

<u>TITLE: 2009 Budget</u>	DATE: February 17 <sup>th</sup> , 2009
	DEPARTMENT: Finance
CLEARANCES:	ATTACHMENTS: Preliminary 2009 Operating Budget Summary spreadsheet, 2009 Department Summary Reports, Department reports.
Lonnie Kaal, Director of Finance Presenter	February 17 <sup>th</sup> , 2009 Date
David Putz, CGA, City Manager	_____ Date

Council Guidelines

Council previously directed administration to prepare a budget with a maximum of a 3.9% tax increase for 2009. This was to be comprised of spending an additional \$100,000 on maintenance in the public works budget, and adding 2 RCMP members for \$230,000. Direction included adding \$25 to the existing \$75 capital works base tax to reduce the life cycle replacement of streets (45 to 40 years) and sidewalks (300 to 150 years).

*\$25/property raises \$150,000 and is equivalent to a 1.1% tax increase.*

After the initial budget preparation, additional Provincial grants and capital discussions evolved such that Council gave further direction to **ensure the tax increase was below 3%**. Given that the Saskatchewan Consumer Price Index was 3.3% in 2008 this is below the cost of inflation.

New construction in 2008 translates into 2.3% more tax revenue in 2009. We have budgeted for increased crown surcharge revenue (est 7%) together with a 7% increase in revenue sharing. These funds total \$600,000 and are used to offset the operational increases.

Net Departmental operational increase: \$830,190 = 5.9% increase.

The operating budget has been decreased by \$130,000 from initial numbers by reducing airport capital \$65,000 and reducing the RCMP budget by \$65,000 as it appears that the additional members will not be in place until June 2009.

Thus \$830,190 (increased net operating costs) - \$600,000 (increased revenues) + \$150,000 (additional debt) = **\$380,190 in additional tax dollars. This represents a 2.9% tax increase** or equivalently a 1.8% tax increase plus \$25/property.

### Operating Budget Summary

Each department has provided a summary of their operations. The attached "preliminary budget summary" records budget increases by department. Also, given the Canada wide change in tangible capital asset reporting that will become effective in 2009, items that were previously part of the capital budget have been moved to operations. Consequently, smaller equipment and regular maintenance of facilities as well as maintenance of some infrastructure is now included in operations.

The most notable exceptions are:

a) Fire – Ladder Truck Loan	\$ 92,500
b) RCMP – 2 members half year	\$115,000
c) Public Works - maintenance	\$100,000
d) Airport – consultant	\$ 65,000
e) Capital -- fire hall	<u>\$150,000</u>
	\$522,500

The capital budget schedule has been attached which includes projects requiring a total of \$1,863,590. Given the new deal grant funding increase, the same dollars from taxes is required as last year.

	Budget 2007	Budget 2008	Budget 2009
Capital Budget	\$1,116,000	\$1,385,780	<b>\$1,863,590</b>
Federal Fuel Tax Grant	<u>(\$374,050)</u>	<u>\$(469,525)</u>	<u>\$( 947,335)</u>
Net from Tax Dollars	\$741,950	\$ 916,255	\$ 916,255
Debt – GC/Fire Hall	<u>\$1,700,000</u>	<u>\$1,850,000</u>	<u>\$2,000,000</u>
TOTAL	\$2,441,950	\$ 2,766,255	\$2,916,255

The capital budget schedule has been attached which includes a total of \$1,860,000. As indicated earlier, the **anticipated fire department debt will require payments of over \$700,000 per year which represents a tax increase of 5.4% or an increase of \$80 per residence.** The debt payments will begin in 2010 but given the significant increase, setting aside \$150,000 towards this anticipated payment is planned.

Options:

- 1) Approve the 2009 Net Operating and Capital budget as presented in the attached schedules for a total of \$17,803,475 of which \$1,863,590 relates to capital projects. The tax funding increase required of \$380,000 or 2.9% to be brought forward in tax policy recommendations.
- 2) Revise the 2009 Operating and Capital budget as depicted in the attached schedules.
- 3) Provide alternate direction to administration to amend the budget amounts.

**RECOMMENDATION:**

**That the 2009 Operating and Capital budget be approved as presented in the attached schedules for a total of \$17,803,475 of which \$1,863,590 relates to capital projects. The tax funding increase required of \$380,000 or 2.9% to be brought forward in tax policy recommendations in March/April 2009.**

