



Unconsolidated Financial Statements of

The City of Spruce Grove

For the Three Months Ended March 31, 2020

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MANAGEMENT'S REPORT

The unconsolidated financial statements of the City of Spruce Grove (the "City") are unaudited and are the responsibility of management. These financial statements follow the same accounting policies and methods of computation as the most recent annual consolidated financial statements. These financial statements include amounts that are based on the best estimates and judgments of management. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

Management maintains systems of accounting and administrative controls to provide reasonable assurance that the transactions are appropriately authorized, accurately recorded, that assets are properly accounted for and safeguarded and that the financial statements realistically report the City's operating and financial results.

Louise Frostad, CPA, CMA

Chief Financial Officer

CITY OF SPRUCE GROVE
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION

As At March 31, 2020

(in thousands of dollars)

| | March 2020 (unaudited) | March 2019 (Unaudited) | December 2019 (unaudited) |
|--|-----------------------------------|---------------------------|------------------------------|
| Financial Assets | | | |
| Cash and Cash Equivalents | \$ 7,271 | \$ 16,277 | \$ 8,077 |
| Accounts Receivable | 11,609 | 13,228 | 17,113 |
| Investments (Note 2) | 27,386 | 26,733 | 31,279 |
| Land Held for Resale | 1,746 | 1,746 | 1,746 |
| | 48,012 | 57,984 | 58,215 |
| Liabilities | | | |
| Accounts Payable and Accrued Liabilities | 12,468 | 13,258 | 13,530 |
| Deferred Revenue (Note 3) | 35,876 | 41,961 | 31,032 |
| Liability for Contaminated Sites | 1,300 | 4,180 | 1,300 |
| Long-Term Debt (Note 4) | 41,673 | 41,777 | 42,122 |
| | 91,317 | 101,176 | 87,984 |
| Net Debt | (43,305) | (43,192) | (29,769) |
| Non-Financial Assets | | | |
| Inventory and Prepaid Expenses | 5,002 | 6,126 | 1,022 |
| Tangible Capital Assets (Note 5) | 538,899 | 518,868 | 542,107 |
| | 543,901 | 524,994 | 543,129 |
| Accumulated Surplus (Note 6) | \$ 500,596 | \$ 481,802 | \$ 513,360 |

The accompanying notes are an integral part of these unconsolidated financial statements.

CITY OF SPRUCE GROVE
UNCONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Three Months Ended March 31, 2020
(in thousands of dollars)

| | March 2020 Budget (unaudited) | March 2020 Actual (unaudited) | March 2019 Actual (unaudited) |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Revenue | | | |
| Property Taxes | \$ - | \$ 2 | \$ 2 |
| Sales and User Fees | 5,323 | 5,083 | 5,073 |
| Sales to Other Governments | 667 | 667 | 667 |
| Franchise Fees | 1,627 | 1,749 | 1,370 |
| Fines | 966 | 621 | 795 |
| Government Transfers - Operating | 484 | 574 | 652 |
| Licenses and Permits | 476 | 350 | 282 |
| Rentals | 446 | 351 | 378 |
| Penalties | 173 | 197 | 192 |
| Other | 156 | 239 | 376 |
| Investment Income | 6 | 247 | (35) |
| Local Improvement Levies | (32) | (32) | - |
| | <u>10,292</u> | <u>10,048</u> | <u>9,752</u> |
| Expenses (Schedule 1) | | | |
| General Government | 4,622 | 3,567 | 3,545 |
| Protective Services | 4,893 | 4,243 | 3,920 |
| Transportation and Roadway Services | 6,779 | 7,242 | 6,857 |
| Utilities | 4,596 | 4,312 | 4,023 |
| Community Services | 3,476 | 3,300 | 3,235 |
| Development Services | 867 | 729 | 862 |
| | <u>25,233</u> | <u>23,393</u> | <u>22,442</u> |
| Period Deficit before the Undernoted | <u>(14,941)</u> | <u>(13,345)</u> | <u>(12,690)</u> |
| Gain on Disposal of Tangible Capital Assets | 1,750 | 1 | 79 |
| Government Transfers - Capital | 5,796 | 580 | 3,959 |
| Developer Contribution and Levies | 183 | - | 26 |
| | <u>7,729</u> | <u>581</u> | <u>4,064</u> |
| Period Deficit | <u>(7,212)</u> | <u>(12,764)</u> | <u>(8,626)</u> |
| Accumulated Surplus, Opening | 513,360 | 513,360 | 490,428 |
| Accumulated Surplus, Closing | <u>\$ 506,148</u> | <u>\$ 500,596</u> | <u>\$ 481,802</u> |

The accompanying notes are an integral part of these unconsolidated financial statements.

