














City of Humboldt
December 5, 2022 - 2023 Budget Meeting - 09:45 AM

- 1 Call To Order**
- 2 Adopt Agenda**
 - 2.1 Conflict of Interest
- 3 Finance Manager's Report**
 - 3.1 2023 Operating and Capital Budget Information (Tab 1)
 - 📎 2023 Operating and Capital Budget Information
- 4 City Manager's Report**
 - 4.1 City Manager - Recommendation for Studies based on Budget Survey Results
 - 📎 Report - Recommendation for Studies based on Budget Survey Results
- 5 Borrowing (Tab 2)**
 - 📎 Borrowing
- 6 Debt Payments (Tab 3)**
 - 📎 Debt Payments
- 7 Reserves (Tab 4)**
 - 📎 Reserves
- 8 2023 Operating Cost Centers**
 - 8.1 3000 General Government - 3550 Communication (Tab 5)
 - 📎 3000 General Government - 3550 Communication
 - 8.2 4050 - 4650 Protective Services and Development (Tab 6)
 - 📎 4050 - 4650 Protective Services and Development
 - 8.3 5050 - 5430 Recreation and Leisure Services (Tab 7)
 - 📎 5050 - 5430 Recreation and Leisure Services
 - 8.4 5450 - 5900 Cultural Services (Tab 8)
 - 📎 5450 - 5900 Cultural Services
 - 8.5 6050 - 6400 Public Health (Tab 9)
 - 📎 6050 - 6400 Public Health
 - 8.6 7050 - 7810 Transportation (Tab 10)
 - 📎 7050 - 7810 Transportation
 - 8.7 8000 - 8300 Water and Wastewater (Tab 11)
 - 📎 8000 - 8300 Water and Wastewater

- 8.8 8500 Land Development (Tab 12)
 - 📎 8500 Land Development
- 8.9 3000 - 8000 Amortization (Tab 13)
 - 📎 3000 - 8000 Amortization
- 9 Capital Projects (Tab 14)**
 - 9.1 Public Works - 14th Street from 6th Ave. to 8th Ave. - Watermain Replacement, Service Replacements, Base Reconstruction, Concrete and Paving
 - 📎 14th Street from 6th Ave. to 8th Ave. - Watermain Replacement, Service Replacements, Base Reconstruction, Concrete and Paving 1
 - 9.2 Public Works - Carl Schenn Storm Water Dry Pond and Piping
 - 📎 Carl Schenn Storm Water Dry Pond and Piping
 - 9.3 Public Works - 4th Avenue from Lane West of 10th St. to 14th St. - Sub-base & Base Reconstruction, Concrete and Paving
 - 📎 4th Avenue from Lane West of 10th St. to 14th St. - Sub-base & Base Reconstruction, Concrete and Paving
 - 9.4 Public Works - 102nd Street from Railway Crossing to 6th Avenue - Gravel Road Construction
 - 📎 102nd Street from Railway Crossing to 6th Avenue - Gravel Road Construction
 - 9.5 Public Works - Main Street Railway Crossing Improvements - UHCP
 - 📎 Main Street Railway Crossing Improvements - UHCP
 - 9.6 Public Works - 12th Avenue from Lane West of 21st St. to Peck Road - Gravel Road Construction
 - 📎 12th Avenue from Lane West of 21st St. to Peck Road - Gravel Road Construction
 - 9.7 Public Works - 11th St from 6th Ave. to 8th Ave. - Watermain Replacement, Service Replacements, Base Construction, Concrete and Paving
 - 📎 11th St from 6th Ave. to 8th Ave. - Watermain Replacement, Service Replacements, Base Construction, Concrete and Paving
 - 9.8 Public Works - 12th Avenue from Lane West of 21st St. to Peck Road -New 200mm Watermain Loop
 - 📎 12th Avenue from Lane West of 21st St. to Peck Road -New 200mm Watermain Loop
 - 9.9 Public Works - Sewer Main Lining - King Cres. & 800blk. of 10th St.
 - 📎 Sewer Main Lining - King Cres. & 800blk. of 10th St.
 - 9.10 Public Works - Leak Monitoring Program - Phase 1 of 2
 - 📎 Leak Monitoring Program - Phase 1 of 2
 - 9.11 Leisure Services - North Hospital Development
 - 📎 North Hospital Development
- 10 Fleet - 2023 Budget Replacements (Tab 15)**
 - 10.1 Protective Services - Command Unit C11J replacement
 - 📎 Command Unit C11J replacement
 - 10.2 Protective Services - Command Unit C12J replacement
 - 📎 Command Unit C12J replacement
 - 10.3 Public Works - P320 - Medium Duty Truck Replacement

- 10.4  P320 - Medium Duty Truck Replacement
Leisure Services - L125 General Use Half-Ton
- 10.5  L125 General Use Half-Ton
Leisure Services - L180 General Use 1 Ton
- 10.6  L180 General Use 1 Ton
Leisure Services - L243 Skidsteer
-  L243 Skidsteer
- 11 **Capital - Prior Approved Projects (Tab 16)**
 Capital - Prior Approved Projects
- 12 **Fleet - Prior Approved Replacements (Tab 17)**
 Fleet - Prior Approved Replacements
- 13 **Capital - 5 Year Plan (Tab 18)**
 Capital - 5 Year Plan
- 14 **Fleet - 5 Year Plan (Tab 19)**
 Fleet - 5 Year Plan
- 15 **Taxation & Grants Cost Centre (Tab 20)**
 Taxation & Grants Cost Centre
- 16 **Budget presented in Financial Statement Format (Tab 21)**
 Budget presented in Financial Statement Format
- 17 **Consolidated Budget (Tab 22)**
 2023 Consolidated Budget
- 18 **Adjourn**

1.0 General Budget Overview:

Administration is pleased to present City Council with a proposed budget that balances a tax increase with spending and initiatives to address the City's long-term, sustainability needs.

Property taxes – from all municipal, roadway, and infrastructure levies – is proposed to increase by approximately 5.1%.

Overall, this budget includes:

- Over \$18-million in revenues, and approximately \$13.9-million in operating expenses, leaving approximately \$4.1-million available for Principal payments and Reserve contributions. The reserve contributions are approximately equal to the 2023 Capital Expenditures.
- Continuation of the funded Fleet Plan.
- Continuation of five-year operating budget projections and five-year capital plans with revenue increases projected at approximately 1.5% annually.
- Continuation of sustainable funding and capital planning.
- Maintenance of the existing Cost Centre structure to better budget, track and discuss specific activities where the City's money is spent.

The budget:

- Does not include the re-allocation of any funds allocated to 2022 projects that will not be deemed complete by 2022 year-end. Any project that was initially approved for the 2022 budget that did not proceed is now unlikely to proceed at all and will contribute to a potential year-end variance and Council will advise as to where to direct those funds subsequent to the 2022 year-end.

Again for 2022, the City has utilized the process where "long-term" sustainability is more of a focus and if Capital spending exceeds any one year's operational surplus there is a plan to repay the reserves over time.

The anticipated draw from Reserves in 2023 is projected to be approximately \$44,520.

1.0 General Budget Overview:

Cost Drivers:

There are several cost drivers that affect budgets annually that when listed can explain many of the notable increases and decreases to a budget. The following items are the largest changes that are reducing the tax impact (favorable) or increasing the taxes (unfavorable).

Description	Impact	Cost of Change
Increase to REACT Contracted and Operating and Capital Levy	Unfavourable	\$205,440
Increase to RCMP Contractual Services	Unfavourable	\$110,660
Increase in Wages and Benefits	Unfavourable	\$245,720
Increase to Utilities Costs	Unfavourable	\$80,750
Increase to Property & Liability Insurance	Unfavourable	\$45,460
Increase in Fleet Costs	Unfavourable	\$44,660
One Time increase for Offsite Levy Study	Unfavourable	\$40,000
One Time increase for Cost Saving Consulting	Unfavourable	\$40,000
One Time increase for Public Works Shop Tools	Unfavourable	\$50,000
One Time increase for Emulsion Road project	Unfavourable	\$40,000
Increase in Provincial Revenue Sharing Grant	Favourable	\$124,800
Increase in SaskPower and SaskEnergy Surcharges	Favourable	\$52,000
Increase in Interest Revenue on Operating Account/Reserves	Favourable	\$118,000
Increase in Waste Management General Fees	Favourable	\$161,630
Increase in User Fees and Other General Fees	Favourable	\$62,450

In addition to the significant cost drivers noted above there are multiple smaller adjustments both up and down throughout the budget.

The net effect of the significant favourable and unfavourable cost drivers above is approximately \$383,810 more unfavourable items than favourable items. This shortfall is a significant factor in the rationale for the recommended 5.1% tax increase which will generate approximately **\$381,290**.

1.0 General Budget Overview:

Additional Budget Notes:

Aside from the Cost Drivers noted, as we review the Cost Centres of the City's operation, there will be some significant increases and decreases that may not have tax implications to be noted as a cost driver but will appear significant due to reallocation of the City's resources.

- Public Works Wages and Benefits – Administration reviewed the previous four years of staffing expenditures and adjusted the budgeted staffing costs to reflect where staff was spending the time based upon the four-year average found from that review. Many 7000 and 8000 Cost Centres will see wage costs increase more than just the cost of living and step increases, and others decrease, due to this review and reclassification.
- Fleet Expensing – The City's individual Fleet Cost Centres recognize the maintenance, repair, fuel, and insurance costs to maintain each departments line of fleet equipment. These costs, as well as the required annual required contributions are then expensed out to the various departments Cost Centres. The expensing of the Fleet Costs to the individual Cost Centres was estimated when the Fleet Plan was first established. For the 2023 budget, rather than expensing the fleet out as a whole, each individual piece of equipment is now assigned to specific Cost Centres based on where administration estimates it spends most of its operating hours. This change will cause many Cost Centres to see significant increase and decreases in Fleet costs.
- 2023 pre-approved Capital – Prior to the adoption of the 2023 budget, City Council approved two capital projects to proceed. The Columbarium project, and the replacement of two Fleet Heavy Trucks. These projects will be noted in a couple areas throughout the budget but are not being included as "2023 capital project".
- Wastewater Treatment Project – Administration recognized the possibility that approximately \$12.25-million worth of work may proceed in 2023 on the Lagoon project. The City's portion of that could equate to approximately \$3.3-million with the remaining \$8.95-million to be recognized as a grant. The financial aspects of this have not been presented in the 2023 budget. Administration intends to come back to Council later, with a plan on how to proceed with the funding of this project.

1.0 General Budget Overview: **Five-Year Plan**

Based upon the assumption that most expenses go up by 2.0% and tax levies and other fees increase 1.5%, the following chart is a five-year projection of City's revenues, expenses, contribution to reserves and Capital Purchases funded from Reserves.

	2023	2024	2025	2026	2027
Total Revenues (Property Taxes, User Fees, etc.)	\$ -18,024,980	\$ -18,295,355	\$ -18,569,785	\$ -18,848,332	\$ -19,131,057
Operating Expenses	\$ 13,886,790	\$ 14,197,305	\$ 14,471,735	\$ 14,750,282	\$ 15,033,007
Subtotal for Principal and Reserves / Capital	\$ -4,138,190	\$ -4,098,050	\$ -4,098,050	\$ -4,098,050	\$ -4,098,050
Amount Necessary for Loan Principal	\$ 220,920	\$ 228,070	\$ 235,450	\$ 243,080	\$ 110,990
Estimated Requirement for Wastewater Loan	\$	\$ 478,660	\$ 478,660	\$ 478,660	\$ 478,660
Net Available for Reserves / Capital	\$ -3,917,270	\$ -3,391,320	\$ -3,383,940	\$ -3,376,310	\$ -3,508,400
Estimate of Fleet Purchases from Reserves	\$ 412,750	\$ 483,000	\$ 626,000	\$ 527,000	\$ 468,000
Estimate of Capital Purchases from Reserves	\$ 3,549,040	\$ 2,586,000	\$ 2,586,000	\$ 2,548,000	\$ 2,715,000
Subtotal of Draws from Reserves	\$ 3,961,790	\$ 3,069,000	\$ 3,212,000	\$ 3,075,000	\$ 3,183,000
Net impact of Reserves (Negative=Contribution)	\$ 44,520	\$ -322,320	\$ -171,940	\$ -301,310	\$ -325,400

The 2023 budget is proposing a draw from reserves of approximately \$44,520.

**Note: Capital projects approved by Council prior to the budget will see 2023 have an additional draw from reserves of approximately \$560,000.

- St Augustine Columbarium's - \$200,000
- P340 Heavy Duty Truck Replacement - \$180,000
- P350 Heavy Duty Truck Replacement - \$180,000

CITY OF HUMBOLDT REPORT

TITLE: Recommendation for Studies based on Budget Survey Results

PREPARED BY: Joe Day, City Manager

REVIEWED BY: Joe Day, City Manager

PREPARED FOR: City Council – Budget Meeting

DATE: December 5th, 2022

RECOMMENDATION

That the City Manager be directed to complete benchmarking studies to determine how the City of Humboldt compares to other Saskatchewan communities relative to operations and spending for the following areas:

1. Out of Scope positions,
2. Mayor and City Council,
3. Museum and Gallery operations,
4. Fleet planning and operations.

BACKGROUND

In earlier discussions about the 2023 budget, Council discussed options for receiving input from the community and determined that an online budget survey would be an appropriate method. The Marketing and Development Manager along with the City Manager developed a 31-question survey that was available for the public to complete electronically through SurveyMonkey, or by hardcopy that could be completed and returned to City Hall. The survey was open from October 13th to October 28th. It was promoted through the City’s website, social media, the local radio station, and an insert in the October water bills.

At the November 28th, 2022 City Council meeting a report was presented that provided highlights of the public survey. The Council resolution was: *“That Administration be directed to bring recommendation to the 2023 Budget meeting to address some of the more notable concerns identified by the survey.”*

CURRENT SITUATION

After reviewing the results, the following table is presented in a way to try to convey the general sentiment that is being observed from the survey. The results from answers of “maintain level of service” and “increase resources” have been combined to create a column of “Satisfied / Priority Area”. The “Dissatisfied / Unimportant” represents answers of “reduce resources to this area”.

Question number	Service Area	Satisfied / Priority_Area	Dissatisfied / Unimportant
3	Snow and Ice	96.76	3.24
1	Road Maintenance	94.44	5.56
19	Mobility Van	94.04	5.96
16	RCMP	89.45	10.55
9	Parks and Playgrounds	86.17	13.82
2	Sidewalks and trails	82.03	17.97
5	PW Admin	81.95	18.06
7	Uniplex Facilities	79.72	20.28
10	Facility Maintenance	79.54	20.47
15	Protective Services	76.60	23.39
17	Planning	75.93	24.07
14	Library	74.77	25.23
21	General Government External Services	70.70	29.30
4	Misc Public Works	68.67	31.34
11	LS Admin	67.74	32.26
8	City sponsored Events	66.82	33.18
18	Economic Development	66.20	33.80
13	Cultural Services	59.45	40.55
20	Corporate Services	58.98	41.01
22	City Council	50.46	49.54

CAPITAL SPENDING AREAS

Question number	Service Area	Satisfied	Dissatisfied
23	Watermains and Roads	94.47	5.53
26	Storm Water	93.55	6.45
24	Lagoons and Lift Stations	91.63	8.37
27	Building Upgrades and Replacements	83.80	16.20
28	Small Capital	74.42	25.58
25	Equipment and Vehicles	63.72	36.28

The seven operational activity areas and one capital spending area that scored the lowest in support from the public are listed below with recommendations on how the City can address the perceived concern(s).

- 1) **City Council** – It appears to be a recurring theme from the survey that the public doesn't prioritize anything considered as administrative or as overhead costs, so it is not surprising that the Activity area of "City Council" ranked low. Because the survey linked the activity area to the cost of each activity there could also be the concern that the cost of the City Council service is simply too high for the community. This is an area that includes the Mayor and six Councillors and the 2022 budgeted cost of \$180,400 in the survey.

Administration Recommends getting a benchmarking study completed to compare the Humboldt City Council remuneration and typical meeting requirements to comparable Saskatchewan cities to determine if changes should be recommended.

- 2) **Corporate Services** – The activity area of "Corporate Services" within the Survey included the costs of 3025 – City Manager, and 3000 – General Government (excluding all taxation and grant revenues). This area includes staff that work in the areas of City Clerk, Finance, Payroll / Human Resources, Tax collections, Accounts Receivable, and Accounts Payable, along with a number of activities that are ancillary to the main duties (ie – cemetery plot sales, mobility bus administration, insurance and claims, etc). This is an area with seven staff and the 2022 budgeted cost of \$666,000 in the survey.

Administration Recommends getting a benchmarking study completed to compare all City of Humboldt Out of Scope positions, duties and compensation to other comparable Saskatchewan cities to determine if changes should be recommended.

- 3) **Cultural Services** – The activity area of "Cultural Services" within the Survey included the costs 5500 – Cultural Services Amin, 5600 – Museum Building, 5650 – Gallery Building, 5700 – Original Humboldt, 5800 – Public Art, and 5900 – Water Tower. This is an area with five staff the 2022 budgeted cost of \$463,220 in the survey.

Administration Recommends getting a benchmarking study completed to compare the City of Humboldt spending on the buildings and services within this area to what is typical among other comparable Saskatchewan cities to determine if changes should be recommended.

- 4) **Economic Development** – The activity area of "Economic Development" within the Survey included the costs 3550 – Communications, and 4500 – Economic Development. This is an area with two staff the 2022 budgeted cost of \$262,980 in the survey.

Administration Recommends that the proposed Out of Scope benchmarking study will indicate how other cities are completing their economic development activities and if the City of Humboldt is on par with other communities. With the Communications Coordinator taking a maternity leave through much of 2023, the City Manager along with the Marketing and Development Manager will explore opportunities for cost savings in this area.

- 5) **City Sponsored Events** – The activity area called “City Sponsored Events” within the Survey included the costs of 5400 – Recreation Special Events, 5410 – Summer Sizzler, and 5420 – Joint Use program. This is an area with one staff, and the 2022 budgeted cost of \$113,880 in the survey.

Administration Recommends:

- proceeding with the changes to have the staff position that was the Events Coordinator modified to focus more on bringing renters to the city facilities and to dramatically decrease the effort spent on small events.
- Proceed with the trying to bring a midway back to the City even if it means some time during the year that is different than the traditional “Sizzler” weekend.
- Proceed with the work being done with the Schools to reduce, or eliminate, the costs associated with what is the joint use program.

- 6) **Leisure Services Admin** – The activity area of “Leisure Services Admin” is the net cost of Cost Centre 5050. This is an area with 3 full time staff and 5 part-time staff and the 2022 budgeted cost of \$404,330 in the survey.

Administration Recommends that the proposed Out of Scope benchmarking study will indicate how other cities have structured their Leisure Services Department and if the City of Humboldt is on par with other communities

- 7) **Miscellaneous Public Works** – Interestingly the word “miscellaneous” itself probably led to a sense that these are simply “extras” that public works is responsible for. The cost centres included in this category are: 7200 – Public Works Shop, 7530 – Ditch Mowing, 7075 – Street Lighting, 7610 – Airport, 7810 – Christmas Decorations

Administration Recommends that the City continue to try to find savings in each of these areas but to not focus too much on this activity area in the short term. For example, the City continues to try to get grant funding to conduct an airport feasibility study, and with respect to Christmas Decorations, administration

believes one or two more years at the relatively high current spending levels will enable us to cycle out all the old decorations and then be able to reduce the budget in this area.

- 8) **Equipment and Vehicles** – The Fleet Plan was introduced in an early form in the 2018 budget and has been annually reviewed and modified since that time. The main principals of the plan are that each cost center that uses a vehicle or piece of equipment should pay into the reserve for the eventual replacement of that piece of equipment. Ideally the money going into the reserve annually will be approximately equal to the money spent annually on fleet purchases. The Fleet review that has occurred for the 2023 Budget is indicating that funding into the reserve should increase dramatically over the existing rates.

Administration Recommends that a full fleet optimization review occur in 2023 to evaluate the formulae being used for the fleet reserve contributions, the actual equipment usage and the City’s vehicle and equipment needs.

OPTIONS

- Accept the recommendation as presented, or
- Amend the recommendation

COMMUNICATION AND ENGAGEMENT: None

ATTACHMENTS : None

FINANCIAL IMPLICATION

Administration anticipates that to complete the proposed benchmark studies using an outside Consultant will cost approximately \$40,000. There are some aspects of the benchmarking activities noted above that City Administration may be able to assist with to help reduce those costs.

CONCLUSION

Administration feels that there are benefits to determining how some of our municipal peers are completing their activities to determine if there are enough differences from how the City of Humboldt is completing the activity to warrant a change in what we are doing. Changes could come in a variety of forms, but Administration hopes that some opportunity for cost savings will be revealed.

2.0 Borrowing

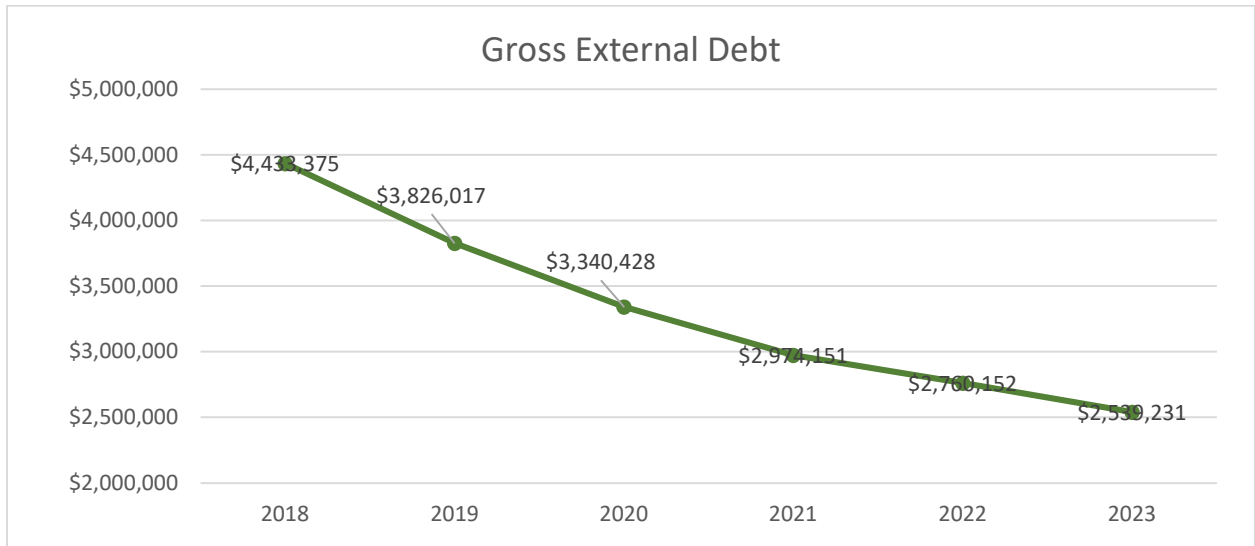
The City of Humboldt has an approved debt limit of \$15,000,000.

The 2023 budget does not propose any new external loans, however administration is aware that the Wastewater Treatment project will likely require the City to take on new debt. The City’s share of the Wastewater Treatment project will be approximately \$9.1-million, with \$3.3-million potentially spent in 2023. At this point administration is not accounting for the funding of the 2023 expenditures in the budget and will come back to council later to determine if the City will look to fund the 2023 expenditures from its internal reserves or seek a new external loan.

The following chart provides a listing of all external borrowing that the City currently has. The total debt at the beginning of 2023 is **\$2,760,152**.

