






Budget Approach

-  To balance the City of Weyburn rate payer's interests with continued growth and prosperity
 -  To provide a budget that enables growth and balances the Departments' requests to continue to provide a high level of service and programs,
 -  To take into consideration the infrastructure gap and set out short and long-term plans addressing the maintenance and replacement of major capital
 -  To manage budgetary challenges with the increase in supply and capital costs.
 -  To maintain tax policies that keep Weyburn competitive with other Saskatchewan cities
-
- * The general operations of the City are funded through grants and tax revenue.
 - * The Utility functions of the City are funded by user fees collected (utility billing, landfill fees, etc) and capital grants.

Comparison to other Cities

The City of Weyburn strives to be competitive with other Saskatchewan cities. The Saskatchewan government publishes taxation data, the 2022 data is available at <https://publications.saskatchewan.ca/#/products/72573>.

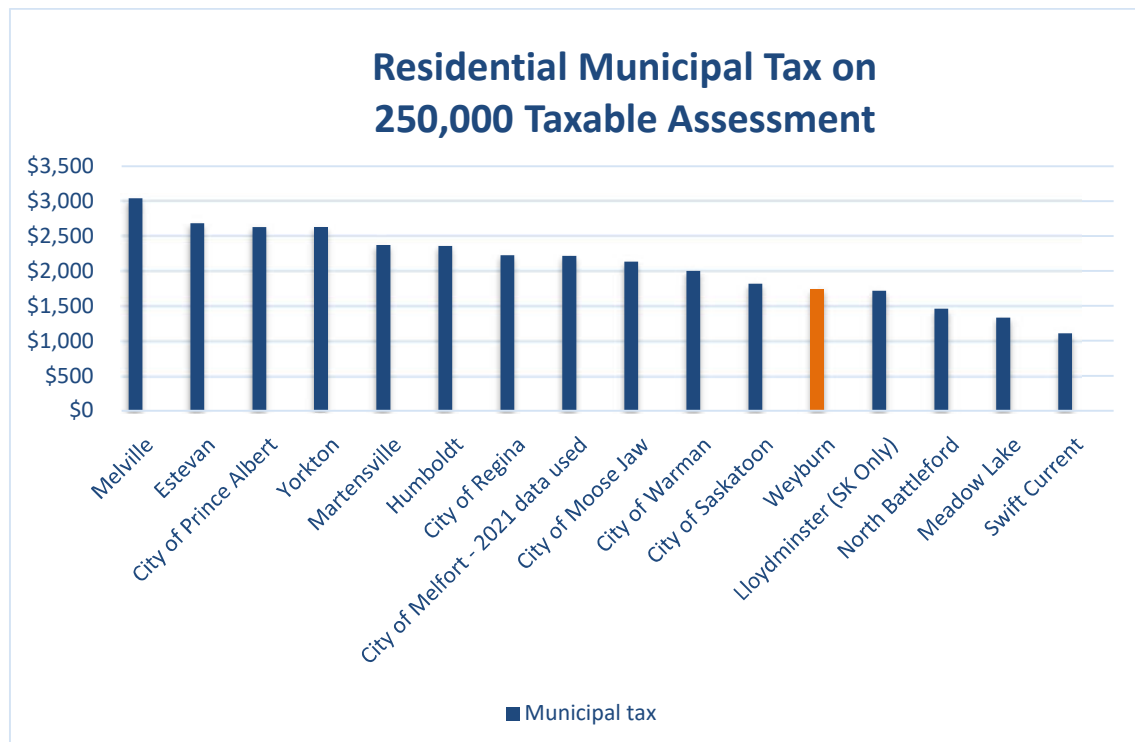
A portion of the taxation data is summarized below to highlight how the City of Weyburn compares to other cities.

2022 Saskatchewan City's Municipal Taxes

| 2022 City Assessment | 2021 Census | Total Municipal Assessment | Total Municipal Tax Levy | Tax Levy per Capita |
|----------------------------------|----------------|----------------------------|--------------------------|---------------------|
| City of Saskatoon | 266,141 | 34,040,842,438 | 278,577,431 | \$1,046.73 |
| City of Regina | 226,404 | 27,251,665,030 | 266,314,891 | \$1,176.28 |
| City of Prince Albert | 37,756 | 2,545,109,367 | 35,149,859 | \$930.97 |
| City of Moose Jaw | 33,665 | 3,167,382,430 | 31,862,546 | \$946.46 |
| Swift Current | 16,750 | 1,716,954,630 | 19,338,391 | \$1,154.53 |
| Yorkton | 16,280 | 1,630,616,530 | 25,426,912 | \$1,561.85 |
| North Battleford | 13,836 | 1,161,362,898 | 12,042,001 | \$870.34 |
| City of Warman | 12,419 | 1,443,211,780 | 11,449,235 | \$921.91 |
| Lloydminster (SK Only) | 11,843 | 1,198,798,550 | 9,649,404 | \$814.78 |
| Weyburn | 11,019 | 978,457,225 | 9,569,537 | \$868.46 |
| Estevan | 10,851 | 1,075,569,145 | 15,787,202 | \$1,454.91 |
| Martensville | 10,549 | 1,089,847,027 | 10,361,518 | \$982.23 |
| Humboldt | 6,033 | 588,954,372 | 6,679,087 | \$1,107.09 |
| City of Melfort - 2021 data used | 5,955 | 446,046,900 | 6,383,218 | \$1,071.91 |
| Meadow Lake | 5,322 | 410,628,135 | 4,762,335 | \$894.84 |
| Melville | 4,493 | 280,567,484 | 4,893,788 | \$1,089.20 |
| Total | 689,316 | 79,026,013,941 | 748,247,353 | \$1,085.49 |

