

## COMMITTEE OF THE WHOLE MEETING OF COUNCIL AGENDA

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**DATE:** Tuesday, April 2, 2024  
**TIME:** 2:30 p.m.  
**LOCATION:** Council Chambers, Enderby City Hall

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*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: 886 8064 3482  
Passcode: 412562*

*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/](http://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 2024 Budget**

Page 3

*Memo prepared by Chief Financial Officer dated March 28, 2024  
THAT Council approves the draft budget;*

*AND THAT Council directs staff to prepare the requisite bylaws for public input on  
April 15, 2024, 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 15, 2024, based on the approved budget.*

**4. MOTION TO RISE AND REPORT**

**THE CORPORATION OF THE CITY OF ENDERBY**

**MEMO**

To: Tate Bengtson, CAO  
From: Jennifer Bellamy, CFO  
Date: March 28, 2024  
Subject: 2024 Budget

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**Recommendation**

THAT Council approves the draft budget;

AND THAT Council directs staff to prepare the requisite bylaws for public input on April 15, 2024, 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 15, 2024, based on the approved budget.

**Background/Discussion:**

The 2024 draft budget proposes an overall combined increase to taxation and user fees of 4.3%, subject to any amendments made by Council. This amounts to an additional \$105.86 for the average home with an assessed value of \$530,100 (see Appendix A). Below is a summary of the changes within each service.

**General Services**

The proposed increase to property taxation is 5.6%. 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 building permit 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 \$17,200. Although part of the increase is due to the increase in Council remuneration by CPI, the main driver is the increased costs to attend UBCM. \$12,000 of the increase is required to maintain the service for all of Council to attend UBCM.

- General / Administration - This line item includes administration expenses (such as remuneration, city hall maintenance, insurance, interest paid on prepaid taxes, etc.) and expenses of a general nature (such as planning, bylaw enforcement and building inspections). The increase to General / Administration is primarily due to:
  - Interest paid on prepaid property taxes have increased by \$38,900 due to increased interest rates. This increase is fully funded by the increase in interest earned.
  - An increase in the cost of benefits and remuneration of \$44,900. This increase is partially offset by the increase in administration fees collected from other services.
  - Building inspection costs have increased by \$7,000, which will be fully funded through building permit revenues.

Also included in this line item are donations and grants provided by 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.). Benefits and remuneration is the main cost driver for an increase of \$18,812. In 2023, the dump truck that the City rented each year to help with snow removal was purchased. The snow removal portion of the budget has been decreased by the average rental fees for the truck of \$10,000. This decrease has been used to bring the funding for the equipment replacement reserve to adequate 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 \$9,080 is required to maintain service levels.
- Projects - The projects for general services are outlined on Appendix D. The larger amounts included in the budget are:
  - Community Enhancement Fund - \$120,000 (note that only \$105,000 of this amount is available for 2024 as the remaining \$15,000 will come from net profits available from the RV Park at the end of the year).
  - Housing Initiatives - \$164,500 – for planning and implementation activities to meet to the new housing legislative requirements.
  - Capacity funding / projects - \$112,500 these funds are for capacity related expenditures including temporary contracts.
  - Climate Action Projects - \$90,000 – The City will have a total of \$180,000 in 2024 to meet provincial climate action objectives. Although the actual use of the funds has not yet been identified, they have been allocated to different services as the funds must be used by the end of the year.
  - Safe Restart Grant - \$115,237. As with 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 – The primary capital project for 2024 is the Russell Avenue Renewal, which is currently underway.
- Debt Servicing - Three of the City's long-term loans were up for refinancing in the fall of 2023. A partial increase was done in 2023 for the increased interest rates with the remainder to occur in 2024. Since this time, interest rates increased more than projected and an increase of \$24,545 is needed to fund the remaining debt servicing costs. As interest rates have also increased interest revenue, the additional funds have been used to fund the additional increase.



- 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 \$14,200 to fund future replacement of equipment for Public Works. \$10,000 of this increase is funded through the decrease in the snow removal budget as mentioned above. With this extra increase, the current equipment replacement schedule is now fully funded.
    - Special Projects - \$2,700 has been added to properly fund the renewal of street banners. Along with this, the contribution to capacity reserves has increased by \$44,652, which is funded through non-market change and administration fees from other services.
  - Allocation of interest earned to the appropriate reserve funds.
  - Interest and principal payments on internal borrowing.