CITY OF HUMBOLDT
2023 BUDGET

	Loan Amount	Rate	Annual Cost	End Year	2022 Beginning Balance	2022 Ending Balance	2023 Ending Balance
2016 Centennial Park (Ending Dec-2026)	1,200,000	2.85%	139,959.62	2026	642,808.33	521,490.15	396,653.75
Water & Sewer Loan (Ending Dec-2035)	940,000	3.70%	67,341.97	2035	725,639.61	685,146.31	643,154.75
Super Pipe (Ending Dec-2042)	2,000,000	3.65%	110,795.87	2042	1,605,703.23	1,553,515.54	1,499,423.00
					2,974,151.17	2,760,152.00	2,539,231.49



3.0 Debt Payments

The City of Humboldt has taken out both large loans with long payment terms as well as smaller loans with shorter payment terms to fund previous capital projects. Any funding required for paying principal and interest is funding that is not available for annual operating expenses or capital spending.

Year	Debt Payments	Wastewater Loan
2017	\$ 1,055,270	
2018	\$ 836,262	
2019	\$ 755,382	
2020	\$ 614,404	
2021	\$ 479,927	
2022	\$ 318,097	
2023	\$ 318,097	
2024	\$ 318,097	\$ 478,660

For the 2023 budget, **\$318,097 of the City's revenues are required to service debt.** Of that amount, \$97,177 is the interest component on the loan payments.

The reduction in annual Debt Payments has been accounted for by re-allocating funds into a Wastewater Reserve to be made available for a loan for the future Wastewater Treatment loan.

The chart below illustrates the Departments / Areas that loans are associated with along with the corresponding payments attributable to each Department.

Total Debt Payments Per Year Per Department

	2023	2024	2025	2026	2027
Leisure Services	93,772.95	93,772.95	93,772.95	93,772.95	-
Storm Water	156,982.54	156,982.54	156,982.54	156,982.54	110,795.87
Utility	67,341.97	67,341.97	67,341.98	67,341.97	67,341.97
Waste Water Treatment		478,660.00	478,660.00	478,660.00	478,660.00
Total	318,097.46	796,757.46	796,757.47	796,757.46	656,797.84

3.0 Debt Payments

Principal Portion of Debt Payments Per Year Per Department

(Does not include portential future Wastewater Treatment loan)

	2023	2024	2025	2026	2027
Leisure Services	83,640.39	86,065.96	88,561.88	91,130.17	-
Storm Water	95,288.56	98,457.62	101,733.39	105,119.51	62,433.06
Utility	41,991.56	43,545.24	45,156.43	46,827.21	48,559.81
	<u>220,920.51</u>	<u>228,068.83</u>	<u>235,451.70</u>	<u>243,076.89</u>	<u>110,992.88</u>

Interest Portion of Debt Payments Per Year Per Department

(Does not include portential future Wastewater Treatment loan)

	2023	2024	2025	2026	2027
Leisure Services	10,132.55	7,706.98	5,211.07	2,642.77	-
Storm Water	61,693.99	58,524.92	55,249.15	51,863.03	48,362.81
Utility	25,350.41	23,796.73	22,185.55	20,514.76	18,782.16
	<u>97,176.95</u>	<u>90,028.63</u>	<u>82,645.77</u>	<u>75,020.57</u>	<u>67,144.96</u>

The two loans that have the longest terms are the Superpipe loan taken out in 2012 for \$2,000,000 with a 30-year term, and a “Water and Sewer” loan taken out in 2015 for \$940,000 with a 20-year term.

Together these two loans result in \$178,138 in combined payments. For 2022 the split is \$96,084 towards principal and \$82,054 for interest. Both loans have penalties related to early repayment that essentially make it impractical to pay these loans off prior to their maturity dates.

4.0 Reserves

On an annual basis, Administration balances the appropriated reserve total to the City's cash and investments total at December 31st of each year (effective date of the year-end audit). The City's balance of payables, receivables and other non-cash assets and liabilities then are left to balance to the unappropriated surplus.

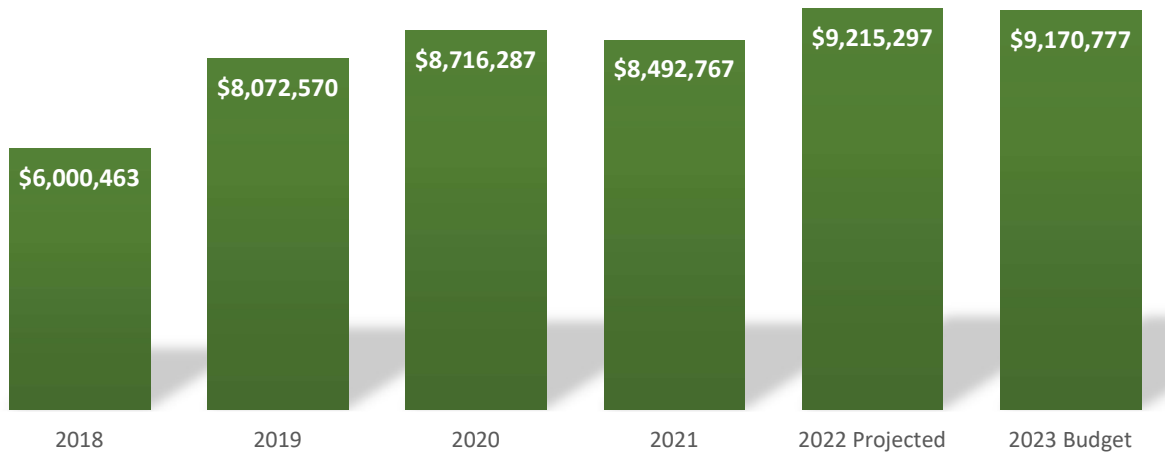
Schedule 8 (Reserve Schedule) of the 2021 Audited Financial Statements show:

	<u>2021 Year End</u>
• Unappropriated Surplus	\$ 487,890
• Appropriated Reserves	\$ 8,492,767
• <u>Net Tangible Capital Assets</u>	<u>\$ 47,644,392</u>
• Total Accumulated Surplus	\$ 56,625,049

Statement 1 (Consolidated Financial Position) of the Audited Financial Statements show:

	<u>2021 Year End</u>
• Cash and Investments	\$ 8,492,767
• Net from Receivables, Payables and other Non-cash items:	\$ 487,890
• Long Term Debt	\$ (2,974,151)
• <u>Tangible Capital Assets</u>	<u>\$ 50,618,543</u>
• Total Accumulated Surplus	\$ 56,625,049

Reserves Balance from 2018 - 2023



4.0 Reserves - Budgeted Reserve Activity

For 2023, the budget continues to be presented in similar fashion to what was introduced with the 2020 budget:

- The operating surplus, after adjusting for the funding necessary for principal payments, is completely distributed to selected Appropriated Reserves.
- The Capital Projects are evaluated and approved based on their merit with 100% of the funding for each project coming from Reserves.
- It is not imperative that the contributions into the reserves and the withdrawals from the reserves balance.

The chart below illustrates the anticipated reserve transactions for projects that were approved in the 2022 budget as well as the projects that were approved prior to the 2023 budget.

Reserve Transactions	2021 Balances	2022 Budgeted Contributions	2022 Draws/ Pre-approved Draws	Net Change	2023 Budget Opening Balances
Library Reserve	\$ 80,000	\$ 10,000	\$ -	\$ 10,000	\$ 90,000
Fleet Reserve	\$ 28,272	\$ 359,370	\$ 360,000	\$ -66,520	\$ 27,642
Transportation Reserve	\$ 22,436	\$ 1,304,540	\$ 1,371,060	\$ -66,520	\$ -44,084
Utilities Reserve	\$ 1,503,019	\$ 416,970	\$ 632,970	\$ -216,000	\$ 1,287,019
Wastewater Reserve	\$ 478,600	\$ 478,600	\$ 156,490	\$ 322,110	\$ 800,710
Storm Water Reserve	\$ 1,508,467	\$ 431,670	\$ -	\$ 431,670	\$ 1,940,137
Land Developments Reserve	\$ 1,368,660	\$ -	\$ -	\$ -	\$ 1,368,660
Building Replacement Reserve	\$ 4,128	\$ 250,000	\$ -	\$ 250,000	\$ 254,128
Leisure, Corporate, Cultural, Protective	\$ 3,499,185	\$ 324,180	\$ 332,280	\$ -8,100	\$ 3,491,085
Net Change to Reserves	\$ 8,492,767	\$ 3,575,330	\$ 2,852,800	\$ 722,530	\$ 9,215,297

The following charts illustrate that there will be an additional draw from reserves in 2023 of \$44,520 due to the budget contributions and withdrawals presented within the 2023 budget.

2023 Reserve Transactions	Contributions	Withdrawals	Net Change	Balance 2023
Library Reserve	\$ 10,000	\$ -	\$ 10,000	\$ 100,000
Fleet Reserve	\$ 404,020	\$ 412,750	\$ -8,730	\$ 18,912
Transportation Reserve	\$ 1,395,700	\$ 1,188,800	\$ 206,900	\$ 162,816
Utilities Reserve	\$ 445,500	\$ 819,900	\$ -374,400	\$ 912,619
Wastewater Reserve	\$ 478,600	\$ -	\$ 478,600	\$ 1,279,310
Storm Water Reserve	\$ 345,930	\$ 1,515,340	\$ -1,169,410	\$ 770,727
Land Developments Reserve	\$ 290,000	\$ -	\$ 290,000	\$ 1,658,660
Building Replacement Reserve	\$ 250,000	\$ -	\$ 250,000	\$ 504,128
Leisure, Corporate, Cultural, Protective	\$ 297,520	\$ 25,000	\$ 272,520	\$ 3,763,605
Net Change to Reserves	\$ 3,917,270	\$ 3,961,790	\$ -44,520	\$ 9,170,777

The following projections show that through 2024-2027, the City should be able to contribute to reserves approximately **\$1.12-million** for future expenditures. This projection does not consider any loan proceeds or future draws from the Wastewater reserve for the Lagoon project. Any future loans or expenditures will effect the contributions to that reserve.

2024 Reserve Transactions	Contributions	Withdrawals	Net Change	Balance 2024
Library Reserve	\$ 10,000	\$ -	\$ 10,000	\$ 110,000
Fleet Reserve	\$ 404,020	\$ 483,000	\$ -78,980	\$ -60,068
Transportation Reserve	\$ 1,395,700	\$ 1,183,000	\$ 212,700	\$ 375,516
Utilities Reserve	\$ 445,500	\$ 953,000	\$ -507,500	\$ 405,119
Wastewater Reserve	\$ -	\$ -	\$ -	\$ 1,279,310
Storm Water Reserve	\$ 345,930	\$ -	\$ 345,930	\$ 1,116,657
Land Developments Reserve	\$ 290,000	\$ -	\$ 290,000	\$ 1,948,660
Building Replacement Reserve	\$ 250,000	\$ -	\$ 250,000	\$ 754,128
Leisure, Corporate, Cultural, Protective	\$ 250,170	\$ 450,000	\$ -199,830	\$ 3,563,775
Net Change to Reserves	\$ 3,391,320	\$ 3,069,000	\$ 322,320	\$ 9,493,097

2025 Reserve Transactions	Contributions	Withdrawals	Net Change	Balance 2025
Library Reserve	\$ 10,000	\$ -	\$ 10,000	\$ 120,000
Fleet Reserve	\$ 404,020	\$ 626,000	\$ -221,980	\$ -282,048
Transportation Reserve	\$ 1,395,700	\$ 1,223,000	\$ 172,700	\$ 548,216
Utilities Reserve	\$ 445,500	\$ 763,000	\$ -317,500	\$ 87,619
Wastewater Reserve	\$ -	\$ -	\$ -	\$ 1,279,310
Storm Water Reserve	\$ 345,930	\$ -	\$ 345,930	\$ 1,462,587
Land Developments Reserve	\$ 290,000	\$ -	\$ 290,000	\$ 2,238,660
Building Replacement Reserve	\$ 250,000	\$ -	\$ 250,000	\$ 1,004,128
Leisure, Corporate, Cultural, Protective	\$ 242,790	\$ 600,000	\$ -357,210	\$ 3,206,565
Net Change to Reserves	\$ 3,383,940	\$ 3,212,000	\$ 171,940	\$ 9,665,037

2026 Reserve Transactions	Contributions	Withdrawals	Net Change	Balance 2026
Library Reserve	\$ 10,000	\$ -	\$ 10,000	\$ 130,000
Fleet Reserve	\$ 404,020	\$ 527,000	\$ -122,980	\$ -405,028
Transportation Reserve	\$ 1,395,700	\$ 1,146,000	\$ 249,700	\$ 797,916
Utilities Reserve	\$ 445,500	\$ 538,000	\$ -92,500	\$ -4,881
Wastewater Reserve	\$ -	\$ -	\$ -	\$ 1,279,310
Storm Water Reserve	\$ 345,930	\$ 639,000	\$ -293,070	\$ 1,169,517
Land Developments Reserve	\$ 290,000	\$ -	\$ 290,000	\$ 2,528,660
Building Replacement Reserve	\$ 250,000	\$ -	\$ 250,000	\$ 1,254,128
Leisure, Corporate, Cultural, Protective	\$ 235,160	\$ 225,000	\$ 10,160	\$ 3,216,725
Net Change to Reserves	\$ 3,376,310	\$ 3,075,000	\$ 301,310	\$ 9,966,347

2027 Reserve Transactions	Contributions	Withdrawals	Net Change	Balance 2027
Library Reserve	\$ 10,000	\$ -	\$ 10,000	\$ 140,000
Fleet Reserve	\$ 404,020	\$ 468,000	\$ -63,980	\$ -469,008
Transportation Reserve	\$ 1,395,700	\$ 1,356,000	\$ 39,700	\$ 837,616
Utilities Reserve	\$ 445,500	\$ 709,000	\$ -263,500	\$ -268,381
Wastewater Reserve	\$ -	\$ -	\$ -	\$ 1,279,310
Storm Water Reserve	\$ 345,930	\$ -	\$ 345,930	\$ 1,515,447
Land Developments Reserve	\$ 290,000	\$ -	\$ 290,000	\$ 2,818,660
Building Replacement Reserve	\$ 250,000	\$ -	\$ 250,000	\$ 1,504,128
Leisure, Corporate, Cultural, Protective	\$ 367,250	\$ 650,000	\$ -282,750	\$ 2,933,975
Net Change to Reserves	\$ 3,508,400	\$ 3,183,000	\$ 325,400	\$ 10,291,747

3000 – General Government (Administration)

Overview: The majority of the costs related to this area are wages and benefits for staff in the Corporate Services area at City Hall.

Personnel: There are 6 full time employees costed to this area which includes the City Clerk, Finance Manager, City Assessor, HR Coordinator, Accounts Supervisor, and Clerk Steno.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$5,000	-\$5,000	\$0
Other Revenue	-\$42,850	-\$160,850	-\$118,000
	-\$47,850	-\$165,850	-\$118,000
Wages and Benefits	\$495,660	\$545,510	\$49,850
Travel Expenses	\$9,100	\$3,000	-\$6,100
Contractual	\$166,310	\$207,050	\$40,740
Utilities	\$28,360	\$28,700	\$340
Supplies	\$32,000	\$32,500	\$500
Advertising	\$1,000	\$0	-\$1,000
Other	\$9,200	\$7,500	-\$1,700
Fleet	\$0	\$0	\$0
	\$741,630	\$824,260	\$82,630
	\$693,780	\$658,410	-\$35,370

Service Level / Budget impact notes: There is no proposed change in service levels within General Government.

Notable for 2023:

- Other Revenue – Increase (-\$118,000) Interest Revenue to reflect higher interest rates in 2023.
- Wages and Benefits – Increase (\$49,850) dues to anticipated cost of living and step increases.
- Travel Expenses – Decrease (-\$6,100) to bring closer to 4-yr average expenditures.
- Contractual – Increase (\$40,000) for external review of cost saving measures.

3020 – Information Technology

Overview: The costs for servicing and maintaining most of the city’s information technology are included in this area. These costs include the Graycon servicing contract, all Diamond Software upgrade modules, licensing for programs, any hardware replacement costs for processors, monitors, and software for all departments.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$95,500	\$108,640	\$13,140
Utilities	\$0	\$0	\$0
Supplies	\$20,000	\$15,000	-\$5,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$115,500	\$123,640	\$8,140
	\$115,500	\$123,640	\$8,140

Service Level / Budget impact notes: There is no proposed change in service levels within IT.

Notable for 2023:

- Contractual – Transfer (\$13,140) City Reporter fees from Fire Protection Admin (4050), Building Inspections (4150), Arena (5100), Community Centre (5150), Curling Rink (5200), Aquatic Centre (5250), Parks & Playgrounds (5300), Transportation Admin (7050)
- Supplies – Decrease (\$5,000) Office Equipment to 4-yr average expenditures.

3025 – City Manager

Overview: This area is for tracking expenses directly related to the City Manager’s office.

Personnel: The costs related to the City Manager are recorded here.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$191,710	\$204,490	\$12,780
Travel Expenses	\$5,000	\$4,000	-\$1,000
Contractual	\$1,000	\$650	-\$350
Utilities	\$590	\$590	\$0
Supplies	\$1,500	\$200	-\$1,300
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$199,800	\$209,930	\$10,130
	\$199,800	\$209,930	\$10,130

Service Level / Budget impact notes: No service level changes are proposed.

Notable for 2023:

- Wages and Benefits – Increased (\$12,780) for cost-of-living increase.
- Supplies – Decrease (\$1,300) Office Supplies to 4-yr average expenditures.

3050 – City Council

Overview: The costs directly related to the Mayor and City Councillors are recorded in this area. This includes indemnities (regular monthly payments), per diems (amounts paid for special meetings), travel expenses, meeting expenses, and membership fees directly related to Council activities.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$140,640	\$151,810	\$11,170
Travel Expenses	\$21,200	\$11,200	-\$10,000
Contractual	\$9,000	\$9,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$1,200	\$1,200	\$0
Advertising	\$0	\$0	\$0
Other	\$8,000	\$6,500	-\$1,500
Fleet	\$0	\$0	\$0
	<u>\$180,040</u>	<u>\$179,710</u>	<u>-\$330</u>
	<u>\$180,040</u>	<u>\$179,710</u>	<u>-\$330</u>

Service Level / Budget impact notes: No service level changes are proposed.

Notable for 2023:

- Wages and Benefits – Increase (\$11,170) as per policy to follow Saskatchewan Consumer Price Index anticipated to be approximately 8%.
- Travel Expenses – Decrease (-\$10,000) Travel to 4-yr average expenditures..

3100 – Other General Administration

Overview: This is a very small cost center which represents miscellaneous land rentals and the expenses for the City’s annual Christmas party, staff recognition, and retirement gifts.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$3,100	-\$3,100	\$0
Other Revenue	\$0	\$0	\$0
	-\$3,100	-\$3,100	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$10,000	\$10,000	\$0
Fleet	\$0	\$0	\$0
	\$10,000	\$10,000	\$0
	\$6,900	\$6,900	\$0

Service Level / Budget impact notes: No Significant changes to this area.

Notable for 2023:

- No Significant changes to this area

3550 – Communications

Overview: The cost of the City’s corporate-focused communications and advertising are coded to this area. The costs of communications and advertising that benefits specific activities within the City have been transferred to those areas.

Personnel: The Communications Manager position and the Communication Assistant position are costed to this Cost Centre.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$156,790	\$168,290	\$11,500
Travel Expenses	\$2,000	\$2,000	\$0
Contractual	\$1,220	\$1,220	\$0
Utilities	\$0	\$0	\$0
Supplies	\$500	\$750	\$250
Advertising	\$54,470	\$35,000	-\$19,470
Other	\$7,500	\$2,500	-\$5,000
Fleet	\$0	\$0	\$0
	\$222,480	\$209,760	-\$12,720
	\$222,480	\$209,760	-\$12,720

Service Level / Budget impact notes: Addition of a Communication Assistant position is added to this Cost Centre, the increase in budget to this cost centre is offset from the Economic Development Cost Centre (4500).

Notable for 2023:

- Wages and Benefits – Increase (\$11,500) for cost-of-living and step increases.
- Advertising – Decrease (-\$8,970) to 4-yr average expenditures, transfer (-\$10,500) to Economic Development advertising.
- Other – Decrease Public Relations (-\$5,000) to 4-yr average expenditures.

4050 – Fire Protection Administration

Overview: The Costs associated with this section are administration costs for maintaining the Fire Department. This includes continuous education and attending conferences which includes travel.

Personnel: Part of the wages of the Fire Chief (75%) and Deputy Chief (75%) are allocated here for fire department activities which includes training, inspection, fire prevention, and maintenance of the fleet. There are also 24 paid on call firefighters.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$45,150	-\$55,750	-\$10,600
Other Revenue	\$0	\$0	\$0
	<u>-\$45,150</u>	<u>-\$55,750</u>	<u>-\$10,600</u>
Wages and Benefits	\$296,310	\$314,110	\$17,800
Travel Expenses	\$5,500	\$4,500	-\$1,000
Contractual	\$34,690	\$50,460	\$15,770
Utilities	\$0	\$0	\$0
Supplies	\$6,500	\$5,230	-\$1,270
Advertising	\$1,100	\$1,100	\$0
Other	\$0	\$0	\$0
Fleet	\$102,560	\$107,640	\$5,080
	<u>\$446,660</u>	<u>\$483,040</u>	<u>\$36,380</u>
	<u><u>\$401,510</u></u>	<u><u>\$427,290</u></u>	<u><u>\$25,780</u></u>

Service Level / Budget impact notes: The Fire Chief and Deputy Chief work Monday to Friday, 8am to 5pm. They are also on-call 24/7 to respond to calls when necessary. The 24 firefighters are on an on-call basis which means they are paid when they attend practices on a two-week schedule and to attend calls. The fire department also has an on-call group set up for the months of July and August, as well as every long weekend, to ensure that there are firefighters around to respond to emergencies. Part of the wages paid for practices and weekend standby are split with the HDFPA, as per our agreement.

Notable for 2023:

- Wages and Benefits – Increase (\$17,800) due to cost-of-living increases.
- Travel – Decrease (-\$1,000) to 4-yr average expenditures.
- Contractual – Increase (\$11,660) Property and Liability Insurance to 2022 actuals, increase (\$4,110) to Other Contractual Services for a rate increase for radio dispatch costs.
- Supplies – Transfer (-\$1,270) for City Reporter costs to Information Technology (3020).
- Fleet – Increase (\$5,080) Fleet expensing to account for higher costs of maintaining the Protective Services Fleet.

4090 – Fire Fleet and Equipment

Overview: The costs associated with this section are to maintain the fire department fleet of vehicles and to fund for future replacements. Currently under the HDFPA agreement the City has ownership as follows:

- 2012 Rosenbauer Heavy Rescue – 50% city
- 2020 Freightliner Pumper – 70% city
- 2012 Rosenbauer Aerial – 100% city
- 2013 Dodge ½ ton Command – 100% city
- 2014 Dodge ½ ton Command – 100% city (When replaced, HDFPA will buy the second command.)
- 1946 Vintage Fire truck – 100% city
- 2007 Kubota side by side – Bought by fire department fund raising but maintained by HDFPA.
- Trailer for side by side - Bought by fire department fund raising but maintained by HDFPA.
- 2014 Kenworth Tanker – 100% HDFPA

Personnel: Fleet is maintained by the Chief and Deputy; any minor repairs are repaired at the City workshop by the City mechanic.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$15,030	\$15,490	\$460
Utilities	\$0	\$0	\$0
Supplies	\$33,150	\$34,150	\$1,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	-\$116,280	-\$127,050	-\$10,770
	<u>-\$68,100</u>	<u>-\$77,410</u>	<u>-\$9,310</u>
	<u>-\$68,100</u>	<u>-\$77,410</u>	<u>-\$9,310</u>

Service Level / Budget impact notes: The fleet expenses are charged to Fire Protection, Bylaw, and the Health and Safety cost centres.