## Preliminary 2009 Operating Budget Summary

	Actual 2008	Budget 2008	Budget 2009	Change Budget 2008 to 2007	Dollars	% excluding exceptions
<b>Revenue</b>				%		
Taxes incl GIL properties	\$12,882,391	\$12,755,000	\$13,055,000	2.35%	\$300,000	
Increase Taxes 2.9%			\$380,000	2.91%	\$380,000	
Surcharges - Crowns GIL	\$2,656,704	\$2,555,000	\$2,735,000	7.05%	\$180,000	
Increase Revenue Sharing			\$120,000	7.93%	\$120,000	
Provincial Revenue Sharing	\$1,526,646	\$1,513,565	\$1,513,565	0.00%	(\$0)	
<b>Total Tax &amp; Grant Revenue</b>	<b>\$17,065,741</b>	<b>\$16,823,565</b>	<b>\$17,803,565</b>	<b>5.83%</b>	<b>\$980,000</b>	
<b>Department</b>	2008 Actual	Net Operating 2008	Net Operating 2009	Change Budget 2007 to 2008	Dollars	
<b>General</b>				%		
Interest/Misc/Tax Discounts	(\$45,993)	(\$90,100)	(\$44,960)	-50.10%	\$45,140	
Misc/ BID grant	\$196,724	\$200,000	\$200,000	0.00%	\$0	
Legislative/Council/Econ	\$535,030	\$527,015	\$543,925	3.21%	\$16,910	
Admin/Bylaw	\$1,717,612	\$1,782,205	\$1,925,140	8.02%	\$142,935	3.62%
<b>Subtotal</b>	<b>\$2,403,374</b>	<b>\$2,419,120</b>	<b>\$2,624,105</b>	<b>8.47%</b>	<b>\$204,985</b>	
<b>Protective Services</b>						
Fire	\$1,856,809	\$1,905,345	\$1,999,960	4.97%	\$94,615	4.97%
RCMP	\$2,704,784	\$2,746,740	\$2,866,340	4.35%	\$119,600	0.17%
<b>Subtotal</b>	<b>\$4,561,593</b>	<b>\$4,652,085</b>	<b>\$4,866,300</b>	<b>4.60%</b>	<b>\$214,215</b>	
<b>Leisure Services &amp; CH</b>						
Cemetery	\$0	\$0	\$0	0.00%	\$0	
Deer Park	\$134,909	\$94,650	\$94,500	-0.16%	(\$150)	
Library	\$456,209	\$444,555	\$461,635	3.84%	\$17,080	
Leisure Admin & Programs	\$437,270	\$458,400	\$481,115	4.96%	\$22,715	-0.28%
Leisure Facilities	\$122,763	\$118,735	\$184,195	55.13%	\$65,460	21.44%
Leisure Outdoor & Parks	\$662,086	\$665,510	\$690,000	3.68%	\$24,490	-4.58%
Water Park	\$469,949	\$481,500	\$510,000	5.92%	\$28,500	5.13%
<b>Subtotal</b>	<b>\$2,283,186</b>	<b>\$2,263,350</b>	<b>\$2,421,445</b>	<b>6.99%</b>	<b>\$158,095</b>	3.99%
<b>Gallagher Centre</b>	<b>\$839,552</b>	<b>\$719,220</b>	<b>\$782,375</b>	<b>8.78%</b>	<b>\$63,155</b>	1.27%
<b>Engineering &amp; Planning</b>						
Planning, Engineering, Bldg	\$459,108	\$490,030	\$525,830	7.31%	\$36,800	-0.86%
Transit	\$182,180	\$194,800	\$202,000	3.70%	\$7,200	
Airport	\$109,612	\$124,150	\$136,500	9.95%	\$12,350	-42.41%
<b>Subtotal</b>	<b>\$750,899</b>	<b>\$808,980</b>	<b>\$864,330</b>	<b>6.84%</b>	<b>\$55,350</b>	-7.37%
<b>Public Works</b>	<b>\$2,613,933</b>	<b>\$2,622,800</b>	<b>\$2,814,100</b>	<b>7.29%</b>	<b>\$191,300</b>	3.48%
<b>Environmental Services</b>						
Landfill/Garbage	\$526,782	\$571,475	\$514,565	-9.96%	(\$56,910)	-9.96%
Water	\$0	\$0	\$0	0.00%	\$0	
<b>Subtotal</b>	<b>\$526,782</b>	<b>\$571,475</b>	<b>\$514,565</b>	<b>-9.96%</b>	<b>(\$56,910)</b>	
<b>TOTAL DEPT OPERATING</b>	<b>\$13,979,319</b>	<b>\$14,057,030</b>	<b>\$14,887,220</b>	<b>5.91%</b>	<b>\$830,190</b>	
<b>NET BEFORE DEBT/CAPITAL</b>	<b>\$3,086,422</b>	<b>\$2,766,535</b>	<b>\$2,916,345</b>	<b>5.42%</b>	<b>\$149,810</b>	Difference
<b>Debt</b>						
Gallagher Centre -debt	\$1,700,000	\$1,700,000	\$1,700,000	0.00%	\$0	
Fire Hall Future -debt	\$150,000	\$150,000	\$300,000	100.00%	\$150,000	
<b>Capital/Reserves</b>						
Fuel Grant to offset Capital	(\$469,525)	(\$469,525)	(\$947,335)		(\$477,810)	
Communities per capita grant	\$0	\$0	\$0		\$0	
Capital & Reserves	\$1,421,729	\$1,385,780	\$1,863,590	34.48%	\$477,810	
<b>Subtotal</b>	<b>\$952,204</b>	<b>\$916,255</b>	<b>\$916,255</b>	<b>0.00%</b>	<b>\$150,000</b>	
<b>TOTAL OPTG/DEBT/CAPITAL</b>	<b>\$16,781,523</b>	<b>\$16,823,285</b>	<b>\$17,803,475</b>	<b>5.83%</b>	<b>(\$190)</b>	
<b>NET REV LESS EXPENSE</b>	<b>\$284,218</b>	<b>\$280</b>	<b>\$90</b>	<b>5.33%</b>	<b>\$980,895</b>	