#### 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 to 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. \$7,000 of the estimated \$7,200 increase is from building permit revenues, which will be used to fund the increase cost of building inspections.
- 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 \$325,000 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, 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 that is in line with the actual administrative cost to each service.
- Grants – Along with the grants included on Appendix D, budgeted grant revenue for 2024 includes:
  - Small Community Grant - \$484,000 to fund general services. Note that the budgeted amount has decreased by \$9,000 to reflect the actual amount received in 2023.
  - Community Works Fund - \$197,500 which will be transferred to reserves for future capital projects.
- 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 %
<b>Council Fundraising Event Attendance</b> <ul style="list-style-type: none"> <li>Council has expressed interest in funding the attendance of two Council members at an annual golf fundraising event. In 2023 this was funded through other unused budget allocations; however, if this is to be an ongoing occurrence, it should be funded through property taxation. \$500 will provide for two members of Council to attend one event.</li> </ul>	\$ 500	0.03 %
<b>Decrease UBCM Attendance</b> <ul style="list-style-type: none"> <li>The current budget allows for all of Council to attend UBCM for a total of \$32,200. Council could choose to limit the number of attendees at UBCM. The impact to property taxation for each attendee is \$4,600 or 0.2%</li> </ul>	?	?
<b>Increase Council Remuneration</b> <ul style="list-style-type: none"> <li>Increases to Council remuneration is equal to the annual increase in CPI. If Council wishes to have a remuneration review done, Council can direct staff to prioritize a review and any increases would take effect in 2025, or Council could choose to increase its remuneration in 2024 and increase taxation at this time.</li> </ul>	?	?
<b>Remove additional increase to public works equipment reserves</b> <ul style="list-style-type: none"> <li>The \$10,000 reallocated from the snow removal budget to equipment replacement reserves could be used to reduce the taxation impact. This value would need to be made up in future years to adequately fund the reserve.</li> </ul>	\$ (10,000)	(0.5) %
<b>One-time internal debt repayment</b> <ul style="list-style-type: none"> <li>Council can choose to transfer funds from prior year surplus to fully repay the internal borrowing for the reconstruction of Reservoir Road completed in 2019. This will allow for the reallocation of the annual borrowing costs to asset management reserves beginning in 2025 for future capital renewal.</li> </ul>	\$ 374,700	NA
<b>Increase contribution to asset management reserves</b> <ul style="list-style-type: none"> <li>The draft budget includes the regular 1% increase to asset management reserves. This value could be increased to make better progress on the infrastructure deficit.</li> </ul>	\$ 19,300	1.0 %
<b>Change in service level or add new service</b> <ul style="list-style-type: none"> <li>Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment can be made later in the year.</li> </ul>	?	?



### **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 \$4,700, which is based on the contract with the collection company. Included in the contract is a provision for a temporary fuel surcharge, which is funded through surplus. Refuse services are fully funded through user fees and require an increase of \$2.25 per household, bringing the total annual fee from \$104.25 to \$106.50.

### **Council Decision Point for Refuse Services**

Decision Point	Value	Taxation %
Change in service level or add new service <ul style="list-style-type: none"><li>Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment can be made later in the year.</li></ul>	?	?

### **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 \$8,600 is required for operating costs. \$5,700 of the increase is directly related to remuneration, which is based on CPI, along with an additional \$400 increase to the captains' honoraria to bring the honoraria closer to that of neighboring paid on-call departments of a similar size, demand and complexity. Other minor increases have been included for inflation.
- Projects** - A breakdown of the projects are shown on Appendix D. The larger projects for Protective Services are:
  - FireSmart Community Support grant – represents the FireSmart support grant applied for in February.
  - Emergency Management Engagement grant – \$40,000 grant has been provided to the City for indigenous engagement for emergency management activities.
  - Climate Action Projects – similar to the allocation for general services, which is an allocation of funds received for projects to meet provincial climate action objectives
  - Safe Restart Items - \$100,000 has been allocated for Fire Hall and equipment improvements.
- Capital** – The capital projects are identified on Appendix D and are as follows:
  - \$410,000 for the remaining cost for the Engine 12 replacement.
  - \$75,000 – to add backup power to the Fire Hall, which is fully funded through the Safe Restart grant.
  - \$120,000 for a command/utility vehicle replacing Rescue 17.
- Transfer to Reserves** – The base contribution to reserves has increased by \$3,000 to \$51,000 for future equipment replacement. In addition to this base amount, the surplus from the service in the prior year, plus any proceeds on the sale of equipment, is also transferred to reserves.

