

CITY OF MOOSE JAW

TO: MEMBERS OF THE BUDGET COMMITTEE

Mayor Higgins, Chairperson
Councillor Eby
Councillor Mitchell
Councillor Kirkpatrick

Councillor Boyle
Councillor Luhning
Councillor Swanson

Please be advised that Her Worship, Mayor Higgins, has called a Budget Committee meeting on **Monday, February 29, 2016** following the Executive Committee meeting, in order to deal with the following:

AGENDA

1. Confidential Matter.
2. Report dated February 23, 2016 from the Financial Services Department, re: **Budget Finalization.**

Referred Matters:

3. Report (Communication #127) dated November 19, 2015 from the City Manager, re: **Capital Budget Estimates.** (Please bring the 2016 to 2020 Preliminary Capital Budget binder distributed with this communication.)
4. Report dated November 27, 2015 from the City Manager, re: **2016 to 2025 Unfunded Capital Budget Estimates.** (Please bring the 2016 to 2025 Unfunded Capital Budget binder distributed with this communication.)
5. Report (Communication #4) dated January 13, 2016 from the City Manager, re: **Preliminary Operating Budget Estimates.** (Please bring the Preliminary Operating Budget binder distributed with this communication.)

Tabled Matters:

6. Report dated January 25, 2016 from the Financial Services Department, re: **Operating and Capital Budget Approval Process.** (Please bring report.)

CITY OF MOOSE JAW

February 23, 2016

TO: Budget Committee
FROM: Department of Financial Services
SUBJECT: Budget Finalization

PURPOSE:

The purpose of this report is to provide City Council with an update on the status of the Operating and Capital Budget deliberations as well as the steps necessary to finalize budget deliberations.

BACKGROUND:

The 2016 Preliminary Operating Budget Estimates, 2016–2020 Preliminary Capital Budget Estimates and the 10 Year Unfunded Capital Budget were presented to City Council at its regular meetings on January 25, 2016, November 30, 2015 and December 7, 2015 respectively and City Council subsequently referred them to Budget Committee for further deliberations.

There were two Budget Committee meetings held in 2015; one, a full day session on December 11 and the second, a partial day session on December 16. Council decided at this latter meeting to defer the Capital Budget deliberations until such time as they could consider them along with the Operating Budget for 2016.

On February 8, 2016, Budget Committee heard third party funding requests from the Downtown Facility and FieldHouse Inc., Moose Jaw Police Service and the Moose Jaw Public Library.

On February 19th and 20th, two full days of Budget Reviews occurred with all Departmental submissions for Operating and Capital Budget being completed as well as determining funding levels for third party funding submissions.

DISCUSSION:

The February 19th and 20th Budget Committee meeting resulted in a number of changes. For the Operating Budget, highlights included:

- Revenue Sharing was adjusted upwards \$170,503
- Kinsmen Sportsplex Pool Swim Club Rental revenue was reduced \$9,882
- DFFH Funding request reduced \$511,208
- Traffic Safety Initiative Reserve established
- That potential use of the Multi-Material Recycling Grant being used to reduce recycling charges to residents be referred to Administration for a report.

These changes have resulted in total revenues of \$44,050,157 and planned expenditures of \$44,349,666 leaving a shortfall of \$299,509 which will require a municipal tax increase of 1.23%.

A summary of the revenue and expenditures for the Operating Budget is attached to this report.

For the Capital Budget, highlights included:

- OS-2 Innovative Housing reduced from \$75,000 to \$0 in 2016.
- LD-2 Westheath Phase V had \$4,040,650 in funding moved from 2016 to 2017 leaving \$450,000 in 2016 to initiate design of Westheath Phase V.
- LD-4 Land Development Policy was deleted in 2016.
- PR-68 reduced \$99,000 eliminating Parks and Trails Master Plan.
- WW-16 BPWTP Transmission Line established as 2016 Municipal Gas Tax project.

A summary of the Capital Budget is attached to this report and shows that all of the funds are balanced for 2016 with the exception of the Land Development Fund which will be balanced over a period of time as land sales occur.

