



2010

Annual Report

Humboldt
SASKATCHEWAN

- ❖ Located in the central part of Saskatchewan, one hour east of the city of Saskatoon on Highway #5, the City of Humboldt is a thriving, dynamic community for business, industry, health, education and culture with a population of 5,925 and a trading area population of around 30,000. As a result of the community's diversified economy, the city has grown to become a focal point in the province, encompassing agriculture, industrial and commercial development in its economic make up. Humboldt's record of growth is assurance that opportunities are available in Humboldt. Humboldt is one of 46 safe communities in Canada and one of two in Saskatchewan.

- ❖ Humboldt welcomes thousands of visitors each year who are invariably impressed with the cleanliness and efficiency of our modern community. The parks, streets and homes are shaded by luxuriant trees, the people friendly and helpful. Excellent recreational, educational, and shopping facilities along with the friendly atmosphere of the community further enhance Humboldt's appeal.

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Message from

"My Humboldt includes our friendly citizens."

MALCOLM EATON, Mayor



the Mayor

Dear Fellow Humboldt Citizens,

On behalf of Humboldt City Council, I am proud to share the City of Humboldt's key initiatives and accomplishments of the past year. 2010 was a remarkable year for the City of Humboldt. While maintaining the high quality services and programs our community is built upon, we also made significant advances on some of the key challenges facing our community. I encourage you to read through this year's Annual Report – it outlines all the work Council and our dedicated staff have undertaken to ensure Humboldt remains a healthy, vibrant and sustainable city.

In 2010, Humboldt Council laid out our top priorities, and have been working diligently towards these goals. We are starting to see the positive impact of these projects in our community – a reminder that while we have more to do, we can make a difference. They include addressing economic development, governance, public engagement and communication, and addressing our aging infrastructure. We continue to invest in our community, ensuring that our city is welcoming for everyone. In an effort to make sure all citizens are informed on the programs and services available around the City, we have launched the City's newsletter, delivered to all Humboldt households twice each year and we also initiated the redevelopment of the City's website and Facebook page.

As a community, we will need to work together so that we can move forward in a way that is fiscally and socially sustainable, and meets the needs of future generations. The update of the Official Community Plan has been launched. Although a living document, this is an exciting project that lets us, as a community, create the vision of what Humboldt can be in 20 years – it is our chance to think big and be inspired. There is no doubt that 2010 was a year of growth and progress – and 2011 is set to continue that trend. Also in 2011 we will take important steps forward on initiating a community housing task force looking across an array of vital housing projects, including incentive programs for the creation of secondary suites, multi-family rental units, supportive housing projects and affordable housing for families. We are moving Humboldt from a small provincial town to a world-class city. I am confident that by working together Humboldt will remain an outstanding city to live, work and play.

Malcolm Eaton
Mayor



Mayor and Council

2009-2012



Mayor Malcolm Eaton

The Mayor and Council of the City of Humboldt were each elected for a three-year term in the municipal election held in November 2009. Each member is appointed to standing portfolios, City and regional committees.

Portfolio

- Prairie Innovation Enterprise Region, Director
- Wakaw-Humboldt Regional Water Supply Committee, Member



Aaron Behiel

Portfolio

- Administration and Protection Committee
- Community Development and Communications Committee
- Rural Fire Protection Association, Board Member



Leon Fleischhacker

Portfolio

- Administration and Protection Committee
- Works & Utilities Committee
- Rural Fire Protection Association, Director
- REACT Waste Management, Director



Gordon Lees

Portfolio

- Administration and Protection Committee
- Works & Utilities Committee
- Rural Fire Protection Association, Director



Rob Muench

Portfolio

- Community & Leisure Services Committee
- Works & Utilities Committee
- Humboldt & District Museum, Board Member



Marilyn Scott

Portfolio

- Leisure Services Committee
- Community Development and Communications Committee
- Reid-Thompson Public Library, Board Member



Phillip Smith

Portfolio

- Community Development and Communications Committee
- 2012 RBC Cup, Board Member
- Chamber of Commerce, Director
- Community & Leisure Services Committee

Message from the City Manager



In my first year at the City of Humboldt I have been extremely impressed with the pride and professionalism demonstrated by our employees, day in and day out to keep the City moving.

2010 was a busy year as we saw, among many other initiatives, the development of a Communications Strategy, Organizational Review, and we also began working with our community to develop a civic engagement strategy to guide how we engage and involve our community in City activities and decisions. We have learned through the civic engagement work that our citizens are looking for improved access to information and services. I believe there is great potential for the City of Humboldt to become a leader in the area of "citizen-centric" local government as we strive to be more responsive to the needs and expectations of the community.

The relationship an organization has with its customers is essential to organizational performance and employee engagement. It also provides greater value for dollar in terms of the level of service taxpayers receive from their local government. In 2011, we will start a journey to develop a customer service strategy that will build on the good work already underway to serve the nearly 6,000 people that live and work in our community.

We will also implement Council's strategic plan that celebrates our proud history and reflects a shared vision for what we're working towards, and reaffirms our organizational values and our service commitment to our citizens. This plan will refocus our efforts on shared goals and values to support a strong team approach to how we do business as an organization. Building a consistent, positive organizational approach to how we meet our objectives and how we work with our customers will support stronger relationships with the community and foster a more engaged community for the long term.

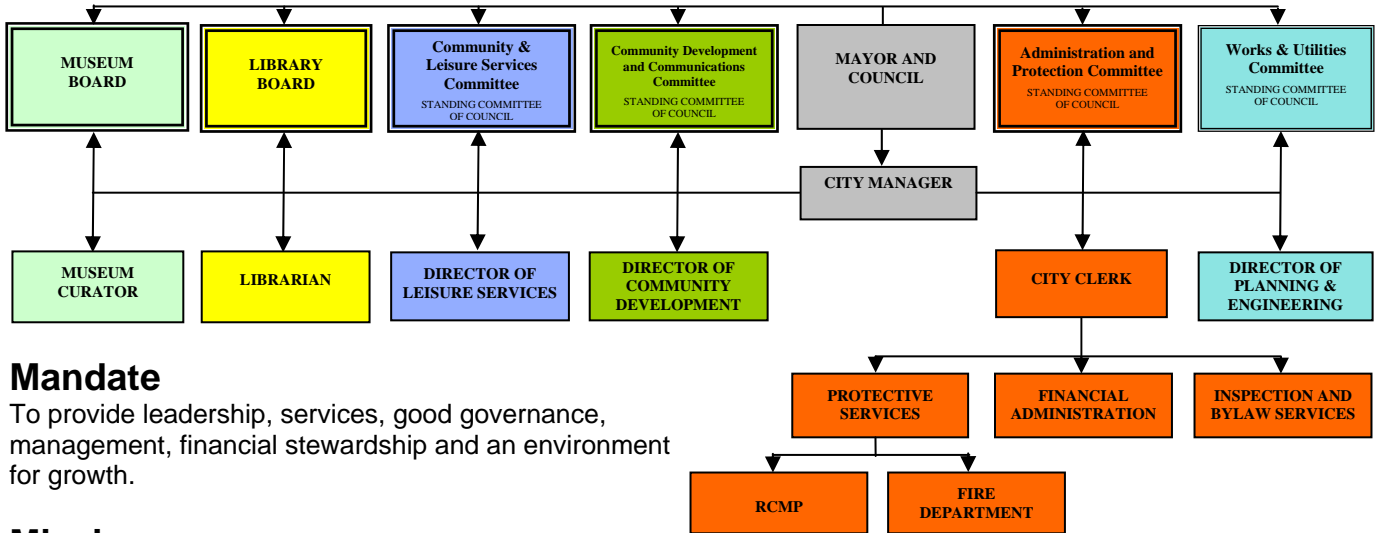
I am extremely proud to work with such a talented team of professionals and City Council and look forward to an exciting year ahead.

Best Regards,

James Moller
City Manager

Organizational Chart

2010



Mandate

To provide leadership, services, good governance, management, financial stewardship and an environment for growth.

Mission

Humboldt is a vibrant, inclusive, safe community engaging its citizens through communications, dialogue, partnerships and volunteerism.

The City provides leadership through good governance, management, financial stewardship and the provision of efficient and effective services.

Values

Respect

We respect and value the strengths that result from varied experiences, ideas and perspectives. Our collective histories create the fabric that is Humboldt.

Leadership

We strive to exceed expectations and to bring out the best in each other. We provide a model that sets a standard of excellence that others will want to follow. We create an environment that fosters a sense of community spirit and pride.

Collaboration

We work together to problem solve and achieve our common goals. We work in partnerships to produce superior results.

Honesty and Integrity

We align our values, words and actions. We are honorable, trustworthy and sincere.

Openness (transparency, accountability)

We believe in participatory governance and transparent processes. We communicate relevant information with clarity and accuracy in a timely manner.

A photograph of a vast field of yellow flowers, likely rapeseed, stretching to the horizon. The sky is a deep blue with scattered white clouds. In the foreground, a single flower stem is in sharp focus, showing its green leaves and bright yellow petals. The overall scene is bright and natural, symbolizing environmental health and sustainability.

Environmental Sustainability

How we treat our environment today has a direct impact on what we have tomorrow. Whether it is through regulations to reduce water use, encouragement of recycling and participation in the REACT regional waste program or operational changes to reduce waste within the City itself, protecting our natural and built environment is top of mind in everything we do.

Planning for the Future

Humboldt's City Council recently developed a new vision -- a creative description of our City's future that will help to set direction, guide decisions and align the priorities of the City of Humboldt. The City Vision paints a picture of how we imagine our city will look over the next decade. Transforming Humboldt delivers on the City Vision; it is the way that the City's administration will work towards change and improvements to bring our City Vision to life.

The City Vision describes Humboldt as an innovative, vibrant, creative city. The development of such a city takes foresight and strategic planning – it won't just happen on its own. To become the city that we envision, the City of Humboldt is committed to transforming our city through thoughtful planning. By making an ongoing series of deliberate, strategic and wise planning decisions that will lead towards the realization of the City Vision, we can transform our city and shape the one we imagine.



Official Community Plan

The preparation of an Official Community Plan for the City of Humboldt builds on the strategic planning process which was previously completed by Council and senior administration. As part of that process, certain beliefs, goals, and objectives were identified. These beliefs, goals and objectives are the framework within which the new Official Community Plan and Zoning Bylaw will be prepared for the City. The Official Community Plan takes the goals and objectives, and interprets them into workable policies and standards, which can assist Council and Administration in implementing the Plan's medium-term (2 to 5 year) actions. The policies and standards are implemented through the Zoning Bylaw, the City's 5 year Capital Works Plan, Development Agreements, joint service arrangements and other mechanisms under *The Planning and Development Act, 2007* (the Act), for the purposes of this Plan), and *The Cities Act*.