### Funding Sources

- Property Taxation – Protective services requires a 0.2% 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**

<b>Decision Point</b>	<b>Value</b>	<b>Taxation %</b>
Increase honorarium value for Captains <ul style="list-style-type: none"><li>• To bring the honoraria for captains to a level that is consistent with similar nearby departments, an additional \$200 per captain is needed.</li></ul>	\$ 800	0.04 %
Increase contribution to fire department reserves <ul style="list-style-type: none"><li>• The SCBA equipment may need to be replaced within the next five years with a replacement cost of \$360,000, which is much higher than what was originally anticipated when the equipment was initially purchased. The replacement reserves will need to be increased to make up for the difference and Council can choose to phase in the needed increase over two years.</li></ul>	\$6,500	0.3 %
Change in service level or add new service <ul style="list-style-type: none"><li>• Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment can be made later in the year.</li></ul>	?	?

### **Tourism / Community Engagement**

#### Expenditures

- Riverside RV Park - Operating costs for the RV Park have increased by \$6,800 due to inflationary pressures.
- Visitor Centre - Operating costs are relatively consistent with prior year and require a minimal increase of \$1,700.
- Community Events - The increase to community events is primarily due to \$20,000 added for the cost to put on Enderbeer, which is fully funded through revenues from the event. As this will be the first year the City is putting on the event, the financial objective is to fully cover the costs through the event revenues. After the first year, the budget will be revised based on actual results. Note that there are risks when delivering events and Council should be prepared to fund any deficit until such a time as the event has built up adequate savings.
- Projects - The projects are included on appendix D. Note that there is an amount of \$4,300 for community events, which is used to grow community events, including initial event organization start-up costs for Enderbeer.
- Capital - \$10,000 has been allocated from reserves to fund a new mower for the RV Park. This project is still being evaluated; however, it has been included in the budget in the event the replacement mower is needed.



### Funding Sources

- Sales of Service – The increase is primarily due to the increase in funding for Enderbeer. In addition, the estimate for RV Park revenue has increased based on actual revenues from past years.
- 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 %
Change in service level or add new service <ul style="list-style-type: none"><li>• Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment can be made later in the year.</li></ul>	?	?

### **Fortune Parks / Animal Control / Cemetery**

These are the budgets approved by the Enderby & District Services Commission on February 5, 2024 and have been included in the RDNO's approved budget.

### **Sewer Services**

#### Expenditures

- Operating - Operating costs have increased by \$43,040 for 2024. This is primarily due to increased costs for chemicals and labour. In 2023, there was a significant increase in the cost of chemicals due to market volatility and process changes were needed to add resiliency to the plant's treatment capacity, which was prone to upset. During this time, staff tested a lower cost alternative, which proved to be successful; however, the alternative product still comes at a higher cost than the original product.
- Projects - The values included are:
  - Safe Restart items – \$50,000
  - Other upgrades - \$110,000 – 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 2024 is included on Appendix D.
- Transfer to Reserves - Asset management reserves continue to include a 1% increase, along with an additional \$5,200 from frontage fees from new lots created.

#### Funding Sources

- User Fees – User fees fund the regular operating costs of the fund. A 3.9% increase to user fees is required to fund 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 2.1% 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. The increase in the budgeted amount is for an increase in projected interest revenue due to increased interest rates, which have been used to offset the user fee increase needed to fund operating costs.

The draft budget proposes a 3.9% increase to user fees, and a 2.1% increase to frontage tax. Together, this amounts to an increase of \$17.13 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 %
Increase contribution to asset management reserves <ul style="list-style-type: none"> <li>• The current increase to asset management reserves is based on 1% of the user fee value; however, this value can be increased to make better progress on the infrastructure deficit.</li> </ul>	\$ 5,500	2.1 % (frontage tax)
Change in service level or add new service <ul style="list-style-type: none"> <li>• Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment can be made later in the year.</li> </ul>	?	?

### Water Services

#### Expenditures

- Operating - Operating costs have increased by \$32,760 for 2024. In addition to the increase in treatment costs, administration fees have increased by \$17,020. Although administration fees increase in relation to administration costs, an additional \$9,600 has been added to gradually bring the fees in line with the actual administrative cost attributable to the service. Due to other cost priorities, the water fund has not been able to transition in the required administration increases as other services have.
- Projects - A list of projects planned for 2024 is outlined on Appendix D and includes:
  - Engineering for the Water Treatment Upgrade - \$40,000 – this is an ongoing project to get the plans for the water treatment plant upgrade ready for grant applications.
  - Safe Restart Items - \$50,000
  - Unknowns - \$49,050 – 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 list of the capital projects for 2024 is included on Appendix D, which are the Russell Avenue renewal, Reservoir 1 replacement, and the restoration of Knight Avenue water break earlier in the year.
- Transfer to Reserves
  - A 1% increase to asset management reserves has continued and an additional \$5,600 has been added from frontage fees from new lots.