% to 2008 tax levy \$12,755,000

GEN OPERATING REVENUE & EXPENSE

Date : Aug 18, 2009

Time : 11:45 am

For Period Ending 31-Dec-2008



	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
<b>GENERAL REVENUE FUND</b>								
<b>TAXATION</b>								
TAXES	-8,677,977.25	-9,921,046.38	-10,372,974.18	-10,900,868.73	-11,125,150.01	-12,246,307.40	-12,170,000.00	-12,810,000.00
GRANTS IN LIEU OF TAXES	-2,681,775.46	-2,790,110.47	-2,869,293.06	-3,023,956.40	-3,158,372.76	-3,292,787.62	-3,140,000.00	-3,360,000.00
<b>Total TAXATION</b>	<b>-11,359,752.71</b>	<b>-12,711,156.85</b>	<b>-13,242,267.24</b>	<b>-13,924,825.13</b>	<b>-14,283,522.77</b>	<b>-15,539,095.02</b>	<b>-15,310,000.00</b>	<b>-16,170,000.00</b>
<b>SALES OF SERVICES</b>								
GENERAL SALES	-177,921.88	-229,117.62	-177,022.72	-207,895.35	-133,504.45	-376,114.44	-345,850.00	-352,750.00
PROTECTIVE SALES	-148,286.93	-139,826.02	-158,283.64	-156,168.05	-127,197.42	-190,796.15	-169,000.00	-166,000.00
TRANSPORTATION SALES	-58,382.17	-60,219.38	-277,768.46	-478,228.94	-690,596.46	-763,104.27	-70,500.00	-80,500.00
ENVIRONMENTAL SALES	-249,216.15	-299,151.54	-338,233.41	-518,715.08	-539,140.03	-647,912.50	-555,300.00	-664,000.00
PUBLIC HEALTH SALES	-64,442.10	-70,799.08	-85,260.99	-98,697.67	-109,395.53	-123,964.03	-102,500.00	-120,250.00
RECREATION REVENUES	-749,466.26	-779,068.91	-790,364.34	-968,775.43	-988,669.10	-1,025,249.10	-968,125.00	-1,040,505.00
GALLAGHER CENTRE REVENUES	-401,230.38	-297,609.91	-396,041.98	-456,610.23	-521,682.19	-611,889.89	-606,205.00	-712,010.00
DEER PARK REVENUES	-385,927.72	-437,254.65	-397,796.62	-385,017.70	-376,171.24	-412,791.26	-434,600.00	-457,600.00
<b>Total SALES OF SERVICES</b>	<b>-2,234,873.59</b>	<b>-2,313,057.11</b>	<b>-2,620,772.16</b>	<b>-3,270,098.45</b>	<b>-3,486,356.42</b>	<b>-4,151,821.64</b>	<b>-3,252,080.00</b>	<b>-3,593,615.00</b>
<b>OTHER REVENUE FR OWN SOURCES</b>								
GENERAL SERVICES	-774,934.19	-581,525.09	-379,709.82	-326,477.19	-522,127.89	-666,078.69	-337,100.00	-321,960.00
LIBRARY SERVICES	-50.00	-230.00	-642.18	-1,879.42	-872.45	-2,135.87	-6,500.00	-6,000.00
<b>Total OTHER REVENUE FR OWN SOURCES</b>	<b>-774,984.19</b>	<b>-581,755.09</b>	<b>-380,352.00</b>	<b>-328,356.61</b>	<b>-523,000.34</b>	<b>-668,214.56</b>	<b>-343,600.00</b>	<b>-327,960.00</b>
<b>GRANTS FROM OTHER GOVERNMENTS</b>								
GENERAL	-868,358.71	-1,190,477.50	-1,041,879.83	-1,322,766.00	-1,378,771.00	-1,576,519.00	-1,571,565.00	-1,693,565.00
PROTECTIVE	-133,800.00	-94,800.00	-93,800.00	-95,800.00	-104,800.00	-104,800.00	-100,900.00	-234,220.00
RECREATIONAL	-85,909.00	-113,725.00	-197,261.00	-109,774.00	-106,918.00	-112,544.00	-113,500.00	-112,500.00
<b>Total GRANTS FROM OTHER GOVERNMENTS</b>	<b>-1,088,067.71</b>	<b>-1,399,002.50</b>	<b>-1,332,940.83</b>	<b>-1,528,340.00</b>	<b>-1,590,489.00</b>	<b>-1,793,863.00</b>	<b>-1,785,965.00</b>	<b>-2,040,285.00</b>
<b>WATERWORKS UTILITY</b>								
WATERWORKS REVENUE	-4,324,967.04	-4,234,058.54	-4,020,669.37	-4,186,791.96	-4,203,750.55	-4,429,988.07	-4,600,700.00	-5,108,410.00
<b>Total WATERWORKS UTILITY</b>	<b>-4,324,967.04</b>	<b>-4,234,058.54</b>	<b>-4,020,669.37</b>	<b>-4,186,791.96</b>	<b>-4,203,750.55</b>	<b>-4,429,988.07</b>	<b>-4,600,700.00</b>	<b>-5,108,410.00</b>
<b>TRANSIT SYSTEM</b>								
TRANSIT REVENUE	-49,322.02	-51,738.66	-56,066.81	-57,309.81	-56,125.74	-62,457.20	-62,000.00	-62,000.00
<b>Total TRANSIT SYSTEM</b>	<b>-49,322.02</b>	<b>-51,738.66</b>	<b>-56,066.81</b>	<b>-57,309.81</b>	<b>-56,125.74</b>	<b>-62,457.20</b>	<b>-62,000.00</b>	<b>-62,000.00</b>
<b>AIRPORT</b>								
<b>Total TRANSIT SYSTEM AIRPORT</b>	<b>-49,322.02</b>	<b>-51,738.66</b>	<b>-56,066.81</b>	<b>-57,309.81</b>	<b>-56,125.74</b>	<b>-62,457.20</b>	<b>-62,000.00</b>	<b>-62,000.00</b>