The review of the OCP for the City was conducted in 2006 and 2007 (and adopted February 25, 2008). It reflects the major views and direction provided by a variety of interest groups, stakeholders and individual residents. City Council appreciated the keen interest and intense level of discussion at all the meetings, as well as the additional effort by residents to submit comments independently. There is no doubt that quality of the plan was enhanced by this input. At the various meetings and through survey responses, representatives of the community and special interest stakeholders, as well as concerned individuals, went to considerable effort to let us know their views. We thank you all.

Please note, the plan is not considered a static document. It is expected that improvements will be made through a consultative process by way of frequent amendments in 2011. Ideas for improvements and your continuing interest will be welcome.

The Role of the 2010-2014 Strategic Plan

The 2010–2014 Corporate Strategic Plan for the City of Humboldt will be used to demonstrate our accountability to citizens and to guide our operations. It outlines how we will fulfill our vision and mission, using the principles contained in our value statements. In so doing, it builds upon the direction of previous strategic plans and incorporates the priorities from Council and the community. The City's overall role as described in our vision and mission are supported by the goals, objectives and strategies presented in this plan. The success of the City will be measured by tracking our results towards achieving our objectives and goals.

GROWTH

Goal - Well planned and managed growth

Objective	Action	Time	Results
A comprehensive and integrated land development plan	<ul style="list-style-type: none"> • Conduct an inventory of current land types, area Infrastructure existing and needed • Project needs, for all types, uses • Ways to retro fitting current land uses to provide a more efficient use of the resources • Standardize construction standards and regulations • Downtown revitalization • Development of policy understanding and direction 	<p>2011 Planning & Engineering and Administration and Contracted Services</p> <p>2010 City Manager</p>	<ul style="list-style-type: none"> • Official Community Plan is being reviewed by consultant – April • Standards and regulations are being reviewed by Planning & Engineering – April • Visiting the acceptance for a Business Improvement District for Downtown - April
A comprehensive housing development plan	<ul style="list-style-type: none"> • Conduct an Inventory housing stock (city and regional) • Projecting future housing demand (city and regional) • Consult with industry, employers and stakeholders to see what their plans and needs are • Consult with PIER on their regional housing initiative 	<p>2010/2011 Planning & Engineering, Administration and Contracted Services</p>	<ul style="list-style-type: none"> • Consultant to undertake a regional Demand-Needs analysis • December 2010 – assigned <i>Community Housing Task Force</i> to report to Council by April 2011
Business development	<p>Establish dialogue on growth with Chamber and PIER to identify goals and strategies</p> <ul style="list-style-type: none"> • Define roles and responsibilities and delivery capacity, resources, location of each group • Conduct a needs assessment, commercial space, labour, • Downtown enhancement 	<p>2010/11 Mayor & Council and Economic Development</p>	<ul style="list-style-type: none"> • Conducting joint meetings each month with PIER and the Chamber of Commerce • Two formal meetings with Chamber Board and Council • Reviewing Business Incentive Tax Strategies – April to May

Objective	Action	Time	Results
Cooperate on regional land use planning	Consult with region stakeholders <ul style="list-style-type: none"> • Host a meeting with regional stakeholders at least twice a year to establish a dialogue and working relationship • Involve industry in this process 	2010 Administration	<ul style="list-style-type: none"> • Meet with RM of Humboldt Planning Committee - Ongoing
Objective Benchmark survey on people's perceptions	Action <ul style="list-style-type: none"> • Conduct the survey 	Time Fall 2010 Administration	Results <ul style="list-style-type: none"> • December 2010 initiated Citizen Satisfaction Survey

Goal - Embracing growth and change

Objective	Action	Time	Results
Benefits and challenges – share knowledge and invite community dialogue			<ul style="list-style-type: none"> • January 27th, 2011 Town Hall Meeting – Strategic Planning • April 4th, 2011 Town Hall Meeting – Sutherland Theatre • April 11th, 2011 Town Hall Meeting – Business Improvement District

Goal - Maintaining and improving existing infrastructure

Objective	Action	Time	Results
Improve existing infrastructure to meet current and future needs Water sewer, storm water, roads, sidewalks, parks, recreation facilities	<ul style="list-style-type: none"> • Conduct an Inventory of capacity and condition of existing infrastructure • Develop asset management strategy and implement a plan to address deficiencies in a timely manner 	2010/2011 Planning & Engineering	<ul style="list-style-type: none"> • Spring 2010, Planning & Engineering completed inventory • Spring 2011 complete 5 year plan for upgrades • NAMS Pilot Project - April

COMMUNITY

Goal - A friendly, safe and healthy community

Objective	Action	Time	Results
Ensure an appropriate level of protective services for the community	<ul style="list-style-type: none"> Maintain and enhance the dialogue with the RCMP, Fire and Ambulance 	2010/Ongoing Council and Administration	Ongoing
Support interagency cooperation	<ul style="list-style-type: none"> Work on strategy for social service interagency cooperation 	2011/Ongoing Council and Administration	Ongoing

Goal - Foster community group interaction

Objective	Action	Time	Results
Support and foster a positive sense of community	<ul style="list-style-type: none"> Continue Canada Day Celebration at Water Ridge Park Continue and provide for Participation in Communities in Bloom Create opportunities for the community to be engaged Host a meeting of newcomers Encourage involvement of citizens and newcomers 	2010/2011 Community & Leisure Services	Ongoing
		Community Development (ongoing)	Ongoing
Objective	Action	Time	Results
Foster an inclusive and multicultural community	<ul style="list-style-type: none"> Support the Immigration Gateway Initiative Create opportunities for the multicultural community to participate in community events Create a three year multicultural plan 	2010/2011	Ongoing

Goal - Enhance community pride and involvement

Objective	Action	Time	Results
Foster higher level of awareness of various organizations and activities through community events, agencies, and groups	<ul style="list-style-type: none"> Continue with the city wide registration and encourage other groups to participate Promote events calendar 	Community & Leisure Services	Ongoing
Encourage volunteer participation	<ul style="list-style-type: none"> Host a Volunteer Fair Give city staff opportunities to volunteer 	Community & Leisure Services And Administration	<ul style="list-style-type: none"> Spring 2011 City Wide Registration provided a Volunteer Fair – will continue with Fall registration Visit Collective Agreement to allow staff to volunteer at City sponsored events

Goal - Enhance cultural opportunities

Objective	Action	Time	Results
Work with Horizon School District to develop the Sutherland Theatre	<ul style="list-style-type: none"> Pursue the partnership with the School Division Conduct a assessment of the building and determine program needs 	2010/2011 Community & Leisure Services	<ul style="list-style-type: none"> Town Hall Meeting April 4th, 2011 to discuss options Form a committee to begin a community process for developing a multi-use facility with a theatre - May
	<ul style="list-style-type: none"> Develop a management operating structure with the partnership 		
Create opportunities to display local art in public spaces and facilities	<ul style="list-style-type: none"> Initiate discussions with the Arts and Cultural and museum groups to determine opportunities 	2011 Community & Leisure Services and Museum	
Objective	Action	Time	Results

Explore heritage/ museum/artefact options	<ul style="list-style-type: none"> Initiate discussions with interest groups, inventory assets, explore feasibility Develop a plan 	2010/2011 Museum	<ul style="list-style-type: none"> Developed Heritage Values report Develop a Heritage policy and/or bylaw for 2011
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ENGAGEMENT

Goal - Engage stakeholders on an ongoing basis

Objective	Action	Time	Results
Establish mechanisms, including surveys, to determine needs and priorities for: Seniors, Youth and stakeholder groups	<ul style="list-style-type: none"> Seniors <ul style="list-style-type: none"> Have a council meeting at the seniors hall High School <ul style="list-style-type: none"> Youth – engage youth in face to face discussions Appoint Youth Councillors 19 to 23 <ul style="list-style-type: none"> Hold pizza and beer night and engage in dialogue Young Families <ul style="list-style-type: none"> Ongoing surveys, with targeted objectives 	2010 /2011 Ongoing	<ul style="list-style-type: none"> Council Meeting at Senior’s Hall – October 2010 Approved Communication and Youth Engagement Strategy - October 2010 Appointed two Youth Councillors – February 2011 Student/Youth survey – May 2011

Goal - Create an open atmosphere through communications and dialogue

Objective	Action	Time	Results
Create opportunities at different levels to dialogue with public and special interest groups	<ul style="list-style-type: none"> Include on all reports for council that a section that deals with engagement of stakeholders, who and how 	2010/11 All Departments	Ongoing
Encourage community involvement in civic affairs	<ul style="list-style-type: none"> Live TV coverage of Meeting 	2010	<ul style="list-style-type: none"> Access Communications - October 2010 (ongoing)

Goal - Foster Regional Collaboration

Objective	Action	Time	Results
<p>Work towards forming partnership with RM and others to support and strengthen regional planning activities in areas such,</p> <ul style="list-style-type: none"> • waste management, health, • recreation, • protective services, • economic development, etc 	<ul style="list-style-type: none"> • Have the Mayor and Council host a meeting regional interest groups (including municipalities) • Hold administrative discussion with surrounding municipalities • Begin initial discussions of planning district 	2010/2011 Ongoing	<ul style="list-style-type: none"> • Spring/Fall City Mayors Caucus - SUMA • Met with RM of Humboldt Planning Committee regularly

CORPORATE SUSTAINABILITY

Goal Organizational excellence

Objective	Action	Time	Results
<p>Foster culture of innovation, leadership and adaptability</p>	<ul style="list-style-type: none"> • Provide council and staff with the tools (training, professional development, equipment) to empower them • Encourage and support staff to participate in professional associations • Implement succession planning • Continue Leadership Development program • Flexible division of labour workplace (cross training) • Continue and enhance Family friendly workplace • Formally recognize innovative initiatives 	<p>Ongoing Council And City Manager</p>	<p>Ongoing</p> <ul style="list-style-type: none"> • Safety and Wellness Strategy – November 2010 • Employee Recognition Strategy – January 2011

Goal -Fiscal responsibility

Objective	Action	Time	Results
Work towards levels of cost recovery (self-sustaining) policies for utilities, land development, recreation and services outside the city	<ul style="list-style-type: none"> Identify appropriate levels for each service Define principles – objectives and set levels 	2010/2011 Ongoing	2010/2011 review bylaws and policies developing rate structures that are self-sustaining for non-core services

Goal - Open to change corporate culture

Objective	Action	Time	Results
Assessment of operations and processes including governance structures	<ul style="list-style-type: none"> Undertake a review of current operations and governance to see if they are efficient and adding value to the process Develop policies that are directed at improving the efficiency of the organization 	2010/2010 Ongoing	Completed Organizational Review November 24, 2010 – provided recommendations and strategies
An organizational design that matches the need of the City	<ul style="list-style-type: none"> Review similar organizations to see if staffing and skill levels are appropriate for the achieving the desired results. 	2010/2010 Ongoing	Completed Organizational Review November 24, 2010 – provided recommendations and strategies



Social and Cultural Development

Humboldt's Historic Water Tower, built in 1915, is one of only four such structures remaining in the province. The design is striking due to its resemblance of a coastal lighthouse. It is distinguished by a wooden shell pierced by four slender windows spiralling to the top suggestive of an interior spiral staircase. An outside catwalk circles the cone-shaped cedar shingle roof. Technically referred to as a standpipe water reservoir, the interior of the tower consists of a riveted steel tank 20 feet in diameter and 80 feet high. Humboldt's water tower committee takes pride in the distinction of having the tower as one of only nine projects across Canada thus far selected as part of the Heritage Canada Foundation Landmark Preservation Program.

