



Unconsolidated Financial Statements of

**The City of Spruce Grove**

For the Nine Months Ended September 30, 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 September 30, 2020

(in thousands of dollars)

	<b>September 2020 (unaudited)</b>	September 2019 (unaudited)	December 2019 (unaudited)
<b>Financial Assets</b>			
Cash and Cash Equivalents	\$ 8,598	\$ 26,068	\$ 8,077
Accounts Receivable	21,002	20,561	17,113
Investments (Note 2)	45,680	20,109	31,279
Land Held for Resale	1,746	1,746	1,746
	<b>77,026</b>	<b>68,484</b>	<b>58,215</b>
<b>Liabilities</b>			
Accounts Payable and Accrued Liabilities	16,678	18,270	13,530
Deferred Revenue (Note 3)	29,521	26,416	31,032
Liability for Contaminated Sites	1,259	4,147	1,300
Long-Term Debt (Note 4)	42,807	40,940	42,122
	<b>90,265</b>	<b>89,773</b>	<b>87,984</b>
<b>Net Debt</b>	<b>(13,239)</b>	<b>(21,289)</b>	<b>(29,769)</b>
<b>Non-Financial Assets</b>			
Inventory and Prepaid Expenses	944	1,702	1,022
Tangible Capital Assets (Note 5)	537,907	532,314	542,107
	<b>538,851</b>	<b>534,016</b>	<b>543,129</b>
<b>Accumulated Surplus (Note 6)</b>	<b>\$ 525,612</b>	<b>\$ 512,727</b>	<b>\$ 513,360</b>

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 Nine Months Ended September 30, 2020

(in thousands of dollars)

	September 2020 Budget (unaudited)	<b>September 2020 Actual (unaudited)</b>	September 2019 Actual (unaudited)
<b>Revenue</b>			
Property Taxes	\$ 41,073	\$ <b>40,967</b>	\$ 40,329
Sales and User Fees	17,355	<b>16,600</b>	16,400
Sales to Other Governments	2,000	<b>2,000</b>	2,001
Franchise Fees	4,882	<b>4,684</b>	3,980
Fines	3,051	<b>2,488</b>	2,631
Government Transfers - Operating	2,094	<b>2,282</b>	2,337
Licenses and Permits	1,335	<b>954</b>	1,242
Rentals	1,117	<b>986</b>	942
Penalties	626	<b>695</b>	709
Other	787	<b>449</b>	1,052
Investment Income	18	<b>345</b>	402
	<u>74,338</u>	<u><b>72,450</b></u>	<u>72,025</u>
<b>Expenses (Schedule 1)</b>			
General Government	11,884	<b>9,472</b>	9,991
Protective Services	14,641	<b>12,693</b>	11,880
Transportation and Roadway Services	22,027	<b>19,225</b>	21,277
Utilities	14,955	<b>14,798</b>	13,542
Community Services	8,378	<b>6,933</b>	7,761
Development Services	2,498	<b>2,089</b>	2,342
	<u>74,383</u>	<u><b>65,210</b></u>	<u>66,793</u>
<b>Period Surplus before the Undernoted</b>	<u>(45)</u>	<u><b>7,240</b></u>	<u>5,232</u>
Gain on Disposal of Tangible Capital Assets	1,750	<b>518</b>	82
Government Transfers - Capital	12,334	<b>4,300</b>	15,636
Contributed Tangible Capital Assets	-	-	850
Developer Contribution and Levies	2,696	<b>194</b>	499
	<u>16,780</u>	<u><b>5,012</b></u>	<u>17,067</u>
<b>Period Surplus</b>	16,735	<b>12,252</b>	22,299
Accumulated Surplus, Opening	513,360	<b>513,360</b>	490,428
<b>Accumulated Surplus, Closing</b>	<u>\$ 530,095</u>	<u><b>\$ 525,612</b></u>	<u>\$ 512,727</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 Nine Months Ended September 30, 2020  
(in thousands of dollars)