Budget Finalization:

Budget Committee is now at the point in the budget approval process where the budget needs to be finalized.

The appropriate motion to finalize the 2016 Operating Budget and the 2016 – 2020 Capital Budget would be:

“THAT the 2016 Operating Budget be approved, as amended; and further

THAT the 2016 – 2020 Capital Budget be approved as amended; and

THAT City Administration be authorized to tender and award the capital projects set forth in year 2016 of the 2016 – 2020 Capital Budget as amended subject to the limitations set forth in:

- a) the City’s Purchasing Policy; and
- b) the City’s Administration Bylaw.

THAT a mill rate increase of 1.23% which will generate an additional \$299,509 for the City’s Operating and Capital Budgets be approved; and further

THAT \$546,215, the equivalent of 2.25% of municipal taxation, in funding be allocated to Cast Iron Watermain Renewal on an ongoing basis.”

An appropriate motion to finalize the 10 Year Unfunded Capital Budget could be:

“THAT the 10 Year Unfunded Capital Budget be received and filed and forwarded to the appropriate offices of the Provincial and Federal Governments.”

The final step in the budgetary process will be the approval of the Mill Rate Bylaw for 2016.

ATTACHMENTS:

- 1) Operating Budget Summary.
- 2) Capital Budget Summary.

RECOMMENDATION:

THAT this report be received and filed.

Respectfully submitted,



Brian Acker, B.Comm., CPA, CMA
Director of Financial Services

BA/sp

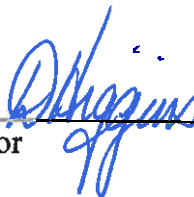
Attachs.

CITY MANAGER'S COMMENTS:



City Manager

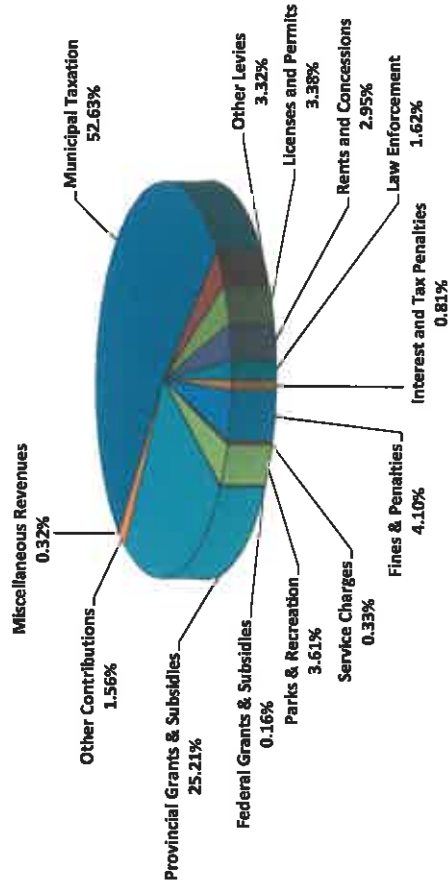
MAYOR'S COMMENTS:



