



TITLE: 2008 Budget	DATE: March 24 th , 2008
	DEPARTMENT: Finance
CLEARANCES:	ATTACHMENTS: 2008 Operating Budget Summary spreadsheet, 2008 Capital Budget spreadsheet, Department reports.
Lonnie Kaal, Director of Finance Presenter	March 24th, 2008 Date
David Putz, CGA, City Manager	_____ Date

SUMMARY OF HISTORY /DISCUSSION & FUNDING:

Prior to preparing the 2008 Operating and Capital Budgets Council provided the following guidelines to administration:

Capital: \$320,000 = 2.8% tax increase

- Provide for a \$25 increase per property for capital infrastructure works.
- Provide for a \$25 increase per property for Fire Department Capital to be applied to either the new fire hall or the new fire truck.

Operating: \$820,000 = 7% tax increase

- Provide for the addition of 2 RCMP officers effective December 1,2008.
- Provide for training and equipment to raise the number of auxiliary firefighters to 20.
- Move to reducing the life cycle replacement of pavement, sidewalks, water and sewer lines.
- Maintain snow removal service level at 2006 standards of service.
- Provide for full cost recovery of equipment.

Total Capital and Operating budget increases not to exceed a 9.8% tax increase for 2008.

Operating Budget Summary

The attached “budget summary” shows budget increases by department. Each department has also provided a brief description of significant changes to their operations. Due to changes in the tangible capital asset reporting that will take effect in 2009, items under \$10,000 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.

A) Increased maintenance

1) Ice & snow removal	\$165,000
2) Surfaced streets & lanes	\$160,000
3) Sidewalk Maintenance	\$ 70,000
4) Parks & Outdoor Facilities	\$ 30,000
5) Computer systems & software	\$ 20,000
6) Fire equipment replacement	<u>\$ 10,000</u>
	\$455,000

B) Staffing Costs excluding the 3% annual increase

1) Out of Scope Salary Review	\$182,000
2) Fire fighters arbitration award	\$ 90,000
3) Auxiliary members and related training	\$ 30,000
3) Balance of 2007 new positions approved	<u>\$ 30,000</u>
	\$332,000

C) Other

1) RCMP radio equipment less 2007	(\$93,000)
2) RCMP add two members for 1 month	\$ 93,000
3) Increased Fire Fighter training	\$ 30,000
4) Gallagher Centre utility increase	\$ 85,000
5) Sask. Abilities disabled transit	\$ 55,000
6) Airport runway maintenance less grant	\$ 45,000
7) Decreased cost of landfill pit re:labour	<u>(\$60,000)</u>
	\$155,000

Total \$942,000

The above totals do not include normal 3% increases in salaries, supplies and utilities. Also, fleet rental rates have been increased with the biggest impact on Public Works and Water Works who use heavy equipment.

When taking all departmental net operating costs into account, increased funding of \$1,195,240 is required. These costs have been offset by increased revenues of \$371,000 the majority of which is crown surcharge revenue of \$205,000. Please note that by tightening the crown surcharge revenue budget line, there will be less of a cushion for additional expenditures throughout the year.

The attached capital budget schedule includes projects requiring a total of \$1,385,780 of which \$324,305 would relate to a tax increase.

	Budget 2007	Budget 2008	Increase
Capital Budget	\$1,116,000	\$1,385,780	\$269,780
Federal Fuel Tax Grant	(\$374,050)	\$ (469,525)	\$(95,475)
Net from Tax Dollars	\$741,950	\$ 895,475	\$174,305
New Debt – Fire Hall		\$150,000	\$150,000
TOTAL	\$741,950	\$1,045,475	\$324,305

The capital budget schedule has been revised to include the changes directed by Council on March 17th.

Options:

1) Approve the 2008 Operating and Capital budget as presented in the attached schedules for a total of \$16,823,285 of which \$1,385,780 relates to capital projects. The tax funding increase required of \$1,140,000 or 9.8% to be brought forward in tax policy recommendations at next council meeting.

2) Amend the 2008 Operating and Capital budgets presented in the attached schedules.

3) Provide alternate direction to administration to amend the budget amounts.

RECOMMENDATION:

That the 2008 Operating and Capital budgets be approved as presented in the attached schedules for a total of \$16,823,285 of which \$1,385,780 relates to capital projects.

Further

That the (\$1,140,000) 9.8% required tax increase be brought forward in tax policy recommendations at the April 14, 2008 council meeting.

