CITY OF PRINCE ALBERT

EXECUTIVE COMMITTEE
REGULAR MEETING

AGENDA

MONDAY, AUGUST 14, 2023, 2:00 PM
COUNCIL CHAMBER, CITY HALL

1. CALL TO ORDER

2. APPROVAL OF AGENDA

3. DECLARATION OF CONFLICT OF INTEREST

4. ADOPTION OF MINUTES

4.1 July 17, 2023 Executive Committee Meeting Minutes for Approval (MIN 23-69)

5. DELEGATIONS

5.1 Updated Paratransit Statistics and Strategic Plan (CORR 23-59)

Verbal Presentation: William M. Powalinsky, Chief Executive Officer, Community Service Centre

5.2 Para Bus Tender 33/23 (CORR 23-60)

Verbal Presentation: William M. Powalinsky, Chief Executive Officer, Community Service Centre

6. CONSENT AGENDA

6.1 Environmental and Sustainable Development Plans (CORR 23-55)

6.2 John Hall Memorial Monument (CORR 23-56)

6.3 Response to May 2023 Accounts Payable Payments Inquiry (RPT 23-314)

6.4 June 2023 Accounts Payable Payments (RPT 23-318)

6.5 Strategic Plan 2023-2025: Progress Update #1 (RPT 23-296)

6.6 Financial Reporting - 2nd Quarter Reporting (RPT 23-321)

7. REPORTS OF ADMINISTRATION & COMMITTEES

7.1 Wendell Whitter Field Naming (RPT 23-287)

Verbal Presentation: Jody Boulet, Director of Community Services

7.2 Margo Fournier Facility Naming (RPT 23-286)

Verbal Presentation: Jody Boulet, Director of Community Services

7.3 2022 Financial Implications - 2022 Yearend Financial Reporting (RPT 23-300)

Verbal Presentation: Briane Vance, Senior Accounting Manager

7.4 Downtown Business Incentive (RPT 23-317)

Verbal Presentation: Craig Guidinger, Director of Planning and Development Services

7.5 Prince Albert Business Improvement District - Bylaw Amendment request (RPT 23-301)

Verbal Presentation: Craig Guidinger, Director of Planning and Development Services

8. UNFINISHED BUSINESS

9. ADJOURNMENT

City of Prince Albert

MIN 23-69

MOTION:

That the Minutes for the Executive Committee Regular & Incamera Meetings held July 17, 2023, be taken as read and adopted.

ATTACHMENTS:

1. Regular Minutes
2. Incamera Minutes

CITY OF PRINCE ALBERT

EXECUTIVE COMMITTEE
REGULAR MEETING

MINUTES

MONDAY, JULY 17, 2023, 2:00 P.M.
COUNCIL CHAMBER, CITY HALL

PRESENT: Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp (Attended via video conferencing)
Councillor Tony Head
Councillor Don Cody
Councillor Dennis Ogrodnick
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Savannah Price, Acting City Clerk
Sherry Person, City Manager
Kris Olsen, Fire Chief
Mitchell J. Holash, K.C., City Solicitor
Stacey Slater, Confidential Secretary
Nykol Miller, Acting Director of Public Works
Jody Boulet, Director of Community Services
Vanessa Vaughan, Acting Director of Financial Services
Wilna Furstenberg, Acting Director of Corporate Services
Craig Guidinger, Director of Planning and Development Services

1. CALL TO ORDER

Councillor Edwards, Chairperson, called the meeting to order.

2. APPROVAL OF AGENDA

0155. **Moved by:** Mayor Dionne

That the Agenda for this meeting be approved, as presented, and, that the presentations, delegations and speakers listed on the Agenda be heard when called forward by the Chair.

CARRIED

3. DECLARATION OF CONFLICT OF INTEREST

3.1 Councillor Miller - Item No. 7.3 - Regulating Hours of Operation for Liquor Stores and Convenience Stores.

4. ADOPTION OF MINUTES

0156. **Moved by:** Councillor Miller

That the Minutes for the Public Meeting and Incamera Meeting held June 19, 2023, and the Executive Committee Incamera Meeting held July 10, 2023, be taken as read and adopted.

CARRIED

5. DELEGATIONS

5.1 SaskPower Presentation on the Energy Assistance Program (CORR 23-54)

Virtual Presentation was provided by Monica Wahba, Consultant, Customer Solutions, SaskPower.

0157. **Moved by:** Mayor Dionne

That CORR 23-54 be received and referred to the Communications Department.

CARRIED

6. CONSENT AGENDA

6.1 Thank you Letter - Street Fair - PADBID (CORR 23-51)

That CORR 23-51 be received as information and filed.

6.2 The Alcohol Control Amendment Regulations, 2023 and Reduced Hours for Alcohol Sales and Alcohol in Parks (CORR 23-52)

That CORR 23-52 be received as information and filed.

6.3 Renaming Section of Marquis Road to Malcolm Jenkins Road (CORR 23-53)

That CORR 23-53 be received and referred to the Planning and Development Services Department.

6.4 Public Art Update (RPT 23-262)

That RPT 23-262 be received as information and filed.

6.5 2022 External Funding for Municipal Projects and Purchases (RPT 23-271)

That RPT 23-271 be received as information and filed.

6.6 Financial Reporting - 1st Quarter Reporting (RPT 23-272)

That RPT 23-272 be received as information and filed.

6.8 June 2023 Updated Status on Capital Projects (RPT 23-275)

That RPT 23-275 be received as information and filed.

6.11 June 20, 2023 Planning Advisory Committee Meeting Minutes (MIN 23-59)

That MIN 23-59 be received as information and filed.

6.12 June 21, 2023 Community Services Advisory Committee Meeting Minutes (MIN 23-61)

That MIN 23-61 be received as information and filed.

6.13 June 26, 2023 Aquatic & Arenas Recreation Project Steering Committee Meeting Minutes (MIN 23-63)

That MIN 23-63 be received as information and filed.

6.14 June 29, 2023 Destination Marketing Levy Advisory Committee Meeting Minutes (MIN 23-66)

That MIN 23-66 be received as information and filed.

0158. **Moved by:** Councillor Miller

That the Consent Agenda Item Nos. 6.1 to 6.6, 6.8 and 6.11 to 6.14 be received as information and referred, as indicated.

CARRIED

6.7 May 2023 Accounts Payable Payments (RPT 23-279)

0159. **Moved by:** Councillor Kilmer

That the Financial Services Department forward a report providing details of payables for the following Vendors for consideration by members of Council at an upcoming Executive Committee meeting:

1. Vendor No. 15 – Badger Meter - $64,996.49; and,

2. Vendor No. 109 – Capstone Community Marketing - $4,624.98.

CARRIED

6.9 Restrictions on Methadone Dispensaries in Certain Zoning Districts (RPT 23-277)

0160. **Moved by:** Councillor Lennox-Zepp

That Administration draft an amendment to the Zoning Bylaw regulations to lessen the restrictions on Methadone Dispensary locations.

MOTION DEFEATED

0161. **Moved by:** Mayor Dionne

That RPT 23-277 be received as information and filed.

CARRIED

6.10 2022 Prince Albert Fire Department Year in Review Report (RPT 23-270)

0162. **Moved by:** Councillor Kilmer

That RPT 23-270 be received and referred to the Communications Department to add the Annual Report to the City's website.

CARRIED

7. REPORTS OF ADMINISTRATION & COMMITTEES

7.1 Traffic Bylaw No. 35 of 2020 Amendment (RPT 23-281)

Verbal Presentation was provided by Evan Hastings, Transportation and Traffic Manager.

0163. **Moved by:** Councillor Head

That the following be forwarded to an upcoming City Council meeting for consideration:

That Bylaw No. 18 of 2023 be introduced and given three (3) readings.

CARRIED

7.2 Municipal Cultural Action Plan Update (RPT 23-261)

PowerPoint Presentation was provided by Judy MacLeod Campbell, Arts and Cultural Coordinator.

0164. **Moved by:** Councillor Head

1. That RPT 23-176 be received as information and filed; and,

2. That the following be forwarded to an upcoming Budget Committee meeting for consideration:

    a. That a Reserve Fund be established to fund future initiatives outlined in the Municipal Cultural Action Plan.

CARRIED

7.3 Regulating Hours of Operation for Liquor Stores and Convenience Stores (RPT 23-278)

Verbal Presentation was provided by Craig Guidinger, Director of Planning and Development Services.

0165. **Moved by:** Mayor Dionne

1. That Administration consult with identified stakeholders who have an interest in the hours of sale for alcohol in Prince Albert, including retail liquor vendors and the Community Alcohol Strategy Steering Committee, in order to bring back a report to Executive Committee identifying recommendations and options arising from the Government of Saskatchewan's recent amendment to *The Alcohol Control Regulations*;

2. That Administration also consult with the City of La Ronge regarding the pros and cons of their City implementing liquor sales from 11:00 a.m. to 11:00 p.m., and include those discussions within the report to Executive Committee; and,

3. That this report as it relates to the review and reporting of the hours of operation for convenience stores be received as information and filed.

Absent – Declared Conflict of Interest: Councillor Miller

CARRIED

7.4 Action Items from City Council and Executive Committee (RPT 23-251)

Verbal Presentation was provided by Savannah Price, Records Coordinator.

0166. **Moved by:** Councillor Ogrodnick

That the following be forwarded to an upcoming City Council meeting for consideration:

That the Action Items be updated as indicated in the Open Items document, as attached to RPT 23-251, with the following amendment:

1. That the Public Abuse Policy and Procedure Report be brought forward to the August 14, 2023 Executive Committee meeting for consideration.

CARRIED

8. UNFINISHED BUSINESS

9. ADJOURNMENT – 3:07 P.M.

0167. **Moved by:** Councillor Kilmer

That this Committee do now adjourn.

CARRIED

COUNCILLOR BLAKE EDWARDS
CHAIRPERSON

CITY CLERK

MINUTES ADOPTED THIS 14TH DAY OF AUGUST, A.D. 2023.

City of Prince Albert

CORR 23-59

TITLE: Updated Paratransit Statistics and Strategic Plan

DATE: **August 9, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

SUGGESTED DISPOSITION:

That the Correspondence be received as information and filed.

PRESENTATION: Verbal by William M. Powalinsky, Chief Executive Officer, Community Service Centre

ATTACHMENTS:

1. Letter dated August 3, 2023

Written by: William M. Powalinsky, Chief Executive Officer, Community Services Centre

Community Service Centre
101 15th Street West
Prince Albert, SK S6V 3P7
Ph: 306-953-
Fax: 306-953-4480
Email : @pacsc.com

Thursday, August 3, 2023

RECEIVED
AUG 04 2023
CITY CLERK
Executive Committee

Mayor Greg Dionne and Council c/o City Clerk
City of Prince Albert – City Clerk's Office
1084 Central Avenue
Prince Albert, SK S6V 7P3

Dear Mayor Council,

I would like to take the opportunity to bring Council up-to-date on Paratransit stats to date. As well, report on where we are at with our Strategic Plan.

I have enclosed documents to support the presentation. My Board Chair may be accompanying me.

Warm regards

Wm. M. Powalinsky – CEO

Recommended Disposition:
Receive as Info. & File

CSC
Community Service Centre

*... **providing** services that enhance the quality of life to meet individual and community needs.*

Community Service Centre
101 15th Street West
Prince Albert, SK S6V 3P7
Ph: 306-953-4461
Fax: 306-953-4480

E-mail: b.powalinsky@pacsc.com

Strategic Priorities 2023

1) **Determine council's goals and outcomes for service.** With the support of City council, define and prescribe desired outcomes for service delivery. Budget will be amended or revised based on the transportation model selected. Items for consideration are the continuation of weekend and evening service, elimination of turn aways and unfulfilled trips, service on special stat holidays such as Christmas day and Canada day etc.

2) **Implement a new and improved Dispatch system with the goal of increasing efficiency and reducing operating costs.** We will consult with Paratransit providers across Canada. The team leader will research available systems, and recommend, and oversee the implementation of the dispatch system. The funding for the initiative would come from Transportation reserves.

3) **Carry forward item - Eliminate trip turn-aways and unfulfilled trips:** Carry-over strategic goal from 2018, 2019, 2020 and 2021 and 2022. Although we received funding in 2022 to apply to a split shift, we needed to re-profile the funding to meet shortfall in general operations to maintain status quo service. 3160 (three thousand and one hundred and sixty) paratransit trips went unfulfilled due to capacity issues and scheduling at peak times. 57 (fifty-seven) Seniors' Transportation trips were turned away due to capacity issues. We currently have 25 people waiting for service for 5 days per week for 49 weeks (average). This equals 12,250 unfulfilled trips.

4) **Carry forward item - Hold public consultations:** In March of 2016, the Centre organized public consultations around Paratransit and Seniors' Transportation services. The plan was to hold a similar consultation in 2020 but COVID 19 interfered with the plan. We have moved this priority to 2023 contingent on pandemic status.

5) **Implement a team leader position.** The position will fill the gap in current operations. The funding for the position would come from TAPD funding.

