

**Q3 Forecast (September 30, 2023)**  
**General Operating (Fund110)**  
**Reported in 000's**

Appendix A - General  
Operating Forecast

	Actual			Budget			Q3 Forecast			Variance Surplus/(Deficit)			Variance Explanation Budget to Forecast
	Total Revenues	Total Expenses	Net Rev - Exp	Total Revenues	Total Expenses	Net Rev - Exp	Total Revenues	Total Expenses	Net Rev - Exp	Revenues Budget - Forecast	Expenses Budget - Forecast	Net Budget - Forecast	
8001 Officers of Council	2	1,253	(1,251)	-	1,624	(1,624)	2	1,763	(1,761)	2	(140)	(138)	Increase in expenses mainly related to consulting and conference expenses.
8002 City Manager's Office	-	1,395	(1,395)	-	1,345	(1,345)	-	1,408	(1,408)	-	(63)	(63)	Increase in expenses related to staffing to support the advancement of corporate strategic initiatives and Council.
8003 City Clerk's Office	84	1,865	(1,781)	75	2,672	(2,598)	115	2,552	(2,437)	40	121	161	Savings tied to salary lag.
8005 City Solicitor's Office	5,158	10,361	(5,203)	7,417	13,726	(6,309)	6,262	13,162	(6,900)	(1,155)	564	(591)	Lower than anticipated revenues primarily due to accessible tax program not yet established and parking ticket and permit revenues have not yet returned to pre-Covid levels. Expense savings due to salary lag and less contract service expenditures than budget.
8006 Indigenous Relations	54	2,885	(2,831)	304	3,388	(3,084)	660	3,340	(2,680)	356	48	404	Increase in revenue due to unbudgeted grant revenue primarily related to the Building Safer Communities program.
8818 Fire & Protective Services	1,045	35,898	(34,853)	1,115	45,761	(44,645)	1,264	48,454	(47,191)	148	(2,694)	(2,546)	Increase in revenue related to the false alarm bylaw being greater than budget and funding received from the Sask. Health Authority related to Opioid overdose joint trial. Increase in expenses mainly related to \$2.2M in salary costs mainly due to collective bargaining increases (offset by related expenses budgeted in Financial Services) with the remainder relating to clothing costs due to supply chain issues in 2022, and increased fuel costs.
8302 People & Organizational Culture	38	5,336	(5,298)	0	6,467	(6,467)	35	5,976	(5,942)	35	490	525	Revenue related to unbudgeted GST recovery on benefits. Reduced expenditures includes net cost avoidance of \$800K related to WCB claim re-assessment review.
8303 Communications & Engagement	328	3,289	(2,961)	609	4,769	(4,160)	328	4,940	(4,612)	(281)	(172)	(453)	Decrease in revenue tied to the Sponsorship program budget projections not achieved. Increased expenses tied to increased consulting and contracted service costs partially offset by salary lag.
<b>B100 Officers of Council</b>	<b>6,709</b>	<b>62,282</b>	<b>(55,573)</b>	<b>9,520</b>	<b>79,752</b>	<b>(70,232)</b>	<b>8,666</b>	<b>81,595</b>	<b>(72,931)</b>	<b>(855)</b>	<b>(1,844)</b>	<b>(2,701)</b>	
8602 Assessment, Tax & Utility Billing	291,155	4,376	286,779	294,158	6,029	288,129	294,827	5,876	288,951	668	153	822	Increased revenues mainly related to property tax related adjustments. Decrease in expenses mainly related to salary lag.
8605 Financial Strategy & Sustainability - Ex Dir Office	-	7,704	(7,704)	0	8,537	(8,537)	0	8,775	(8,775)	0	(238)	(238)	Mainly related to increase in grant to REAL for unbudgeted interest costs related to a portion of their debt.
8606 Financial Services	88,236	75,285	12,951	122,130	82,376	39,754	129,510	80,170	49,340	7,380	2,206	9,586	Increased revenue mainly related to increase of \$9.3M in investment income, \$700K in auction revenue, \$700K in TransGas (payment in lieu of taxes) agreement increases partially offset by reduced SaskPower surcharge revenue. Decreased expenses mainly related to 2023 COLA/CBA costs budgeted here but forecast in program areas, salary lag, and less than anticipated Joint Job Evaluation (JJE) costs.
B205 Land & Real Estate & Facilities	12,467	27,349	(14,882)	15,068	35,107	(20,039)	14,923	36,293	(21,369)	(145)	(1,186)	(1,331)	Increased expenses related to \$900K for emergency shelter and \$190K for Vic Park Porta Potty (unbudgeted); \$238K for transit shelter glass replacement due to breakage/vandalism, partially offset by salary lag.
<b>B200 Financial Strategy &amp; Sustainability</b>	<b>391,858</b>	<b>114,714</b>	<b>277,144</b>	<b>431,356</b>	<b>132,049</b>	<b>299,308</b>	<b>439,260</b>	<b>131,114</b>	<b>308,147</b>	<b>7,903</b>	<b>936</b>	<b>8,839</b>	
8304 Transformation Office - Strategic Initiatives Lead	-	2,047	(2,047)	-	4,474	(4,474)	-	4,008	(4,008)	-	465	465	Mainly related to salary lag.
8306 Technology	-	11,784	(11,784)	33	13,532	(13,499)	33	13,876	(13,843)	-	(344)	(344)	Mainly related to increased expenses related to leased hardware costs as industry costs have increased and salaries for COLA/CBA budgeted centrally.
<b>B300 People &amp; Transformation</b>	<b>0</b>	<b>13,831</b>	<b>(13,831)</b>	<b>33</b>	<b>18,006</b>	<b>(17,973)</b>	<b>33</b>	<b>17,884</b>	<b>(17,851)</b>	<b>0</b>	<b>121</b>	<b>121</b>	
8214 Sustainable Infrastructure	14	3,443	(3,429)	4	4,992	(4,988)	24	4,679	(4,655)	20	312	333	Decrease in expenses is offset by an increase in Utility (ensuring expense charged to appropriate fund).
8215 City Planning & Community Development - Ex Dir Office	7	916	(909)	13	872	(859)	7	1,107	(1,101)	(6)	(236)	(242)	Increase expenses mainly related to salary and training costs.
B450 Planning & Development Services	4,793	7,905	(3,112)	8,584	14,066	(5,482)	8,712	12,609	(3,897)	127	1,457	1,585	Decrease in expenses tied to salary lag, reduced contracted services and Utility transfer.
B460 Parks, Recreation & Cultural Services	5,633	22,872	(17,239)	7,278	29,440	(22,162)	7,580	30,407	(22,828)	302	(967)	(665)	There is an increase in Evraz ice rink revenue and expenses which are offsetting. Increased expenses due primarily to increased water costs (\$500K), and equipment rental and supply costs.
B461 PRCS-Self Funded	22,057	20,859	1,198	25,715	30,843	(5,128)	26,485	32,164	(5,680)	770	(1,321)	(551)	Related to changes in transfers to reserves. Golf Course Reserve transfer accounts for \$700K for the year due to increased usage (\$400K change from mid-year) with the remainder related to Mosaic and Cemeteries.
<b>B400 City Planning &amp; Community</b>	<b>32,504</b>	<b>55,995</b>	<b>(23,491)</b>	<b>41,594</b>	<b>80,213</b>	<b>(38,619)</b>	<b>42,807</b>	<b>80,967</b>	<b>(38,161)</b>	<b>1,213</b>	<b>(755)</b>	<b>458</b>	
8817 Citizen Services - Ex Dir Office	-	725	(725)	-	945	(945)	-	908	(908)	-	36	36	
8819 Transit & Fleet Services	10,129	31,548	(21,419)	13,925	40,538	(26,613)	12,767	42,311	(29,544)	(1,158)	(1,773)	(2,931)	Decreased revenue due to Transit Fare and U-pass revenue. The recovery from COVID has not been as high as expected. Increased expenses primarily due to CBA/CLA increases centrally budgeted (offset in Financial Services) and overtime, increased fuel costs, partially offset by salary lag.