Preliminary 2008 Operating Budget Summary

	Actual 2007	Budget 2007	Budget 2008	Change Budget 2008 to 2007	
				%	Dollars
Revenue					
Taxes incl GIL properties	\$11,713,359	\$11,630,000	\$11,715,000	0.73%	\$85,000
Tax Increase			\$1,140,000	9.80%	\$1,140,000
Surcharges - Crowns GIL	\$2,570,163	\$2,350,000	\$2,555,000	8.72%	\$205,000
Provincial Revenue Sharing	\$1,321,088	\$1,332,520	\$1,413,565	6.08%	\$81,045
Total Tax & Grant Revenue	\$15,604,610	\$15,312,520	\$16,823,565	9.87%	\$1,511,045
					require \$300,000 for capital
Department					
	2007 Actual	Net Operating 2007	Net Operating 2008	Change Budget 2007 to 2008	
Interest/Misc/Tax Discounts	(\$296,541)	(\$92,990)	(\$90,100)	-3.11%	\$2,890
Misc/ BID grant	\$197,026	\$200,000	\$200,000	0.00%	\$0
Legislative/Council	\$553,341	\$556,185	\$527,015	-5.24%	(\$29,170)
Admin/Bylaw	\$1,573,106	\$1,679,795	\$1,782,205	6.10%	\$102,410
Subtotal	\$2,026,932	\$2,342,990	\$2,419,120	3.25%	\$76,130
Protective Services					
Fire	\$1,802,394	\$1,679,820	\$1,905,345	13.43%	\$225,525
RCMP	\$2,755,354	\$2,749,220	\$2,746,740	-0.09%	(\$2,480)
Subtotal	\$4,557,748	\$4,429,040	\$4,652,085	5.04%	\$223,045
Leisure Services & CH					
Cemetery	\$0	\$0	\$0	0.00%	\$0
Deer Park	\$142,035	\$112,605	\$94,650	-15.95%	(\$17,955)
Library	\$437,434	\$430,365	\$444,555	3.30%	\$14,190
Leisure Admin & Programs	\$426,324	\$440,675	\$458,400	4.02%	\$17,725
Leisure Facilities	\$113,962	\$75,175	\$118,735	57.94%	\$43,560
Leisure Outdoor & Parks	\$573,933	\$601,950	\$665,510	10.56%	\$63,560
Water Park	\$396,417	\$341,100	\$481,500	41.16%	\$140,400
Subtotal	\$2,090,104	\$2,001,870	\$2,263,350	13.06%	\$261,480
Gallagher Centre	\$852,320	\$623,665	\$719,220	15.32%	\$95,555
Engineering & Planning					
Planning, Engineering, Bldg	\$412,441	\$432,830	\$490,030	13.22%	\$57,200
Transit	\$160,142	\$138,900	\$194,800	40.24%	\$55,900
Airport	\$79,995	\$65,570	\$124,150	89.34%	\$58,580
Subtotal	\$652,578	\$637,300	\$808,980	26.94%	\$171,680
Public Works	\$2,315,384	\$2,214,725	\$2,622,800	18.43%	\$408,075
Environmental Services					
Landfill/Garbage	\$545,594	\$612,200	\$571,475	-6.65%	(\$40,725)
Water	\$0	\$0	\$0	0.00%	\$0
Subtotal	\$545,594	\$612,200	\$571,475	-6.65%	(\$40,725)
TOTALDEPT OPERATING	\$13,040,660	\$12,861,790	\$14,057,030	9.29%	\$1,195,240
DEBT/CAPITAL/RESERVES					
Gallagher Centre -debt	\$1,700,000	\$1,700,000	\$1,700,000	0.00%	\$0
Fire Hall Future - debt	\$0	\$0	\$150,000		\$150,000
Capital/Reserves					
Fuel Grant to offset Capital	(\$374,050)	(\$374,050)	(\$469,525)		(\$95,475)
Communities per capita grant	\$0	\$0	\$0		\$0
Capital & Reserves	\$1,116,000	\$1,116,000	\$1,385,780	24.17%	\$269,780
Subtotal	\$741,950	\$741,950	\$916,255	23.49%	\$324,305
TOTAL OPTG/DEBT/CAPITAL	\$15,482,610	\$15,303,740	\$16,823,285	14.63%	\$1,519,545
NET REV LESS EXPENSE	\$122,000	\$8,780	\$280	Surplus	\$280

