

Municipal Services Benchmark Project

City of Saskatoon

Garman, Weimer & Associates Ltd.



2009

City of Saskatoon Municipal Services Benchmark Project

Report Highlights

Purpose of the Project

The objective of the project was to identify and quantify the factors contributing to different property tax rates between Saskatoon and the cities of Regina, Winnipeg, Edmonton and Calgary.

What Internal Audit Found

- Of the five cities included in this study, the City of Saskatoon relied the least on taxation to fund its 2009 operating budget.
- The Cities of Regina (\$6.7 million), Winnipeg (\$7.9 million) and Edmonton (\$12.7 million) budgeted withdrawals from their fiscal stabilization reserves in 2009; the City of Calgary budgeted a contribution to its fiscal stabilization reserve (\$60.8 million). The City of Saskatoon budgeted for breakeven operations.
- The City of Saskatoon budgeted for the second lowest property tax revenue per capita.
- Average assessed property value in Saskatoon is higher than Regina and Winnipeg, but significantly lower than Edmonton and Calgary.
- The City of Saskatoon's budgeted contributions to reserves (as a percentage of total operating expenditures) are the highest of the five cities. However, Saskatoon's budgeted withdrawals from reserves (as a percentage of total operating revenue) are the lowest.
- The City of Saskatoon has the third highest tax-supported debt levels per capita and the lowest utility-supported debt levels per capita.
- Regarding Police Services, the City of Saskatoon's general source funding per capita and number of police officers per 100,000 population are comparable to the other cities.
- Regarding Fire & Protective Services, the City of Saskatoon's operations are comparable to the other cities on a per capita basis.
- The City of Saskatoon's general source funding per lane kilometre for summer road maintenance is the lowest of the five cities examined.
- Regarding winter road maintenance, the City of Saskatoon's general source funding per capita and general source funding per lane kilometre is comparable to Regina and Calgary, but lower than Winnipeg and Edmonton.
- Regarding Transit Services, the City of Saskatoon's general source funding per capita and ridership per hour of service is the highest of those transit systems that do not operate light rail transit. General source funding per rider and per hour of service are comparable to the

other cities with the exception of Winnipeg which receives significant provincial grant funding for its transit system.

- The City of Saskatoon's general source funding per capita is similar to Winnipeg and Calgary for solid waste collection. Tonnes collected per 1,000 population is comparable to Regina; Winnipeg has a significant commercial waste collection program.
- Regarding Parks, Urban Forestry and Pest Management, the City of Saskatoon's budgeted general source funding per capita is among the lowest of the five cities, but budgeted general source funding per acre is the second highest.
- The City of Saskatoon budgeted the second highest general source funding per capita for its indoor and outdoor leisure centres. However, Saskatoon's facilities are also the most utilized as measured by admissions and registrations per 1,000 population.
- The City of Saskatoon budgeted the second highest general source funding per capita for its libraries. However, Saskatoon's libraries are also the most utilized as measured by number of items circulated per capita.

Acknowledgements

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Chapter 1 Introduction

Background

In October 2008, the City of Saskatoon received a multi-city benchmarking report that identified and quantified the factors contributing to different property tax rates between Saskatoon and four other cities (i.e., Regina, Winnipeg, Edmonton and Calgary).

The report was well received and a decision was made to update the report annually. In September 2009, Garman, Weimer & Associates Ltd. was engaged to conduct the 2009 update.

Key items

- Population figures are according to the most recent information available.
 - Saskatoon: 209,400 (City Planning Branch, December 31, 2008 Census Estimate)
 - Regina: 179,246 (2006 census¹)
 - Winnipeg: 666,600 (Office of the CFO, July 1st 2008 Estimated Population)
 - Edmonton: 752,412 (Municipal Census, April 2008)
 - Calgary: 1,042,892 (Municipal Census, April 2008)

- Approved operating budget figures have, in some cases, been reallocated among or between program areas and/or line items in order to ensure “like programs” are being compared. These figures may not specifically match those presented in the operating budgets approved by each city’s City Council.

- Citizen survey results are taken from the latest available survey reports.
 - Saskatoon: 2008 Civic Services Survey (November 2008)
 - Regina: 2008 Omnibus Survey (August 2008)
 - Winnipeg: Business Plans by Service 2008-2010 (December 2007)
 - Edmonton: 2008 Citizen Budget Survey (July 2008)
 - Calgary: 2008 Citizen Satisfaction Survey (October 2008)

- Certain figures have been rounded to the nearest thousand dollars and/or percentage point.

¹ More recent information for the City of Regina is not available. For comparison, the City of Saskatoon’s estimated population has increased 3.5% since the 2006 census.

Chapter 2 Where does each City's money come from?

Figure 1: City of Saskatoon 2009 Budgeted Revenue Sources

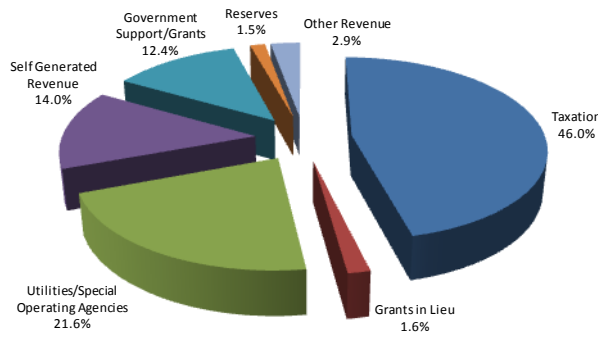


Figure 2: City of Regina 2009 Budgeted Revenue Sources

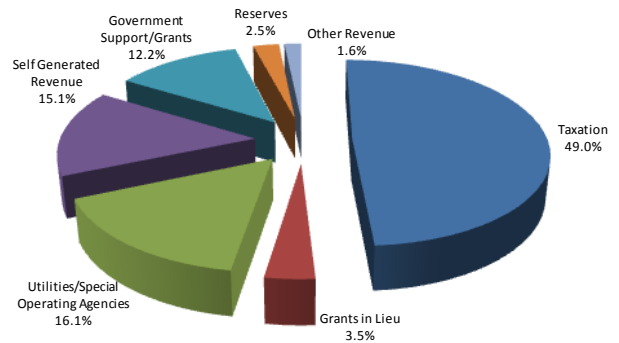


Figure 3: City of Winnipeg 2009 Budgeted Revenue Sources

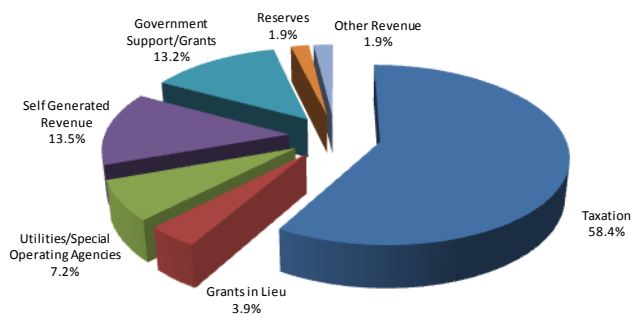


Figure 4: City of Edmonton 2009 Budgeted Revenue Sources

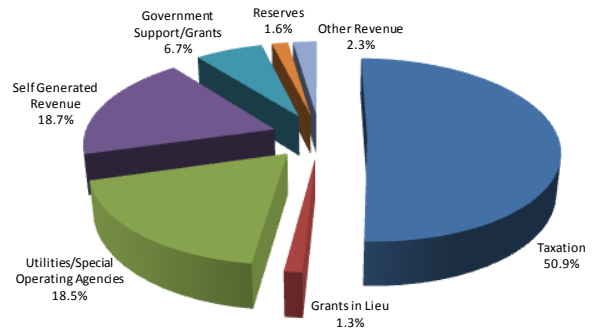
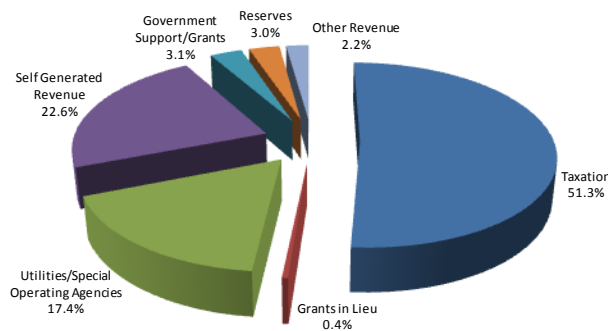


Figure 5: City of Calgary 2009 Budgeted Revenue Sources



Budgeted Operating Revenue for 2009

Provincial legislation requires municipalities to budget enough operating revenue to balance their annual operating budget. In 2009, the city that had to generate the most revenue per capita to fund its activities was the City of Edmonton; the city that had to generate the least revenue per capita was the City of Winnipeg.

Of note, the City of Calgary budgeted for a contribution to their fiscal stabilization reserve (i.e., an excess of revenues over expenditures) of approximately \$60.8 million in 2009, whereas the Cities of Regina (\$6.7 million), Winnipeg (\$7.9 million) and Edmonton (\$12.7 million) budgeted for a withdrawal from their fiscal stabilization reserve. Saskatoon did not budget for a contribution to, or withdrawal from, the fiscal stabilization reserve.

Table 1: 2009 Budgeted Operating Revenue

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	%	\$	%	\$	%	\$	%	\$	%
Taxation	\$135,990.6	46.0%	\$136,145.0	49.0%	\$466,511.0	58.4%	\$798,982.0	50.9%	\$1,068,200.0	51.3%
Grants in Lieu of Taxes	4,680.0	1.6%	9,690.9	3.5%	31,182.0	3.9%	20,494.0	1.3%	8,784.0	0.4%
Utilities/Special Operating Agencies	63,468.5	21.6%	44,785.1	16.1%	57,574.0	7.2%	290,850.0	18.5%	362,885.0	17.4%
Self-Generated Revenue	41,169.4	14.0%	41,936.5	15.1%	107,484.0	13.5%	294,733.0	18.7%	471,998.4	22.6%
Government Support/Grants	36,445.7	12.4%	33,811.1	12.2%	105,757.0	13.2%	105,775.0	6.7%	65,027.0	3.1%
Reserves	4,321.0	1.5%	6,929.3	2.5%	14,879.0	1.9%	25,319.0	1.6%	62,583.0	3.0%
Other Revenue	8,419.4	2.9%	4,562.7	1.6%	15,502.0	1.9%	36,733.0	2.3%	45,836.0	2.2%
	\$294,494.6	100.0%	\$277,860.6	100.0%	\$798,889.0	100.0%	\$1,572,886.0	100.0%	\$2,085,313.4	100.0%
Per Capita	\$1,406		\$1,550		\$1,198		\$2,090		\$2,000	

Taxation

The largest component of taxation revenue in each city is property taxes, generally followed by business taxes for those cities that levy such a tax.

Table 2: 2009 Taxation Revenue Sources

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Property Taxes (municipal and library)	\$136,174.4	\$650.31	\$132,260.4	\$737.87	\$382,887.0	\$574.39	\$743,834.0	\$988.60	\$875,938.0	\$839.91
Business Taxes	-	-	-	-	56,504.0	84.76	60,874.0	80.91	182,352.0	174.85
Special Taxes ¹	-	-	3,284.6	18.32	19,762.0	29.65	-	-	-	-
Local Improvement Levy ²	-	-	-	-	1,554.0	2.33	8,354.0	11.10	9,910.0	9.50
Amusement/Entertainment Taxes	44.1	0.21	600.0	3.35	5,675.0	8.51	-	-	-	-
Other Taxes (net) ³	(227.9)	(1.09)	-	-	129.0	0.19	(14,080.0)	(18.71)	-	-
	\$135,990.6	\$649.43	\$136,145.0	\$759.54	\$466,511.0	\$699.83	\$798,982.0	\$1,061.90	\$1,068,200.0	\$1,024.26

¹ The City of Regina levies a special tax against all properties that abut an alley. The tax funds the maintenance and reconstruction of alleys. The assessable rates for 2009 are \$2.64/ft for paved and upgraded alleys and \$1.66/ft for gravel alleys. The City of Winnipeg reallocated to the operating budget a portion of the frontage levy previously recorded in the Water and Sewer Utility.

² Local Improvement Levies are collected from property owners adjacent to local improvements. Property owners can pay for the full cost of their share of the work when the work is completed or over time through local improvement levies. The Cities of Saskatoon and Regina record these amounts as revenue in their capital budgets.

³ The City of Edmonton issued rebates to help homeowners offset the increase in garbage fees that commenced January 1, 2009 as a result of the establishment of the Waste Management Utility.