2022 Residential Municipal Tax Comparison

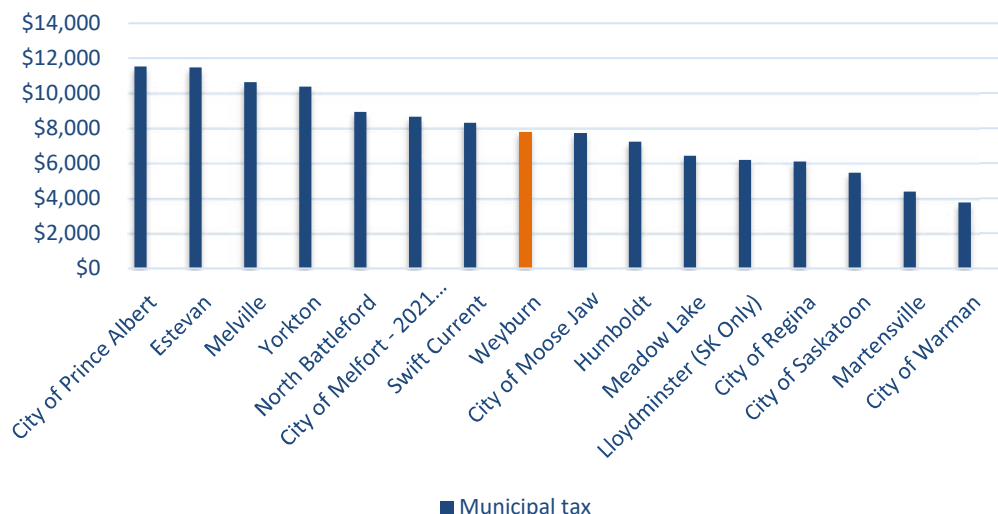
| 2022 City Assessment | Total Assessment | Total Municipal Taxation | Mill Rate | Base Tax | Mun Tax on 250,000 Taxable Assessment |
|-----------------------------|--------------------|--------------------------|--------------|--------------|---------------------------------------|
| Melville | 206,275,120 | 3,434,925 | 9.213 | \$740 | \$3,043 |
| Estevan | 654,814,560 | 7,026,552 | 10.730 | \$0 | \$2,683 |
| City of Prince Albert | 1,588,225,580 | 17,110,874 | 10.356 | \$40 | \$2,629 |
| Yorkton | 967,975,440 | 12,136,115 | 6.789 | \$930 | \$2,627 |
| Martensville | 828,330,160 | 7,860,515 | 9.490 | \$0 | \$2,372 |
| Humboldt | 390,209,600 | 3,969,149 | 7.427 | \$500 | \$2,357 |
| City of Regina | 15,937,591,182 | 141,787,586 | 8.896 | \$0 | \$2,224 |
| City of Melfort - 2021 data | 304,775,680 | 4,141,033 | 8.858 | \$0 | \$2,215 |
| City of Moose Jaw | 2,103,510,590 | 17,967,596 | 8.542 | \$0 | \$2,135 |
| City of Warman | 1,115,120,560 | 8,931,554 | 8.009 | \$0 | \$2,002 |
| City of Saskatoon | 19,405,198,840 | 141,278,927 | 7.280 | \$0 | \$1,820 |
| Weyburn | 654,400,880 | 5,193,310 | 4.142 | \$710 | \$1,746 |
| Lloydminster (SK Only) | 940,308,810 | 6,462,272 | 6.873 | \$0 | \$1,718 |
| North Battleford | 694,530,840 | 4,276,422 | 5.840 | \$0 | \$1,460 |
| Meadow Lake | 312,285,040 | 3,411,204 | 5.335 | \$0 | \$1,334 |
| Swift Current | 1,428,453,840 | 12,074,656 | | \$0 | \$1,108 |
| | 47,532,006,722 | 397,062,691 | | | |



2022 Commercial & Industrial Municipal Tax Comparison

| 2022 City Assessment | Municipal Taxable Assessment | Municipal Tax Levy | Mill Rate | Base Tax | Municipal Tax on 500,000 Taxable Assessment |
|------------------------|------------------------------|--------------------|---------------|------------|---|
| City of Prince Albert | 585,154,197 | 13,934,425 | | \$760 | \$11,524 |
| Estevan | 286,440,565 | 6,973,530 | 22.940 | \$0 | \$11,470 |
| Melville | 43,897,419 | 1,065,044 | 19.741 | \$764 | \$10,634 |
| Yorkton | 511,751,425 | 10,965,738 | 20.259 | \$250 | \$10,379 |
| North Battleford | 343,034,198 | 6,433,417 | 17.869 | \$0 | \$8,935 |
| City of Melfort - 2021 | 80,991,075 | 1,609,948 | 17.304 | \$0 | \$8,652 |
| Swift Current | 279,036,850 | 7,006,619 | 16.621 | \$0 | \$8,311 |
| Weyburn | 191,002,310 | 3,054,111 | 15.620 | \$0 | \$7,810 |
| City of Moose Jaw | 707,251,880 | 10,904,124 | 15.434 | \$0 | \$7,717 |
| Humboldt | 117,314,002 | 1,782,995 | 13.455 | \$500 | \$7,228 |
| Meadow Lake | 96,951,870 | 1,339,343 | 10.860 | \$995 | \$6,425 |
| Lloydminster (SK Only) | 256,577,180 | 3,173,988 | 12.371 | \$0 | \$6,185 |
| City of Regina | 7,170,827,580 | 87,541,540 | 12.211 | \$0 | \$6,105 |
| City of Saskatoon | 8,495,866,943 | 92,554,933 | 10.895 | \$0 | \$5,448 |
| Martensville | 127,364,812 | 1,060,234 | 6.046 | \$1,350 | \$4,373 |
| City of Warman | 195,188,475 | 1,344,374 | 5.704 | \$900 | \$3,752 |
| | 19,488,650,781 | 250,744,363 | | | |

Commercial & Industrial Municipal Tax on 500,000 Taxable Assessment



Updates to 2024 Preliminary Budget

On October 23rd, 2023, the City of Weyburn proposed a 6.47% increase in taxes for the 2024 municipal budget. This percentage equaled a proposed increase of \$650,467 in revenue. Following the preliminary budget presentation on November 7th, 2023, the City of Weyburn held an Open House to provide an opportunity for public consultation and input. Upon further review, updates were made to reduce the Operating budget from 6.47% to 5.20%.