GEN OPERATING REVENUE & EXPENSE

For Period Ending 31-Dec-2007

	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2007 BUDGET	2008 BUDGET
GENERAL REVENUE FUND								
TAXATION								
TAXES	-8,660,060.69	-8,677,977.25	-9,921,046.38	-10,372,974.18	-10,900,868.73	-11,125,150.01	-11,080,000.00	-12,270,000.00
GRANTS IN LIEU OF TAXES	-2,599,478.49	-2,681,775.46	-2,790,110.47	-2,869,293.06	-3,023,956.40	-3,158,372.76	-2,900,000.00	-3,140,000.00
Total TAXATION	-11,259,539.18	-11,359,752.71	-12,711,156.85	-13,242,267.24	-13,924,825.13	-14,283,522.77	-13,980,000.00	-15,410,000.00
SALES OF SERVICES								
GENERAL SALES	-178,128.16	-177,921.88	-229,117.82	-177,022.72	-199,635.35	-194,504.45	-323,850.00	-345,850.00
PROTECTIVE SALES	-168,614.49	-148,286.93	-139,826.02	-158,283.64	-156,168.05	-127,197.42	-169,000.00	-169,000.00
TRANSPORTATION SALES	-63,643.06	-58,382.17	-60,219.38	-277,768.46	-478,228.94	-690,596.46	-70,500.00	-70,500.00
ENVIRONMENTAL SALES	-232,104.34	-249,216.15	-299,161.54	-338,233.41	-518,715.08	-539,140.03	-410,300.00	-555,300.00
PUBLIC HEALTH SALES	-55,273.63	-64,442.10	-70,799.08	-85,260.99	-98,697.67	-109,395.53	-80,000.00	-102,500.00
RECREATION REVENUES	-692,105.80	-749,466.26	-779,068.91	-790,364.34	-988,775.43	-988,669.10	-985,225.00	-968,125.00
GALLAGHER CENTRE REVENUES	-384,736.74	-401,230.38	-297,609.91	-396,041.98	-456,610.23	-521,682.19	-570,975.00	-606,205.00
DEER PARK REVENUES	-336,641.06	-385,927.72	-437,254.65	-397,796.62	-385,017.70	-376,171.24	-400,665.00	-434,600.00
Total SALES OF SERVICES	-2,111,247.28	-2,234,873.59	-2,313,057.11	-2,620,772.16	-3,261,848.45	-3,547,356.42	-3,010,515.00	-3,252,080.00
OTHER REVENUE FR OWN SOURCES								
GENERAL SERVICES	-552,806.94	-774,934.19	-581,525.09	-379,709.82	-326,477.19	-522,127.89	-334,990.00	-337,100.00
LIBRARY SERVICES	0.00	-50.00	-230.00	-642.18	-1,879.42	-872.45	-2,500.00	-6,500.00
Total OTHER REVENUE FR OWN SOURCES	-552,806.94	-774,984.19	-581,755.09	-380,352.00	-328,356.61	-523,000.34	-337,490.00	-343,600.00
GRANTS FROM OTHER GOVERNMENTS								
GENERAL	-1,169,972.50	-868,358.71	-1,190,477.50	-1,041,879.83	-1,322,766.00	-1,378,771.00	-1,386,520.00	-1,471,565.00
PROTECTIVE	-14,800.00	-133,800.00	-94,800.00	-93,800.00	-95,800.00	-104,800.00	-100,900.00	-100,900.00
RECREATIONAL	-139,854.00	-85,909.00	-113,725.00	-197,261.00	-109,774.00	-106,918.00	-107,500.00	-113,500.00
Total GRANTS FROM OTHER GOVERNMENTS	-1,324,626.50	-1,088,067.71	-1,399,002.50	-1,332,940.83	-1,528,340.00	-1,590,489.00	-1,594,920.00	-1,685,965.00
WATERWORKS UTILITY								
WATERWORKS REVENUE	-4,343,464.24	-4,324,967.04	-4,234,058.54	-4,020,669.37	-4,186,791.96	-4,203,750.55	-4,560,975.00	-4,600,700.00
Total WATERWORKS UTILITY	-4,343,464.24	-4,324,967.04	-4,234,058.54	-4,020,669.37	-4,186,791.96	-4,203,750.55	-4,560,975.00	-4,600,700.00
TRANSIT SYSTEM								
TRANSIT REVENUE	-47,044.05	-49,322.02	-51,738.66	-56,066.81	-57,309.81	-56,125.74	-50,000.00	-52,000.00
Total TRANSIT SYSTEM	-47,044.05	-49,322.02	-51,738.66	-56,066.81	-57,309.81	-56,125.74	-50,000.00	-52,000.00

GEN OPERATING REVENUE & EXPENSE

Date : May 26, 2008

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For Period Ending 31-Dec-2007