Humboldt has an active arts and cultural community and a medley of cultures to enrich the quality of life for all citizens. From its vibrant cultural district in the downtown to its extensive heritage sites, the City continues to invest in cultural services and provides leadership to cultural development.

Working with, and for, our residents, the City continues to focus on initiatives that build strong families and create a safe and vibrant community for all. Humboldt and area has many hidden gems, sparkling throughout the district. Our heritage is on display in our buildings, from historic Museums, Churches, Water Tower and Courthouse to our German storefronts. Just as our structures are rebuilt on foundations that have stood the test of time, so too has our community built strong foundations for future growth and prosperity. Humboldt's many murals remind us of days gone by and roots long-since entrenched in Saskatchewan soil. A visit to unique places like St. Peter's Abbey, Bill Benson Military Museum, Mount Carmel, Assumption Church, Humboldt Area Vintage & Antique Club, Kloppenburg Wildlife Refuge or the Original Humboldt site will give you taste of our people, their true passions and proud history.



Arts & Culture

Vibrant and Healthy Community



A healthy, active community

The City of Humboldt is committed to providing an abundance of recreational and cultural opportunities that support active, healthy lifestyles. With an aquatic centre, arena, curling rink, dedicated sport fields, and recreation parks, the City continues to provide sporting venues and programming suitable for people of all ages, interests and abilities. The Community and Leisure Services Department maintains 198 acres of parks and open space throughout the city, servicing a wide variety of needs.

Parks

With an extensive park system, getting active for Humboldt residents is easy. Showcase Water Ridge park provides access to Mile Lake and the future spray park, while many neighbourhood parks provide playgrounds, open spaces, sporting fields and picnic areas for all ages to enjoy. Natural parks help protect sensitive areas and linear park pathways will support active transportation. The City continues to invest in parks and green spaces, recognizing that residents see these areas as important to making the city a good place to live.

Active Community

Encouraging involvement in the community is another important part of the City's commitment to a healthy community. City staff are visible at community events throughout the year, including the recent Have a Heart Run in support of the David Ronald Bell Cardiac Endowment Fund for the Humboldt District Hospital Foundation, the Terry Fox Run, and other fundraising efforts.

Future growth

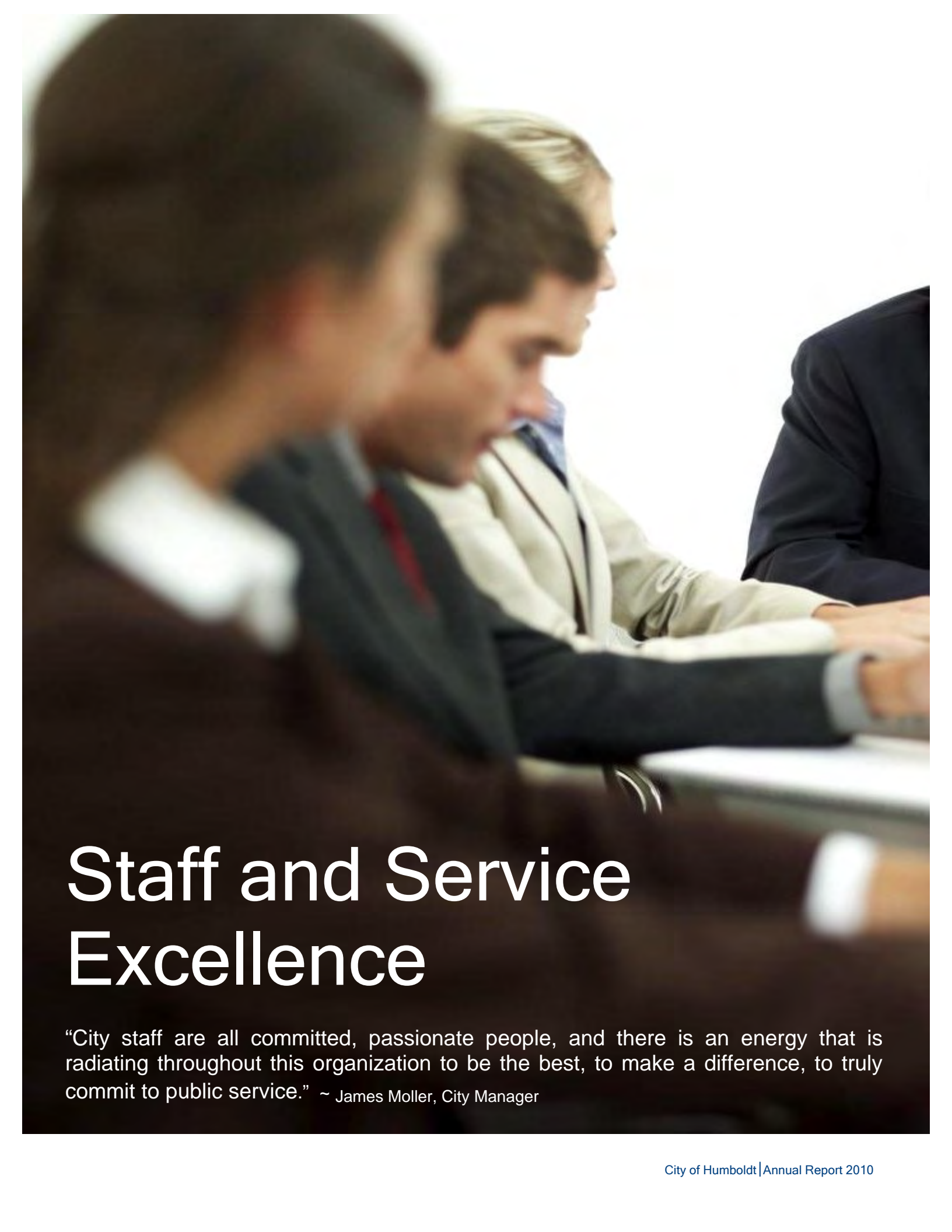
Centennial Park Master Plan

The Project is intended to provide a Master Plan for the future development of Centennial Park. A Consultant will provide consulting services to develop a Master Plan for Centennial Park Grounds which is 49.705 acres, the North boundary by 8th Avenue (Glenn Hall Drive), the South boundary 5th Avenue, the East Boundary 17th Street and the West boundary of Peck Road and presently includes the Uniplex (Multi Purpose Recreation Facility) and amenities.

Linear Parks Planning

A local community trails committee began on the Linear Park Master Plan with a vision to create an interconnected network of trails to parks, schools, natural areas and urban centres. The plan calls for an environmentally-responsible trail network and interpretive signage to increase awareness about unique habitats. The proposed pathways will provide residents with recreational opportunities in a natural setting adjacent to parks, natural green spaces and amenities.





Staff and Service Excellence

“City staff are all committed, passionate people, and there is an energy that is radiating throughout this organization to be the best, to make a difference, to truly commit to public service.” ~ James Moller, City Manager

Our Commitment

Humboldt is indeed a city that is changing; and we have focused on becoming a responsive organization, demonstrating a genuine commitment to meet the challenges presented by economic pressures, emerging new standards, and changing service demands.

In the spring of 2010, City Council, working with community stakeholders, began developing a strategic plan to identify the levels of satisfaction with various aspects of life in Humboldt – opportunities, basic services, leadership, values, aesthetics, lifestyle, and amenities. Although respondents were generally satisfied with the current situation, there was a recognition that the community needed to be better engaged and have easier access to information.

Recognizing that effective civic engagement is an integral part of good governance, and that the amount and quality of such engagement affects our quality of life, Administration was tasked with creating a Communications Strategy committed to building a strong and engaged community; a community that has a voice in the matters that affect them and has the information needed to access City services and provide input.

The strategic objectives of the City's Communication Strategy are:

1. Firstly through external communication, to engage stakeholders in the affairs of the City and improve public perception and understanding of the City's role, its functions and the services it provides.
2. Secondly through e-communication, to maximize the opportunities to communicate creatively and effectively through the use of new technology, so that the community has easy access to information about the City, including the investment and tourism opportunities it presents.
3. Thirdly to establish a corporate identity for the City so as to strengthen Council's visual profile locally, regionally and nationally through consistent use of a strong corporate logo.
4. Fourthly to improve internal communication so as to increase staff understanding of the aims and objectives of Council and promote ways of improving communication between departments. This improvement will maintain a strong two-way flow of information that supports and encourages teamwork, trust and loyalty; and ensures that Council and staff are informed of all appropriate decisions, policies, programs, events and issues in a timely, accurate and consistent manner.



Ultimately, the outcome of the City's strategic objective must clearly result in the City keeping the community informed about issues relating to the organization, to *involve* them in the affairs of the organization and lastly and extremely importantly, to consult them on important issues in accordance with the various statutory enactments regulating the relationship between the City and the community it serves.

As we continue to put people first, recognizing that providing exceptional customer service, and valuing the diverse talents of our team, will move us towards our goal of making Humboldt the best small-city in Canada. Good cities are built on good community. Our community spirit and pride have created a beautiful city to call home, but there is still more work to do. We need to make bold new moves and ensure the public are continually engaged to develop a distinct community and organization that is welcoming and accessible by all.

Sound fiscal management

The City is committed to sound fiscal management and the delivery of services at the lowest long term cost to the taxpayer. The utilization of tax revenue and development levy charge revenue generated from new growth assists in providing a balanced approach to the expansion of services and infrastructure required to accommodate continuous growth within the municipality.