Mayor

2016 GROSS REVENUES

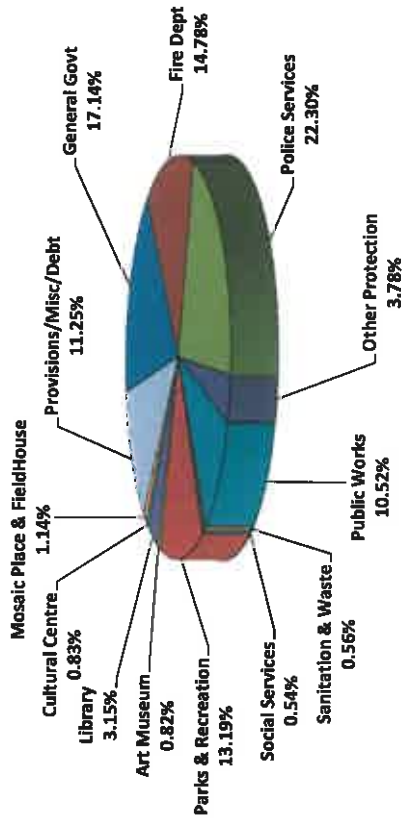
REVENUES



	2015 Budget	2016 Budget	2016-2015 INC(DCR)	% Change
Gross Revenue Budget				
Municipal Taxation	22,884,366	23,184,159	299,793	1.31
Other Levies	1,307,240	1,461,353	154,113	11.79
Licenses and Permits	1,547,171	1,489,809	(57,362)	(3.71)
Rents and Concessions	1,282,815	1,298,716	15,901	1.24
Law Enforcement	661,271	712,099	50,828	7.69
Interest and Tax Penalties	300,341	356,083	55,742	18.56
Fines & Penalties	685,000	1,806,000	1,121,000	163.65
Service Charges	97,575	144,265	46,690	47.85
Parks & Recreation	1,410,503	1,592,295	181,792	12.89
Federal Grants & Subsidies	62,167	70,264	8,097	13.02
Provincial Grants & Subsidies	11,223,326	11,105,608	(117,718)	(1.05)
Other Contributions	392,000	690,000	298,000	76.02
Miscellaneous Revenues	187,907	139,506	(48,401)	(25.76)
Gross Revenues	42,041,682	44,050,157	2,008,475	4.78

2016 GROSS EXPENDITURES

EXPENDITURES



Gross Expenditure Budget	2016-2015		% Change	
	2015 Budget	2016 Budget		
General Govt	7,173,038	7,600,183	427,145	5.95
Fire Dept	6,074,133	6,555,220	481,087	7.92
Police Services	9,641,327	9,889,026	247,699	2.57
Other Protection	1,589,858	1,675,121	85,263	5.36
Public Works	3,830,539	4,667,587	837,048	21.85
Sanitation & Waste	239,387	247,931	8,534	3.56
Social Services	214,389	239,391	25,002	11.66
Parks & Recreation	5,538,821	5,847,833	209,012	3.71
Art Museum	363,672	362,611	(1,061)	(0.29)
Library	1,374,452	1,399,219	24,767	1.80
Cultural Centre	363,214	367,985	4,771	1.31
Mosaic Place & FieldHouse	499,009	505,995	6,986	1.40
Provisions/Misc/Debt	5,039,833	4,991,564	(48,269)	(0.96)
Gross Expenditures	42,041,682	44,349,666	2,307,984	5.49