	September 2020 Budget (unaudited)	<b>September 2020 Actual (unaudited)</b>	September 2019 Actual (unaudited)
<b>Period Surplus</b>	\$ 16,735	<b>\$ 12,252</b>	\$ 22,299
<b>Change in Inventory and Prepaid Expenses</b>	-	<b>78</b>	(662)
<b>Tangible Capital Assets</b>			
Contributed	-	-	(850)
Purchased	(22,090)	<b>(8,027)</b>	(26,034)
Proceeds on Disposal	2,188	<b>545</b>	267
Gain on Disposal	(1,750)	<b>(518)</b>	(82)
Amortization	12,588	<b>12,200</b>	11,202
	(9,064)	<b>4,200</b>	(15,497)
<b>Change in Net Debt</b>	7,671	<b>16,530</b>	6,140
Net Debt, Opening	(29,769)	<b>(29,769)</b>	(27,429)
<b>Net Debt, Closing</b>	<b>\$ (22,098)</b>	<b>\$ (13,239)</b>	\$ (21,289)

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

**CITY OF SPRUCE GROVE**  
**UNCONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Nine Months Ended September 30, 2020  
(in thousands of dollars)

	<b>September 2020 (unaudited)</b>	September 2019 (unaudited)
<b>Cash Provided by (Used For):</b>		
<b>Operating Activities</b>		
Period Surplus	\$ 12,252	\$ 22,299
<b>Items not involving cash:</b>		
Amortization	12,200	11,202
Gain on Disposal of Tangible Capital Assets	(518)	(82)
Contributed Tangible Capital Assets	-	(850)
<b>Change in non-cash working capital balances:</b>		
Increase in Accounts Receivable	(3,889)	(5,044)
Increase in Accounts Payable and Accrued Liabilities	3,148	1,532
(Decrease)/Increase in Deferred Revenue	(1,511)	1,163
Decrease in Liability for Contaminated Sites	(41)	(33)
Decrease/(Increase) in Inventory and Prepaid Expenses	78	(662)
	<b>21,719</b>	<b>29,525</b>
<b>Capital Activities</b>		
Purchased Tangible Capital Assets	(8,027)	(26,034)
Proceeds on Disposal of Tangible Capital Assets	545	267
	<b>(7,482)</b>	<b>(25,767)</b>
<b>Investing Activities</b>		
Purchased Investments	(27,908)	(17,942)
Proceeds on Disposal of Investments	13,507	34,553
	<b>(14,401)</b>	<b>16,611</b>
<b>Financing Activities</b>		
Long-Term Debt Issued	2,556	3,400
Long-Term Debt Repaid	(1,871)	(924)
	<b>685</b>	<b>2,476</b>
<b>Increase in Cash and Cash Equivalents</b>	<b>521</b>	<b>22,845</b>
Cash and Cash Equivalents, Opening	8,077	3,223
<b>Cash and Cash Equivalents, Closing</b>	<b>\$ 8,598</b>	<b>\$ 26,068</b>

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

**CITY OF SPRUCE GROVE**  
**NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS**

For the Nine Months Ended September 30, 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**

	<b>Amortized Cost September 2020</b>	<b>Market Value September 2020</b>	Amortized Cost December 2019	Market Value December 2019
Bonds	\$ 12,010	\$ 12,458	\$ 13,026	\$ 13,134
Notes	6,864	6,759	6,335	6,378
Other	26,806	26,807	11,918	11,918
	<b>\$ 45,680</b>	<b>\$ 46,024</b>	<b>\$ 31,279</b>	<b>\$ 31,430</b>

Investments in bonds have effective interest rates of 2.01% to 6.63% with maturity dates from June 2021 to July 2030.

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 September 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 write-downs have occurred in 2020.