CITY OF SPRUCE GROVE
UNCONSOLIDATED STATEMENT OF CHANGES IN NET DEBT
For the Three Months Ended March 31, 2020
(in thousands of dollars)

| | March 2020 Budget (unaudited) | March 2020 Actual (unaudited) | March 2019 Actual (unaudited) |
|---|-------------------------------------|--|-------------------------------------|
| Period Deficit | \$ (7,212) | \$ (12,764) | \$ (8,626) |
| Change in Inventory and Prepaid Expenses | - | (3,980) | (5,086) |
| Tangible Capital Assets | | | |
| Purchased | (6,968) | (872) | (5,759) |
| Proceeds on Disposal | 2,188 | 17 | 102 |
| Gain on Disposal | (1,750) | (1) | (79) |
| Amortization | 4,196 | 4,064 | 3,685 |
| | (2,334) | 3,208 | (2,051) |
| Change in Net Debt | (9,546) | (13,536) | (15,763) |
| Net Debt, Opening | (29,769) | (29,769) | (27,429) |
| Net Debt, Closing | \$ (39,315) | \$ (43,305) | \$ (43,192) |

The accompanying notes are an integral part of these unconsolidated financial statements.

CITY OF SPRUCE GROVE
UNCONSOLIDATED STATEMENT OF CASH FLOWS

For the Three Months Ended March 31, 2020

(in thousands of dollars)

| | March 2020 (unaudited) | March 2019 (unaudited) |
|---|-----------------------------------|---------------------------|
| Cash Provided by (Used For): | | |
| Operating Activities | | |
| Period Deficit | \$ (12,764) | \$ (8,626) |
| Items not involving cash: | | |
| Amortization | 4,064 | 3,685 |
| Gain on Disposal of Tangible Capital Assets | (1) | (79) |
| Change in non-cash working capital balances: | | |
| Decrease in Accounts Receivable | 5,504 | 2,289 |
| Decrease in Accounts Payable and Accrued Liabilities | (1,062) | (3,480) |
| Increase in Deferred Revenue | 4,844 | 16,708 |
| Increase in Inventory and Prepaid Expenses | (3,980) | (5,086) |
| | (3,395) | 5,411 |
| Capital Activities | | |
| Purchased Tangible Capital Assets | (872) | (5,759) |
| Proceeds on Disposal of Tangible Capital Assets | 17 | 102 |
| | (855) | (5,657) |
| Investing Activities | | |
| Purchased Investments | (5,153) | (16) |
| Proceeds on Disposal of Investments | 9,046 | 10,003 |
| | 3,893 | 9,987 |
| Financing Activities | | |
| Long-Term Debt Issued | - | 3,400 |
| Long-Term Debt Repaid | (449) | (87) |
| | (449) | 3,313 |
| (Decrease) Increase in Cash and Cash Equivalents | | |
| Cash and Cash Equivalents, Opening | 8,077 | 3,223 |
| | (806) | 13,054 |
| Cash and Cash Equivalents, Closing | \$ 7,271 | \$ 16,277 |

The accompanying notes are an integral part of these unconsolidated financial statements.

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended March 31, 2020

(in thousands of dollars)

1. Significant Accounting Policies

The condensed unconsolidated financial statements of the City of Spruce Grove ("the City") are the representations of management and follow the accounting policies described in the most recent annual consolidated financial statements.