B530 Roadways & Transportation	2,559	33,863	(31,304)	6,041	43,875	(37,838)	8,664	51,707	(43,043)	2,623	(7,828)	(5,205)	Increased expenses due to Winter Road Maintenance, and extra sweeping and higher than normal cost of dust suppression and fuel costs.
B550 Water, Waste & Environmental Services	16,947	17,274	(327)	25,288	34,255	(8,967)	23,156	32,306	(9,150)	(2,132)	1,949	(183)	Reduced Landfill and Landfill Gas Sales revenue. Decreased costs due to a decrease in transfer to Solid Waste Reserve & salary lag partially offset by increased fuel costs.
<b>B500 Citizen Services</b>	<b>29,635</b>	<b>83,410</b>	<b>(53,775)</b>	<b>45,254</b>	<b>119,613</b>	<b>(74,363)</b>	<b>44,587</b>	<b>127,232</b>	<b>(82,645)</b>	<b>(667)</b>	<b>(7,616)</b>	<b>(8,283)</b>	
<b>Total City</b>	<b>460,706</b>	<b>330,232</b>	<b>130,474</b>	<b>527,757</b>	<b>429,633</b>	<b>98,123</b>	<b>535,353</b>	<b>438,792</b>	<b>96,559</b>	<b>7,594</b>	<b>(9,158)</b>	<b>(1,564)</b>	
<b>Total Police</b>	<b>6,195</b>	<b>80,731</b>	<b>(74,536)</b>	<b>11,965</b>	<b>110,089</b>	<b>(98,123)</b>	<b>11,965</b>	<b>110,089</b>	<b>(98,123)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total surplus /(Deficit) Tax Supported</b>	<b>466,901</b>	<b>410,963</b>	<b>55,938</b>	<b>539,722</b>	<b>539,722</b>	<b>-</b>	<b>547,318</b>	<b>548,881</b>	<b>(1,564)</b>	<b>7,594</b>	<b>(9,158)</b>	<b>(1,564)</b>	