The following departmental updates were made to the Operating Budget.

| | Significant updates to Preliminary Budget |
|----------------|--|
| Administration | - Removed Council chamber seating upgrades - Updated and reclassified insurance costs |
| Leisure | - Updated wages |
| Engineering | - Updated for additional grant revenue and pricing of asphalt rehabilitation project |
| Police | - Updated the transfer from Reserve for Vehicle and updated salaries |

The total proposed 2024 Budget increase/(decrease) is as follows:

| Department | Increase/ (Decrease) | % Increase on Taxes |
|---------------------------|---------------------------------|--------------------------------|
| Leisure | 317,350 | 3.16% |
| Police | 208,144 | 2.06% |
| Public Works | 150,190 | 1.50% |
| Engineering | 122,370 | 1.22% |
| Parks | 116,390 | 1.16% |
| Fire | 10,675 | 0.11% |
| Planning | (5,590) | -0.06% |
| Admin/Finance | (397,239) | -3.95% |
| Total Tax Increase | 522,290 | 5.20% |

- Tax revenue from Mill Rate increase \$350,630
- Tax revenue from Base Tax increase \$171,660
 - \$40 increase in Base Tax

Impact on Residential Property Taxes

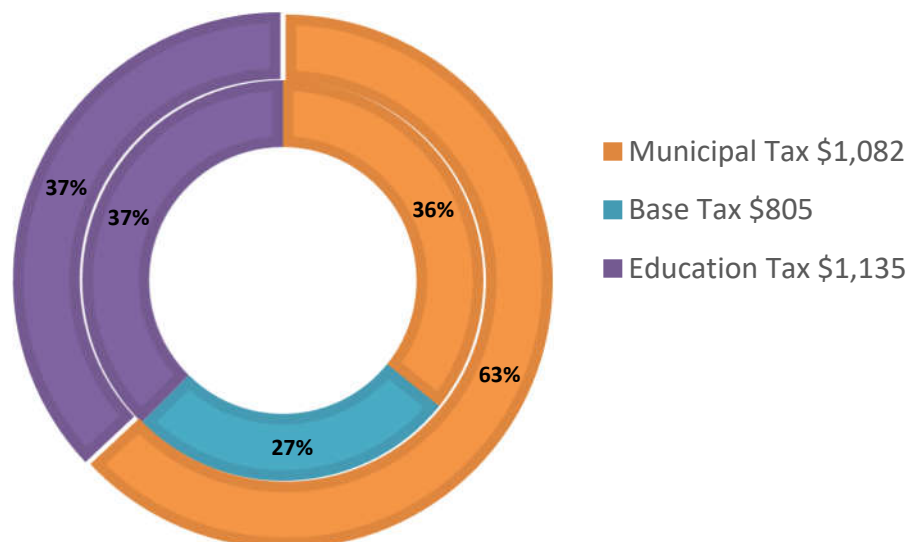
Total tax increase based on \$250,000 taxable assessment

* With no change in Provincial Education mill rate of 4.54

| | 2023 | 2024 | Change |
|--|----------|----------|--------------|
| Municipal Tax | \$1,036 | \$1,082 | \$46 |
| + Base tax | \$765 | \$805 | \$40 |
| Total Municipal Tax | \$1,801 | \$1,887 | \$86 |
| Total Increase in Municipal Tax | | | 5.15% |
| + Provincial Education Tax * | \$1,135 | \$1,135 | \$0 |
| Total Property Tax | \$2,936 | \$3,022 | \$86 |
| Cost per month | \$244.66 | \$251.83 | \$7.16 |

| | 2022 | 2023 | 2024 | Increase | % Increase |
|-----------|-------|-------|-------|----------|------------|
| Base Tax | \$710 | \$765 | \$805 | \$40 | 5.23% |
| Mill rate | 4.142 | 4.142 | 4.329 | | 4.51% |

PROPERTY TAX BREAKDOWN



How is the City of Weyburn funded?

General Operating:

| | | |
|------------------------------|---------------------|--------|
| Property taxes | \$12,987,425 | 56.29% |
| Grant funding | \$6,028,890 | 26.13% |
| Fees and charges on services | \$1,949,690 | 8.45% |
| Reserve funding | \$1,267,800 | 5.50% |
| Investment income & Other | \$837,000 | 3.63% |
| Total | \$23,070,805 | |