2. Investments

| | Amortized Cost March 2020 | Market Value March 2020 | Amortized Cost December 2019 | Market Value December 2019 |
|-------|--------------------------------------|------------------------------------|---|---------------------------------------|
| Bonds | \$ 11,870 | \$ 11,845 | \$ 13,026 | \$ 13,134 |
| Notes | 6,778 | 6,561 | 6,335 | 6,378 |
| Other | 8,738 | 8,738 | 11,918 | 11,918 |
| | \$ 27,386 | \$ 27,144 | \$ 31,279 | \$ 31,430 |

Investments in bonds have effective interest rates of 2.35% to 6.63% with maturity dates from June 2021 to April 2029.

Note investments have variable interest rates, based on the performance of the indexes the notes are tied to. Maturity dates of notes range from February 2027 to February 2030.

Other investments include a premier investment account (PIA), a tiered-rate interest account with interest based on monthly average prime less a percentage based on the average monthly balance held in the account. Included in this investment is a high interest notice account, which is currently paying 1.70% and requires 31 days' notice to redeem. There is also an investment in a High Interest Savings Account (HISA) with CIBC which is currently paying 0.90% and requires no notice to redeem.

Should there be a loss in value that is not considered temporary, the respective investment is written down to recognize the loss. No such write-downs have occurred in 2020.

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended March 31, 2020

(in thousands of dollars)

3. Deferred Revenue

| | December 2019 | Amount Received and Receivable | Interest and Other | Amounts Recognized | March 2020 |
|---|------------------|--------------------------------------|-----------------------|-----------------------|---------------|
| Developer Contributions | | | | | |
| Administration | \$ 90 | \$ - | \$ 1 | \$ - | \$ 91 |
| Neighborhood Parks | 827 | - | 5 | - | 832 |
| Municipal Reserve | 190 | - | 1 | - | 191 |
| Parks - South | 1,699 | - | 10 | - | 1,709 |
| Cash in Lieu of Parking | 105 | - | 1 | - | 106 |
| Downtown Redevelopment | 3 | - | - | - | 3 |
| | 2,914 | - | 18 | - | 2,932 |
| Government Transfers - Capital | | | | | |
| Gas Tax Fund | 3,194 | - | 22 | 36 | 3,180 |
| Other | 139 | - | 1 | 6 | 134 |
| Sustainability | 23,208 | - | 159 | 538 | 22,829 |
| | 26,541 | - | 182 | 580 | 26,143 |
| Government Transfers - Operating | | | | | |
| Policing | 25 | 175 | - | 200 | - |
| Social | - | 205 | - | 205 | - |
| Other | 119 | 311 | - | 169 | 261 |
| | 144 | 691 | - | 574 | 261 |
| Other Revenue | | | | | |
| Sponsorships | 398 | - | - | 18 | 380 |
| Property Taxes | 464 | 5,553 | - | 247 | 5,770 |
| User Fees | 571 | 596 | - | 777 | 390 |
| | 1,433 | 6,149 | - | 1,042 | 6,540 |
| | \$ 31,032 | \$ 6,840 | \$ 200 | \$ 2,196 | \$ 35,876 |

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended March 31, 2020

(in thousands of dollars)

4. Long-Term Debt

| | March 2020 | December 2019 |
|--|-------------------|---------------|
| Alberta Capital Finance Authority | | |
| Agrena | \$ 768 | \$ 855 |
| Library | 801 | 801 |
| Local Improvements | 3,942 | 3,941 |
| Public Works Facility | 4,650 | 4,650 |
| Storm Upgrades | 2,200 | 2,200 |
| TransAlta Tri Leisure Centre | 601 | 601 |
| Protective Services Facility | 5,683 | 5,683 |
| | 18,645 | 18,731 |
| CIBC | | |
| Development Facility | 13,808 | 14,049 |
| RCMP Facility | 8,592 | 8,703 |
| | 22,400 | 22,752 |
| Other | | |
| Other | 176 | 187 |
| Westwind Land Assembly | 452 | 452 |
| | 628 | 639 |
| | \$ 41,673 | \$ 42,122 |

Debt repayable to the Alberta Capital Finance Authority bears interest at rates ranging from 2.68% to 6.38% per annum and matures in periods 2021 to 2039. Debt is issued on the credit and security of the City.