Property Taxes

Property taxes are determined by applying the following formula to each taxable property in the city:

$$\text{Taxable Assessment} \times \text{Mill Rate} \times \text{Mill Rate Factor}$$

The taxable assessment for an individual property is determined in accordance with Provincial legislation. In Saskatchewan, Alberta and Manitoba, a market value assessment system is in place. In Alberta, legislation requires municipalities to update property assessments every year; in Manitoba assessments have been updated every four years, but commencing in 2010 assessments will be updated every two years. In Saskatchewan, property assessments are updated every four years.

The taxable assessment is then multiplied by a percentage determined by each Province. For 2009, the Provincial percentages for the most common classes of property in each city are as follows:

- Saskatchewan – Saskatoon and Regina
 - 70% for residential, condominium and multi-unit residential property.
 - 40% for non-arable land.
 - 55% for other agricultural property.
 - 75% for elevators, rail right-of-ways and pipelines.
 - 100% for all other commercial and industrial property.

- Manitoba – Winnipeg
 - 45% for residential.
 - 26% for farm property.
 - 65% for institutional, legislative buildings and other property.
 - 50% for pipelines.
 - 25% for railways.
 - 10% for designated recreational properties (e.g., golf courses).
 - 0% for designated higher education property.

- Alberta – in Edmonton and Calgary, 100% of the taxable assessment is subject to taxation.

The mill rate is applied to the taxable assessment to determine the total property tax revenue that will be generated. In Saskatoon and Regina, a separate mill rate is set for libraries.

A mill rate factor may then be applied to redistribute property tax revenues between different property classes. In Edmonton and Calgary, rather than utilizing mill rate factors, different mill rates are set for different classes of property.

The 2009 mill rates and mill rate factors, if applicable, are as follows:

Table 3: 2009 Property Tax Factors

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Mill Rate					
Municipal	10.66	13.442	25.448	Single family residential and farmland 3.9587 Other residential 4.5525 Non-residential 10.4512	Residential 2.6402 Farm land 12.1327 Non-residential 8.2132
Library	1.21	1.4967	Included above	Included above	Included above
Mill Rate Factors					
Residential and Condominiums	0.9329	0.89783	1.0	-	-
Multi-Unit Residential	1.0394	0.9339	1.0	-	-
Commercial, Industrial and Agricultural	1.1782	1.22945	1.0	-	-
Privately-Owned Light Aircraft Hangar	0.6530	-	1.0	-	-
Golf Courses	-	0.92187	1.0	-	-

Often, property taxes are expressed in terms of effective taxes for a property valued at \$100,000 for each class of property. In the following table, effective property taxes are presented for five common property classes.

Table 4: 2009 Effective Property Taxes per \$100,000 Assessed Value – Municipal and Library

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Residential	\$775	\$939	\$1,145	\$396	\$264
Condominiums	\$775	\$939	\$1,145	\$455	\$264
Multi-Unit Residential	\$864	\$977	\$1,145	\$455	\$264
Commercial and Industrial	\$1,399	\$1,837	\$1,654	\$1,045	\$821
Agricultural	\$769	\$1,010	\$662	\$396	\$1,213

Based on the table above, one might conclude that property owners in Saskatoon, Regina and Winnipeg are more heavily taxed than Edmonton and Calgary. However, it is also important to take into account the assessed value of property subject to taxation in each city. Cities with a larger assessment roll (i.e., property tax base) may be able to adopt lower mill rates in order to generate the required level of property tax revenue.

Table 5: 2009 Assessed Value – Total, Per Capita and Average

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Preliminary Assessment Roll	\$11,674,398,500	\$9,694,098,000	\$15,947,201,000	\$135,912,908,600	\$224,285,108,700
Preliminary Assessment Roll per Capita	\$55,752	\$54,083	\$23,923	\$180,636	\$215,061
Average Assessment per Property Class					
Residential	\$120,600	\$99,100	\$52,100	\$338,200	\$427,500
Condominiums	\$92,350	\$85,100	\$50,200	n/a	\$278,500
Multi-Unit Residential	\$828,500	\$723,700	\$260,800	\$1,996,100	n/a
Non-Residential, Commercial and Industrial	\$1,027,300	\$982,200	\$571,800	\$2,363,200	\$4,416,100

Business Taxes

Business taxes are levied in Winnipeg, Edmonton and Calgary. For these cities, business taxes can represent a significant proportion of total taxation revenue – 12% in Winnipeg, 8% in Edmonton and 17% in Calgary.

In May 2007, Edmonton’s City Council approved the elimination of business taxes over a four-year period 2008-2011.

Table 6: 2009 Business Tax Factors

	Winnipeg	Edmonton	Calgary
Business Tax Rate	7.75%	4.282%	6.54%
Basis of Tax	Area x Annual rental value (estimated net rent + costs to occupy premises)	Area x net annual rental rate (annual rental value excluding operating and occupancy costs)	Area x net annual rental rate (annual rental value excluding operating costs)
Number of Businesses Subject to Tax	12,700 approx.	19,000 approx.	25,100 approx.

Amusement/Entertainment Taxes

The City of Saskatoon levies an amusement tax on the entrance/admission fee to the annual Saskatoon Prairieland Exhibition. The tax is 9% of the entrance/admission fee, with 5% of that amount retained by the Saskatoon Prairieland Exhibition Corporation as a commission.

The City of Regina levies an amusement tax on commercial movie theatres. The tax is 10% of ticket sales, with 1/10th of that amount retained by the theatre as a commission.

The City of Winnipeg levies an entertainment tax on certain venues hosting a performance with a ticket price of at least \$5.00 (i.e., entertainment facilities with fixed seating capacity of at least 5,000 and for-profit cinemas of all sizes). The tax is 10% of the admission price and funds are allocated to a reserve to support arts and culture in Winnipeg.

Grants in Lieu of Taxes

Grants in lieu of taxes are typically grant payments to municipalities from senior levels of government. Although senior government is exempt from taxes levied by local taxing authorities, it does make grant payments for government owned/managed properties.

In the City of Saskatoon, a grant in lieu is also paid by the Land Bank (\$250.0); in the City of Winnipeg, Golf Courses (\$233.0) and Civic Accommodations (\$125.0) also pay a grant in lieu.

Table 7: 2009 Grants in Lieu of Taxes

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Property Taxes	\$4,430.0	\$21.16	\$9,690.9	\$54.06	\$29,744.0	\$44.62	\$19,838.0	\$26.37	\$8,784.0	\$8.42
Business Taxes	-	-	-	-	1,080.0	1.62	656.0	0.87	-	-
Civic Programs/Agencies	250.0	1.19	-	-	358.0	0.54	-	-	-	-
	\$4,680.0	\$22.35	\$9,690.9	\$54.06	\$31,182.0	\$46.78	\$20,494.0	\$27.24	\$8,784.0	\$8.42

Utilities/Special Operating Agencies

The City of Saskatoon has established five utility funds – Water, Wastewater, Storm Water, Light & Power and Transit. General revenues from these utilities include grants in lieu of taxes, a return on the City’s investment in the Light & Power utility and an administrative cross-charge to cover the costs of providing certain corporate support services (e.g., legal, payroll, purchasing, accounts payable, etc.). Franchise fees are also received from SaskPower (10% surcharge and 5% of electricity sales) and SaskEnergy/TransGas (5% of the cost of supply and delivery). At its meeting on March 3, 2008, City Council approved the annual transfer of a portion of the accumulated return on investment from land development activities to general revenues.

The City of Regina has established two utility funds – Water and Sewer. The utilities pay the City a “utility surplus transfer” equal to 7.5% of the budgeted utility revenues for the prior year and a “utility administration charge” to fund similar corporate costs as detailed above equal to 5% of the budgeted utility expenditures for the prior year. SaskPower provides all electrical services in the City of Regina and pays the City a 10% surcharge and 5% payment in lieu of taxes; SaskEnergy and TransGas franchise fees are calculated in the same manner as for Saskatoon.

The City of Winnipeg has established four utility funds – Waterworks, Sewage Disposal, Transit and Solid Waste Disposal – and four special operating agencies – Fleet Management, Winnipeg Parking Authority, Golf Services and Animal Services. General revenue from these entities include grants in lieu, a return on the City’s investment (excluding Transit and Animal Services) and an administrative cross-charge to fund corporate costs (see above). Electrical and natural gas franchise fees are calculated based on 2.5% of domestic consumption (excluding for the

purpose of heating) and 5% on other than domestic consumption. On February 27, 2002, the City of Winnipeg approved Manitoba Hydro's proposal to purchase Winnipeg Hydro. Terms include annual payments to the City - \$25 million/year for the first 5 years; \$20 million/year for years 6-9 and \$16 million/year for year 10 in perpetuity.

The City of Edmonton has established three utility funds – Sanitary, Land Drainage and Waste Management – and three municipal enterprises – Land Development, Municipal Use Property and Mobile Equipment Services. General revenue from these entities includes a return on the City's investment (except Waste Management and Mobile Equipment Services) and a "local access fee" from the Sanitary utility (in essence, payments in lieu of taxes) equal to 8% of qualifying revenues. EPCOR, a wholly-owned subsidiary of the City of Edmonton, provides water and electricity services within the city. General revenue from this subsidiary includes dividends (based on a percentage of ongoing budgeted earnings) and franchise fees. In addition, in 1995, the City of Edmonton sold its telephone utility for \$470.2 million. The proceeds have been placed in an endowment fund and annual dividends support general municipal operations.

The City of Calgary has established two utility funds – Water Services and Water Resources – and the Calgary Parking Authority. General revenue from the utilities include dividends based on the amount of equity in each utility and franchise fees; an annual contribution is received from the Parking Authority based on 65% of its surplus plus the net revenue from parking enforcement. Electricity is provided by ENMAX, a wholly-owned subsidiary of the City. General revenue from this subsidiary includes an annual dividend which is determined by ENMAX's board (generally based on a percentage of net income) and franchise fees.

Table 8: 2009 Utility/Special Operating Agency Revenue

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Electricity	\$46,788.1	\$223.44	\$26,103.5	\$145.63	\$33,469.0	\$50.21	\$172,305.0 ¹	\$229.00	\$92,458.0	\$88.66
Natural Gas	8,184.2	39.08	10,013.5	55.86	5,518.0	8.28	37,084.0	49.29	77,400.0	74.22
Water/Wastewater	6,850.4	32.71	8,668.1	48.36	17,065.0	25.60	33,484.0 ²	44.50	144,105.0	138.18
Land	1,250.0	5.97	-	-	-	-	12,986.0	17.26	-	-
Transit	395.8	1.89	-	-	1,360.0	2.04	-	-	-	-
Solid Waste Disposal	-	-	-	-	120.0	0.18	-	-	-	-
Parking	-	-	-	-	42.0	0.06	-	-	5,922.0	5.68
Telecommunications	-	-	-	-	-	-	34,991.0	46.51	43,000.0	41.23
	\$63,468.5	\$303.08	\$44,785.1	\$249.85	\$57,574.0	\$86.37	\$290,850.0	\$386.56	\$362,885.0	\$347.97

¹ Represents revenue from EPCOR which provides both water and electricity services.

² Represents revenue from drainage services only (i.e., wastewater).

Self Generated Revenue

Various services provided by each municipality are funded in whole or in part through fees paid directly by the user. Some services are expected to be self-sufficient, while others are only expected to recover a portion of their total costs from users. Also included are revenues representing a fine or penalty for non-compliance with a law or bylaw. Examples of services reflected in this category include:

- Public and/or specialized transit fares and charters.
- Land sales.
- Leisure facility admission, registration and rental fees (e.g., indoor leisure centres, outdoor pools, ice rinks, sportsfields).
- Parking meter, permit and ticket revenue.
- Traffic violations (manual and automated).
- Landfill tipping and recycling program fees.
- Cemetery grave, interment and monument sales.
- Zoning, sub-development and discretionary use fees.
- Golf course green fees and cart rentals.
- Zoo admissions.
- Building, plumbing and electrical permits.
- Business licenses.
- Animal licenses and tickets.
- Medical response service fees.