	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2007 BUDGET	2008 BUDGET
GENERAL REVENUE FUND								
AIRPORT								
AIRPORT REVENUES	-86,429.54	-61,035.35	-65,481.85	-85,899.75	-63,600.81	-56,190.96	-55,355.00	-109,700.00
Total AIRPORT	-86,429.54	-61,035.35	-65,481.85	-85,899.75	-63,600.81	-56,190.96	-55,355.00	-109,700.00
OTHER REVENUES								
OTHER REVENUES	0.00	-341,810.83	-219,000.00	0.00	-450,000.00	0.00	0.00	0.00
Total OTHER REVENUES	0.00	-341,810.83	-219,000.00	0.00	-450,000.00	0.00	0.00	0.00
GENERAL GOVERNMENT SERVICES								
LEGISLATIVE	167,149.58	209,887.29	197,873.27	200,819.54	224,456.15	209,130.77	220,185.00	226,215.00
GRANTS	1,250,054.22	786,428.48	943,482.10	872,227.08	969,019.74	297,026.15	302,000.00	255,000.00
RECEPTIONS AND RECOGNITIONS	3,093.61	3,670.80	8,546.18	4,245.86	4,425.04	2,374.33	9,000.00	9,000.00
ADMINISTRATION	692,502.31	723,429.84	779,987.00	863,917.54	874,392.40	917,455.43	1,006,030.00	1,036,850.00
TAXATION POLICIES	118,290.14	130,823.82	125,607.42	194,190.15	229,089.77	205,407.86	240,000.00	245,000.00
OFFICE SERVICES	190,063.97	208,309.52	217,878.16	235,313.14	246,786.10	334,907.04	314,760.00	358,560.00
ADVISORY TECHNICAL SERVICES	211,716.14	189,872.12	383,411.33	242,737.58	241,924.25	204,742.09	215,375.00	281,985.00
CITY OFFICE BUILDING	344,211.84	361,059.41	356,706.43	222,191.63	224,737.49	237,470.26	212,400.00	232,400.00
CITY OWNED PROPERTY	54,350.00	144,343.54	14,134.98	131,903.16	13,492.54	4,126.67	22,500.00	16,000.00
ADMIN - CAPITAL	18,588.94	171,724.00	119,494.88	209,122.39	130,852.29	191,956.34	654,500.00	662,000.00
ADMIN TSF TO/FROM RESERVES	614,499.84	696,310.85	1,159,226.10	-185,139.68	94,147.71	249,093.66	-263,450.00	-532,000.00
Total GENERAL GOVERNMENT SERVICES	3,664,520.59	3,626,259.67	4,306,347.85	2,991,528.39	3,253,323.48	2,853,690.60	2,933,300.00	2,791,010.00
PROTECTIVE SERVICES								
R.C.M.P. COSTS	2,160,454.74	2,411,662.22	2,528,307.19	2,698,716.33	2,914,813.03	2,864,727.02	3,099,220.00	3,024,000.00
R.C.M.P. CAPITAL / RESERVES	57,976.70	0.00	0.00	-38,232.48	0.00	90,000.00	-125,000.00	-52,260.00
BYLAW CONTROL & COURT COSTS	102,252.66	98,454.41	103,128.94	104,872.27	110,514.06	110,308.87	118,480.00	126,660.00
FIRE DEPT ADMINISTRATION	159,084.41	121,768.19	230,100.63	110,492.44	189,891.41	147,983.58	149,400.00	159,100.00
FIRE PREVENTION & EDUCATION	76,422.93	62,528.89	65,361.85	64,743.35	46,305.41	80,900.55	79,700.00	87,000.00
OP & SUPPRESSION - WAGES & BENEFITS	824,381.39	1,056,895.41	1,158,869.95	971,862.92	967,747.55	1,311,472.56	1,146,815.00	1,314,935.00
OP & SUPPRESSION - TRAINING	78,131.41	73,023.16	79,168.35	87,939.92	91,483.93	74,730.72	91,900.00	122,000.00
OP & SUPPRESSION - EQUIPMENT & SUPPLIES	107,820.08	99,937.60	101,646.41	79,273.38	125,479.47	124,143.44	141,370.00	153,075.00
FIRE HALL MAINTENANCE	25,690.37	32,689.02	34,781.33	36,618.74	35,728.54	34,107.69	39,400.00	38,000.00
FIRE DEPT HYDRANT RENTALS	150,000.00	150,000.00	150,000.00	75,000.00	57,500.00	57,500.00	57,500.00	57,500.00

GEN OPERATING REVENUE & EXPENSE

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For Period Ending 31-Dec-2007