Notable for 2023:

- Supplies – Increase (\$1,000) for an increase in Fuel expenditures.
- Fleet – Increase (-\$10,770) Fleet Bill Outs to increase reserve contributions required to maintain future fleet replacements.

The -\$77,410 reflects the contribution to the Fleet Reserve for future vehicle replacements.

4100 – Fire Hall Building

Overview: This includes the costs associated with the maintenance and operations of the Fire Hall.

Personnel: Maintenance is done by/coordinated by the Fire Chief and Deputy Chief.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$150	\$0	\$150
Other Revenue	\$0	\$0	\$0
	<u>-\$150</u>	<u>\$0</u>	<u>\$150</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$2,500	\$2,500	\$0
Utilities	\$18,920	\$20,320	\$1,400
Supplies	\$2,000	\$2,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$23,420</u>	<u>\$24,820</u>	<u>\$1,400</u>
	<u>\$23,270</u>	<u>\$24,820</u>	<u>\$1,550</u>

Service Level / Budget impact notes: The current facility is serving the current needs of the Department.

Notable for 2023:

- Utilities – Increase (\$1,400) to reflect the increase in Utility Costs.

4150 – Building Inspection Services

Overview: The costs within this section are for building inspection services.

Personnel: The Wages and Benefits here represent 25% of both the Fire Chief and Deputy Fire Chief.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$35,500	-\$45,500	-\$10,000
Other Revenue	\$0	\$0	\$0
	-\$35,500	-\$45,500	-\$10,000
Wages and Benefits	\$57,640	\$57,500	-\$140
Travel Expenses	\$1,500	\$1,500	\$0
Contractual	\$25,000	\$25,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$4,200	\$980	-\$3,220
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$88,340	\$84,980	-\$3,360
	\$52,840	\$39,480	-\$13,360

Service Level / Budget impact notes: Since 2017, the Fire Chief has done all the Class 2 inspections and, as a result, the City is relying less on contract services for building inspections.

Currently any Class 3 inspections are under contract with Municode Services.

- Class 1 – Single Family Dwellings up to a duplex.
- Class 2 – Multi Family Dwelling and Commercial/Industrial up to 600m².
- Class 3 – Building larger than 600m², any Assembly Occupancy and high hazard Industrial.

Notable for 2023:

- Fees and Charges – Increased (-\$10,000) Building Permit Fees for an anticipated increase in developments.
- Supplies - Decreased (-\$1,000) to bring to 4-yr average expenditures, transfer (-\$2,220) for City Reporter costs to Information Technology (3020).

4200 – Bylaw Enforcement

Overview: This area includes the enforcement of all bylaws of the City including enforcement of messy yards, junked vehicles, sign bylaw infractions and traffic enforcement.

Personnel: There is one full time employee costed to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$8,500	-\$11,380	-\$2,880
Other Revenue	\$0	\$0	\$0
	<u>-\$8,500</u>	<u>-\$11,380</u>	<u>-\$2,880</u>
Wages and Benefits	\$73,770	\$80,020	\$6,250
Travel Expenses	\$500	\$500	\$0
Contractual	\$8,500	\$22,650	\$14,150
Utilities	\$1,200	\$1,170	-\$30
Supplies	\$1,950	\$1,950	\$0
Advertising	\$0	\$0	\$0
Other	\$500	\$0	-\$500
Fleet	\$7,440	\$14,170	\$6,730
	<u>\$93,860</u>	<u>\$120,460</u>	<u>\$26,600</u>
	<u>\$85,360</u>	<u>\$109,080</u>	<u>\$23,720</u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- Fees and Charges – Increase (-\$2,880) Parking Revenue to recognize sale of parking passes.
- Wages and Benefits – Increase (\$6,250) for cost of living and step increases.
- Contractual – Increase (\$14,150) Contractual Services for Radio and Record Management costs.
- Fleet – Increase (\$6,730) Fleet expensing to account for higher costs of maintaining the Protective Services Fleet.

4220 – Animal Licensing and Control

Overview: This area includes the revenue for the licensing of dogs and cats in the City as well as any expense involved in the monitoring of stray animals and the enforcement of the City’s Dog and Cat Control Bylaw.

Personnel: A portion of the Bylaw Officers time is utilized as required in this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$9,900	-\$9,900	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$9,900</u>	<u>-\$9,900</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$550	\$550	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$550</u>	<u>\$550</u>	<u>\$0</u>
	<u>-\$9,350</u>	<u>-\$9,350</u>	<u>\$0</u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

No significant changes anticipated.

4230 – Business Licensing

Overview: This area includes the annual issuance of business licenses for citizens operating home based businesses, and out of city businesses doing work within the community. The expenses for administrating this program and enforcement of the City’s Business Licensing Bylaw fall within General Government and Bylaw Enforcement.

Personnel: A portion of the Bylaw Officer’s time is allocated to this area as required.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$90,000	-\$90,000	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$90,000</u>	<u>-\$90,000</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>-\$90,000</u>	<u>-\$90,000</u>	<u>\$0</u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- No significant changes anticipated.

4250 – RCMP Policing

Overview: This area contains the revenue and expenditures to have the City policed by the Royal Canadian Mounted Police

Personnel: The RCMP Contract provides for a staffing complement of approximately four officers. The City pays for one full time RCMP Clerk at the detachment.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$43,800	-\$51,000	-\$7,200
Other Revenue	\$0	\$0	\$0
	<u>-\$43,800</u>	<u>-\$51,000</u>	<u>-\$7,200</u>
Wages and Benefits	\$62,080	\$64,720	\$2,640
Travel Expenses	\$0	\$0	\$0
Contractual	\$748,400	\$859,060	\$110,660
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$810,480</u>	<u>\$923,780</u>	<u>\$113,300</u>
	<u>\$766,680</u>	<u>\$872,780</u>	<u>\$106,100</u>

Service Level / Budget impact notes: The Federal Government and the RCMP signed a new collective bargaining agreement that increases contractual costs.

Notable for 2023:

- Fees and Charges – Increase (\$7,200) as ticketing within City Limits should increase with potential addition of a Community Safety Officer.
- Wagers and Benefits – Increase (\$2,640) for cost-of-living increase.
- Contractual – Increase (\$110,660) Contractual Services to align with the anticipated costs presented in the RCMP 5-yr plan. The total contractual cost includes \$70,000 for the potential retro payment to the RCMP as per their new Collective Bargaining Agreement.

4300 – Other Protective Services

Overview: (EMO / Safe Communities). This area includes the expenses incurred for the management, planning, and updating of the City’s Emergency Plan.

Personnel: The Deputy Emergency Co-ordinator part time position is included in this cost center.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$25,000	\$25,000	\$0
Travel Expenses	\$2,000	\$2,000	\$0
Contractual	\$500	\$500	\$0
Utilities	\$0	\$500	\$500
Supplies	\$1,000	\$1,000	\$0
Advertising	\$0	\$0	\$0
Other	\$15,500	\$15,500	\$0
Fleet	\$0	\$0	\$0
	<u>\$44,000</u>	<u>\$44,500</u>	<u>\$500</u>
	<u>\$44,000</u>	<u>\$44,500</u>	<u>\$500</u>

Service Level / Budget impact notes: The City of Humboldt is continuing to work with surrounding municipalities to develop a regional EMO program. The expenses shown herein are the projected costs for Humboldt’s share of a regional program.

Notable for 2023:

No significant changes anticipated.

4400 – Health and Safety

Overview: This area is for any expenses incurred for the overall aspects of implementing and maintaining a Health and Safety program for the City of Humboldt to reduce injury, loss time from work and to maintain a safe work environment.

Personnel: The Health and Safety Officer position is included in this cost centre.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$64,370	\$72,450	\$8,080
Travel Expenses	\$500	\$500	\$0
Contractual	\$4,260	\$1,500	-\$2,760
Utilities	\$0	\$600	\$600
Supplies	\$400	\$400	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$6,280	\$5,240	-\$1,040
	<u>\$75,810</u>	<u>\$80,690</u>	<u>\$4,880</u>
	<u>\$75,810</u>	<u>\$80,690</u>	<u>\$4,880</u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- Wages and Benefits – Increase (\$8,080) for cost of living and step increase.
- Contractual – Decrease (-\$2,760) Contractual Services to account for actual contracts.
- Fleet – Decrease (-\$1,040) to accurately expense the cost of the Health and Safety vehicle.

4500 – Economic Development

Overview: The Economic Development role of the City has previously been administered largely through the Communications area.

Personnel: There have been no staff costs attributed to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$16,000	\$0	-\$16,000
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$24,500	\$35,000	\$10,500
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$40,500</u>	<u>\$35,000</u>	<u>-\$5,500</u>
	<u>\$40,500</u>	<u>\$35,000</u>	<u>-\$5,500</u>

Service Level / Budget impact notes:

Notable for 2023:

- Contractual – Transfer (-\$16,000) to the new Historic Campground Cost Centre (5390), this amount was previously provided to the Chamber of Commerce for operating the Tourism Centre.
- Advertising – Transfer (\$10,500) in from Communications (3550).

4600 – Planning and Development

Overview: The objective of this Cost Centre is to capture the revenues and costs related to plans such as the Official Community Plans (OCP), Regional / District OCP, Zoning Bylaw amendments, Development permit reviews, and general municipal growth planning.

Personnel: The Planning Coordinator.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$13,000	-\$13,000	\$0
Other Revenue	\$0	\$0	\$0
	-\$13,000	-\$13,000	\$0
Wages and Benefits	\$86,930	\$86,280	-\$650
Travel Expenses	\$1,000	\$1,000	\$0
Contractual	\$14,500	\$54,500	\$40,000
Utilities	\$0	\$0	\$0
Supplies	\$700	\$700	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$103,130	\$142,480	\$39,350
	\$90,130	\$129,480	\$39,350

Service Level / Budget impact notes:

Notable for 2023:

- Contractual – Increase (\$40,000) to allow for \$4,500 for Contracted Services which reflects the 4-yr average expenditures, and \$50,000 for a one-time Off-site Levy study

4650 – Business Improvement District

Overview: The objective of this Cost Centre is to capture the revenues and costs related to the City collecting tax dollars for the BID, transferring those funds to the BID, as well as any payments the City makes to the BID.

BID is funded from: \$25,030 that is applied as a levy on the tax bills of its members. The City pays \$2,020 as a grant paid to the BID.

Personnel: There are no municipal staff charged to this area.

	2022 Budget	2023 Budget	Change
Property Tax	-\$24,000	-\$25,030	-\$1,030
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$24,000</u>	<u>-\$25,030</u>	<u>-\$1,030</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$26,000	\$27,050	\$1,050
Fleet	\$0	\$0	\$0
	<u>\$26,000</u>	<u>\$27,050</u>	<u>\$1,050</u>
	<u>\$2,000</u>	<u>\$2,020</u>	<u>\$20</u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- Property Tax and Other budgets were updated to reflect 2022 levies. No significant changes are anticipated for 2023.

5050 – Recreation Administration

Overview: Administration of core functions for the overall operations of the recreational department including financial (payroll, invoicing, etc.), reporting, general marketing, record keeping and other internal correspondence. The administration responds to public inquiries related to department bookings, program registrations, memberships and general facility usage, while directing other inquiries to proper staff. This area also contains the work done by the CLS Director.

Personnel: Community and Leisure Services Director, 2 Full Time and 4 Part Time Admin Staff

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$3,450	-\$3,450	\$0
Other Revenue	-\$2,000	\$0	\$2,000
	<u>-\$5,450</u>	<u>-\$3,450</u>	<u>\$2,000</u>
Wages and Benefits	\$341,880	\$353,600	\$11,720
Travel Expenses	\$0	\$0	\$0
Contractual	\$17,400	\$18,200	\$800
Utilities	\$9,300	\$7,780	-\$1,520
Supplies	\$10,000	\$12,000	\$2,000
Advertising	\$17,000	\$5,000	-\$12,000
Other	\$7,500	\$8,500	\$1,000
Fleet	\$6,700	\$6,380	-\$320
	<u>\$409,780</u>	<u>\$411,460</u>	<u>\$1,680</u>
	<u>\$404,330</u>	<u>\$408,010</u>	<u>\$3,680</u>

Service Level / Budget impact notes: We staff the administration to be open from 6:30am to 9:30pm on weekdays and 8:00am to 9:00pm on weekends. As the administration takes care of all admissions/payments for all areas, any alteration to the staffing hours will influence our hours of operations – if we want longer hours, the costs will increase; if we want to reduce staffing costs, we will need to reduce hours of operation for multiple facilities.

Notable for 2023:

- Other Revenue – Decrease (\$2,000) Other Fees Revenue as no office spaces are generating rental revenue for screen advertisements.
- Wages and Benefits – Increase (\$11,720) for cost of living and step increases.
- Utilities – Decrease (-\$1,520) to reflect anticipated expenditures.
- Supplies – Increase (\$2,000) Office Supplies to 4-yr average expenditures.
- Advertising – Decrease (-\$12,000) to 4-yr average expenditures.
- Other – Increase (\$1,000) Bank Service Charges as new point-of-sale machines have higher monthly costs, and account for the addition of a machine in the concession.

5060 – Lottery Grant

Overview: The City administers a community lotteries program that provides funding for local non-profit organizations. Saskatchewan Lotteries designates a per capita grant to each community that applies within the province from provincial lottery revenues. The City promotes the program, accepts applications and approves funding on behalf of Sask. Lotteries. At the end of each year (April 1st to March 30th) the City submits all applicant follow-up forms into Sask. Lotteries and receives a cheque. We typically use about 30% of the grant for City run events and programs, with the remaining 70% given out to community groups.

This Cost Centre exists predominantly so that Administration can properly track the revenues and expenses related to activities of the Lottery Grant Program.

Personnel: The program is run by the Program and Events Manager and the administration staff facilitate the application process, follow up reports and processing payments.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$51,070	-\$51,070	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$51,070</u>	<u>-\$51,070</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$51,070	\$51,070	\$0
Fleet	\$0	\$0	\$0
	<u>\$51,070</u>	<u>\$51,070</u>	<u>\$0</u>
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Service Level / Budget impact notes: The Cost Centre will vary from year to year based on the grant approved by Sask Lotteries. The expenses vary each calendar year depending on what time of the year the groups submit their follow up reports.

Notable for 2023:

- No significant changes anticipated.

5065 – Leisure Pass Program

Overview: The revenue is from usage within the fitness room, public skating, aquatic center, and drop-in sports. Users are now able to gain access to our facilities using the Leisure Pass or by paying the drop-in rate. The drop-in rate revenue will be applied directly to the facility that the admissions were paid and will not show up in this cost centre.

Personnel: No staffing costs are coded to this cost center. Administration time will be spent selling passes as part of their administrative function.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$69,150	-\$69,150	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$69,150</u>	<u>-\$69,150</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$1,000	\$0	-\$1,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$1,000</u>	<u>\$0</u>	<u>-\$1,000</u>
	<u><u>-\$68,150</u></u>	<u><u>-\$69,150</u></u>	<u><u>-\$1,000</u></u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- Supplies – Decrease (-\$1,000) Office Supplies to reflect 4-yr average expenditures.

5072 – LED Sign

Overview: The City owns a Community LED entry sign, which generates revenue through the sale of advertisements to businesses and non-profit groups. The City tenders out a contractor to sell the ad space for a commission. All sales and ad creations are done by the contractor.

Personnel: Minimal staff time associated with the program.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$6,000	-\$3,500	\$2,500
Other Revenue	\$0	\$0	\$0
	<u>-\$6,000</u>	<u>-\$3,500</u>	<u>\$2,500</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	<u>-\$6,000</u>	<u>-\$3,500</u>	<u>\$2,500</u>

Service Level / Budget impact notes: The staff direct all inquiries about the sign to the contractor and management is in contact periodically with the contractor.

Notable for 2023:

- Fees and Charges – Decrease (\$2,500) to reflect anticipated 2023 revenue.

5075 – Facility Maintenance

Overview: This cost centre is predominantly personnel costs associated with the upkeep of City buildings. The costs associated with materials, supplies, etc. are applied directly to the area in which the expense occurred but are budgeted within this costs centre.

Personnel: Facilities Maintenance Manager, two Full-Time and one Seasonal Building Maintenance staff.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$269,720	\$284,040	\$14,320
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$64,000	\$65,000	\$1,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$11,340	\$17,390	\$6,050
	\$345,060	\$366,430	\$21,370
	\$345,060	\$366,430	\$21,370

Service Level / Budget impact notes:

Notable for 2023:

- Wages and Benefits - Increase (\$14,320) for cost-of-living and step increases.
- Supplies – Increase (\$1,000) to account for Facility Maintenance projects.
- Fleet Expense - Increase (\$6,050) to more accurately expense the cost of maintain the Building Maintenance vehicles.

Facility Maintenance Projects

2023 Projects	Description of Project	Total Cost
Asbestos Abatement	This project will cover the costs associated with certifying City maintenance staff to perform the safe removal of low-risk asbestos containing materials and the equipment needed to carry out this work. This will allow internal staff to remove the low risk materials currently in the museum, as well as the skills needed to identify and safely deal with any low risk projects in the future. A portion of the funding will also be used to isolate the high risk materials located within the museum so that they pose no threat to staff or patrons	\$10,000
City Hall Main Floor Maintenance	This project will include the replacement of the existing carpeting, upgrading the lighting and repainting on the main floor of City Hall	\$25,000
Uniplex LED Lighting upgrade (Curling Rink & Arena Lower Level)	This will be the third year of a five year project to upgrade all lighting within the Uniplex to LED. In 2023, the Arena lower level including hallways, dressing rooms and washrooms will be completed along with the curling rink Ice Surface.	\$30,000

Future Projects	Description of Project	Total Cost
Uniplex LED Lighting (Common Areas) Year 4 of 5	This will be the 4 th year of a five year plan to upgrade all lighting to LED and the first of two years to complete the remaining common areas. The remaining common areas include the Convention Centre, Fitness Room, offices, washrooms and main lobbies.	\$25,000
Uniplex LED Lighting (Common Areas) Year 5 of 5	This will complete the 5 year project for upgrading all Uniplex lighting to LED. Common areas not completed in year 1 will be finished in year 2.	\$25,000
Arena Rubber Flooring	This project will upgrade the remaining arena dressing rooms with new rubber flooring. Roughly half of the dressing rooms have already been completed in previous years.	\$20,000
Museum/Gallery Brick Repointing	This project was initially scheduled for 2022 for both the museum and the gallery. During investigation it was determined that there are other concerns with the museum structure that is causing shifting of the bricks to occur.	\$25,000
Museum Main Floor	This project will update all lighting on the main floor of the museum with LED lighting.	\$15,000

5100 – Arena

Overview: City Staff maintain and operate the arena year-round, with the bulk of the usage taking place from September through April. The facility is used for several dry floor rentals throughout the year, but primarily the staff is concentrated outside between May and August. We do tend to do a little more in the way of maintenance projects during the period when ice is out. The facility is available between 6:30am and 11:00pm on weekdays and 7:00am and 11:00am on weekends.

Personnel: We currently have 4 full time facilities maintenance workers and 1 full time arena attendant. The Parks Supervisor position is split between the Arena cost centre and the Parks cost centre. (Administration staff is responsible for booking the facility, but that cost is coded under the Administration Cost Centre.)

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	-\$2,500	-\$2,500
Fees and Charges	-\$222,630	-\$236,500	-\$13,870
Other Revenue	-\$7,000	-\$7,000	\$0
	-\$229,630	-\$246,000	-\$16,370
Wages and Benefits	\$241,730	\$249,700	\$7,970
Travel Expenses	\$0	\$0	\$0
Contractual	\$88,830	\$95,150	\$6,320
Utilities	\$153,460	\$173,380	\$19,920
Supplies	\$47,800	\$47,800	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$32,400	\$21,110	-\$11,290
	\$564,220	\$587,140	\$22,920
	\$334,590	\$341,140	\$6,550

Service Level / Budget impact notes: We attempt to utilize the facility to its fullest throughout the year. We see the facilities greatest usage between October and March of each year, with less usage at the start and end of the season and throughout the spring/summer. During the ice season, our hours of operation cover all requested ice time.

Notable for 2023:

- Grants – Increase (-\$2,500) Grants for the Rink Affordability Grant.
- Fees and Charges – Increase (-\$13,870) based on 2023 rate increases.
- Wages and Benefits – Increase (\$7,970) for cost-of-living and step increases.
- Contractual – Increase (\$6,320) to bring Property and Liability Insurance to 2022 actual.
- Utilities – Increase (\$19,920) Power, Natural Gas and Water expenses to account for anticipated increases.
- Fleet – Decrease (-\$11,290) to better reflect the costs of the Arena’s expenses of the Leisure Services Fleet

5125 – Fitness Centre

Overview: The City operates and maintains a Fitness Centre for the use of the public, school, and organizations. The objective of the space is to promote and encourage a healthy lifestyle and is a good fit with the other recreational facilities that we operate in the Uniplex.

Personnel: The Fitness Centre is cleaned daily by custodial staff. There is some management spent on asset management of the equipment and space. Administration staff take care of admissions to the Fitness Centre.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$8,000	-\$4,000	\$4,000
Other Revenue	\$0	\$0	\$0
	<u>-\$8,000</u>	<u>-\$4,000</u>	<u>\$4,000</u>
Wages and Benefits	\$13,300	\$13,880	\$580
Travel Expenses	\$0	\$0	\$0
Contractual	\$4,290	\$2,290	-\$2,000
Utilities	\$0	\$0	\$0
Supplies	\$7,000	\$5,000	-\$2,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$24,590</u>	<u>\$21,170</u>	<u>-\$3,420</u>
	<u>\$16,590</u>	<u>\$17,170</u>	<u>\$580</u>

Service Level / Budget impact notes: The fitness room hours mirror the administration hours, any change in hours of operation could affect the administration hours and could influence revenue from users.

Notable for 2023:

- Fees and Charges – Decrease (\$4,000) Fitness Room Fees to 4-yr average revenue.
- Contractual – Decrease (-\$2,000) Contracted Maintenance Expense to 4-yr average expenditures.
- Supplies – Decrease (-\$2,000) to Maintenance Supplies and Tools and Equipment expenses.

5150 – Community Centre

Overview: City Staff coordinate and operate the Convention Centre year round. This includes communications, scheduling, set-up and take-down, rental support and custodial. The facility is staffed based on the rentals within the facility. We strive to provide excellent customer services and are taking actions to make the facility more attractive for rental groups in order to maximize the usage of the facility and improve our cost recoveries.

Personnel: 2 Full time Custodians, 1 Part Time Custodian

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$100,000	-\$100,000	\$0
Other Revenue	-\$4,000	-\$4,000	\$0
	-\$104,000	-\$104,000	\$0
Wages and Benefits	\$130,790	\$138,330	\$7,540
Travel Expenses	\$0	\$0	\$0
Contractual	\$26,020	\$28,470	\$2,450
Utilities	\$42,470	\$51,470	\$9,000
Supplies	\$35,000	\$35,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$234,280	\$253,270	\$18,990
	\$130,280	\$149,270	\$18,990

Service Level / Budget impact notes: The facility is available year-round and we staff into the early morning hours for larger events like weddings and other celebrations. We provide more services than some of the other rental spaces in the community including set-up, take-down, and clean-up and staff each function. Providing an option where we provide less services at a reduced rate may be an option in getting more rentals but has its drawbacks as well.