- Also included in this amount are debt payments for internal borrowing. In 2023, \$6,700 was added to transition in the borrowing costs for the borrowing for the Reservoir 1 replacement. An additional \$6,700 is needed to fund the interest portion of the borrowing. Principal payments 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.

#### Funding Sources

- User Fees – As with sewer services, user fees fund the regular operations of the water service. Based on 2023 consumption, an additional \$6,500 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 non-residential from \$0.68/m<sup>3</sup> to \$0.71/m<sup>3</sup>.
- Frontage Tax – Frontage tax has increased to fund the increase in transfers to reserves and the interest payments on internal borrowing for Reservoir 1.
- Misc. Revenue – This line item is primarily made up of interest revenue and penalties on late utility payments. The increase in the budgeted amount is for an increase in projected interest revenue due to increased interest rates, which have been used to offset the user fee increase needed to fund operating costs.
- Grants - \$695,000 has been allocated from the Growing Communities Fund for Reservoir 1. The increased allocation is proposed in order to keep funds available in reserves for future projects. In addition, the Growing Communities Fund earns interest until the funds are expended, and this interest earned has been allocated to the Reservoir 1 project.

Together, these increases would amount to an extra \$18.68 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**

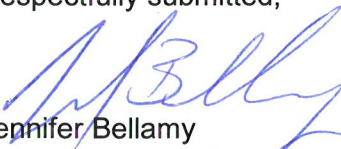
<b>Decision Point</b>	<b>Value</b>	<b>User Fee %</b>
Increase contribution to asset management reserves <ul style="list-style-type: none"> <li>• The current increase to asset management reserves is based on 1% of the user fee value; however, this value can be increased to make better progress on the infrastructure deficit.</li> </ul>	\$ 5,400	1.6 % (frontage tax)
Increase user fees to transition in future operating costs for water treatment plant upgrade <ul style="list-style-type: none"> <li>• Once the future expansion to the water treatment plant is completed, operating costs will increase. Council can choose to transition in an increase and the funds will be used for operating projects until they are needed for regular operating.</li> </ul>	\$ 6,500	2.0 %
Increase the allocation from the Growing Communities Fund by \$360,000 for Reservoir 1 to eliminate the need for borrowing <ul style="list-style-type: none"> <li>• There are funds available in the Growing Communities Fund to increase the allocation to the Reservoir 1 project. This will reduce future reductions in reserves to repay the internal borrowing. Frontage tax increases in</li> </ul>	\$360,000	NA

place for borrowing costs would remain to build up reserves for future projects and can be used for borrowing costs that will likely be needed for the future water treatment upgrade.		
Change in service level or add new service <ul style="list-style-type: none"> <li>Depending on the level of change or scope of a new project, Council may incorporate a change to the budget now, or if the change requires a more detailed cost analysis, a budget amendment can be made later in the year.</li> </ul>	?	?

#### 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 15, 2024 meeting.

Respectfully submitted,

  
 Jennifer Bellamy  
 Chief Financial Officer



## General Services

	2023 Budget	2023 Actual	2024 Budget (Draft)	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Property Taxation	1,717,296	1,717,294	1,849,110	131,814	7.7%
Utility Taxes / Grants in Lieu	117,598	117,524	113,470	(4,128)	(3.5%)
Sales of Service	95,300	134,211	102,500	7,200	7.6%
Other Revenue	533,569	1,206,660	914,839	381,270	71.5%
Grants	2,278,331	2,317,370	946,300	(1,332,031)	(58.5%)
Transfer from Reserves	647,267	356,008	1,060,000	412,733	63.8%
Transfer from Surplus	427,002	75,359	429,238	2,236	0.5%
Total Funding	5,816,363	5,924,427	5,415,456	(400,906)	(6.9%)
<b>Expenditures</b>					
Operating					
Executive	149,200	150,818	166,400	17,200	11.5%
General / Administration	884,000	779,760	967,062	83,062	9.4%
Transportation	716,982	543,145	727,797	10,815	1.5%
City Parks	125,520	107,173	134,600	9,080	7.2%
Projects	464,269	41,157	629,537	165,268	35.6%
Capital	723,000	446,140	1,268,000	545,000	75.4%
Debt Servicing	177,445	190,656	201,990	24,545	13.8%
Transfer to Reserves	2,575,947	3,074,381	1,320,070	(1,255,877)	(48.8%)
Total Expenditures	5,816,363	5,333,228	5,415,456	(400,907)	(6.9%)
Net Surplus (Deficit)	-	591,199	-	-	-