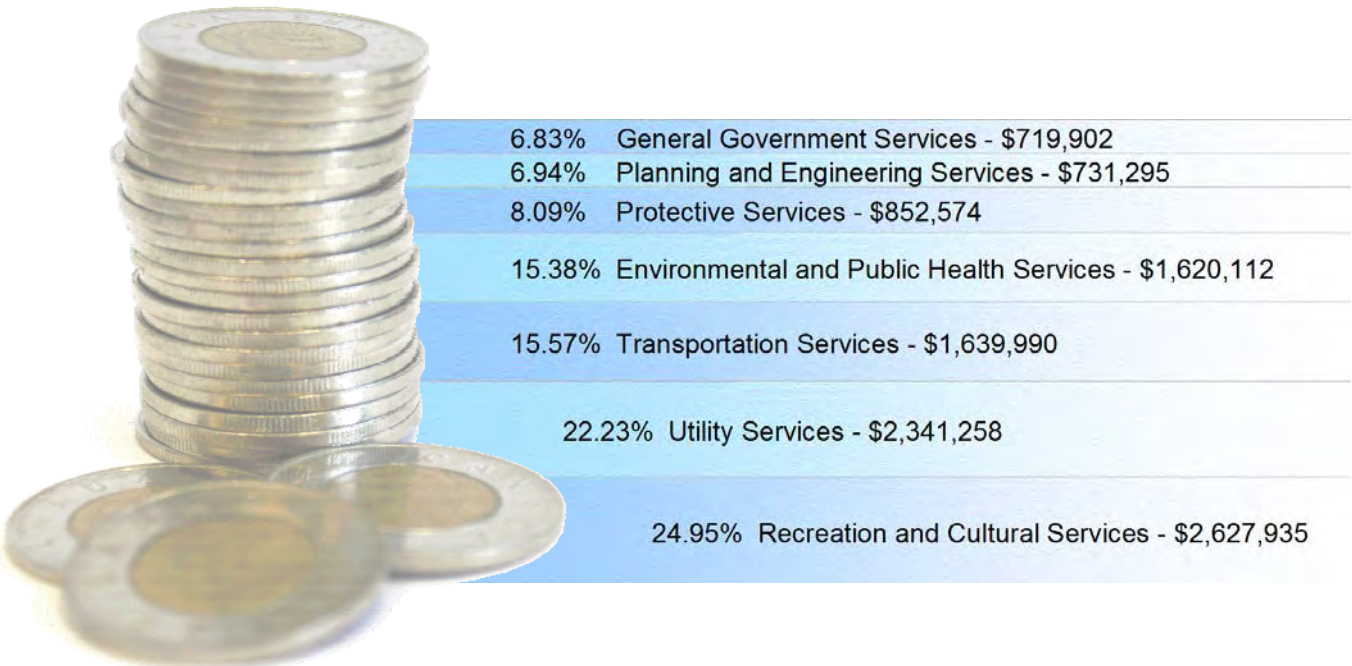
Mill Rate and Tax Calculation

To determine what the municipal mill rates will be the City first calculates how much property tax revenue is needed for operating and capital costs for the year, and what portion of property taxes are to be collected from commercial and residential property owners. The total revenue required is then divided by the taxable assessment, with the result being the applicable mill rate. The mill rate may change from year to year depending on the tax revenue required and possible changes to the assessment base; however, the City of Humboldt has no control over school board budgets or operations.

The property tax calculation is as shown below.

$$\begin{matrix} \text{Taxable} \\ \text{Assessment} \end{matrix} \times \begin{matrix} \text{Mill} \\ \text{Rate}/1000 \end{matrix} + \begin{matrix} \text{Applicable} \\ \text{Tax Base} \end{matrix} = \begin{matrix} \text{Your Property Tax}^* \end{matrix}$$

Where Your Municipal Tax Dollars Are Spent?



Administrative Services

legislative services • bylaw enforcement • risk management • financial reporting • asset management



Department Functions

Administrative Services ensures Council is provided with relevant information from City Staff, committees and the general public. It provides the public with information related to activities of Council, ensures meeting and agenda material is complete and provides the necessary information for decision making. Administrative Services also oversees the statutory record keeping, freedom of information and financial reporting functions of the City. It also coordinates protective services including bylaw enforcement.

The department provides customer services to members of the public and external agencies. Administrative services include answering general questions and bylaw enforcement inquires, processing tax payments, receiving and tracking complaints from residents, and general cash receipting.

The Administrative Services Department's major goals are:

- To provide excellent service to our customers, being the citizens of Humboldt
- To allow, through the provision of internal and external resources, for the official business of the City (through Council) to be conducted in accordance with legislation and other requirements
- To ensure efficient use of Council time to conduct business by coordinating staff input, public input and council consideration of issues before the City
- To maintain excellent working relationships with City staff, external agencies and the Ministry of Municipal Affairs and managed in accordance with requirements of provincial legislation and that the public is given the maximum permitted access to records
- To provide all relevant information in a clear and concise form with appropriate recommendations and alternatives in order that Council is able to make the best informed decisions.

2010 Highlights

- Collected inventory, evaluation and amortization data of all tangible capital assets (new reporting requirements for municipalities)
- Met the ongoing objective to provide municipal services to the average municipal single family home at tax and utility rates that are at or below the rates of other Saskatchewan municipalities

2011 Goals

- Continue to implement an ongoing asset management system of all tangible capital assets

Fire Services

education • prevention • safety

Department Functions

The Humboldt Fire Department is 25 people strong and provides exceptional fire, rescue and emergency services to the City and surrounding area. In addition to fire suppression, a variety of community education and fire prevention programs have been developed. These include business inspections; home safety inspections; infant car seat checks; protecting your business; carbon monoxide safety; medical emergencies and school fire safety education visits.

Our Fire Department's professional staff deliver a wide variety of safety and fire prevention education sessions that serve City employees and other fire departments, including WHMIS, fire extinguisher, confined space, and hydrogen sulphide training.



Courtesy Keri Dalman
Editor, The Humboldt Journal

The Emergency Measures Organization (EMO) is the City of Humboldt's resource for helping our community prepare for an emergency. Responsible for training City staff and coordinating an emergency response in the event of a disaster, EMO also educates and empowers Humboldt citizens on how to be "emergency prepared." EMO accomplishes this through emergency preparedness activities such as training events, exercises, and public education.

Working with Dale Becker our Deputy EMO Coordinator one practical mock situation was carried out this year at St. Mary's Villa. A mock fire was created by filling one of the wings with liquid smoke, and the staff and members of the Humboldt Fire Department had to evacuate the residents of the wing.

2010 Incident Response Summary

In 2010, the Humboldt Fire Department responded to 19 Motor Vehicle Crashes, 20 fires, 19 false alarms, (smoke detector malfunctions, fire alarms, CO alarms, gas spills). Every business in town including hotels, commercial buildings, apartment blocks, Condo's, industrial and some residences were inspected to ensure they met the regulations of the fire code.

2010 Highlights

- replaced 12 sets of bunker gear
- all the fire trucks were pump tested and serviced
- received and installed new radio systems
- department got together with the Ambulance and RCMP to organize the "Humboldt Charitable Event"

2011 Goals

- Continuing with the implementation of the Emergency Measures Organization Review
- replace the 1971 International aerial with a new 75' ladder combination fire truck
- replace the 1987 city fire truck
- begin to build fire ground training with Regional Carleton Trail College
- replace 13 sets of bunker gear.
- Continuing with member training including live fire training

Police Services

education • prevention • safety

Department Functions

Humboldt RCMP Detachment provides policing services for an area 6,000 square kilometres encompassing Humboldt, Bruno, Watson, St. Gregor, Engelfeld, Annaheim, Lake Lenore, Middle Lake, Pilger, Lanigan, Jansen, Drake, Leroy, RM of Bayne, RM of Humboldt, RM of Leroy, RM of St. Peter, RM of Three Lakes, RM of Wolverine, RM of Osborne and RM of Prairie Rose.

The following statement reflects our vision for the Detachment and local communities: An adaptive, accountable, trusted organization of fully engaged employees demonstrating outstanding leadership and providing world-class police services".

Our detachment consists of a Staff Sergeant, a corporal and nine constables in Humboldt. Since the recent amalgamation, we also have a corporal and three constables in Lanigan.



2010 Incident Response Summary

Service Statistics: 2010 – 2129 calls; 2009 – 1964 calls		
	<u>2009</u>	<u>2010</u>
Traffic Violations	567	706
Drug Offences	9	15
Assaults	78	43
Property Crimes	206	187
Other Statutes	1104	1178



2010 Highlights

- implemented foot patrols
- crime reduction strategy introduced which has reduced crime committed by repeat offenders
- focus on increased traffic enforcement

2011 Goals

The Detachment will continue to address three Strategic Priorities: Crime Reduction, Communication and Road Safety including:

- continue to focus on repeat offenders in the area to make it difficult for them to re-offend
- maintain our close relationships with the local schools
- continue our focus on traffic safety, including impaired drivers.

Building Inspection and Licensing

licensing • bylaw enforcement • building inspections

Building Inspections

The Building Inspection division addresses residential, commercial, institutional and industrial building construction within the City. The focus of this division is to provide the public and the building industry with high quality service such that the integrity of the buildings constructed conform to the requirements of the National Building Code of Canada, the zoning, building and servicing bylaws, and are safe for their intended purpose.

The City Inspector is responsible for the review of building permits and the inspection process for residential, commercial and industrial building construction in the City of Humboldt. Business and home owners in contravention of local bylaws and standards will be served orders to ensure the community maintains a safe and healthy environment.



Business Licensing

The Department is charged with the responsibility of reviewing and issuing business licences within the City of Humboldt. Business licence applications and premises that are within the city boundaries are inspected to ensure that they are safe for the public and that they meet zoning bylaw requirements.

Bylaw Enforcement

Bylaw Enforcement Officers investigate complaints with impartiality, gather evidence according to established rules and prepare and present that evidence in court when called upon to do so.

2010 Highlights

- the City saw an increase of new residential units from 37 from the prior year to 132 in 2010.
- although there was an overall decrease of building and move in permits issued in 2010, the total value doubled to \$43,632,809.
- over 393 dogs and 109 cats were licensed.
- Over 273 businesses in Humboldt were issued a business licence.

2011 Goals

- Continuing to improve and process efficiently all bylaw enforcement concerns
- Reviewing of service delivery with a view to improve efficiencies and streamline services
- Increasing Development Services web-based information for business licenses

Works and Utility Services

road • water • sewer • planning • engineering

Department Functions

The Works and Utility Department, provides technical expertise for municipal infrastructure projects, maintains and upgrades the municipal water and sewer utility, and other municipal infrastructure including streets and road maintenance, drainage, signage, traffic lights, airport and equipment maintenance and repair.

In addition to these functions, Public Works coordinates and assists in the delivery of Capital Projects, many of which are designed in-house and by engineering consultants hired by the City. In 2010, the Works & Utilities Department experienced an extremely challenging work schedule in order to manage, coordinate with, and monitor the many issues concerning weather while dealing with various works projects. Due to the continuing list of ongoing and new Capital Works projects, 2011 promises to be another very busy and challenging year for the Works and Utilities Staff.