	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2007 BUDGET	2008 BUDGET
GENERAL REVENUE FUND								
EMERGENCY MEASURES ORGANIZATION	12,208.35	8,895.35	8,406.06	8,732.96	11,710.79	3,129.81	15,635.00	15,635.00
OCCUPATIONAL HEALTH & SAFETY	1,268.11	2,240.98	1,090.61	1,001.46	3,175.77	1,049.71	3,000.00	3,000.00
FIRE DEPT CAPITAL	88,192.35	139,407.00	48,690.45	421,407.76	33,427.07	79,085.66	315,000.00	7,940,000.00
FIRE DEPT TSF TO/FR RESERVES	-22,092.35	-109,002.19	25,409.55	-161,507.76	186,572.93	25,914.34	-250,000.00	-7,745,000.00
Total PROTECTIVE SERVICES	3,821,791.15	4,148,500.04	4,534,961.32	4,460,921.29	4,774,349.96	5,005,053.95	4,882,420.00	5,243,645.00
TRANSPORTATION SERVICES								
ENGINEERING ADMINISTRATION	409,722.65	494,637.67	573,011.83	573,301.36	542,897.08	535,450.17	665,330.00	759,030.00
PUBLIC WORKS OFFICE	59,522.82	41,131.46	69,428.74	61,008.05	102,139.34	223,069.05	293,175.00	234,500.00
WORKSHOP EXPENSES	116,505.70	95,690.83	161,239.62	168,275.75	170,096.59	183,076.96	174,600.00	130,000.00
STREET CLEANING	51,896.35	73,823.29	82,348.87	67,696.35	95,335.50	96,567.78	93,000.00	114,000.00
SURFACED STREETS & LANES	299,862.22	320,702.40	386,895.21	247,493.71	291,030.92	410,036.34	420,500.00	593,300.00
GRAVELLED STREETS & LANES	42,419.64	73,743.26	81,692.29	78,427.42	80,562.59	85,448.45	76,600.00	86,200.00
DRAINAGE & STORM SEWER MAINTENANCE	87,874.22	76,448.73	84,191.83	92,029.66	100,699.44	148,354.23	135,500.00	159,500.00
ICE CONTROL	55,500.00	56,200.00	59,400.00	59,800.00	110,062.78	99,265.94	82,100.00	76,500.00
SNOW REMOVAL	145,000.00	148,600.00	168,300.00	169,600.00	269,170.16	264,615.38	179,600.00	358,500.00
MAINTENANCE CURBS & SIDEWALKS	97,608.89	125,802.30	161,284.52	78,905.25	173,950.20	236,748.62	181,800.00	255,000.00
STREET LIGHTING	388,742.11	381,916.06	383,185.39	386,948.02	357,870.19	380,282.08	420,900.00	423,500.00
DECORATIVE LIGHTING	21,248.98	24,938.28	22,219.44	20,312.29	24,788.37	16,280.71	28,000.00	28,500.00
SPECIAL EVENTS	1,517.05	1,194.15	836.21	2,471.70	485.72	436.80	4,500.00	4,500.00
TRAFFIC CONTROL	98,635.36	90,391.60	105,722.25	119,403.80	140,994.36	153,380.47	121,350.00	150,200.00
STREET SIGNS	4,265.58	7,105.42	3,341.11	7,148.11	4,067.57	9,768.53	7,300.00	7,700.00
MAINTENANCE OF RAILWAY CROSSINGS	16,928.38	17,742.55	17,454.29	17,724.48	19,360.00	21,037.60	20,500.00	20,500.00
PARKING METERS & LOTS	7,182.24	4,719.60	2,786.67	4,169.92	2,264.65	4,415.00	3,800.00	3,900.00
CUSTOM WORK	47,698.48	26,382.88	31,804.55	103,700.23	44,340.92	38,310.26	40,000.00	45,000.00
DEBT CHARGES	2,116.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSPORTATION CAPITAL	695,748.97	468,603.12	603,745.94	2,116,321.86	3,211,010.49	858,364.67	1,340,000.00	2,265,000.00
TRANSPORTATION TSF TO/FR RESERVES	-136,024.72	-77,603.12	-177,245.94	-1,484,170.10	-2,666,920.74	-192,727.46	-1,304,300.00	-1,874,525.00
Total TRANSPORTATION SERVICES	2,513,971.14	2,452,170.48	2,821,642.82	2,902,567.86	3,074,206.13	3,572,181.58	2,984,255.00	3,840,805.00
ENVIRONMENTAL HEALTH								
ENVIRONMENTAL HEALTH ADMIN	6,240.45	4,847.56	605.22	13,548.17	16,005.97	19,225.95	17,500.00	24,000.00

GEN OPERATING REVENUE & EXPENSE

Date : May 26, 2008

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For Period Ending 31-Dec-2007