**GEN OPERATING REVENUE & EXPENSE**

Date: Aug 18, 2009

Time: 11:45 am

For Period Ending 31-Dec-2008



	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
<b>GENERAL REVENUE FUND</b>								
AIRPORT REVENUES	-61,035.35	-65,481.85	-85,899.75	-63,600.81	-56,190.96	-120,840.07	-109,700.00	-201,700.00
<b>Total AIRPORT</b>	<b>-61,035.35</b>	<b>-65,481.85</b>	<b>-85,899.75</b>	<b>-63,600.81</b>	<b>-56,190.96</b>	<b>-120,840.07</b>	<b>-109,700.00</b>	<b>-201,700.00</b>
OTHER REVENUES	-341,810.83	-219,000.00	0.00	-450,000.00	0.00	0.00	0.00	0.00
<b>Total OTHER REVENUES</b>	<b>-341,810.83</b>	<b>-219,000.00</b>	<b>0.00</b>	<b>-450,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>GENERAL GOVERNMENT SERVICES</b>								
LEGISLATIVE	209,687.29	197,873.27	200,819.54	224,456.15	209,130.77	226,831.51	226,215.00	247,705.00
GRANTS	786,428.48	943,482.10	872,227.08	969,019.74	297,026.15	266,724.22	255,000.00	255,000.00
RECEPTIONS AND RECOGNITIONS	3,670.80	8,546.18	4,245.86	4,425.04	2,374.33	3,973.86	9,000.00	6,500.00
ADMINISTRATION	723,429.84	779,987.00	863,917.54	874,392.40	917,455.43	962,281.58	1,036,850.00	1,153,870.00
TAXATION POLICIES	130,823.82	125,607.42	194,190.15	229,089.77	205,407.86	292,306.50	245,000.00	275,000.00
OFFICE SERVICES	208,909.52	217,878.16	235,313.14	246,786.10	334,907.04	374,473.44	358,560.00	369,260.00
ADVISORY TECHNICAL SERVICES	189,872.12	383,411.33	242,737.58	241,924.25	204,742.09	216,249.02	281,985.00	287,000.00
CITY OFFICE BUILDING	361,059.41	356,706.43	222,191.63	224,737.49	237,470.26	248,207.90	232,400.00	275,400.00
CITY OWNED PROPERTY	144,343.54	14,134.98	131,903.16	13,492.54	4,126.67	22,616.47	16,000.00	16,000.00
ADMIN - CAPITAL	171,724.00	119,494.88	209,122.39	130,852.29	191,956.34	479,421.69	662,000.00	240,500.00
ADMIN TSF TO/FROM RESERVES	696,310.85	1,159,226.10	-185,139.68	94,147.71	249,093.66	220,578.31	-532,000.00	-252,500.00
<b>Total GENERAL GOVERNMENT SERVICES</b>	<b>3,626,259.67</b>	<b>4,306,347.85</b>	<b>2,991,528.39</b>	<b>3,253,323.48</b>	<b>2,853,690.60</b>	<b>3,313,664.50</b>	<b>2,791,010.00</b>	<b>2,873,735.00</b>
<b>PROTECTIVE SERVICES</b>								
R.C.M.P. COSTS	2,411,662.22	2,528,307.19	2,698,716.33	2,914,813.03	2,864,727.02	2,876,675.68	3,024,000.00	3,108,940.00
R.C.M.P. CAPITAL / RESERVES	0.00	0.00	-38,232.48	0.00	90,000.00	84,061.70	-52,260.00	-12,600.00
BYLAW CONTROL & COURT COSTS	98,454.41	103,128.94	104,872.27	110,514.06	110,308.87	112,549.30	126,660.00	134,760.00
FIRE DEPT ADMINISTRATION	121,768.19	230,100.63	110,492.44	189,891.41	147,983.58	131,095.22	159,100.00	169,820.00
FIRE PREVENTION & EDUCATION	62,528.89	65,361.85	64,743.35	46,305.41	80,900.55	83,741.68	87,000.00	89,100.00
OP & SUPPRESSION - WAGES & BENEFITS	1,056,895.41	1,158,869.95	971,862.92	967,747.55	1,311,472.56	1,279,480.96	1,314,935.00	1,407,975.00
OP & SUPPRESSION - TRAINING	73,023.16	79,168.35	87,939.92	91,483.93	74,730.72	131,831.57	122,000.00	134,100.00
OP & SUPPRESSION - EQUIPMENT & SUPPLIES	99,937.60	101,646.41	79,273.38	125,479.47	124,143.44	147,675.89	153,075.00	248,500.00
FIRE HALL MAINTENANCE	32,689.02	34,781.33	36,618.74	35,728.54	34,107.69	50,641.32	38,000.00	39,300.00
FIRE DEPT HYDRANT RENTALS	150,000.00	150,000.00	75,000.00	57,500.00	57,500.00	57,500.00	57,500.00	57,500.00
EMERGENCY MEASURES ORGANIZATION	8,895.35	8,406.06	8,732.96	11,710.79	3,129.81	12,427.52	15,635.00	15,635.00
OCCUPATIONAL HEALTH & SAFETY	2,240.98	1,090.61	1,001.46	3,175.77	1,049.71	2,057.74	3,000.00	8,250.00

