurance).
 - Unknowns - \$40,000 – this is an annual allocation to fund major maintenance items that may come up during the year and also acts as a contingency for the service.
- Capital - A listing the capital projects for 2023 is included on Appendix D. In addition to the Peacher Crescent renewal and the upgrades to Reservoir #1, adding a water distribution main on Railway Street under the section of the Rail Trail that will be constructed this year, has been added. This main is included in the City’s long-term

planning to be done within the next ten years to improve fire flows. Completing the project now will save on funds as if the Rail Trail is already in place, the City will need to fund the replacement cost of this section of the trail to complete the work. Note that the estimate for Reservoir #1 is based on a preliminary estimate from November 2022. The City's engineer is working on an updated estimate, which will increase the value of the project.

- Transfer to Reserves
 - Included in this amount are any debt payments for internal borrowing. The estimated internal borrowing required for the reservoir upgrade is \$400,000. The interest cost for this borrowing will be \$20,000 a year based on current interest rates. As the project won't be constructed until later in the year, only \$6,700 in interest will be incurred in 2023, which requires a 2.5% increase to frontage tax to fund (which works out to an increase of \$7.00 for a home with 100 feet or more of frontage). In 2024, a 4.4% increase to frontage tax will be required to fund the remaining interest expense, which works out to an additional \$13.00 in 2024. Principal payment on the internal borrowing will be funded through a reduction in transfers to reserves. The annual principal repayment will vary annually based on what is needed for other capital projects.
 - A 1% increase to asset management reserves has continued and an additional \$1,900 has been added from frontage fees from new lots.

Funding Sources

- User Fees – As with sewer services, user fees fund the regular operations of the water service. Based on 2022 consumption, an additional \$10,445 is needed in user fees to fund operations. This can be accomplished through the following rate changes:
 - Increase the residential and non-residential flat rates by 2%;
 - Increase the second tier metered rate for residential from \$1.52/m³ to \$1.55/m³; and
 - Increase the second tier metered rate for non-residential from \$0.65/m³ to \$0.68/m³.
- Frontage Tax – Frontage tax has increased to fund the increase in transfers to reserves and the first-year interest payments on internal borrowing for the Reservoir Upgrade.
- Misc. Revenue – Miscellaneous revenue is primarily comprised of interest revenue and funds received from the purchase of new water meters for new builds.
- Grants - \$160,000 has been allocated from the Growing Communities Fund for the Reservoir #1 upgrades.

Together, these increases would amount to an extra \$17.59 for a home with 100 feet or more of frontage, which is included in the overall increase in Appendix A.

Council Decision Point for Water Services

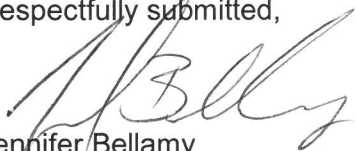
Decision Point	Value	User Fee %
Insurance Premium – Safe Restart <ul style="list-style-type: none"> • The use of Safe Restart funds to offset the premium increase to insurance could be phased out fully. 	\$ 6,000	1.5 %
Increase contribution to asset management reserves <ul style="list-style-type: none"> • The current increase to asset management reserves is based on 1% of the user fee value; however, this value 	\$ 5,200	1.7 % (frontage tax)

can be increase to make better progress on the infrastructure deficit.		
Change in service level or add new service <ul style="list-style-type: none"> Depending on the level of change or scope of a new project, Council can choose to make the budget amendment for it. A service adjustment in need of more analysis can be included in the budget with an amendment later in the year. 	?	?