ATTACHMENT # 2 – Capital Budget Summary

**GENERAL CAPITAL RESERVE SUMMARY
2016 - 2020**

	2015	2016	2017	2018	2019	2020	Total
Carry over from previous year	\$ 8,796,869	\$ 8,680,684	\$ 292,051	\$ (4,958,387)	\$ (11,502,645)	\$ (14,541,532)	
SPC Funds Available	\$ 3,985,361	\$ 3,898,871	\$ 4,093,814	\$ 4,298,505	\$ 4,513,430	\$ 4,739,102	\$ 21,543,722
Hospital Levy	\$ 1,560,000	\$ 1,586,000	\$ 1,586,000	\$ 1,586,000	\$ 512,000	\$ -	\$ 5,270,000
Taxation Revenue	\$ 1,290,379	\$ 2,416,945	\$ 2,960,019	\$ 2,960,019	\$ 2,960,019	\$ 2,960,019	\$ 14,257,021
Capital Expenditure Fund Interest	\$ 1,325,000	\$ 1,425,000	\$ 1,400,000	\$ 1,575,000	\$ 1,750,000	\$ 2,000,000	\$ 8,150,000
Land Sale Proceeds	\$ 1,000,000	\$ 1,000,000	\$ 765,000	\$ 1,000,000	\$ 750,000	\$ 750,000	\$ 4,265,000
Parks Dedication Reserve	\$ 170,000	\$ 221,000	\$ 603,000	\$ -	\$ -	\$ -	\$ 824,000
Federal/Provincial Contributions	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Borrowing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DFFH Capital Contribution	\$ 225,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Fundraising Contributions	\$ 356,989	\$ 656,989	\$ 656,989	\$ 656,989	\$ 656,989	\$ 250,190	\$ 2,878,146
Transfer to Waterworks	\$ (455,786)	\$ (1,568,879)	\$ (2,111,953)	\$ (2,111,953)	\$ (2,111,953)	\$ (2,111,953)	\$ (10,016,691)
Uncompleted Works	\$ (7,129,140)	\$ (7,843,793)	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Funding Available	\$ 11,424,472	\$ 11,497,817	\$ 10,244,920	\$ 5,006,173	\$ (2,472,160)	\$ (5,954,174)	\$ 48,196,198
Public Works/Transportation	\$ 4,941,000	\$ 5,539,000	\$ 8,990,420	\$ 10,375,257	\$ 7,931,439	\$ 8,376,397	\$ 41,212,513
Parks and Recreation	\$ 1,001,500	\$ 1,216,855	\$ 1,621,985	\$ 1,458,160	\$ 596,395	\$ 623,875	\$ 5,517,070
Other Services	\$ 4,216,665	\$ 3,978,477	\$ 4,042,902	\$ 4,033,401	\$ 2,955,538	\$ 2,021,494	\$ 17,031,812
Police Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Fire Services	\$ 46,614	\$ 74,084	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 154,084
Downtown Facility & FieldHouse	\$ 225,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Storm Sewers	\$ 198,000	\$ 225,000	\$ 478,000	\$ 572,000	\$ 516,000	\$ 612,000	\$ 2,403,000
Total Funding Required	\$ 10,681,779	\$ 11,108,416	\$ 15,203,307	\$ 16,508,818	\$ 12,069,372	\$ 11,703,566	\$ 66,593,479
Surplus/Shortfall	\$ 742,693	\$ 389,401	\$ (4,958,387)	\$ (11,502,645)	\$ (14,541,532)	\$ (17,657,740)	
25% Alloc to Roads & Sidewalks	\$ 185,673	\$ 97,350	\$ -	\$ -	\$ -	\$ -	
Final Surplus/Shortfall	\$ 557,020	\$ 292,051	\$ (4,958,387)	\$ (11,502,645)	\$ (14,541,532)	\$ (17,657,740)	

**WATER UTILITY RESERVE
2016 - 2020**

	2015	2016	2017	2018	2019	2020	Total
Opening Balance	\$9,076,767	\$12,518,483	\$1,179,280	(\$7,703,237)	(\$8,439,946)	(\$2,222,577)	
Contributions during the year	\$5,454,335	\$9,446,673	\$8,799,664	\$9,162,387	\$10,110,689	\$10,866,891	\$48,386,304
Loan Proceeds	\$0	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$0	\$60,000,000
less Water Works Projects	\$10,036,840	\$20,051,338	\$32,682,181	\$24,899,096	\$18,893,320	\$17,816,320	\$114,342,255
less Uncompleted Works	\$8,249,242	\$15,734,538	\$0	\$0	\$0	\$0	
Year End Balance	(\$1,754,980)	\$1,179,280	(\$7,703,237)	(\$8,439,946)	(\$2,222,577)	(\$9,172,006)	

**SANITARY SEWAGE UTILITY RESERVE
2016 - 2020**

	2015	2016	2017	2018	2019	2020	Total
Opening Balance	\$3,841,860	\$3,981,273	\$1,532,476	(\$817,671)	(\$9,944,431)	(\$8,755,435)	
Contributions during the year	\$3,060,527	\$4,808,641	\$3,910,581	\$4,240,928	\$4,653,787	\$5,302,290	\$22,916,227
less Sewer Projects	\$3,717,564	\$4,759,065	\$6,260,728	\$13,367,688	\$3,464,791	\$4,094,556	\$31,946,828
less Uncompleted Works	\$2,596,855	\$2,498,373	\$0	\$0	\$0	\$0	
Year End Balance	\$587,968	\$1,532,476	(\$817,671)	(\$9,944,431)	(\$8,755,435)	(\$7,547,701)	