The City's development facility fixed-term loan with Canadian Imperial Bank of Canada ("CIBC") has an effective interest rate of 2.50% and matures May 2034.

The City's RCMP facility fixed-term loan with CIBC has an effective interest rate of 2.59% and matures July 2039.

The Westwind Land Assembly loan, repayable to Versabank, bears interest at prime plus 0.9%. Payments are interest only with principle due when land is sold, and due in full no later than March 2025. The City has entered into an agreement with a developer to reimburse any interest incurred on this loan.

The City has a revolving demand facility with CIBC for \$5 million and there is not an outstanding balance as of March 31, 2020.

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS
For the Three Months Ended March 31, 2020
(in thousands of dollars)

5. Tangible Capital Assets

| 2020 | Land | Land Improvements | Leasehold Improvements | Buildings | Engineered Structures | Machinery & Equipment | Vehicles | Construction in Progress | 2020 |
|---------------------------------|-------------------|----------------------|---------------------------|------------------|--------------------------|--------------------------|-----------------|-----------------------------|-------------------|
| Cost | | | | | | | | | |
| Balance, Opening | \$ 156,726 | \$ 25,689 | \$ 1,005 | \$ 100,660 | \$ 411,098 | \$ 23,159 | \$ 11,275 | \$ 2,738 | \$ 732,350 |
| Acquired | - | - | - | - | - | 119 | 78 | 675 | 872 |
| Disposals | - | - | - | - | - | - | (131) | - | (131) |
| Transfers | - | - | - | - | - | - | 125 | (125) | - |
| Balance, Closing | 156,726 | 25,689 | 1,005 | 100,660 | 411,098 | 23,278 | 11,347 | 3,288 | 733,091 |
| Accumulated Amortization | | | | | | | | | |
| Balance, Opening | - | 10,813 | 883 | 17,863 | 144,563 | 12,356 | 3,765 | - | 190,243 |
| Amortization | - | 305 | 3 | 530 | 2,616 | 436 | 174 | - | 4,064 |
| Disposals | - | - | - | - | - | - | (115) | - | (115) |
| Balance, Closing | - | 11,118 | 886 | 18,393 | 147,179 | 12,792 | 3,824 | - | 194,192 |
| Net Book Value, Closing | \$ 156,726 | \$ 14,571 | \$ 119 | \$ 82,267 | \$ 263,919 | \$ 10,486 | \$ 7,523 | \$ 3,288 | \$ 538,899 |

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended March 31, 2020

(in thousands of dollars)

6. Accumulated Surplus

| | March Budget | March 2020 | December 2019 |
|---------------------------------------|-------------------|-----------------------|------------------|
| Municipal | \$ 9,729 | \$ 9,977 | \$ 20,156 |
| Utility | 8,250 | 8,440 | 7,778 |
| Storm | (144) | (90) | - |
| Developer (Note 7) | (14,894) | (15,409) | (15,011) |
| | 2,941 | 2,918 | 12,923 |
| Investment in Tangible Capital Assets | 503,207 | 497,678 | 500,437 |
| | \$ 506,148 | \$ 500,596 | \$ 513,360 |

7. Developer Deficit

| | December 2019 | Transfer In | Transfer Out | Other Adjustments | March 2020 |
|----------------|--------------------|----------------|-----------------|----------------------|--------------------|
| Transportation | \$ (4,773) | \$ - | \$ - | \$ (304) | \$ (5,077) |
| Sewer | (7,541) | - | - | (50) | (7,591) |
| Water | (346) | - | - | (29) | (375) |
| Regional Parks | (2,351) | - | - | (15) | (2,366) |
| | \$ (15,011) | \$ - | \$ - | \$ (398) | \$ (15,409) |

Other adjustments include long-term debt issued to fund transportation and water projects, as well as associated interest and principal payments. It also includes adjustments made to appropriately present receipts, expenditures and interest charges in the City's offsite levy fund balances.

The City paid for certain transportation and water infrastructure projects on behalf of developers and financed this development with long-term debt in order to advance the construction of these projects. The developer deficits are expected to be repaid with proceeds from future developer levies. Long-term debt taken out by the City as offsite levy fund balances are currently insufficient to pay for future development's share of these project costs, has a balance of \$13,808 as of March 2020.