Notable for 2023:

- Wages and Benefits – Increase (\$7,540) for cost-of-living and step increases.
- Contractual – Increase (\$2,450) to bring Property and Liability Insurance to 2022 actual.
- Utilities – Increase (\$9,000) to Power, Natural Gas, and Water Expenses.

The \$15,000 allocated to Furniture, Fixtures and Equipment annually will be used for further improvements to the audio and video set-up within the space. The goal will be to improve the functionality of the meeting room spaces to expand our ability to host a broader range of renters and provide a higher level of service.

5200 – Curling Rink

Overview: City Staff coordinate and operate the Curling Rink from April to mid-October. This includes communications, scheduling, set-up and take-down, rental support and custodial. Most of our usage takes place when the curling rink ice is in between October and April – during which time we lease the space to the Humboldt Curling Club, who takes care of their own custodial, ice maintenance and operating the lounge. Within the lease we take care of maintenance of the facility and the ice plant.

Personnel: No staffing costs are coded directly to the curling rink. There are some staffing hours associated with building maintenance, custodial and set-up/take-down which are coded to other areas.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	-\$2,500	-\$2,500
Fees and Charges	-\$56,160	-\$57,500	-\$1,340
Other Revenue	\$0	\$0	\$0
	<u>-\$56,160</u>	<u>-\$60,000</u>	<u>-\$3,840</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$38,550	\$42,570	\$4,020
Utilities	\$55,740	\$65,700	\$9,960
Supplies	\$8,500	\$7,700	-\$800
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$102,790</u>	<u>\$115,970</u>	<u>\$13,180</u>
	<u>\$46,630</u>	<u>\$55,970</u>	<u>\$9,340</u>

Service Level / Budget impact notes: As with our other facilities, we provide opportunity for groups to rent the space when the ice is out at any time throughout the day. The Curling Rink does not have as many amenities as the arena and convention centre, primarily seating and tables.

Notable for 2023:

- Grants – Increase (-\$2,500) Grants for the Rink Affordability Grant.
- Fees and Charges – Increase (-\$1,340) Curling Rink Fees for 2023 rate increases.
- Contractual – Increase (\$4,020) to bring Property and Liability Insurance to 2022 actual.
- Utilities – Increase (\$9,960) Power, Natural Gas, and Water Expenses.

5250 – Aquatic Centre

Overview: City Staff coordinate and operate the Aquatic Centre year round. This includes communications, set-up and take-down, rental support and custodial. The Aquatic Centre provides public swimming, swimming lessons, programs and private rental opportunities. The space also is home to a speed swimming club. The majority of maintenance is taken care of by the pool technician or other pool staff. We have an annual 3 week shut down to drain the pool and do major and minor repairs. The facility is aging, but we are committed to keeping it in the best shape possible.

Personnel: We have a full time Aquatics Manager and a number of part-time lifeguards. The number of lifeguards fluctuates, but the hours remain relatively consistent.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$175,000	-\$189,000	-\$14,000
Other Revenue	\$0	\$0	\$0
	-\$175,000	-\$189,000	-\$14,000
Wages and Benefits	\$273,180	\$281,990	\$8,810
Travel Expenses	\$0	\$0	\$0
Contractual	\$48,940	\$48,320	-\$620
Utilities	\$102,310	\$124,000	\$21,690
Supplies	\$50,000	\$49,000	-\$1,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$474,430	\$503,310	\$28,880
	\$299,430	\$314,310	\$14,880

Service Level / Budget impact notes: The pool maintains a fairly standard schedule, which changes some depending on the time of year for things like the local swim club season and swimming lessons. The service levels are determined by demand and availability of staff. If a decision was made to increase public availability, we would be looking at increased staffing and operational costs. Decreasing services would reduce some staffing costs but would also decrease revenue and limit accessibility.

Notable for 2023:

- Fees and Charges – Increase (-\$14,000) revenues to 2023 rates.
- Wages and Benefits – Increase (\$8,810) for cost of living and step increases.
- Utilities – Increase (\$21,690) Power, Natural Gas, and Water expenses.
- Supplies – Decrease (-\$1,000) Office Supplies to 4-yr average expenditures.

5260 – Concessions

Overview: The City operates a concession within the Uniplex and supports vending machines throughout the facility. Through the concession we supply food and non-alcoholic beverages for programs and events throughout the facility. We also run a hot lunch program for the High School and do small in-house caterings. The concession sees the most use during major events like the On Stage Dance Festival, Humboldt Bronco Games and Tournaments. During the majority of evenings and weekends the facility is able to operate with a small staff. The concession has a high staffing cost due to the unionized staff, which makes it difficult to make a profit in the facility, although we have consistently been around the break-even mark in recent years.

Personnel: We have a full-time Food Services Manager, a part-time Senior Food Services Clerk and several part-time concession workers.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$246,130	-\$249,110	-\$2,980
Other Revenue	\$0	\$0	\$0
	<u>-\$246,130</u>	<u>-\$249,110</u>	<u>-\$2,980</u>
Wages and Benefits	\$142,890	\$145,650	\$2,760
Travel Expenses	\$0	\$0	\$0
Contractual	\$3,500	\$5,000	\$1,500
Utilities	\$950	\$670	-\$280
Supplies	\$98,790	\$97,790	-\$1,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$246,130</u>	<u>\$249,110</u>	<u>\$2,980</u>
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Service Level / Budget impact notes: Anticipate that the Concession area can operate at a break-even level.

Notable for 2023:

- Fees and Charges – Increase (-\$2,980) revenue to continue to have cost centre at break-even.
- Wages and Benefits – Increase (\$2,760) for cost-of-living increases.
- Contractual – Increase (\$1,500) Contracted Maintenance to 4-yr average expenditures.
- Supplies – Decrease (-\$1,000) Maintenance Supplies to 4-yr average expenditures.

5300 – Parks and Playgrounds

Overview: This cost centre covers grass cutting, trimming, maintenance of park structures, playgrounds, and other assets including the skateboard park, irrigation systems and outdoor rinks. Costs associated with parks snow removal and the work shop at Centennial Park are all contained within this cost centre.

Personnel: Our Arena staff transitions over to the Parks once the ice comes out (4 full time facilities maintenance staff, 1 arena attendant and Parks Supervisor) and we hire 3 to 5 summer students for up to 18 weeks each summer.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$6,000	-\$8,000	-\$2,000
Fees and Charges	-\$28,000	-\$22,000	\$6,000
Other Revenue	-\$75,000	\$0	\$75,000
	-\$109,000	-\$30,000	\$79,000
Wages and Benefits	\$228,670	\$237,020	\$8,350
Travel Expenses	\$0	\$0	\$0
Contractual	\$26,150	\$25,040	-\$1,110
Utilities	\$29,150	\$32,850	\$3,700
Supplies	\$42,000	\$45,700	\$3,700
Advertising	\$0	\$0	\$0
Other	\$12,260	\$10,130	-\$2,130
Fleet	\$86,400	\$96,770	\$10,370
	\$424,630	\$447,510	\$22,880
	\$315,630	\$417,510	\$101,880

Service Level / Budget impact notes: Service levels in the Parks fluctuate depending on the month, which affects things like frequency of grass cutting, frequency of sports field maintenance, weed and pest control spraying schedule, etc. A normal grass cutting rotation takes about one week (including sports fields and cemeteries).

Notable for 2023:

- Grants – Increase (-\$2,000) Federal Employment Grant to 2022 actuals.
- Fees and Charges – Decrease (\$6,000) for changes to the school contract for snow/grass services.
- Other Revenue – Decrease (\$75,000) for removal of the donations for the Bill Brecht Playground.
- Wages and Benefits – Increase (\$8,350) for cost-of-living and step increases.
- Contractual – Transfer (-\$1,110) to Information Technology (3020).
- Utilities – Increase (\$3,700) for Power and Water expenses.
- Supplies – Increase (\$3,700) Fuel Supplies Expense to 4-yr average expenditures.
- Other – Decrease (-\$2,130) Interest Expense for Centennial Park Loan.
- Fleet – Increase (\$10,370) to better reflect the costs of Parks expenses of the Leisure Services Fleet

The \$15,000 allocated to Parks projects will be used to work with a community group of former Water Ridge Park committee members to complete upgrades to the main entrance to the park. The initial discussion included upgrading the entrance space to be more inviting and improve accessibility, including seating and landscaping features, as well as improved park signage.

5310 – Spray Park

Overview: The City maintains a spray park at Water Ridge Park. This was a community funded project that was built in a community space, to be maintained by the City.

Personnel: We have limited staffing time associated with the Spray Park, mostly in the form of routine checks, minor maintenance, and year-end winterizing.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$310	\$70	-\$240
Utilities	\$11,570	\$13,570	\$2,000
Supplies	\$1,500	\$1,500	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$13,380	\$15,140	\$1,760
	\$13,380	\$15,140	\$1,760

Service Level / Budget impact notes: The Park typically runs from May long weekend to September long weekend, to ensure that we don't have issues with freezing lines. The water is on a timer that typically is set for a 12-hour span (8am to 8pm) during those months. The water used in the spray park drains right into the body of water beside the park where water is drawn for golf course irrigation.

Notable for 2023:

- Utilities – Increase (\$2,000) Water costs to 4-yr average expenditures.

5320 – Community Gardens

Overview: The City partnered in the developed of a community garden by the Water Treatment Plant. The garden is on City property and the day-to-day operations are undertaken by a non-profit group. The city absorbs the costs associated with the water supplied to the garden and some minor requests related to maintenance and the start and end of the season. Now that the garden is re-established at its permanent location, there should be minimal costs. There is some revenue that we generate for the plots each year as well. This is administered through our administration.

Personnel: Minimal staffing of parks staff

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$1,000	-\$1,000	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$1,000</u>	<u>-\$1,000</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$510	\$910	\$400
Supplies	\$1,500	\$1,500	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$2,010</u>	<u>\$2,410</u>	<u>\$400</u>
	<u>\$1,010</u>	<u>\$1,410</u>	<u>\$400</u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- No significant changes anticipated.

5330 – Weed and Insect Control

Overview: The City sprays for mosquitos, weeds, insects, and other infections within the Parks system. The type of year we have dictates a lot of what we spray and the frequency. We currently have an old half ton truck with a mounted sprayer tank on the back that is utilized only for that job.

Personnel: Roughly 25 hours/week during the park season (April through September) – very dependent on weather conditions and type of year.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$9,570	\$9,710	\$140
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$7,000	\$7,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$16,570</u>	<u>\$16,710</u>	<u>\$140</u>
	<u>\$16,570</u>	<u>\$16,710</u>	<u>\$140</u>

Service Level / Budget impact notes: The service level for our spraying is dictated by the type of year we have. Annually we attempt to spray for weeds in all park spaces and trails. We also spray for bugs and mosquitoes to the extent that it is needed.

Notable for 2023:

- No significant changes anticipated.

5360 – Urban Beautification

Overview: The Urban Beautification program focuses on all parks related beautification projects. This includes all landscaped areas, flower gardens, planters, entry signs and other beautification projects within the department. The cost center was established to highlight the funding being directed at these types of projects which in the past were simply absorbed within the 5300- Parks and Playground cost centre.

Personnel: There is no staffing costs allocated to this program.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$15,000	\$8,000	-\$7,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$15,000</u>	<u>\$8,000</u>	<u>-\$7,000</u>
	<u>\$15,000</u>	<u>\$8,000</u>	<u>-\$7,000</u>

Service Level / Budget impact notes:

In 2021, we began to monitor and track the current inventory of urban beautification assets and their maintenance costs more closely. We will look at new projects and improvements to current assets that can be considered by Council for funding in future years.

Notable for 2023:

- Supplies – Decrease (\$7,000) Other Supplies expense to 4-yr average expenditures.

5370 – Urban Forest

Overview: This program undertakes all planning, planting, maintenance and keeping an inventory of trees on boulevards, in parks and along trails. For a number of years, the Urban Forest has seen a lot of new trees being planted on an annual basis, but very little spent on maintaining the current inventory of trees. The costs associated with this cost centre will be associated with the purchase of new trees, maintenance of existing trees and keeping an accurate inventory on the overall health of our urban forest.

Personnel: Costs associated with planting, watering, pruning and planning of the program have been part of the Parks staff cost centre.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$3,330	\$3,470	\$140
Travel Expenses	\$0	\$0	\$0
Contractual	\$29,000	\$29,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$1,000	\$1,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$33,330</u>	<u>\$33,470</u>	<u>\$140</u>
	<u>\$33,330</u>	<u>\$33,470</u>	<u>\$140</u>

Service Level / Budget impact notes: Ideally the full inventory of trees within our community should have some form of pruning done every 7 years. We currently are working on trees on a case-by-case basis as they become issues, but a better strategy for long term viability of our urban forest needs to be created.

Notable for 2023:

- No significant changes anticipated.

5380 – Trail System

Overview: The City maintains and is actively planning and looking to develop additional trail systems to connect Humboldt. Costs associated with the trail system include some spraying, leveling, grass cutting and snow removal.

Personnel: There is minimal staffing associated with this area at this point, as the trail system only has a limited number of areas that are maintained. A large portion of the time is spent keeping them clear of snow in the winter.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$3,310	\$6,890	\$3,580
Travel Expenses	\$0	\$0	\$0
Contractual	\$100	\$100	\$0
Utilities	\$0	\$0	\$0
Supplies	\$2,000	\$2,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$4,910	\$4,910
	<u>\$5,410</u>	<u>\$13,900</u>	<u>\$8,490</u>
	<u>\$5,410</u>	<u>\$13,900</u>	<u>\$8,490</u>

Service Level / Budget impact notes: In the winter we attempt to get out as soon as we are able after a normal snowfall. The trails are not our top priority, as we need to get entrances and parking lots around the Uniplex cleared first. The trails are not cleared on a weekly basis if snow fall does not warrant. The grass on the Wildlife trail is cut 2 or 3 times per year and an MOU is being developed between the City and Wildlife Foundation on determining the proper amount of maintenance for that trail.

Notable for 2023:

- Wages and Benefits – Increase (\$3,580) for cost-of-living and step increases, and to better reflect staffing time on maintaining the Trails.
- Fleet – Increase (\$4,910) Fleet Expense to better reflect the cost of maintaining the equipment used within the Trails System.

5390 – Historical Campground

Overview: This cost centre has been created to capture the revenues and expenses associated with the Humboldt Campground. The campground was previously operated by the Humboldt Chamber of Commerce with most revenues and costs associated with the property behind handled by the organization

Personnel: No staffing costs are recognized in this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$16,000	\$16,000
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$0</u>	<u>\$16,000</u>	<u>\$16,000</u>
	<u>\$0</u>	<u>\$16,000</u>	<u>\$16,000</u>

Service Level / Budget impact notes: Administration is currently working on an RFP process to explore options for potential operators of the campground in 2023. It is unclear at this point what the operational model for the campground will look like, but Administration believes that the net cost to the City should not exceed the costs already built into the budget.

Notable for 2023:

- Contractual – Transfer (\$16,000) in from Economic Development (4500).

5400 – Recreation Special Events

Overview: This cost centre includes several programs and events that take place throughout the year including City Wide Registration, Canada Day, Adult Drop-In Sports, Awards Recognition, etc. It also absorbs costs associated with planning and facilitating larger events by management.

Personnel: This cost centre includes staffing costs for the Program and Events Manager.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$2,000	-\$2,000	\$0
Fees and Charges	-\$3,000	-\$3,000	\$0
Other Revenue	-\$1,500	-\$1,500	\$0
	<u>-\$6,500</u>	<u>-\$6,500</u>	<u>\$0</u>
Wages and Benefits	\$71,880	\$73,110	\$1,230
Travel Expenses	\$0	\$0	\$0
Contractual	\$18,500	\$15,000	-\$3,500
Utilities	\$0	\$0	\$0
Supplies	\$4,000	\$4,000	\$0
Advertising	\$0	\$0	\$0
Other	\$20,000	\$20,000	\$0
Fleet	\$0	\$0	\$0
	<u>\$114,380</u>	<u>\$112,110</u>	<u>-\$2,270</u>
	<u><u>\$107,880</u></u>	<u><u>\$105,610</u></u>	<u><u>-\$2,270</u></u>

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- Wages and Benefits – Increase (\$1,230) for cost-of-living increases.
- Contractual – Decrease (\$3,500) to 4-yr average expenditures.

5410 – Summer Sizzler

Overview: The City of Humboldt takes the lead on a 5 day summer exhibition that takes place in June of each year. The event is a collection of local and provincial organizations that work together to put on the event.

Personnel: No staffing time is expensed to the Summer Sizzler.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$4,000	-\$4,000	\$0
Fees and Charges	-\$25,000	-\$25,000	\$0
Other Revenue	\$0	\$0	\$0
	-\$29,000	-\$29,000	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$17,000	\$17,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$2,000	\$2,000	\$0
Advertising	\$10,000	\$10,000	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$29,000	\$29,000	\$0
	\$0	\$0	\$0

Service Level / Budget impact notes: Currently we oversee the marketing of the overall event and the coordination of the groups involved. We also fill in some of the gaps in the schedule with different events and attractions depending on the year. We also take care of a lot of the set-up and take-down and the rental of equipment.

Notable for 2023:

- No significant changes anticipated.

5420 – Joint Use Administration

Overview: The joint use program between the Horizon School Division, Saskatoon Greater Catholic School Division and the City of Humboldt is administered by the City. The program’s objective is to see greater use of city and school run facilities, both of which are largely subsidized by the same taxpayer. The program enables the four schools within the City to utilize City-run facilities at no charge during the school day and allows the residents of Humboldt to utilize the schools (gyms, meeting rooms, etc.) during non-school hours.

Our Administration oversees the program by taking bookings for both the schools and the City facilities. The main cost of the program is the hiring of a company to unlock and lock up the schools before and after rental groups. The cost is split three ways between the three partners.

Personnel: The Program and Events Manager oversees the program, with the administration staff dealing with the bookings and tracking of the program.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$13,000	-\$10,000	\$3,000
Other Revenue	\$0	\$0	\$0
	<u>-\$13,000</u>	<u>-\$10,000</u>	<u>\$3,000</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$19,000	\$10,000	-\$9,000
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$19,000</u>	<u>\$10,000</u>	<u>-\$9,000</u>
	<u>\$6,000</u>	<u>\$0</u>	<u>-\$6,000</u>

Service Level / Budget impact notes: As we transition some of the joint use programming away from contractors and have introduced a new rate plan for the program, administration is expecting to see the program be a net zero cost for the City in 2023 and a begin to generate a small net profit for the City in 2024 and beyond.

Notable for 2023:

- Fees and Charges – Decrease (\$3,000) Program Revenues to reflect new rate agreement.
- Contractual – Decrease (-\$9,000) Contractual Services to reflect new Joint use agreement.

5430 – Leisure Services Fleet

Overview: This cost centre is for the tracking of total expenses of the 19 vehicles and pieces of equipment within the Leisure Services area and to budget for the replacement of those items.

Personnel: There are no personnel costed to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$34,230	\$34,900	\$670
Utilities	\$0	\$0	\$0
Supplies	\$34,630	\$42,840	\$8,210
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	-\$142,240	-\$154,060	-\$11,820
	<u>-\$73,380</u>	<u>-\$76,320</u>	<u>-\$2,940</u>
	<u>-\$73,380</u>	<u>-\$76,320</u>	<u>-\$2,940</u>

Service Level / Budget impact notes: There are no service level impacts.

Notable for 2023:

- Supplies – Increase (\$8,210) Fuel Supplies Expense to 2022 actuals.
- Fleet – Increase (-\$11,820) Fleet Bill Outs to increase reserve contributions required to maintain future fleet replacements.

The -\$76,320 reflects the contribution to the Fleet Reserve for future vehicle replacements.

5450 – Library

Overview: The City provides a grant directly to the Wapiti Regional Library, which in turn is used to pay for Library staff, materials, technology support, and other support costs at the Reid Thompson Library. The City owns the building and capital assets in the building and funds the utilities, maintenance, and replacement of those assets.

Personnel: The City pays for a summer student and receives a small amount of grant revenue to offset some of the cost. A portion of the City’s employee that provides custodian services to the Library building is also included in the cost of wages and benefits.

The Librarian and other Library Staff are paid by Wapiti from the grant funding paid to them by the City.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$2,700	-\$1,580	\$1,120
Fees and Charges	-\$2,000	-\$2,000	\$0
Other Revenue	\$0	\$0	\$0
	-\$4,700	-\$3,580	\$1,120
Wages and Benefits	\$21,570	\$22,260	\$690
Travel Expenses	\$300	\$150	-\$150
Contractual	\$21,510	\$23,210	\$1,700
Utilities	\$15,790	\$14,720	-\$1,070
Supplies	\$6,700	\$5,800	-\$900
Advertising	\$500	\$400	-\$100
Other	\$141,210	\$141,210	\$0
Fleet	\$0	\$0	\$0
	\$207,580	\$207,750	\$170
	\$202,880	\$204,170	\$1,290

Service Level / Budget impact notes: No adjustments to service levels have been included in this budget.

Notable for 2023:

- Grants – Decrease (\$1,120) for a reduction in grant received for Summer Student position.
- Contractual – Increase (\$1,700) as per Library requested budget.
- Utilities – Decrease (-\$1,070) as per Library requested budget.

5500 – Cultural Services Administration

Overview: This area includes overall management of the department, grant writing, and work for the Board of Directors. This area includes costs associated with staff development, website and IT work, memberships, office and cleaning supplies, advertising, consignor payouts and fundraising activities.

Personnel: All personnel for the department are budgeted to this area; Cultural Services Director, Museum Supervisor, Museum Gallery Clerk, two Cultural Programmers, and four summer students.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$55,980	-\$60,980	-\$5,000
Fees and Charges	-\$11,850	-\$16,030	-\$4,180
Other Revenue	-\$200	\$0	\$200
	-\$68,030	-\$77,010	-\$8,980
Wages and Benefits	\$368,300	\$383,300	\$15,000
Travel Expenses	\$5,000	\$2,500	-\$2,500
Contractual	\$11,680	\$10,930	-\$750
Utilities	\$0	\$570	\$570
Supplies	\$10,850	\$12,200	\$1,350
Advertising	\$13,500	\$4,000	-\$9,500
Other	\$400	\$400	\$0
Fleet	\$0	\$0	\$0
	\$409,730	\$413,900	\$4,170
	\$341,700	\$336,890	-\$4,810

Service Level / Budget impact notes: There are no service level impacts.

Notable for 2023:

- Grants – Increase (-\$5,000) Provincial Grants for the Heritage Saskatchewan Grant.
- Fees and Charges – Increase (-4,180) Program Revenue for anticipated increase in events.
- Wages and Benefits – Increase (\$15,000) for cost-of-living and step increases.
- Travel – Decrease (-\$2,500) to 4-yr average expenditures.
- Supplies – Increase (\$1,350) Program Supplies for anticipated increase in programming.
- Advertising – Decrease (-\$9,500) to 4-yr average expenditures.

5600 – Museum Building

Overview: The city owns the museum building and capital assets, including the 22,000 artifacts and archival records in the collection. Costs include utilities, as well as property insurance, equipment, and maintenance of fire alarm panel, sprinkler system, security system and elevator.