2010 Highlights

- Land Development
- Pavement
- Storm Water Retention

2011 Goals

- Reviewing of service delivery with a view to improve efficiencies and streamline services
- Reviewing and updating of Official Community Plan
- Reviewing and updating of City's Development Levy Charges
- Continuing with staff safety training and education
- Construction of a new 5000 square foot work shop



Economic Development and Communications

community development • communications • small business loans

Department Functions

The role of the Economic Development and Communications Department is to enhance the quality of life in Humboldt through a planned and facilitated approach to services in consultation and partnership with key groups, and community members. Through a strong emphasis on community and economic development, the department is responsible for City of Humboldt communications and marketing, maintenance of the City website and social media sites, administering small business loans, community profiling, information gathering and analysis of market research, facilitation of new development opportunities, providing relocation information and acting as a resource for the community.

2010 Highlights

- Youth Engagement Survey
- 'Start Your Business in Humboldt' Package
- Housing Task Force
- Dr. Recruitment
- Facebook Page
- Relocation from Willkomeen Centre

2011 Goals

- Website Renewal
- Business Improvement District



Community and Leisure Services

arena • pool • recreational programming • curling • parks • cemetery • facility maintenance • sports and conference facility management

Department Functions

The Community and Leisure Services Department is responsible for the operation of the City's many facilities, parks, cemetery, programs and special events.

The Uniplex is Humboldt's main recreation facility and is located on Highway 5 West. The facility includes the Humboldt Aquatic Centre, Elgar Petersen Arena, a six-sheet Curling Rink, and Community Centre with meeting rooms and banquet hall. Adjacent to it are ball diamonds and fair grounds. The Department maintains 198 acres of parks and green space throughout the community. This includes mowing, tree pruning, weed control, fertilizing, litter control, playground maintenance and baseball diamond maintenance.

The Community and Leisure Services Department attracts many visitors to the city through programs and special events. Activities taking place throughout the year include Canada Day Celebrations, Humboldt Polkafest, and Humboldt Summer Sizzler & Rodeo.

2010 Highlights

- Erected the Gazebo in Civic Park
- Began Construction on High School/College and Link to Existing Uniplex
- Hosted our first Annual On Stage Dance Festival in the Uniplex
- The Department assumed all responsibilities in the St. Augustine and Public Cemetery, which included interments and other maintenance
- Received 4 blooms out of 5 in our First National Communities in Bloom Competition.
- We were one of four communities that participated in a SaskPower Monitoring Pilot Project
- Received our new Olympia Ice Resurfacer in December, 2010

2011 Goals

- Complete the High School/College and City Link
- Complete School Division Joint Operating and Usage Agreement
- Centralize Department Administration in the new Administration Reception Area
- Fully incorporate Tourism and Convention Services within the Department
- Establish a Development Committee
- Complete a Community Trail Plan
- Complete JCI Spray Park in Water Ridge Park



Museum Operations

artefact preservation • heritage • culture

Department Functions

The museum holds in public trust over 14,000 objects donated to the City of Humboldt. Collectively, these artifacts tell the story of the development of Humboldt and area. They are objects that demonstrate everyday life, but represent ingenuity, accomplishments, suffering and the values of the people who built the community of Humboldt and surrounding area.



The collection includes:

- Artifacts from the Humboldt Telegraph Station (circa 1878–1885), located on the Carlton Trail, including those found through an archaeological investigation conducted in 1995 of the telegraph station site;
- One of the oldest collections of natural history specimens in the province, begun in the 1920s by the monks at St. Peter's Abbey;
- Items relating to the spiritual guidance by the Benedictine monks, educational role of the Ursuline Sisters and the impact on health care by the Elizabethan sisters;
- Early settlement era, including themes of transportation, communication, family life and community organizations;
- Memorabilia from businesses and events of Humboldt's past;
- The development of Humboldt from the early pioneers to present time.

2010 Highlights

- Commemoration of Original Humboldt and the 125th Anniversary of the 1885 Northwest Resistance – June 18, 2010
- Completed the Humboldt's Heritage Values Project
- Excavation and Geophysics work at the 1885 Fort Denison military camp
- Re-enacted the Trial of Louis Riel – in Humboldt's historic court house
- Sponsored the annual Festival of Wreaths

2011 Goals

- Develop a commemorative exhibit of the 100th Anniversary of the arrival of the Franciscan Sisters of St. Elizabeth
- Develop and document a permanent collection of the Franciscan Sisters of St. Elizabeth and continue work with the Ursuline Sisters of Bruno
- Commemorate the Original Humboldt land – June 2nd, 2011
- Conduct further archaeological work at the Original Humboldt site
- Develop long-term plan for proper stewardship of the Merchants Bank of Canada Building
- Begin development of Heritage Management plan
- Explore facets of Humboldt Civic Art Collection

BUILDING PARTNERSHIPS

Encouraging communication with our colleges, businesses and municipal counterparts is essential to our vibrant future. We will harness the collective talents of our City's individuals, organizations and institutions to enhance our abilities in support of common goals.

PLANNING FOR GROWTH AND CHANGE

We will reinforce the sense of community within our growing city by keeping our values at the forefront of our growth management decisions. While we satisfy the needs of our expanding population, we will fulfill our environmental responsibilities and establish a secure future by encouraging responsible economic development.

ADDRESSING SERVICE NEEDS

Our citizens can rely on a system of effective, efficient services that enable a good quality of life. Through fair and responsible resource management practices, we will provide infrastructure and service initiatives that are in the best interests of our citizens, and serve our current and emerging needs.

SAFE AND CARING COMMUNITY

We recognize the unique importance of every member of our community and will celebrate our diversity and cultural assets. We are committed to a safe, secure community.

PURSuing OPERATIONAL EXCELLENCE

By fostering a positive, passionate culture within our organization, we will nurture the growth of our people by investing in their development and in the tools required to carry out our mission. We will build on our capacity through the effective use of communications and technologies and by engaging our valuable community resources, including volunteers, boards and committees.

FINANCIAL REPORT

City of Humboldt Saskatchewan Canada

Management's Responsibility

To His Worship the Mayor and Councillors of the
City of Humboldt


Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

Council is comprised entirely of council members who are neither management nor employees of the City. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving financial information included in the annual report. Council fulfils these responsibilities by reviewing the financial information and discussing relevant matters with management. Council is also responsible for appointing the City's external auditors.

Meyers Norris Penny LLP, an independent firm of Chartered Accountants, is appointed by Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with both management and Council to discuss their audit findings.

May 24, 2011



Mayor



City Manager



Auditors' Report

To His Worship the Mayor and Councillors of the
City of Humboldt

We have audited the accompanying consolidated financial statements of the City of Humboldt, which comprise the consolidated statement of financial position as at December 31, 2010, and the consolidated statements of operations including supporting schedules, changes in net financial assets (debt), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the City of Humboldt as at December 31, 2010 and the results of its operations, changes in net financial assets (debt) and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Humboldt, Saskatchewan
May 24, 2011

Meyers Morris Penny LLP


Chartered Accountants



City of Humboldt
 Consolidated Statement of Financial Position
 As at December 31, 2010

Statement 1

	2010	2009
ASSETS		
Financial Assets		
Cash and Temporary Investments (Note 2)	1,005,300	804,861
Taxes Receivable - Municipal (Note 3)	144,079	103,375
Other Accounts Receivable (Note 4)	1,360,955	576,832
Land for Resale (Note 5)	2,082,510	2,736,541
Local Improvements Receivable (Note 6)	125,410	89,185
Long-Term Investments (Note 7)	30,000	30,000
Loans Receivable (Note 8)	294,415	327,792
Other	13,000	13,000
Total Financial Assets	5,055,669	4,681,586
LIABILITIES		
Accounts Payable	1,101,239	281,069
Utility Deposits	336,184	328,940
Deferred Revenue (Note 9)	798,071	11,688
Long-Term Debt (Note 10)	3,605,412	2,805,967
Total Liabilities	5,840,906	3,427,664
NET FINANCIAL ASSETS (DEBT)	(785,237)	1,253,922
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	26,346,495	23,069,336
Prepayments and Deferred Charges	7,740	16,324
Stock and Supplies	182,560	135,575
Total Non-Financial Assets	26,536,795	23,221,235
Accumulated Surplus (Schedule 8)	25,751,558	24,475,157



 Mayor



 City Manager

The accompanying notes are an integral part of these consolidated financial statements

City of Humboldt
Consolidated Statement of Operations
For the year ended December 31, 2010

Statement 2

	2010 Budget	2010	2009
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	5,529,423	5,363,275	5,105,526
Fees and Charges (Schedule 4, 5)	3,467,723	3,652,410	4,384,730
Conditional Grants (Schedule 4, 5)	64,050	118,050	468,715
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	-	(10,132)	-
Land Sales - Gain (Schedule 4, 5)	-	705,544	37,094
Investment Income and Commissions (Schedule 4, 5)	39,102	46,145	93,051
Total Revenues	9,100,298	9,875,292	10,089,116
Expenses			
General Government Services (Schedule 3)	662,511	719,902	669,973
Protective Services (Schedule 3)	842,246	852,574	849,007
Transportation Services (Schedule 3)	1,286,399	1,639,990	1,519,132
Environmental and Public Health Services (Schedule 3)	1,512,150	1,620,112	2,642,023
Planning and Development Services (Schedule 3)	321,464	731,295	1,223,002
Recreation and Cultural Services (Schedule 3)	2,503,892	2,627,935	2,537,352
Utility Services (Schedule 3)	2,111,921	2,341,258	2,545,716
Total Expenses	9,240,583	10,533,066	11,986,205
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(140,285)	(657,774)	(1,897,089)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	2,821,106	1,934,175	720,677
Surplus (Deficit) of Revenues over Expenses	2,680,821	1,276,401	(1,176,412)
Accumulated Surplus, Beginning of Year	24,475,157	24,475,157	25,651,569
Accumulated Surplus, End of Year	27,155,978	25,751,558	24,475,157

The accompanying notes are an integral part of these consolidated financial statements



City of Humboldt
Consolidated Statement of Change in Net Financial Assets (Debt)
For the year ended December 31, 2010

Statement 3

	2010 Budget	2010	2009
Surplus (Deficit)	2,680,821	1,276,401	(1,176,412)
(Acquisition) of tangible capital assets	(5,342,809)	(4,087,068)	(1,459,455)
Amortization of tangible capital assets	-	795,278	734,785
Proceeds on disposal of tangible capital assets	-	4,500	-
Loss (gain) on the disposal of tangible capital assets	-	10,132	-
Surplus (Deficit) of capital expenses over expenditures	(5,342,809)	(3,277,158)	(724,670)
(Acquisition) of supplies inventories	-	(46,985)	-
(Acquisition) of prepaid expense	-	-	(5,878)
Consumption of supplies inventory	-	-	36,598
Use of prepaid expense	-	8,583	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(38,402)	30,720
Increase (Decrease) in Net Financial Assets (Debt)	(2,661,988)	(2,039,159)	(1,870,362)
Net Financial Assets - Beginning of Year	1,253,922	1,253,922	3,124,284
Net Financial Assets (Debt) - End of Year	(1,408,066)	(785,237)	1,253,922