Next Steps

Once Council has considered any amendments it wishes to make and approved the budget, the requisite bylaws will be prepared for public input and three readings for the April 17, 2023 meeting.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

General Services

	2022 Budget	2022 Actual	2023 Budget (Draft)	Change in Budget \$	Change in Budget %
Funding Sources					
Property Taxation	1,590,751	1,590,751	1,692,109	101,358	6.4%
Utility Taxes / Grants in Lieu	102,913	102,918	117,088	14,175	13.8%
Sales of Service	85,498	128,535	95,300	9,802	11.5%
Other Revenue	466,158	621,259	533,570	67,412	14.5%
Grants	686,331	796,058	2,278,331	1,592,000	232.0%
Transfer from Reserves	891,253	712,220	647,267	(243,986)	(27.4%)
Transfer from Surplus	464,749	60,520	427,002	(37,747)	(8.1%)
Total Funding	4,287,653	4,012,261	5,790,667	1,503,014	35.1%
Expenditures					
Operating					
Executive	140,100	122,815	149,200	9,100	6.5%
General / Administration	811,920	809,659	882,000	70,080	8.6%
Transportation	695,710	678,582	718,186	22,476	3.2%
City Parks	107,900	111,576	125,520	17,620	16.3%
Projects	473,500	39,454	464,269	(9,231)	(1.9%)
Capital	1,064,000	917,433	723,000	(341,000)	(32.0%)
Debt Servicing	173,301	173,301	177,445	4,144	2.4%
Transfer to Reserves	821,223	894,504	2,551,047	1,729,824	210.6%
Total Expenditures	4,287,653	3,747,324	5,790,667	1,503,014	35.1%
Net Surplus (Deficit)	-	264,937	-	-	-

Refuse Services

	2022	2022	2023	Change in Budget	
	Budget	Actual (Draft)	Budget (Draft)	\$	%
Funding Sources					
Sales of Service	111,500	111,847	115,700	4,200	3.8%
Transfer from Surplus	2,500	3,242	1,600	(900)	(36.0%)
Total Funding	114,000	115,089	117,300	3,300	2.9%
Expenditures					
Operating	111,500	109,848	117,300	5,800	5.2%
Projects	2,500	3,242	-	(2,500)	-
Total Expenditures	114,000	113,090	117,300	3,300	2.9%
Net Surplus (Deficit)	-	1,999	-	-	-

Protective Services

	2022	2022	2023	Change in Budget
	Budget	Actual (Draft)	Budget (Draft)	\$ %
Funding Sources				
Property Taxation	169,314	169,314	180,470	11,156 6.6%
Other Revenue	502,236	316,723	327,430	(174,806) (34.8%)
Grants	150,000	142,827	60,000	(90,000) (60.0%)
Transfer from Reserves	380,250	185,540	195,000	(185,250) (48.7%)
Transfer from Surplus	152,368	46,501	133,769	(18,599) (12.2%)
Total Funding	1,354,168	860,905	896,669	(457,499) (33.8%)
Expenditures				
Operating	228,300	213,320	243,400	15,100 6.6%
Projects	284,500	178,368	202,100	(82,400) -
Capital	760,500	371,080	390,000	(370,500) (48.7%)
Transfer to Reserves	80,868	80,868	61,169	(19,699) (24.4%)
Total Expenditures	1,354,168	843,636	896,669	(457,499) (33.8%)
Net Surplus (Deficit)	-	17,269	-	-

Tourism / Community Engagement

	2022 Budget	2022 Actual (Draft)	2023 Budget (Draft)	Change in Budget \$	Change in Budget %
Funding Sources					
Sales of Service	241,200	289,064	265,000	23,800	9.9%
Grants	3,600	3,780	3,600	-	-
Transfer from Reserves	-	-	10,000	10,000	-
Transfer from Surplus	3,500	5,128	16,070	12,570	359.1%
Total Funding	248,300	297,972	294,670	46,370	18.7%
Expenditures					
Operating					
Riverside RV Park	148,500	178,011	165,100	16,600	11.2%
Visitor Centre	29,900	19,809	30,300	400	1.3%
Community Events	33,400	35,977	40,200	6,800	20.4%
Projects	3,500	4,276	26,070	22,570	644.9%
Capital	-	-	-	-	-
Community Enhancement Fund	15,000	-	15,000	-	-
Transfer to Reserves	18,000	18,000	18,000	-	-
Total Expenditures	248,300	256,073	294,670	46,370	18.7%
Net Surplus (Deficit)	-	41,899	-	-	-