**CITY OF SPRUCE GROVE**  
**NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS**

For the Nine Months Ended September 30, 2020

(in thousands of dollars)

**3. Deferred Revenue**

	December 2019	Amount Received and Receivable	Interest and Other	Amounts Recognized	September 2020
<b>Developer Contributions</b>					
Administration	\$ 90	\$ 4	\$ 1	\$ -	\$ 95
Neighborhood Parks	827	28	12	11	856
Municipal Reserve	190	-	2	-	192
Parks - South	1,699	-	24	-	1,723
Regional Parks	-	26	-	26	-
Cash in Lieu of Parking	105	-	1	-	106
Downtown Redevelopment	3	-	-	-	3
	2,914	58	40	37	2,975
<b>Developer Levies</b>					
Water	-	11	-	11	-
Transportation	-	126	-	126	-
Sewer	-	20	-	20	-
	-	157	-	157	-
<b>Developer Contributions and Levies</b>	2,914	215	40	194	2,975
<b>Government Transfers - Capital</b>					
Gas Tax Fund	3,194	2,046	84	1,712	3,612
Other	139	371	1	455	56
Sustainability	23,208	-	466	2,133	21,541
	26,541	2,417	551	4,300	25,209
<b>Government Transfers - Operating</b>					
Policing	25	526	-	551	-
Social	-	616	-	616	-
Sustainability	-	254	-	191	63
Other	119	1,024	-	924	219
	144	2,420	-	2,282	282
<b>Other Revenue</b>					
Sponsorships	398	11	-	62	347
Property Taxes	464	9,497	-	9,833	128
User Fees	571	1,720	-	1,711	580
	1,433	11,228	-	11,606	1,055
	\$ 31,032	\$ 16,280	\$ 591	\$ 18,382	\$ 29,521

**CITY OF SPRUCE GROVE**  
**NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Nine Months Ended September 30, 2020  
(in thousands of dollars)

**4. Long-Term Debt**

	<b>September 2020</b>	December 2019
<b>Alberta Capital Finance Authority</b>		
Agrena	\$ 679	\$ 855
Industrial WaterMain	2,160	-
Library	728	801
Local Improvements	3,782	3,941
Public Works Facility	4,567	4,650
Storm Upgrades	2,158	2,200
TransAlta Tri Leisure Centre	525	601
Protective Services Facility	5,520	5,683
	<b>20,119</b>	18,731
<b>CIBC</b>		
Development Facility	13,326	14,049
RCMP Facility	8,371	8,703
	<b>21,697</b>	22,752
<b>Other</b>		
Other	539	187
Westwind Land Assembly	452	452
	<b>991</b>	639
	<b>\$ 42,807</b>	<b>\$ 42,122</b>

Debt repayable to the Alberta Capital Finance Authority bears interest at rates ranging from 1.88% to 6.38% per annum and matures in periods 2021 to 2040. 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 2.46% and matures June 2034.

The City's RCMP facility fixed-term loan with CIBC has an effective interest rate of 2.50% 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 \$30 million and there is not an outstanding balance as of September 30, 2020.

**CITY OF SPRUCE GROVE**  
**NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Nine Months Ended September 30, 2020  
(in thousands of dollars)

**5. Tangible Capital Assets**

<b>2020</b>	Land	Land Improvements	Leasehold Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	Construction in Progress	<b>2020</b>
<b>Cost</b>									
Balance, Opening	\$ 156,726	\$ 25,689	\$ 1,005	\$ 100,660	\$ 411,098	\$ 23,159	\$ 11,275	\$ 2,738	<b>\$ 732,350</b>
Acquired	-	-	-	706	-	76	152	7,093	<b>8,027</b>
Disposals	-	-	-	-	-	(59)	(131)	-	<b>(190)</b>
Transfers	-	-	-	-	-	-	125	(125)	<b>-</b>
<b>Balance, Closing</b>	<b>156,726</b>	<b>25,689</b>	<b>1,005</b>	<b>101,366</b>	<b>411,098</b>	<b>23,176</b>	<b>11,421</b>	<b>9,706</b>	<b>740,187</b>
<b>Accumulated Amortization</b>									
Balance, Opening	-	10,813	883	17,863	144,563	12,356	3,765	-	<b>190,243</b>
Amortization	-	916	8	1,613	7,848	1,287	528	-	<b>12,200</b>
Disposals	-	-	-	-	-	(47)	(116)	-	<b>(163)</b>
<b>Balance, Closing</b>	<b>-</b>	<b>11,729</b>	<b>891</b>	<b>19,476</b>	<b>152,411</b>	<b>13,596</b>	<b>4,177</b>	<b>-</b>	<b>202,280</b>
<b>Net Book Value, Closing</b>	<b>\$ 156,726</b>	<b>\$ 13,960</b>	<b>\$ 114</b>	<b>\$ 81,890</b>	<b>\$ 258,687</b>	<b>\$ 9,580</b>	<b>\$ 7,244</b>	<b>\$ 9,706</b>	<b>\$ 537,907</b>