   The primary responsibilities of the team leader are...

   - Upgrade and implement the current training program
   - Upgrade, implement, and supervise the current safety program striving to meet the "Mission Zero" targets
   - Review, revise, and monitor the transportation policies
   - Attend regional meetings
   - Analyse effectiveness and efficiency
   - Recommend and implement initiatives to increase effectiveness and efficiency enhancing cost control initiatives
   - Assist in preparation of annual budgets
   - Provide first level supervision of Seniors Transportation and Paratransit staff
   - Participate in annual reviews
   - Participate in the development and execution of annual workplans and strategic planning
   - Research, survey, choose, and implement dispatch program
   - Back-up driver duties as required

6) **Carry forward item - Implement a multi-year operating agreement**: Within the transportation services framework, establish a baseline and COLA guidelines to ensure that services can be maintained while meeting budget parameters.

TRANSPORTATION PROGRAM
MONTHLY MANAGEMENT REPORT

	Month	YTD 2023	Last YTD 2022
	July	July	July
TRIPS	**3192**	**20888**	**17494**
Paratransit	**2232**	**15061**	**13113**
Demand Trips	732	**5804**	**5908**
Kin Pass Subscripti	1500	**9257**	**7205**
School Charter (co	0	**0**	**0**
Seniors Requiring A	761	**4635**	**3602**
Out of town	**0**	**6**	**2**
Demand Trips (Bus	348	**2253**	**1550**
Seniors Car (Regul	274	**1903**	**1721**
Day Centre (Car)	16	**131**	**257**
Same Address	3	**50**	**8**
Additional stops	6	**39**	**65**
Kin Pass Subscripti	114	**303**	**0**
Seniors	**199**	**1192**	**777**
Seniors Car (Regul	162	**953**	**716**
Day Centre (Car)	27	**174**	**12**
Same Address	7	**33**	**0**
Additional stops	3	**23**	**47**
Out of City Limits	0	**6**	**0**
Booked Charters	0	**0**	**3**
Saskatoon Medical Trip	1	**12**	**31**
# of vehicle hours	1276	**8854**	**8494**
# of revenue hours	1073	**7425**	**6842**
Rides per hour	2.97	**2.90**	**2.63**
Bus Rides per hour	3.24	**3.16**	**2.79**
Car Rides per hour	2.07	**2.04**	**1.80**

	Month	YTD 2023	Last YTD 2022
	July	July	July
PASSENGERS	**628**		
Paratransit	**380**		
Demand Trips	302		
Subscription	78		
School Charter (co	0		
Attendants	60	407	292
Seniors Requiring	198		
Out of town	**0**		
Demand Trips (Bus	115		
Seniors Car (Regul	64		
Day Centre (Car)	2		
Same Address	2		
Additional stops	5		
Subscription	10		
Seniors	**50**		
Seniors Car (Regul	38		
Day Centre (Car)	4		
Same Address	5		
Additional stops	3		
Out of City Limits	0		
REFUSALS			
Paratransit	7	56	104
Seniors	2	24	57

City of Prince Albert

CORR 23-60

TITLE: Para Bus Tender 33/23

DATE: **August 9, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

SUGGESTED DISPOSITION:

That the Correspondence be received and referred to the Public Works Department.

PRESENTATION: Verbal by William M. Powalinsky, Chief Executive Officer, Community Service Centre

ATTACHMENTS:

1. Letter dated August 8, 2023

Written by: William M. Powalinsky, Chief Executive Officer, Community Service Centre

RECEIVED
AUG 08 2023
CITY CLERK
Executive Committee

CSC
Community Service Centre

... providing services that enhance the quality of life to meet individual and community needs

Website: **www.pacsc.com**

Community Service Centre
101 15th Street West
Prince Albert, SK S6V 3P7
Ph: 306-953-4461
Fax: 306-953-4480

E-mail:
b.powalinsky@pacsc.com

To: Mayor and City Council c/o City Clerk

From: Bill Powalinsky

Date: Tuesday, August 8, 2023

Subject: Motion Para Bus Tender 33/23

Recommended Disposition:
Refer to Public Works

Good day Mayor Dionne and Council members.

We always excited by the prospect of a new bus for the fleet. To quote from the motion approving the purchase of the new bus ...*"The existing unit up for replacement (Unit 439) is a 2014 Para Transit Bus that was to have been replaced several years ago, but was delayed as it had a new engine installed just prior to its scheduled replacement. Administration recommends that this is a good time to replace the unit as the frame has been repaired several times due to rust and the body is also getting very rusty and it will be difficult to repair properly to pass a SGI safety...*

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no other considerations; Policy implications, Privacy Implications, Official Community Plan, Options to Recommendations or Presentation".

There are operational complications. These have been discussed with Mr. Robert Snowden this spring. His commitment was to look at the issue at the time the new bus arrives down the road.

What is the issue? With the previous funding allocation from Council, we have been able to put a significant dent in the waiting list for paratransit services. This has meant that during the day, we have 5/6 buses in service. If one of our buses is getting repairs or service and another bus goes down, we are forced to withdraw service and cut back on trips. Having two buses down is not a rare occurrence. Of course, this is not desirable. The recommendation from Administration to surplus the bus is made as it is anticipated that the repairs would be "difficult", but not stated as impossible.

I wish to speak to Council to appeal allowing one of the buses due to be declared surplus to be kept as a spare. Speaking notes are forwarded with this letter as part of the package.

Regards

Wm. (Bill) Powalinsky
Chief Executive Officer

c. Gloria Mahussier
Arne Lindberg

CSC
Community Service Centre

... providing services that enhance the quality of life to meet individual and community needs

Website: www.pacsc.com

Community Service Centre
101 15th Street West
Prince Albert, SK S6V 3P7
Ph: 306-953-4461
Fax: 306-953-4480

E-mail:
b.powalinsky@pacsc.com

Speaking points regarding "Yard Bus"

- Principles at play are effective, efficient and responsive paratransit service
- We have implemented "split-shift" mid-April to accommodate wait list
- Service has increased and waiting list reduced by 17 people
- We have 5 buses on the road during the week daytime.
- We have one spare bus leaving us at risk if more than one bus is down. This has happened frequently resulting in a loss of service to the public
- We have a new bus arriving sometime this year
- We are due to retire one bus this year, this bus is safetied until December 31st
- We propose that we keep the bus as a "yard" bus to use in case of emergencies or when we need to press a regular bus into service for group charters
- In comparison, it is our understanding that the City bus service has 6 buses on route during the day with 2-3 spares, and the option to pull a school bus into service if needed
- Fleet Manager states that bus should be pulled out of service because it might not pass safety – no cost estimate as safety inspection has not happened yet
- Cost of keeping "yard bus" safetied less than leasing or purchasing another bus
- According to TAPD report, repairs and maintenance costs as provided by fleet management are on average significantly less, for example – 2022 cost of maintenance and repair = $52,697.20. The budget was $115,700. Previous years have had the same pattern. Ie 2021 costs $ 56,757.47, budget $115,700

City of Prince Albert

CORR 23-55

TITLE: Environmental and Sustainable Development Plans

DATE: **August 2, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

SUGGESTED DISPOSITION:

That the Correspondence be received and referred to the Mayor's Office.

PRESENTATION: None

ATTACHMENTS:

1. Email dated July 27, 2023

Written by: Brian R. Clavier, Ret.

Terri Mercier

RECEIVED
JUL 31 2023
CITY CLERK
Executive Committee

From: Brian R Clavier
Sent: Thursday, July 27, 2023 3:48 PM
To: City Clerk
Cc: Councillor Terra Lennox-Zepp
Subject: Re: Environmental and sustainable development plans

Importance: High

Hi Terry.

Please forward to city council:

When will the city's 'net zero' plan be prepared? Is public input into the plan envisioned? When will the city consider **simple** steps like joining *https://sksolarcoop.ca/company/* and buying shares in that organization's solar projects? Or purchasing hybrid and electric vehicles for its fleet?

Thanks,

Brian R. Clavier, Ret.
BFA,BA,MA,ABD

Recommended Disposition:
Refer to Mayor's Office

On 29/06/2023 2:55 p.m., City Clerk wrote:

> Hello Brian,
>
> At the June 12, 2023 City Council meeting, City Council approved the following motion:
>
> *That the City work towards Net-Zero Emissions by 2030 through actions, such as tree planting and/or employing technologies that can capture carbon before it is released into the air.*
>
> Therefore, City Council has provided approval to proceed with the development of a plan for the reduction in emissions. Once the plan is prepared, it will be brought forward to City Council for consideration.
>
> Thanks
>
> Terri Mercier
> City Clerk
> City Clerk's Office
> City Hall | 1084 Central Avenue
> Prince Albert SK, S6V 7P3

P: 306.953-4305

Facebook | Twitter
citypa.ca

-----Original Message-----
From: noreply@citypa.com <noreply@citypa.com> On Behalf Of Brian Clavier
Sent: Thursday, June 22, 2023 8:28 PM
To: City Clerk <cityclerk@citypa.com>
Subject: Environmental and sustainable development plans

[You don't often get email from bclavier@sasktel.net. Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

What is in these City plans? And what is in the City's greenhouse gas reduction plan?
Brian

Origin: https://www.citypa.ca/en/city-hall/speaking-to-council.aspx
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Brian Clavier
163 - 11th Street East
Prince Albert, SK S6V1A2

City of Prince Albert

CORR 23-56

TITLE: John Hall Memorial Monument

DATE: **August 4, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

SUGGESTED DISPOSITION:

That the Correspondence be received as information and filed.

PRESENTATION: None

ATTACHMENTS:

1. Email dated July 12, 2023

Written by: Barbara Pelletier

Terri Mercier

From: Mayor
Sent: Thursday, August 3, 2023 2:45 PM
To: City Clerk
Subject: FW: JOHN HALL MEMORIAL MONUMENT
Attachments: CITY OF PRINCE ALBERT LETTER15683ac7-3601-4138-82eb-d462df218df1.docx

Good Afternoon Terri,

Attached please find correspondence from Barbara Pelletier. Although it is directed to Mayor Dionne's attention, she would like it directed to all members of Council.

Please add it to an upcoming agenda.

Thank you,

Cyndi Gyoerick
Confidential Secretary, Mayor's Office
City Hall
1084 Central Ave
Prince Albert, SK, S6V 7P3
Direct: (306) 953-4300
Fax: (306) 953-4399

RECEIVED
AUG 0 3 2023
CITY CLERK
Executive Committee

-----Original Message-----
From: noreply@citypa.com <noreply@citypa.com> On Behalf Of BARBARA PELLETIER
Sent: Wednesday, July 12, 2023 4:15 PM
To: Mayor <mayor@citypa.com>
Subject: JOHN HALL MEMORIAL MONUMENT

[You don't often get email from Learn why this is important at https://aka.ms/LearnAboutSenderIdentification]

Good afternoon Mayor Dionne.
I would like this letter read to all council members and all involved in making this honor happen for our dad.

Origin: https://www.citypa.ca/en/city-hall/members-of-council.aspx
---

This email was sent to you by BARBARA PELLETIER through https://www.citypa.ca/. ***Caution:This email originated from outside the City of Prince Albert email system.
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Barbara Pelletier
2903 Rabbit Hill Road
Suite 304
Edmonton, Alta T6R3A3

Mayor Greg Dionne
1084 Central Avenue
Prince Albert, Saskatchewan
S6V 7P3

RE: JOHN HALL MEMORIAL MONUMENT

Dear Mayor Greg Dionne,

My name is Barbara Pelletier. I am the youngest daughter of John Hall. My dad, John Hall fought in the Second World War. He was with the Regina Rifles R.N L27093 and fought at Juno Beach.

I was in Prince Albert on the June 24th, 2023, weekend to visit family. My family and I had the chance to see the memorial monument placed at the park along Barton Drive that honors our dad.

On behalf of our entire family, we would like to thank you, Mayor Dionne, city council, and the City of Prince Albert for honoring our dad, John Hall, in such a beautiful way. Our dad would have been so humbled and honored.

Thankyou.

Regards,

The entire Hall family

City of Prince Albert

RPT 23-314

TITLE: Response to May 2023 Accounts Payable Payments Inquiry

DATE: **August 1, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That this report be received and filed.

TOPIC & PURPOSE:

To provide details for Vendor No. 15 & 109.

PROPOSED APPROACH AND RATIONALE:

At the July 17, 2023 Executive Committee meeting, administration provided Council with RPT 23-279 “May Accounts Payable Payments”, Council made the following Motion 0159:

“That the Financial Services Department forward a report providing details of payables for the following Vendor for consideration by members of Council at an upcoming meeting”

The following are the details of a payment made in the month of May 2023 in response to the Council Motion.

No.	Vendor Name	From 5/1/2023 to 5/31/2023	From Start of Year to 5/31/2023	Purpose of Payment
15	Badger Meter	$64,996.49	$93,787.49	Orion Cellular Water Meter Services from January - May 2023.