Fortune Parks

	2022 Budget	2022 Actual (Draft)	2023 Budget	Change in Budget \$	Change in Budget %
Funding Sources					
Sales of Service	223,000	260,281	243,500	20,500	9.2%
Other Revenue	751,561	755,304	780,410	28,849	3.8%
Grants	1,361,557	102,183	1,240,500	(121,057)	(8.9%)
Transfer from Reserves	30,000	30,000	14,500	(15,500)	(51.7%)
Transfer from Surplus	7,000	-	5,600	(1,400)	(20.0%)
Total Funding	2,373,118	1,147,768	2,284,510	(88,608)	(3.7%)
Expenditures					
Operating	745,661	727,447	784,110	38,450	5.2%
Projects	210,757	99,972	115,200	(95,557)	-
Capital	1,230,000	89,439	1,189,500	(40,500)	(3.3%)
Transfer to Reserves	186,700	186,700	195,700	9,000	4.8%
Total Expenditures	2,373,118	1,103,558	2,284,510	(88,607)	(3.7%)
Net Surplus (Deficit)	-	44,210	-	-	-

* Budget has been approved by the Enderby & District Services Commission. No changes to be made.

Animal Control

	2022 Budget	2022 Actual (Draft)	2023 Budget	Change in Budget \$	Change in Budget %
Funding Sources					
Property Taxation	12,809	12,809	13,160	351	2.7%
Sales of Service	11,300	10,707	11,600	300	2.7%
Other Revenue	7,041	7,047	7,200	159	2.3%
Grants	675	675	-	(675)	(100.0%)
Transfer from Reserves	-	-	-	-	-
Transfer from Surplus	-	-	-	-	-
Total Funding	31,825	31,238	31,960	135	0.4%
Expenditures					
Operating	31,325	27,437	31,260	(65)	(0.2%)
Projects	-	-	-	-	-
Capital	-	-	-	-	-
Transfer to Reserves	500	500	700	200	40.0%
Total Expenditures	31,825	27,937	31,960	135	0.4%
Net Surplus (Deficit)	-	3,302	-	-	-

* Budget has been approved by the Enderby & District Services Commission. No changes to be made.

Cemetery Service

	2022 Budget	2022 Actual (Draft)	2023 Budget	Change in Budget \$	Change in Budget %
Funding Sources					
Property Taxation	17,752	17,752	18,487	735	4.1%
Sales of Service	19,500	28,661	25,000	5,500	28.2%
Other Revenue	35,018	36,636	36,653	1,635	4.7%
Grants	920	920	-	(920)	(100.0%)
Transfer from Reserves	15,600	-	-	(15,600)	(100.0%)
Transfer from Surplus	28,000	8,000	64,000	36,000	128.6%
Total Funding	116,790	91,969	144,140	27,350	23.4%
Expenditures					
Operating	62,690	53,217	62,640	(49)	(0.1%)
Projects	20,000	-	-	(20,000)	(100.0%)
Capital	15,600	-	55,000	39,400	252.6%
Transfer to Reserves	18,500	18,500	26,500	8,000	43.2%
Total Expenditures	116,790	71,717	144,140	27,350	23.4%
Net Surplus (Deficit)	-	20,253	-	-	-

* Budget has been approved by the Enderby & District Services Commission. No changes to be made.

Sewer Services

	2022	2022	2023	Change in Budget	
	Budget	Actual (Draft)	Budget (Draft)	\$	%
Funding Sources					
User Fees	525,508	530,001	550,309	24,801	4.7%
Frontage Tax	257,941	257,752	267,700	9,759	3.8%
Misc.	27,100	39,243	28,750	1,650	6.1%
Grants	-	-	-	-	-
Transfer from Reserves	182,800	150,322	6,500	(176,300)	(96.4%)
Transfer from Surplus	234,000	40,918	202,000	(32,000)	(13.7%)
Total Funding	1,227,349	1,018,236	1,055,259	(172,090)	(14.0%)
Expenditures					
Operating	451,108	434,707	472,559	21,451	4.8%
Projects	232,000	72,271	208,000	(24,000)	(10.3%)
Capital	323,300	188,822	147,000	(176,300)	(54.5%)
Transfer to Reserves	220,941	220,941	227,700	6,759	3.1%
Total Expenditures	1,227,349	916,742	1,055,259	(172,090)	(14.0%)
Net Surplus (Deficit)	-	101,494	-	-	-