**SOLID WASTE UTILITY RESERVE
2016 - 2020**

	2015	2016	2017	2018	2019	2020	Total
Opening Balance	\$3,270,676	\$4,151,241	\$1,861,457	(\$439,627)	(\$218,268)	\$26,654	
Contributions during the year	\$655,971	\$771,216	\$721,086	\$746,529	\$773,092	\$802,910	\$3,814,833
Loan Proceeds	\$0	\$0	\$4,500,000	\$0	\$0	\$0	\$4,500,000
less Solid Waste Projects	\$1,759,000	\$61,000	\$7,522,170	\$525,170	\$528,170	\$531,170	\$9,167,680
less Uncompleted Works	\$1,320,000	\$3,000,000	\$0	\$0	\$0	\$0	
Year End Balance	\$847,647	\$1,861,457	(\$439,627)	(\$218,268)	\$26,654	\$298,394	

**LAND DEVELOPMENT RESERVE
2016 - 2020**

	2015	2016	2017	2018	2019	2020	Total
Opening Balance	\$0	(\$1,567,659)	(\$2,218,526)	(\$5,628,376)	(\$3,716,109)	(\$2,290,909)	
Contributions during the year	\$0	\$1,724,133	\$2,155,800	\$1,912,267	\$1,425,200	\$1,425,200	\$8,642,600
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
less Land Dev Projects	\$2,200,000	\$2,375,000	\$5,565,650	\$0	\$0	\$0	\$7,940,650
less Uncompleted Works	\$0	\$0	\$0	\$0	\$0	\$0	
Year End Balance	(\$2,200,000)	(\$2,218,526)	(\$5,628,376)	(\$3,716,109)	(\$2,290,909)	(\$865,709)	