**CITY OF SPRUCE GROVE**  
**NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS**

For the Nine Months Ended September 30, 2020

(in thousands of dollars)

**6. Accumulated Surplus**

	September 2020 Budget	<b>September 2020 Actual</b>	December 2019 Actual
Municipal	\$ 29,358	\$ <b>35,684</b>	\$ 20,156
Utility	7,462	<b>9,842</b>	7,778
Storm	(731)	<b>(682)</b>	-
Developer (Note 7)	(15,931)	<b>(14,784)</b>	(15,011)
	20,158	<b>30,060</b>	12,923
Investment in Tangible Capital Assets	509,937	<b>495,552</b>	500,437
	<b>\$ 530,095</b>	<b>\$ 525,612</b>	\$ 513,360

**7. Developer Deficit**

	December 2019	Transfer In	Transfer Out	Other Adjustments	<b>September 2020</b>
Transportation	\$ (4,773)	\$ 126	\$ -	\$ (957)	\$ <b>(5,604)</b>
Sewer	(7,541)	20	-	1,127	<b>(6,394)</b>
Water	(346)	11	-	(82)	<b>(417)</b>
Regional Parks	(2,351)	26	-	(44)	<b>(2,369)</b>
Neighborhood Parks	-	11	(11)	-	-
	<b>\$ (15,011)</b>	<b>\$ 194</b>	<b>\$ (11)</b>	<b>\$ 44</b>	<b>\$ (14,784)</b>

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 \$13,326 as of September 2020.

**CITY OF SPRUCE GROVE**  
**NOTES TO THE UNCONSOLIDATED FINANCIAL STATEMENTS**

For the Nine Months Ended September 30, 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 Nine Months Ended September 30, 2020  
(in thousands of dollars)