The area includes the costs associated with heritage and cultural education and public programs, such as tours of the museum, archives activities, and events such as Culture Days.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$1,200	-\$1,500	-\$300
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$1,200</u>	<u>-\$1,500</u>	<u>-\$300</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$12,420	\$13,210	\$790
Utilities	\$19,130	\$19,670	\$540
Supplies	\$14,500	\$14,500	\$0
Advertising	\$0	\$0	\$0
Other	\$4,000	\$4,000	\$0
Fleet	\$0	\$0	\$0
	<u>\$50,050</u>	<u>\$51,380</u>	<u>\$1,330</u>
	<u>\$48,850</u>	<u>\$49,880</u>	<u>\$1,030</u>

Service Level / Budget impact notes:

- There are no service level impacts

Notable for 2023:

- No significant changes anticipated.

5650 – Gallery Building

Overview: The city owns the gallery building and capital assets in the building. Costs include utilities, property insurance, equipment, as well as maintenance of fire alarm panel, sprinkler system, security system and elevator.

The area includes the costs associated with exhibitions, arts education and public programs, such as tours of the art exhibits, and events such as concerts, opening receptions, and public workshops.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$800	-\$1,000	-\$200
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$800</u>	<u>-\$1,000</u>	<u>-\$200</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$16,030	\$17,860	\$1,830
Utilities	\$11,490	\$10,950	-\$540
Supplies	\$16,000	\$16,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$43,520</u>	<u>\$44,810</u>	<u>\$1,290</u>
	<u>\$42,720</u>	<u>\$43,810</u>	<u>\$1,090</u>

Service Level / Budget impact notes: There are no service level impacts.

Notable for 2023:

- Contractual – Increase (\$1,830) to bring Property and Liability costs to 2022 actual.

5700 – Original Humboldt

Overview: The city owns the 80-acre parcel of land, and the assets on the land.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$6,000	-\$6,000	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$6,000</u>	<u>-\$6,000</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$6,000	\$6,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Service Level / Budget impact notes:

- No changes to service levels.

Notable for 2023:

- No changes anticipated.

5800 – Public Art

Overview: The city owns the collection of public art and is responsible for its maintenance.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$10,000	\$0	\$10,000
Fees and Charges	\$0	\$0	\$0
Other Revenue	-\$2,000	-\$2,000	\$0
	<u>-\$12,000</u>	<u>-\$2,000</u>	<u>\$10,000</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$26,000	\$4,000	-\$22,000
Utilities	\$0	\$0	\$0
Supplies	\$6,000	\$6,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$32,000</u>	<u>\$10,000</u>	<u>-\$22,000</u>
	<u>\$20,000</u>	<u>\$8,000</u>	<u>-\$12,000</u>

Service Level / Budget impact notes: Ability to complete maintenance is dependent upon current building owners.

Notable for 2023:

- Grants – Decrease (\$10,000) for one-time Reconciliation Grant.
- Contractual – Decrease (\$20,000) for one-time Reconciliation Project, decrease (\$2,000) to 4-yr average expenditures.

5900 – Water Tower

Overview: The city owns the water tower structure and the capital assets in the building. Costs include power and the security system, as well as miscellaneous maintenance supplies.

Personnel: There are no employee costs budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$2,540	-\$2,540	\$0
Fees and Charges	-\$3,000	-\$3,000	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$5,540</u>	<u>-\$5,540</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$2,040	\$2,270	\$230
Utilities	\$710	\$710	\$0
Supplies	\$2,700	\$2,700	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	<u>\$5,450</u>	<u>\$5,680</u>	<u>\$230</u>
	<u>-\$90</u>	<u>\$140</u>	<u>\$230</u>

Service Level / Budget impact notes:

- Revenue includes admissions to tour the tower, donations of \$500 for each step, and fund-raising efforts by the Water Tower Committee volunteers.

Notable for 2023:

- No significant changes anticipated.

6050 – Waste Management

Overview: This cost centre is for the cost to the City for the services provided by REACT for the collection and disposal of solid waste, along with the monthly fees charged to residential properties for the service.

Personnel: There are no City personnel charged to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$381,600	-\$543,230	-\$161,630
Other Revenue	\$0	\$0	\$0
	-\$381,600	-\$543,230	-\$161,630
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$387,790	\$593,230	\$205,440
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$387,790	\$593,230	\$205,440
	\$6,190	\$50,000	\$43,810

Service Level / Budget impact notes: The new agreement with REACT requires a significant increase in solid waste costs for utility users. The Revenues and Expenditures can fluctuate slightly as the total amount of properties on the cart program can change.

Notable for 2023:

- Fees and Charges – Increase (-\$161,630) General Fees to reflect the increase in the cart program and Capital and Operating Levy.
- Contractual – Increase (\$189,100) for the increase in costs of the cart program, and increase (16,340) for an increase in the Capital and Operating Levy.

6150 – Cemetery Administration

Overview: This area consists of all costs relating to cemetery operations at the two City cemeteries as well as the St. Elizabeth Convent cemetery. This includes burials, grounds keeping and mowing, sale of cemetery plots, columbarium sales and headstone maintenance.

Personnel: Staff time related to burials and maintenance is allocated to this cost centre.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$45,000	-\$45,000	\$0
Other Revenue	\$0	\$0	\$0
	-\$45,000	-\$45,000	\$0
Wages and Benefits	\$8,820	\$9,130	\$310
Travel Expenses	\$0	\$0	\$0
Contractual	\$20,000	\$20,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$1,000	\$1,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$5,400	\$7,490	\$2,090
	\$35,220	\$37,620	\$2,400
	-\$9,780	-\$7,380	\$2,400

Service Level / Budget impact notes:

- No increase in service levels.

Notable for 2023:

- Fleet – Increase (\$2,090) Fleet Expense to better reflect the cost of maintaining the equipment used within the Cemeteries.

6250 – Mobility Van

Overview: This area includes the costs to operate the City’s Mobility Van which is a service available to Humboldt and area residents that have mobility issues. The service is contracted out to Direct Taxi/Dave Wanhella. The contract costs include the costs of the driver and the storage cost to have the van stored inside. The City charges a fee for this service in accordance with the City’s Mobility Van Policy.

Personnel: No personnel costs are budgeted in this area as the service is contracted out.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$4,800	-\$4,800	\$0
Fees and Charges	-\$7,500	-\$7,500	\$0
Other Revenue	\$0	\$0	\$0
	-\$12,300	-\$12,300	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$54,360	\$54,360	\$0
Utilities	\$0	\$0	\$0
Supplies	\$500	\$500	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$17,160	\$21,500	\$4,340
	\$72,020	\$76,360	\$4,340
	\$59,720	\$64,060	\$4,340

Service Level / Budget impact notes: No significant changes anticipated.

Notable for 2023:

- Fleet – Increase (\$4,340) Fleet Expense to represent an increase in maintaining the Mobility Van.

6350 – Transit Fleet

Overview: This cost centre is for the tracking of expenses of the Mobility Van and to budget for the replacement of those items.

Personnel: No personnel costs are budgeted in this area as the service is contracted out.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$8,160	\$9,000	\$840
Utilities	\$0	\$0	\$0
Supplies	\$4,000	\$7,500	\$3,500
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	-\$17,160	-\$21,500	-\$4,340
	<u>-\$5,000</u>	<u>-\$5,000</u>	<u>\$0</u>
	<u>-\$5,000</u>	<u>-\$5,000</u>	<u>\$0</u>

Service Level / Budget impact notes: There are no significant changes.

Notable for 2023:

- Supplies – Increase (\$3,500) Fuel Supplies Expense to reflect 2022 actuals.
- Fleet – Decrease (-\$4,340) shown here is expensed to the Mobility Van Cost Centre.

The resulting -\$5,000 reflects the contribution to reserves to plan for replacement of fleet vehicles and equipment.

6400 – Other Public Health

Overview: This cost centre captures revenues and expenses for activities related to the Public Health areas that do not have dedicated Cost Centres.

Personnel: There are no staff costs associated with this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$8,300	\$5,000	-\$3,300
Fleet	\$0	\$0	\$0
	\$8,300	\$5,000	-\$3,300
	\$8,300	\$5,000	-\$3,300

Service Level / Budget impact notes:

Notable for 2023:

- Other – Decrease (\$3,300) as per Housing Authority anticipated loss. This covers Housing Authority deficit that will result in the City’s 5% share of the loss.

7050 – Transportation Admin

Overview: Includes partial administrative wages (asset management, project design, tendering, coordination, etc.), insurance for facilities, staff development/education, department professional consulting services (design, testing or assistance related), software/office expenses and the storm water rebate program.

Personnel: This area has administrative and support staff primarily spread over this cost centre and utility administration.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$326,250	\$328,610	\$2,360
Travel Expenses	\$2,000	\$1,500	-\$500
Contractual	\$27,060	\$25,020	-\$2,040
Utilities	\$2,900	\$3,060	\$160
Supplies	\$15,200	\$11,390	-\$3,810
Advertising	\$0	\$0	\$0
Other	\$5,000	\$0	-\$5,000
Fleet	\$7,260	\$13,870	\$6,610
	<u>\$385,670</u>	<u>\$383,450</u>	<u>-\$2,220</u>
	<u>\$385,670</u>	<u>\$383,450</u>	<u>-\$2,220</u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits - Increase (\$2,360) to account for cost of living and step increases. Actual increase is higher but recognized in other cost centres as a change in staffing costs allocations was conducted.
- Contractual – Increase (\$460) for Insurance costs and transfer (-\$2,500) out CN parking lot rent to Bylaw Enforcement (4200).
- Supplies – Decrease (-\$1,000) to bring Maintenance Supplies to 4-yr average expenditures. Transfer (-\$2,810) out City Reporter costs to Information Technology (3020).
- Other – Transfer (-\$5,000) out Stormwater Rebate Expense to StormWater Cost Centre (7150).
- Fleet – Increase (\$6,610) Fleet Expense to better reflect the cost of maintaining the equipment used within Transportation Admin.

7075 – Street Lighting

Overview: Primarily this cost centre reflects the expenses of SaskPower for the power and maintenance of all street lights in the City.

Personnel: No staff time is budgeted to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$143,140	\$158,140	\$15,000
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$2,980	\$0	-\$2,980
	<u>\$146,120</u>	<u>\$158,140</u>	<u>\$12,020</u>
	<u>\$146,120</u>	<u>\$158,140</u>	<u>\$12,020</u>

Service Level / Budget impact notes:

Notable for 2023:

- Utilities – Increase (\$15,000) Power expenses to reflect 2022 actuals.
- Fleet – Decrease (-\$2,980) Fleet Expense as it was determined minimal equipment costs should be expensed to Street Lighting.

7100 – Street Systems

Overview: Revenues include the Canada Community Building Fund (previously Gas Tax Grant) and the Urban Highway Connector program. Expenses include asphalt hot mix repairs to existing roads, pothole repairs (cold mix), and sand slurry seal or other road treatments.

Personnel: Transportation staff dedicates moderate time to this account during the spring, summer and fall months. Many of these expenses are related to contractual services.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	-\$397,700	-\$44,000	\$353,700
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$397,700</u>	<u>-\$44,000</u>	<u>\$353,700</u>
Wages and Benefits	\$61,200	\$81,180	\$19,980
Travel Expenses	\$0	\$0	\$0
Contractual	\$274,000	\$274,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$32,700	\$32,700	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$36,320	\$86,410	\$50,090
	<u>\$404,220</u>	<u>\$474,290</u>	<u>\$70,070</u>
	<u>\$6,520</u>	<u>\$430,290</u>	<u>\$423,770</u>

Service Level / Budget impact notes: No Service level changes to note.

Notable for 2023:

- Grants – Increase (-\$9,000) the Urban Highway Connector Program Grant as per the new agreement. Transfer (\$362,700) out Canada Community-Building Fund grant to Taxation and Grants (3000).
- Wages and Benefits – Increase (\$19,980) to account for cost of living and step increases, as well as staff spending more times in Street Systems the previous years.
- Fleet – Increase (\$50,090) Fleet Expense to better reflect the cost of maintaining the equipment used within Street Systems.

7120 – Street Sweeping

Overview: This Cost Centre is to reflect all costs associated with the street sweeping of City streets.

Personnel: One operator performs this duty periodically throughout spring, summer and fall.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$20,430	\$16,660	-\$3,770
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$58,330	\$35,140	-\$23,190
	\$78,760	\$51,800	-\$26,960
	\$78,760	\$51,800	-\$26,960

Service Level / Budget impact notes: Typically, 2 City wide sweeps are performed. The downtown is swept every Friday morning during the summer. Other sweeping occurs as needed for operational effectiveness. No level of service changes anticipated unless changed by policy further in the year.

Notable for 2023:

- Wages and Benefits – Decrease (-\$3,770) as staff has spent time focused in other areas.
- Fleet – Decrease (\$23,190) Fleet Expense to better reflect the cost of maintaining the equipment used within Street Sweeping.

7150 – Storm Water Infrastructure

Overview: Revenues include the Storm Water Levy (Utility bills), Expenses include culvert replacements, ditch cleaning, catch basin repairs, storm sewer flushing, and interest expenses for superpipe and centennial park storm water work loans. Majority of revenue in this account goes toward capital investments for storm water improvements.

Personnel: Staff typically perform repairs as needed on the storm water infrastructure.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$656,720	-\$669,450	-\$12,730
Other Revenue	\$0	\$0	\$0
	-\$656,720	-\$669,450	-\$12,730
Wages and Benefits	\$38,180	\$40,630	\$2,450
Travel Expenses	\$0	\$0	\$0
Contractual	\$72,900	\$70,000	-\$2,900
Utilities	\$0	\$0	\$0
Supplies	\$13,000	\$13,000	\$0
Advertising	\$0	\$0	\$0
Other	\$64,650	\$69,190	\$4,540
Fleet	\$36,320	\$29,350	-\$6,970
	\$225,050	\$222,170	-\$2,880
	-\$431,670	-\$447,280	-\$15,610

Service Level / Budget impact notes: Repairs to be performed where needed.

Notable for 2023:

- Fees and Charges – Increase (-\$12,730) for an anticipated increase in StormWater Levy on Multifamily and commercial properties.
- Wages and Benefits – Increase (\$2,450) for cost of living and step increases.
- Contractual – Decrease (-\$2,900) for removal of Lanigan Creek Dellwood Brook Membership.
- Other – Decrease (-\$2,960) is from interest on loan for Superpipe, transfer (\$5,000) from Transportation Admin (7050), and increase (\$2,500) for 4-yr average expenditures of Stormwater Rebates.
- Fleet – Decrease (\$-6,970) Fleet Expense to better reflect the cost of maintaining the equipment used within the Storm Water.

7170 – Street and Curb Painting

Overview: Street and Curb Painting

Personnel: Contracted work.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$20,000	\$20,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$20,000	\$20,000	\$0
	\$20,000	\$20,000	\$0

Service Level / Budget impact notes: Conventional paint and durable line markings for City streets.

Notable for 2023:

- No significant changes anticipated.

7200 – Public Works Shop

Overview: Overhead expenses relates to the public works shops (utilities, misc. supplies) and yard.

Personnel: Some staff wages are periodically coded to this account for work around shop and yard.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$38,720	\$31,620	-\$7,100
Travel Expenses	\$0	\$0	\$0
Contractual	\$15,340	\$15,980	\$640
Utilities	\$31,670	\$29,130	-\$2,540
Supplies	\$19,000	\$68,500	\$49,500
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$4,520	\$4,520
	\$104,730	\$149,750	\$45,020
	\$104,730	\$149,750	\$45,020

Service Level / Budget impact notes: No significant service level changes.

Notable for 2023:

- Wages and Benefits – Decrease (-\$7,100) as staff have been focusing their time in other departments within Public Works.
- Utilities – Decrease (-\$2,540) Water Expense as actual expenditures have not reached budgeted amounts in prior years.
- Supplies – Increase (\$49,500) purchase of one-time Tools and Equipment required for the Public Works Shop.
- Fleet – Increase (\$4,520) Fleet Expense to better reflect the cost of maintaining the equipment used at the Public Works Shop.

7300 – Snow and Ice Control

Overview: Snow plowing, removal, and storage related expenses as per policy #6340.

Personnel: Staff wages are expensed to this account as needed. This account also has contracted services for grader and hauling services.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$78,340	\$109,220	\$30,880
Travel Expenses	\$0	\$0	\$0
Contractual	\$46,000	\$82,500	\$36,500
Utilities	\$0	\$0	\$0
Supplies	\$13,000	\$13,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$50,630	\$120,310	\$69,680
	\$187,970	\$325,030	\$137,060
	\$187,970	\$325,030	\$137,060

Service Level / Budget impact notes: No level of service changes anticipated at budget time, all budget changes are to bring budget to actual levels of service.

Notable for 2023:

- Wages and Benefits – Increase (\$30,880) to count for cost of living and step increases, also increase amount of staffing allocated to Snow and Ice Control.
- Contractual – Increase (\$36,500) to bring Contracted Maintenance budget to 4-yr average expenditures.
- Fleet – Increase (\$69,680) Fleet Expense to better reflect the cost of maintaining the equipment used within Snow and Ice Control.

7310 – Emulsion Treated Roads

Overview: Gravel and DL10 Special Road emulsion roadway application and maintenance.

Personnel: Staff wages are charged as necessary for this work in spring/summer seasons.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$6,430	\$4,740	-\$1,690
Travel Expenses	\$0	\$0	\$0
Contractual	\$6,000	\$46,000	\$40,000
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$9,910	\$0	-\$9,910
	<u>\$22,340</u>	<u>\$50,740</u>	<u>\$28,400</u>
	<u>\$22,340</u>	<u>\$50,740</u>	<u>\$28,400</u>

Service Level / Budget impact notes: Increase DL-10 Emulsion treatment on 4th Avenue.

Notable for 2023:

- Wages and Benefits – Decrease (-\$1,690) as staff have spent more time focused in other operational areas of Public Works.
- Contractual – Increase (\$40,000) for one-time DL-10 Emulsion treatment on 4th Avenue.
- Fleet – Decrease (\$9,910) as minimal equipment costs were recognized to maintain Emulsion Roads.

7320 – Gravel Road Maintenance

Overview: Gravel and other supplies necessary for gravel road maintenance. Also includes contracted services as needed.

Personnel: Staff wages applicable to the program. Typically, during spring, summer, and winter months.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$13,550	\$13,520	-\$30
Travel Expenses	\$0	\$0	\$0
Contractual	\$6,000	\$6,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$20,000	\$25,000	\$5,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$36,320	\$21,890	-\$14,430
	<u>\$75,870</u>	<u>\$66,410</u>	<u>-\$9,460</u>
	<u>\$75,870</u>	<u>\$66,410</u>	<u>-\$9,460</u>

Service Level / Budget impact notes:

Notable for 2023:

- Supplies – Increase (\$5,000) for gravel supplies linked to the DL10 project on 4th Ave.
- Fleet – Decrease (-\$14,430) Fleet Expense to better reflect the cost of maintaining the equipment used within Gravel Roads.

7330 – Back Lane Maintenance

Overview: Lane maintenance with “Road Boss” box grader – 2 times per year. Basic re-grading occurs on select lanes and gravel added if necessary, for operational effectiveness.

Personnel: Staff wages charged to this account as needed.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$4,480	\$3,720	-\$760
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$2,000	\$10,000	\$8,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,810	\$12,560	\$3,750
	\$15,290	\$26,280	\$10,990
	\$15,290	\$26,280	\$10,990

Service Level / Budget impact notes: Plan to conduct a Back Lane rebuild project.

Notable for 2023:

- Supplies – Increase (\$8,000) Maintenance Supplies in anticipation of a Back Lane rebuild project.
- Fleet – Increase (\$3,750) Fleet Expense to better reflect the cost of maintaining the equipment used within Back Lanes

7340 – Dust Control

Overview: Calcium Chloride application to applicable/select gravel roads.

Personnel: Staff wages are charged to this account for road preparation. Contracted services are hired for the supply and application of the dust control materials.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$2,120	\$1,180	-\$940
Travel Expenses	\$0	\$0	\$0
Contractual	\$33,000	\$28,000	-\$5,000
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$4,400	\$0	-\$4,400
	<u>\$39,520</u>	<u>\$29,180</u>	<u>-\$10,340</u>
	<u>\$39,520</u>	<u>\$29,180</u>	<u>-\$10,340</u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Contractual – Decrease (\$5,000) as City didn't proceed with moving to premium Canola Oil Rebond product.
- Fleet – Decrease (-\$4,400) Fleet Expense as minimal equipment time was spent within Dust Control.

7350 – Transportation Equipment

Overview: Costs associated with the maintenance of all Public works and Utilities vehicles and equipment.

Personnel: This work is the primary occupation of the mechanic. Staff assists the mechanic at times and are coded appropriately.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$101,320	\$91,200	-\$10,120
Travel Expenses	\$0	\$0	\$0
Contractual	\$53,660	\$74,030	\$20,370
Utilities	\$0	\$0	\$0
Supplies	\$164,760	\$177,760	\$13,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	-\$532,620	-\$588,260	-\$55,640
	<u>-\$212,880</u>	<u>-\$245,270</u>	<u>-\$32,390</u>
	<u><u>-\$212,880</u></u>	<u><u>-\$245,270</u></u>	<u><u>-\$32,390</u></u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Decrease (-\$3,620) for staff at a lower step level than previous, and decrease (-\$6,500) overtime to 4-yr average expenditures.
- Contractual – Increase (\$20,370) Contracted Maintenance and Repairs to 4-yr average expenditures.
- Supplies – Increase (\$13,000) Fuel Supplies Expense to 2022 actuals.
- Fleet – Decrease (-\$55,640) shown here is expensed to various Public Works Cost Centres.

The resulting -\$245,270 reflects the contribution to reserves to plan for replacement of fleet vehicles and equipment.

7370 – Traffic Signals

Overview: Costs associated with signal maintenance contract, miscellaneous repairs due to damage, pedestrian countdown replacements, signal head replacements.

Personnel: Administrative staff coordinates the maintenance contracts and arrange for necessary repairs.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$22,880	\$25,550	\$2,670
Utilities	\$13,700	\$14,840	\$1,140
Supplies	\$4,000	\$6,000	\$2,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$2,310	\$0	-\$2,310
	<u>\$42,890</u>	<u>\$46,390</u>	<u>\$3,500</u>
	<u>\$42,890</u>	<u>\$46,390</u>	<u>\$3,500</u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Contractual – Increase (\$2,670) Contracted Maintenance to 4-yr average expenditures.
- Utilities – Increase Power Expense to 2022 actuals.
- Supplies – Increase (\$2,000) Supplies cost to 4-yr average expenditures.
- Fleet – Decrease (-\$2,310) Fleet Expense as minimal equipment time is spent on Traffic Signals.

7380 – Traffic Signs

Overview: Sign replacements from damage/wear. Also includes temporary traffic control signs, barricades, and pedestrian overhead sign repairs.

Personnel: Staff time is coded to this account as needed for general sign replacements and for traffic control needs for special events or construction activities.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$4,240	\$6,800	\$2,560
Travel Expenses	\$0	\$0	\$0
Contractual	\$1,700	\$1,700	\$0
Utilities	\$0	\$0	\$0
Supplies	\$14,000	\$14,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,590	\$0	-\$8,590
	<u>\$28,530</u>	<u>\$22,500</u>	<u>-\$6,030</u>
	<u>\$28,530</u>	<u>\$22,500</u>	<u>-\$6,030</u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Increase (\$2,560) for cost of living and step increases.
- Fleet – Decrease (-\$8,590) Fleet Expense as minimal equipment time is spent on Traffic Signs.