109	Capstone Community Marketing	$4,624.98	$18,844.92	Monthly Payment for PADBID executive director salary.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

Written by: Tejinder Khatri, Asset Manager

Approved by: Acting Director of Financial Services and City Manager

City of Prince Albert

RPT 23-318

TITLE: June 2023 Accounts Payable Payments

DATE: **August 3, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That the June 2023 accounts payable payments report be received as information and filed.

TOPIC & PURPOSE:

To provide a year to date list of all payments made by the City to vendors and contractors.

PROPOSED APPROACH AND RATIONALE:

Administration committed to provide Council with a list of accounts payable payments on a monthly basis (RPT# 19-42), therefore the following information is being reported to Council:

1. A list of payments made to vendors and contractors from June 1 – 30, 2023.
2. A list of payments made to vendors and contractors from January 1 – June 30, 2023.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENTS:

1. June 2023 Accounts Payable Payments

Written by: Tejinder Khatri, Asset Manager

Approved by: Acting Director of Financial Services & City Manager

City of Prince Albert

Payables Payments

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1	Graham Construction and Engineering LP	$5,796,674.76	$20,373,400.50
2	Municipal Employees Pension Plan	$919,288.26	$4,191,750.12
3	B & B Construction Group Inc.	$521,125.86	$1,004,752.62
4	Wolseley Waterworks	$481,469.48	$488,210.29
5	The City Of Prince Albert Public Library Board	$375,658.34	$1,126,975.02
6	Anderson Motors Ltd.	$355,206.66	$653,221.38
7	FirstCanada ULC	$261,251.71	$801,566.37
8	Bank of Montreal - Mastercard	$256,682.36	$1,481,002.47
9	SaskPower	$255,513.49	$1,637,345.82
10	Saskatchewan Public Safety Agency	$253,325.00	$608,752.96
11	Acme Infrastructure Services Inc.	$232,183.19	$314,855.99
12	MTE Excavating Ltd	$182,709.61	$182,709.61
13	Emco Corporation	$141,143.16	$143,467.50
14	PA Separate School Board	$138,283.94	$880,268.27
15	Federated Co-Operatives Ltd.	$131,000.10	$725,405.62
16	Community Service Centre	$106,773.50	$320,970.50
17	Snake Lake Construction Ltd	$92,080.05	$92,080.05
18	Group2 Architechture Engineering Inc	$85,598.74	$262,634.00
19	The Container Guy Ltd	$69,521.06	$69,521.06
20	Line West Ltd.	$66,689.10	$66,689.10
21	Brock White Canada	$66,484.56	$66,484.56
22	Novus Law Group	$66,338.80	$313,932.90
23	SPCA	$65,706.66	$187,439.03
24	Softchoice Corporation	$60,412.48	$158,902.56
25	Shantero Productions	$59,871.23	$59,871.23
26	Klearwater Equip & Technologies	$58,017.50	$207,000.64
27	Canadian Corps of Commissionaires (North Saskatchewan) Inc.	$57,464.35	$168,451.79
28	Dell Canada Inc	$53,664.18	$56,225.10
29	Procido LLP	$43,781.29	$56,657.29
30	Lakeland Ford Sales (2009) Ltd.	$41,223.18	$111,219.09
31	Full Line Electric and General Contracting	$40,195.02	$55,441.50
32	DCG Philanthropic Services Inc	$37,852.50	$113,557.50
33	Sask Energy Inc.	$35,863.98	$571,604.72
34	NCSWM Corporation	$35,525.00	$71,050.00
35	Ruszkowski Enterprises Ltd	$34,951.91	$54,886.25
36	Clip & Trim Tree Service & Yard Maintenance	$32,550.00	$44,677.50
37	Raven Rescue Safety Medical Ltd.	$32,339.76	$43,689.21
38	Darcy's Golf Shop Ltd.	$31,780.32	$110,878.52
39	Mann Art Gallery	$31,200.00	$56,200.00
40	DMM Energy	$30,047.68	$111,684.03
41	MNP LLP	$26,737.50	$72,590.62
42	Prince Albert Police Association	$25,236.42	$85,616.52
43	102139847 Sask Ltd o/a Prince Albert Security Services	$24,092.55	$24,092.55
44	Bold Dance Productions	$23,447.68	$25,498.33
45	Metalman Art & Design	$21,807.06	$135,377.96
46	Arctic Refrigeration Inc.	$21,455.95	$47,509.17

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
47	Erickson Contracting & Management Ltd	$19,980.00	$19,980.00
48	Lafrentz Road Services Ltd.	$19,967.17	$21,207.60
49	Folio Jumpline Publishing Inc.	$19,489.98	$25,797.45
50	Canadian Recreation Solutions Inc.	$19,425.00	$78,972.34
51	Kleen-Bee (P.A.)	$18,779.89	$76,540.48
52	Beyond Backyards Landscaping Ltd	$18,037.50	$18,037.50
53	Prince Albert Grand Council	$18,000.00	$33,400.00
54	Prince Albert Historical Society	$17,770.00	$35,540.00
55	SaskTel	$16,903.38	$99,681.03
56	Can Union of Public Employees Assoc Local 160	$16,873.48	$88,818.99
57	Automated Aquatics Canada Ltd.	$16,387.25	$16,387.25
58	Halliday's Trucking	$16,377.38	$19,951.71
59	Canada Post Corporation	$15,869.90	$16,814.05
60	Dmyterko Enterprises Ltd.	$15,584.10	$22,526.70
61	Canadian Ramp Company	$15,493.83	$15,493.83
62	Sysco Food Services	$15,432.64	$103,958.55
63	Prince Albert Policemen's Association	$15,279.99	$91,110.56
64	Naber Ford Sales Ltd.	$14,618.70	$14,618.70
65	Canadian Police College	$14,605.96	$35,215.01
66	Ballet "N" All That Jazz Dance Centre Inc.	$14,074.45	$14,074.45
67	SaskTel CMR	$13,894.15	$64,387.30
68	GL Mobile Communications	$13,759.78	$92,296.56
69	Election Systems & Software Canada, ULC	$12,060.15	$12,060.15
70	Rocky Mountain Phoenix	$11,872.56	$28,068.03
71	Prince Albert Firefighter's Association Local 510	$11,745.64	$63,182.82
72	Prairie Oasis Landscaping Inc	$11,571.75	$11,571.75
73	Can Union of Public Employees Assoc Local 882	$11,387.40	$44,955.65
74	101100203 Saskatchewan Ltd.o/a TLS Lawn	$11,363.63	$34,216.89
75	Action Printing Company Ltd.	$11,333.46	$52,940.19
76	Prince Albert Mobile Crisis Unit	$10,900.00	$21,800.00
77	Prince Albert Golf & Curling Club	$10,833.34	$32,500.02
78	Flocor	$10,516.23	$15,170.72
79	Clear Tech Industries Inc.	$10,416.00	$78,988.50
80	Brent Pillipow	$10,060.16	$10,060.16
81	Neuman Thompson	$10,005.28	$10,164.86
82	Fresh Air Experience	$10,000.00	$11,028.97
83	Brick N Block Masonry Construction	$9,879.00	$9,879.00
84	Greenland Waste Disposal Ltd.	$9,650.40	$28,595.98
85	High Q Greenhouses Inc.	$9,595.10	$9,595.10
86	CentralSquare Canada Software Inc.	$9,407.82	$39,854.54
87	Prince Albert Dance Company	$9,052.64	$9,133.01
88	Westar Ventures Ltd	$8,880.00	$8,880.00
89	K & D Equipment Services	$8,778.00	$11,046.00
90	Nicola Sherwin- Roller M.A.,C.C.C.	$8,612.12	$51,187.66
91	Winnipeg Airport Services Corp	$8,505.00	$8,505.00
92	Madbull Stump Grinding & Tree Removal	$8,355.77	$9,895.34

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
93	Invictus Entertainment Group Inc.	$7,500.00	$14,750.00
94	CRL Engineering Ltd.	$7,138.75	$20,213.22
95	Madsen Fence Ltd.	$7,114.79	$16,716.14
96	Auto Rescue Towing	$7,103.26	$55,482.51
97	Engineered Pipe Group	$7,056.55	$7,056.55
98	Econolite Canada Inc.	$6,927.51	$11,999.10
99	Dulux Paints	$6,701.54	$12,788.60
100	West Flat Citizens Group Inc.	$6,700.00	$38,030.00
101	North Star Trophies & Screen Printing	$6,631.14	$11,561.90
102	Performing Arts Warehouse	$6,478.64	$9,378.64
103	PA Arts Board	$6,250.00	$12,500.00
104	AECOM Canada Ltd.	$6,217.52	$169,568.47
105	Prince Albert Metis Women's Assoc. Inc.	$6,200.00	$6,200.00
106	Prince Albert Metis Nation Local 7 Inc.	$6,200.00	$6,200.00
107	Common Weal Community Arts-PA Branch	$6,198.50	$6,198.50
108	Komline-Sanderson	$6,124.84	$6,124.84
109	Lawson Products Inc	$6,059.07	$7,243.64
110	Hach Sales & Service Canada Ltd	$5,877.45	$12,007.54
111	Tyrone Enterprises Inc	$5,869.50	$15,135.75
112	49 North Lubricants	$5,816.78	$21,229.42
113	Frontline Outfitters Ltd	$5,756.55	$39,381.61
114	AIM: Artists in Motion Inc	$5,500.00	$5,500.00
115	Prince Albert Gymnastics Club	$5,500.00	$5,500.00
116	Collision Forensic Solutions	$5,425.40	$5,425.40
117	Richard Pytlak	$5,328.00	$37,508.00
118	Prince Albert Science Centre Inc	$5,200.00	$5,200.00
119	Paulsen & Son Excavating Ltd.	$5,187.02	$8,271.40
120	NexGen Mechanical Inc.	$5,123.76	$22,520.27
121	Acklands Ltd.	$5,073.86	$43,599.19
122	Hiltila Krogh	$5,000.00	$5,000.00
123	Indigenous Angels Ltd	$5,000.00	$5,000.00
124	Prince Albert Beverages	$4,863.69	$31,905.54
125	My Place Catering	$4,821.36	$12,460.01
126	First General Services (PA) Ltd.	$4,819.29	$31,632.72
127	Brogan Fire & Safety	$4,766.27	$38,183.75
128	Capstone Community Marketing	$4,624.98	$23,469.90
129	UniTech Office Solutions, Ltd.	$4,552.24	$22,342.07
130	Morel Music International Inc	$4,500.00	$4,500.00
131	Aspen Films	$4,439.44	$12,027.96
132	Complete Distribution Services	$4,408.26	$22,770.75
133	D & J Smitty's Ice Cream Vending	$4,368.00	$4,704.00
134	BH Safety Services & Consulting	$4,347.00	$4,347.00
135	Dresswell Dry Cleaners (2013) Ltd	$4,281.28	$26,637.22
136	TK Elevator (Canada) Ltd.	$4,237.11	$13,424.39
137	WaterTrax o/a Aquatic Informatics Inc.	$4,209.70	$15,726.36
138	Sask Research Council	$4,185.30	$16,651.29

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
139	Bandet Holdings Ltd.	$4,177.50	$4,177.50
140	AED Advantage	$4,126.95	$6,767.22
141	Purolator Courier Ltd.	$4,019.64	$16,445.55
142	Harlan Fairbanks	$3,991.04	$23,246.72
143	Loraas Disposal North Ltd	$3,945.44	$4,857.30
144	Knotty Pine Bistro	$3,699.98	$16,649.97
145	Christopherson's Industrial Supplies	$3,523.85	$37,175.06
146	Willms Engineering Ltd.	$3,500.16	$12,220.54
147	DMC Cleaning Inc	$3,496.50	$9,304.60
148	Gregg Distributors	$3,438.46	$17,017.08
149	P A Minor Baseball Association	$3,400.00	$4,800.00
150	PerfectMind Inc.	$3,330.00	$25,380.00
151	HBI Brennan Office Plus Inc.	$3,318.67	$57,155.70
152	Tee-on Golf Systems Inc.	$3,316.68	$3,316.68
153	Tash's Flooring Outlet/Window Coverings	$3,262.81	$30,061.99
154	RCMP "K" Division F.S.S.B.	$3,237.43	$3,237.43
155	JJ MacKay Canada Ltd	$3,193.04	$6,651.34
156	Finning International Inc.	$3,186.09	$29,272.43
157	Fox Signs	$3,155.18	$4,489.88
158	Saunders Electric Ltd.	$3,049.63	$4,984.67
159	Radius Entertainment	$3,023.36	$3,023.36
160	Prince Albert Minor Softball Association	$3,000.00	$3,000.00
161	Tri Sonic Sound	$2,997.00	$2,997.00
162	Superior Truck Equipment Inc./North America	$2,991.97	$11,939.33
163	Prairie Meats	$2,964.26	$17,507.31
164	George Glenn	$2,955.00	$2,955.00
165	Share	$2,945.00	$9,605.20
166	gtechna Mobile Enforcement Solutions	$2,926.69	$5,651.74
167	SKW Consulting & Psychological Services	$2,900.00	$2,900.00
168	P A Fast Print Inc.	$2,822.63	$12,272.28
169	Tire Stewardship of Saskatchewan Inc.	$2,808.75	$2,808.75
170	Canadian Urban Transit Association	$2,803.97	$2,803.97
171	Prince Albert District Planning Commission	$2,710.00	$5,420.00
172	St. Mary's High School	$2,690.95	$2,690.95
173	Northern Weld Workz	$2,622.37	$2,622.37
174	Nicole A Sawchuk Barrister and Solicitor	$2,544.87	$15,221.57
175	Total Service & Contracting Ltd.	$2,436.45	$6,065.60
176	Eaton Industries (Canada) Company	$2,405.37	$2,405.37
177	Avison Young ITF 1540709 Ontario Limited	$2,405.04	$7,215.12
178	CDW Canada Inc	$2,390.26	$23,889.13
179	Flame Tech Combustion Services Inc	$2,363.75	$3,428.24
180	Davtech Analytical Services (Canada) Inc.	$2,288.48	$4,389.21
181	PR Septic Services 1997 Ltd.	$2,252.03	$20,990.46
182	Saskatchewan Digital Forensics Services	$2,250.00	$6,000.00
183	Canadian Imperial Bank of Commerce	$2,239.00	$13,881.80
184	Jesse Heit	$2,187.25	$2,187.25