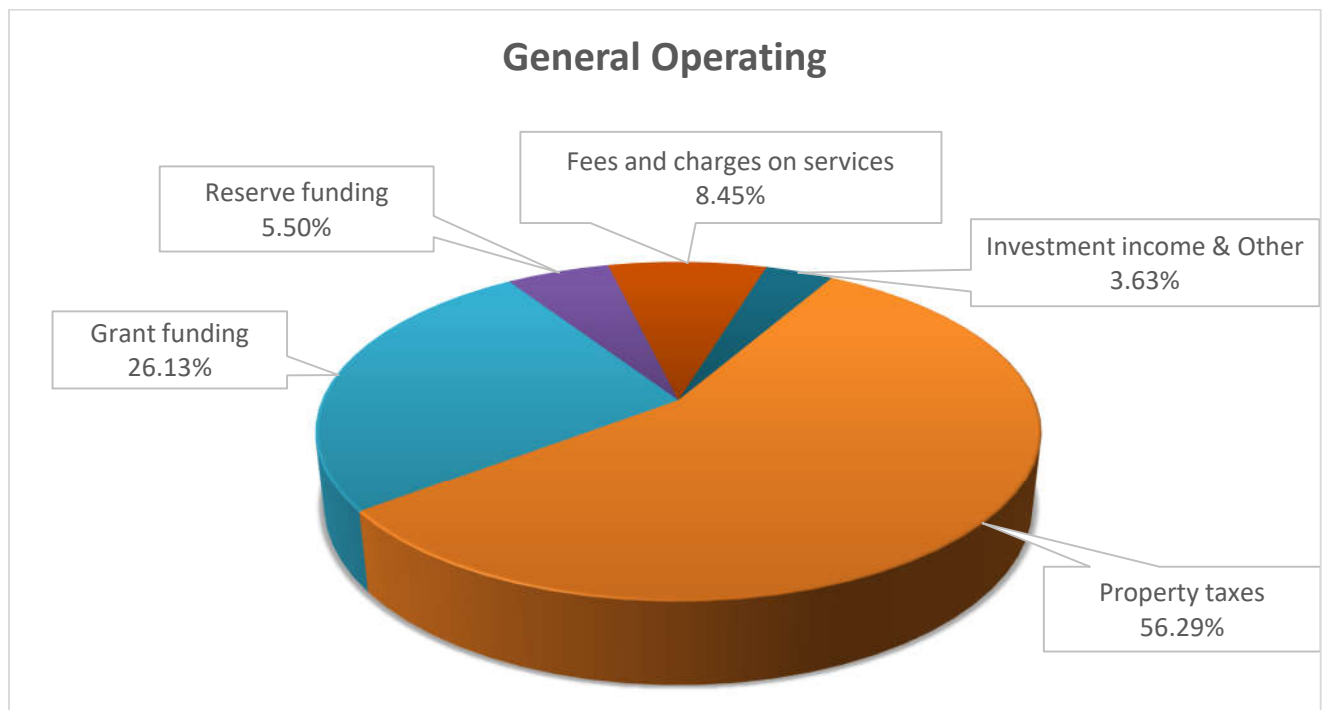
Utility Fund:

| | | |
|------------------------------|--------------------|--------|
| Fees and charges on services | 6,195,000 | 98.41% |
| Grant funding | 100,000 | 1.59% |
| Reserve funding | 0 | |
| Total | \$6,295,000 | |

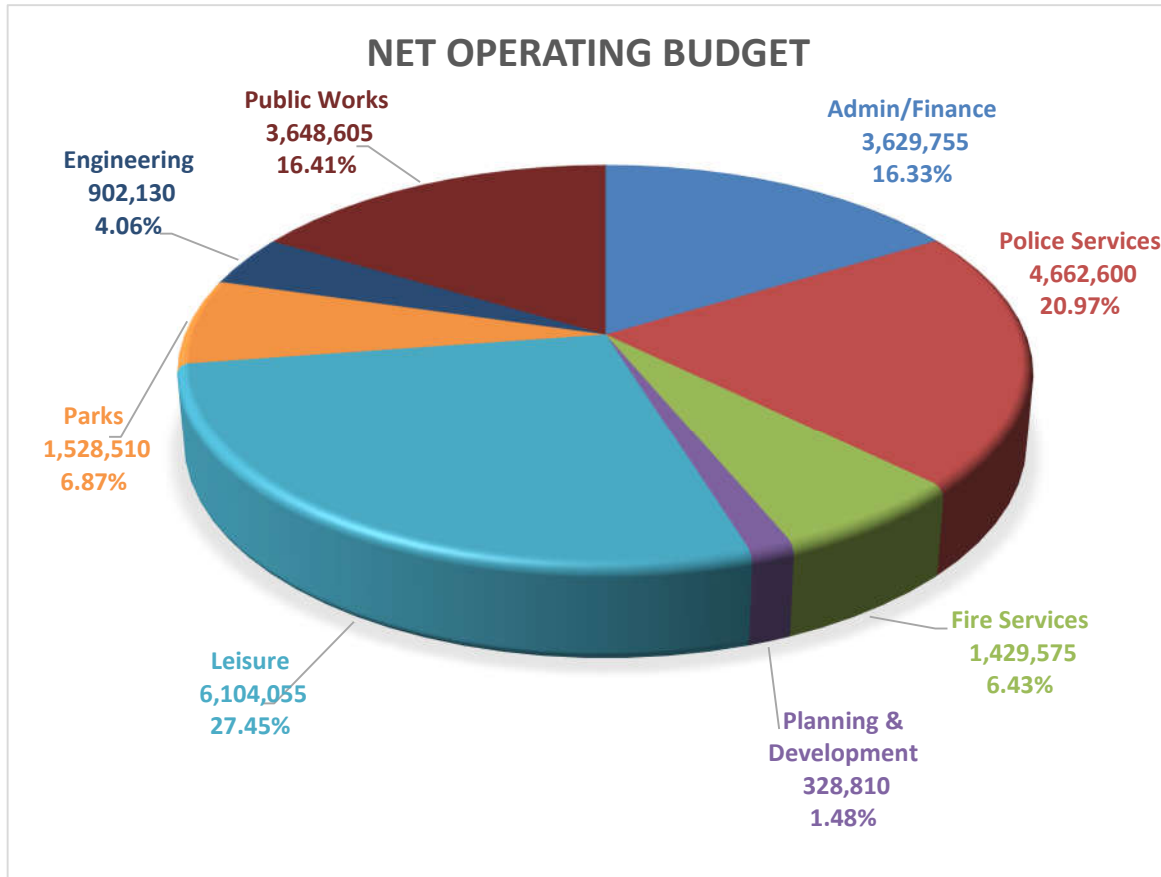
Operating & Utility Capital Fund:

| | | |
|--------------------------------|--------------------|--------|
| Transfer from Operating | 1,359,000 | 17.28% |
| Reserve funding/Internal Loans | 6,507,470 | 82.72% |
| Total | \$7,866,471 | |