Water Services

	2022 Budget	2022 Actual (Draft)	2023 Budget (Draft)	Change in Budget \$	Change in Budget %
Funding Sources					
User Fees	514,074	539,421	538,844	24,770	4.8%
Frontage Tax	292,566	291,917	307,011	14,445	4.9%
Misc.	18,525	25,940	21,485	2,960	16.0%
Grants	-	-	160,000	160,000	-
Borrowing	-	-	400,000	400,000	-
Transfer from Reserves	215,600	186,264	938,718	723,118	335.4%
Transfer from Surplus	173,300	73,935	482,082	308,782	178.2%
Total Funding	1,214,065	1,117,476	2,848,140	1,634,075	134.6%
Expenditures					
Operating	523,142	516,331	545,040	21,898	4.2%
Projects	216,400	62,192	188,900	(27,500)	(12.7%)
Capital	231,100	216,485	1,857,000	1,625,900	703.5%
Transfer to Reserves	243,423	243,423	257,200	13,777	5.7%
Total Expenditures	1,214,065	1,038,432	2,848,140	1,634,075	134.6%
Net Surplus (Deficit)	-	79,044	-	-	-

APPENDIX A

City of Enderby
2023 Taxation/User Fee Impact

Description	2022 Levy/Fees - based on average assessment of \$523,800*	Percentage Increase	Dollar Change	Total 2023
General Taxation*	1,138.50	4.5%	51.34	1,189.84
Garbage Fees	101.35	2.9%	2.90	104.25
Sewer - User Fees	276.15	3.3%	9.12	285.27
Sewer - Frontage	269.00	3.3%	9.00	278.00
Water - User Fees	243.47	1.9%	4.59	248.06
Water - Frontage	285.00	4.6%	13.00	298.00
Total General Taxes & Utilities	2,313.47	3.9%	89.95	2,403.43

* Average value of a 2023 home excluding non-market change (i.e. New construction).

APPENDIX B

City of Enderby
Tax Impact Summary - General
2023

	Draft Budget	
	\$ Value	% Increase
<u>Additional Budget Items Required for 2023:</u>		
<u>Operating (net of respective revenues):</u>		
Executive	8,910	0.5%
General / Administration	26,254	1.5%
Transporation	4,954	0.3%
Protective Services	8,156	0.5%
City Parks	10,620	0.6%
Animal Control / Cemetery	1,086	0.1%
Operating Increase Required	<u>59,980</u>	<u>3.3%</u>
 <u>Reserves:</u>		
Asset Management Reserves	17,910	1.0%
Equipment Reserves	8,500	0.5%
Fire Department Reserves	3,000	0.2%
Interest on internal borrowing	1,133	0.1%
	<u>30,543</u>	<u>1.7%</u>
 <u>Long-Term Borrowing</u>		
Increase in MFA interest payments	4,144	0.2%
 <u>Other:</u>		
Capacity Building Reserves	54,764	
<u>Offsets:</u>		
Non-Market Change	(33,075)	
Admin Fees	(21,689)	
	<u>-</u>	0.0%
Grants in Lieu	(14,175)	(0.8%)
Net taxation increase per draft budget	<u>80,492</u>	<u>4.5%</u>
 <u>Optional Items:</u>		
Increase grant provided to Arts Council	2,000	0.1%
Eliminate summer street sweeping	(2,500)	(0.1%)
Eliminate crack sealing program	(10,000)	(0.6%)
Council discretionary fund	1,400	0.1%
Increase contribution to equipment reserves	7,000	0.4%
Remove one-time increased debt repayment	4,400	0.2%
Increase repayment of internal debt	17,900	1.0%
Enhance current community events	2,400	0.1%
Other Council decisions	TBD	TBD
Net taxation increase with optional items	<u>103,092</u>	<u>5.8%</u>