Table 9: 2009 Self Generated Revenue

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	%	\$	%	\$	%	\$	%	\$	%
Leisure Facilities	\$10,665.6	25%	\$6,713.9	16%	\$13,395.0	12%	\$32,787.0	11%	\$23,960.4	5%
Parking Services ¹	6,933.2	17%	3,223.3	8%	-	-	19,517.0	7%	-	-
Land Sales, Licensing and Permitting ²	6,541.3	16%	5,726.2	14%	3,397.0	3%	-	-	60,691.0	13%
Police	4,779.7	12%	3,667.0	9%	24,444.0	24%	41,302.0	14%	51,788.0	11%
Landfill and Recycling	4,011.5	10%	8,029.4	18%	8,873.0	8%	-	-	70,677.0	15%
Building, Plumbing and Electrical Permitting	2,400.0	6%	1,406.1	3%	13,203.0	12%	41,308.0	14%	42,976.0	9%
Transit ³	161.2	-	6,087.3	15%	1,228.0	1%	102,381.0	35%	146,226.0	31%
Medical Response	-	-	-	-	18,371.0	17%	4,304.0	1%	5,607.0	1%
All Other	5,676.9	14%	7,083.3	17%	24,573.0	23%	53,134.0	18%	70,073.0	15%
	\$41,169.4	100%	\$41,936.5	100%	\$107,484.0	100%	\$294,733.0	100%	\$471,998.4	100%
Per Capita	\$196.61		\$233.96		\$161.24		\$391.72		\$452.59	

¹ The Cities of Winnipeg and Calgary operate parking services as special operating agencies/authorities.

² The City of Edmonton operates land services and landfill and recycling as utilities.

³ The Cities of Saskatoon and Winnipeg operate public transit services as utilities and therefore only specialized transit service revenue is presented; the Cities of Regina, Edmonton and Calgary operate public transit services as civic programs and therefore both public and specialized transit service revenue is presented.

Government Grants/Support

Both the Provincial and Federal governments provide grant funding to municipalities to aid in the delivery of certain programs and/or to support general operations.

Table 10: 2009 Government Grants/Support

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Support for General Operations	\$29,230.0	\$139.59	\$25,896.9	\$144.48	\$38,002.0	\$57.01	\$102,290.0	\$135.95	\$62,704.0	\$60.13
Program Specific Support	7,215.7	34.46	7,914.2	44.15	67,755.0	101.64	3,485.0	4.63	2,323.0	2.23
	\$36,445.7	\$174.05	\$33,811.1	\$188.63	\$105,757.0	\$158.65	\$105,775.0	\$140.58	\$65,027.0	\$62.36

Reserve Funding

Municipalities establish reserves to fund future expenditures (e.g., equipment replacement) and to minimize the effect of significant fluctuations in revenues and expenses at both the program level and corporate level (e.g., stabilization). In order to balance their operating budget, the Cities of Regina, Winnipeg and Edmonton have budgeted a withdrawal from their fiscal stabilization reserve; the City of Calgary has budgeted a surplus to be contributed to its financial stabilization reserve.

Table 11: 2009 Reserve Funding

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Program specific reserve funding										
Program Specific Reserve Funding	\$4,321.0	\$20.64	\$152.7	\$0.85	\$3,780.0	\$5.67	\$12,607.0	\$16.76	\$108,819.0	\$104.34
General purpose reserve funding										
• Fiscal Stabilization	-	-	\$6,731.4	\$37.55	\$7,917.0	\$11.88	\$12,712.0	\$16.89	(\$60,797.0)	(\$58.30)
• Other	-	-	-	-	397.0	0.60	-	-	14,561.0	13.96
Transfers to Retained Earnings	-	-	45.2	0.25	2,785.0	4.18	-	-	-	-
	\$4,321.0	\$20.64	\$6,929.3	\$38.65	\$14,879.0	\$22.33	\$25,319.0	\$33.65	\$62,583.0	\$60.00
Stabilization, Capital and Special Purpose Reserve Balances at December 31, 2008	\$87,396.0	\$417.36	\$61,683.0	\$344.12	\$252,410.0	\$378.65	\$242,803.0	\$322.70	\$861,721.0	\$826.28

Other Revenue

For the most part, the majority of other revenue is interest earnings. We note that the City of Winnipeg allocates interest earnings on reserve balances to the applicable reserve, not to general operations.

Table 12: 2009 Other Revenue

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Interest Earnings	\$7,347.4	\$35.09	\$3,066.1	\$17.11	\$3,026.0	\$4.54	\$30,032.0	\$39.91	\$40,024.0	\$38.38
Tax Penalties	950.0	4.54	1,165.0	6.50	6,300.0	9.45	-	-	5,812.0	5.57
Other	122.0	0.58	331.6	1.85	6,176.0	9.26	6,701.0	8.91	-	-
	\$8,419.4	\$40.21	\$4,562.7	\$25.46	\$15,502.0	\$23.25	\$36,733.0	\$48.82	\$45,836.0	\$43.95
Cash, Cash Equivalents and Bonds at December 31, 2008	\$226,851.0		\$161,983.0		\$484,257.0		\$1,049,142.0		\$476,284.0	

Chapter 3 Where does each City's money go?

Figure 6: City of Saskatoon 2009 Budgeted Expenditures

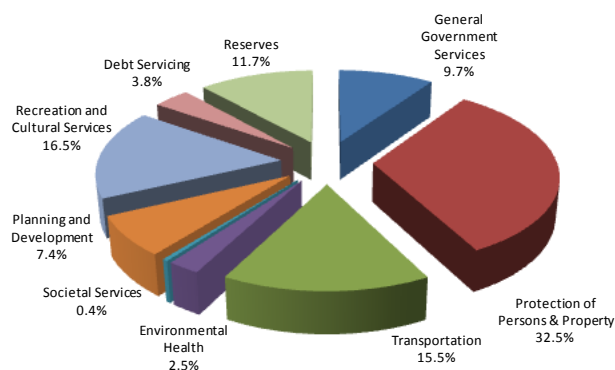


Figure 7: City of Regina 2009 Budgeted Expenditures

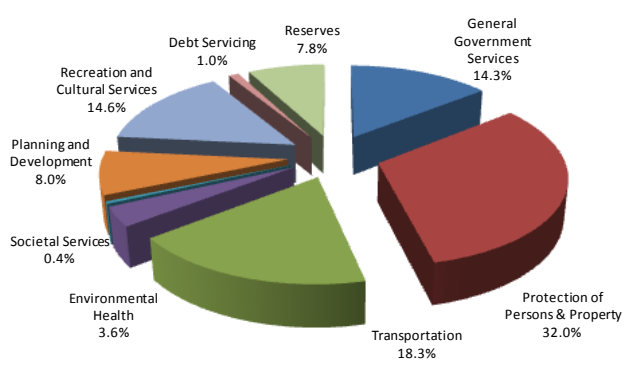


Figure 8: City of Winnipeg 2009 Budgeted Expenditures

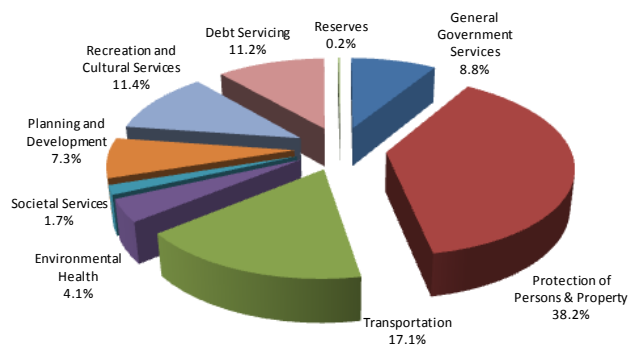


Figure 9: City of Edmonton 2009 Budgeted Expenditures

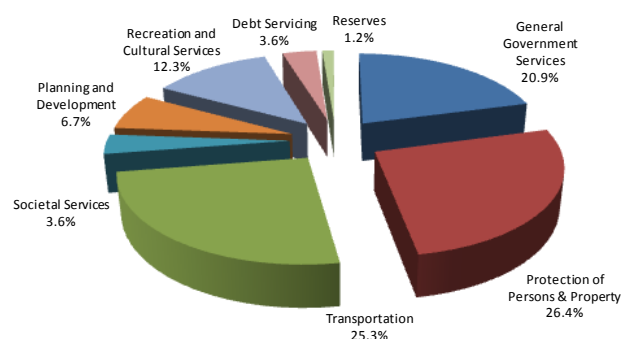
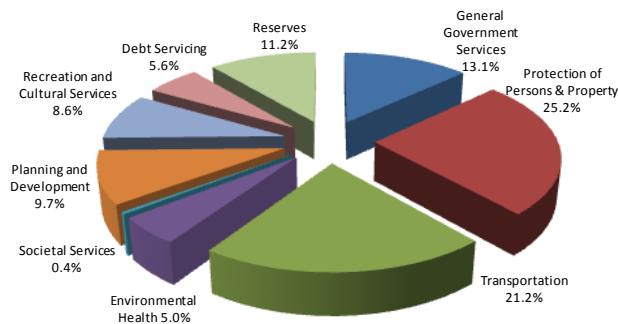


Figure 10: City of Calgary 2009 Budgeted Expenditures



Budgeted Operating Expenditures for 2009

Each city allocates the greatest proportion of its operating budget spending to protecting persons and property. Of note, the City of Edmonton operates all of its Environmental Health services (e.g., water, wastewater, solid waste collection and disposal) as utilities.

Table 13: 2009 Budgeted Operating Expenditures

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	%	\$	%	\$	%	\$	%	\$	%
General Government Services	\$28,620.1	9.7%	\$39,861.6	14.3%	\$70,645.0	8.8%	\$328,081.0	20.9%	\$272,986.0	13.1%
Protection of Persons & Property	95,889.5	32.5%	88,918.9	32.0%	305,850.0	38.2%	416,311.0	26.4%	528,163.0	25.2%
Transportation	45,741.0	15.5%	50,742.1	18.3%	136,392.0	17.1%	397,194.0	25.3%	441,057.0	21.2%
Environmental Health	7,271.7	2.5%	9,967.1	3.6%	32,618.0	4.1%	-	-	104,239.0	5.0%
Societal Services	1,242.9	0.4%	1,184.4	0.4%	13,533.0	1.7%	56,771.0	3.6%	8,487.6	0.4%
Planning & Development	21,668.5	7.4%	22,114.0	8.0%	58,152.0	7.3%	105,417.0	6.7%	202,003.9	9.7%
Recreation & Cultural Services	48,595.5	16.5%	40,609.3	14.6%	90,695.0	11.4%	193,920.0	12.3%	179,299.2	8.6%
Debt Servicing	11,053.3	3.8%	2,830.9	1.0%	89,078.0	11.2%	55,964.0	3.6%	116,472.8	5.6%
Reserve Contributions	34,412.1	11.7%	21,632.3	7.8%	1,926.0	0.2%	19,228.0	1.2%	232,604.9	11.2%
	\$294,494.6	100.0%	\$277,860.6	100.0%	\$798,889.0	100.0%	\$1,572,886.0	100.0%	\$2,085,313.4	100.0%

General Government Services

Several services provided by each city are related to the general operations of the municipality. These services are generally supportive in nature and can not always be allocated to specific programs cost-effectively. Examples of such services include:

- Legislative services (e.g., Mayor's Office, Councillors, Committees, Advisory Boards).
- Administrative services (e.g., City Manager's Office, City Clerk's Office, Human Resources, City Solicitor's Office).
- Financial services (e.g., Comptroller's Office, Treasurer's Office, Purchasing, Inventory Management, Investment Services).
- Assessment.
- Common services (e.g., Corporate Information Services, Facility Operations and Maintenance, Energy Management).

Table 14: 2009 General Government Services

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
General Government Services	\$28,620.1	\$136.68	\$39,861.6	\$222.38	\$70,645.0	\$105.98	\$328,081.0	\$436.04	\$272,986.0	\$261.76

Protection of Persons & Property

The largest components of the Protection of Persons & Property cost category are Police, Fire and, if applicable, Medical Response Services. Effective April 1, 2009, responsibility for ground ambulance services in Alberta has been transferred from municipalities to the Province. The City of Calgary accounts for the operation of its 9-1-1 communication centre in a separate program area – Public Safety Communications.

Table 15: 2009 Protection of Persons & Property

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Police	\$63,514.5	\$303.32	\$56,724.8	\$316.46	\$177,120.0	\$265.71	\$262,461.0	\$348.83	\$311,059.0	\$298.27
Fire	31,085.1	148.45	31,148.4	173.77	89,848.0	134.79	140,281.0	186.44	164,229.0	157.47
Medical Response Services	-	-	-	-	37,438.0	56.16	10,057.0	13.37	14,936.0	14.32
Public Safety Communications Centre	-	-	-	-	-	-	-	-	21,975.0	21.07
Other (e.g., Animal Control, Emergency Measures)	1,289.9	6.16	1,045.7	5.83	1,444.0	2.17	3,512.0	4.67	15,964.0	15.31
	\$95,889.5	\$457.93	\$88,918.9	\$496.06	\$305,850.0	\$458.83	\$416,311.0	\$553.31	\$528,163.0	\$506.44

Transportation

The largest components of the Transportation cost category are Transit and Street Maintenance. Regarding Transit services, the Cities of Edmonton and Calgary operate both buses and light rail transit (LRT) systems; the Cities of Saskatoon, Regina and Winnipeg do not have LRT systems.