**8. Segmented Disclosure (continued)**

2020	General Government	Protective Services	Transportation & Roadway Services	Utilities	Community Services	Development Services	Total	Budget
<b>Revenue</b>								
Property Taxes	\$ 40,658	\$ -	\$ -	\$ -	\$ 309	\$ -	<b>\$ 40,967</b>	\$ 41,073
Sales and User Fees	117	709	642	15,061	5	66	<b>16,600</b>	17,355
Sales to Other Governments	-	2,000	-	-	-	-	<b>2,000</b>	2,000
Franchise Fees	4,684	-	-	-	-	-	<b>4,684</b>	4,882
Fines	-	2,488	-	-	-	-	<b>2,488</b>	3,051
Government Transfers - Operating	-	552	482	-	1,225	23	<b>2,282</b>	2,094
Licenses and Permits	-	1	38	19	-	896	<b>954</b>	1,335
Rentals	-	426	94	-	466	-	<b>986</b>	1,117
Penalties	643	-	-	52	-	-	<b>695</b>	626
Other	52	8	179	71	61	78	<b>449</b>	787
Investment Income	230	-	21	-	-	94	<b>345</b>	18
	<b>46,384</b>	<b>6,184</b>	<b>1,456</b>	<b>15,203</b>	<b>2,066</b>	<b>1,157</b>	<b>72,450</b>	<b>74,338</b>
<b>Expenses</b>								
Salaries, Wages & Benefits	6,117	6,580	5,406	1,534	3,034	1,627	<b>24,298</b>	27,218
Contracted & General Services	2,447	654	3,292	2,246	831	323	<b>9,793</b>	13,704
Materials, Goods & Supplies	282	474	1,832	264	348	8	<b>3,208</b>	4,280
Purchases from Other Governments	-	4,184	1,504	6,973	-	-	<b>12,661</b>	13,384
Transfers to Government, Agencies & Other Org	1	11	-	-	1,962	37	<b>2,011</b>	2,170
Bank Charges	76	-	-	-	-	-	<b>76</b>	115
Interest on Long Term Debt	7	-	664	64	76	67	<b>878</b>	649
Other	77	-	-	8	-	-	<b>85</b>	275
Amortization	465	790	6,527	3,709	682	27	<b>12,200</b>	12,588
	<b>9,472</b>	<b>12,693</b>	<b>19,225</b>	<b>14,798</b>	<b>6,933</b>	<b>2,089</b>	<b>65,210</b>	<b>74,383</b>
<b>Period Surplus (Deficit) before Undernoted</b>								
	36,912	(6,509)	(17,769)	405	(4,867)	(932)	<b>7,240</b>	(45)
Gain on Disposal of Tangible Capital Assets	-	-	13	-	-	505	<b>518</b>	1,750
Government Transfers - Capital	1	-	4,293	-	6	-	<b>4,300</b>	12,334
Developer Contribution and Levies	-	-	163	31	-	-	<b>194</b>	2,696
	<b>1</b>	<b>-</b>	<b>4,469</b>	<b>31</b>	<b>6</b>	<b>505</b>	<b>5,012</b>	<b>16,780</b>
<b>Period Surplus (Deficit)</b>	<b>\$ 36,913</b>	<b>\$ (6,509)</b>	<b>\$ (13,300)</b>	<b>\$ 436</b>	<b>\$ (4,861)</b>	<b>\$ (427)</b>	<b>\$ 12,252</b>	<b>\$ 16,735</b>

**CITY OF SPRUCE GROVE**  
**SCHEDULE 1 - EXPENSES BY DEPARTMENT**  
For the Nine Months Ended September 30, 2020  
(in thousands of dollars)

	September 2020 Budget	September 2020 Actual	September 2019 Actual
<b>General Government</b>			
City Clerk	\$ 367	\$ 267	\$ 512
City Manager	519	555	478
Corporate Communications	895	704	750
Corporate Services Administration	239	189	452
Council	576	457	499
Finance	2,003	1,548	1,974
Human Resources	1,434	1,208	1,210
Information Services	4,472	3,328	3,238
Integrated Planning and Strategic Services	1,379	1,216	878
	<b>11,884</b>	<b>9,472</b>	9,991
<b>Protective Services</b>			
Fire	7,129	6,864	6,115
Municipal Enforcement and Safe City	2,488	1,285	2,171
Police	5,024	4,544	3,594
	<b>14,641</b>	<b>12,693</b>	11,880
<b>Transportation and Roadway Services</b>			
Engineering	1,263	1,188	1,387
Facilities and Fleet Management	4,318	3,994	4,330
Planning and Infrastructure Administration	579	472	502
Public Works	13,961	11,887	13,397
Transit and Sustainability	1,906	1,684	1,661
	<b>22,027</b>	<b>19,225</b>	21,277
<b>Utilities</b>			
Storm Utility	1,018	1,735	435
Waste	2,031	2,030	2,047
Wastewater	3,538	3,544	3,264
Water	8,368	7,489	7,796
	<b>14,955</b>	<b>14,798</b>	13,542
<b>Community Services</b>			
Agrena/Sports Park	1,389	1,155	1,285
Community and Protective Services Administration	440	283	213
Community Social Development	464	427	441
Culture	1,231	765	1,154
Family and Community Support Services	1,009	867	1,014
Leisure Centre	1,321	1,374	1,384
Library	1,031	1,013	967
Recreation	1,493	1,049	1,303
	<b>8,378</b>	<b>6,933</b>	7,761
<b>Development Services</b>			
Economic and Business Development	798	623	770
Planning and Development	1,700	1,466	1,572
	<b>2,498</b>	<b>2,089</b>	2,342
	<b>\$ 74,383</b>	<b>\$ 65,210</b>	\$ 66,793