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
185	Borysiuk Contracting Inc.	$2,052.75	$9,795.23
186	Emsco Equipment Maintenance & Supply Co.	$2,045.83	$7,540.50
187	The Roman Empire Production Corp	$2,000.00	$7,825.00
188	U11 Prince Albert Astros	$2,000.00	$2,000.00
189	Mike Zaparaniuk	$2,000.00	$2,000.00
190	Fairplay Corporation	$1,969.27	$1,969.27
191	Special Event Tents	$1,942.50	$1,942.50
192	Trudel Auto Body Collision Centre Ltd	$1,924.66	$4,866.19
193	Luther College	$1,883.62	$1,883.62
194	Stokes International	$1,872.37	$6,746.37
195	Vipond Inc.	$1,859.25	$14,877.34
196	Thorpe Bros. Ltd.	$1,842.74	$22,814.55
197	Prince Albert Northern Bears	$1,800.00	$1,800.00
198	R.S. Management Services Inc.	$1,798.20	$8,236.20
199	Williams Scotsman Canada	$1,789.32	$5,367.96
200	Lifesaving Society - SK Branch	$1,786.19	$6,347.34
201	Beth Gobeil	$1,784.48	$5,213.97
202	Living Skies Reporting Ltd	$1,771.88	$1,771.88
203	Prince Albert Shopper	$1,771.35	$6,276.90
204	University of Regina	$1,764.88	$33,343.04
205	Donna Strauss	$1,750.00	$3,575.00
206	Delaney Swystun	$1,696.00	$1,696.00
207	Wholesale Club	$1,692.90	$4,360.75
208	Tony Fitzgerald	$1,689.00	$1,689.00
209	Prince Albert Chamber of Commerce	$1,663.80	$16,353.30
210	Joel Miedema	$1,590.00	$1,590.00
211	M D Charlton Co. Ltd.	$1,589.61	$101,675.17
212	Brandt Tractor Ltd.	$1,587.94	$21,798.43
213	911 Supply	$1,571.97	$2,087.54
214	Cornerstone Insurance	$1,509.44	$1,042,760.02
215	Early's Farm & Garden Centre	$1,489.75	$51,018.59
216	Iconix Waterworks LP	$1,476.30	$1,918.12
217	Honda Canada Finance Inc	$1,451.96	$4,355.88
218	Jesse Campbell	$1,425.79	$8,144.52
219	Amy Bishop	$1,417.50	$1,417.50
220	PACI Dance - More than a Room	$1,403.05	$1,403.05
221	ClaimsPro Inc.	$1,400.00	$5,040.00
222	The Backyard and Compost Corner	$1,388.00	$1,388.00
223	Toshiba Business Solutions	$1,354.90	$3,841.60
224	Econo Lumber	$1,348.65	$7,941.85
225	Lake Country Co-operative Ltd.	$1,296.11	$21,185.87
226	Sign Universe	$1,282.05	$5,599.85
227	GardaWorld Cash Services Canada Corp	$1,279.53	$7,245.95
228	Taylor Risk Solutions Inc	$1,260.00	$1,260.00
229	City Hall Social Club	$1,259.50	$3,164.00
230	Napa Auto Parts	$1,207.03	$19,085.86

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
231	Old Dutch Foods Ltd.	$1,201.76	$4,694.23
232	Ecole St. Mary High School	$1,200.00	$2,400.00
233	Churchill Regional Skating	$1,200.00	$1,200.00
234	Rebecka Klughart	$1,200.00	$1,200.00
235	Production Lighting Ltd	$1,105.25	$1,105.25
236	United Rentals of Canada Inc	$1,093.27	$5,440.29
237	Canadian Linen and Uniform Service	$1,076.54	$6,788.43
238	Coronet Hotel	$1,062.62	$8,325.06
239	Frontline Truck & Trailer	$1,058.78	$13,835.59
240	Mr Plumber	$1,052.21	$23,208.17
241	Alex Powalinsky o/a All my Relations Photography	$1,050.00	$1,050.00
242	P.A. Auto Body (1983) Ltd.	$1,049.55	$2,101.16
243	Impact Mechanical Service Ltd.	$1,048.42	$26,869.02
244	Shred-it International ULC	$1,030.00	$6,660.61
245	Maxim Transportation Services Inc.	$1,025.63	$32,881.78
246	Communities Building Youth Futures Prince Albert	$1,022.85	$1,022.85
247	Raymax Equipment Sales Ltd.	$1,020.65	$12,752.58
248	Zoho Canada Corporation	$1,005.14	$16,244.56
249	Harvey Anderson	$1,000.00	$2,500.00
250	Calvary United Church	$1,000.00	$1,000.00
251	Dawson Dressler	$1,000.00	$1,000.00
252	Red Wolf Boxing Club	$1,000.00	$1,000.00
253	Rock Trout Cafe	$1,000.00	$1,000.00
254	Comairco Equipment Ltd.	$959.04	$5,961.54
255	T-R Spring & Align Ltd.	$957.78	$5,095.54
256	Sherwin Williams	$955.50	$5,981.45
257	Days Inn	$954.08	$954.08
258	OCDetailing	$954.00	$954.00
259	Tomko Sports Systems	$930.00	$2,339.18
260	Garry Vermette	$920.30	$920.30
261	Konica Minolta Business Solutions Canada Ltd.	$918.53	$25,966.02
262	D.F.G. Management Ltd.	$917.71	$14,996.64
263	Parkland Ambulance Care Ltd.	$910.00	$1,385.00
264	Reed Security Group	$896.28	$2,713.95
265	Asiil Enterprises Ltd.	$887.85	$46,438.88
266	Carolyn Carleton	$887.40	$887.40
267	B & P Water Shop Inc	$879.50	$4,412.60
268	Percy H. Davis Limited	$862.82	$1,543.06
269	RCMP	$850.00	$4,600.00
270	Justin LaBrash	$840.00	$840.00
271	Lindsay Urquhart	$836.20	$2,661.12
272	Locke Electric	$835.28	$12,066.90
273	Prince Albert Rent A Car	$832.50	$2,462.26
274	PA Markit Signs Ltd.	$815.86	$5,384.36
275	Fire Fighters Entertainment Fund	$780.00	$4,635.00
276	Madelyn Ouellett	$775.00	$775.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
277	Bethany Leachman	$750.00	$750.00
278	Greg Pilon (Lucien)	$738.00	$1,747.82
279	A+ Contracting	$735.00	$735.00
280	Tree Pottery Supply Ltd	$706.88	$2,332.90
281	Ministry of Saskatchewan Agriculture	$700.00	$700.00
282	Genelle Amber Studios	$699.00	$699.00
283	THM Industrial Audiology	$695.00	$695.00
284	Clunie Consulting Engineers Ltd.	$693.00	$693.00
285	Saskatchewan Federation of Police Officers	$690.00	$690.00
286	Colby Lavigne	$687.80	$1,438.12
287	Adrian Vermette	$680.00	$6,295.63
288	Fer-Marc Equipment Ltd.	$669.07	$64,271.15
289	Aquifer Group of Companies	$653.60	$43,196.33
290	Source For Sports	$637.33	$13,648.55
291	Paul DM Papp	$621.60	$621.60
292	Shananigans Coffee & Desert Bar	$606.08	$5,733.46
293	CGI Information Systems & Mgt Consultants Inc	$601.25	$3,607.50
294	Karla Kloeble	$600.00	$600.00
295	Prince Albert Parkland Health Region	$600.00	$600.00
296	Tip Top Decorators Ltd	$599.40	$19,325.10
297	CTV Television Inc.	$588.00	$5,979.75
298	Evolution AV Ltd.	$582.75	$1,165.50
299	Saskatchewan Association of Chiefs of Police	$575.00	$8,855.00
300	Slow Burn Recycling Services	$574.24	$574.24
301	Bill Stevenson Photography	$556.50	$556.50
302	Holly Rae Yuzicapi	$553.70	$1,107.40
303	Kiri Holizki	$552.50	$845.00
304	Vermette Wood Preservers Ltd.	$551.25	$1,863.75
305	Darcy Dubuque	$551.25	$1,023.75
306	TES Instruments	$546.00	$546.00
307	Cindy Gallegos	$540.00	$3,200.00
308	Jamie Chartrand	$536.00	$536.00
309	Tanya Sinclair	$525.00	$1,312.50
310	Stacey Friesen	$525.00	$959.64
311	Information Services Corporation	$523.90	$10,774.04
312	Belinda Bratvold	$520.00	$730.00
313	Triple R Contracting Ltd	$519.76	$1,472.64
314	Sutherland Automotive	$501.75	$24,628.67
315	Zirkia Grobler	$495.00	$2,803.00
316	4IMPRINT	$491.42	$2,698.52
317	Aquam Inc	$485.40	$2,553.70
318	Theodore Ruszkowski	$482.60	$482.60
319	Lannie Mugleston	$480.00	$2,920.00
320	Sea Hawk	$461.67	$461.67
321	Oak Creek Golf & Turf Inc.	$453.26	$5,589.41
322	Kathi Lewis	$450.00	$450.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
323	Taras Berkach	$432.90	$432.90
324	Ben's Auto Glass	$428.63	$3,900.48
325	Jay's Transportation Group Ltd.	$427.47	$5,611.41
326	Hermes Saavedra	$427.35	$427.35
327	Eliza Mary Doyle	$424.90	$849.80
328	Murrays Appliance Service	$421.80	$1,608.95
329	Gloria Bell	$420.00	$2,870.00
330	ALSCO Canada Corp - Saskatoon	$407.01	$1,268.71
331	Paquin Entertainment	$400.00	$17,400.00
332	Off The Cuff Improv & Interactive	$400.00	$600.00
333	Alex Chisholm	$400.00	$400.00
334	CSMR Enterprises Inc.	$400.00	$400.00
335	Glenn Gessner	$400.00	$400.00
336	CPKN Network Inc.	$399.00	$1,853.25
337	Carrie Martel	$392.00	$800.98
338	Harley Davis	$392.00	$665.56
339	The Sign Shack	$388.50	$634.43
340	Shaw Cable	$377.03	$2,963.07
341	Motion Industries Canada Inc.	$367.54	$915.00
342	Doug Allen	$360.00	$360.00
343	Spartan Controls Ltd.	$352.98	$352.98
344	Suzanne Stubbs	$345.00	$2,000.00
345	Kennedy Erickson	$344.96	$344.96
346	Van Houtte Coffee Services Inc	$342.08	$11,752.27
347	Gabrielle Giroux	$333.00	$2,664.00
348	Denise Taylor	$330.00	$330.00
349	Opening Doors to Tomorrow	$325.00	$325.00
350	P A Express Ltd.	$318.78	$1,998.41
351	North Central District Athletic Association	$318.50	$6,018.50
352	Madd Message	$313.95	$313.95
353	East Hill Esso	$310.84	$614.61
354	Danielle Hamilton	$304.36	$304.36
355	Canada Bread Co Ltd	$302.54	$2,697.20
356	Dave Henson	$300.50	$654.50
357	Big Sisters/Big Brothers Prince Albert & District Inc.	$300.00	$2,800.00
358	Dennis Adams	$300.00	$300.00
359	Leane Bear	$300.00	$300.00
360	Samantha Burnouf	$300.00	$300.00
361	Keisha Gamola	$300.00	$300.00
362	Mick Gratias	$300.00	$300.00
363	Dean Kushneryk	$300.00	$300.00
364	Prince Albert Highlanders Pipes & Drum	$300.00	$300.00
365	Crystal Clarke	$296.13	$296.13
366	Lorri Ma	$296.13	$296.13
367	Lorna Stubel	$296.13	$296.13
368	Raylene Melnyk	$295.00	$1,395.07