APPENDIX C

City of Enderby
Donations & Grants
2023

01-2-19800-03

	<u>2023 Actual</u>	<u>2023 Budget</u>	<u>Difference</u>
Heritage Commission	550.00	550.00	550.00
Enderby & District Arts Council	2,000.00	2,000.00	2,000.00
Film Commission	1,200.00	1,200.00	1,200.00
Drill Hall - utilities	350.00	350.00	350.00
Christmas Committee	2,000.00	2,000.00	2,000.00
Shuswap Round table	500.00	500.00	500.00
Misc.	2,000.00	2,000.00	2,000.00
	<u>-</u>	<u>8,600.00</u>	<u>8,600.00</u>

APPENDIX D

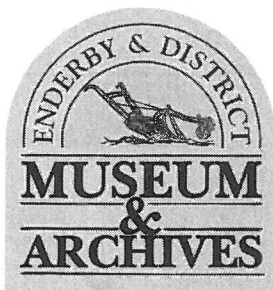
SUMMARY OF CAPITAL & PROJECTS - 2023

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE				RESERVES										Other				
			Grants	Borrow Funds	SRFPD / Other Contributions	Taxation / User Fees	General Surplus	Community Enhancement Fund	Tourism / Community Engagement	Surplus - Safe Restart Grant	Fire Dept	City Parks	Computer	Streets	Specific Projects	Asset Management	RV Park	PW Equipment	Community Works Fund	DCCs - Storm	DCCs - Roads
Opening Balance - Jan 1/23							2,007,342	68,310	162,822	546,659	377,387	58,962	42,211	0	97,452	228,867	54,961	559,695	188,295	744	198,433
Transfer between Funds							(1,241,841)		(150,552)												
Operating Contingency																					
Contributions																					
Balance Available for 2023							765,501	68,310	12,270	346,659	438,556	71,962	46,211	70,000	187,168	521,267	72,961	636,395	376,626	744	198,433
GENERAL FUND - USAGE																					
Protective Services																					
Fire Dept Surplus transfer		13,169					13,169														
Fire Dept - Pumper/Rescue Truck	390,000										195,000										
Fire Dept - Backup power wiring		8,000					4,000														
Fire Dept - Siren tower roof repair		3,200				1,600	1,600														
Fire Dept - SCBA masks		10,000																			
Fire Dept - Portable scene light		1,000				500	500														
Fire Dept - Radios		3,500				1,750	1,750														
Fire Dept - Fire Ceptor		3,200				1,600	1,600														
Fire Dept - Gear replacement		6,100				3,050	3,050														
Fire Dept - Community Preparedness Grant		32,100				1,050	1,050														
Safe Restart Items		100,000																			
Fire Dept - SOG update		5,000				2,500	2,500														
Extreme Heat Risk grant		30,000	30,000																		
Executive																					
Community Enhancement Fund		98,310				30,000					68,310										
Elected Officials Seminar		14,000					14,000														
General/Administration																					
Office computers		9,000																			
Christmas Committee Grant		1,000					1,000														
RDNO Dwelling Design		3,000					3,000														
City Hall - relamp lights		2,300					2,300														
ARO Audit		5,000					5,000														
Safe Restart Items		186,659																			
Northern Drainage Basin Plan		15,000					15,000														
Roadway Cross-Sections		3,000					3,000														
Subdivision Servicing Bylaw review		9,000					9,000														
Economic Development Grant		83,000	50,000				33,000														
City Parks																					
Safe Restart Items		50,000																			
Refuse																					
Temp. Fuel Surcharge		1,600					1,600														
Tourism/Community Engagement																					
RV Park - window replacement		3,800					3,800														
RV Park - remediation work		10,000																			
RV Park - deck replacement		10,000																			
Community Events		2,270																			
Capital																					
Server Replacement	20,000																				
Used Dump Truck	27,000																				
Peacher Cres. Renewal	475,000																				
Railway Street	201,000						48,000														
Total Used - General Fund	1,113,000	722,208	110,000	-	241,050	53,450	151,202	68,310	12,270	346,659	195,000	-	29,000	70,000	-	521,267	10,000	27,000	-	-	-
Projected Closing Balance - Dec/23							614,299	-	-	-	243,556	71,962	17,211	-	187,168	-	62,961	609,395	376,626	744	198,433