	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 ACTUAL	2007 ACTUAL	2007 BUDGET	2008 BUDGET
GENERAL REVENUE FUND								
REFUSE COLLECTION & DISPOSAL	415,413.90	419,983.91	431,383.64	423,887.26	422,774.99	433,433.11	435,000.00	447,400.00
WASTE - CONTAMINATED SOILS	4,852.25	0.00	2,533.80	2,064.73	3,098.00	5,491.46	2,500.00	3,500.00
WASTE - DISPOSAL GROUNDS	141,338.55	151,126.99	163,477.50	257,079.77	286,565.22	223,054.90	283,500.00	320,500.00
WASTE DISPOSAL - GATE	27,745.28	28,081.93	31,569.98	30,979.11	36,184.90	29,487.29	34,000.00	31,375.00
ENVIRONMENTAL / RECYCLING	132,611.98	133,775.77	126,848.34	157,710.88	251,387.22	242,560.06	250,000.00	300,000.00
ENVIRONMENTAL CAPITAL	30,815.72	254,254.09	18,484.25	33,025.49	0.00	0.00	100,000.00	500,000.00
ENVIRONMENTAL TSF TO/FROM RESERVES	22,986.70	-210,182.84	30,622.66	-13,025.49	38,133.75	161,481.48	-100,000.00	-400,000.00
Total ENVIRONMENTAL HEALTH & WELFARE	782,004.83	761,887.41	805,525.39	905,269.92	1,054,150.05	1,114,734.25	1,022,500.00	1,226,775.00
PUBLIC HEALTH & WELFARE								
SASK ABILITIES COUNCIL	34,737.83	69,055.97	71,919.72	83,278.40	88,363.39	103,820.66	86,000.00	155,000.00
OCCUPATIONAL HEALTH & SAFETY	4,250.65	470.63	1,600.40	0.00	10,048.19	1,914.88	3,000.00	3,000.00
CEMETERIES	61,484.31	57,756.61	61,997.91	78,452.25	84,339.71	96,225.47	80,000.00	102,500.00
HEALTH & WELFARE CAPITAL	118,558.63	110,672.72	17,619.68	13,581.97	32,321.78	5,873.72	20,000.00	68,000.00
HEALTH & WELFARE TSF TO/FROM RESERVES	-98,558.63	-2,672.72	-9,619.68	-3,581.97	-17,321.78	-41,396.88	-116,710.00	-63,000.00
Total PUBLIC HEALTH & WELFARE	120,472.79	235,283.21	143,518.03	171,730.65	197,751.29	166,437.85	72,290.00	265,500.00
PLANNING & DEVELOPMENT OTHER								
PLANNING & DEVELOPMENT - ADMINISTRATIO	253,779.36	227,210.18	224,156.80	145,425.42	122,682.76	200.77	0.00	0.00
PLANNING & DEV - SERVICES	4,756.28	5,577.92	1,795.23	0.00	0.00	0.00	0.00	0.00
TOURISM - REGIONAL ECONOMIC DEVELOPMEN	109,037.16	144,230.50	144,042.01	145,420.00	145,715.00	145,500.00	147,500.00	147,500.00
HERITAGE COMMITTEE	0.00	0.00	13,263.70	88,391.97	7,967.77	13,457.92	15,000.00	15,000.00
HOUSING	7,619.74	5,337.79	5,211.04	17,734.05	5,012.65	6,121.18	8,000.00	8,000.00
YORKTON CREEK WATERSHED	1,949.26	1,949.26	1,949.26	1,949.26	1,949.26	4,949.26	2,000.00	2,000.00
DISTRICT PLANNING & ZONING	19,015.00	20,830.62	45,148.81	17,815.87	4,824.20	0.00	0.00	0.00
Total PLANNING & DEVELOPMENT OTHER	396,156.80	405,136.27	435,566.85	416,736.57	288,151.64	170,229.13	172,500.00	172,500.00
TRANSFERS TO ALLOWANCES/OTHER								
OTHER - FISCAL CHARGES	85,000.00	85,000.00	85,000.00	85,000.00	35,000.00	85,000.00	85,000.00	80,000.00
Total TRANSFERS TO ALLOWANCES/OTHER	85,000.00	85,000.00	85,000.00	85,000.00	35,000.00	85,000.00	85,000.00	80,000.00
RECREATION PARKS & CULTURE								
ADMINISTRATION	366,551.47	377,456.17	408,188.86	426,148.22	330,153.13	353,997.67	364,675.00	380,800.00
SERVICE DEPOT	32,003.77	30,204.41	30,378.49	33,446.78	97,877.61	136,375.55	138,500.00	147,800.00

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GENERAL REVENUE FUND								
PARKS MAINTENANCE	101,046.39	106,093.23	81,457.15	80,397.53	99,675.05	107,467.14	99,300.00	132,700.00
REC PARKS - GRASS CUTTING	132,512.14	143,960.38	162,419.10	154,657.15	145,683.66	148,364.94	155,800.00	150,400.00
FORESTRY	64,200.00	65,000.00	40,162.52	39,958.63	30,921.38	27,137.15	20,000.00	0.00
SOCCER FIELDS	13,473.29	8,992.23	8,476.22	5,193.69	5,037.31	4,421.55	4,500.00	0.00
HORTICULTURAL SERVICES	28,916.82	36,620.92	67,264.43	65,706.97	112,553.88	88,137.56	97,100.00	130,550.00
PEST CONTROL	0.00	15,699.91	73,334.25	55,676.46	44,390.96	50,346.00	55,300.00	57,000.00
BALL DIAMONDS FOR RENT	18,723.41	32,674.47	54,383.06	59,123.20	53,531.22	49,167.25	49,900.00	61,550.00
OUTDOOR RECREATIONAL FACILITIES	59,469.27	26,720.91	40,212.75	35,559.30	51,786.90	39,464.18	49,300.00	66,000.00
CENTURY FIELD	0.00	22,497.82	17,673.98	16,440.28	-2,820.37	0.00	0.00	0.00
CAMPGROUND	37,420.13	38,805.76	43,293.08	44,129.20	39,686.99	44,133.93	40,800.00	5,260.00
FACILITIES - OTHER	6,523.42	13,218.78	13,100.44	8,822.70	6,393.54	21,790.35	19,550.00	22,560.00
CONCESSION - KINSMEN	37,033.48	36,414.35	52,014.69	49,950.58	20,354.54	566.59	750.00	750.00
KINSMEN	204,473.61	221,895.16	240,320.56	227,514.78	231,465.11	253,783.32	244,300.00	251,450.00
GODFREY DEAN	42,550.65	45,467.20	45,232.02	36,942.75	38,009.92	41,406.13	37,150.00	37,850.00
RECREATION PROGRAMS	158,783.56	138,632.43	176,055.36	189,088.60	186,120.42	184,342.63	184,000.00	191,100.00
SWIMMING POOL PROGRAMS	297,892.75	311,291.02	242,044.75	322,460.67	744,186.56	785,667.99	737,100.00	901,500.00
GLORIA HAYDEN COMMUNITY CENTRE	74,074.12	85,965.67	94,687.76	96,101.90	73,702.36	70,244.29	71,700.00	71,400.00
REC - FACILITIES & EQUIPMENT CAPITAL	254,353.33	193,554.61	61,234.58	181,553.23	619,563.29	256,091.95	268,500.00	375,060.00
REC - OUTDOOR & PARKS CAPITAL	72,599.04	131,055.54	119,026.93	558,644.02	117,014.87	66,451.08	167,500.00	441,000.00
LOGAN GREEN CAPITAL	0.00	0.00	24,067.70	3,633.28	3,156.32	1,159.20	15,000.00	0.00
REC - TSF TO/FROM RESERVES	-24,572.59	-2,224.62	47,341.09	-441,769.00	-409,736.48	-73,502.23	-200,800.00	-615,280.00
Total RECREATION PARKS & CULTURE	1,978,028.06	2,079,996.35	2,142,369.77	2,249,380.92	2,638,722.17	2,657,014.22	2,619,925.00	2,809,450.00
GALLAGHER CENTRE								
GALLAGHER GENERAL	317,701.93	346,174.65	417,658.11	725,176.94	581,245.65	579,680.56	578,940.00	542,610.00
GALLAGHER FLEXI-HALL	0.00	0.00	0.00	80,515.30	77,240.51	55,628.67	79,800.00	42,730.00
GALLAGHER KIOSK	0.00	0.00	0.00	0.00	78,566.40	87,063.90	76,500.00	102,355.00
EXHIBITION BUILDINGS	5,767.40	5,003.18	4,683.07	7,792.32	8,389.11	11,762.62	7,000.00	10,000.00
GROUNDS	11,360.31	26,064.45	17,450.25	16,127.89	25,107.97	33,516.65	16,400.00	16,700.00
ARENA	255,738.28	284,953.49	256,616.11	193,532.52	324,677.31	406,325.60	336,000.00	425,600.00
POOL	57,233.44	53,550.75	51,460.09	785.09	129,824.08	0.00	0.00	0.00