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
369	Bev Amonson	$294.00	$294.00
370	Everguard Fire and Safety	$293.32	$1,593.66
371	Flaman Sales & Rentals Prince Albert	$293.04	$3,002.59
372	Gratchen Grison	$277.50	$393.50
373	Anh Quang Do	$277.50	$277.50
374	Hannah Nicholson	$277.50	$277.50
375	Super 8 Motel	$275.00	$2,763.46
376	Brian Garson	$267.95	$267.95
377	Sask Rivers School Div #119	$262.50	$152,811.83
378	Prince Albert Photocopier Ltd.	$261.74	$2,971.25
379	Glenn Patey	$258.75	$258.75
380	Share Canada	$254.26	$254.26
381	Denise Jones	$251.50	$251.50
382	Elizabeth M. Settee	$250.00	$913.50
383	Veryl Coghill	$250.00	$250.00
384	Lynda Monahan	$250.00	$250.00
385	Stephanie Rose Music	$250.00	$250.00
386	Nicole Toutant	$244.50	$244.50
387	Corinne Olson	$243.63	$243.63
388	Barry Swanson	$234.88	$234.88
389	Site One Landscape Supplies	$221.58	$25,554.70
390	Todd Antaya	$210.00	$577.50
391	Cydnee Sparrow	$210.00	$325.45
392	Manitoulin Transport Inc.	$205.97	$2,112.95
393	Kathy McMullin	$202.80	$1,472.01
394	Wahpeton Dakota First Nation	$200.00	$200.00
395	Nicholas Shatilla	$199.80	$427.35
396	Perry Radke	$199.80	$199.80
397	Superior Propane Ltd	$197.83	$10,665.40
398	IFIDS	$195.23	$3,738.65
399	A1 Locksmithing	$187.59	$7,767.78
400	Adeline Gunnarson	$187.50	$468.50
401	Sask Polytechnic-Moose Jaw Campus	$185.00	$578.75
402	Marg Power	$180.38	$180.38
403	Redhead Equipment Ltd.	$169.01	$30,789.66
404	P A Janitorial Services 1983	$159.84	$959.04
405	Rawlco Radio Ltd.	$157.50	$157.50
406	Living Skies Window Tint	$155.40	$155.40
407	Christina M Ferchuk	$154.44	$154.44
408	City of Meadow Lake	$152.05	$152.05
409	Eric Su, Kam Hua	$151.91	$189.41
410	Shelley Bird	$150.00	$1,080.00
411	Alex Flett	$150.00	$150.00
412	Brenner Holash	$150.00	$150.00
413	Kelly Kawula	$150.00	$150.00
414	Wayne Smith	$150.00	$150.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
415	OK Tire & Auto Service	$145.70	$19,293.49
416	Kerri MacLeod	$140.00	$1,045.00
417	Doctor John's Towing	$126.00	$126.00
418	Shelly Linger	$125.00	$565.00
419	Melissa Cournoyer	$125.00	$125.00
420	Duane Karlstrom	$120.92	$120.92
421	Clear View Glass Ltd.	$116.02	$1,734.46
422	Inland Kenworth Partnership	$112.06	$258,448.09
423	Fred Isayew	$107.63	$322.89
424	Virginia German	$101.40	$405.78
425	Infosat Communications Inc.	$100.76	$604.56
426	BC Ferries	$100.55	$100.55
427	Ruchita Patel	$100.46	$100.46
428	Lauren Lohneis	$100.00	$1,600.00
429	Central Security B.P.G	$100.00	$400.00
430	Dave Arsenault	$100.00	$100.00
431	Chord Fehr	$100.00	$100.00
432	Jessica Rabbitskin	$100.00	$100.00
433	Accra Lock & Safe Co. Ltd.	$97.41	$4,188.66
434	PA Pest Control Inc	$94.50	$94.50
435	Dana Ismail	$90.00	$930.00
436	SIGMA Assessment Systems, Ltd	$86.07	$172.14
437	Bonnie Hryniuk	$80.00	$80.00
438	Brad Dent	$78.75	$78.75
439	Yosef Siwy	$78.75	$78.75
440	Rona Inc. - Prince Albert	$75.59	$9,572.31
441	Kelly Clark	$75.00	$75.00
442	Aiden Edwards	$75.00	$75.00
443	Logan Edwards	$75.00	$75.00
444	Jonathon Karabekian	$75.00	$75.00
445	Kim Villeneuve	$75.00	$75.00
446	Bonnie Bailey	$74.22	$654.39
447	Fort Garry Industries Ltd.	$73.60	$1,621.38
448	Success Office Systems Inc	$73.50	$481.92
449	Defense Metals Canada	$67.73	$910.29
450	Crestline Coach Ltd.	$66.00	$1,165.51
451	Princess Auto	$58.79	$7,949.76
452	Perry Trusty	$51.02	$51.02
453	Darrin Bergstrom	$50.70	$407.87
454	Perry Hulowski	$50.70	$405.78
455	Vern Hodgins	$50.00	$50.00
456	Michelle McKeaveney	$50.00	$50.00
457	Candice Constant	$40.00	$40.00
458	Jump.ca	$39.72	$6,074.06
459	Secur Tek	$38.30	$295.30
460	Sherry LaFaver	$30.46	$30.46

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
461	Sask Sport Inc.	$25.00	$25.00
462	Purified Water Store	$22.00	$22.00
463	The Provincial Mediation Board	$20.00	$20.00
464	Beverly Skotheim	$20.00	$20.00
465	Alan Ruder	$18.00	$2,706.00
466	Bell Canada	$16.41	$586.05
467	Superstore	$13.44	$1,486.32
468	Tim Hortons	$12.99	$1,442.01
469	Google	$1.05	$1,417.95
470	Prairie Architects Inc.		$915,308.40
471	Saskatchewan Workers Compensation Board		$493,443.63
472	Aebi Schmidt Canada Inc.		$423,694.77
473	Versaterm Public Safety Inc		$212,773.68
474	Mocon Construction Ltd		$191,898.47
475	Wheatland Builders & Concrete Ltd.		$145,353.74
476	Sask Housing Corporation		$104,360.09
477	Delco Automation Inc.		$100,883.89
478	ESTI Consulting Services		$98,971.36
479	PCL Construction Management Inc.		$95,245.23
480	Carlton Trail Railway Company		$93,962.72
481	Badger Meter		$93,787.49
482	Capital H2O Systems, Inc.		$90,300.00
483	Glenmor Equipment LP		$84,941.30
484	Saskatoon Boiler Mfg. Co. Ltd.		$56,510.76
485	Clark's Supply & Service Ltd.		$53,013.23
486	Eda Environmental Ltd.		$50,161.95
487	Tetra Tech Canada Inc		$47,900.08
488	Dynamic Funds		$46,909.00
489	Aqua-Aerobic Systems, Inc.		$44,362.50
490	Lajcon Distributors		$42,287.67
491	E.T. Flooring Canada		$41,386.94
492	RNF Ventures Ltd.		$38,388.56
493	B A Robinson Co. Ltd.		$37,871.10
494	GV Audio Inc.		$34,702.09
495	Sask Urban Municipalities Assoc (SUMA)		$34,303.90
496	Nagy Holdings Ltd.		$34,257.05
497	Brenntag Canada Inc		$32,243.40
498	Info Tech Research Group		$31,185.00
499	Sigma Safety Corp.		$31,018.64
500	Rampart International Corp		$30,321.17
501	FirstDATA Consulting LLC		$29,970.00
502	Earthworks Equipment		$29,953.86
503	Canoe Procurement Group of Canada		$29,851.49
504	Lenovo Canada Inc.		$29,212.65
505	ESRI Canada		$28,627.80
506	United Chemical Limited		$26,968.30

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
507	SolidCAD		$26,518.91
508	Stantec Consulting Ltd.		$26,404.36
509	Nordale Community Club		$26,157.12
510	2022 Canadian Mixed Curling Championship		$25,200.00
511	Carlton Park Community Club		$24,419.01
512	East End Community Club		$21,911.51
513	Xylem Canada Company		$21,737.76
514	Moon Coin Productions		$21,462.62
515	Compass Municipal Services Inc.		$21,417.80
516	Pictometry Intelligence Images		$21,367.28
517	Lite-Way Electric Ltd.		$21,018.65
518	West Hill Community Club		$20,898.93
519	NSC Minerals Ltd.		$19,332.59
520	East Hill Community Club		$19,174.00
521	101290873 Saskatchewan Ltd. (Nathan Stregger-ski hill contractor)		$19,150.00
522	Crescent Heights Community Club		$19,119.00
523	Thorpe Industries Ltd		$18,983.89
524	SRNet Inc.		$18,900.00
525	Eecol Electric (Sask) Ltd.		$18,827.21
526	BLC Limited		$17,605.00
527	Organization of Saskatchewan Arts Councils		$17,587.50
528	Fountain Tire Prince Albert Ltd		$16,556.63
529	Crescent Acres Community Club		$16,518.00
530	Certified Laboratories		$16,323.55
531	RKX Craftwood Service		$15,788.76
532	Consortech Solutions Inc		$15,750.00
533	Canadian BDX Inc.		$15,290.10
534	Air Canada		$14,750.72
535	Highline Electric P.A. Ltd		$14,738.03
536	Concord Theatricals		$14,100.59
537	DMA Building Services Ltd.		$13,691.13
538	Applied Industrial Technologies		$13,564.09
539	Canadian Tire		$13,477.05
540	Amazon.ca		$12,956.32
541	Intercontinental Toronto		$12,934.25
542	Ticket Tracer Corporation		$12,855.15
543	Imprivata		$12,769.17
544	Hazeldell Community Club		$12,750.00
545	Midtown Community Club		$12,750.00
546	Entandem Inc		$12,553.39
547	First Student Canada		$12,396.00
548	Promotional Marketing		$12,181.14
549	Strategic Steps Inc.		$11,990.16
550	Kal Tire Ltd.		$11,838.83
551	MSC Industrial Supply ULC		$11,766.55
552	Concept 3 Business Interiors		$11,400.75