TOTAL **\$37,232,275**



2024 Operating and Capital Budget



| | |
|------------------|---------------------|
| Operating Budget | \$22,234,040 |
| Capital Budget | \$3,541,235 |
| Total Budget | <u>\$25,775,275</u> |

| | |
|---|-------------|
| Transfers to Reserves (included above) | \$302,215 |
| Operating funded by Reserves (included above) | \$417,800 |
| Capital funded by Reserves (included above) | \$1,832,470 |

Net Operating Budget

Balance of funds that is not funded by the department's own revenue (fees, interest, or reserves) and is funded through tax revenue and government grants.

| | 2023 | 2024 |
|--|----------------------|----------------------|
| Total Operating Expense Budget (excluding Utilities) | 21,392,026 | 22,234,040 |
| Less: Unconditional Grants | (2,265,520) | (2,560,000) |
| Less: Conditional Grants | (2,040,300) | (818,325) |
| Less: Fee Revenue | (1,869,760) | (1,949,690) |
| Less: Interest & Other Revenue | (619,100) | (837,000) |
| Less: Reserves for Operating | - | (1,267,800) |
| Less: Internal Transfers for Operating | (2,338,600) | (1,813,800) |
| Net Operating Budget (Taxes Revenue Budgeted) | \$ 12,258,746 | \$ 12,987,425 |

Tax revenue is collected through the mill rates established on the property assessment and Base Tax calculation

2024 Facilities, Fleet & Infrastructure

Revitalization Program Budget

(funded thru transfers from General Operating, Utility & Landfill Fund)

| | |
|------------------|--------------------|
| Operating Budget | \$3,466,250 |
| Capital Budget | \$660,000 |
| Total Budget | <u>\$4,126,250</u> |

| | |
|---|-----------|
| Transfers to Reserves (included above) | \$0 |
| Operating funded by Reserves (included above) | \$850,000 |
| Capital funded by Reserves (included above) | \$225,000 |

2024 Utility & Landfill Budget

(funded by Utility & Landfill fees and grants, not taxation)

| | |
|-----------------------|---------------------|
| Utility/WTP Operating | \$5,113,200 |
| Landfill Operating | \$1,309,000 |
| Capital | <u>\$4,300,000</u> |
| Total | <u>\$10,722,200</u> |

| | |
|--|-------------|
| Transfers to Reserves (included above) | \$876,990 |
| Operating funded by Reserves (included above) | \$0 |
| Capital funded by Reserves/Internal Loans (included above) | \$4,300,000 |

GENERAL OPERATING FUND

| Revenue | 2022 Actual | 2023 Budget | 2024 Budget |
|--|-------------------|--------------------|--------------------|
| Taxes & GIL of Taxes | 11,751,450 | 12,258,746 | 12,987,425 |
| Grants - Unconditional | 1,994,406 | 2,265,520 | 2,560,000 |
| Grants - Conditional | 1,509,389 | 1,368,535 | 1,525,725 |
| Grants - Capital | 1,773 | 671,765 | 1,943,165 |
| Fees & Charges | 2,558,747 | 1,869,760 | 1,949,690 |
| Land Sales | 242,280 | - | - |
| Investment Income | 161,809 | 588,100 | 765,000 |
| Other | 78,239 | 31,000 | 57,000 |
| Internal Transfers from other Departments | 1,225,765 | 1,154,000 | 1,154,000 |
| Total Revenues | 19,523,858 | 20,207,426 | 22,942,005 |
| Expenses (including internal transfers) | 2022 Actual | 2023 Budget | 2024 Budget |
| Administration/Finance | 3,373,693 | 3,486,120 | 3,629,755 |
| Police Services | 4,175,857 | 4,409,456 | 4,662,600 |
| Fire Services | 1,277,781 | 1,415,990 | 1,429,575 |
| Planning & Development | 285,675 | 384,900 | 328,810 |
| Leisure | 4,834,259 | 6,054,525 | 6,104,055 |
| Parks | 1,447,084 | 1,458,220 | 1,528,510 |
| Engineering | 581,259 | 587,200 | 902,130 |
| Public Works | 3,138,624 | 3,595,615 | 3,648,605 |
| Total | 19,114,233 | 21,392,026 | 22,234,040 |
| Surplus (Deficit) before Financing | 409,625 | (1,184,600) | 707,965 |
| Capital | 2022 Actual | 2023 Budget | 2024 Budget |
| Equipment | 47,835 | 83,000 | 448,000 |
| Vehicles | 40,401 | 100,000 | 110,000 |
| Buildings | - | 200,000 | - |
| Streets | - | 365,000 | 2,908,235 |
| Land | 14,573 | - | 75,000 |
| Total Capital | 102,809 | 748,000 | 3,541,235 |
| Surplus (Deficit) before Financing | 306,816 | (1,932,600) | (2,833,270) |
| Financing | 2022 Actual | 2023 Budget | 2024 Budget |
| Internal transfer from Operating for Capital | 92,534 | 183,000 | 583,000 |
| Transfers from Reserves (Operating) | 624,500 | 1,184,600 | 417,800 |
| Transfers from Reserves (Capital) | 34,192 | - | 110,000 |
| Internal loan advances | - | 565,000 | 1,722,470 |
| Total Financing | 751,226 | 1,932,600 | 2,833,270 |
| Net Surplus (Loss) | 1,058,042 | - | - |