## Refuse Services

	2023 Budget	2023 Actual (Draft)	2024 Budget (Draft)	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Sales of Service	115,700	115,552	120,375	4,675	4.0%
Transfer from Surplus	1,600	1,600	1,625	25	1.6%
Total Funding	117,300	117,152	122,000	4,700	4.0%
<b>Expenditures</b>					
Operating	117,300	115,751	122,000	4,700	4.0%
Projects	-	-	-	-	-
Total Expenditures	117,300	115,751	122,000	4,700	4.0%
Net Surplus (Deficit)	-	1,401	-	-	-

## Protective Services

	2023 Budget	2023 Actual (Draft)	2024 Budget (Draft)	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Property Taxation	180,470	180,470	187,550	7,080	3.9%
Other Revenue	327,430	155,937	400,550	73,120	22.3%
Grants	60,000	48,919	237,000	177,000	295.0%
Transfer from Reserves	195,000	-	265,000	70,000	35.9%
Transfer from Surplus	133,769	43,843	221,760	87,991	65.8%
Total Funding	896,669	429,169	1,311,860	415,191	46.3%
<b>Expenditures</b>					
Operating	243,400	256,618	252,000	8,600	3.5%
Projects	202,100	59,397	371,300	169,200	-
Capital	390,000	24,424	605,000	215,000	55.1%
Transfer to Reserves	61,169	61,169	83,560	22,391	36.6%
Total Expenditures	896,669	401,608	1,311,860	415,191	46.3%
Net Surplus (Deficit)	-	27,561	-	-	-

## Tourism / Community Engagement

	2023 Budget	2023 Actual (Draft)	2024 Budget (Draft)	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Property Taxation	2,400	2,400	2,500	100	-
Sales of Service	265,000	299,824	300,600	35,600	13.4%
Grants	3,600	4,320	4,000	400	11.1%
Transfer from Reserves	10,000	-	10,000	-	-
Transfer from Surplus	16,070	31,261	25,300	9,230	57.4%
Total Funding	297,070	337,806	342,400	45,330	15.3%
<b>Expenditures</b>					
Operating					
Riverside RV Park	165,100	155,663	171,900	6,800	4.1%
Visitor Centre	30,300	39,959	32,000	1,700	5.6%
Community Events	42,600	42,769	66,200	23,600	55.4%
Projects	26,070	4,276	29,300	3,230	12.4%
Capital	-	-	10,000	10,000	-
Community Enhancement Fund	15,000	-	15,000	-	-
Transfer to Reserves	18,000	18,000	18,000	-	-
Total Expenditures	297,070	260,667	342,400	45,330	15.3%
Net Surplus (Deficit)	-	77,139	-	-	-



## Fortune Parks

	2023 Budget	2023 Actual (Draft)	2024 Budget	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Sales of Service	243,500	290,867	272,200	28,700	11.8%
Other Revenue	780,410	794,590	840,940	60,530	7.8%
Grants	1,240,500	24,672	3,056,310	1,815,810	146.4%
Transfer from Reserves	14,500	13,363	75,000	60,500	417.2%
Transfer from Surplus	5,600	-	30,700	25,100	448.2%
Total Funding	2,284,510	1,123,492	4,275,150	1,990,640	87.1%
<b>Expenditures</b>					
Operating	784,110	801,856	850,140	66,030	8.4%
Projects	115,200	76,020	128,810	13,610	-
Capital	1,189,500	25,791	3,075,000	1,885,500	158.5%
Transfer to Reserves	195,700	195,700	221,200	25,500	13.0%
Total Expenditures	2,284,510	1,099,367	4,275,150	1,990,640	87.1%
Net Surplus (Deficit)	-	24,125	-	-	-

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

## Animal Control

	2023 Budget	2023 Actual (Draft)	2024 Budget	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Property Taxation	13,160	13,160	14,348	1,188	9.0%
Sales of Service	11,600	12,090	12,000	400	3.4%
Other Revenue	7,200	8,783	8,742	1,542	21.4%
Grants	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Transfer from Surplus	-	-	-	-	-
Total Funding	31,960	34,033	35,090	3,130	9.8%
<b>Expenditures</b>					
Operating	31,260	30,950	34,190	2,930	9.4%
Projects	-	-	-	-	-
Capital	-	-	-	-	-
Transfer to Reserves	700	700	900	200	28.6%
Total Expenditures	31,960	31,650	35,090	3,130	9.8%
Net Surplus (Deficit)	-	2,382	-	-	-