The accompanying notes are an integral part of these consolidated financial statements



**City of Humboldt
Consolidated Statement of Cash Flow
For the year ended December 31, 2010**

Statement 4

	2010	2009
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	1,276,401	(1,176,412)
Amortization	795,278	734,785
Loss (gain) on disposal of tangible capital assets	10,132	-
	<u>2,081,811</u>	<u>(441,627)</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(40,704)	(36,694)
Other Receivables	(784,123)	1,045,232
Land for Resale	654,031	(1,056,906)
Local Improvements Receivable	(36,225)	18,107
Accounts Payable	820,170	(1,454,050)
Utility Deposits	7,244	10,577
Deferred Revenue	786,383	7,508
Stock and supplies for use	(46,985)	36,598
Prepayments and Deferred Charges	8,583	(5,878)
Net cash from (used for) operations	3,450,185	(1,877,133)
Capital:		
Acquisition of capital assets	(4,087,068)	(1,459,455)
Proceeds from the disposal of capital assets	4,500	-
Net cash from (used for) capital	(4,082,568)	(1,459,455)
Investing:		
Loans Receivable	33,377	39,176
Net cash from (used for) investing	33,377	39,176
Financing:		
Long-term debt issued	1,176,720	560,000
Long-term debt repaid	(377,275)	(361,971)
Net cash from (used for) financing	799,445	198,029
Increase (Decrease) in cash resources	200,439	(3,099,383)
Cash and Investments - Beginning of Year	804,861	3,904,244
Cash and Investments - End of Year	1,005,300	804,861

The accompanying notes are an integral part of these consolidated financial statements



City of Humboldt
Notes to the Consolidated Financial Statements
For the year ended December 31, 2010

1. Significant accounting policies

The consolidated financial statements of the City of Humboldt ("the City") are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies are as follows:

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognized revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting Entity:** The financial statements consolidates the assets, liabilities and flow of resources of the City. The entity is comprised of all of the organizations that are owned or controlled by the City and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of funds for other authorities:** Collection of funds by the City for the school board are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.

Contributions received from donations in relation to the community facility are reported as received. A number of organizations and individuals have made pledges for contributions to be paid over a period of time. These contributions have not been recorded in the financial statements as the ultimate collection cannot be reasonably assured at this time.

- d) **Government Transfers:** Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as
 - a) the transfer is authorized
 - b) eligibility criteria have been met by the recipient; and
 - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

- e) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net-Financial Assets:** Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.



City of Humboldt
Notes to the Consolidated Financial Statements
For the year ended December 31, 2010

1. Significant accounting policies - continued

- i) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.
- k) **Inventories and land for resale:** Inventories of materials and supplies expected to be used by the City are valued at the lower of cost or replacement cost. Inventories of land for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The City's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land Improvements	15 Yrs
Buildings	40 Yrs
<i>Vehicles & Equipment</i>	
Vehicles	10 Yrs
Machinery and Equipment	5 to 20 Yrs
<i>Infrastructure Assets</i>	
Infrastructure Assets	15 to 75 Yrs
Water & Sewer	75 Yrs
Road Network Assets	15 to 40 Yrs

Government contributions: Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Capitalization of Interest: The City does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.



City of Humboldt
Notes to the Consolidated Financial Statements
For the year ended December 31, 2010

1. Significant accounting policies - continued

- m) **Employee benefit plans:** Contributions to the City's defined contribution plans are expensed when contributions are made. Under the defined contribution plan, the City's obligations are limited to their contributions.

The employees' pension and group life insurance funds of the City are administered on behalf of the pension and group life insurance plan participants by the Employee Benefits Board for the payment of pensions and life insurance benefits and accordingly are not included in the consolidated financial statements.

- n) **Measurement Uncertainty:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets for 2009 have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

- o) **Basis of segmentation/Segment report:** The City has adopted the new Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. City services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: The general government segment provides for the administration of the City.

Protective Services: Protective Services is comprised of expenses for Police and Fire protection.

Transportation services: The Transportation services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the City.

Planning and Development: The planning and development segment provides for neighbourhood development and sustainability and provides tourism and economic development services.

Recreation and Culture: The recreation and culture segment provides for community services through the provision of recreation and leisure services.

Utility Services: The Utility services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

2. Cash and temporary investments

	2010	2009
Cash	899,546	357,216
Temporary Investments	105,754	447,645
Total Cash and temporary investments	1,005,300	804,861

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.



City of Humboldt
Notes to the Consolidated Financial Statements
For the year ended December 31, 2010

3. Taxes and grants in lieu receivable

	2010	2009
Municipal - Current	100,954	93,007
- Arrears	67,289	34,532
	168,243	127,539
- Less Allowance for Uncollectibles	(24,164)	(24,164)
Total municipal taxes receivable	144,079	103,375
School - Current	46,456	34,040
- Arrears	34,313	26,741
Total school taxes receivable	80,769	60,781
Total taxes and grants in lieu receivable	224,848	164,156
Deduct taxes receivable to be collected on behalf of other organizations	(80,769)	(60,781)
Municipal and grants in lieu taxes receivable	144,079	103,375

4. Other Accounts Receivable

	2010	2009
Federal government	389,868	133,634
Provincial government	519,634	122,998
Local government	80,609	-
Utility	97,380	108,925
Trade	274,479	212,736
Total Other Accounts Receivable	1,361,970	578,293
Less Allowance for Uncollectibles	(1,015)	(1,461)
Net Other Accounts Receivable	1,360,955	576,832

5. Land for Resale

	2010	2009
Tax Title Property	9,279	9,279
Allowance for market value adjustment	(2,976)	(2,976)
Deduct Portion Due to Other Tax Authority (School)	(4,408)	(4,408)
Net Tax Title Property	1,895	1,895
Other Land	2,080,615	2,734,646
Allowance for market value adjustment	-	-
Net Other Land	2,080,615	2,734,646
Total Land for Resale	2,082,510	2,736,541

The City has allocated funds for the purchasing and servicing of land for resale. Revenue from the sale of lots will be used to offset the development costs of each subdivision with any profits (losses) on the sale of land transferred to (from) development reserves.



City of Humboldt

Notes to the Consolidated Financial Statements

For the year ended December 31, 2010

6. Local Improvements Receivable	2010	2009
Local improvements receivable	125,410	89,185
Local Improvements Receivable	125,410	89,185

Local improvements are financed by the City and then charged to the individual taxpayers over a period of seven to ten years. These loans bear interest at the prime rate plus a variable factor in effect when the improvements are completed.

7. Long-Term Investments	2010	2009
Humboldt Co-operative Equity	30,000	30,000
Total Long-Term Investments	30,000	30,000

8. Loans Receivable	2010	2009
Loan receivable from the RM of Spalding No. 368, repayable in semi-annual instalments of \$9,973 including interest at 4.96%, due July 1, 2017	111,832	125,851
Loan receivable from the Town of Watson, repayable in semi-annual instalments of \$14,469 including interest at 4.96%, due July 1, 2018	182,583	201,941
Total Loans Receivable	294,415	327,792

Principal payments on loans receivable are estimated as follows:

2011	35,071
2012	36,850
2013	38,720
2014	40,685
2015	42,749
Thereafter	100,340
Total	294,415

The loans receivable have been negotiated to assist with the RM of Spalding No. 368 and Town of Watson's financial commitment to the Saskatoon Health Region to assist funding the construction of the new Humboldt District Hospital.

9. Deferred Revenue	2010	2009
Building Canada Fund Grant - Provincial	618,541	-
Urban Highway Connector Program - Provincial	162,697	-
Urban Highway Connector Program - Federal	8,724	-
Other	8,109	11,688
Total deferred revenue	798,071	11,688



City of Humboldt
Notes to the Consolidated Financial Statements
For the year ended December 31, 2010

10. Long-Term Debt

	2010	2009
<u>General Government Services:</u>		
RBC loan payable in quarterly instalments of \$4,100 including interest at 4.95%, secured by property taxes, due December 1, 2011	83,428	95,329
RBC loan payable in monthly instalments of \$2,270 including interest at 3.45%, secured by property taxes, due December 2, 2015	124,800	-
RBC loan payable in quarterly instalments of \$18,750 including interest at 4.87%, secured by property taxes, paid in full during the year	-	70,807
<u>Environmental and Public Health Services</u>		
BMO Hospital loan payable in monthly instalments of \$27,526 including interest at 4.96%, secured by property taxes, due April 30, 2017	1,832,627	2,065,758
<u>Recreation and Culture Services:</u>		
RBC loan payable in quarterly instalments of \$17,200 including interest at 4.09%, secured by property taxes, due May 1, 2014	471,853	520,117
RBC loan payable in monthly instalments of \$10,100 including interest at 4.53%, secured by property taxes, due December 2, 2015	973,103	-
RBC loan payable in monthly instalments of \$1,440 including interest at 3.45%, secured by property taxes, due December 2, 2015	78,817	-
<u>Utility Services:</u>		
RBC loan payable in quarterly instalments of \$3,900 including interest at 4.95%, secured by property taxes, due December 1, 2011	40,784	53,956
Total Long-Term Debt	3,605,412	2,805,967

Principal payments on loans receivable are estimated as follows:

2011	438,367
2012	459,188
2013	478,159
2014	487,844
2015	510,319
Thereafter	<u>1,231,535</u>
Total	<u>3,605,412</u>

The terms of the RBC loan portfolio require that certain measurable covenants be met. As at December 31, 2010, the City is in compliance with all such covenants. It is management's opinion that the City is likely to remain in compliance with all long-term debt covenants throughout the next 12 months.