7510 – Sidewalk Maintenance

Overview: Related to the removal costs associated with, and the contracted replacement of, existing sidewalks (typically service replacement related). Not large enough to be classified capital.

Personnel: Staff are required as necessary to remove sidewalk for contractor replacement work.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$4,290	\$4,640	\$350
Travel Expenses	\$0	\$0	\$0
Contractual	\$66,000	\$66,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,690	\$0	-\$8,690
	\$78,980	\$70,640	-\$8,340
	\$78,980	\$70,640	-\$8,340

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Fleet – Decrease (-\$8,590) Fleet Expense as minimal equipment time is spent on Sidewalk Maintenance.

7530 – Ditch Mowing

Overview: Mowing of ditches with the large tractor and pull behind mower.

Personnel: Staff required every 2 weeks during summer months mowing ditches that are not able to be mowed with smaller lawn mowers.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$4,240	\$7,900	\$3,660
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,690	\$25,080	\$16,390
	<u>\$12,930</u>	<u>\$32,980</u>	<u>\$20,050</u>
	<u>\$12,930</u>	<u>\$32,980</u>	<u>\$20,050</u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Increase (\$3,660) for cost of living and step increases.
- Fleet – Increase (\$16,390) Fleet Expense to reflect the cost of maintaining the Fleet equipment used for Ditch Mowing.

7550 – Winter Sidewalks

Overview: Sidewalk snow plowing, blowing, or sweeping of select sidewalks during the winter season as per policy #6320.

Personnel: Staff time after snowfall events, as necessary.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$20,930	\$17,160	-\$3,770
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$11,560	\$5,480	-\$6,080
	\$32,490	\$22,640	-\$9,850
	\$32,490	\$22,640	-\$9,850

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Decrease (-\$3,770) to account for staff focusing on other areas within the Public Works department.
- Fleet – Decrease (-\$6,080) to better reflect the cost of maintaining the equipment used for Winter Sidewalks.

7610 – Airport

Overview: Revenue from fuel sales and fees. Expenses related to maintenance, operations, and general overhead.

Personnel: Minor staff wages applied, as needed for services or repairs.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$25,000	-\$38,500	-\$13,500
Other Revenue	\$0	\$0	\$0
	-\$25,000	-\$38,500	-\$13,500
Wages and Benefits	\$3,460	\$1,510	-\$1,950
Travel Expenses	\$0	\$0	\$0
Contractual	\$14,220	\$12,010	-\$2,210
Utilities	\$4,830	\$5,990	\$1,160
Supplies	\$17,750	\$20,750	\$3,000
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$5,400	\$1,940	-\$3,460
	\$45,660	\$42,200	-\$3,460
	\$20,660	\$3,700	-\$16,960

Service Level / Budget impact notes:

Notable for 2023:

- Fees and Charges – Increase (-\$13,500) Fuel Supplies Sales to 4-yr average sales.
- Wages and Benefits – Decrease (-\$1,950) to account for staff focusing on other areas within the Public Works department.
- Contractual – Decrease (-\$2,210) Contracted Maintenance to 4-yr average expenditures.
- Utilities – Increase (\$1,160) Power expense to 2022 actuals
- Supplies – Increase (\$3,000) Fuel Supplies Expense to 4-yr average expenditures.
- Fleet – Decrease (-\$3,460) to better reflect the cost of maintaining the equipment used for Airport Maintenance.

7810 – Christmas Decorations

Overview: Seasonal light pole, City Hall and campground decorations

Personnel: Staff necessary to repair damaged decorations and to assist contracted services in the install.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$4,380	\$6,950	\$2,570
Travel Expenses	\$0	\$0	\$0
Contractual	\$4,100	\$4,800	\$700
Utilities	\$0	\$0	\$0
Supplies	\$25,000	\$25,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$4,400	\$0	-\$4,400
	\$37,880	\$36,750	-\$1,130
	\$37,880	\$36,750	-\$1,130

Service Level / Budget impact notes: Budget levels maintained similarly to previous years to continue with replacement of seasonal decorations.

Notable for 2023:

- Wages and Benefits – Increase (\$2,570) for cost of living and step increases.
- Fleet – Decrease (-\$4,400) as minimal equipment expenses were identified for Christmas Decorations.

8000 – Utility Administration

Overview: Revenue received from Provincial and Federal Grants (when applicable), Water/Sewer consumption, flat rate sales, and custom work (service replacements). Expenditures include purchase of water from SaskWater, partial administration wages, staff development/training, memberships, and professional consulting services as needed.

Personnel: Partial administrative and operator staff wages are expensed to this account for the operations and maintenance of the utility.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$4,167,750	-\$4,292,780	-\$125,030
Other Revenue	\$0	\$0	\$0
	-\$4,167,750	-\$4,292,780	-\$125,030
Wages and Benefits	\$345,490	\$325,740	-\$19,750
Travel Expenses	\$3,000	\$2,000	-\$1,000
Contractual	\$12,730	\$12,730	\$0
Utilities	\$0	\$0	\$0
Supplies	\$2,124,860	\$2,124,860	\$0
Advertising	\$0	\$0	\$0
Other	\$5,000	\$1,000	-\$4,000
Fleet	\$4,400	\$13,830	\$9,430
	\$2,495,480	\$2,480,160	-\$15,320
	-\$1,672,270	-\$1,812,620	-\$140,350

Service Level / Budget impact notes:

Notable for 2023:

- Fees and Charges:
 - Increase (-\$125,0300 for a rate increase of 3% for 2023, to be applied to Sewer Rates.
- Wages and Benefits – Decrease (-\$19,750) due to staff focusing time on other areas of the Public Works department.
- Travel – Decrease (-\$1,000) Travel costs to 4-yr average expenditures.
- Other – Decrease (-\$4,000) Utility Write Offs to 4-yr average.
- Fleet – Increase (\$9,430) to better reflect the cost of maintaining the equipment used for Utility Administration.

8050 – Water Main Maintenance

Overview: Relates to water sampling, leak detection, break repairs, flushing, hydrant and valve replacements.

Personnel: Certified operators code some of their time to these tasks as needed. Sampling occurs weekly.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$72,300	\$83,230	\$10,930
Travel Expenses	\$0	\$0	\$0
Contractual	\$39,250	\$100,750	\$61,500
Utilities	\$1,000	\$900	-\$100
Supplies	\$64,400	\$64,400	\$0
Advertising	\$0	\$0	\$0
Other	\$20,170	\$19,040	-\$1,130
Fleet	\$136,470	\$72,180	-\$64,290
	\$333,590	\$340,500	\$6,910
	\$333,590	\$340,500	\$6,910

Service Level / Budget impact notes: Similar level of service as previous year

Notable for 2023:

- Wages and Benefits – Increase (\$10,930) due to cost-of-living and step increases.
- Contractual – Increase (\$31,500) Contracted Maintenance to 4-yr average expenditures, increase (\$30,000) for one-time watermain abandonment project.
- Other – Decrease (-\$1,130) for interest on Water & Sewer Loan.
- Fleet – Decrease (-\$64,290) to better reflect the cost of maintain the equipment used for Watermain Maintenance.

8100 – Water Distribution Facility

Overview: Expenditures related to the water distribution facility’s overhead costs. This code also includes costs related to chlorine added to the water when received from SaskWater.

Personnel: Administration and staff time to maintain pumps, troubleshoot and monitor the systems.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$65,690	\$83,800	\$18,110
Travel Expenses	\$0	\$0	\$0
Contractual	\$14,330	\$16,900	\$2,570
Utilities	\$47,210	\$49,910	\$2,700
Supplies	\$11,000	\$11,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$138,230	\$161,610	\$23,380
	\$138,230	\$161,610	\$23,380

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Increase (\$18,110) due to cost-of-living and step increases, and to better reflect where staff has been focusing their time in the Public Works Department.
- Contractual – Increase (\$2,570) to bring insurance costs to 2022 actual.
- Utilities – Increase (\$2,700) Power and Natural Gas expenses.

8150 – Water Meter Reading and Billing

Overview: Expenditures related to reading and replacing water meters.

Personnel: Staff time necessary to read and replace water meters.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	-\$4,600	-\$4,600	\$0
Other Revenue	\$0	\$0	\$0
	<u>-\$4,600</u>	<u>-\$4,600</u>	<u>\$0</u>
Wages and Benefits	\$103,270	\$109,180	\$5,910
Travel Expenses	\$0	\$0	\$0
Contractual	\$7,300	\$7,300	\$0
Utilities	\$0	\$0	\$0
Supplies	\$70,000	\$70,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,690	\$19,220	\$10,530
	<u>\$189,260</u>	<u>\$205,700</u>	<u>\$16,440</u>
	<u>\$184,660</u>	<u>\$201,100</u>	<u>\$16,440</u>

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Increase (\$5,910) due to cost-of-living and step increases.
- Fleet – Increase (\$10,530) Fleet Expense to better reflect the cost of maintaining the equipment used for Water Meter Reading.

8200 – Sewer Mains

Overview: Expenditures related to flushing, video inspecting, repairs, and service replacements.

Personnel: Staff time primarily related to service replacements and problem spot flushing. Larger flushing and video inspecting projects are contracted.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$19,730	\$33,430	\$13,700
Travel Expenses	\$0	\$0	\$0
Contractual	\$74,810	\$74,080	-\$730
Utilities	\$0	\$0	\$0
Supplies	\$15,000	\$15,000	\$0
Advertising	\$0	\$0	\$0
Other	\$6,680	\$6,310	-\$370
Fleet	\$64,930	\$79,900	\$14,970
	\$181,150	\$208,720	\$27,570
	\$181,150	\$208,720	\$27,570

Service Level / Budget impact notes: Similar level of service as previous year.

Notable for 2023:

- Wages and Benefits – Increase (\$13,700) due to cost-of-living and step increases and to better reflect where staff has been spending time withing the Public Works department.
- Fleet – Increase (\$14,970) to better reflect the cost of maintaining the equipment used within Sewermain Maintenance.

8250 – Lagoon

Overview: Operations and Maintenance of the Lagoon. Includes purchase of chemical for treatment and general overhead/utility expenses.

Personnel: Staff costs primarily associated with lagoon releases and daily inspections.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$19,600	\$17,810	-\$1,790
Travel Expenses	\$0	\$0	\$0
Contractual	\$12,840	\$12,920	\$80
Utilities	\$39,380	\$39,380	\$0
Supplies	\$137,000	\$137,000	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,520	\$30,260	\$21,740
	\$217,340	\$237,370	\$20,030
	\$217,340	\$237,370	\$20,030

Service Level / Budget impact notes: No significant changes.

Notable for 2023:

- Wages and Benefits – Decrease (-\$1,790) to better reflect where staff is spending their time in the Public Works Department.
- Fleet – Increase (\$21,740) to better reflect the cost of maintaining the equipment used at the Lagoon.

8300 – Lift Stations

Overview: Operations and maintenance of lift stations.

Personnel: Staff inspect lift stations daily and perform repairs as necessary.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	\$0	\$0	\$0
Wages and Benefits	\$36,050	\$46,060	\$10,010
Travel Expenses	\$0	\$0	\$0
Contractual	\$48,380	\$50,720	\$2,340
Utilities	\$49,220	\$45,250	-\$3,970
Supplies	\$17,500	\$17,500	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$8,690	\$16,300	\$7,610
	\$159,840	\$175,830	\$15,990
	\$159,840	\$175,830	\$15,990

Service Level / Budget impact notes:

Notable for 2023:

- Wages and Benefits – Increase (\$10,010) due to cost-of-living and step increases and to better reflect where staff was spending time in Public Works department.
- Contractual – Increase (\$2,340) to bring insurance costs to 2022 actual.
- Utilities – Decrease (-\$3,970) Water expense to 4-yr average expenditures.
- Fleet – Increase (\$7,610) to better reflect the cost of maintaining the equipment used for Lift Stations.

8500 – Land Development

Overview: Operations and costs related to developing and selling land by the City.

Personnel: There are no dedicated staff assigned to this area. The Communications Manager has the most involvement in activities related to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	-\$300,000	-\$300,000
Other Revenue	\$0	\$0	\$0
	\$0	-\$300,000	-\$300,000
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$10,000	\$10,000	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$10,000	\$10,000	\$0
	\$10,000	-\$290,000	-\$300,000

Service Level / Budget impact notes: The City will continue to monitor the demand for serviced lots and evaluate the need to bring options to Council as they arise.

Notable for 2023:

- Fees and Charges – Increase (-\$300,000) Land Sales as the increase in recent years sales has the need to begin budgeting for the sale of these lots.

AMORTIZATION - 3000 – General Government Amortization

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2023 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$27,000	\$22,800	-\$4,200
	<u>\$27,000</u>	<u>\$22,800</u>	<u>-\$4,200</u>
	<u><u>\$27,000</u></u>	<u><u>\$22,800</u></u>	<u><u>-\$4,200</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.

AMORTIZATION - 4050 – Protective Services Amortization

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2023 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$71,000	\$88,600	\$17,600
	<u>\$71,000</u>	<u>\$88,600</u>	<u>\$17,600</u>
	<u><u>\$71,000</u></u>	<u><u>\$88,600</u></u>	<u><u>\$17,600</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.

AMORTIZATION - 4600 – Planning and Development Amortization

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2022 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$7,000	\$6,600	-\$400
	<u>\$7,000</u>	<u>\$6,600</u>	<u>-\$400</u>
	<u><u>\$7,000</u></u>	<u><u>\$6,600</u></u>	<u><u>-\$400</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.

AMORTIZATION - 5050 – Leisure Services Amortization

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2022 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$558,000	\$565,200	\$7,200
	<u>\$558,000</u>	<u>\$565,200</u>	<u>\$7,200</u>
	<u><u>\$558,000</u></u>	<u><u>\$565,200</u></u>	<u><u>\$7,200</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.

AMORTIZATION - 6150 – Public Health Amortization

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2022 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$10,000	\$9,700	-\$300
	<u>\$10,000</u>	<u>\$9,700</u>	<u>-\$300</u>
	<u><u>\$10,000</u></u>	<u><u>\$9,700</u></u>	<u><u>-\$300</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.

AMORTIZATION - 7050 – Transportation

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2022 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$1,084,000	\$1,236,000	\$152,000
	<u>\$1,084,000</u>	<u>\$1,236,000</u>	<u>\$152,000</u>
	<u><u>\$1,084,000</u></u>	<u><u>\$1,236,000</u></u>	<u><u>\$152,000</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.

AMORTIZATION - 8000 – Water and Sewer

Overview: Amortization is a non-cash expense for municipalities; however it is a reporting requirement on the Annual Financial Statements. This page has been prepared to approve an amortization estimate for the 2022 operations. There is no direct impact to the City’s tax levy requirements by the inclusion of this amount in the budget.

It is a positive indicator for the City to continue to fund its debt payments and replace its capital at a pace that meets or exceeds the rate of the financial amortization.

Personnel: There are no dedicated staff assigned to this area.

	2022 Budget	2023 Budget	Change
Property Tax	\$0	\$0	\$0
Grants	\$0	\$0	\$0
Fees and Charges	\$0	\$0	\$0
Other Revenue	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$434,000	\$500,200	\$66,200
	<u>\$434,000</u>	<u>\$500,200</u>	<u>\$66,200</u>
	<u><u>\$434,000</u></u>	<u><u>\$500,200</u></u>	<u><u>\$66,200</u></u>

Service Level / Budget impact notes:

Notable for 2023:

Adjusted to anticipated amortization expense at 2023 year-end.



CAPITAL PROJECT FORM

Project Name: 14th Street from 6th Ave to 8th Ave – Watermain Replacement, Service Replacements, Base Reconstruction, Concrete and Paving
 Department: Public Works and Utilities
 Year: 2022 & 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%inflation, 10%Contingency, 6%PST)	\$ 1,210,500
2022 Total:	\$ 866,300
Watermain Replacement and Upsize to 200mm:	\$ 604,200
Water and Sanitary Service Replacements	\$ 198,700
Manhole & Catch Basin Repairs:	\$ 25,300
Base Replacement:	\$ 262,100
Design, Tendering, Inspections:	Internal
2023 Total:	\$ 344,200
Concrete Replacement:	\$ 152,400
Asphalt Paving	\$ 191,800
Design, Tendering, Inspections:	Internal

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Transportation Reserve	\$344,200
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$344,200

ONGOING OPERATING COSTS AND CONSIDERATIONS
Water main was replaced in 2022. Additional curbs were required to be removed to accommodate safe trenching widths. Additional sidewalks were also removed as more water and sewer services were replaced than originally estimated. Therefore 2023 costs for concrete replacement will be higher than originally estimated. Asphalt and concrete will also be higher due to significant inflation in 2022.



CAPITAL PROJECT FORM

Project Name: Carl Schenn Storm Water Dry Pond and Piping

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 20%Contingency, 6%PST)	\$ 1,515,340
2023 Total:	\$ 1,515,340
Excavation/Earthworks	\$ 533,604
Manhole, Pipes & Catch Basins:	\$ 483,042
General Requirements:	\$ 76,320
Landscaping (Topsoil, seed, paved pathway, retaining wall, etc):	\$ 260,487
Roadworks	\$ 21,787
Design, Tendering, Inspections:	\$ 140,000
Estimates provided by ISL Consulting Eng.	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Storm Water Reserve	\$1,515,340
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$1,515,340

ONGOING OPERATING COSTS AND CONSIDERATIONS
Identified as the first project to complete as per the City-Wide Storm Water study, this would create an approximately 2.5m deep dry pond in Carl Schenn to relieve Barnes Crescent, Dust Crescent and 12 th Avenue during a heavy rainfall event. The costs do include trails, landscape features (like irrigation, trees, gardens) and retaining walls however, depending on design may be removed if needing to reduce cost (235.3k). Funds anticipated from the storm levy reserves.



CAPITAL PROJECT FORM

Project Name: 4th Avenue from Lane West of 10th St to 14th St – Sub-base & Base Reconstruction, Concrete and Paving
 Department: Public Works and Utilities
 Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%inflation, 10%Contingency, 6%PST)	\$ 469,000
2023 Total:	\$ 469,000
Manhole & Catch Basin Repairs:	\$ 16,000
Rebuild Roadway to Collector Road Standard:	\$ 161,100
Pave 100 Asphalt	\$ 274,000
Repair Sections of Concrete Curbing	\$ 17,900
Design, Tendering, Inspections:	Internal
<p>4th Avenue is currently a gravel roadway with a DL10 special surface. Work consists of rebuilding 380m roadway to collector standard & paving to better accommodate the high usage of vehicle & truck traffic. If the roadway is rebuilt internally (pending time available), total project would cost \$366,600, a reduction of \$102,400.</p>	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Transportation Reserve	\$469,000
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$469,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>Staff anticipate using available crushed concrete in the road structure for recycling opportunities and lowering the overall cost of the road rebuild. Cost savings in the long term for contracted road maintenance services for application of DL10 Special. Furthermore, this section of roadway requires high maintenance due to the high traffic volumes in which staff have observed DL10 Special is not the best application for this roadway as it requires too frequent of repairs/re-grading of the emulsion material.</p>



CAPITAL PROJECT FORM

Project Name: 102nd Street from Railway Crossing to 6th Avenue – Gravel Road Construction
 Department: Public Works and Utilities
 Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (Includes 6%PST)	\$ 20,000
2023 Total:	\$ 20,000
New Gravel Road Structure (240m) – 600mm Clay, 100mm Road Gravel:	\$ 20,000
Design, Tendering, Inspections:	Internal
This project would be completed by internal equipment and staff.	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Transportation Reserve	\$20,000
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$20,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
The above is to build a clay/gravel road which would be in this state until development in the area progresses and the need for a paved urban design is needed. Area would be added to the grading and dust control program. Roadway would be rebuilt using internal forces.



CAPITAL PROJECT FORM

Project Name: Main Street Railway Crossing Improvements - UHCP

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%Contingency, 6%PST)	\$ 200,000
2023 Total:	\$ 200,000
Precast Concrete Rail Crossing Replacement and related roadworks. Urban Highway connector program where Ministry of Highways pays: 70% (\$140,000), and City 30% (\$60,000).	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Transportation Reserve	\$60,000
Loans:	
Current Revenues: Urban Highway Connector Program	\$140,000
Other:	
TOTAL:	\$200,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
Significant improvements to the Main Street Railway Crossing will reduce maintenance and no longer need coordination with CN for pothole patching. The crossing will be much smoother for motorists and pedestrians.



CAPITAL PROJECT FORM

Project Name: 12th Avenue from Lane West of 21st St to Peck Road – Gravel Road Construction
 Department: Public Works and Utilities
 Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (Includes 6%PST)	\$ 112,000
2023 Total:	\$ 112,000
New Gravel Road Structure (183m) – 600mm Clay, 100mm Road Gravel:	\$ 92,000
Design, Tendering, Inspections:	\$ 20,000
Project could be completed in conjunction with Carl Schenn Storm Pond project.	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Transportation Reserve	\$112,000
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$112,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>The above is to build a clay/gravel road which would be in this state until development in the area progresses. Staff are not recommending paving this road at this time as the area has not been designed. Surveys, grades, local road connections, sewers, storms have not been planned or constructed. When the land is developed, elevations, grades, sanitary, storm, streetlights, curbs, sidewalks, trails, road structure and other features will be considered. After the gravel road is constructed, the area would be added to the grading and dust control program.</p>



CAPITAL PROJECT FORM

Project Name: 11th St from 6th Ave to 8th Ave – Watermain Replacement, Service Replacements, Base Reconstruction, Concrete and Paving
 Department: Public Works and Utilities
 Year: 2023 & 2024

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%inflation, 10%Contingency, 6%PST)	\$ 934,200
2023 Total:	\$ 654,800
Watermain Replacement including upsizing 700 block to 200mm:	\$ 335,600
Water & Sewer Services	\$ 135,600
Manhole & Catch Basin Repairs:	\$ 10,500
Road Reconstruction:	\$ 173,100
Design, Tendering, Inspections:	Internal
2024 Total:	\$ 279,400
Pave 60mm Asphalt	\$ 146,900
Concrete Replacement:	\$ 132,500
Design, Tendering, Inspections:	Internal

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Transportation and Utility Reserve	\$654,800
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$654,800

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>This project would address the undersized/underperforming hydrant flows at the north end of the project area, replace 286m of 1914 pipes, remove lead services from the network and address the poor road condition.</p>



CAPITAL PROJECT FORM

Project Name: 12th Avenue from Lane West of 21st St to Peck Road – New 200mm Watermain Loop.
 Department: Public Works and Utilities
 Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total:	\$ 90,000
2023 Total:	\$ 90,000
200mm Watermain (205m)	\$ 78,100
Design, Tendering, Inspections:	\$ 11,900

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Utility Reserve	\$90,000
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$90,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
Off-site/development reserves as well as developer funds to install a loop for fire flow and water quality improvements to the area.



CAPITAL PROJECT FORM

Project Name: Sewer Main Lining – King Cres & 800blk of 10th St

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%inflation, 10%Contingency, 6%PST)	\$ 152,900
2023 Total:	\$ 152,900
Trenchless Sewer Lining – 215m at King Cres (200mm):	\$ 63,000
Trenchless Sewer Lining – 171m at 800blk of 10 th St (250mm):	\$ 65,700
Mobilization/Demobilization:	\$ 24,200
Design, Tendering, Inspections:	Internal

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Utility Reserve	\$152,900
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$152,900

ONGOING OPERATING COSTS AND CONSIDERATIONS
Structural Cured-in-Place-Pipe (CIPP) lining of sewer mains identified with by video inspection with concerning cracks, joint separations, holes and roots.