Table 16: 2009 Transportation

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Transit¹ (conventional and/or specialized)	\$21,456.2	\$102.47	\$24,626.0	\$137.39	\$47,246.0	\$70.88	\$246,753.0	\$327.95	\$296,805.0	\$284.60
Street Maintenance (winter and summer)	11,363.9	54.27	15,125.1	84.38	68,042.0	102.07	107,522.0	142.90	80,340.0	77.04
Other (e.g., street lighting, parking, traffic signals, planning and management)	12,920.9	61.70	10,991.0	61.32	21,104.0	31.66	42,919.0	57.04	63,912.0	61.28
	\$45,741.0	\$218.44	\$50,742.1	\$283.09	\$136,392.0	\$204.61	\$397,194.0	\$527.89	\$441,057.0	\$422.92

¹ The Cities of Saskatoon and Winnipeg operate public transit services as utilities and therefore only public transit subsidies and specialized transit service operating costs are presented; the Cities of Regina, Edmonton and Calgary operate public transit services as civic programs and therefore both public and specialized transit service operating costs are presented.

Environmental Health

The Environmental Health cost category includes solid waste services (i.e., collection and disposal), environmental services (e.g., waste minimization/recycling) and land drainage/flood control for the City of Winnipeg. The City of Edmonton operates all of these services through utilities and therefore does not appear in the table below.

Table 17: 2009 Environmental Health

(in thousands)	Saskatoon		Regina		Winnipeg		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Solid Waste Services	\$6,270.8	\$29.95	\$8,987.9	\$50.14	\$16,656.0	\$24.99	\$96,124.0	\$92.17
Environmental Services	1,000.9	4.78	979.2	5.46	11,210.0	16.82	8,115.0	7.78
Land Drainage/Flood Control	-	-	-	-	4,752.0	7.13	-	-
	\$7,271.7	\$34.73	\$9,967.1	\$55.60	\$32,618.0	\$48.94	\$104,239.0	\$99.95

Societal Services

The main components of the Societal Services cost category are Cemeteries and Housing Initiatives. Included in other expenditures for the City of Winnipeg are the costs associated with enforcing the Manitoba Public Health Act (i.e., public health inspection services at inner-city food establishments) and the Non-Smokers Health Protection Act.

Table 18: 2009 Societal Services

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Cemeteries	\$912.9	\$4.36	\$1,024.4	\$5.72	\$1,630.0	\$2.45	\$2,090.0	\$2.78	\$2,990.1	\$2.87
Housing	124.0	0.59	160.0	0.89	3,476.0	5.21	51,181.0	68.02	5,497.5	5.27
Other	206.0	0.98	-	-	8,427.0	12.64	3,500.0	4.65	-	-
	\$1,242.9	\$5.93	\$1,184.4	\$6.61	\$13,533.0	\$20.30	\$56,771.0	\$75.45	\$8,487.6	\$8.14

Planning & Development

The Planning & Development cost category includes costs associated with planning, developing and maintaining land and encouraging economic development. There is a wide variety in the costs associated with Land Planning and Management and Permitting in each city, both in total and per capita. Factors that may be contributing to these differences include the level of permitting activity, the types of permits issued by each city and the rate of growth. In 2008:

- The City of Saskatoon issued 3,516 permits (value \$610.2 million); the City administers the building and plumbing permitting processes; there were 2,319 housing starts in the census metropolitan area.

- The City of Regina issued 2,387 permits (value \$342 million); the City administers the building and plumbing permitting processes; there were 1,375 housing starts in the census metropolitan area.
- The City of Winnipeg issued 9,120 permits (value \$1,053 million); the City administers the building, plumbing and electrical permitting processes; there were 3,009 housing starts in the census metropolitan area.
- The City of Edmonton issued 8,768 permits (value \$3.123 billion); the City administers the building and mechanical (i.e., plumbing, gas, sewer/water, heating, ventilation, air conditioning and electrical) permitting processes; there were 6,615 housing starts in the census metropolitan area.
- The City of Calgary issued 14,920 permits (value \$4.142 billion); the City administers the building, electrical, mechanical (i.e., heating, ventilation and air conditioning), plumbing and gas permitting processes; there were 11,438 housing starts in the census metropolitan area.

Table 19: 2009 Planning & Development

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Land Planning and Management	\$6,067.3	\$28.97	\$6,672.5	\$37.23	\$8,669.0	\$13.00	\$4,410.0	\$5.86	\$57,316.5	\$54.96
Parks and Open Space	9,794.3	46.77	11,588.7	64.65	34,348.0	51.53	43,926.0	58.38	76,046.9	72.92
Permitting	3,157.1	15.08	1,512.9	8.44	13,855.0	20.78	39,582.0	52.61	61,367.0	58.84
Economic Development	2,649.8	12.65	2,339.9	13.05	1,280.0	1.92	17,499.0	23.26	7,273.5	6.97
	\$21,668.5	\$103.47	\$22,114.0	\$123.37	\$58,152.0	\$87.23	\$105,417.0	\$140.11	\$202,003.9	\$193.69

Recreation & Cultural Services

The Recreation & Cultural Services cost category includes a wide variety of services such as indoor and outdoor leisure facilities, golf courses, skating rinks, athletic fields, zoos, museums, galleries, libraries, conference centres, sports and entertainment centres and support for sport, arts and culture organizations. This is an area in which there is great variety in the manner in which cities deliver services (i.e., civic program incorporated non-profit organization, partnership, etc.). In addition, the extent to which there are opportunities offered by the private sector (e.g., private skating rinks, fitness centres, etc.) and the philosophy adopted by the city (e.g., to deliver, facilitate or support the provision of services) greatly affect the level of municipal involvement.

Table 20: 2009 Recreation & Cultural Services

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Recreation & Cultural Services	\$48,595.5	\$232.07	\$40,609.3	\$226.56	\$90,695.0	\$136.06	\$193,920.0	\$257.73	\$179,299.2	\$171.92

Debt Servicing and Debt Levels

Debt servicing costs include both principal repayments and interest charges. There are vast differences in debt servicing costs per capita which may be due to differences in the nature of debt outstanding – tax supported or utility supported. The City of Saskatoon has a AAA credit rating from Standard and Poor’s, the Cities of Regina, Edmonton and Calgary have a AA+ rating, and the City of Winnipeg has a AA rating.

Table 21: 2009 Debt Servicing and Debt Balances

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Tax Supported Debt Servicing Costs	\$11,053.3	\$52.79	\$2,830.9	\$15.79	\$89,078.0	\$133.63	\$55,964.0	\$74.38	\$116,472.8	\$111.68
Tax Supported Debt	\$73,923.0 ¹	\$353.02	\$8,400.0	\$46.86	\$208,806.0	\$313.24	\$547,718.0	\$727.95	\$527,874.0	\$506.16
Special Operating Agency Debt	-	-	-	-	42,718.0	64.08	-	-	-	-
Utility Supported Debt	15,221.0	72.69	19,600.0	109.35	225,410.0	338.15	493,327.0	655.66	1,430,944.0	1,372.09
Balances as of December 31, 2008	\$89,144.0	\$425.71	\$28,000.0	\$156.21	\$476,934.0	\$715.47	\$1,041,045.0	\$1,383.61	\$1,958,818.0	\$1,878.25

¹ Approximately \$16.1 million of this total balance is Gas Tax supported debt (i.e., gas tax funds are used to fund principal and interest payments).

Reserve Contributions and Balances

As described in Chapter 2, municipalities establish reserves to fund future expenditures and to minimize the effect of significant fluctuations in revenues and expenses at both the program level and corporate level.

Table 22: 2009 Reserve Contributions and Balances

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita	\$	Per capita
Reserve Contributions	\$34,412.1	\$164.34	\$21,632.3	\$120.68	\$1,926.0	\$2.89	\$19,228.0	\$25.56	\$232,604.9	\$223.04
Balances as of December 31, 2008	\$87,396.0	\$417.36	\$61,683.0	\$344.12	\$252,410.0	\$378.65	\$242,803.0	\$322.70	\$861,721.0	\$826.28

Chapter 4 Which programs in each City need General Source funding to operate?

Figure 11: City of Saskatoon 2009 General Source Funded Programs

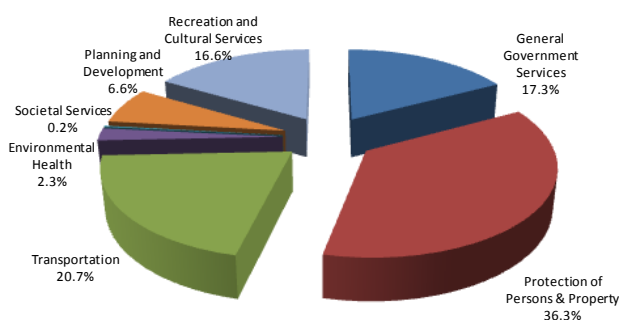


Figure 12: City of Regina 2009 General Source Funded Programs

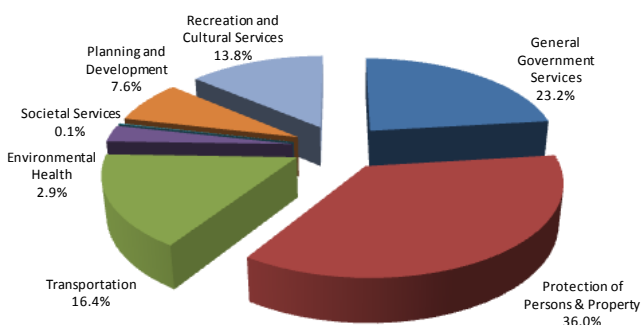


Figure 13: City of Winnipeg 2009 General Source Funded Programs

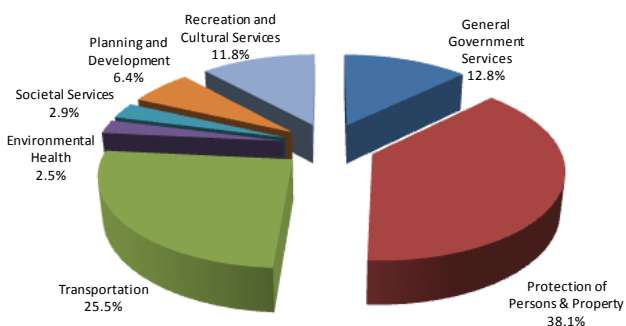


Figure 14: City of Edmonton 2009 General Source Funded Programs

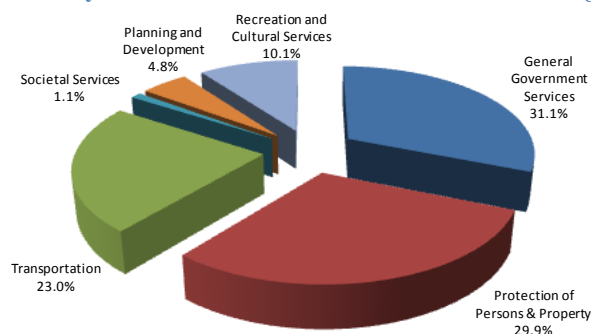
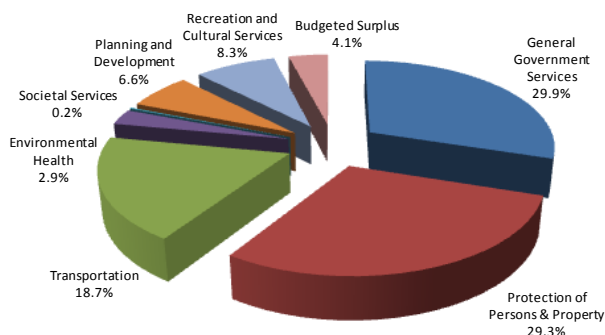


Figure 15: City of Calgary 2009 General Source Funded Programs



General Source Funded Programs

As mentioned in Chapter 2, some civic services are funded in whole or in part through fees paid directly by the user and certain programs receive grant funding to aid in the delivery of their programs. Considering both these revenue sources and operating expenditures on a program by program basis allows for an assessment of how much each individual program either contributes to or draws from general revenue sources.