City of Humboldt
Notes to the Consolidated Financial Statements
For the year ended December 31, 2010

11. Hospital Loan Reserve

The City negotiated a loan with BMO Financial Group in the amount of \$2,600,000 to assist in the funding of the City's commitment to the construction of a Hospital in Humboldt as disclosed in Note 10. A portion of the proceeds from this loan was utilized to assist other municipalities in financing their share of contributions to the Hospital in Humboldt in order to generate saving on the lower negotiated interest rate, as disclosed in Note 8. During 2010, all Hospital commitments have been paid and the related "Hospital Loan Reserve" as disclosed on Schedule 8 has been used as follows:

	2010	2009
Opening reserve	205,032	2,545,429
Loan repayments - interest portion	(97,184)	(108,442)
Interest earned on Hospital investment	8,446	51,174
Interest earned on loans receivable from other municipalities	15,506	21,765
Transfer from reserve for Hospital commitment paid during the year	(131,800)	(2,304,894)
Ending Hospital loan reserve	-	205,032

12. Contingent liability

The City, together with a number of other rural and urban municipalities, is a member of the Regional Authority of Carlton Trail - Waste Management District Ltd. ("REACT"). REACT is governed by the Department of Saskatchewan Environment and Resource Management and is responsible for the waste collection, landfill operations and future site restoration costs. Expenditures that relate to on-going environmental and reclamation programs are charged against revenues as incurred. Future site restoration costs are recognized based on assumptions, engineering studies and estimates to the costs of future removal and site restoration. Changes to the underlying assumptions or legislative change in the future could have a material impact on the statements. As these costs are not readily determinable, the City has not provided for future site restoration costs.

13. Commitments

As at December 31, 2010, the City has committed to capital purchases and infrastructure contracts in the amount of \$2,195,448 (2009 - \$1,601,584) of which an estimated \$1,268,072 will be funded by Government Grants.

14. 2010 Budget

Budget figures provided are for information purposes only and have not been audited.

15. Comparative figures

Prior year comparative figures have been restated to conform to the current year's presentation.



City of Humboldt
Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2010

Schedule 1

	2010 Budget	2010	2009
TAXES			
General municipal tax levy	3,481,553	3,566,944	3,365,320
Abatements and adjustments	(147,125)	(173,347)	(187,289)
Discount on current year taxes	(50,940)	(51,056)	(48,397)
Net Municipal Taxes	3,283,488	3,342,541	3,129,634
Trailer license fees	3,100	3,333	2,915
Penalties on tax arrears	22,700	23,171	18,904
Special tax levy - Hospital	273,000	278,100	267,800
Total Taxes	3,582,288	3,647,145	3,419,253
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	722,093	722,093	722,093
Total Unconditional Grants	722,093	722,093	722,093
GRANTS IN LIEU OF TAXES			
Federal	16,005	14,865	15,693
Provincial			
S.P.C. Electrical	212,000	236,788	211,628
SaskTel	5,477	5,087	5,370
Other	286,560	47,157	45,649
Other Government Transfers			
S.P.C. Surcharge	465,000	503,854	451,961
Sask Energy Surcharge	240,000	186,286	233,879
Total Grants in Lieu of Taxes	1,225,042	994,037	964,180
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	5,529,423	5,363,275	5,105,526



City of Humboldt
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2010

Schedule 2 - 1

	2010 Budget	2010	2009
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Licenses and Permits	232,100	234,896	144,104
- Development Fees	1,500	48,803	80,939
- Property Rentals	11,125	10,704	12,500
- Other	13,510	44,696	8,135
Total Fees and Charges	258,235	339,099	245,678
- Investment income and commissions	15,150	22,193	20,111
- Interest - Loans Receivable	15,506	15,506	21,765
- Interest - Hospital Investment	8,446	8,446	51,175
Total Other Segmented Revenue	297,337	385,244	338,729
Total Operating	297,337	385,244	338,729
Total General Government Services	297,337	385,244	338,729

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Police protection	50,600	45,680	47,070
- Fire protection	13,000	10,434	24,675
- Other	3,500	6,580	8,154
Total Fees and Charges	67,100	62,694	79,899
Total Other Segmented Revenue	67,100	62,694	79,899
Total Operating	67,100	62,694	79,899
Total Protective Services	67,100	62,694	79,899



City of Humboldt
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2010

Schedule 2 - 2

	2010 Budget	2010	2009
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	6,400	21,614	11,033
- Sales of supplies	500	290	510
- Air Transportation	45,000	13,583	11,816
- Storm Water Levy	-	64,765	-
- Frontage	22,000	121,683	5,422
Total Fees and Charges	73,900	221,935	28,781
- Tangible capital asset sales - gain (loss)	-	4,498	-
Total Other Segmented Revenue	73,900	226,433	28,781
Conditional Grants			
- Gas Tax	-	-	241,995
- Other	5,050	5,050	5,050
- Traffic study	-	-	32,678
Total Conditional Grants	5,050	5,050	279,723
Total Operating	78,950	231,483	308,504
Capital			
Conditional Grants			
- Gas Tax	484,700	312,233	-
- Ministry of Highways and Infrastructure	1,029,803	610,114	176,960
- Municipal Economic Enhancement Program	-	-	462,160
Total Capital	1,514,503	922,347	639,120
Total Transportation Services	1,593,453	1,153,830	947,624

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	22,523	23,773	22,345
- Cemetery	33,500	33,994	31,423
- Telemiracle Van	10,000	10,650	10,071
Total Fees and Charges	66,023	68,417	63,839
Total Other Segmented Revenue	66,023	68,417	63,839
Conditional Grants			
- Disabled Transit	9,500	12,415	9,667
Total Conditional Grants	9,500	12,415	9,667
Total Operating	75,523	80,832	73,506
Total Environmental and Public Health Services	75,523	80,832	73,506



City of Humboldt
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2010

Schedule 2 - 3

	2010 Budget	2010	2009
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Economic Development and Tourism	40,200	85,276	55,816
- Development Revenues	-	3,150	859,660
- Profit from land sales	-	705,544	37,094
Total Fees and Charges	40,200	793,970	952,570
Total Other Segmented Revenue	40,200	793,970	952,570
Total Operating	40,200	793,970	952,570
Total Planning and Development Services	40,200	793,970	952,570

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Administration	37,000	56,385	119,507
- Aquatic Centre	108,500	123,443	98,228
- Uniplex Arena	131,600	115,828	166,886
- Community Centre	52,300	56,769	53,340
- Curling Rink	45,200	46,172	44,940
- Concession	131,000	100,112	130,637
- Leisure Services	26,000	30,821	21,572
- Museum	53,210	45,717	77,828
- Parks and Playgrounds	15,900	40,340	27,323
Total Fees and Charges	600,710	615,587	740,261
Total Other Segmented Revenue	600,710	615,587	740,261
Conditional Grants			
- Student Employment	14,500	55,309	145,619
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	26,706
- Other	35,000	45,276	7,000
Total Conditional Grants	49,500	100,585	179,325
Total Operating	650,210	716,172	919,586
Capital			
Conditional Grants			
- Building Capital Fund - Uniplex/HCI Linkage	973,103	678,328	-
- Municipal Economic Enhancement Program	-	-	16,311
Total Capital	973,103	678,328	16,311
Total Recreation and Cultural Services	1,623,313	1,394,500	935,897



City of Humboldt
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2010

Schedule 2 - 4

	2010 Budget	2010	2009
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	1,785,613	1,681,728	1,716,938
- Sewer	525,092	507,679	500,090
- Frontage	2,500	875	1,010
- Other	48,350	65,970	92,758
Total Fees and Charges	2,361,555	2,256,252	2,310,796
- Tangible capital asset sales - gain (loss)	-	(14,630)	-
Total Other Segmented Revenue	2,361,555	2,241,622	2,310,796
Total Operating	2,361,555	2,241,622	2,310,796
Capital			
Conditional Grants			
- Buiding Canada Fund	333,500	333,500	-
- Municipal Economic Enhancement Program	-	-	65,246
Total Capital	333,500	333,500	65,246
Total Utility Services	2,695,055	2,575,122	2,376,042
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	6,391,981	6,446,192	5,704,267

SUMMARY

Total Other Segmented Revenue	3,506,825	4,393,967	4,514,875
Total Conditional Grants	64,050	118,050	468,715
Total Capital Grants and Contributions	2,821,106	1,934,175	720,677
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	6,391,981	6,446,192	5,704,267



City of Humboldt
 Schedule of Expenses by Function
 For the year ended December 31, 2010

Schedule 3 - 1

	2010 Budget	2010	2009
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	66,347	63,783	65,302
Wages and benefits	372,400	352,031	346,972
Professional/Contractual services	163,464	232,326	193,905
Utilities	25,000	26,083	23,692
Maintenance, materials and supplies	26,200	20,816	21,888
Grants and contributions - operating	6,500	11,295	8,602
Amortization	-	8,590	7,012
Interest	2,100	2,002	2,061
Allowance for uncollectibles	-	-	124
Other	500	2,976	415
Total Government Services	662,511	719,902	669,973

PROTECTIVE SERVICES

Police protection

Wages and benefits	81,800	78,711	82,174
Professional/Contractual services	419,000	411,628	403,984

Fire protections

Wages and benefits	143,376	144,787	138,326
Professional/Contractual services	121,825	120,110	136,339
Utilities	32,600	25,301	30,633
Maintenance, material and supplies	26,900	42,062	30,391
Grants and contributions - operating	16,745	16,745	16,745
Amortization	-	13,230	10,415

Total Protective Services	842,246	852,574	849,007
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TRANSPORTATION SERVICES

Wages and benefits	406,925	352,615	416,029
Professional/Contractual Services	409,858	390,442	331,590
Utilities	152,282	156,098	142,704
Maintenance, materials, and supplies	310,708	299,128	305,894
Grants and contributions - operating	-	31,233	189
Amortization	-	403,848	312,082
Interest	6,626	6,626	10,644

Total Transportation Services	1,286,399	1,639,990	1,519,132
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City of Humboldt
Schedule of Expenses by Function
For the year ended December 31, 2010

Schedule 3 - 2

	2010 Budget	2010	2009
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	64,100	62,001	54,939
Professional/Contractual services	143,766	138,498	151,259
Maintenance, materials and supplies	9,700	20,914	8,436
Grants and contributions - operating	-	450	360
- capital o Public Health	1,197,400	1,297,371	2,314,893
Amortization	-	3,694	3,694
Interest	97,184	97,184	108,442
Total Environmental and Public Health Services	1,512,150	1,620,112	2,642,023

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	116,050	147,088	121,620
Professional/Contractual Services	86,525	91,932	75,918
Professional/Contractual Services - Land Development	-	360,916	867,079
Utilities	13,100	11,812	12,264
Maintenance, materials and supplies	91,400	104,453	127,462
Grants and contributions - operating	14,389	13,391	16,956
Amortization	-	1,703	1,703
Total Planning and Development Services	321,464	731,295	1,223,002

RECREATION AND CULTURAL SERVICES

Wages and benefits	1,231,696	1,167,285	1,116,167
Professional/Contractual services	281,021	370,749	338,347
Utilities	437,391	379,787	408,620
Maintenance, materials and supplies	425,575	392,828	375,550
Grants and contributions - operating	107,673	122,205	149,809
Amortization	-	174,545	137,142
Interest	20,536	20,536	11,717
Total Recreation and Cultural Services	2,503,892	2,627,935	2,537,352