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
553	The Bolt Supply House Ltd		$11,352.00
554	SGI Canada		$10,701.04
555	Superion LLC, a CentralSquare Company		$10,618.73
556	DC Strategic Management		$10,204.69
557	Prince Albert Diesel Injection (2004) Ltd.		$10,185.88
558	Robertson Stromberg Pedersen LLP		$9,956.58
559	1215404 BC Ltd. (DBA Claymore Cloths)		$9,894.93
560	Jake Vaadeland		$9,826.51
561	Johnson Controls Ltd.		$9,807.60
562	Fastenal		$9,737.33
563	ITM Instruments Inc		$9,676.43
564	SMG Operating Ltd O/A See More Green Landscaping		$9,614.17
565	Mikkelsen-Coward & Co Ltd.		$9,567.82
566	Puetz Enterprises Ltd.		$9,550.68
567	Aaction Transmission Ltd.		$9,249.17
568	Halcro Metals Inc.		$9,215.16
569	Dee-Jacks Custom Metal and Welding		$9,211.89
570	Prince Albert Winter Festival		$8,977.60
571	BMR Mfg Inc		$8,900.85
572	Korth Group Ltd.		$8,864.42
573	Peerless Engineering Sales Ltd.		$8,705.47
574	Source Office Furnishings		$8,668.71
575	Uline Canada Corporation		$8,584.16
576	Thor Security Ltd.		$8,443.77
577	Hubert Distributing Company Inc		$8,417.31
578	Falcon Equipment Ltd.		$8,340.73
579	Power and Mine Supply		$8,311.68
580	Veolia Water Solutions Canada		$8,278.06
581	Federation of Canadian Municipalities		$8,234.31
582	Windows Beautiful By Cheryl		$8,112.99
583	VWR International Co		$8,111.32
584	Pete's Mobile Mechanical Service		$8,058.60
585	Cadmus Delorme		$8,000.00
586	Madikale Touring Inc.		$7,975.00
587	Delta Hotels		$7,964.39
588	GHD Digital (Canada) Ltd		$7,938.00
589	Big Drum Media		$7,827.28
590	Greenwave Innovations		$7,770.00
591	WD Industrial Group		$7,629.30
592	Technical Safety Authority of Saskatchewan		$7,503.00
593	Overhead Door of Prince Albert Ltd.		$7,375.24
594	Cheesecake Burlesque Revue		$7,281.00
595	Avia NG Inc.		$7,204.06
596	Edmonton Pops Orchestra Society		$7,172.10
597	Setcan		$7,083.30
598	City of Saskatoon		$7,033.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
599	Prince Albert Skating Club		$6,500.00
600	The Treadmill Factory		$6,488.53
601	YWCA		$6,450.00
602	P A Battery & Truck Accessories		$6,335.68
603	Best Buy		$6,283.33
604	The Brick		$6,262.31
605	Innovation, Science and Economic Development Canada		$6,257.50
606	BDI Canada Inc.		$6,251.12
607	Eagles Nest Youth Ranch		$6,200.00
608	Prince Albert Council for the Arts		$6,200.00
609	A2Z Safety & Training Ltd.		$6,094.65
610	Buckland Fire & Rescue		$6,000.00
611	L' Ecole des Petits Preschool		$6,000.00
612	VendorPanel Pty Ltd		$5,948.80
613	Staples		$5,946.70
614	Prince Albert Female Hockey Tournament		$5,940.00
615	Backupify Inc.		$5,832.92
616	Westjet		$5,795.12
617	Birch Hills Dance		$5,606.69
618	You Will Love It Live		$5,500.00
619	E.B. Horsman & Son		$5,470.16
620	Snap on Tools		$5,469.19
621	U13 B Eagles		$5,400.00
622	Paradigm Software		$5,322.41
623	Wainbee Ltd		$5,321.74
624	Zogics		$5,182.13
625	Traffic Logix Inc		$5,151.30
626	Express It More Promotional Products		$5,136.25
627	GMSI Group		$5,017.61
628	Thomas Crier		$5,000.00
629	Lunar Productions Canada		$5,000.00
630	Prince Albert Pikes Artistic Swimming Club		$5,000.00
631	PA Ski Club		$5,000.00
632	The Covina-Thomas Company		$4,974.66
633	Paradise Pools (Commercial) Inc.		$4,915.89
634	Saskatchewan Assessment Appraisers Association		$4,882.50
635	Latent Forensic Services Inc.		$4,857.93
636	Randy Hurd		$4,809.63
637	Remco Memorials Ltd.		$4,678.65
638	Prince Albert Community Basketball Assoc Inc.		$4,500.00
639	Brett Young		$4,478.85
640	Inductive Automation		$4,465.63
641	KCA Group		$4,462.50
642	Lexcom Systems Group Inc.		$4,438.05
643	Green For Life Environmental		$4,411.44
644	Econo-Chem		$4,329.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
645	Fantasyland Hotel		$4,313.13
646	Charles Repair & Service Co. Ltd.		$4,211.38
647	Precision Electro Mechanical		$4,127.03
648	Nova Pole International Inc		$4,079.25
649	Aqua Data Atlantic		$4,034.85
650	Riverside Public School		$4,000.00
651	Prince Albert Child Care Co-operative		$3,976.72
652	Municipal Information Systems Assoc. Prairies Chapter		$3,954.82
653	Nicole Sawchuk In Trust		$3,950.00
654	Best Western Hotels		$3,890.86
655	Institute of Transportation Engineers		$3,889.38
656	ecOzone		$3,885.00
657	Gray's Funeral Chapel Ltd./Arbor Memorial Inc.		$3,879.75
658	Arts Touring Alliance of Alberta		$3,875.55
659	Equinox Industries Ltd		$3,805.25
660	Western Imperial Magnetics LTD.		$3,747.63
661	Grand & Toy		$3,730.22
662	Fabco Plastics Saskatoon Ltd.		$3,707.74
663	Millsap Fuel Distributors		$3,668.68
664	CTOMS		$3,663.16
665	Rotork Controls Canada Ltd		$3,641.94
666	Porter Music Management		$3,575.00
667	Vallen Canada Inc.		$3,525.06
668	Gallus Golf LLC		$3,512.85
669	BGE Service & Supply		$3,511.14
670	I Book Shows Inc.		$3,500.00
671	Levitt Safety Limited		$3,473.58
672	National Process Equipment Pumps & Compressors		$3,434.70
673	Marcy Friesen		$3,394.75
674	Graffitti Music Company		$3,350.00
675	Ina Holmen		$3,349.17
676	Chartered Professional Accountants of Saskatchewan		$3,318.00
677	St. Johns Ambulance		$3,308.66
678	Facebook Inc.		$3,302.81
679	R & R Products Inc		$3,302.18
680	Michelle Truman		$3,300.00
681	Cummins Western Canada		$3,276.14
682	Rideau Recognition Solutions Inc.		$3,246.75
683	ADB Safegate Canada Inc		$3,231.90
684	Cypress Sales Partnership		$3,224.89
685	Cludo Inc		$3,208.80
686	WSP E & I Canada Ltd.		$3,186.63
687	i2 Inc.		$3,163.97
688	Practica Ltd		$3,097.87
689	OCR Canada		$3,082.25
690	MLT Aikins LLP		$3,044.75

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
691	Prince Albert and Area Athletic Association		$3,000.00
692	Western Canada Water & Wastewater Association & Constituent Orga		$3,000.00
693	Townfolio Inc o/a Munisight Ltd.		$2,997.00
694	Absolute Fire Protection		$2,996.86
695	Xtreme Wear Parts Inc		$2,971.50
696	Leon's Furniture		$2,960.37
697	Arts Management Systems		$2,934.75
698	Trans-Care Rescue Ltd		$2,921.33
699	BIOMED Recovery & Disposal		$2,878.65
700	Mac Tools		$2,870.32
701	Peavey Mart		$2,833.48
702	Canadian Association of Chiefs of Police(CACP/ACCP)		$2,804.55
703	Crisis & Trauma Resource Institute		$2,783.02
704	Extreme Technology		$2,748.08
705	Prinoth Ltd.		$2,737.72
706	Alamanda Communications Inc.		$2,735.15
707	FLSmidth USA, Inc - Tuscon Operations		$2,723.54
708	Costco.ca		$2,714.93
709	Chartered Professionals in Human Resources		$2,677.50
710	Tenaquip Ltd.		$2,668.71
711	CP Distributors Ltd.		$2,655.66
712	Pro-Tech Alarm System Services		$2,593.40
713	PA Paw Print Inn		$2,562.68
714	Kushal P. Dave		$2,520.00
715	Urban Tactical (Winnipeg) Ltd.		$2,518.59
716	Kin Enterprises Inc.		$2,505.94
717	Diamondfield Entertainment Inc.		$2,500.00
718	Water Blast Manufacturing LP		$2,495.55
719	Saskatchewan Safety Council		$2,470.00
720	Wal-Mart Canada Corp.		$2,464.26
721	Troy Life & Fire Safety Ltd		$2,462.25
722	Signature Coins		$2,448.07
723	Weber Supply Distributors		$2,428.25
724	Steve's Auto Electric		$2,395.78
725	Winn 911 Software		$2,367.29
726	ALS Environmental		$2,361.24
727	WFR Wholesale Fire & Rescue		$2,361.08
728	SOS Electrical Ltd.		$2,354.18
729	Rempel Engineering & Management Ltd.		$2,349.60
730	The Slocan Ramblers Ltd.		$2,337.50
731	Marsollier Petroleum		$2,294.97
732	Windsor Plywood		$2,293.17
733	Cansel		$2,289.86
734	Rod's Decorating Centre Ltd.		$2,276.58
735	Pattison Media Ltd		$2,267.90
736	TNT Work & Rescue Inc		$2,245.89

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
737	North-Line Canada Ltd		$2,245.20
738	Shellbrook Home Hardware		$2,237.76
739	CJC & Co. LLP		$2,208.30
740	Prairie Wild Consulting Co.		$2,205.00
741	LJ Kimbley		$2,200.00
742	U11 B Knights		$2,200.00
743	Ecco Heating Products Ltd.		$2,195.93
744	Prairie Mobile Communications		$2,195.13
745	Transportation Association of Canada		$2,181.07
746	Active Network Ltd.		$2,144.52
747	National Fire Codes		$2,135.38
748	Trisha Ermine-Umpherville		$2,118.00
749	Custom Covers		$2,052.95
750	Micah Daniels		$2,000.00
751	Prince Albert Festival of Dance		$2,000.00
752	Prince Albert Warhawks		$2,000.00
753	The Feldman Agency Inc.		$2,000.00
754	U13 A Moose		$2,000.00
755	U9 B Rangers		$2,000.00
756	Eric Cline		$1,991.45
757	Your Lifes Path		$1,955.14
758	ABC Fire & Safety Equipment		$1,951.38
759	Bluebeam, Inc.		$1,917.93
760	Blue Moose Media Inc		$1,915.65
761	Grey Eagle Resort and Casino		$1,911.58
762	ATS Traffic Ltd		$1,909.20
763	Commercial Truck Equipment Corp		$1,832.67
764	626963 Saskatchewan Ltd. (Portable Bore Welding & Line Boring)		$1,800.98
765	Prince Albert Mintos		$1,800.00
766	Special Olympics Saskatchewan		$1,800.00
767	U15 Cyclones		$1,800.00
768	Park Town Hotel		$1,769.76
769	Pitney Bowes		$1,769.71
770	Executive Convention Management		$1,764.00
771	International Association of Airport Executive Canada		$1,757.70
772	Dana Strauss		$1,750.00
773	PyroCom Fire and Safety Equipment		$1,747.38
774	OTIS Canada Inc		$1,745.42
775	Shoppers Drug Mart a/o 102141239 Sask Ltd.		$1,742.18
776	Tradewind Scientific Ltd		$1,741.95
777	SSL.com		$1,708.47
778	Rassettica Testing Ltd.		$1,687.81
779	Arborist Supply Co Inc		$1,677.90
780	Denver Cross		$1,667.52
781	U11 C Wolves		$1,650.00
782	101004487 Sask Ltd HVAC Service		$1,626.15

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
783	Darcy Myers		$1,623.43
784	Jaguar Media Inc.		$1,617.00
785	Auto Details on 6th Ltd.		$1,612.83
786	American 3B Scientific, LP		$1,602.43
787	Canadian Assoc of Police Governance		$1,560.60
788	Mid Continental Pump Supply		$1,556.22
789	Wounded Warriors Magazine		$1,548.75
790	ISA - Prairie Chapter		$1,547.47
791	Wanuskewin Heritage Park Auth.		$1,541.86
792	Reflections Auto & Window Glass		$1,517.40
793	Pet Planet		$1,510.54
794	Alberta Airports Management Association		$1,500.00
795	Mike Langlois		$1,500.00
796	Stephanie Lokinger		$1,500.00
797	Park Range Veterinary Services		$1,492.83
798	Isidoro Lora - Tamayo Villacieros		$1,487.50
799	Donald Beuker		$1,478.44
800	Rogue Fitness		$1,434.12
801	Trane Canada ULC		$1,420.80
802	Nora Vedress		$1,410.92
803	Saskatchewan Professional Planners Institute		$1,404.12
804	U9 C Bruins		$1,400.00
805	Victoria Hospital Foundation		$1,400.00
806	Cherry Insurance		$1,387.50
807	Tenco Inc		$1,378.09
808	Mann-Northway AutoSource		$1,375.59
809	Stockyards (Prince Albert) Limited Partnership		$1,358.01
810	Prince Albert Alarm Systems Ltd		$1,357.53
811	Lisa Larocque		$1,338.75
812	Jennifer Greyeyes c/o Serene Cleaing Services		$1,325.00
813	Powerland Computers		$1,308.53
814	Air Liquide		$1,308.27
815	The Backyard		$1,303.75
816	Intuiface		$1,302.00
817	U9 A Leafs		$1,300.00
818	Spoto o/a Xiongmaoton		$1,268.75
819	Currentware Inc		$1,257.48
820	Carverhill Counselling & Consulting Ltd.		$1,250.00
821	Jenna Strauss		$1,250.00
822	Eventbrite		$1,245.38
823	Lloyd Libke Law Enforcement Sales Inc.		$1,238.99
824	California State University		$1,235.81
825	Sandman Hotels		$1,230.08
826	Lucky Bastard Distillers		$1,214.40
827	Hero Products Group		$1,213.44
828	WestVac Industrial Ltd		$1,202.39

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
829	Operator Certification Board		$1,200.00
830	Darcy Sander		$1,200.00
831	U11 A Hawks		$1,200.00
832	Scentiments Floral Ltd.		$1,193.37
833	Bell Mobility Inc.		$1,186.73
834	Athens Technical Specialists Inc.		$1,158.84
835	Fraser Spafford Ricci Art & Archival Conservation Inc.		$1,155.00
836	Justice Institute of British Columbia		$1,142.42
837	Fairmont Hotels		$1,140.44
838	Christie Lites Sales		$1,129.53
839	Caseware International Inc.		$1,128.75
840	Gordon Hood		$1,125.00
841	Joel Theatrical Rigging Contractors (1980) Ltd.		$1,124.55
842	Janice Baldhead		$1,119.00
843	Sask Polytechnic- Saskatoon Campus		$1,116.38
844	Golf Saskatchewan		$1,110.00
845	eOne Integrated Business Solutions		$1,100.00
846	ISACA		$1,086.16
847	Adcom Solutions		$1,083.92
848	Direct Dial. com		$1,078.92
849	Folk Consulting Inc.		$1,053.44
850	SOS Communications Ltd		$1,050.00
851	Wingate by Wyndham		$1,047.70
852	Caster Town		$1,042.85
853	Rally Motors Ltd.		$1,042.28
854	Twilight Framing & Gallery		$1,029.24
855	Westburne		$1,018.28
856	Saskatoon Inn		$1,008.38
857	ATAP Infrastructure Management Ltd		$1,008.00
858	Modeste McKenzie		$1,000.00
859	Audry Neubuhr		$999.18
860	Truck Outfitters Prince Albert Inc.		$996.32
861	Construction Fasteners & Tools Ltd		$995.72
862	Event Pro Software		$993.93
863	Seven Oaks Motor In.		$985.52
864	TBS Collision & Auto Glass Ltd.		$982.99
865	McDougall Auctioneers Ltd.		$982.67
866	Parkland Emergency Medical Services		$981.30
867	Firehall Book Store		$978.64
868	Adobe Systems		$977.38
869	West Hill Medical Clinic		$950.00
870	K-Light Recycling		$949.52
871	Petticoat Creek Press Inc.		$945.00
872	Sylvia Chave		$937.50
873	Arctic Automotive and Marine Supply		$926.00
874	Benjamin Schulz		$908.91