Often, individual programs that draw from general revenue sources are called “mill rate funded” programs. However, since the mill rate (and resulting property taxes) are only one source of funding for such programs, the term “general source” programs is used in this report.

Of the five cities included in this study, the City of Saskatoon had to fund the highest proportion of its total 2009 operating budget from general source funding.

Table 23: 2009 General Source Funding for Program Areas

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	%	\$	%	\$	%	\$	%	\$	%
General Government Services	\$41,744.2	17.3%	\$51,901.9	23.2%	\$80,298.0	12.8%	\$361,774.0	31.1%	\$449,235.8	29.9%
Protection of Persons & Property	87,871.4	36.3%	80,885.3	36.0%	238,915.0	38.1%	347,597.0	29.9%	439,297.0	29.3%
Transportation	50,127.0	20.7%	36,747.6	16.4%	160,686.0	25.5%	268,019.0	23.0%	281,025.0	18.7%
Environmental Health	5,464.0	2.3%	6,623.3	2.9%	15,430.0	2.5%	-	-	42,960.0	2.9%
Societal Services	499.9	0.2%	327.1	0.1%	17,940.0	2.9%	12,580.0	1.1%	3,543.3	0.2%
Planning & Development	16,059.2	6.6%	17,090.5	7.6%	40,072.0	6.4%	55,504.0	4.8%	98,604.1	6.6%
Recreation & Cultural Services	40,022.8	16.6%	30,951.7	13.8%	73,735.0	11.8%	117,782.0	10.1%	124,902.8	8.3%
Budgeted Surplus	-	-	-	-	-	-	-	-	60,797.0	4.1%
	\$241,788.5	100.0%	\$224,527.4	100.0%	\$627,076.0	100.0%	\$1,163,256.0	100.0%	\$1,500,365.0	100.0%
Percentage of Total Operating Budget	82%		81%		78%		74%		72%	

Chapter 5 Where does that additional General Source funding come from?

Figure 16: City of Saskatoon 2009 General Source Funding

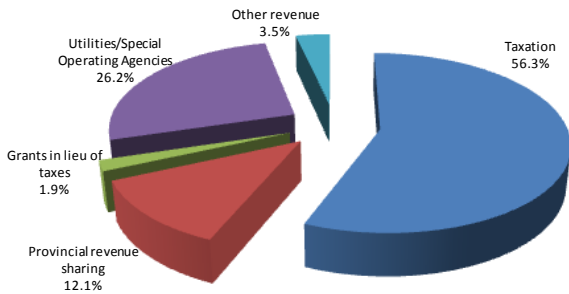


Figure 17: City of Regina 2009 General Source Funding

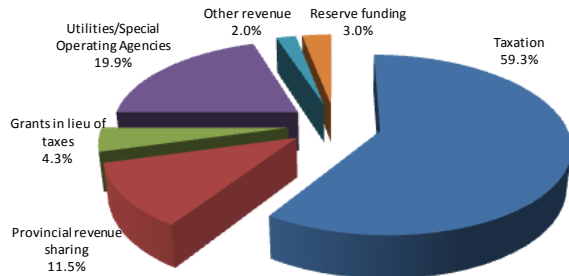


Figure 18: City of Winnipeg 2009 General Source Funding

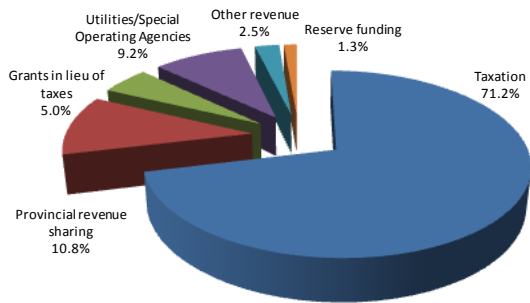


Figure 19: City of Edmonton 2009 General Source Funding

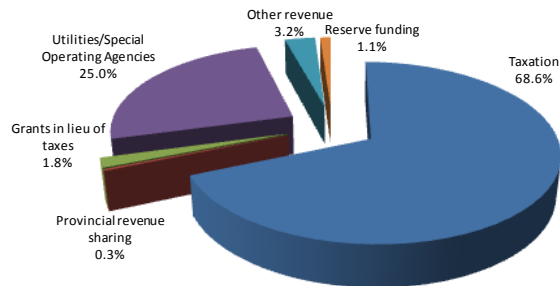
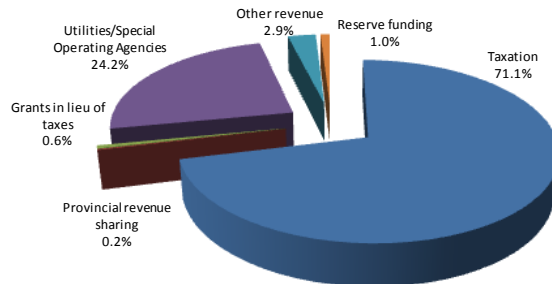


Figure 20: City of Calgary 2009 General Source Funding



General Source Funding Sources

The largest source of general source funding is taxation. Of the five cities included in this study, the City of Saskatoon relied the least on taxation to fund its 2009 operating budget.

Table 24: 2009 General Source Funding Sources

(in thousands)	Saskatoon		Regina		Winnipeg		Edmonton		Calgary	
	\$	%	\$	%	\$	%	\$	%	\$	%
Taxation	\$135,990.6	56.3%	\$132,860.4	59.3%	\$446,749.0	71.2%	\$798,982.0	68.6%	\$1,068,200.0	71.1%
General Support/ Grants	29,230.0	12.1%	25,896.9	11.5%	67,755.0	10.8%	3,485.0	0.3%	2,323.0	0.2%
Grants in Lieu of Taxes	4,680.0	1.9%	9,690.9	4.3%	31,182.0	5.0%	20,494.0	1.8%	8,784.0	0.6%
Utilities/Special Operating Agencies	63,468.5	26.2%	44,785.1	19.9%	57,574.0	9.2%	290,850.0	25.0%	362,885.0	24.2%
Other Revenue	8,419.4	3.5%	4,562.7	2.0%	15,502.0	2.5%	36,733.0	3.2%	43,612.0	2.9%
Reserve Funding	-	-	6,731.4	3.0%	8,314.0	1.3%	12,712.0	1.1%	14,561.0	1.0%
	\$241,788.5	100.0%	\$224,527.4	100.0%	\$627,076.0	100.0%	\$1,163,256.0	100.0%	\$1,500,365.0	100.0%

Chapter 6 A closer look at certain programs in each City

Police Services

For each city included in this study, the program that requires the largest proportion of general source funding is Police Services.

Operating costs are partially funded through user fees (e.g., criminal record checks, alarm fees, seized vehicle compound fees, etc.), fines (e.g., traffic violations (both manual and automated)) and government grants.

Although the City of Saskatoon has the second lowest general source funding requirement and number of police officers, when considered on a per capita basis, the City of Saskatoon is comparable to other cities. The City of Calgary has the lowest number of police officers per 100,000 population and also the lowest crime severity index. The crime severity index is the newly adopted Statistics Canada indicator to measure police-reported crime in Canada.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	Importance: 9.43 out of 10 Delivery: 7.73 out of 10 <i>18% indicate policing is the single most important issue facing the city</i>	1 (very dissatisfied): 15.0 2: 12.5 3: 15.9 4: 21.8 5 (very satisfied): 34.8 <i>27.5% indicate policing is the single most important issue facing the city</i>	<u>Response to 911 calls</u> Very satisfied and satisfied 76% <u>Efforts in crime control</u> Very satisfied and satisfied 63%	Somewhat satisfied: 43% Very satisfied: 25%	Somewhat satisfied: 49% Very satisfied: 35% <i>29% indicate crime/safety/policing is the most important issue facing the city</i>

Figure 21: Police Services - General Source Funding Required

(in thousands)



Figure 22: Police Services - General Source Funding Required per Capita

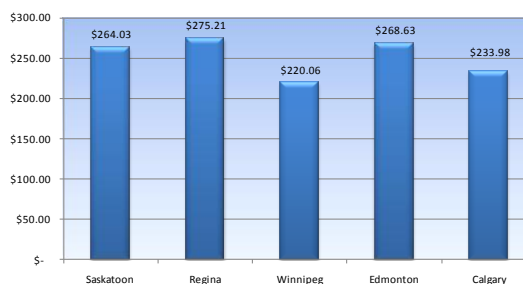


Figure 23: Police Services – Number of Police Officers

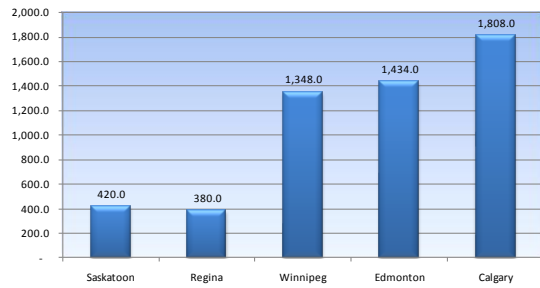


Figure 24: Police Services – Police Officers per 100,000 Population

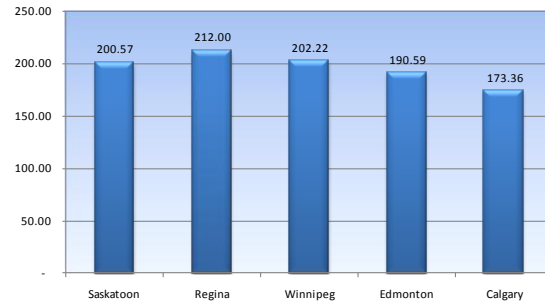


Figure 25: Police Services – Dispatched Calls for Service per 1,000 Population (2008)

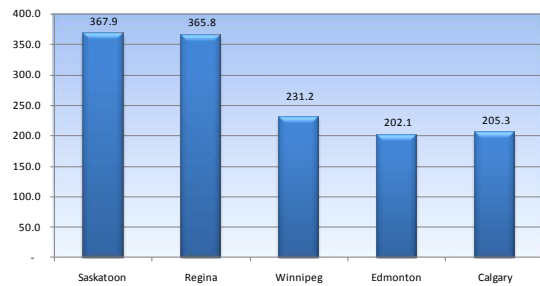
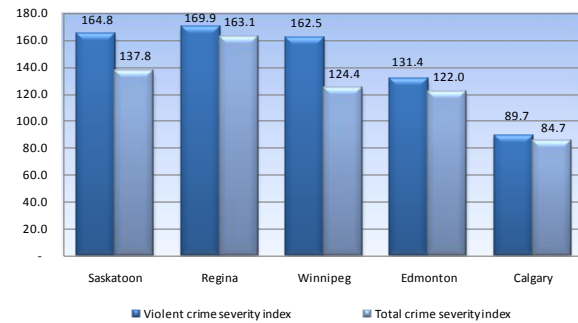


Figure 26: Police Services – Statistics Canada Crime Severity Index (2008)



Fire Services

For Saskatoon, Regina and Winnipeg, the program that requires the second largest proportion of general source funding is Fire Services. For Edmonton and Calgary, Fire Services requires the third largest proportion of general source funding, behind capital project financing costs.