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GENERAL REVENUE FUND								
AGRIPAVILION	41,973.24	33,219.51	45,051.09	42,326.86	38,395.77	41,045.21	31,500.00	36,900.00
CONVENTION CENTRE	25,758.11	26,331.65	19,829.84	19,419.61	40,922.36	87,112.53	37,000.00	80,550.00
CURLING RINK	48,144.21	52,524.59	47,803.37	44,369.55	40,855.40	65,869.90	41,750.00	60,400.00
CONCESSIONS	5,142.36	2,974.18	2,755.90	5,199.61	22,877.75	50,812.56	21,750.00	46,580.00
GALLAGHER CAPITAL	22,812.18	50,840.87	7,078,180.02	9,196,440.00	6,195,763.16	267,263.38	458,700.00	244,000.00
GALLAGHER - DEBT PYMTS	0.00	0.00	0.00	689,158.48	1,700,000.00	5,274,356.65	1,700,000.00	1,700,000.00
GALLAGHER TSF TO/FROM RESERVES	38,105.28	0.00	-7,038,000.00	-8,663,450.00	-6,195,763.16	-3,841,620.03	-458,700.00	-244,000.00
Total GALLAGHER CENTRE	829,736.74	881,637.32	903,487.85	2,357,394.17	3,068,102.31	3,118,818.20	2,326,640.00	3,064,425.00
DEER PARK								
DEER PARK ADMINISTRATION	70,476.41	80,197.74	83,152.05	83,209.70	87,218.15	91,482.15	93,870.00	93,850.00
DEER PARK GOLF COURSE	250,309.55	264,691.51	263,328.84	276,401.35	288,986.79	292,901.26	296,400.00	311,400.00
DEER PARK CLUBHOUSE	35,453.02	42,159.17	47,431.88	49,047.51	37,675.80	41,154.78	41,000.00	41,500.00
DEER PARK CONCESSIONS	351.17	347.80	416.64	2,720.31	360.91	672.49	0.00	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	103,047.72	61,749.02	121,752.09	62,522.16	69,782.56	5,221.90	25,000.00	20,000.00
DEER PARK TSF TO/FROM RESERVES	8,983.28	-11,749.02	-26,752.09	4,022.07	-13,289.93	4,773.53	-25,000.00	-20,000.00
Total DEER PARK	519,396.15	519,396.22	571,329.41	559,923.10	552,734.28	518,206.11	513,270.00	529,250.00
LIBRARY SERVICES								
LIBRARY BUILDING MAINTENANCE	49,566.41	47,359.22	56,532.86	71,167.18	129,865.99	139,957.49	134,645.00	143,180.00
LIBRARY OPERATIONS	38,357.24	43,317.63	39,794.63	44,823.20	45,793.86	43,129.23	43,000.00	45,000.00
REGIONAL LIBRARY CHARGES	209,125.20	229,800.00	237,000.00	241,740.00	248,992.20	255,220.00	255,220.00	262,875.00
LIBRARY CAPITAL	0.00	6,951.48	885,195.80	9,408.45	6,145.54	0.00	0.00	0.00
LIBRARY TSF TO/FROM RESERVES	17,000.00	109,293.66	-850,000.00	-9,408.45	-145.54	0.00	0.00	0.00
Total LIBRARY SERVICES	314,050.85	436,721.99	368,523.29	357,730.38	430,652.05	438,306.72	432,865.00	451,055.00
WATER WORKS								
WATERWORKS ADMINISTRATION	230,921.45	230,585.68	273,225.84	287,745.95	303,068.97	336,326.40	358,055.00	380,455.00
WATER METER SERVICES	150,350.56	153,132.50	169,241.62	156,607.41	150,121.54	168,127.57	184,500.00	187,300.00
WELLS	288,954.42	284,501.29	241,376.26	171,962.91	186,072.67	150,922.73	218,900.00	208,700.00
AQUIFER MANAGEMENT	65,224.68	12,635.55	30,929.63	0.00	56,002.01	17,193.31	44,000.00	44,000.00
DISTRIBUTION SYSTEMS	37,288.08	69,984.91	48,980.83	45,971.59	63,362.16	65,027.47	53,000.00	57,500.00