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
875	Mr J's Maintenance Ltd.		$907.43
876	Vermeer Canada Inc.		$902.94
877	Comprehensive Chemical & Water Treatment Inc.		$901.44
878	Philip Cobb		$895.00
879	Holiday Inn Hotel		$889.54
880	The Clean Team		$888.00
881	Jess I Harnett		$871.35
882	Campbell Printing Ltd.		$850.11
883	Alt Hotels		$844.89
884	Industrial Fluid Consultants		$844.58
885	Project Management Institute, Inc.		$840.95
886	Municipal World Inc		$834.75
887	Portapay.com		$832.93
888	Adnet Agency		$829.50
889	Army Navy & Airforce Vets		$827.88
890	Kinsmen Senior Heritage Centre		$827.88
891	PA Legion		$827.88
892	Linkedin		$823.37
893	Prince Albert Early Childhood Council		$820.00
894	JamFam Apparel and Designs		$816.00
895	Shaun Warkentin		$808.95
896	Constant Contact		$805.34
897	Crown Cleaners		$805.02
898	Wachs Canada Ltd		$782.46
899	Ranjitt Mann		$782.19
900	Michael's Store		$778.06
901	Government Finance Officers Association		$764.54
902	Prince Albert Music Festival Association		$762.15
903	Challenges Unlimited Inc.		$752.97
904	Michael Adona		$750.91
905	Vince Herzog		$750.00
906	Lavoie Stonechild Law Office		$750.00
907	Allison Matchap		$750.00
908	Pamela Nelson		$750.00
909	Canada Ticket Inc		$745.64
910	Northern Elite Firearm		$743.64
911	Suntech Systems Ltd.		$742.71
912	Don's Photo Shop		$735.93
913	Comfort Inn		$733.63
914	Wix.com		$730.28
915	Doty Belt		$724.57
916	Mark's Work Wearhouse		$720.16
917	Art Schifft		$719.25
918	Irvin & Toni Hamilton		$714.50
919	PAYPAL		$712.30
920	Ed Urbaniak		$708.75

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
921	Greg Siegel		$701.32
922	WPY Insight Training		$700.34
923	Ethan Ostafichuk		$700.00
924	Rogers Wireless Inc.		$699.14
925	Dollarama		$689.65
926	Integ Controls and Instrumentation Inc		$685.13
927	Saskatchewan Building Officials Association		$684.00
928	T.J.s Pizza		$678.39
929	306 Tactical		$672.84
930	Town of Rosthern		$666.66
931	Town of Duck Lake		$666.66
932	Town of Shellbrook		$666.66
933	Alberta Professional Planners Institute		$665.72
934	Flo-Draulic Controls Ltd		$661.23
935	Teri Crain		$656.00
936	Macbeeners Business Goods PA		$651.28
937	Associated Fire Safety Group		$649.35
938	Sheila Devine		$646.74
939	Stefan Schultz		$643.80
940	Canadian Association of Fire Chiefs		$640.50
941	Gerald Fillmore		$634.00
942	Johnston Group		$630.00
943	Ministry of Social Services		$626.88
944	Starlink		$621.60
945	MyZone Printing		$621.37
946	Cut Casual Steak & Tap		$614.64
947	Haix North America		$609.98
948	Cherrie Vermette		$609.48
949	Saskatchewan Liquor & Gaming Authority		$609.00
950	OGP Enterprises Inc		$607.95
951	Skye Brandon		$600.00
952	Regional Community Airports of Canada		$600.00
953	Richard Caron		$592.52
954	Judy McNaughton		$591.00
955	Eco Management Services Inc		$590.86
956	Saskatoon Airport Authority		$579.00
957	Shayanne Surtees		$578.00
958	Mail Chimp .com		$577.15
959	Dafco Filtration Group		$576.76
960	Prince Albert Raiders Hockey Club Inc.		$570.00
961	Gordon Stewart		$567.11
962	North Star Signs		$564.99
963	Francis & Michelle Delurey		$561.59
964	Secure Choice Moving & Storage		$560.31
965	Sheraton Cavalier Hotel		$556.78
966	Global Sign Inc.		$550.99

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
967	Trimble Inc		$550.36
968	Ian Dickson		$550.00
969	Fabian Minnema		$550.00
970	Gillian Snider		$550.00
971	Venice House		$546.46
972	Roy Klein		$546.00
973	Covert Track Group, Inc		$543.02
974	Canva Pty Ltd		$541.99
975	Al Dyer		$541.90
976	Technology Professionals Saskatchewan		$540.00
977	Bruce Gibson		$539.47
978	Safeway Canada Ltd.		$536.75
979	Asset Management Saskatchewan Inc.		$525.00
980	Glen Huffman		$525.00
981	Joesoftware Inc.		$525.00
982	The Procurement School		$525.00
983	Vue It Communication		$524.29
984	Expedia.ca		$524.08
985	Alamo Rent-a-Car		$522.88
986	SPI Health and Safety Inc.		$521.70
987	Shari Ilnisky		$520.86
988	Crane Supply		$508.75
989	Jordan Gabriel-Cannon		$507.00
990	Economic Developers Association of Canada		$503.29
991	Canadian Mental Health Assoc - PA Branch		$500.00
992	Canadian Police Canine Association		$500.00
993	Ailah Carpenter		$500.00
994	City of Red Deer		$500.00
995	JonLao Photography & Graphic Design		$500.00
996	Kari Korczak		$500.00
997	P A Outreach Program Inc.		$500.00
998	Repair Cafe		$500.00
999	Service d'Accueil et d'Inclusion Francophone SK		$500.00
1000	Erlo Pederson		$495.34
1001	Custom Blinds		$493.95
1002	Canalta Hotel		$489.83
1003	Saskatchewan Seniors Fitness Association Inc.		$483.64
1004	Market Tire Prince Albert		$479.36
1005	Doug Dietrick		$477.30
1006	Assoc. of Professional Engineers & Geoscientists		$472.50
1007	Bunker Fire Ltd		$472.50
1008	Double Tree Hotel		$460.67
1009	Guillevin International Inc.		$460.65
1010	Neighborhood Caterers		$459.54
1011	Kindersley Transport Ltd.		$458.19
1012	Premium Data Office Supplies Inc.		$456.20

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1013	Paras Properties Ltd.		$452.85
1014	NASTT		$450.65
1015	Elise Dang		$450.00
1016	Jenson Publishing		$446.25
1017	Spectrum Sound Systems		$446.25
1018	Keethanow Food Supermarket		$444.00
1019	6th Avenue Car Wash		$439.56
1020	Michael/Karen Klein		$432.50
1021	Home Inn & Suites		$428.72
1022	Graham Jahn		$427.35
1023	Jeremy Lukan		$426.12
1024	Frank Dunn Trailer Sales		$426.00
1025	Joel Jimenez		$421.80
1026	Wayne Kleemola		$421.80
1027	Missinipi Broadcasting Corp.		$420.00
1028	Sask Assoc of Fire Chiefs		$420.00
1029	Hyatt Regency Calgary		$419.65
1030	Shaunna Shatilla		$418.50
1031	CaseGuard Studio		$418.01
1032	Shannon McCallum		$415.50
1033	Pizza Hut		$413.14
1034	PA Community Housing Society Inc.		$410.70
1035	Joyce Hamilton		$408.00
1036	Elaine Breadner		$407.93
1037	Mathew Lypchuk		$406.15
1038	Victoria N Braaten		$404.10
1039	Zachary Kerr		$400.00
1040	Brock Skomorowski		$400.00
1041	Stephen Williams		$400.00
1042	Ron Polowski		$399.60
1043	Survey Monkey		$399.60
1044	Chinook Equipment		$397.31
1045	Esso		$395.79
1046	Farmtronics Ltd.		$395.64
1047	Chris Kinch		$394.05
1048	Professional Standards Board		$393.75
1049	Flaman Fitness- Saskatoon		$393.47
1050	Debbie MacKenzie		$392.25
1051	Wade Connolly		$387.00
1052	TeamViewer GmbH		$386.28
1053	Wiens Signage Inc. o/a Magnetsigns NW		$383.25
1054	Mother Earth Tobacco		$380.62
1055	Roofmart Prairies Ltd.		$376.30
1056	MVP Athletics Supplies		$375.89
1057	Mr. Mikes Steakhouse		$375.12
1058	Arnie's Guns & Archery		$372.79

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1059	Canadian Property Tax Association		$367.50
1060	Gateway North Towing		$367.50
1061	Trevor Gunville		$367.50
1062	PFU Canada Inc		$364.08
1063	Marriott Hotels & Resorts		$357.83
1064	Lillian Donahue		$357.74
1065	Ballast Shop		$355.50
1066	Lyndon J Linklater		$350.00
1067	Zoom Canada		$347.85
1068	Lake Land Towing		$346.50
1069	Publications Saskatchewan		$337.10
1070	Sask Economic Developers Assoc.(seda)		$336.00
1071	Saskatchewan Polytechnic-Prince Albert Campus		$336.00
1072	Fitness Solutions		$331.89
1073	Food & Fuel c/o 101212525 Sk Ltd.		$330.00
1074	American Water Works Assoc		$323.33
1075	Melanie Pederson		$321.40
1076	Party City		$318.11
1077	Brigit & Braden Best		$315.00
1078	Creative City Network of Canada		$310.00
1079	University of Minnesota		$309.40
1080	World Water Operator Training Company		$307.65
1081	Brad's Appliance Repair		$305.25
1082	Saskatchewan Parks & Recreation Association		$305.00
1083	Tia Furstenberg		$300.00
1084	Hope's Home Inc.		$300.00
1085	Herbert Gratias		$296.93
1086	Mega Tech		$296.12
1087	Entrust Ltd		$295.70
1088	Jessie Lepine		$294.40
1089	Advanced Municipal Solutions		$294.00
1090	Donna Rondeau		$294.00
1091	K-9 Dynamics		$289.68
1092	Community Drug Alert Online		$288.75
1093	Big Hill Services Ltd.		$286.79
1094	Wayfair.ca		$286.36
1095	Grand Prairie Fluid System Technologies Inc		$283.54
1096	Lynn Phaneuf		$281.66
1097	Prince Albert Construction Association		$279.72
1098	Garden of Dreams		$277.32
1099	Carswell		$277.20
1100	International Municipal Signal Assoc.		$273.88
1101	Morgan Burns		$273.00
1102	Grace Vedress		$273.00
1103	BD Properties		$271.95
1104	Canadian Golf Superintendents Association		$267.75