FACILITIES, FLEET & INFRASTRUCTURE REVITALIZATION PROGRAM

OPERATING BUDGET

(Funded through transfers from General Operating, Utilities and Landfill Fund)

| Revenue | 2022 Actual | 2023 Budget | 2024 Budget |
|--|--------------------|--------------------|--------------------|
| Investment Income | 10,843 | 10,000 | 15,000 |
| Internal Transfers from other Departments | 1,806,873 | 2,503,470 | 2,398,390 |
| Total Revenues | 1,823,786 | 2,513,470 | 2,413,390 |
| Expenses (including internal transfers) | 2022 Actual | 2023 Budget | 2024 Budget |
| Facilities | 394,942 | 790,000 | 883,000 |
| Fleet | 1,934,216 | 1,548,470 | 1,563,250 |
| IRP | 604,331 | 800,000 | 1,020,000 |
| Total | 2,933,490 | 3,138,470 | 3,466,250 |
| Surplus (Deficit) before Financing | (1,109,703) | (625,000) | (1,052,860) |
| Capital | 2022 Actual | 2023 Budget | 2024 Budget |
| Equipment | 947,757 | 385,000 | 715,000 |
| Buildings | 48,552 | - | - |
| Streets | 47,785 | - | - |
| Proceeds on Disposal of TCA - Gain | (43,360) | - | (55,000) |
| Total Capital | 1,000,735 | 385,000 | 660,000 |
| Surplus (Deficit) before Financing | (2,110,438) | (1,010,000) | (1,712,860) |
| Financing | 2022 Actual | 2023 Budget | 2024 Budget |
| Internal transfer from Operating for Capital | 626,953 | 325,000 | 400,000 |
| Transfers from Reserves (Operating) | 848,301 | 625,000 | 850,000 |
| Transfers from Reserves (Capital) | 277,444 | 60,000 | 237,860 |
| Internal loan advances | 36,000 | - | 225,000 |
| Total Financing | 1,788,698 | 1,010,000 | 1,712,860 |
| Net Surplus (Loss) | (321,740) | - | - |

UTILITY OPERATING FUND

| Revenue | 2022 Actual | 2023 Budget | 2024 Budget |
|--|--------------------|--------------------|--------------------|
| Grants - Conditional | 202,353 | 100,000 | 100,000 |
| Fees & Charges | 5,766,641 | 5,809,500 | 6,195,000 |
| Other | 5,684 | | |
| Internal Transfers from other Departments | 164,400 | 165,450 | 127,200 |
| Total Revenues | 6,139,078 | 6,074,950 | 6,422,200 |
| Expenses (including internal transfers) | 2022 Actual | 2023 Budget | 2024 Budget |
| Utilities | 2,513,398 | 2,911,400 | 2,926,230 |
| Water Treatment Plant | 1,751,140 | 1,953,550 | 2,186,970 |
| Landfill | 1,603,441 | 1,221,345 | 1,309,000 |
| Total | 5,867,980 | 6,086,295 | 6,422,200 |
| Surplus (Deficit) before Financing | 271,098 | (11,345) | - |
| Capital | 2022 Actual | 2023 Budget | 2024 Budget |
| Equipment | 974,394 | 495,000 | 1,000,000 |
| Buildings | 3,059,116 | 1,550,000 | 2,900,000 |
| Watermains | 192,444 | 455,000 | 400,000 |
| Total Capital | 4,225,954 | 2,500,000 | 4,300,000 |
| Surplus (Deficit) before Financing | (3,954,856) | (2,511,345) | (4,300,000) |
| Financing | 2022 Actual | 2023 Budget | 2024 Budget |
| Internal transfer from Operating for Capital | 744,394 | 45,000 | - |
| Transfers from Reserves (Operating) | 120,000 | 11,345 | - |
| Transfers from Reserves (Capital) | - | - | - |
| Internal loan advances | 3,450,000 | 2,455,000 | 4,300,000 |
| Total Financing | 4,314,394 | 2,511,345 | 4,300,000 |
| Net Surplus (Loss) | 359,538 | - | - |

General Operating Departmental Costs

| Admin/Finance Costs | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|
| Council Remuneration | 236,330 | 246,080 | 250,515 | 1.80% |
| Wages and benefits | 1,124,981 | 1,219,800 | 1,228,555 | 0.72% |
| Tax abatements & adjustments | 61,017 | 73,000 | 60,000 | -17.81% |
| Professional/Contractual Services | 375,506 | 382,500 | 486,120 | 27.09% |
| Utilities | 75,015 | 75,800 | 79,500 | 4.88% |
| Maintenance, material & supplies | 320,022 | 323,880 | 325,160 | 0.40% |
| Grants and contributions | 283,875 | 293,500 | 286,500 | -2.39% |
| Interest & Other | 31,511 | 43,810 | 45,405 | 3.64% |
| Internal Transfers to Utilities | 2,394 | 1,950 | 2,200 | 12.82% |
| Internal Transfers to Fleet | 10,800 | 10,800 | 10,800 | 0.00% |
| Internal Transfers to other Dept. | 671,765 | 800,000 | 850,000 | 6.25% |
| Transfers to Reserves (Capital) | 180,477 | 15,000 | 5,000 | -66.67% |
| Total | 3,373,693 | 3,486,120 | 3,629,755 | 4.12% |