APPENDIX D

SUMMARY OF CAPITAL & PROJECTS - 2023

	CAPITAL PROJECTS	OPERATING PROJECTS	CURRENT YEAR FUNDING SOURCE			SURPLUS			Reserves		OTHER	
			Grants	Borrow Funds	Frontage Tax / User Fees	Sewer Surplus	Water Surplus	Safe Restart Grant	Water - Capital	Sewer - Capital	DCCs - Sewer	DCCs - Water
Opening Balance - Jan 1/23						1,221,900	531,000	-	434,519	177,325	187,643	423,248
Transfer between Funds								200,000	32,504	588,285		
Operating Contingency						(136,112)	(146,788)					
Contributions									250,500	227,700		
Balance Available for 2023						1,085,788	384,212	200,000	717,522	993,310	187,643	423,248
SEWER FUND												
Safe Restart Items		100,000						100,000				
Other upgrades		113,000			113,000							
Peacher Cres. Renewal	45,000				38,500					6,500		
Princess Street	102,000					102,000						
Total Used - Sewer Fund	147,000	213,000	-	-	151,500	102,000	-	100,000	-	6,500	-	-
WATER FUND												
Safe Restart Items		100,000						100,000				
WTP upgrade - engineering		35,000						35,000				
Intake pump #1		3,000						3,000				
Intake pump #2		3,000						3,000				
Hydrant meter		2,400			2,400							
Water modeling		10,000			10,000							
Unknowns		40,000			40,000							
Peacher Cres. Renewal	66,000				17,200				48,800			
Railway Street	246,000							213,500	32,500			
Reservoir 1	1,545,000		160,000	400,000				127,582	636,222			221,196
Total Used - Water Fund	1,857,000	193,400	160,000	400,000	69,600	-	382,082	100,000	717,522	-	-	221,196
Projected Closing Balance - Dec/23						983,788	2,130	-	-	986,810	187,643	202,052

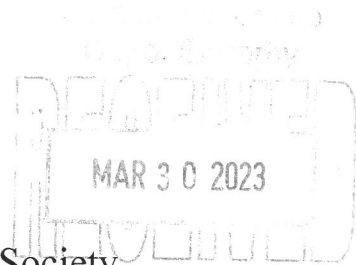


Enderby & District Museum Society

Box 367 Enderby, BC V0E 1V0

250-838-7170

www.enderbymuseum.ca
enderbymuseum@shaw.ca



City of Enderby
ATTN: City Council
619 Cliff Ave.
Enderby, BC
V0E 1V0

March 29, 2023

Dear Mayor and Council;

The Enderby & District Museum Society is celebrating its 50th anniversary in 2023. To mark this milestone, we have plans to visit events in Enderby and District this summer and host a 70s themed dinner and dance in September. Another project already underway is the restoration of Enderby's first fire truck.

A 1930 Chevrolet Maple Leaf was converted into a fire truck for the city by Bill Morris, owner of Enderby Motors. The city needed a truck that would carry both men and hoses, to replace the cumbersome hose reel that required men to move it to the location of a fire. The truck served the city well and became a parade favourite when it went into retirement. Between parades it was stored in a garage in Ashton Creek for many years. When the local Lions constructed a gazebo at Barnes Park, the fire truck took up residence there. Mechanical issues made it difficult to use in parades so it stayed in the gazebo until 2013. It was removed from the gazebo by the local fire department with plans to use in parades again. It became a restoration project that was never completed and ended up in pieces in a container at the City Works Yard.

When the museum hired Jackie Pearase as administrator in 2020, she wanted to find the fire truck and return it to its place of honour at Barnes Park. Finding the truck in extreme disrepair, she became determined to have the truck restored so it could be returned to the gazebo where it can be showcased. She enlisted help to restore the truck but the job is much more involved than anyone expected. The truck is missing key parts that need to be replaced, many safety repairs were needed, and it requires considerable mechanical repairs and new tires. Many tradespeople involved in this project have donated their skills and time but the museum wants to ensure their out-of-pocket expenses are covered. In addition, some tradespeople require payment for their services.