Although the City of Saskatoon has the second lowest general source funding requirement and number of full time equivalents, when considered on a per capita basis, the City of Saskatoon is comparable to other cities. Of note, in the City of Winnipeg, both an EMS and Fire Services team are dispatched to all priority medical calls. If these medical calls are excluded, dispatched calls per 1,000 population for Fire Services is 31.88 which is comparable to other cities.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	Importance: 9.38 out of 10 Delivery: 8.67 out of 10	1 (very dissatisfied): 0.0 2: 0.0 3: 7.1 4: 35.7 5 (very satisfied): 57.2	<u>Fire protection</u> Very satisfied and satisfied 98% <u>Fire & safety education</u> Very satisfied and satisfied 96%	Somewhat satisfied: 38% Very satisfied: 44%	Somewhat satisfied: 21% Very satisfied: 76%

Figure 27: Fire Services - General Source Funding Required (in thousands)

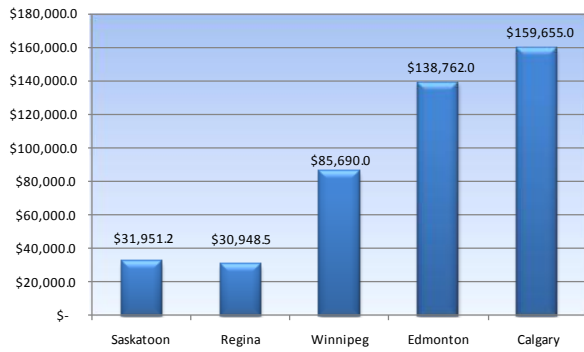


Figure 28: Fire Services - General Source Funding Required per Capita

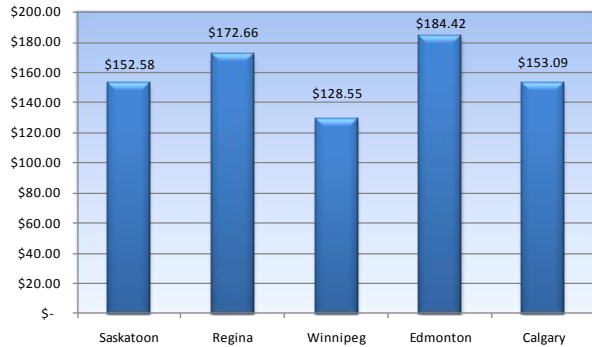


Figure 29: Fire Services – Full Time Equivalents

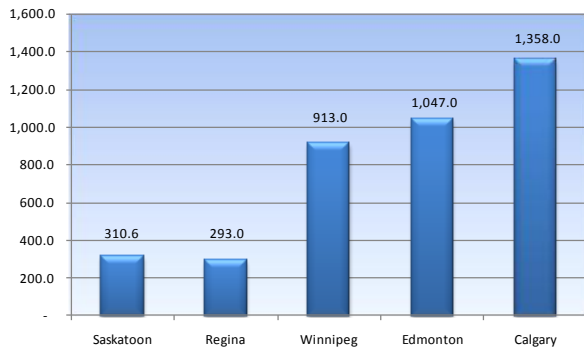


Figure 30: Fire Services – Full Time Equivalents per 100,000 Population

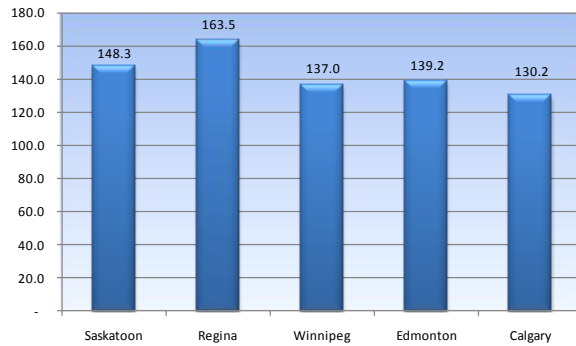


Figure 31: Fire Services – Population Served per Fire Hall/Station

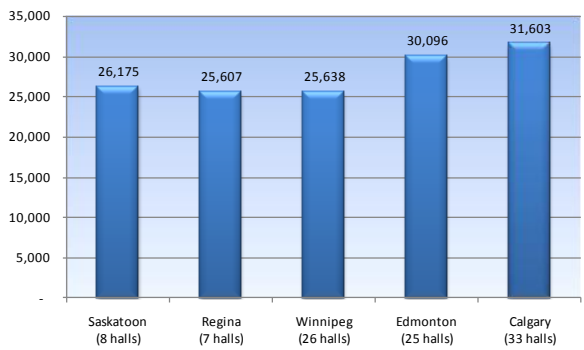
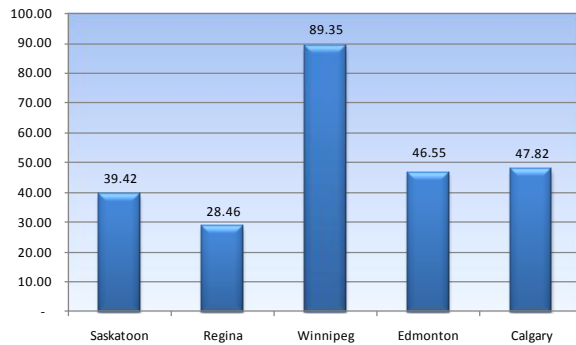


Figure 32: Fire Services – Dispatches per 1,000 Population



Summer Road Maintenance

Summer road maintenance activities (e.g., pothole repair, patching, street sweeping, etc.) are highly visible civic services and are subject to much discussion given our reliance on, and investment in, transportation infrastructure. The proportion of general source funding for these services ranges from 2.0% (Saskatoon) to 4.6% (Edmonton). Of note, Winnipeg’s program-specific debt servicing costs of \$49.387 million have been excluded from the analysis.

There is great variability in the levels of funding committed to summer road maintenance in each city. Factors that may contribute to this include:

- Classification and funding of roadway surface treatments as capital expenditures vs. operating expenditures.
- Existing condition of transportation infrastructure, including the manner in which condition is measured and the thresholds or trigger points at which condition ratings change.
- The magnitude of the roadway maintenance backlog/deferred maintenance/infrastructure deficit.
- Environmental conditions (e.g., freeze/thaw cycles) and the impact on the useful life of the roadway.
- The type of roadway surface material in use (e.g., concrete, asphalt).
- Funding levels and funding sources to maintain or improve the condition of roadway infrastructure.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	<u>Major roadways/freeways</u> Importance: 8.54 out of 10 Delivery: 6.26 out of 10	<u>Streets & sidewalks</u> 1 (very dissatisfied): 14.8 2: 27.4 3: 37.0	<u>Major streets</u> Very satisfied and satisfied 52%	<u>Summer road maintenance</u> Somewhat satisfied: 30% Very satisfied: 7%	<u>City-operated roads & infrastructure</u> Somewhat satisfied: 46% Very satisfied: 9%
	<u>Neighborhood streets</u> Importance: 7.96 out of 10 Delivery: 5.76 out of 10	4: 17.6 5 (very satisfied): 3.2	<u>Residential streets</u> Very satisfied and satisfied 51%		
		<i>18.5% indicate roads and sidewalks is the single most important issue facing the city</i>			

Figure 33: Summer Road Maintenance – General Source Funding Required
(in thousands)

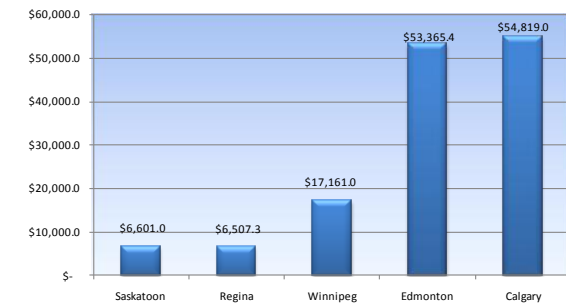


Figure 34: Summer Road Maintenance – General Source Funding Required per Capita

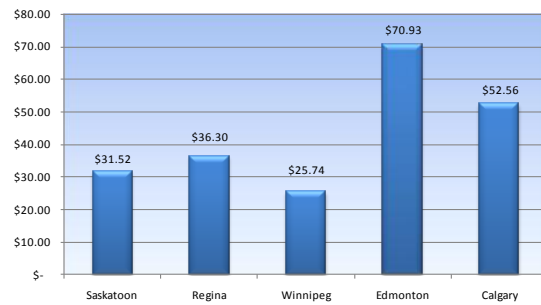


Figure 35: Summer Road Maintenance – Lane Kilometers of Roadway

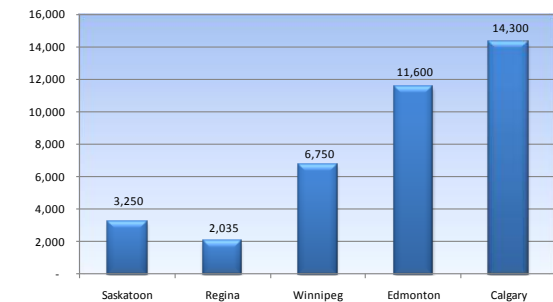
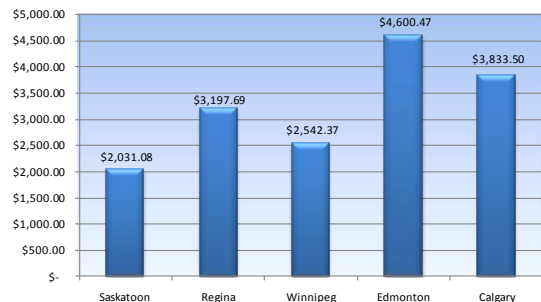


Figure 36: Summer Road Maintenance – General Source Funding per Lane Kilometer



Winter Road Maintenance

Winter road maintenance activities include sanding, snow plowing and snow removal. With the exception of a very small dollar amount in the City of Winnipeg (0.1% of their program budget), winter road maintenance activities in each city are funded entirely from general revenue sources.

There is great variability in the levels of funding committed to winter road maintenance in each city. This is most likely due to the varied service levels adopted by each city.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Priority/ Category 1	Freeways and major arterials Within 12 hrs. 9% of network	Freeways/expressways, major arterials and emergency routes Within 24 hrs. 13% of network	Regional streets and emergency route Within 36 hrs. 23% of network	Freeways, business areas, River Valley hills and bridges Within 48 hrs. 6.5% of network	High traffic arterials, CBD and designated emergency routes 90% within 48 hrs. 19% of network
Priority/ Category 2	Access to emergency locations and bus routes Within 36 hrs. 19% of network	Minor arterials, major collectors, downtown Within 36 hrs. 10% of network	Non-regional bus routes and collectors Within 36 hrs. 24% of network	Arterials Within 48 hrs. 10% of network	Designated roadways and areas (signals, crosswalks, emergency routes) 90% within 96 hrs. 11% of network
Priority/ Category 3	Minor arterials, collectors, streets adjacent to schools Within 72 hrs. 10% of network	Major collectors, industrial/commercial, transit and truck routes Within 48 hrs. 18% of network	Residential and low volume industrial Within 5 working days 53% of network	Collector I (carries traffic between arterials and locals) Within 48 hrs. 6% of network	Designated roadways and areas (school/play ground zones, hills, curves, bus stops) 90% within 8 days 5% of network
Priority/ Category 4	-	Minor collectors, major locals leading to school bus unloading zones Within 60 hrs. 5% of network	-	Collector II (designated bus routes through residential areas) Within 48 hrs. 13.5% of network	Designated segments of residential roadways (school/playground zones, hills, curves, bus stops) 90% within 8 days Included in percentage above
Overall	38% of network within 72 hrs.	46% of network within 60 hrs.	47% of network within 36 hrs. 100% of network within 5 working days	42% of network within 48 hrs.	30% of network within 96 hrs.
Sidewalks	Adjoining civic facilities, civic parks (incl. lit pathways) and city-owned property; leisure centres; fire halls; auditoriums. Within 48 hrs.	Adjacent to city owned building, property and certain parking lots; certain bus stops; senior citizen complexes with more than 20 units. Within 72 hrs.	Adjacent to priority 1 and 2 streets and priority 3 streets near senior citizen complexes if >5 cm snowfall; within 36 hrs. Adjacent to priority 3 streets if >8 cm snowfall; within 5 working days.	Adjacent to city owned land. Within 48 hrs.	Specific locations in CBD; adjacent to city owned property; bus stops.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	<u>Ice & snow management</u> Importance: 8.99 out of 10 Delivery: 6.14 out of 10	<u>Snow removal</u> 1 (very dissatisfied): 11.9 2: 22.3 3: 31.1 4: 28.3 5 (very satisfied): 6.4	<u>Snow removal</u> Very satisfied and satisfied 84%	<u>Snow & ice management</u> Somewhat satisfied: 34% Very satisfied: 11%	n/a

Figure 37: Winter Road Maintenance – General Source Funding Required (in thousands)

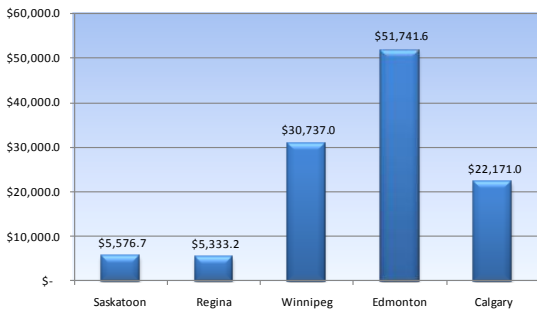


Figure 38: Winter Road Maintenance – General Source Funding Required per Capita

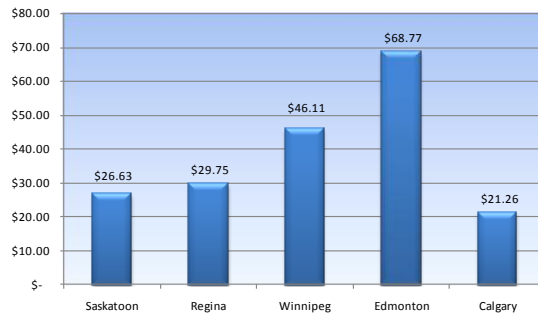


Figure 39: Winter Road Maintenance – General Source Funding per Lane Kilometer of Roadway