| Police Services Costs | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|
| Wages and benefits | 3,569,425 | 3,687,406 | 3,849,850 | 4.41% |
| Professional/Contractual Services | 61,714 | 77,250 | 94,500 | 22.33% |
| Utilities | 68,604 | 68,000 | 69,000 | 1.47% |
| Maintenance, material & supplies | 350,332 | 312,350 | 358,300 | 14.71% |
| Other | 76,099 | 65,000 | 66,500 | 2.31% |
| Internal Transfers to Utilities | 1,999 | 2,300 | 2,300 | 0.00% |
| Internal Transfers to Facilities | 2,986 | 15,000 | - | -100.00% |
| Internal loan payments | - | 9,150 | 39,150 | 327.87% |
| Internal Transfers for Capital | 44,699 | 100,000 | 110,000 | 100.00% |
| Internal transfers to Reserves | - | 73,000 | 73,000 | 0.00% |
| Total | 4,175,857 | 4,409,456 | 4,662,600 | 5.74% |

| Fire Services Costs | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|
| Wages and benefits | 661,596 | 757,800 | 804,220 | 6.13% |
| Professional/Contractual Services | 33,825 | 41,150 | 45,150 | 9.72% |
| Utilities | 59,546 | 52,800 | 57,400 | 8.71% |
| Maintenance, material & supplies | 171,844 | 149,865 | 159,750 | 6.60% |
| Other | 14,790 | 25,120 | 25,800 | 2.71% |
| Internal Transfers to Utilities | 38,254 | 42,000 | 4,000 | -90.48% |
| Internal Transfers to Facilities | 18,305 | 62,500 | 53,500 | -14.40% |
| Internal Transfers to Fleet | 22,600 | 22,600 | 22,600 | 0.00% |
| Internal loan payments | 209,186 | 209,155 | 209,155 | 0.00% |
| Internal Transfers for Capital | 47,835 | 53,000 | 48,000 | -9.43% |
| Total | 1,277,781 | 1,415,990 | 1,429,575 | 0.96% |

General Operating Departmental Costs cont.

| Planning & Development Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|------------------------------|--|----------------|----------------|----------------|----------------|
| | Wages and benefits | 229,774 | 163,400 | 158,710 | -2.87% |
| | Professional/Contractual Services | 16,350 | 185,000 | 135,000 | -27.03% |
| | Utilities | 600 | 600 | 1,000 | 66.67% |
| | Maintenance, material & supplies | 27,329 | 25,400 | 25,400 | 0.00% |
| | Allowance for uncollectible (Recovery) | 9,262 | 6,000 | 6,000 | 0.00% |
| | Other | 2,360 | 4,500 | 2,700 | -40.00% |
| Total | | 285,675 | 384,900 | 328,810 | -14.57% |

| Leisure Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|---------------|-----------------------------------|------------------|------------------|------------------|--------------|
| | Wages and benefits | 2,254,857 | 2,220,280 | 2,340,925 | 5.43% |
| | Professional/Contractual Services | 167,325 | 163,790 | 176,600 | 7.82% |
| | Utilities | 566,676 | 483,345 | 512,345 | 6.00% |
| | Maintenance, material & supplies | 530,186 | 394,875 | 531,965 | 34.72% |
| | Grants and contributions | 502,574 | 494,240 | 475,430 | -3.81% |
| | Interest payments | 375,435 | 373,250 | 329,100 | -11.83% |
| | Other | 10,561 | 14,675 | 15,675 | 6.81% |
| | Internal Transfers to Utilities | 71,360 | 61,600 | 70,100 | 13.80% |
| | Internal Transfers to Facilities | - | 615,000 | 521,000 | -15.28% |
| | Internal Transfers to Fleet | 115,440 | 112,960 | 112,960 | 0.00% |
| | Internal loan payments | 239,844 | 265,800 | 119,100 | -55.19% |
| | Internal Transfers for Capital | - | 854,710 | 898,855 | 0.00% |
| Total | | 4,834,259 | 6,054,525 | 6,104,055 | 0.82% |

| Parks Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|--------------|-----------------------------------|------------------|------------------|------------------|--------------|
| | Wages and benefits | 624,024 | 608,350 | 662,590 | 8.92% |
| | Professional/Contractual Services | 173,667 | 90,000 | 40,050 | -55.50% |
| | Utilities | 33,667 | 36,650 | 36,000 | -1.77% |
| | Maintenance, material & supplies | 253,813 | 334,350 | 357,600 | 6.95% |
| | Other | 6,101 | 5,300 | 7,100 | 33.96% |
| | Internal Transfers to Utilities | 35,011 | 49,400 | 40,400 | -18.22% |
| | Internal Transfers to Facilities | 28,451 | 15,000 | - | -100.00% |
| | Internal Transfers to Fleet | 255,250 | 274,570 | 284,170 | 3.50% |
| | Internal Transfers for Capital | 37,100 | 44,600 | 100,600 | 125.56% |
| Total | | 1,447,084 | 1,458,220 | 1,528,510 | 4.82% |

General Operating Departmental Costs cont.