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

## Cemetery Service

	2023 Budget	2023 Actual (Draft)	2024 Budget	Change in Budget	
				\$	%
<b>Funding Sources</b>					
Property Taxation	18,487	18,489	19,368	881	4.8%
Sales of Service	25,000	17,993	23,500	(1,500)	(6.0%)
Other Revenue	36,653	43,265	42,732	6,079	16.6%
Grants	-	-	-	-	-
Transfer from Reserves	-	-	-	-	-
Transfer from Surplus	64,000	9,000	60,000	(4,000)	(6.3%)
Total Funding	144,140	88,747	145,600	1,460	1.0%
<b>Expenditures</b>					
Operating	62,640	53,399	64,600	1,960	3.1%
Projects	-	-	-	-	-
Capital	55,000	-	60,000	5,000	9.1%
Transfer to Reserves	26,500	26,500	21,000	(5,500)	(20.8%)
Total Expenditures	144,140	79,899	145,600	1,460	1.0%
Net Surplus (Deficit)	-	8,848	-	-	-

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

## Sewer Services

	2023 Budget	2023 Actual (Draft)	2024 Budget (Draft)	Change in Budget	
				\$	%
<b>Funding Sources</b>					
User Fees	550,310	550,111	572,750	22,440	4.1%
Frontage Tax	273,000	273,661	284,700	11,700	4.3%
Misc.	28,750	66,845	53,700	24,950	86.8%
Grants	-	-	3,350	3,350	-
Transfer from Reserves	6,500	6,500	227,500	221,000	3400.0%
Transfer from Surplus	202,000	12,178	152,000	(50,000)	(24.8%)
Total Funding	1,060,560	909,294	1,294,000	233,440	22.0%
<b>Expenditures</b>					
Operating	472,560	548,257	515,600	43,040	9.1%
Projects	208,000	18,186	166,700	(41,300)	(19.9%)
Capital	147,000	45,276	368,000	221,000	150.3%
Transfer to Reserves	233,000	233,000	243,700	10,700	4.6%
Total Expenditures	1,060,560	844,719	1,294,000	233,440	22.0%
Net Surplus (Deficit)	-	64,574	-	-	-

## Water Services

	2023 Budget	2023 Actual (Draft)	2024 Budget (Draft)	Change in Budget	
				\$	%
<b>Funding Sources</b>					
User Fees	538,843	562,806	564,900	26,057	4.8%
Frontage Tax	312,212	311,919	331,600	19,389	6.2%
Misc.	21,485	50,238	31,300	9,815	45.7%
Grants	160,000	81,487	3,350	(156,650)	-
Borrowing	400,000	-	360,000	(40,000)	-
Transfer from Reserves	938,718	48,800	1,762,900	824,182	87.8%
Transfer from Surplus	482,082	18,881	308,600	(173,482)	(36.0%)
Total Funding	2,853,340	1,074,131	3,362,650	509,311	17.8%
<b>Expenditures</b>					
Operating	545,040	580,376	577,800	32,760	6.0%
Projects	188,900	19,750	161,750	(27,150)	(14.4%)
Capital	1,857,000	153,951	2,343,000	486,000	26.2%
Transfer to Reserves	262,400	264,205	280,100	17,700	6.7%
Total Expenditures	2,853,340	1,018,282	3,362,651	509,311	17.8%
Net Surplus (Deficit)	-	55,848	-	-	

# APPENDIX A

## City of Enderby 2024 Taxation/User Fee Impact

Description		2023 Levy/Fees - based on average assessment of \$530,100*		Percentage Increase	Dollar Change	Total 2024
General Taxation*		1,220.95		5.6%	67.81	1,288.76
Garbage Fees		104.25		2.2%	2.25	106.50
Sewer - User Fees		285.27		3.9%	11.13	296.40
Sewer - Frontage		284.00		2.1%	6.00	290.00
Water - User Fees		252.30		1.9%	4.68	256.98
Water - Frontage		303.00		4.6%	14.00	317.00
<b>Total General Taxes &amp; Utilities</b>		<b>2,449.77</b>		<b>4.3%</b>	<b>105.86</b>	<b>2,555.63</b>

\* Average value of a 2024 home excluding non-market change (i.e. New construction).