The end result of this project will be a newly painted, pinstriped, safe fire truck that will be a showpiece for the City of Enderby and Area F in the gazebo at Barnes Park. We hope to

have the refurbished fire truck makes its debut at this year's Canada Day parade in Enderby. Its new and improved condition will enable it to be used in future parades for years to come and make it a new draw for visitors to Enderby and District.

The museum set aside some funds to cover expenses of the restoration but the bill is becoming more than we can shoulder. We are now working to raise an extra \$15,000 for the project. As such, we are reaching out to ask if you could assist financially with this project. A donation from you will greatly assist in bringing this project to fruition. Thank you for considering this financial request.

I am including some photos of the fire truck to give you an idea of what it looked like when it was used in parades, prior to starting the restoration and its current condition while undergoing restoration. Feel free to contact Jackie Pearase at the museum (Wednesday-Saturday) with any questions.

Sincerely,

A handwritten signature in cursive script that reads "Sandra Farynuik".

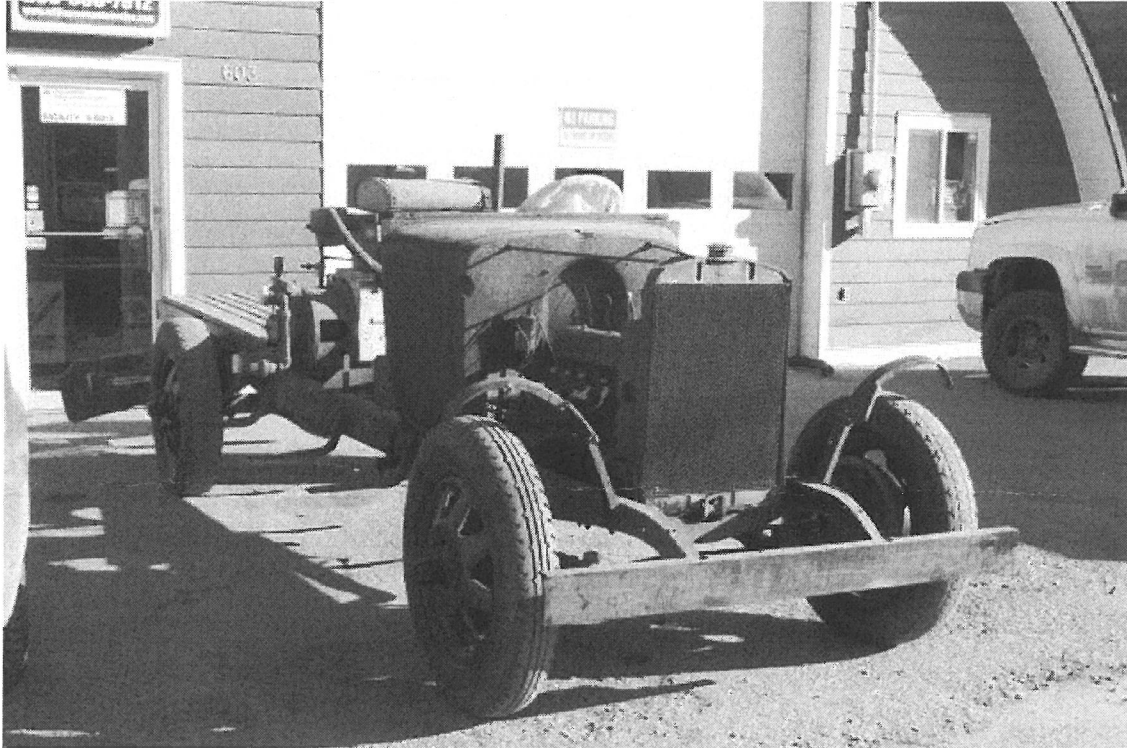
Sandra Farynuik, President
Enderby & District Museum Society



1933 ready for parade



In Salmon Arm parade, 2013



At Williamson Automotive for mechanical repairs, March 2023



With the bodywork complete on front fenders, February 2023