City of Humboldt
Schedule of Expenses by Function
For the year ended December 31, 2010

Schedule 3 - 3

	2010 Budget	2010	2009
UTILITY SERVICES			
Wages and benefits	360,883	392,173	370,693
Professional/Contractual services	126,145	127,329	110,886
Utilities	82,267	81,739	77,207
Water Purchases - Sask. Water	1,361,582	1,309,583	1,302,950
Water Meter Purchases and Meter Reading	25,300	50,547	292,701
Maintenance, materials and supplies	149,041	184,561	120,997
Grants and contributions - operating	4,275	3,230	4,275
Amortization	-	189,668	262,737
Interest	2,428	2,428	3,270
Total Utility Services	2,111,921	2,341,258	2,545,716
TOTAL EXPENSES BY FUNCTION	9,240,583	10,533,066	11,986,205



City of Humboldt
 Consolidated Schedule of Segment Disclosure by Function
 For the year ended December 31, 2010

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	339,099	62,694	221,935	68,417	88,426	615,587	2,256,252	3,652,410
Tangible Capital Asset Sales - Gain (Loss)	-	-	4,498	-	-	-	(14,630)	(10,132)
Land Sales - Gain	-	-	-	-	705,544	-	-	705,544
Investment Income and Commissions	46,145	-	-	-	-	-	-	46,145
Grants - Conditional	-	-	5,050	12,415	-	100,585	-	118,050
- Capital	-	-	922,347	-	-	678,328	333,500	1,934,175
Total revenues	385,244	62,694	1,153,830	80,832	793,970	1,394,500	2,575,122	6,446,192
Expenses (Schedule 3)								
Wages & Benefits	415,814	223,498	352,615	62,001	147,088	1,167,285	392,173	2,760,474
Professional/ Contractual Services	232,326	531,738	390,442	138,498	452,848	370,749	127,329	2,243,930
Utilities	26,083	25,301	156,098	-	11,812	379,787	81,739	680,820
Maintenance Materials and Supplies	20,816	42,062	299,128	20,914	104,453	392,828	1,544,691	2,424,892
Grants and Contributions	11,295	16,745	31,233	1,297,821	13,391	122,205	3,230	1,495,920
Amortization	8,590	13,230	403,848	3,694	1,703	174,545	189,668	795,278
Interest	2,002	-	6,626	97,184	-	20,536	2,428	128,776
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	2,976	-	-	-	-	-	-	2,976
Total expenses	719,902	852,574	1,639,990	1,620,112	731,295	2,627,935	2,341,258	10,533,066
Surplus (Deficit) by Function	(334,658)	(789,880)	(486,160)	(1,539,280)	62,675	(1,233,435)	233,864	(4,086,874)
Taxation and other unconditional revenue (Schedule 1)								5,363,275
Net Surplus								1,276,401



City of Humboldt
 Consolidated Schedule of Segment Disclosure by Function
 For The Year Ended December 31, 2009

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	245,678	79,899	28,781	63,839	915,476	740,261	2,310,796	4,384,730
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	37,094	-	-	37,094
Investment Income and Commissions	93,051	-	-	-	-	-	-	93,051
Grants - Conditional	-	-	279,723	9,667	-	179,325	-	468,715
- Capital	-	-	639,120	-	-	16,311	65,246	720,677
Total revenues	338,729	79,899	947,624	73,506	952,570	935,897	2,376,042	5,704,267
Expenses (Schedule 3)								
Wages & Benefits	412,274	220,500	416,029	54,939	121,620	1,116,167	370,693	2,712,222
Professional/ Contractual Services	193,905	540,323	331,590	151,259	942,997	338,347	110,886	2,609,307
Utilities	23,692	30,633	142,704	-	12,264	408,620	77,207	695,120
Maintenance Materials and Supplies	21,888	30,391	305,894	8,436	127,462	375,550	1,716,648	2,586,269
Grants and Contributions	8,602	16,745	189	2,315,253	16,956	149,809	4,275	2,511,829
Amortization	7,012	10,415	312,082	3,694	1,703	137,142	262,737	734,785
Interest	2,061	-	10,644	108,442	-	11,717	3,270	136,134
Allowance for Uncollectibles	124	-	-	-	-	-	-	124
Other	415	-	-	-	-	-	-	415
Total expenses	669,973	849,007	1,519,132	2,642,023	1,223,002	2,537,352	2,545,716	11,986,205
Surplus (Deficit) by Function	(331,244)	(769,108)	(571,508)	(2,568,517)	(270,432)	(1,601,455)	(169,674)	(6,281,938)
Taxation and other unconditional revenue (Schedule 1)								5,105,526
Net Surplus (Deficit)								(1,176,412)



City of Humboldt
 Consolidated Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2010

Schedule 6

2010

2009

Asset cost	General Assets						Infrastructure Assets	General/Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Opening Asset costs	1,512,195	464,399	4,559,818	99,977	1,900,052	27,046,903	-	34,123,889	
Additions during the year	9,493	55,465	1,451,989	20,992	269,241	2,279,888	-	4,087,068	
Disposals and write-downs during the year	-	-	-	(2)	-	(34,830)	-	(34,832)	
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	
Closing Asset Costs	1,521,688	519,864	6,011,807	120,967	2,169,293	29,291,961	-	35,583,344	
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	43,432	1,697,565	25,156	606,902	10,140,953	-	12,514,008	
Add: Amortization taken	-	30,959	117,601	9,162	146,678	490,878	-	795,278	
Less: Accumulated amortization on disposals	-	-	-	-	-	(20,201)	-	(20,201)	
Closing Accumulated Amortization Costs	-	74,391	1,815,166	34,318	753,580	10,611,630	-	13,289,085	
Net Book Value	1,521,688	445,473	4,196,641	86,649	1,415,713	18,680,331	-	23,069,336	

1. Total contributed/donated assets received in 2010: \$ -

2. List of assets recognized at nominal value in 2010 are:

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2010 \$ -



City of Humboldt
 Consolidated Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2010

Schedule 7

	2010							2009
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	
Asset cost								Total
Opening Asset costs	598,184	197,653	15,398,213	111,293	38,886	5,552,737	13,686,378	34,123,889
Additions during the year	28,640	2,357	1,895,340	-	-	1,223,726	937,005	1,459,455
Disposals and write-downs during the year	-	-	(2)	-	-	-	(34,830)	(34,832)
Closing Asset Costs	626,824	200,010	17,293,551	111,293	38,886	6,776,463	14,588,553	35,582,344
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	61,429	65,935	6,811,789	22,165	12,377	1,534,504	4,005,809	11,779,223
Add: Amortization taken	8,590	13,230	403,848	3,694	1,703	174,545	189,668	734,785
Less: Accumulated amortization on disposals	-	-	-	-	-	-	(20,201)	(20,201)
Closing Accumulated Amortization Costs	70,019	79,165	7,215,637	25,859	14,080	1,709,049	4,175,276	12,514,008
Net Book Value	556,805	120,845	10,077,914	85,434	24,806	5,067,414	10,413,277	23,069,336



City of Humboldt
 Consolidated Schedule of Accumulated Surplus
 For the year ended December 31, 2010

Schedule 8

	2009	Changes	2010
UNAPPROPRIATED SURPLUS	35,606	(586,764)	(551,158)
APPROPRIATED RESERVES			
Operating:			
Insurance Review	195,000	-	195,000
Action Humboldt	6,038	(6,038)	-
2002 Summer Games	5,426	-	5,426
Capital:			
General Government Services			
Office Equipment	15,165	-	15,165
Future Land	17,458	-	17,458
Land Development	42,690	207,636	250,326
Land Development - Pavement	53,765	258,434	312,199
Protective Services			
Fire Equipment	203,076	41,000	244,076
Transportation Services			
Machinery	67,025	34,500	101,525
Shop Expansion	137,250	-	137,250
Sidewalks	15,000	-	15,000
Traffic Lights	23,000	-	23,000
Street Redevelopment	307,233	14,233	321,466
Storm Drains	6,060	-	6,060
Streetscape	57,631	-	57,631
Town Entrance	20,958	-	20,958
Environmental and Public Health Services			
Hospital Capital	1,903,472	(1,115,696)	787,776
Hospital Loan Reserve <i>(Note 11)</i>	205,032	(205,032)	-
Less: Related Hospital Capital debt <i>(Note 10)</i>	(2,065,758)	233,131	(1,832,627)
Mobility Van	10,600	-	10,600
Cemetery	11,053	2,333	13,386
Recreation and Culture Services			
Facility Equipment	13,834	-	13,834
Parks and Playgrounds	33,612	(10,000)	23,612
Historical Park	10,237	-	10,237
Eco Park	12,933	-	12,933
Wilkommen Building	1,510	-	1,510
Community Centre	20,000	(10,000)	10,000
Uniplex and HCI Upgrade	25,000	257,785	282,785
Arena	40,429	25,000	65,429
Aquatic Centre	43,000	-	43,000
Museum	54,473	(1,329)	53,144
Telegraph Station	20,050	9,200	29,250
Library	9,124	-	9,124
Utility			
Utility - General	408,695	(113,500)	295,195
Off-site Service Charges	135,866	(3,075)	132,791
Public Reserve	44,487	-	44,487
Total Appropriated	2,110,424	(381,418)	1,729,006
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets <i>(Schedule 6)</i>	23,069,336	3,277,159	26,346,495
Less: Related debt	(740,209)	(1,032,576)	(1,772,785)
Net Investment in Tangible Capital Assets	22,329,127	2,244,583	24,573,710
Total Accumulated Surplus	24,475,157	1,276,401	25,751,558



City of Humboldt
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2010

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	382,660	144,032,336	16,696,610	-	36,834,975	-	197,946,581
Regional Park Assessment							-
Total Assessment							197,946,581
Mill Rate Factor(s)	0.845	0.845	0.845 to 1.143	-	1.429 to 1.683		
Total Base/Minimum Tax (generated for each property class)	-	542,640	58,800	-	1,500		602,940
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	5,624	2,210,250	276,675	-	1,074,395		3,566,944

MILL RATES:

	MILLS
Average Municipal*	18.0200
Average School*	10.6100
Potash Mill Rate	0.0000
Uniform Municipal Mill Rate	17.8000

* Average Mill Rates (multiple the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).



City of Humboldt
Schedule of Council Remuneration
For the year ended December 31, 2010

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Malcolm Eaton	16,275	2,532	18,807
Aaron Behiel	7,512	-	7,512
Leon Fleischhacker	7,512	413	7,925
Gordon Lees	7,512	-	7,512
Rob Muench	7,512	551	8,063
Phillip Smith	7,512	-	7,512
Marilyn Scott	7,512	1,035	8,547
Total	61,347	4,531	65,878