GEN OPERATING REVENUE & EXPENSE

Date : Aug 18, 2009

Time : 11:45 am

For Period Ending 31-Dec-2008



	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
<b>GENERAL REVENUE FUND</b>								
FIRE DEPT CAPITAL	139,407.00	48,690.45	421,407.76	33,427.07	79,085.66	277,862.89	8,150,000.00	8,740,000.00
FIRE DEPT TSF TO/FR RESERVES	-109,002.19	25,409.55	-161,507.76	186,572.93	25,914.34	-82,862.89	-7,955,000.00	-8,355,000.00
<b>Total PROTECTIVE SERVICES</b>	<b>4,148,500.04</b>	<b>4,534,961.32</b>	<b>4,460,921.29</b>	<b>4,774,349.96</b>	<b>5,005,053.95</b>	<b>5,164,738.58</b>	<b>5,243,645.00</b>	<b>5,786,280.00</b>
<b>TRANSPORTATION SERVICES</b>								
ENGINEERING ADMINISTRATION	494,637.67	573,011.83	573,301.36	542,897.08	535,450.17	752,606.28	759,030.00	799,830.00
PUBLIC WORKS OFFICE	41,131.46	69,428.74	61,008.05	102,139.34	223,069.05	237,340.76	234,500.00	242,500.00
WORKSHOP EXPENSES	95,690.63	161,239.62	168,275.75	170,096.59	183,076.96	146,561.24	130,000.00	153,300.00
STREET CLEANING	73,823.29	82,348.87	67,696.35	95,335.50	96,567.78	110,315.86	114,000.00	125,500.00
SURFACED STREETS & LANES	320,702.40	386,895.21	247,493.71	291,030.92	410,036.34	582,511.38	593,300.00	623,250.00
GRAVELLED STREETS & LANES	73,743.26	81,692.29	78,427.42	80,562.59	85,448.45	131,745.33	86,200.00	122,000.00
DRAINAGE & STORM SEWER MAINTENANCE	76,448.73	84,191.83	92,029.66	100,699.44	148,354.23	138,556.02	159,500.00	173,100.00
ICE CONTROL	56,200.00	59,400.00	59,800.00	110,062.78	99,265.94	86,632.56	76,500.00	77,000.00
SNOW REMOVAL	148,600.00	168,300.00	169,600.00	269,170.16	264,615.38	316,975.43	358,500.00	341,500.00
MAINTENANCE CURBS & SIDEWALKS	125,802.30	161,294.52	78,905.25	173,950.20	236,748.62	285,433.06	255,000.00	315,000.00
STREET LIGHTING	381,916.06	383,185.39	398,948.02	357,870.19	380,282.08	400,928.18	423,500.00	437,500.00
DECORATIVE LIGHTING	24,938.28	22,219.44	20,312.29	24,788.37	16,280.71	18,705.03	28,500.00	29,200.00
SPECIAL EVENTS	1,194.15	836.21	2,471.70	485.72	436.80	1,648.94	4,500.00	4,500.00
TRAFFIC CONTROL	90,391.60	105,722.25	119,403.80	140,994.36	153,380.47	160,987.31	150,200.00	160,400.00
STREET SIGNS	7,105.42	3,341.11	7,148.11	4,067.57	9,768.53	5,394.02	7,700.00	7,850.00
MAINTENANCE OF RAILWAY CROSSINGS	17,742.55	17,454.29	17,724.48	19,360.00	21,037.60	23,781.11	20,500.00	21,500.00
PARKING METERS & LOTS	4,719.60	2,786.67	4,169.92	2,284.65	4,415.00	5,773.56	3,900.00	4,500.00
CUSTOM WORK	26,382.88	31,804.55	103,700.23	44,340.92	38,310.26	119,063.54	45,000.00	53,000.00
TRANSPORTATION CAPITAL	468,603.12	603,745.94	2,116,321.86	3,211,010.49	858,364.67	739,655.95	2,265,000.00	3,941,000.00
TRANSPORTATION TSF TO/FROM RESERVES	-77,603.12	-177,245.94	-1,484,170.10	-2,666,920.74	-192,727.46	305,247.37	-1,874,525.00	-4,675,335.00
<b>Total TRANSPORTATION SERVICES</b>	<b>2,452,170.48</b>	<b>2,821,642.82</b>	<b>2,902,567.86</b>	<b>3,074,206.13</b>	<b>3,572,181.58</b>	<b>4,569,862.93</b>	<b>3,840,805.00</b>	<b>2,957,095.00</b>
<b>ENVIRONMENTAL HEALTH</b>								
ENVIRONMENTAL HEALTH ADMIN	4,247.21	0.00	0.00	0.00	0.00	814.00	0.00	0.00
REFUSE COLLECTION & DISPOSAL	420,584.26	431,988.86	437,435.43	438,780.96	452,659.06	468,372.62	471,400.00	489,540.00
WASTE - CONTAMINATED SOILS	0.00	2,533.80	2,064.73	3,098.00	5,491.46	5,754.05	3,500.00	3,700.00
WASTE - DISPOSAL GROUNDS	151,126.99	163,477.50	257,079.77	286,565.22	223,054.90	284,577.51	320,500.00	329,750.00
WASTE DISPOSAL - GATE	28,081.93	31,569.98	30,979.11	36,184.90	29,487.29	30,766.17	31,375.00	34,575.00