Object Account	Total 2015	Carry Forward 2015	2016	2017	2018	2019	2020	Total
9014 - TR1 PAVED ROADWAYS	-	-	4,000,000	3,465,000	3,638,000	3,893,000	4,185,000	19,161,000
9026 - TR2 SIDEWALKS, CURBS & GUTTER	-	-	448,000	465,920	484,557	503,939	524,097	2,426,513
9029 - TR3 TRAFFIC CONTROL	1,251,256	600,000	521,000	741,000	816,000	926,000	816,000	3,820,000
9033 - TR4 GRAVEL ROADWAYS	77,486	-	137,000	142,500	148,200	154,100	160,300	742,100
9034 - TR5 MUNICIPAL AIRPORT	23,763	23,763	15,000	15,000	15,000	15,000	15,000	75,000
9006 - TR6 STRUCTURE UPGRADES	4,650,783	2,900,000	398,000	4,140,000	5,251,500	2,416,400	2,672,000	14,877,900
9040 - TR40 COMMUNITY AESTHETICS	20,000	-	20,000	21,000	22,000	23,000	24,000	110,000
9008 - PW8(A) ARTERIAL ROADWAYS	1,736,259	400,000	-	-	-	-	-	-
9011 - PW8(B) RESIDENTIAL PAVE REHAB	554,785	13,200	-	-	-	-	-	-
9013 - PW8(C) ROAD REPAIR	-	-	-	-	-	-	-	-
9023 - PW23(A) SIDEWALK SLAB REPAIR	63,203	-	-	-	-	-	-	-
9025 - PW-23(B) SIDEWALKS	437,923	50,000	-	-	-	-	-	-
9035 - PW35 CROSS CONNECTION/BACKFLOW	21,980	21,980	-	-	-	-	-	-
9039 - PW39 PARKING METER REPLACEMENT	-	-	-	-	-	-	-	-
9042 - PW42 ENGINEERING STUDIES	-	-	-	-	-	-	-	-
Public Works/Transportation	119,600	55,900	-	-	-	-	-	-
9303 - PR3 WAKAMOW VALLEY AUTHORITY	8,957,038	4,088,843	5,539,000	8,980,420	10,375,257	7,951,439	8,376,367	41,212,513
9304 - PR4 CITY COMPLEX UPGRADE	25,000	-	28,285	28,995	29,720	30,465	31,225	148,690
9311 - PR11 LIBRARY/ART MUSEUM	75,500	75,500	-	-	480,000	-	-	480,000
9323 - PR23 GEN UPGRADE - PKS	143,420	36,700	26,000	15,000	335,000	-	100,000	476,000
9347 - PR47 BUILDING IMPROVE	409,600	184,300	220,000	172,000	64,000	190,000	190,000	836,000
9349 - PR49 ROSEDALE CEMETERY	306,100	-	235,000	435,000	265,000	135,000	215,000	1,285,000
9352 - PR52 PATHWAY UPGRADE	-	-	165,000	-	-	-	-	165,000
9353 - PR53 OUTDOOR POOL	150,000	150,000	30,000	300,000	-	40,000	70,000	700,000
9355 - PR55 REFORESTATION CITY	23,000	5,600	25,000	10,000	25,000	10,000	25,000	95,000
9359 - PR59 SPEC NEEDS UPGRADES	82,815	82,818	28,285	28,995	29,720	30,465	31,225	148,690
9364 - PR64 CITY HALL	20,850	-	210,000	-	200,000	130,000	-	540,000
9365 - PR65 COMMUNITY PROJECTS	84,415	72,921	28,285	28,995	29,720	30,465	31,225	148,690
9368 - PR68 PARKS DEDICATION RESERVE	249,369	187,700	221,000	603,000	-	-	-	824,000
Parks & Recreation	1,570,969	805,539	1,216,355	1,621,685	1,458,160	586,385	623,875	5,517,070
9551 - OS1 FLOOD PROPERTYACQ	68,407	-	-	-	-	-	-	-
9554 - OS2 INNOVATIVE HOUSING	463,138	463,138	-	75,000	75,000	75,000	75,000	300,000
9557 - OS7 HEALTH CARE FUNDING	1,560,000	-	1,586,000	1,586,000	1,586,000	512,000	-	5,270,000
9558 - OS8 MULTIPLEX LOAN REPAYMENT	2,317,665	-	2,317,477	2,306,902	2,297,401	2,293,538	1,871,494	11,086,812
9559 - OS9 IT PROJECTS	448,629	433,763	75,000	75,000	75,000	75,000	75,000	375,000
9560 - OS10 GEOGRAPHICAL INFO SYSTEM	156,129	86,000	-	-	-	-	-	-
Other Services	5,013,968	862,901	3,978,477	4,042,902	4,033,401	2,955,538	2,021,494	17,031,612
9503 - PST POLICE BLDING RENOS	351,406	347,700	50,000	50,000	50,000	50,000	50,000	250,000
Police Services	351,406	347,700	50,000	50,000	50,000	50,000	50,000	250,000
9505 - FIRE1 FIRE SERVICE UPGRADES	325,627	311,781	74,084	20,000	20,000	20,000	20,000	154,084
Fire Services	325,627	311,781	74,084	20,000	20,000	20,000	20,000	154,084
9403 - MP3 MULTIPLEX	67,270	66,460	-	-	-	-	-	-
9506 - DFFH CAPITAL UPGRADES	1,721,411	912,069	25,000	-	-	-	-	25,000
DFFH	1,788,681	978,529	25,000	-	-	-	-	25,000
9253 - SSI1 STORM SEWERS	377,220	368,500	225,000	478,000	572,000	516,000	612,000	2,403,000