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS

For the Three Months Ended March 31, 2020

(in thousands of dollars)

8. Segmented Disclosure

Segmented information has been identified based upon lines of service provided by the City. City services are provided by departments and their activities are reported by functional area in the body of the financial statements. Allocation methodologies are employed in the preparation of the segmented financial information. User charges and other revenue have been allocated to the segment based upon the segment that generated that revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made. Development charges and developer levies are allocated to the segment for which the transfer was made. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide are as follows:

a. General Government

General government is comprised of Council and General Administration. Council makes decisions regarding delivery and service levels on behalf of the municipality in order to balance the needs and wants of City residents in a financially responsible manner. General Administration is responsible for the administration of the municipality as a whole.

b. Protective Services

Protective Services is comprised of Safe City – Enforcement Services, Police and Fire. Safe City – Enforcement Services provides enforcement in the areas of Provincial Acts and Municipal Bylaws; developing proactive educational safe city programs; and management of the Automated Traffic Enforcement contract. Fire is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention; detection or extinguishment of fires; and advanced life support to Alberta Health Services 24/7.

c. Transportation and Roadway Services

Transportation and roadway services is comprised of the Engineering Services and the Public Works departments. They are responsible for the planning, development and maintenance of roadway systems.

d. Utilities

The City is responsible for environmental programs such as the engineering, operation and maintenance of Water, Wastewater and Stormwater networks and facilities and Solid Waste Management.

e. Community Services

Community Services provides recreational and cultural services, activities which promote the health and well being of its citizens, and activities related to parks and cemetery maintenance and operation.

f. Development Services

Development Services is comprised of Planning and Development Services and Economic Development. Planning and Development Service manages long term planning, current planning and subdivision, development permits and safety code disciplines. Economic Development is responsible for facilitating programs and services intended to help local businesses prosper and grow, and attract new business and investment in the City.

CITY OF SPRUCE GROVE
NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS
For the Three Months Ended March 31, 2020
(in thousands of dollars)

8. Segmented Disclosure (continued)

| 2020 | General Government | Protective Services | Transportation & Roadway Services | Utilities | Community Services | Development Services | Total | Budget |
|--|-----------------------|------------------------|---|---------------|-----------------------|-------------------------|--------------------|-------------------|
| Revenue | | | | | | | | |
| Property Taxes | \$ 1 | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ 2 | \$ - |
| Sales and User Fees | 20 | 243 | 200 | 4,598 | 8 | 14 | 5,083 | 5,323 |
| Sales to Other Governments | - | 667 | - | - | - | - | 667 | 667 |
| Franchise Fees | 1,749 | - | - | - | - | - | 1,749 | 1,627 |
| Fines | - | 621 | - | - | - | - | 621 | 966 |
| Government Transfers - Operating | - | 200 | 111 | - | 260 | 3 | 574 | 484 |
| Licenses and Permits | - | - | 4 | 4 | - | 342 | 350 | 476 |
| Rentals | - | - | 24 | - | 327 | - | 351 | 446 |
| Penalties | 175 | - | - | 22 | - | - | 197 | 173 |
| Other | 32 | 2 | 50 | 69 | 65 | 21 | 239 | 156 |
| Investment Income | 247 | - | - | - | - | - | 247 | 6 |
| Local Improvement Levies | (32) | - | - | - | - | - | (32) | (32) |
| | 2,192 | 1,733 | 389 | 4,693 | 661 | 380 | 10,048 | 10,292 |
| Expenses | | | | | | | | |
| Salaries, Wages & Benefits | 1,831 | 2,198 | 1,814 | 493 | 1,107 | 532 | 7,975 | 8,759 |
| Contracted & General Services | 1,476 | 274 | 1,644 | 631 | 440 | 161 | 4,626 | 4,732 |
| Materials, Goods & Supplies | 62 | 154 | 508 | 121 | 97 | 2 | 944 | 1,257 |
| Purchases from Other Government's | - | 1,344 | 506 | 2,198 | - | - | 4,048 | 4,437 |
| Transfers to Government, Agencies & Other Org | - | 10 | - | - | 1,398 | 2 | 1,410 | 1,636 |
| Bank Charges | 27 | - | - | - | 5 | - | 32 | 38 |
| Interest on Long Term Debt | 3 | - | 217 | 20 | 26 | 23 | 289 | 87 |
| Other | 5 | - | - | - | - | - | 5 | 91 |
| Amortization | 163 | 263 | 2,553 | 849 | 227 | 9 | 4,064 | 4,196 |
| | 3,567 | 4,243 | 7,242 | 4,312 | 3,300 | 729 | 23,393 | 25,233 |
| Period (Deficit) Surplus before Undernoted | | | | | | | | |
| | (1,375) | (2,510) | (6,853) | 381 | (2,639) | (349) | (13,345) | (14,941) |
| Gain on Disposal of Tangible Capital Assets | - | - | 1 | - | - | - | 1 | 1,750 |
| Government Transfers - Capital Developer Contribution and Levies | - | - | 574 | - | 6 | - | 580 | 5,796 |
| | - | - | - | - | - | - | - | 183 |
| | - | - | 575 | - | 6 | - | 581 | 7,729 |
| Period (Deficit) Surplus | \$ (1,375) | \$ (2,510) | \$ (6,278) | \$ 381 | \$ (2,633) | \$ (349) | \$ (12,764) | \$ (7,212) |