## APPENDIX B

**City of Enderby**  
**Tax Impact Summary - General**  
**2024**

			Draft Budget	
			\$ Value	% Increase
<b><u>Additional Budget Items Required for 2024:</u></b>				
<u>Operating (net of respective revenues):</u>				
	Executive		13,762	0.7%
	General / Administration		24,659	1.3%
	Transportation		7,318	0.4%
	Protective Services		4,080	0.2%
	City Parks		9,080	0.5%
	Community Events		100	0.0%
	Animal Control / Cemetery		2,069	0.1%
	Operating Increase Required		61,068	3.2%
<u>Reserves:</u>				
	Asset Management Reserves		19,300	1.0%
	Equipment Reserves		4,200	0.2%
	Fire Department Reserves		3,000	0.2%
	Project Renewal - street banners		2,700	0.1%
			29,200	1.5%
<u>Long-Term Borrowing</u>				
	Increase in long-term borrowing payments		4,915	0.3%
<u>Other:</u>				
	Capacity Building Reserves		44,652	
<u>Offsets:</u>				
	Non-Market Change		(32,752)	
	Admin Fees		(11,900)	
			-	0.0%
	Small Community Grant		9,000	0.5%
	Grants in Lieu		4,128	0.2%
	<b>Net taxation increase per draft budget</b>		<b>108,311</b>	<b>5.6%</b>
<b><u>Optional Items:</u></b>				
	Other Council decisions		TBD	TBD
	<b>Net taxation increase with optional items</b>		<b>108,311</b>	<b>5.6%</b>

## APPENDIX C

**City of Enderby**  
**Donations & Grants**  
**2024**

**01-2-19800-03**

	<b>2024 Actual</b>	<b>2024 Budget</b>	<b>Difference</b>
Heritage Commission	-	550.00	550.00
Enderby & District Arts Council	-	4,000.00	4,000.00
Film Commission	-	1,500.00	1,500.00
Drill Hall - utilities	-	350.00	350.00
Christmas Committee		3,000.00	3,000.00
Shuswap Round table	-	500.00	500.00
Misc.	-	2,000.00	2,000.00
	-	11,900.00	11,900.00

## THE CORPORATION OF THE CITY OF ENDERBY

Policy Title	Grants in Aid
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Adopted:  January 18, 2016	<u>Authorized By:</u>  Mayor & Council	<u>Replaces:</u>
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### **PURPOSE:**

To establish guidelines for providing grants in aid.

### **POLICY:**

#### **Operating Grant:**

Any recipient of an operating grant is required to adhere to the following conditions:

- at the time of application or prior to grant consideration, the recipient shall provide a copy of the organization's most current financial statements, in addition to an operating budget;
- the recipient agrees to follow reasonable practices to ensure excellent value for money.

#### **Event Support Grant:**

Any recipient of a grant to support an event is required to adhere to the following conditions:

- at the time of application or prior to grant consideration, in addition to a budget for the event, the recipient shall provide a copy of the balance sheet, or equivalent, applicable to the event;
- the recipient agrees to follow reasonable practices to ensure excellent value for money;
- the recipient agrees to provide the City with access to the financial records associated with the event upon request.

#### **Project Grant:**

Any recipient of a project grant is required to adhere to the following conditions:

- at the time of application or prior to grant consideration, the recipient shall provide a copy of the organization's current balance sheet, in addition to a budget for the project;
- the recipient agrees to follow reasonable practices to ensure excellent value for money;
- the recipient, upon completion of the project, agrees to submit a list of project costs;
- the recipient agrees to return any unexpended funds to the City;
- the recipient agrees to provide the City with access to the financial records associated with the project upon request.

All grant requests must have Council approval.