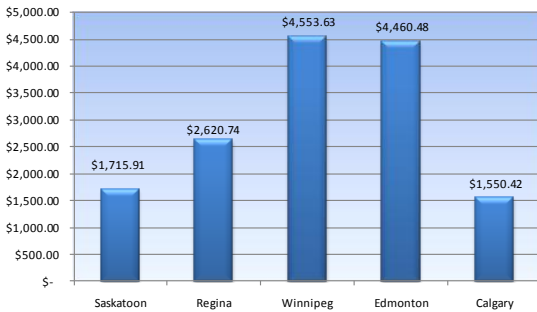
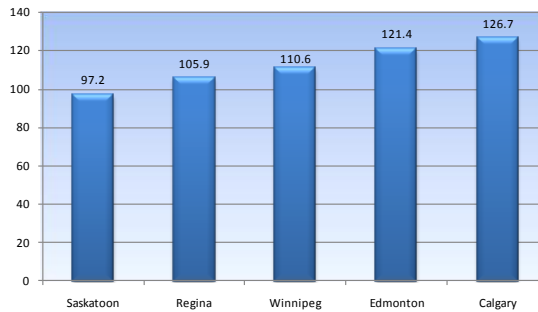


Figure 40: Winter Road Maintenance –Average Annual Snowfall (cm)



Transit

The City of Saskatoon and the City of Winnipeg provide public transit services through utility funds. These two cities provide an annual contribution to the utility from general revenue sources to help fund operations; any net deficit/surplus that results from operations is funded from/transferred to a stabilization reserve. The other three cities provide public transit services as a civic program and any net deficit/surplus that results from operations is funded from/contributed to general revenue sources.

We note that the City of Winnipeg receives significant funding from the Provincial government for transit services (2009 budget \$28.18 million – 22% of operating costs) which likely contributes to their significantly lower costs per capita, per rider and per hour of service. In comparison, the City of Saskatoon budgeted to receive \$503,400 from the Provincial government in 2009.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	Public transportation/buses/ bus routes Importance: 6.81 out of 10 Delivery: 6.3 out of 10	Bus service 1 (very dissatisfied): 7.4 2: 9.9 3: 37.3 4: 34.9 5 (very satisfied): 10.6	Very satisfied and satisfied 77%	Somewhat satisfied: 34% Very satisfied: 16%	Somewhat satisfied: 44% Very satisfied: 19%

Figure 41: Transit – General Source Funding Required (in thousands)

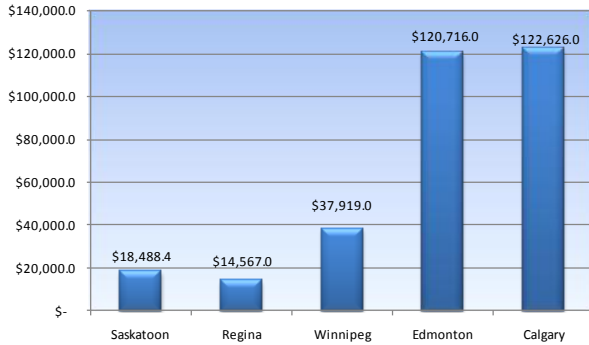


Figure 42: Transit – General Source Funding Required per Capita

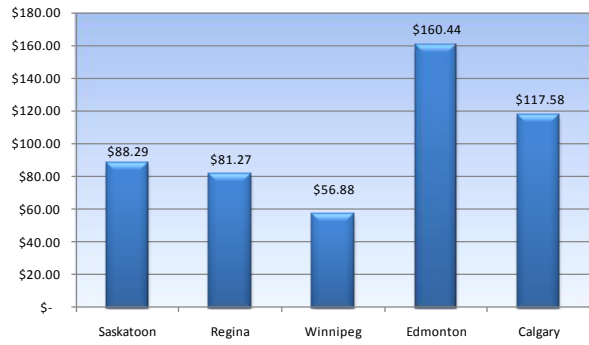


Figure 43: Transit – Budgeted Annual Ridership

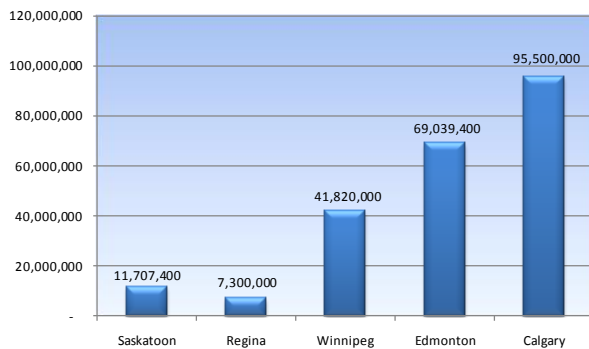


Figure 44: Transit – General Source Funding per Budgeted Ridership

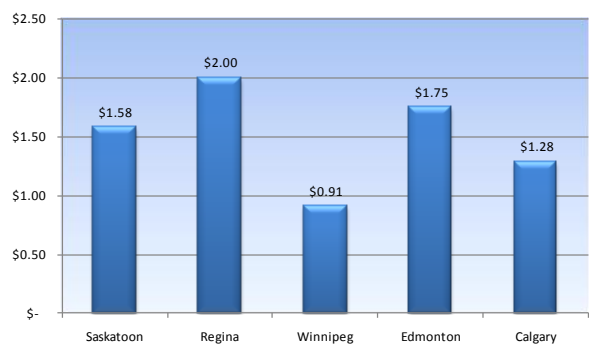


Figure 45: Transit – Budgeted Annual Hours of Service

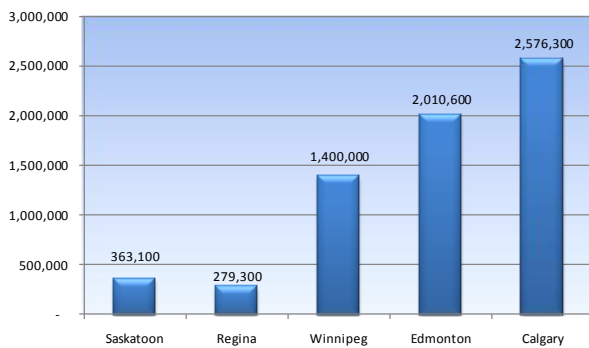


Figure 46: Transit – General Source Funding per Budgeted Hour of Service

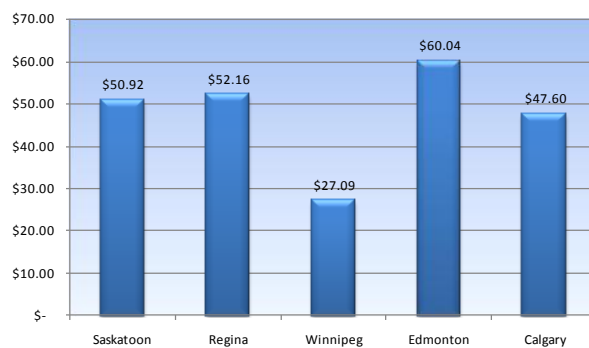


Figure 47: Transit – Budgeted Ridership per Budgeted Hour of Service

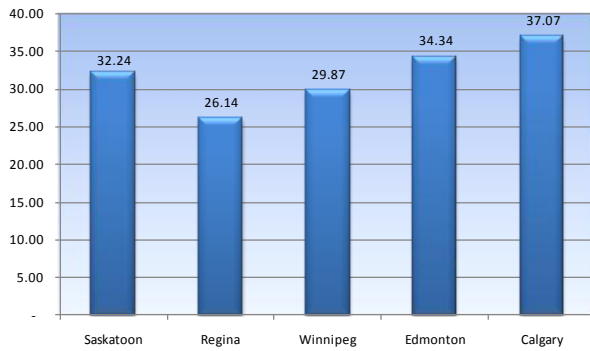
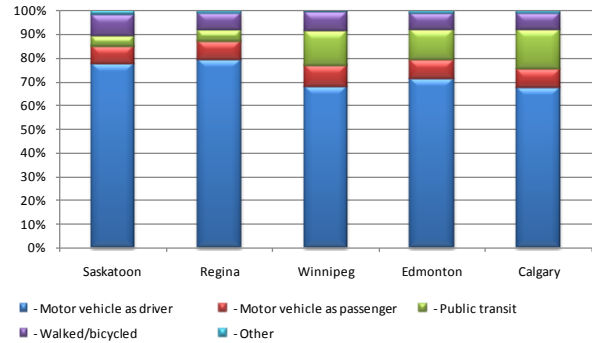


Figure 48: Transit – Statistics Canada Mode Share



Solid Waste Collection

Solid waste collection services require between 1.8% (Saskatoon) and 3.0% (Regina) of general source funding. The City of Edmonton operates its solid waste collection services through a utility and therefore is excluded from this analysis.

We noted various approaches to residential waste collection services in each city:

- City of Saskatoon: once a week in the summer and once every two weeks in the winter (with the exception of the Christmas season) using a fully automated system.
- City of Regina: once a week using a fully automated system.
- City of Winnipeg: 50 times per year using a combination of automated (20%) and manual (80%) systems.
- City of Calgary: once a week using a combination of automated (5%; pilot project) and manual (95%) systems.

	Saskatoon	Regina	Winnipeg	Calgary
Citizen Survey Results	<u>Front-street</u>	1 (very dissatisfied): 3.2	Very satisfied and satisfied 90%	<u>Residential garbage collection</u>
	Importance: 7.43 out of 10	2: 6.0		Somewhat satisfied: 22%
	Delivery: 7.53 out of 10	3: 18.4		Very satisfied: 71%
	<u>Back-lane</u>	4: 43.4		
	Importance: 7.77 out of 10	5 (very satisfied): 29.1		
	Delivery: 7.44 out of 10			

Figure 49: Solid Waste Collection – General Source Funding Required (in thousands)

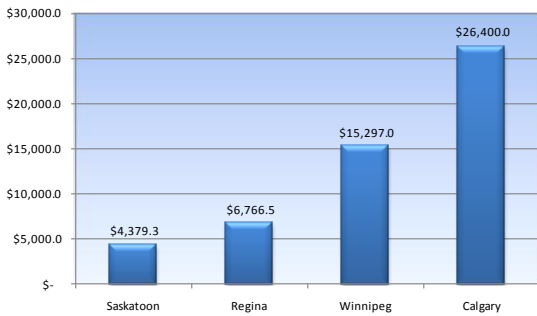


Figure 50: Solid Waste Collection – General Source Funding Required per Capita

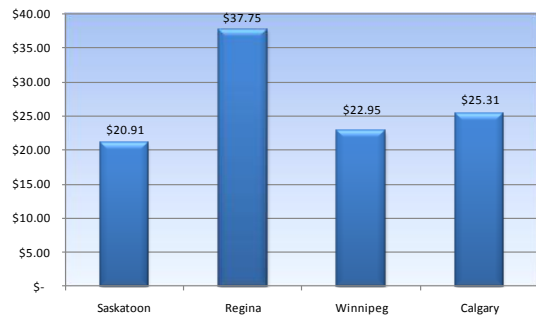
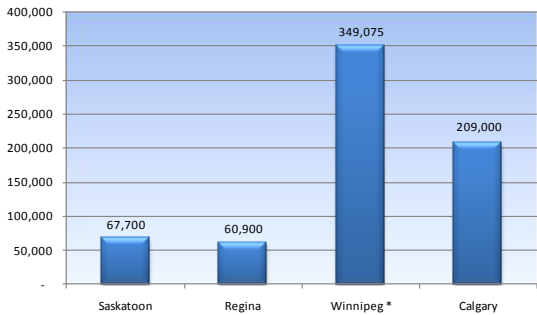
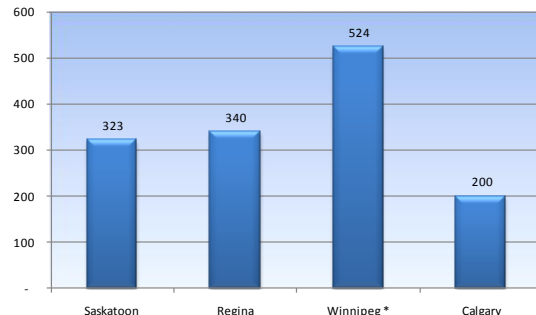


Figure 51: Solid Waste Collection – Waste Collection 2008 (tonnes)



* Commercial waste collection accounts for approximately one third of total tonnage collected in Winnipeg; in other cities, the percentage is negligible or has been excluded.