CITY OF SPRUCE GROVE
SCHEDULE 1 - EXPENSES BY DEPARTMENT
For the Three Months Ended March 31, 2020
(in thousands of dollars)

| | March 2020 Budget | March 2020 Actual | March 2019 Actual |
|--|----------------------|----------------------|----------------------|
| General Government | | | |
| City Clerk | \$ 113 | \$ 87 | \$ 701 |
| City Manager | 158 | 139 | 158 |
| Corporate Communications | 277 | 229 | 241 |
| Corporate Services Administration | 85 | 100 | 163 |
| Council | 215 | 177 | 195 |
| Finance | 713 | 540 | 752 |
| Human Resources | 467 | 192 | 300 |
| Information Services | 1,800 | 1,370 | 1,035 |
| Integrated Planning and Strategic Services | 794 | 733 | - |
| | 4,622 | 3,567 | 3,545 |
| Protective Services | | | |
| Fire | 2,395 | 2,247 | 1,988 |
| Municipal Enforcement and Safe City | 829 | 547 | 583 |
| Police | 1,669 | 1,449 | 1,349 |
| | 4,893 | 4,243 | 3,920 |
| Transportation and Roadway Services | | | |
| Engineering | 381 | 387 | 391 |
| Facilities and Fleet Management | 1,379 | 1,425 | 1,368 |
| Planning and Infrastructure Administration | 194 | 159 | 154 |
| Public Works | 4,096 | 4,709 | 4,351 |
| Transit and Sustainability | 729 | 562 | 593 |
| | 6,779 | 7,242 | 6,857 |
| Utilities | | | |
| Storm Utility | 144 | 90 | 6 |
| Waste | 663 | 654 | 573 |
| Wastewater | 1,103 | 1,098 | 1,032 |
| Water | 2,686 | 2,470 | 2,412 |
| | 4,596 | 4,312 | 4,023 |
| Community Services | | | |
| Agrena/Sports Park | 472 | 429 | 431 |
| Community and Protective Services Administration | 293 | 84 | 89 |
| Community Social Development | 145 | 176 | 118 |
| Culture | 298 | 363 | 332 |
| Family and Community Support Services | 335 | 305 | 320 |
| Leisure Centre | 1,200 | 1,218 | 1,220 |
| Library | 282 | 359 | 346 |
| Recreation | 451 | 366 | 379 |
| | 3,476 | 3,300 | 3,235 |
| Development Services | | | |
| Economic and Business Development | 304 | 241 | 313 |
| Planning and Development | 563 | 488 | 549 |
| | 867 | 729 | 862 |
| | \$ 25,233 | \$ 23,393 | \$ 22,442 |