GEN OPERATING REVENUE & EXPENSE

For Period Ending 31-Dec-2008

Date : Aug 18, 2009

Time : 11:45 am



	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
<b>GENERAL REVENUE FUND</b>								
ENVIRONMENTAL / RECYCLING	133,775.77	126,848.34	157,710.88	251,387.22	242,560.06	327,761.03	300,000.00	321,000.00
ENVIRONMENTAL CAPITAL	254,254.09	18,484.25	33,025.49	0.00	0.00	153,558.36	500,000.00	670,000.00
ENVIRONMENTAL TSF TO/FROM RESERVES	-210,182.84	30,622.66	-13,025.49	38,133.75	161,481.48	25,090.98	-400,000.00	-415,000.00
<b>Total ENVIRONMENTAL HEALTH</b>	<b>781,887.41</b>	<b>805,525.39</b>	<b>905,269.92</b>	<b>1,054,150.05</b>	<b>1,114,734.25</b>	<b>1,296,694.72</b>	<b>1,226,775.00</b>	<b>1,433,565.00</b>
<b>PUBLIC HEALTH &amp; WELFARE</b>								
SASK ABILITIES COUNCIL	69,055.97	71,919.72	83,278.40	88,363.39	103,820.66	125,863.94	155,000.00	155,000.00
OCCUPATIONAL HEALTH & SAFETY	470.63	1,600.40	0.00	10,048.19	1,914.88	1,254.80	3,000.00	5,000.00
CEMETERIES	57,756.61	61,997.91	78,452.25	84,339.71	96,225.47	127,057.51	102,500.00	120,250.00
HEALTH & WELFARE CAPITAL	110,672.72	17,619.68	13,581.97	32,321.78	5,873.72	9,452.62	68,000.00	165,000.00
HEALTH & WELFARE TSF TO/FROM RESERVES	-2,672.72	-9,619.68	-3,581.97	-17,321.78	-41,396.88	-31,546.10	-63,000.00	-160,000.00
<b>Total PUBLIC HEALTH &amp; WELFARE</b>	<b>235,283.21</b>	<b>143,518.03</b>	<b>171,730.65</b>	<b>197,751.29</b>	<b>166,437.85</b>	<b>232,082.77</b>	<b>265,500.00</b>	<b>285,250.00</b>
<b>PLANNING/ DEVELOPMENT OTHER</b>								
PLANNING & DEVELOPMENT - ADMINISTRATIO	227,210.18	224,156.80	145,425.42	122,682.76	200.77	17,804.53	0.00	86,420.00
PLANNING & DEV - SERVICES	5,577.92	1,795.23	0.00	0.00	0.00	0.00	0.00	0.00
TOURISM - REGIONAL ECONOMIC DEVELOPMEN	144,230.50	144,042.01	145,420.00	145,715.00	145,500.00	99,400.00	147,500.00	53,300.00
HERITAGE COMMITTEE	0.00	13,263.70	86,391.97	7,967.77	13,457.92	14,859.87	15,000.00	15,200.00
HOUSING	5,337.79	5,211.04	17,734.05	5,012.65	6,121.18	30,837.30	8,000.00	10,000.00
YORKTON CREEK WATERSHED	1,949.26	1,949.26	1,949.26	1,949.26	4,949.26	4,949.26	2,000.00	3,000.00
DISTRICT PLANNING & ZONING	20,830.62	45,148.81	17,815.87	4,824.20	0.00	0.00	0.00	0.00
<b>Total PLANNING/ DEVELOPMENT OTHER</b>	<b>405,136.27</b>	<b>435,566.85</b>	<b>416,736.57</b>	<b>288,151.64</b>	<b>170,229.13</b>	<b>167,850.96</b>	<b>172,500.00</b>	<b>167,920.00</b>
<b>TRANSFERS TO ALLOWANCES/OTHER</b>								
OTHER - FISCAL CHARGES	85,000.00	85,000.00	85,000.00	35,000.00	85,000.00	130,000.00	80,000.00	80,000.00
<b>Total TRANSFERS TO ALLOWANCES/OTHER</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>35,000.00</b>	<b>85,000.00</b>	<b>130,000.00</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>RECREATION PARKS &amp; CULTURE</b>								
ADMINISTRATION	377,456.17	408,188.86	426,148.22	330,153.13	353,997.67	361,805.89	380,800.00	383,500.00
SERVICE DEPOT	30,204.41	30,378.49	33,446.78	97,877.61	136,375.55	148,226.35	147,800.00	161,300.00
PARKS MAINTENANCE	106,093.23	81,457.15	80,397.53	99,675.05	107,467.14	126,347.49	132,700.00	135,450.00
REC PARKS - GRASS CUTTING	143,960.38	162,419.10	154,657.15	145,683.66	148,364.94	140,066.45	150,400.00	141,150.00
FORESTRY	65,000.00	40,162.52	39,958.63	30,921.38	27,137.15	13,749.71	0.00	0.00
SOCCER FIELDS	8,992.23	8,476.22	5,193.69	5,037.31	4,421.55	0.00	0.00	0.00