CAPITAL PROJECT FORM

Project Name: Leak Monitoring Program – Phase 1 of 2

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%Contingency, 6%PST)	\$ 105,800
2023 Total:	\$ 105,800
50 Hydrant Cap Nodes:	\$ 86,300
Training and Installation:	\$ 19,500

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Utility Reserve	\$105,800
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$105,800

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>Each node would cost \$14.00/month for remote monitoring and analysis. Therefore, monitoring the system would cost \$8,400 per year to utility operations. Total nodes needed for the network is 100, however staff are recommending half of them to evaluate the benefit primarily on the 100+ year old water mains.</p>



CAPITAL PROJECT FORM

Project Name: **North Hospital Development**
 Department: **Community and Leisure Services**
 Year: **2023**

PROJECT DESCRIPTION AND SCOPE

In 2021 Council approved \$50,000 towards the North Hospital Development project. At the end of 2021, \$28,285 had been spent, leaving \$21,715 remaining to be spent on the project. There were no expenses related to the planning and development of the property in 2022.

This request is to add an additional \$25,000 to the approved funding for a total of **\$46,715** to be spent in 2023 on the following components:

Toboggan Hill – \$15,000 - spreading topsoil on the existing hill and hydroseeding the western slope.

Off-Leash Dog Park – \$20,000 - installation of an estimated 300 linear metres of fencing (providing an estimated area of 60,000 square feet).

Remaining \$11,715 would be used first for contingency on the above two components and then used for the development of trails and parking area as budget allows, utilizing internal staffing and recycled asphalt millings.

Over the next few months the CLS Director will seek to establish a planning and fundraising committee for the North Hospital property in order to other funding sources and to assist with detailed planning of the site.

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Parks Reserve	\$25,000
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$25,000

ONGOING OPERATING COSTS AND CONSIDERATIONS

This development of this park will increase maintenance costs associated with the 5300 – Parks area. Once fully developed the park grass will need to be maintained at an acceptable standard, along with the maintenance of the amenities within the space.



CAPITAL PROJECT FORM

Project Name: Command Unit C11J replacement
 Department: Protective Services
 Year: 2023

PROJECT DESCRIPTION AND SCOPE
<p>Command Units are an integral part of the fire department and are used for day-to-day use for the Chief and Deputy Chief for daily duties as well as to respond to emergencies as they arise. Since the last updated agreement with the HDFPA it was agreed upon to replace one of the units from the City of Humboldt and the second would be replaced by the HDFPA. With the increase in repairs and the milage increasing we have these trucks as a replacement after ten years. 2023 is the ten year for replacement and by replacing both at the same time will provide us with a better chance to get fleet pricing when combined with other departments within the city.</p>

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Fire Fleet	\$70,000
Loans:	
Current Revenues:	
Other:	
TOTAL:	

ONGOING OPERATING COSTS AND CONSIDERATIONS



CAPITAL PROJECT FORM

Project Name: Command Unit C12J replacement
 Department: Protective Services
 Year: 2023

PROJECT DESCRIPTION AND SCOPE
<p>Command Units are an integral part of the fire department and are used for day-to-day use for the Chief and Deputy Chief for daily duties as well as to respond to emergencies as they arise. Since the last updated agreement with the HDFPA it was agreed upon to replace one of the units from the City of Humboldt and the second would be replaced by the HDFPA. With the increase in repairs and the milage increasing we have these trucks as a replacement after ten years. 2023 is the ten year for replacement and by replacing both at the same time will provide us with a better chance to get fleet pricing when combined with other departments within the city.</p>

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Fleet	
Loans:	
Current Revenues:	
Other: Funded by the HDFPA	\$70,000
TOTAL:	\$0

ONGOING OPERATING COSTS AND CONSIDERATIONS



CAPITAL PROJECT FORM

Project Name: P320 - Medium Duty Truck Replacement

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%Contingency, 6%PST)	\$ 170,000
2023 Total:	\$ 170,000
<p>Single axle truck/chassis and box to replace the 2007 3-ton truck in the Public Works Fleet. The truck would serve multipurpose uses for winter and summer seasons between the PW and LS departments.</p>	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Public Works Fleet	\$150,000
Loans:	
Current Revenues:	
Other: Anticipated Trade-In	\$20,000
TOTAL:	\$170,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>Scheduled for replacement as per the fleet equipment registry. Sale of the 2007 3-ton would occur shortly after receipt of the new truck.</p>



CAPITAL PROJECT FORM - FLEET

Project Name: **Fleet Replacement – General Use Half-Ton (Unit #L125)**
 Department: **Community and Leisure Services**
 Year: **2023**

PROJECT DESCRIPTION AND SCOPE
<p>This unit is primarily utilized by the maintenance staff for handling projects throughout the various City buildings and park spaces. The unit will be utilized for transporting staff, tools and materials to continue to improve the efficiency of our maintenance operations.</p> <p>The current unit is the oldest vehicle within our current Leisure Services fleet and due to significant issues, the unit has been inoperable for the last several months. We would look to replace this unit immediately upon receiving approval for early 2023 as it has left a void within our fleet usage.</p>

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Leisure Services Fleet	\$57,750
Loans:	
Current Revenues:	
Other: Trade-In Value	\$5,000
TOTAL:	\$62,750

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>The current unit is inoperable due to extensive maintenance issues, so a new unit will provide us with some maintenance relief compared the cost of the existing unit over the past few years.</p>



CAPITAL PROJECT FORM - FLEET

Project Name: **Fleet Replacement – General Use 1 Ton (Unit #L180)**
 Department: **Community and Leisure Services**
 Year: **2023**

PROJECT DESCRIPTION AND SCOPE

This General Use 1 Ton is scheduled to be replaced as per the fleet asset plan. The unit is nearly 20 years old and has exceeded its life expectancy of 15 years. The unit is highly utilized within the parks department for transporting material and equipment for various projects. The unit being replaced was sold in 2022, as it was determined that repair costs associated with the unit were not worth the investment to keep operational.

The parks department will be evaluating a broad range of options for replacing this vehicle to ensure that we are able to continue to manage and expand its ability to assist with operational needs. The unit has typically been relied upon to assist with operations in the cemeteries, spraying and watering and other projects requiring a greater payload capacity than our current UTV units.

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Leisure Services Fleet	\$65,000
Loans:	
Current Revenues:	
Other: Trade-In Value	\$5,000
TOTAL:	\$70,000

ONGOING OPERATING COSTS AND CONSIDERATIONS

The replacement of this unit, compared to the unit disposed of in 2022, will come with lower maintenance costs over the initial few years.



CAPITAL PROJECT FORM - FLEET

Project Name: **Fleet Replacement – Skidsteer (Unit #L243)**
 Department: **Community and Leisure Services**
 Year: **2023**

PROJECT DESCRIPTION AND SCOPE

The skidsteer is one of the most utilized pieces of equipment within the parks department fleet. The unit, acquired in 2009, has been used extensively within all facets of our operations. We have several staff who are trained to operate the unit so it is utilized extensively throughout the entire year.

The current unit has become more expensive over the past few years, with a couple larger repairs completed in the last couple of years. While the unit has reached the point where it makes sense for the City to replace with a new unit, there will still be some trade in value associated with the unit.

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Leisure Services Fleet	\$80,000
Loans:	
Current Revenues:	
Other: Trade-In Value	\$10,000
TOTAL:	\$90,000

ONGOING OPERATING COSTS AND CONSIDERATIONS

A new unit will significantly reduce our overall maintenance cost for this unit and will hopefully limit any downtime of the unit.



CAPITAL PROJECT FORM

Project Name: **St. Augustine Columbariums**
 Department: **Community and Leisure Services**
 Year: **2023**

PROJECT DESCRIPTION AND SCOPE
<p>At the October 24th Council meeting the following motions were adopted:</p> <p>That Administration sole source the purchase of six columbarium units from Nelson Granite at a cost of \$170,100.</p> <p>That Administration be approved to spend up to \$30,000 on pavement, concrete pads for the columbariums and furnishings to complete the St. Augustine columbarium circle.</p> <p>The project will be funded by a draw from the cemeteries reserve to be replenished over the next several years from columbarium and cemetery plot sales. The project is anticipated to be completed by the fall of 2023</p>

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves: Cemetery Reserve	\$200,100
Loans:	
Current Revenues:	
Other:	
TOTAL:	\$200,100

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>There will be very little ongoing operating costs associated with maintaining this year.</p>



CAPITAL PROJECT FORM

Project Name: P340– Heavy Duty Truck Replacement

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%Contingency, 6%PST)	\$ 220,000
2023 Total:	
<p>At the October 24, 2022 Council Meeting; approval was given to purchase two Freightliner Tandem Axle Trucks from Commercial Truck Equipment Co. Delivery of the trucks are anticipated for early 2023. Sale of the existing trucks will occur shortly after delivery of the new trucks. Each truck has an anticipated value of \$40,000 each (\$80,000 together). Therefore, the residual difference is \$360,000 for the two new tandems.</p>	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves:Public Works Fleet	\$180,000
Loans:	
Current Revenues:	
Other: Trade-In Value	\$40,000
TOTAL:	\$220,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>These trucks were scheduled for replacement as per the fleet equipment registry. Tandems are used year-round for hauling gravel, fill, concrete, asphalt, snow, excavation material, etc</p>



CAPITAL PROJECT FORM

Project Name: P340– Heavy Duty Truck Replacement

Department: Public Works and Utilities

Year: 2023

PROJECT DESCRIPTION AND SCOPE	
Project Total: (includes 5%Contingency, 6%PST)	\$ 220,000
2023 Total:	
<p>At the October 24, 2022 Council Meeting; approval was given to purchase two Freightliner Tandem Axle Trucks from Commercial Truck Equipment Co. Delivery of the trucks are anticipated for early 2023. Sale of the existing trucks will occur shortly after delivery of the new trucks. Each truck has an anticipated value of \$40,000 each (\$80,000 together). Therefore, the residual difference is \$360,000 for the two new tandems.</p>	

FUNDING SOURCES	DOLLAR AMOUNT
Grant #1:	
Grant #2:	
Reserves:Public Works Fleet	\$180,000
Loans:	
Current Revenues:	
Other: Trade-In Value	\$40,000
TOTAL:	\$220,000

ONGOING OPERATING COSTS AND CONSIDERATIONS
<p>These trucks were scheduled for replacement as per the fleet equipment registry. Tandems are used year-round for hauling gravel, fill, concrete, asphalt, snow, excavation material, etc</p>

18.0 Capital – Capital Projects

The following two charts itemize the Capital projects that are being recommended for the 2023 budget. There are detailed descriptions of each project within the Capital Project Forms provided in Tab 14 of the budget binder.

Public Works And Utilities Specific	Funding Source	Reserve Funding Source	Other Funding Source	Total Project Value
14th St Road - 6th Ave to 8th Ave	Transportation Reserve	\$ 344,200	\$ -	\$ 344,200
Carl Schenn Dry Pond and Piping	Storm Water Reserve	\$ 1,515,340	\$ -	\$ 1,515,340
4th Ave Road - 10th St West Lane - 14th St	Transportation Reserve	\$ 469,000	\$ -	\$ 469,000
102nd St Gravel Road - Railway Crossing to 6th Ave	Transportation Reserve	\$ 20,000	\$ -	\$ 20,000
Main St Railway Crossing Improvements (UHCP)	Transportation Reserve	\$ 60,000	\$ 140,000	\$ 200,000
12th Ave Gravel Road - 21st St Lane to Peck Road	Transportation Reserve	\$ 112,000	\$ -	\$ 112,000
11th Street Road - 6th Ave to 8th Ave	Transportation Reserve	\$ 183,600	\$ -	\$ 183,600
12th Ave Watermain - 21st St Lane to Peck Road	Utility Reserve	\$ 90,000	\$ -	\$ 90,000
11th Street Watermains - 6th Ave to 8th Ave	Utility Reserve	\$ 471,200	\$ -	\$ 471,200
Sewer Main Lining - King Cres & 800 Blk of 10th St	Utility Reserve	\$ 152,900	\$ -	\$ 152,900
Leak Monitoring Program (Phase 1 of 2)	Utility Reserve	\$ 105,800	\$ -	\$ 105,800
Total		\$ 3,524,040	\$ 140,000	\$ 3,664,040

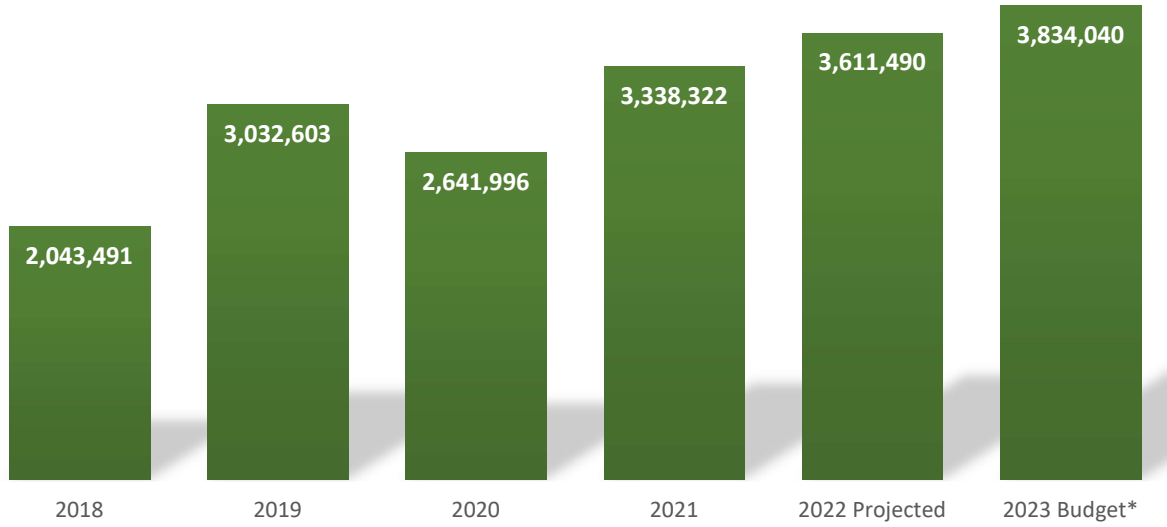
Lesiure Services Specific		Reserve Funding Source	Other Funding Source	Total Project Value
North Hospital Development	Parks Reserve	\$ 25,000	\$ -	\$ 25,000
Total		\$ 25,000	\$ -	\$ 25,000

Total Capital Expenditures **\$ 3,549,040** **\$ 140,000** **\$ 3,689,040**

The following chart shows the capital projects that were approved by council prior to the 2023 budget. Detailed Capital Project Forms providing further descriptions on these projects is provided in Tab 17.

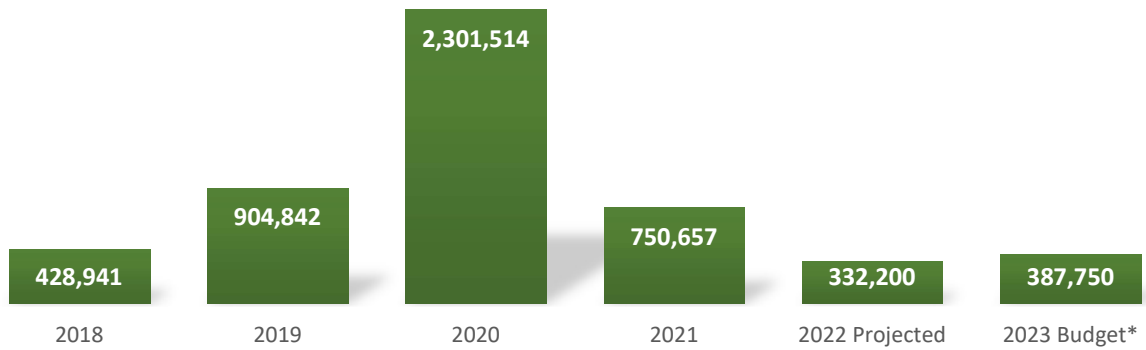
Capital Expenditures Approved Prior to Budget		Reserve Funding Source	Other Funding Source	Total Project Value
St Augustine Columbariums	Cemetery Reserve	\$ 200,100	\$ -	\$ 200,100
Total		\$ 200,100	\$ -	\$ 200,100

Public Works Capital and Fleet Spending



*2023 is excluding Wastewater Treatment Facility Expenditures

Other Departments Capital and Fleet Spending



18.0 Capital – Five Year Capital Plans

The following charts identify the proposed five-year Capital plans for the City of Humboldt.

Description	Description	Value ('000)
St Augustine Columbarium* Approved prior to Budget	Cemetery	200
Total		200

Description	Description	Value ('000)
14th St Road - 6th Ave to 8th Ave	Roads (C&A)	344
Carl Schenn Dry Pond and Piping	Storm	1515
4th Ave Road - 10th St West Lane - 14th St	Roads (B, C&A)	469
102nd St Gravel Road - Railway Crossing to 6th Ave	Roads (B)	20
Main St Railway Crossing Improvements (UHCP)	Roads (A)	60
12th Ave Gravel Road - 21st St Lane to Peck Road	Roads (B)	112
11th Street - 6th Ave to 8th Ave	Roads (B)	184
12th Ave Watermain - 21st St Lane to Peck Road	Watermains	90
11th Street - 6th Ave to 8th Ave	Watermains	471
Leak Monitoring Program (Phase 1 of 2)	Watermains	106
Sewer Main Lining - King Cres & 800 Blk of 10th St	Sewermains	153
North Hospital Development	Parks	25
Total		3549

Description	Description	Value ('000)
12th Ave - Stebbings Cres to 21st Street	Roads (B&A)	534
11th Street - 6th Ave to 8th Ave	Roads (C&A)	279
4th Street - 8th Ave to Ogilvie Ave	Roads (B&A)	175
12th Street - 3rd Ave to 4th Ave	Roads (B)	88
3rd Ave - 11th Street to 16th Street	Roads (B) & Storm	107
12th Street - 3rd Ave to 4th Ave	Watermains	120
3rd Ave - 11th Street to 16th Street	Watermains	531
Hwy 20 - 1st Ave S to Sask Ave - SHWUC SL w/Mtr Pit	Watermains	302
Convention Centre Washroom and AV Improvements	Jubilee Hall	100
Public Works Old Shop Insulation and Retrofits	PW Shop	250
Pool Filtration System	Aquatic Centre	100
Total		2586

18.0 Capital – Five Year Capital Plans

Year	Description	Description	Value ('000)
2025	9th Ave - 17th St to lane E of Barnes Crescent	Roads (B,C&A)	406
2025	Peck Road from Westwod Dr to 12th Ave	Roads (B)	144
2025	12th Street - 3rd Ave to 4th Ave	Roads (C&A)	95
2025	3rd Ave - 11th Street to 14th Street	Roads (C)	13
2025	13th Street - 5th Ave to 8th Ave	Roads (B)	337
2025	6th Ave - 5th St to 6th St	Roads (B,C&A)	123
2025	7th Ave - 2nd Street to 3rd Street	Roads (B,C&A)	105
2025	13th Street - 5th Ave to 8th Ave	Watermains	763
2025	Arena Ice Plant	Arena	500
2025	Parks Shop - Cold Storage	Parks	100
Total			2586

Year	Description	Description	Value ('000)
2026	13th Street - 5th Ave to 8th Ave	Roads (C&A)	349
2026	13th Street - 8th Ave to 10th Ave	Roads (B)	224
2026	17th St - 5th Ave to 8th Ave	Roads (B&A)	573
2026	13th Street - 8th Ave to 10th Ave	Watermains	538
2026	6th and 7th Avenue Storm Sewer Outfall Twinning	Storm	639
2026	Convention Centre Air Handling Unit	Jubilee Hall	225
Total			2548

Year	Description	Description	Value ('000)
2027	14th Street -Ln N of 8th Ave to 10th Ave	Roads (B)	343
2027	13th Street - 8th Ave to 10th Ave	Roads (C&A)	293
2027	King Crescent	Roads (B,C&A) & Storm	720
2027	14th Street - Ln N of 8th Ave to 10th Ave	Watermains	709
2027	Glenn Hall Park Upgrades (Phase 1)	Parks	650
Total			2715

19.0 Fleet

Many Cost Centres show a Fleet Expense which is management’s estimate of that operation’s share of the overall cost of maintaining the fleet including contribution for replacements. Any new vehicle or piece of equipment that does not replace an existing piece will be budgeted as new capital. A detailed description of each replacement can be found within the Capital Project Forms provided in Tab 15 of the budget binder.

Fleet Replacements		Reserve Funding Source	Other Funding Source	Total Replacement Cost
C11J - Command Unit	Protective Services Fleet	\$ 60,000	\$ 10,000	\$ 70,000
C12J - Command Unit(HDFPA)	Protective Services Fleet	\$ -	\$ 70,000	\$ 70,000
P320 - Medium Truck Replacement	Public Works Fleet	\$ 150,000	\$ 20,000	\$ 170,000
L125 - Parks General Use Half-Ton	Leisure Service Fleet	\$ 57,750	\$ 5,000	\$ 62,750
L180 - Parks General Use One-Ton	Leisure Service Fleet	\$ 65,000	\$ 5,000	\$ 70,000
L243 - Parks Skid Steer	Leisure Service Fleet	\$ 80,000	\$ 10,000	\$ 90,000
Total		\$ 412,750	\$ 120,000	\$ 532,750

The following chart shows the fleet replacements that were approved by council prior to the 2023 budget. Detailed Capital Project Forms providing further descriptions on these projects are provided in Tab 19.

Fleet Expenditures Approved Prior to Budget		Reserve Funding Source	Other Funding Source	Total Project Value
P340 - Heavy Truck Replacement	Fleet Reserve	\$ 180,000	\$ 40,000	\$ 220,000
P350 - Heavy Truck Replacement	Fleet Reserve	\$ 180,000	\$ 40,000	\$ 220,000
Total		\$ 360,000	\$ 80,000	\$ 440,000

19.0 Fleet – Five Year Plan

Fleet Reserve Opening	2023	2024	2025	2026	2027
Opening Balance	\$27,641	\$18,911	-\$60,069	-\$282,049	-\$405,029

Fleet Reserve Contributions	2023	2024	2025	2026	2026
Corporate Services	\$0	\$0	\$0	\$0	\$0
Leisure Services	\$76,320	\$76,320	\$76,320	\$76,320	\$76,320
Public Works	\$245,290	\$245,290	\$245,290	\$245,290	\$245,290
Fire and Emergency Services	\$77,410	\$77,410	\$77,410	\$77,410	\$77,410
Mobility Van	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Fleet Reserve Contributions	\$404,020	\$404,020	\$404,020	\$404,020	\$404,020

Budgeted Fleet Purchases	2023	2024	2025	2026	2026
Corporate Services	\$0	\$0	\$0	\$0	\$0
Leisure Services	\$202,750	\$165,000	\$65,000	\$17,000	\$0
Public Works	\$150,000	\$246,000	\$561,000	\$510,000	\$429,000
Fire and Emergency Services	\$60,000	\$27,000	\$0	\$0	\$39,000
Mobility Van	\$0	\$45,000	\$0	\$0	\$0
Fleet Purchases	\$412,750	\$483,000	\$626,000	\$527,000	\$468,000

Budgeted Year-End Balances	2023	2024	2025	2026	2027
Budgeted Year End Balances	\$18,911	-\$60,069	-\$282,049	-\$405,029	-\$469,009

3000 – General Government (Taxation and Grants)

Overview: This segment of the 3000 Cost Centre has been separated from the remaining areas so that the impact of taxation and grant changes are more evident.