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GENERAL REVENUE FUND								
WATER MAIN BREAKS	49,583.24	97,741.58	47,180.87	65,297.02	40,746.81	59,564.80	64,000.00	68,000.00
HYDRANTS	5,462.41	4,013.36	0.00	25,219.22	30,563.06	35,933.73	55,800.00	65,500.00
WATERMAIN/WEELL REPLACEMENTS	207,719.47	217,722.52	229,231.43	106,910.14	191,184.86	236,564.92	257,000.00	280,000.00
SANITARY SEWER REPLACEMENT	0.00	0.00	0.00	0.00	0.00	2,500.00	98,000.00	107,200.00
WATER TREATMENT PLANTS	306,187.23	339,167.00	303,923.96	432,488.19	441,474.23	438,713.62	522,000.00	539,500.00
WATER TOWER	6,529.44	2,960.25	3,859.52	4,155.14	2,917.75	2,581.41	9,700.00	9,700.00
SEWAGE PLANT	498,450.65	521,299.95	525,112.92	535,646.45	559,576.73	628,492.28	611,500.00	694,200.00
SANITARY SEWERS	115,123.16	122,219.13	143,968.27	126,246.01	115,079.33	167,481.53	157,000.00	168,000.00
S&W CONNECTIONS - CUSTOM WORK	40,401.08	52,502.52	48,027.94	64,856.14	85,446.62	135,588.03	91,000.00	110,000.00
DEBENTURE DEBT PYMTS	1,014,098.26	1,014,098.26	1,014,098.26	1,014,098.26	953,175.85	1,211,602.02	1,210,020.00	637,490.00
WATER & SEWER CAPITAL	1,294,588.53	533,625.18	1,207,361.79	5,174,772.71	2,994,436.62	6,185,444.82	12,036,000.00	21,106,885.00
W&S TSF TO/FROM RESERVES	32,583.58	668,777.36	-52,460.60	-4,191,307.77	-1,986,437.25	-5,636,314.09	-11,409,500.00	-20,063,730.00
Total WATER WORKS	4,343,464.24	4,324,967.04	4,234,058.54	4,020,669.37	4,186,791.96	4,203,750.55	4,560,975.00	4,600,700.00
TRANSIT EXPENDITURE								
TRANSIT ADMINISTRATION	9,830.08	10,125.44	0.00	0.00	0.00	0.00	0.00	0.00
TRANSIT OPERATING EXPENDITURES	94,065.82	87,490.44	78,185.64	94,684.09	97,825.31	105,373.03	100,900.00	98,800.00
TRANSIT EQUIPMENT MAINTENANCE	33,997.18	25,146.86	14,043.55	16,952.30	18,049.74	27,126.92	26,000.00	26,000.00
TRANSIT CAPITAL/RESERVES	72,000.00	52,000.00	47,000.00	30,000.00	25,000.00	76,403.22	126,710.00	20,000.00
Total TRANSIT EXPENDITURE	209,893.08	174,762.74	139,229.19	141,636.39	140,875.05	208,903.17	253,610.00	144,800.00
AIRPORT EXPENSES								
AIRPORT ADMINISTRATION	11,925.26	13,458.98	13,162.92	13,764.86	14,553.53	12,965.74	14,500.00	14,500.00
AIRPORT UTILITIES	14,214.42	13,650.45	14,115.29	14,587.95	12,645.05	15,171.82	15,600.00	16,250.00
AIRPORT MAINTENANCE	51,450.86	39,735.53	47,603.91	80,522.87	72,789.94	108,047.95	90,825.00	203,100.00
AIRPORT TSF TO/FROM RESERVES	8,839.00	16,240.76	8,799.75	6,182.78	2,599.76	0.00	0.00	0.00
Total AIRPORT EXPENSES	86,429.54	83,085.72	83,681.87	115,058.46	102,588.28	136,185.51	120,925.00	233,850.00
Total GENERAL REVENUE FUND	-29,047.77	-8.98	-8.42	-3,420.69	-3,674.12	-11,923.94	-8,780.00	-280.00