GEN OPERATING REVENUE & EXPENSE

Date : Aug 18, 2009

Time : 11:45 am

For Period Ending 31-Dec-2008



	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
<b>GENERAL REVENUE FUND</b>								
HORTICULTURAL SERVICES	36,620.92	67,264.43	65,706.97	112,553.88	88,137.56	143,696.50	130,550.00	133,250.00
PEST CONTROL	15,699.91	73,334.25	55,676.46	44,390.96	50,346.00	51,789.62	57,000.00	80,250.00
BALL DIAMONDS FOR RENT	32,674.47	54,363.06	59,123.20	53,531.22	49,167.25	59,185.69	61,550.00	67,700.00
OUTDOOR RECREATIONAL FACILITIES	26,720.91	40,212.75	35,559.30	51,798.90	39,464.18	58,861.39	66,000.00	63,100.00
CENTURY FIELD	22,497.82	17,673.98	16,440.28	-2,820.37	0.00	0.00	0.00	0.00
CAMPGROUND	38,805.76	43,293.08	44,129.20	39,686.99	44,133.93	6,911.88	5,260.00	2,000.00
FACILITIES - OTHER	13,218.78	13,100.44	8,822.70	6,393.54	21,790.35	22,533.40	22,560.00	34,800.00
CONCESSION - KINSMEN	36,414.35	52,014.69	49,950.58	20,354.54	566.59	1,096.91	750.00	750.00
KINSMEN	221,895.16	240,320.56	227,514.78	231,465.11	253,783.32	253,436.50	251,450.00	257,500.00
GODFREY DEAN	45,467.20	45,232.02	36,942.75	38,009.92	41,406.13	38,492.29	37,850.00	42,700.00
RECREATION PROGRAMS	138,632.43	176,055.36	189,088.60	186,120.42	184,342.63	198,627.24	191,100.00	213,415.00
SWIMMING POOL PROGRAMS	311,291.02	242,044.75	322,460.67	744,186.56	785,667.99	943,255.15	901,500.00	982,000.00
GLORIA HAYDEN COMMUNITY CENTRE	85,965.67	94,687.76	96,101.90	73,702.36	70,244.29	66,518.81	71,400.00	82,850.00
REC - FACILITIES & EQUIPMENT CAPITAL	193,554.61	61,234.58	181,553.23	619,563.29	256,091.95	329,624.22	375,060.00	236,090.00
REC - OUTDOOR & PARKS CAPITAL	131,055.54	119,026.93	558,644.02	117,014.87	66,451.08	171,427.03	441,000.00	973,000.00
LOGAN GREEN CAPITAL	0.00	24,067.70	3,633.28	3,158.32	1,159.20	0.00	0.00	0.00
REC - TSF TO/FROM RESERVES	-2,224.62	47,341.09	-441,769.00	-409,736.48	-73,502.23	-300,271.25	-615,280.00	-351,500.00
<b>Total RECREATION PARKS &amp; CULTURE</b>	<b>2,079,996.35</b>	<b>2,142,369.77</b>	<b>2,249,380.92</b>	<b>2,638,722.17</b>	<b>2,657,014.22</b>	<b>2,835,381.27</b>	<b>2,809,450.00</b>	<b>3,639,305.00</b>
<b>GALLAGHER CENTRE</b>								
GALLAGHER KIOSK & ADMIN	151,345.57	193,437.94	245,452.97	353,298.37	284,193.92	288,043.64	294,295.00	323,970.00
GALLAGHER FLEXI-HALL	0.00	0.00	80,515.30	77,240.51	55,628.67	53,068.44	42,730.00	12,860.00
GALLAGHER GENERAL BUILDING	194,829.08	224,220.17	479,723.97	306,513.68	382,550.54	404,507.62	350,670.00	825,820.00
EXHIBITION BUILDINGS	5,003.18	4,683.07	7,792.32	8,389.11	11,762.62	15,232.32	10,000.00	600.00
GROUPS	26,064.45	17,450.25	16,127.89	25,107.97	33,516.65	28,157.69	16,700.00	17,725.00
ARENA	284,953.49	256,616.11	193,532.52	324,677.31	406,325.60	441,186.37	425,600.00	300,960.00
POOL	53,550.75	51,460.09	785.09	129,824.08	0.00	0.00	0.00	0.00
AGRIPAVILION	33,219.51	45,051.09	42,326.86	38,395.77	41,045.21	41,388.41	36,900.00	30,525.00
CONVENTION CENTRE	26,331.65	19,829.84	19,419.61	40,922.36	87,112.53	102,106.33	80,550.00	15,005.00
CURLING RINK	52,524.59	47,803.37	44,369.55	40,855.40	65,869.90	66,111.09	60,400.00	5,175.00
CONCESSIONS	2,974.18	2,755.90	5,199.61	22,877.75	50,812.56	60,166.83	46,580.00	2,745.00
GALLAGHER CAPITAL	50,840.87	7,078,180.02	9,196,440.00	6,195,763.16	267,263.38	296,688.66	244,000.00	577,000.00

## GEN OPERATING REVENUE &amp; EXPENSE

Date: Aug 18, 2009

Time: 11:46 am

For Period Ending 31-Dec-2008

	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
GENERAL REVENUE FUND								
GALLAGHER - DEBT PYMTS	0.00	0.00	689,158.48	1,700,000.00	5,274,356.65	1,700,000.10	1,700,000.00	1,700,000.00
GALLAGHER TSF TO/FROM RESERVES	0.00	-7,038,000.00	-8,663,450.00	-6,195,763.16	-3,841,620.03	-296,688.66	-244,000.00	-262,000.00
<b>Total GALLAGHER CENTRE</b>	<b>881,637.32</b>	<b>903,487.85</b>	<b>2,357,394.17</b>	<b>3,068,102.31</b>	<b>3,118,818.20</b>	<b>3,199,970.84</b>	<b>3,064,425.00</b>	<b>3,550,385.00</b>
DEER PARK								
DEER PARK ADMINISTRATION	80,197.74	83,152.05	83,209.70	87,218.15	91,482.15	103,172.63	93,850.00	103,700.00
DEER PARK GOLF COURSE	264,691.51	263,328.84	276,401.35	288,986.79	292,901.26	314,516.10	311,400.00	324,400.00
DEER PARK CLUBHOUSE	42,159.17	47,431.88	49,047.51	37,675.80	41,154.78	38,802.71	41,500.00	41,500.00
DEER PARK CONCESSIONS	347.80	416.64	2,720.31	360.91	672.49	1,246.78	500.00	500.00
DEER PARK DEBT PAYMENTS	82,000.00	82,000.00	82,000.00	82,000.00	82,000.00	82,000.00	82,000.00	82,000.00
DEER PARK CAPITAL	61,749.02	121,752.09	62,522.16	69,782.56	5,221.90	20,061.90	20,000.00	100,000.00
DEER PARK TSF TO/FROM RESERVES	-11,749.02	-26,752.09	4,022.07	-13,289.93	4,773.53	-12,099.71	-20,000.00	0.00
<b>Total DEER PARK</b>	<b>519,396.22</b>	<b>571,329.41</b>	<b>559,923.10</b>	<b>552,734.28</b>	<b>518,206.11</b>	<b>547,700.41</b>	<b>529,250.00</b>	<b>652,100.00</b>
LIBRARY SERVICES								
LIBRARY BUILDING MAINTENANCE	47,359.22	56,532.86	71,167.18	129,865.99	139,957.49	148,697.88	143,180.00	152,185.00
LIBRARY OPERATIONS	43,317.63	39,794.63	44,823.20	45,793.86	43,129.23	46,770.06	45,000.00	46,000.00
REGIONAL LIBRARY CHARGES	229,800.00	237,000.00	241,740.00	248,992.20	255,220.00	262,876.60	262,875.00	269,450.00
LIBRARY CAPITAL	6,951.48	885,195.80	9,408.45	6,145.54	0.00	4,396.00	7,000.00	0.00
LIBRARY TSF TO/FROM RESERVES	109,293.66	-850,000.00	-9,408.45	-145.54	0.00	-4,396.00	-7,000.00	0.00
<b>Total LIBRARY SERVICES</b>	<b>436,721.99</b>	<b>368,523.29</b>	<b>357,730.38</b>	<b>430,652.05</b>	<b>438,306.72</b>	<b>458,344.54</b>	<b>451,055.00</b>	<b>467,635.00</b>
WATER WORKS								
WATERWORKS ADMINISTRATION	230,585.68	273,225.84	287,745.95	303,068.97	336,328.40	363,348.89	380,455.00	418,155.00
WATER METER SERVICES	153,132.50	169,241.62	156,607.41	150,121.54	168,127.57	139,080.57	187,300.00	190,690.00
WELLS	284,501.29	241,376.26	171,962.91	186,072.67	150,922.73	158,919.68	208,700.00	210,390.00
AQUIFER MANAGEMENT	12,635.55	30,929.63	0.00	56,002.01	17,193.31	27,581.70	44,000.00	46,000.00
DISTRIBUTION SYSTEMS	69,384.91	48,980.83	45,971.59	63,362.16	65,027.47	68,848.74	57,500.00	59,440.00
WATER MAIN BREAKS	97,741.58	47,180.87	65,297.02	40,746.81	59,564.80	137,740.15	68,000.00	70,140.00
HYDRANTS	4,013.36	0.00	25,219.22	30,563.06	35,933.73	57,551.18	65,500.00	66,095.00
WATERMAIN/WELL REPLACEMENTS	217,722.52	229,231.43	106,910.14	191,184.86	236,564.92	537,497.77	280,000.00	400,000.00
SANITARY SEWER REPLACEMENT	0.00	0.00	0.00	0.00	2,500.00	94,528.46	107,200.00	200,000.00
WATER TREATMENT PLANTS	339,167.00	303,923.96	432,488.19	441,474.23	438,713.62	427,032.69	539,500.00	543,900.00
WATER TOWER	2,960.25	3,859.52	4,155.14	2,917.75	2,581.41	5,360.56	9,700.00	10,400.00