Personnel: The personnel costs are shown in the General Government (Administration) segment.

	2022 Budget	2023 Budget	Change
Property Tax	-\$7,470,120	-\$7,855,170	-\$385,050
Grants	-\$2,046,600	-\$2,587,030	-\$540,430
Fees and Charges	-\$10,000	-\$10,000	\$0
Other Revenue	\$0	\$0	\$0
	-\$9,526,720	-\$10,452,200	-\$925,480
Wages and Benefits	\$0	\$0	\$0
Travel Expenses	\$0	\$0	\$0
Contractual	\$0	\$0	\$0
Utilities	\$0	\$0	\$0
Supplies	\$0	\$0	\$0
Advertising	\$0	\$0	\$0
Other	\$0	\$0	\$0
Fleet	\$0	\$0	\$0
	\$0	\$0	\$0
	-\$9,526,720	-\$10,452,200	-\$925,480

Service Level / Budget impact notes: There is no proposed change in service levels within General Government (Taxation and Grants)

Notable for 2023:

- Property Tax – Increase based on the mill rate to net increase (-\$385,050). This amount balances to budgeted increases to tax-supported operations from: salaries, wages, benefits, and RCMP costs.
- Grants – Revenue Sharing Grant projected to increase (-\$124,800) to \$1,240,000
 SaskEnergy and SaskPower Surcharges anticipated to increase (-\$52,000)
 Canada Community Building Fund transfer (-\$362,700) from Street Systems (7100)

21.0 Budget Presented in Financial Statement Format

City of Humboldt

Schedule of Taxes and Other Unconditional Revenue

Schedule 1

	2021 Actuals	2022 Budget	2023 Budget
TAXES			
General municipal tax levy	6,512,044	6,669,120	7,052,580
Abatements and adjustments	(5,981)	(36,000)	(36,000)
Net Municipal Taxes	6,506,063	6,633,120	7,016,580
Trailer license fees	6,547	10,000	10,000
Penalties on tax arrears	52,236	50,000	50,000
Special tax levy - Infrastructure Levy	518,286	518,000	519,320
Special tax levy - Local Improvement Levy	-	-	-
Special tax levy - Road Levy	268,181	269,000	269,270
Total Taxes	7,351,313	7,480,120	7,865,170
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	1,173,144	1,115,200	1,240,000
Other	-	-	-
Total Unconditional Grants	1,173,144	1,115,200	1,240,000
GRANTS IN LIEU OF TAXES			
Federal	15,755	15,700	16,100
Provincial			
S.P.C. Electrical	64,720	65,700	66,230
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	743,529	700,000	735,000
SaskEnergy Surcharge	144,239	150,000	167,000
Total Grants in Lieu of Taxes	968,243	931,400	984,330
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	9,492,700	9,526,720	10,089,500

City of Humboldt
 Consolidated Schedule of Operating and Capital Revenue by Function

Schedule 2 - 1

	2021 Actuals	2022 Budget	2023 Budget
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Development Fees	-		
- Property Rentals	3,225	3,100	3,100
- Other	23,201	6,500	6,500
Total Fees and Charges	26,426	9,600	9,600
- Investment income and commissions	68,007	41,350	159,350
- Other Revenues (Humboldt Bronco Memorial Donations)	63,644	-	-
- Tangible capital asset sales - gain (loss)	(8)	-	-
Total Other Segmented Revenue	158,069	50,950	168,950
Conditional Grants			
- Federal	2,405	-	-
Total Conditional Grants	2,405	-	-
Total Operating	160,474	50,950	168,950
Capital			
Conditional Grants			
- Federal (Canada Community Building Fund)	888,273	362,700	362,700
- Provincial (Municipal Economic Enhancement Program)	557,333	-	-
Total Conditional Grants	1,445,606	362,700	362,700
Total Capital	1,445,606	362,700	362,700
Total General Government Services	1,606,080	413,650	531,650

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Police protection	53,469	43,800	51,000
- Licenses and permits	45,510	45,400	55,400
- Business licenses	86,681	90,000	90,000
- Fire protection	59,421	45,150	55,750
- Bylaw protection	10,927	8,500	11,380
- Other (donations and custom work)	-		
Total Fees and Charges	256,008	232,850	263,530
- Tangible capital asset sales - gain (loss)	-	-	-
Total Other Segmented Revenue	256,008	232,850	263,530
Total Operating	256,008	232,850	263,530
Total Protective Services	256,008	232,850	263,530

City of Humboldt
 Consolidated Schedule of Operating and Capital Revenue by Function

Schedule 2 - 2

	2021 Actuals	2022 Budget	2023 Budget
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Storm Water Levy	651,451	656,720	669,450
- Custom work	2,235	-	-
- Air transportation	51,428	25,000	38,500
Total Fees and Charges	705,114	681,720	707,950
- Tangible capital asset sales - gain (loss)	39,200	-	-
- Other	1,196	-	-
Total Other Segmented Revenue	745,510	681,720	707,950
Conditional Grants			
- Provincial	8,505	35,000	44,000
- Federal	-	-	-
Total Conditional Grants	8,505	35,000	44,000
Total Operating	754,015	716,720	751,950
Total Transportation Services	754,015	716,720	751,950

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	383,450	381,600	543,230
- Cemetery	16,768	45,000	45,000
- Other	39,427	7,500	7,500
Total Fees and Charges	439,645	449,960	595,730
Total Other Segmented Revenue	439,645	449,960	595,730
Conditional Grants			
- Disabled Transit	5,321	4,800	4,800
Total Conditional Grants	5,321	4,800	4,800
Total Operating	444,966	454,760	600,530
Total Environmental and Public Health Services	444,966	454,760	600,530

PLANNING AND DEVELOPMENT SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Business Improvement Levy	24,986	24,000	25,030
- Development Revenues	7,040	13,000	13,000
- Other	1,899	-	-
Total Fees and Charges	33,925	37,000	38,030
- Land Sales - gain (loss)	126,067	-	300,000
Total Other Segmented Revenue	159,992	37,000	338,030
Total Operating	159,992	37,000	338,030
Total Planning and Development Services	159,992	37,000	338,030

City of Humboldt
 Consolidated Schedule of Operating and Capital Revenue by Function

Schedule 2 - 3

	2021 Actuals	2022 Budget	2023 Budget
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Administration	54,671	104,600	93,100
- Aquatic Center	155,945	175,000	189,000
- Uniplex Arena	231,100	229,630	243,500
- Community Center	148,167	104,000	104,000
- Curling Rink	28,565	56,160	57,500
- Concession	120,030	246,130	249,110
- Museum	21,519	23,050	27,030
- Parks and Playgrounds	27,042	28,000	22,000
Total Fees and Charges	787,039	966,570	985,240
- Tangible capital assets sales - (loss)	(27,870)	-	-
- Donations	105,488	4,540	5,040
- Other (special events)	52,934	29,500	29,500
Total Other Segmented Revenue	917,591	1,000,610	1,019,780
Conditional Grants			
- Provincial	79,663	95,070	95,070
- Federal	100,102	36,680	37,560
Total Conditional Grants	179,765	131,750	132,630
Total Operating	1,097,356	1,132,360	1,152,410
Total Recreation and Cultural Services	1,097,356	1,132,360	1,152,410

UTILITY SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	3,224,506	3,263,270	3,263,270
- Sewer	850,779	904,480	1,029,510
- Other	51,454	4,600	4,600
Total Fees and Charges	4,126,739	4,172,350	4,297,380
- Tangible capital assets sales - (loss)	(301,659)	-	-
- Other	-	-	-
Total Other Segmented Revenue	3,825,080	4,172,350	4,297,380
Total Operating	3,825,080	4,172,350	4,297,380
Capital			
Conditional Grants			
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Capital	-	-	-
Total Utility Services	3,825,080	4,172,350	4,297,380

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	8,143,497	7,159,690	7,935,480
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SUMMARY

Total Other Segmented Revenue	6,501,895	6,625,440	7,391,350
Total Conditional Grants	195,996	171,550	181,430
Total Capital Grants and Contributions	1,445,606	362,700	362,700
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	8,143,497	7,159,690	7,935,480

City of Humboldt

Consolidated Schedule of Expenses by Function

Schedule 3 - 1

	2021 Actuals	2022 Budget	2023 Budget
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	127,645	161,840	163,010
Wages and benefits	663,100	701,470	757,000
Professional/Contractual services	876,661	271,810	325,340
Utilities	27,553	28,950	29,290
Maintenance, materials and supplies	46,474	73,700	63,900
Grants and contributions - operating	7,962	3,000	1,500
Amortization	18,924	27,000	22,800
Interest	7,283	9,200	7,500
Allowance for uncollectibles (recoveries)	12	-	-
Total Government Services	1,775,614	1,276,970	1,370,340

PROTECTIVE SERVICES

Police Protection

Wages and benefits	62,335	62,080	64,720
Professional/Contractual services	577,833	748,400	859,060
Utilities	-	-	-
Maintenance, material and supplies	-	-	-

Fire and Other Protection

Wages and benefits	466,505	527,090	558,080
Professional/Contractual services	137,851	90,480	118,100
Utilities	19,674	20,120	22,590
Maintenance, material and supplies	68,324	60,020	62,860
Amortization	88,156	71,000	88,600
Interest	816	-	-

Total Protective Services	1,421,494	1,579,190	1,774,010
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TRANSPORTATION SERVICES

Wages and benefits	679,585	734,560	768,740
Professional/Contractual Services	791,790	662,860	751,590
Utilities	179,870	196,240	211,160
Maintenance, materials, and supplies	36,426	108,710	185,390
Grants and contributions - operating	9,300	5,000	7,500
Amortization	1,063,652	1,084,000	1,236,000
Interest	70,102	64,650	61,690

Total Transportation Services	2,830,725	2,856,020	3,222,070
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City of Humboldt

Consolidated Schedule of Expenses by Function

Schedule 3 - 2

	2021 Actuals	2022 Budget	2023 Budget
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	13,504	8,820	9,130
Professional/Contractual services	815,467	470,310	676,590
Utilities	595	-	-
Maintenance, materials and supplies	13,050	10,900	16,490
Grants and contributions - operating	19,974	8,300	5,000
Amortization	9,653	10,000	9,700
Interest	-	-	-
Total Environmental and Public Health Services	872,243	508,330	716,910
PLANNING AND ECONOMIC DEVELOPMENT			
Wages and benefits	200,101	246,720	257,570
Professional/Contractual Services	31,603	41,720	65,720
Grants and contributions - operating	27,005	26,000	27,050
Utilities	-	-	-
Maintenance, materials and supplies	77,124	87,670	73,950
Amortization	6,598	7,000	6,600
Total Planning and Development Services	342,431	409,110	430,890
RECREATION AND CULTURAL SERVICES			
Wages and benefits	1,840,495	2,124,470	2,205,600
Professional/Contractual services	570,668	461,500	458,590
Utilities	473,797	452,580	516,950
Maintenance, materials and supplies	342,608	531,070	509,930
Grants and contributions - operating	176,547	216,280	216,280
Amortization	537,898	558,000	565,200
Interest	21,861	20,160	19,030
Total Recreation and Cultural Services	3,963,874	4,364,060	4,491,580
UTILITY SERVICES			
Wages and benefits	597,176	665,130	701,250
Professional/Contractual services	366,676	219,640	275,400
Utilities	114,462	136,810	135,440
Water purchases - SaskWater	2,115,652	2,124,860	2,124,860
Maintenance, materials and supplies	441,920	546,600	546,590
Amortization	479,653	434,000	500,200
Interest	28,293	26,850	25,350
Allowance for uncollectibles (recoveries)	209	5,000	1,000
Total Utility Services	4,144,041	4,158,890	4,310,090
TOTAL EXPENSES BY FUNCTION	15,350,422	15,152,570	16,315,890

City of Humboldt
Consolidated Schedule of Segment Disclosure by Function

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	9,600	263,530	707,950	595,730	38,030	985,240	4,297,380	6,897,460
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (Loss)	-	-	-	-	300,000	-	-	300,000
Investment Income and Commissions	159,350	-	-	-	-	-	-	159,350
Other Revenues	-	-	-	-	-	34,540	-	34,540
Grants - Conditional	-	-	44,000	4,800	-	132,630	-	181,430
- Capital	362,700	-	-	-	-	-	-	362,700
Total revenues	531,650	263,530	751,950	600,530	338,030	1,152,410	4,297,380	7,935,480
Expenses (Schedule 3)								
Wages & Benefits	920,010	622,800	768,740	9,130	257,570	2,205,600	701,250	5,485,100
Professional/Contractual Services	325,340	977,160	751,590	676,590	65,720	458,590	275,400	3,530,390
Utilities	29,290	22,590	211,160	-	27,050	516,950	135,440	942,480
Maintenance Materials and Supplies	63,900	62,860	185,390	16,490	-	509,930	2,124,860	2,963,430
Grants and Contributions	1,500	-	7,500	5,000	73,950	216,280	546,590	850,820
Amortization	22,800	88,600	1,236,000	9,700	6,600	565,200	500,200	2,429,100
Interest	7,500	-	61,690	-	-	19,030	25,350	113,570
Allowance for Uncollectibles (Recoveries)	-	-	-	-	-	-	1,000	1,000
Total expenses	1,370,340	1,774,010	3,222,070	716,910	430,890	4,491,580	4,310,090	16,315,890
(Deficit) Surplus by Segment and Object	(838,690)	(1,510,480)	(2,470,120)	(116,380)	(92,860)	(3,339,170)	(12,710)	(8,380,410)
Taxation and other unconditional revenue (Schedule 1)								10,089,500
Net Surplus								1,709,090

Taxation and other unconditional revenue (Schedule 1)

10,089,500

Net Surplus

1,709,090

22.0 Consolidated Budget

City of Humboldt 2023 Consolidated Budget

CC Code	Cost Centre	Revenues	Expenses	Net Cost
	Taxation and Grant Revenue	-\$10,452,200	\$0	-\$10,452,200
Subtotal	Taxation and Grant Revenue	-\$10,452,200	\$0	-\$10,452,200
3000	General Administration (Less Tax and Grants)	-\$165,850	\$824,260	\$658,410
3020	Information Technology	\$0	\$123,640	\$123,640
3025	City Manager's Office	\$0	\$209,930	\$209,930
3050	City Council	\$0	\$179,710	\$179,710
3100	Other General Administration	-\$3,100	\$10,000	\$6,900
3550	Communications	\$0	\$209,760	\$209,760
Subtotal	General Government	-\$168,950	\$1,557,300	\$1,388,350
4050	Fire Protection Administration	-\$55,750	\$483,040	\$427,290
4090	Fire Fleet	\$0	-\$77,410	-\$77,410
4100	Fire Hall Building	\$0	\$24,820	\$24,820
4150	Building Inspection Services	-\$45,500	\$84,980	\$39,480
4200	Bylaw Enforcement	-\$11,380	\$120,460	\$109,080
4220	Animal Control	-\$9,900	\$550	-\$9,350
4230	Business Licensing	-\$90,000	\$0	-\$90,000
4250	RCMP Policing	-\$51,000	\$923,780	\$872,780
4300	Other Protective Services	\$0	\$44,500	\$44,500
4400	Health and Safety	\$0	\$80,690	\$80,690
4500	Economic Development	\$0	\$35,000	\$35,000
4600	Planning and Development	-\$13,000	\$142,480	\$129,480
4650	Business Improvement District	-\$25,030	\$27,050	\$2,020
Subtotal	Protective Services	-\$301,560	\$1,889,940	\$1,588,380
5050	Recreation Administration	-\$3,450	\$411,460	\$408,010
5060	Lottery Grant	-\$51,070	\$51,070	\$0
5065	Leisure Pass	-\$69,150	\$0	-\$69,150
5072	LED Sign	-\$3,500	\$0	-\$3,500
5075	Facilities Maintenance	\$0	\$366,430	\$366,430
5100	Arena	-\$246,000	\$587,140	\$341,140
5125	Fitness Room	-\$4,000	\$21,170	\$17,170
5150	Community Centre	-\$104,000	\$253,270	\$149,270
5200	Curling Rink	-\$60,000	\$115,970	\$55,970
5250	Aquatic Centre	-\$189,000	\$503,310	\$314,310
5260	Concessions	-\$249,110	\$249,110	\$0
5300	Parks and Playgrounds	-\$30,000	\$447,510	\$417,510
5310	Spray Park	\$0	\$15,140	\$15,140
5320	Community Gardens	-\$1,000	\$2,410	\$1,410
5330	Weed and Insect Control	\$0	\$16,710	\$16,710
5360	Urban Beautification	\$0	\$8,000	\$8,000
5370	Urban Forest	\$0	\$33,470	\$33,470
5380	Trail System	\$0	\$13,900	\$13,900
5390	Historic Campground	\$0	\$16,000	\$16,000
5400	Recreation Special Events	-\$6,500	\$112,110	\$105,610
5410	Summer Sizzler	-\$29,000	\$29,000	\$0
5420	Joint Use Program	-\$10,000	\$10,000	\$0
5430	Leisure Services Fleet	\$0	-\$76,320	-\$76,320
Subtotal	Recreation and Leisure Services	-\$1,055,780	\$3,186,860	\$2,131,080

5450 Library	-\$3,580	\$207,750	\$204,170
5500 Museum Services	-\$77,010	\$413,900	\$336,890
5600 Museum Building	-\$1,500	\$51,380	\$49,880
5650 Merchants Bank Building (Gallery)	-\$1,000	\$44,810	\$43,810
5700 Original Humboldt	-\$6,000	\$6,000	\$0
5800 Public Art	-\$2,000	\$10,000	\$8,000
5900 Water Tower	-\$5,540	\$5,680	\$140
Subtotal Cultural Services	-\$96,630	\$739,520	\$642,890
6050 Waste Management	-\$543,230	\$593,230	\$50,000
6150 Cemetery Administration	-\$45,000	\$37,620	-\$7,380
6250 Mobility Van	-\$12,300	\$76,360	\$64,060
6350 Transit Fleet	\$0	-\$5,000	-\$5,000
6400 Other Public Health	\$0	\$5,000	\$5,000
Subtotal Public Health	-\$600,530	\$707,210	\$106,680
7050 Transportation Administration	\$0	\$383,450	\$383,450
7075 Street Lighting	\$0	\$158,140	\$158,140
7100 Street Systems	-\$44,000	\$474,290	\$430,290
7120 Street Sweeping	\$0	\$51,800	\$51,800
7150 Storm Water Infrastructure	-\$669,450	\$222,170	-\$447,280
7170 Street and Curb Painting	\$0	\$20,000	\$20,000
7200 Public Works Shop	\$0	\$149,750	\$149,750
7300 Snow and Ice Control	\$0	\$325,030	\$325,030
7310 Emulsion Treated Roads	\$0	\$50,740	\$50,740
7320 Gravel Roads	\$0	\$66,410	\$66,410
7330 Back Lanes	\$0	\$26,280	\$26,280
7340 Dust Control	\$0	\$29,180	\$29,180
7350 Transportation Equipment	\$0	-\$245,270	-\$245,270
7370 Traffic Signals	\$0	\$46,390	\$46,390
7380 Traffic Signs	\$0	\$22,500	\$22,500
7510 Sidewalk Maintenance	\$0	\$70,640	\$70,640
7530 Ditch Mowing	\$0	\$32,980	\$32,980
7550 Winter Sidewalks	\$0	\$22,640	\$22,640
7610 Airport	-\$38,500	\$42,200	\$3,700
7810 Christmas Decorations	\$0	\$36,750	\$36,750
Subtotal Transportation Services	-\$751,950	\$1,986,070	\$1,234,120
8000 Utility Administration	-\$4,292,780	\$2,480,160	-\$1,812,620
8050 Water Mains	\$0	\$340,500	\$340,500
8100 Water Distribution	\$0	\$161,610	\$161,610
8150 Water Meter Readings and Billing	-\$4,600	\$205,700	\$201,100
8200 Sewer Mains	\$0	\$208,720	\$208,720
8250 Lagoon	\$0	\$237,370	\$237,370
8300 Lift Stations	\$0	\$175,830	\$175,830
Subtotal Water and Wastewater Services	-\$4,297,380	\$3,809,890	-\$487,490
8500 Land Development	-\$300,000	\$10,000	-\$290,000
Subtotal Land Development	-\$300,000	\$10,000	-\$290,000
Total All Tax Supported and Utility Operations	-\$18,024,980	\$13,886,790	-\$4,138,190
Amortization Not Affecting Cash			
3000 General Government Amortization	\$0	\$22,800	\$22,800
4050 Planning and Development Amortization	\$0	\$88,600	\$88,600
4600 Protective Services Amortization	\$0	\$6,600	\$6,600
5050 Leisure Services Amortization	\$0	\$565,200	\$565,200
6150 Public Health Amortization	\$0	\$9,700	\$9,700
7050 Transportation Amortization	\$0	\$1,236,000	\$1,236,000
8000 Water and Sewer Amortization	\$0	\$500,200	\$500,200
Subtotal Amortization Not Affecting Cash			\$2,429,100

Subtotal	Principal Payments on Utility Based Loans	\$41,990
Subtotal	Principal Payments on Taxation Based Loans	\$178,930
Subtotal	Balance Available for Reserves / Capital	-\$3,917,270

Contributions to Reserves

Library Reserve (Contribution)	\$10,000	
Fleet Reserve (Contribution)	\$404,020	
Transportation Reserve (Contribution)	\$1,395,700	
Utilities Reserve (Contribution)	\$445,500	
Wastewater Reserve (Contribution)	\$478,600	
Storm Water Reserve (Contribution)	\$345,930	
Land Developments Reserve (Contribution)	\$290,000	
Building Replacement Reserve (Contribution)	\$250,000	
Leisure, Corporate, Cultural, Protective (Contribution)	\$297,520	
Subtotal	Reserve Transactions affecting Operations	\$3,917,270

Subtotal	Net Balanced Budget	\$0
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Public Works Infrastructure Capital Projects funded from Transportation or Utility Reserve:

14th St Road - 6th Ave to 8th Ave	\$344,200	
Carl Schenn Dry Pond and Piping	\$1,515,340	
4th Ave Road - 10th St West Lane - 14th St	\$469,000	
102nd St Gravel Road - Railway Crossing to 6th Ave	\$20,000	
Main St Railway Crossing Improvements (UHCP)	\$60,000	
12th Ave Gravel Road - 21st St Lane to Peck Road	\$112,000	
12th Ave Watermain - 21st St Lane to Peck Road	\$90,000	
11th Street - 6th Ave to 8th Ave	\$654,800	
Sewer Main Lining - King Cres & 800 Blk of 10th St	\$152,900	
Leak Monitoring Program (Phase 1 of 2)	\$105,800	
Subtotal	Public Works Infrastructure Capital Projects:	\$3,524,040

Capital Projects From Other Reserves

North Hospital Development	\$25,000	
Subtotal	Capital Projects funded from Reserves or External Funding	\$25,000

Capital Projects Funded from Fleet Reserve

C11J - Command Unit	\$60,000	
C12J - Command Unit(HDFPA)	\$0	
P320 - 3-Ton Truck Replacement	\$150,000	
L125 - Parks General Use Half-Ton	\$57,750	
L180 - Parks General Use One-Ton	\$65,000	
L243 - Parks Skid Steer	\$80,000	
Subtotal	Fleet Purchases funded from Fleet Reserves	\$412,750

Subtotal	Net Capital Purchases and Projects Funded from Reserve	\$3,961,790
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Subtotal	Net Draw from Reserves	\$44,520
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Mayor - Michael Behiel

City Manager - Joe Day