| Engineering Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|-------------------|-----------------------------------|----------------|----------------|----------------|---------------|
| | Wages and benefits | 262,898 | 385,700 | 398,680 | 3.37% |
| | Professional/Contractual Services | 42,754 | 45,200 | 230,200 | 409.29% |
| | Utilities | 4,562 | 5,250 | 5,000 | -4.76% |
| | Maintenance, material & supplies | 252,174 | 131,250 | 250,450 | 90.82% |
| | Other | 8,070 | 9,000 | 7,000 | -22.22% |
| | Internal Transfers to Fleet | 10,800 | 10,800 | 10,800 | 0.00% |
| Total | | 581,259 | 587,200 | 902,130 | 53.63% |

| Public Works Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|--------------------|-----------------------------------|------------------|------------------|------------------|--------------|
| | Wages and benefits | 1,035,421 | 1,299,060 | 1,208,730 | -6.95% |
| | Professional/Contractual Services | 32,015 | 117,900 | 18,400 | -84.39% |
| | Utilities | 370,151 | 361,600 | 359,800 | -0.50% |
| | Maintenance, material & supplies | 897,999 | 941,350 | 880,150 | -6.50% |
| | Other | 15,047 | 26,200 | 23,000 | -12.21% |
| | Internal Transfers to Utilities | 7,882 | 8,200 | 8,200 | 0.00% |
| | Internal Transfers to Facilities | 9,504 | 57,500 | 3,500 | -93.91% |
| | Internal Transfers to Fleet | 611,140 | 624,340 | 637,360 | 2.09% |
| | Internal loan payments | 159,465 | 159,465 | 159,465 | 0.00% |
| | Internal Transfers for Capital | - | - | 350,000 | 100.00% |
| Total | | 3,138,624 | 3,595,615 | 3,648,605 | 1.47% |

Facilities, Fleet & Infrastructure Revitalization Program Departmental Costs

| Facilities Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|------------------|----------------------------------|----------------|----------------|----------------|---------------|
| | Maintenance, material & supplies | 394,942 | 790,000 | 883,000 | 11.77% |
| Total | | 394,942 | 790,000 | 883,000 | 11.77% |

| Fleet Costs | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|--------------|-----------------------------------|------------------|------------------|------------------|--------------|
| | Wages and benefits | 217,274 | 274,300 | 196,110 | -28.51% |
| | Professional/Contractual Services | 126,464 | 129,700 | 135,700 | 4.63% |
| | Maintenance, material & supplies | 931,525 | 787,470 | 799,440 | 1.52% |
| | Internal Transfers to other Dept. | 32,000 | 32,000 | 32,000 | 100.00% |
| | Internal Transfers for Capital | 626,953 | 325,000 | 400,000 | 23.08% |
| Total | | 1,934,216 | 1,548,470 | 1,563,250 | 0.95% |

| Infrastructure Revitalization Program (IRP) | | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|---|-----------------------------------|----------------|----------------|------------------|---------------|
| | Professional/Contractual Services | 604,331 | 800,000 | 1,020,000 | 27.50% |
| Total | | 604,331 | 800,000 | 1,020,000 | 27.50% |

Utility Fund Costs

| Utility Costs | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|---|------------------|------------------|------------------|--------------|
| Wages and benefits | 705,658 | 736,145 | 748,590 | 1.69% |
| Professional/Contractual Services | 265,468 | 24,600 | 212,000 | 761.79% |
| Utilities | 98,487 | 81,200 | 91,900 | 13.18% |
| Maintenance, material & supplies | 712,855 | 925,300 | 870,000 | -5.98% |
| Allowance for uncollectibles (Recovery) | 6,879 | - | - | 0.00% |
| Internal Transfers to Fleet | 291,800 | 302,600 | 311,900 | 3.07% |
| Internal Transfers to other Departments | 396,000 | 396,000 | 396,000 | 0.00% |
| Internal transfer to Reserve | 20,000 | 445,555 | 97,185 | -78.19% |
| Internal loan payments | - | - | 198,655 | 100.00% |
| Total | 2,497,148 | 2,911,400 | 2,926,230 | 0.51% |

| WTP Costs | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|-----------------------------------|------------------|------------------|------------------|---------------|
| Wages and benefits | 413,312 | 491,550 | 494,090 | 0.52% |
| Professional/Contractual Services | 229,603 | 476,800 | 556,700 | 16.76% |
| Utilities | 230,202 | 169,750 | 160,250 | -5.60% |
| Maintenance, material & supplies | 739,368 | 605,500 | 650,000 | 7.35% |
| Other | 7,805 | 11,000 | 11,000 | 0.00% |
| Internal Transfers to Fleet | 34,600 | 23,800 | 23,800 | 0.00% |
| Internal Transfers to other Dept. | 60,000 | 60,000 | 60,000 | 0.00% |
| Internal loan payments | 112,851 | 115,150 | 231,130 | 100.72% |
| Total | 1,827,741 | 1,953,550 | 2,186,970 | 11.95% |

Landfill Fund Costs

| Landfill Costs | 2022 Actual | 2023 Budget | 2024 Budget | % Increase |
|-----------------------------------|------------------|------------------|------------------|--------------|
| Wages and benefits | 133,996 | 137,370 | 138,380 | 0.74% |
| Professional/Contractual Services | 22,491 | 3,500 | 5,000 | 42.86% |
| Utilities | 39,513 | 45,000 | 45,000 | 0.00% |
| Maintenance, material & supplies | 382,497 | 390,450 | 517,700 | 32.59% |
| Other | 46,792 | 30,900 | 30,900 | 0.00% |
| Internal Transfers to Fleet | 156,000 | 156,000 | 156,000 | 0.00% |
| Internal Transfers to other Dept. | 66,000 | 66,000 | 66,000 | 0.00% |
| Internal transfer to Reserve | 210,550 | 100,000 | 102,895 | 2.90% |
| Internal loan payments | 121,209 | 247,125 | 247,125 | 0.00% |
| Internal Transfers for Capital | 424,394 | 45,000 | - | -100.00% |
| Total | 1,603,441 | 1,221,345 | 1,309,000 | 7.18% |