Figure 52: Solid Waste Collection –Waste Collected (2008) per 1,000 Population



* Commercial waste collection accounts for approximately one third of total tonnage collected in Winnipeg; in other cities, the percentage is negligible or has been excluded.

Parks, Urban Forestry and Pest Management

Parks, urban forestry and pest management requires from 3.8% (Edmonton) to 5.7% (Winnipeg) of general source funding. Variability in general source funding requirements per capita and per acre may be due to the following factors:

- Proportion of park space in each city that is subject to varying levels of service (e.g., highly maintained park space that is irrigated and mowed often versus natural park space that is largely left in its native state).
- The size of the urban forest and pruning cycle achieved.
- Whether Dutch Elm Disease has been confirmed within city limits (Regina and Winnipeg have confirmed cases).

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	<u>Maintenance of city trees</u> Importance: 8.01 out of 10 Delivery: 7.53 out of 10	<u>City parks & green spaces</u> 1 (very dissatisfied): 1.2 2: 3.5 3: 16.9	<u>Condition of major parks</u> Very satisfied and satisfied 91%	<u>Parks & green space</u> Somewhat satisfied: 35% Very satisfied: 51%	<u>Parks & other open spaces</u> Somewhat satisfied: 42% Very satisfied: 52%
	<u>Maintenance of city parks</u> Importance: 8.34 out of 10 Delivery: 7.44 out of 10	4: 53.0 5 (very satisfied): 25.4	<u>Condition of local parks</u> Very satisfied and satisfied 87%		
	<u>Accessibility of city parks</u> Importance: 8.09 out of 10 Delivery: 7.58 out of 10		<u>Insect control</u> Very satisfied and satisfied 85%		
	<u>Mosquito control</u> Importance: 8.10 out of 10 Delivery: 6.75 out of 10				

Figure 53: Parks, Urban Forestry and Pest Management - General Source Funding Required (in thousands)

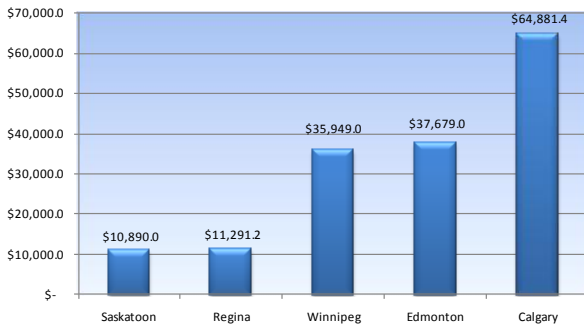


Figure 54: Parks, Urban Forestry and Pest Management - General Source Funding Required per Capita

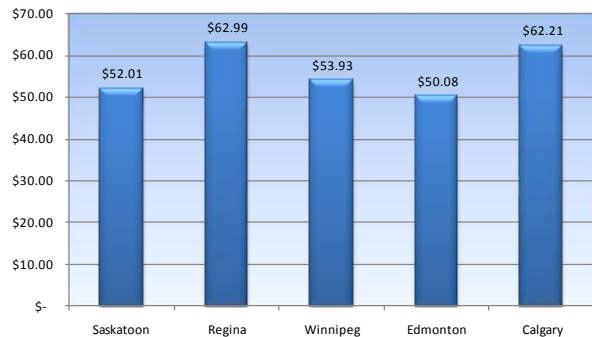


Figure 55: Parks, Urban Forestry and Pest Management - Acres Maintained

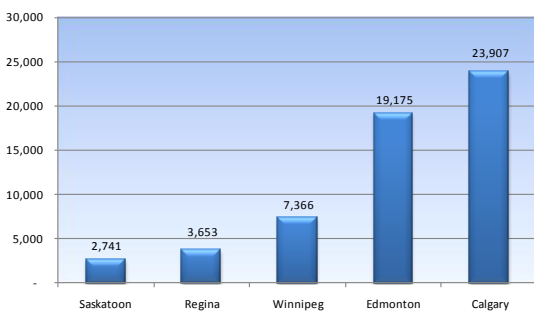


Figure 56: Parks, Urban Forestry and Pest Management - General Source Funding per Acre



Leisure Centres

The amount of general source funding required to operate indoor and outdoor civic leisure centres differs largely among the cities included in this study. This may be due in part to the number of facilities operated and the approach to service provision:

- The City of Saskatoon operates six indoor leisure centres and four outdoor pools.
- The City of Regina operates three indoor leisure centres and five outdoor pools.
- The City of Winnipeg operates twenty-one indoor leisure centres and ten outdoor pools.
- The City of Edmonton operates thirteen indoor leisure centres and five outdoor pools. One additional leisure centre, that receives limited general source funding, is operated in partnership with another organization.
- The City of Calgary operates fourteen indoor leisure centres. Seven outdoor pools are operated by a non-profit organization.

	Saskatoon	Regina	Winnipeg	Edmonton	Calgary
Citizen Survey Results	<u>Indoor pools/community centres</u> Importance: 7.67 out of 10 Delivery: 7.4 out of 10 <u>Outdoor swimming pools</u> Importance: 6.38 out of 10 Delivery: 6.54 out of 10	<u>Fitness centres</u> 1 (very dissatisfied): 1.6 2: 5.9 3: 32.7 4: 46.0 5 (very satisfied): 13.8 <u>Neighborhood centres</u> 1 (very dissatisfied): 2.3 2: 10.2 3: 43.1 4: 32.4 5 (very satisfied): 11.9	<u>Recreation programs</u> Very satisfied and satisfied 80% <u>Recreation facilities condition</u> Very satisfied and satisfied 70%	<u>Recreation facilities</u> Somewhat satisfied: 46% Very satisfied: 29% <u>Recreational programs</u> Somewhat satisfied: 40% Very satisfied: 25%	<u>City-operated recreation facilities</u> Somewhat satisfied: 52% Very satisfied: 37% <u>City-operated recreation programs</u> Somewhat satisfied: 57% Very satisfied: 33%

Figure 57: Leisure Centres - General Source Funding Required
(in thousands)

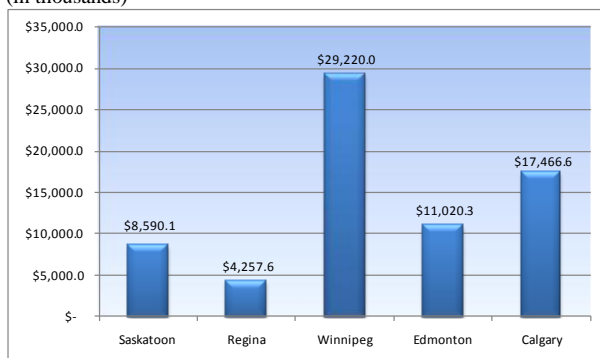


Figure 58: Leisure Centres - General Source Funding Required per Capita

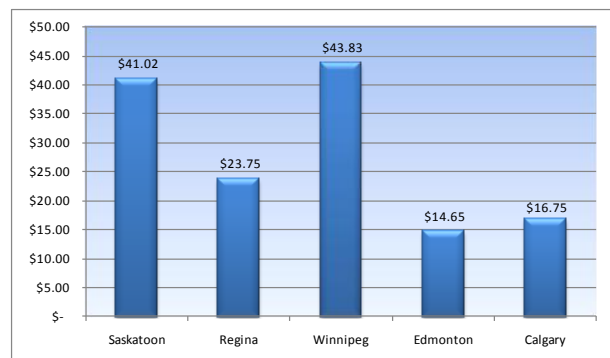


Figure 59: Leisure Centres – Admissions and Registrations (2008)

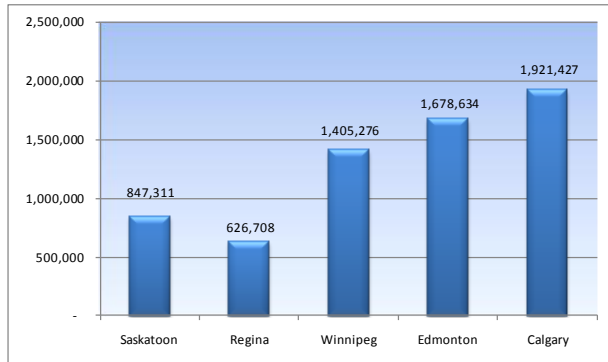
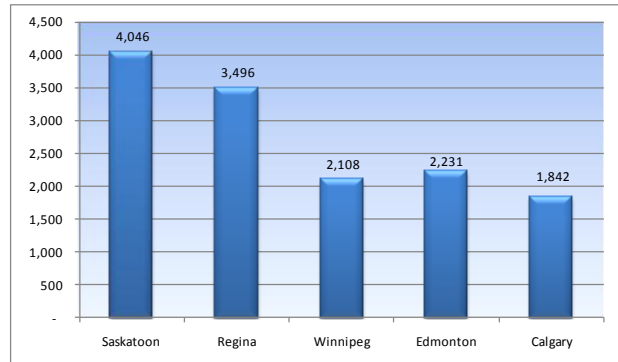


Figure 60: Leisure Centres – Admissions and Registrations (2008) per 1,000 Population



Libraries

The Cities of Saskatoon and Regina have established separate mill rates to fund library operations; the other three cities in this study utilize general source funding to fund their library operations.

The Cities of Saskatoon and Regina libraries are well utilized and have higher general source funding requirements per capita than the other cities. This may be due, in part, to the fact that the Saskatoon Public Libraries and Regina Public Libraries do not charge a fee for library use. However, fees are charged in the other cities (i.e., the Winnipeg Public Library charges \$129/year for non-residents; the Edmonton Public Library charges \$12/year for the first adult older than 18 in the household, \$8/year for other adults in the household (to a maximum of \$36/year per household) and an additional \$60/year for non-residents; the Calgary Public Library charges \$12/year for adults, \$9/year for seniors, \$6/year for young adults and \$112/year for non-residents).

Figure 61: Libraries - General Source Funding Required (in thousands)

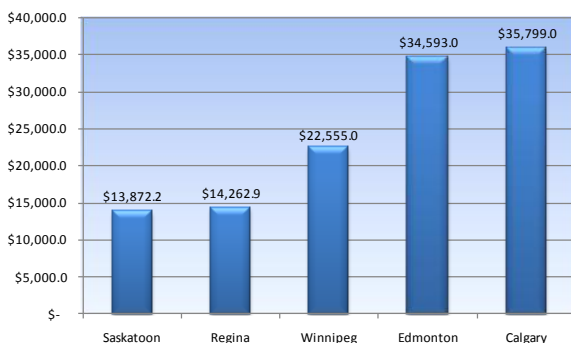


Figure 62: Libraries - General Source Funding Required per Capita

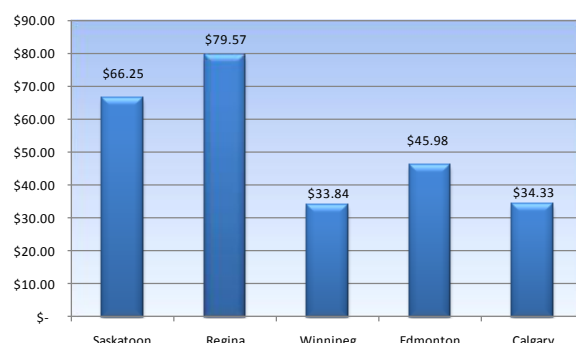


Figure 63: Libraries – Number of Items Circulated (2008)

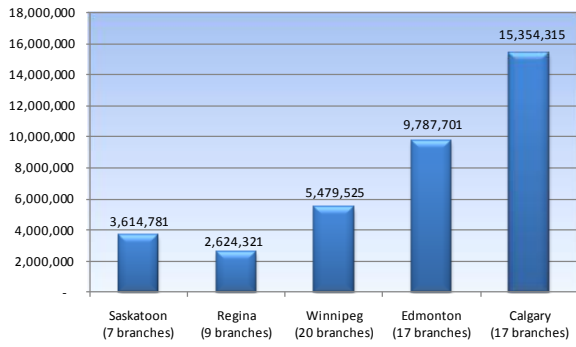


Figure 64: Libraries – Number of Items Circulated (2008) per Capita