Storm Sewers	377,220	368,500	225,000	478,000	572,000	516,000	612,000	2,403,000
9618 - WW1 WATER DISTRIBUTION			453,000	608,000	679,000	710,000	573,000	3,023,000
9604 - WW4 WATER RESERVOIRS	398,654	398,654	2,441,346	11,070,000	10,600,000	4,600,000	4,660,000	33,371,346
9612 - WW5 BPWTP	3,110,599	2,938,936	5,473,662	1,487,521	1,470,106			8,431,288
9616 - WW16 BPWTP TRANSMISSION LINE	4,519,880	4,423,137	4,000,000	10,000,000				14,000,000
9625 - WW25 WATERWORKS LOAN REPAYMENT			1,433,330	2,866,660	4,299,990	5,733,320	5,733,320	20,066,620
9650 - WS1 RAW WATER ASSETS			200,000					200,000
9601 - WW1 WATERMAIN REPLACEMENT	965,340							
9602 - WW2 LOW WATER PRESSURE-HYDRANT	208,000	72,992						
9603 - WW3 DEAD ENDS	118,000	115,810						
9609 - WW9 EAST WEST FEEDER LINE	4,192,920	2,100,000	200,000	800,000	2,000,000	2,000,000	1,000,000	6,000,000
9613 - WW6 CHLORINATION FACILITIES	157,354							
9615 - WW15 WATERWORKS ASSMT	96,285							
9617 - WW17 CAST IRON WATERMAIN REP	8,063,016	5,685,005	5,850,000	5,850,000	5,850,000	5,850,000	5,850,000	29,250,000
Water Utility Reserve Summary	21,830,348	15,734,538	20,051,338	32,682,181	24,899,098	18,883,320	17,816,320	114,342,255
9731 - S1 SANITARY SEWERS			1,810,000	2,886,000	922,000	959,000	1,496,000	8,073,000
9733 - S3 WASTEWATER TREATMENT PLANT			1,305,000	531,000	600,000	696,000	762,500	3,894,500
9734 - S4 LIFT STATIONS			100,000	1,300,000	10,300,000	266,000	290,000	12,256,000
9725 - S25 WASTEWATER LOAN REPAYMENT	1,543,564		1,544,065	1,543,728	1,545,668	1,543,791	1,546,056	7,723,328
9701 - S1 SANITARY SEWER REPLACEMENT	130,000	30,000						
9712 - S12 SANSEWER MAINLINE IMPS	389,000							
9715 - S15 TRUNK SEWER MAIN IMPRMTS	1,201,961	-84,221						
9720 - S20 WASTEWATER TREATMENT SYS	2,191,630	2,191,630						
9722 - S22 CRESCENTVIEW PMP&ENG	98,381							
9723 - S23 CRESCENTVIEW GRINDER HOIST	117,341	109,965						
9724 - S24 CRESCENTVIEW FORCE MAIN	123,658	84,221						
9726 - S26 CRESVIEW ELECTRICAL SYSTEM	99,126	99,126						
9727 - S27 CRESVIEW WET WELL STORAGE								
9728 - S28 UTILITY MASTER PLAN	27,503	17,652						
9729 - S29 SLUDGE REMOVAL	50,000	50,000						
9730 - S30 WEED REMOVAL								
Sanitary Sewage Reserve Summary	5,962,164	2,498,373	4,758,065	6,260,728	13,367,688	3,464,791	4,094,556	31,944,828
9211 - SW1 SOLID WASTE			61,000	7,063,000	66,000	69,000	72,000	7,331,000
9210 - ENVH9 SOLID WASTE BORROWING				459,170	459,170	459,170	459,170	1,836,680
9204 - ENVH4 LANDFILL EXPANSION	3,000,000	3,000,000						
9206 - ENVH6 LANDFILL CAP PROJECTS	53,099							
Solid Waste Reserve Summary	3,053,099	3,000,000	61,000	7,522,170	525,170	528,170	531,170	9,167,680
9801 - LD1 DIEFENBAKER DRIVE EXT	2,200,000							
9802 - LD2 WESTHEALTH PHASE V			450,000	4,040,650				4,490,650
9803 - LD3 SOUTHEAST INDUSTRIAL SUB			1,925,000	1,525,000				3,450,000
9804 - LD4 LAND DEV POLICY & BPLAN								
Land Development	2,200,000		2,375,000	5,565,650				7,940,650
TOTAL CAPITAL EXPENDITURES	51,429,620	29,076,704	38,354,819	67,234,038	55,300,772	34,958,653	34,145,612	229,990,892