GEN OPERATING REVENUE & EXPENSE

Date: Aug 18, 2009

Time: 11:46 am

For Period Ending 31-Dec-2008



	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2008 ACTUAL	2008 BUDGET	2009 BUDGET
<b>GENERAL REVENUE FUND</b>								
SEWAGE PLANT	521,299.95	525,112.92	535,646.45	559,576.73	626,492.28	723,741.38	694,200.00	753,800.00
SANITARY SEWERS	122,219.13	143,968.27	126,246.01	115,079.33	167,481.53	141,566.33	168,000.00	169,595.00
S&W CONNECTIONS - CUSTOM WORK	52,502.52	48,027.94	64,856.14	85,446.62	135,588.03	171,132.26	110,000.00	188,500.00
DEBENTURE DEBT PYMTS	1,014,098.26	1,014,098.26	1,014,098.26	953,175.85	1,211,602.02	612,371.03	637,490.00	1,545,170.00
WATER & SEWER CAPITAL	533,825.18	1,207,361.79	5,174,772.71	2,994,436.62	6,185,444.82	5,688,818.02	21,106,885.00	15,749,890.00
W&S TSF TO/FROM RESERVES	668,777.36	-52,460.60	-4,191,307.77	-1,986,437.25	-5,638,314.09	-4,925,133.34	-20,063,730.00	-15,513,755.00
<b>Total WATER WORKS</b>	<b>4,324,967.04</b>	<b>4,234,058.54</b>	<b>4,020,669.37</b>	<b>4,186,791.96</b>	<b>4,203,750.55</b>	<b>4,429,988.07</b>	<b>4,600,700.00</b>	<b>5,108,410.00</b>
<b>TRANSIT EXPENDITURE</b>								
TRANSIT ADMINISTRATION	10,125.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSIT OPERATING EXPENDITURES	87,490.44	78,185.64	94,684.09	97,825.31	105,373.03	124,274.77	98,800.00	124,000.00
TRANSIT EQUIPMENT MAINTENANCE	25,146.86	14,043.55	16,952.30	18,049.74	27,126.92	19,370.99	26,000.00	25,000.00
TRANSIT CAPITAL/RESERVES	52,000.00	47,000.00	30,000.00	25,000.00	76,403.22	44,000.00	20,000.00	15,000.00
<b>Total TRANSIT EXPENDITURE</b>	<b>174,762.74</b>	<b>139,229.19</b>	<b>141,636.39</b>	<b>140,875.05</b>	<b>208,903.17</b>	<b>187,645.76</b>	<b>144,800.00</b>	<b>164,000.00</b>
<b>AIRPORT EXPENSES</b>								
AIRPORT ADMINISTRATION	13,458.98	13,162.92	13,764.86	14,553.53	12,965.74	10,790.83	14,500.00	10,000.00
AIRPORT UTILITIES	13,650.45	14,115.29	14,587.95	12,645.05	15,171.82	17,134.55	16,250.00	17,150.00
AIRPORT MAINTENANCE	39,735.53	47,603.91	80,522.87	72,789.94	108,047.95	59,151.23	83,100.00	96,050.00
AIRPORT EMERGENCY/CAPITAL	0.00	0.00	0.00	0.00	0.00	131,375.00	120,000.00	365,000.00
AIRPORT TSF TO/FROM RESERVES	16,240.76	8,799.75	6,182.78	2,599.76	0.00	12,000.00	0.00	-150,000.00
<b>Total AIRPORT EXPENSES</b>	<b>83,085.72</b>	<b>83,681.87</b>	<b>115,058.46</b>	<b>102,588.28</b>	<b>136,185.51</b>	<b>230,451.61</b>	<b>233,850.00</b>	<b>338,200.00</b>
<b>Total GENERAL REVENUE FUND</b>	<b>-8.98</b>	<b>-8.42</b>	<b>-3,420.69</b>	<b>-11,924.12</b>	<b>49,076.06</b>	<b>-1,902.60</b>	<b>-280.00</b>	<b>-90.00</b>