APPENDIX D

SUMMARY OF CAPITAL & PROJECTS - 2024

	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	Growing Communities Fund	Community Works Fund	DCCs - Storm	DCCs - Roads
Opening Balance - Jan 1/24							2,532,273	90,000	226,991	418,237 (100,000)	456,775	74,809	48,249	0	191,873	273,058	75,614	643,665	1,672,413 (695,000)	396,014	2,878	217,822
Transfer between Funds																						
Operating Contingency							(1,050,483)		(206,691)													
Contributions											83,560	13,000	4,000	70,000	199,570	311,700	18,000	97,900		197,500		
Balance Available for 2024							1,481,790	90,000	20,300	318,237	540,335	87,809	52,249	70,000	391,443	584,758	93,614	741,565	977,413	593,514	2,878	217,822
GENERAL FUND - USAGE																						
Protective Services																						
Fire Dept Surplus transfer		27,561					27,561															
Fire Dept - Pumper/Rescue Truck	410,000				205,000						205,000											
Fire Dept - Backup power	75,000									75,000												
Fire Dept - Command/Utility Truck	120,000				60,000						60,000											
Fire Dept - Siren tower roof repair		3,400			1,700		1,700															
Fire Dept - SCBA masks		15,000								15,000												
Fire Dept - Equipment replacement		9,400			4,700	4,700																
Fire Dept - Response call analysis		1,500			750	750																
Fire Dept - SOG update		5,000			2,500		2,500															
Safe Restart Items	100,000									100,000												
FireSmart Community Support	62,000		62,000																			
Emergency Management Engagement	40,000		40,000																			
Next Generation 911	45,000		45,000																			
Climate Action Projects	90,000		90,000																			
Executive																						
Community Enhancement Fund		120,000			30,000			90,000														
General/Administration																						
Capacity funding / Contracting		112,500					62,500								50,000							
Christmas Committee Grant		3,000				1,000	2,000															
Street Banner Renewal		12,500					12,500															
Housing Initiatives		164,500	164,500																			
ARO Audit		5,000					5,000															
Safe Restart Items		65,237								65,237												
Northern Drainage Basin Plan		15,000					15,000															
Roadway Cross-Sections		3,000					3,000															
Subdivision Servicing Bylaw review		9,000					9,000															
Property Insurance - appraisals		10,000					10,000															
Transportation																						
Asset Management / GIS Update		6,600	3,300			3,300																
Climate Action Projects		90,000	90,000																			
Traffic calming equipment		12,000	7,000				5,000															
City Parks																						
Safe Restart Items		50,000								50,000												
Feature Tree replacement		20,000					20,000															
Refuse																						
Temp. Fuel Surcharge		1,625					1,625															
Tourism/Community Engagement																						
Visitor Centre refinishing		6,000							6,000													
Community Events		4,300							4,300													
RV Park - washroom floors		10,000							10,000													
RV Park - WIFI system		5,000								5,000												
Mower replacement	10,000																10,000					
Capital																						
Russell Ave	1,260,000					178,000	72,000							70,000		550,000				390,000		
Server Replacement (cont'd)	8,000									8,000												
Total Used - General Fund	1,883,000	1,124,123	501,800	-	304,650	187,750	249,386	90,000	20,300	318,237	265,000	-	-	70,000	50,000	550,000	10,000	-	-	390,000	-	-
Projected Closing Balance - Dec/24							1,232,404	-	-	-	275,335	87,809	52,249	-	341,443	34,758	83,614	741,565	977,413	203,514	2,878	217,822

APPENDIX D

SUMMARY OF CAPITAL & PROJECTS - 2024

	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	Growing Communities Fund	DCCs - Sewer	DCCs - Water
Opening Balance - Jan 1/24						1,284,573	521,662	-	705,024	591,317		273,089	522,353
Transfer between Funds								100,000	-	457,289	695,000		
Operating Contingency						(136,460)	(146,788)						
Contributions									266,700	243,700			
Balance Available for 2024						1,148,113	374,874	100,000	971,724	1,292,306	695,000	273,089	522,353
SEWER FUND													
Safe Restart Items		50,000						50,000					
Asset Management - GIS Update		6,700	3,350		3,350								
Other upgrades		110,000			110,000								
Russell Ave	266,000				38,500					227,500			
Princess Street	102,000					102,000							
Total Used - Sewer Fund	368,000	166,700	3,350	-	151,850	102,000	-	50,000	-	227,500	-	-	-
WATER FUND													
Safe Restart Items		50,000						50,000					
WTP upgrade - engineering		40,000					40,000						
Intake pump #1		3,000					3,000						
Intake pump #2		3,000					3,000						
GIS update		6,700	3,350		3,350								
Water modeling		10,000					10,000						
Unknowns		49,050			49,050								
Knight Avenue Restoration	75,000						75,000						
Russell Ave	268,000				17,500				250,500				
Reservoir 1	2,000,000			360,000			127,600		596,204		695,000		221,196
Total Used - Water Fund	2,343,000	161,750	3,350	360,000	69,900	-	258,600	50,000	846,704	-	695,000	-	221,196
Projected Closing Balance - Dec/24						1,046,113	116,274	-	125,020	1,064,806	-	273,089	301,157