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1105	Tim Bettger		$262.50
1106	Fall Protection Group		$262.50
1107	Legacy Lowering Device		$256.20
1108	Jack Vermette		$253.86
1109	Paul Walker		$253.50
1110	Rocky Brands Canada Inc.		$252.00
1111	Carnell Sales Inc		$251.49
1112	Dwayne Cameron		$250.00
1113	CURE Foundation		$250.00
1114	Rebecca Fines		$250.00
1115	The Terry Fox Foundation		$250.00
1116	Travelodge		$249.24
1117	Harold's IGA		$248.95
1118	UPS Canada LTD.		$242.80
1119	Pineland Metal Products Inc.		$240.00
1120	Receiver General of Canada		$240.00
1121	EaseUS		$237.45
1122	Hilti Canada Corp.		$235.48
1123	Morris Petruniak		$234.15
1124	Red Swan Pizza		$232.53
1125	Fedex		$232.01
1126	Cherlock & Safe		$231.99
1127	Flipsnack		$231.46
1128	Infinite Cables		$230.28
1129	Michelle McAuley		$229.45
1130	Lambert Distributing Inc.		$229.09
1131	Hassett Properties		$227.55
1132	Anisha Gillespe		$225.00
1133	Pinnacle Distribution Saskatoon		$223.15
1134	Apple		$223.00
1135	Home Depot		$222.56
1136	QuillBot		$220.86
1137	Altec Industries Ltd.		$218.19
1138	International Institute of Business Analysis		$213.84
1139	Original Joes		$211.90
1140	Comptia		$211.61
1141	Kevin Bremner		$210.00
1142	Nicolle Degagne		$210.00
1143	Dive Rescue International, Inc.		$210.00
1144	Carrie Ikert		$210.00
1145	Starbucks		$210.00
1146	Kayanna Rae Wirtz		$210.00
1147	B & E Industrial Electronics		$203.82
1148	Greg Podjan		$201.00
1149	Kaboom Kettle Corn		$200.00
1150	Saskatchewan Association of City Clerks		$200.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1151	Strategic Alarms		$200.00
1152	Telus Security		$200.00
1153	Claire Wouters		$199.80
1154	Language Linx Ltd		$197.75
1155	Shirley McLennan		$196.86
1156	Cameron Instruments Inc.		$194.25
1157	Name Tag Wizard		$192.75
1158	Heavy Construction Safety Association		$188.44
1159	J2 Efax		$187.35
1160	ITS Occupational Health Services		$186.01
1161	Lloyd McLennan		$180.38
1162	Royal Canadian Legion BR. #2		$180.00
1163	Debra Stoger		$178.75
1164	Mike Mogg		$175.00
1165	P A Housing Authority		$174.83
1166	Enviroway Detergent Manufacturer		$173.28
1167	Lucid Software Inc.		$172.05
1168	Lesley K. Bear		$170.00
1169	VMware		$169.27
1170	YasTech Developments Inc.		$166.50
1171	Metis Central Region 2 Council Inc		$166.00
1172	Moores		$165.34
1173	Dropbox Inc.		$165.23
1174	Surepassexam.com Inc.		$165.01
1175	Vista Print. ca		$163.15
1176	Victoria's Tavern - Normanview		$162.12
1177	Kirk Pilon		$160.00
1178	WIKA Instruments Ltd.		$156.47
1179	Prince Albert Wand Wash		$155.00
1180	101270529 Saskatchewan Ltd.c/o Winmar		$153.00
1181	Subway		$150.00
1182	Gordon Vancoughnett		$150.00
1183	Microtel Inn & Suites		$143.19
1184	Wurth Canada Ltd.		$142.75
1185	Petro Canada Inc.		$142.11
1186	Tammie Leonard		$138.60
1187	Varial Technologies Inc.		$135.40
1188	Dollar Tree		$134.16
1189	Faith Burke		$134.00
1190	Sask Auto Fund		$134.00
1191	Fast Stamps		$133.20
1192	Bison Cafe		$131.80
1193	Kim Jones		$131.25
1194	Creative Market		$131.02
1195	SUSPA		$130.56
1196	Humpty's Family Restaurant		$128.80

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1197	Prince Albert Golf and Curling Club		$128.30
1198	Saskatchewan Turfgrass Association		$125.00
1199	Warren Nekurak		$121.67
1200	Microsoft 365		$120.99
1201	Dennis Brown		$120.92
1202	Lorne Courouble		$120.92
1203	John Morrall		$120.92
1204	Joel Mihilewicz		$120.00
1205	Shell Canada		$119.80
1206	SMTP2GO. Com		$116.55
1207	The Source		$111.72
1208	The Welding Shop		$111.00
1209	La Ronge Hotel & Suites		$109.27
1210	Clement G Roy		$109.18
1211	Prairie Sky Co-op		$109.00
1212	Riverview Mechanical Ltd.		$106.01
1213	Economic Developers Alberta		$105.00
1214	Ethel Mathers		$105.00
1215	Paws Here Canine Services		$105.00
1216	Sask. Association of Rural Municipalities		$105.00
1217	Music Theatre International		$104.07
1218	Save on Foods		$101.93
1219	Nancy Pistun		$101.41
1220	AVSHop.ca		$100.66
1221	API Alarms Inc.		$100.00
1222	Adam Balon		$100.00
1223	Multicultural Council of Saskatchewan		$100.00
1224	National Hotel		$100.00
1225	Sturgeon Lake First Nation		$100.00
1226	Alberta Fire Chiefs Association		$98.96
1227	Lloydminster Co-op		$98.01
1228	Husky Oil		$97.27
1229	Blueline Taxi		$97.22
1230	Family Pizza		$97.08
1231	Pharmasave		$94.49
1232	Ruth Griffiths		$90.00
1233	ATPS Taxi & Limo Service		$89.70
1234	Boston Pizza		$89.29
1235	Michelle Maculey		$80.45
1236	Canadian Artists Representation		$80.00
1237	Hillside Physical Health & Fitness		$80.00
1238	Dallas Robert McLeod-Lacendre		$80.00
1239	Salvation Army		$80.00
1240	Quality Bearings		$79.08
1241	Byron Yeo		$78.75
1242	Impark		$78.50

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1243	A & W Restaurants		$78.02
1244	Jam Software		$77.27
1245	The International Assoc of Assessing Officers		$76.48
1246	Internet Infinity- Voice Me Up		$76.03
1247	Mediapress Ltd.		$75.34
1248	Canadian Police Chaplain Association		$75.00
1249	Economic Developers Association of Manitoba		$75.00
1250	Saskatchewan Assessment Managment Agency		$75.00
1251	Saskatchewan Women In Policing		$75.00
1252	Montana's		$73.96
1253	Malenfant Enterprises Ltd.		$73.57
1254	Saskatoon Coop		$72.41
1255	PicMonkey		$71.88
1256	Minute Muffler		$63.65
1257	Schmalz Enterprises		$63.00
1258	Go Daddy.com Inc.		$62.97
1259	Integromat LLC		$62.90
1260	Cenex Whitefish		$61.60
1261	Ashly Cabinets & Windows		$60.71
1262	Dolores Beaulieu		$60.00
1263	Ricky's All Day Grill		$59.35
1264	Kilo Lima Code School		$59.00
1265	Canadian Wood Council		$58.02
1266	Arts Reach Unlimited		$57.97
1267	Victoria Square Pharmacy		$57.92
1268	Bell Media Inc		$57.75
1269	Steel Craft Door		$55.94
1270	Spotify		$55.45
1271	Gas Plus Station		$55.18
1272	Nav Canada		$55.13
1273	London Machinery		$53.74
1274	M & M Food Market		$52.47
1275	Torstar Group-Toronto Star Newspapers Ltd		$52.45
1276	Midtown Plaza Inc.		$52.00
1277	U-Haul		$51.66
1278	Jason Reichle		$50.79
1279	Lori Amy		$50.00
1280	Ashley Auigbelle		$50.00
1281	Cathy Bendle		$50.00
1282	Lorna Blakeney		$50.00
1283	Adreanna Boucher		$50.00
1284	Janice DePeel		$50.00
1285	Alex Fallon		$50.00
1286	Nicholas Ferguson-Dodge		$50.00
1287	Josh Gamlin		$50.00
1288	Shauna Eveleigh Harris		$50.00

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1289	Martin Kiffiak		$50.00
1290	Holly Knife		$50.00
1291	Patricia Koivisto		$50.00
1292	Kim Kuzak		$50.00
1293	Anastasia MacColl		$50.00
1294	Rijja Mansoor		$50.00
1295	Ian McIntyre		$50.00
1296	Laurie Muirhead		$50.00
1297	Kim Neudorf		$50.00
1298	Kim Orynik		$50.00
1299	Gabrielle Robertson		$50.00
1300	Wendy Rowe		$50.00
1301	Abigail Stead		$50.00
1302	Ariana Stead		$50.00
1303	Carrie Stene		$50.00
1304	Natasha Thomson		$50.00
1305	Denise Wilkinson		$50.00
1306	Perlitz & Sons Trucking Ltd		$49.05
1307	Capital Taxi		$48.62
1308	Funky Moose Records		$46.34
1309	Warren's Parcel Express Inc.		$46.31
1310	Prince Albert Police Service		$45.45
1311	Synergee Canada		$45.41
1312	Federal Express Canada Ltd.		$43.41
1313	PetSmart		$43.27
1314	Frontier Supply Chain Solutions		$42.44
1315	Paddle.com Market Ltd		$41.99
1316	Hilton Garden Inn		$41.49
1317	P.A. Community Clinic		$40.00
1318	Fabricland		$39.96
1319	Tale Spinner Theatre		$38.39
1320	Mobil		$38.30
1321	Grouse Mountain Lodge		$37.60
1322	Associate Medical Clinic		$35.00
1323	City Park Town		$35.00
1324	WinRAR		$34.01
1325	Surdell Taxi		$34.00
1326	Tourism Saskatchewan		$31.50
1327	Taco Time		$31.24
1328	McDonald's Restaurants of Canada Ltd.		$30.88
1329	Prince Albert Tourism		$30.31
1330	Coalition for Canadian Police Reform		$30.00
1331	Judy Janzen		$30.00
1332	PA TV & Audio Repair		$29.97
1333	JYSK		$27.74
1334	Bulk Barn		$26.43

No.	Vendor Name	From 6/1/2023 to 6/30/2023	From Start of Year to 6/30/2023
1335	Jean Laurent Fournier		$25.00
1336	Melissa Isbister		$25.00
1337	Legends Medical Clinic		$25.00
1338	South Hill Medical Practice		$25.00
1339	Concept Controls Inc		$23.31
1340	Samson Cook		$22.50
1341	City of Prince Albert		$20.00
1342	Burger King		$19.40
1343	Crescent Park Pharmacy		$15.50
1344	Cornwall Centre		$15.00
1345	Duo Security LLC		$13.82
1346	Prince Albert Valu Lots		$12.20
1347	The Wall Street Journal		$10.50
1348	Precise ParkLink		$10.00
1349	City of Calgary		$8.25
1350	Prince Albert Toyota		$4.01
	Total:	**$12,964,307.50**	**$50,313,420.31**

City of Prince Albert

RPT 23-296

TITLE: Strategic Plan 2023-2025: Progress Update #1

DATE: **July 27, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE:

The purpose of this report is to provide an update on the progress being made toward achieving the priorities established by City Council within the Strategic Plan 2023-2025.

BACKGROUND:

At the August 8, 2022 City Council meeting, Council approved a three (3) year Strategic Plan (see Attachment #1) for the City of Prince Albert as follows:

City Council Resolution No. 0272 dated August 8, 2022:

1. *That the 2023 - 2025 Strategic Plan for the City of Prince Albert, as attached to RPT 22-308, be approved; and,*

2. *That the City Manager provide semi-annual progress reports to City Council indicating the work that has been completed, work that is in progress and status of outstanding projects.*

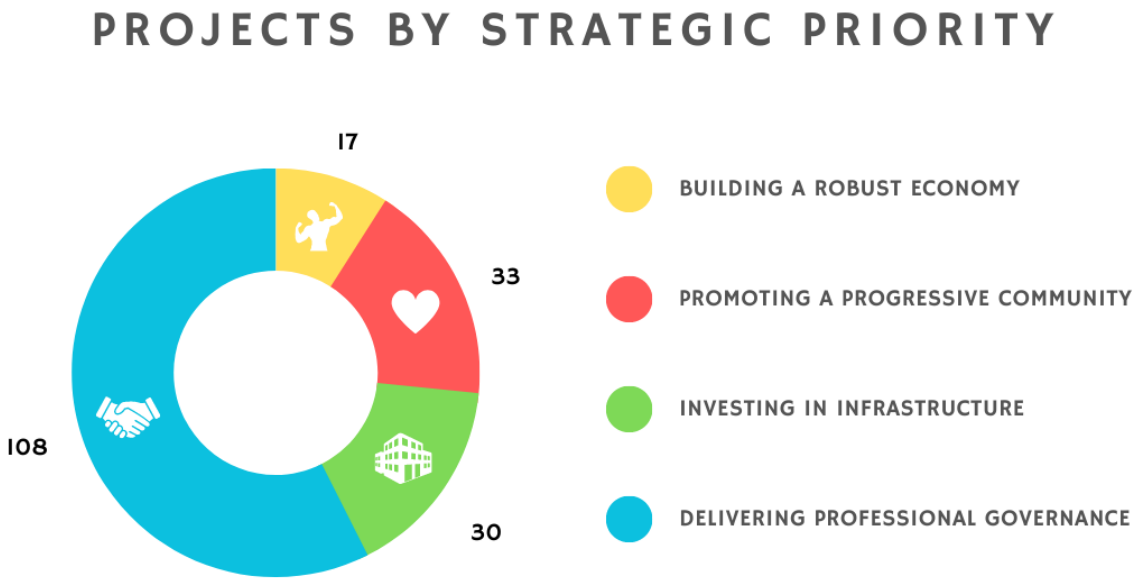
For the term of the Strategic Plan, there will be six (6) progress reports provided to City Council over the course of three (3) years with this report being the first update provided.

PROPOSED APPROACH AND RATIONALE:

When the Strategic Plan was finalized and we were preparing to share it with our staff to advance the Plan internally, we identified three key messages which set the foundation of the Strategic Plan and have strongly promoted these points to our employees as the main takeaways for them to keep in the forefront over the course of this year. I believe that by keeping these three points in mind, we will be better aligned as a corporation and generate greater opportunities for success.

In addition, following final approval of the 2023 budget, Administration compiled a comprehensive Project Workbook which outlines the projects that would be initiated this year to effectively begin achieving the direction of Council in relation to the Strategic Plan. A full day workshop and a half-day meeting were held with all Department Heads to thoroughly review each project and identify where there may be opportunities for collaboration. The Project Workbook created for 2023 is an internal working document designed to inform all departments of the work being completed by the City and allows departments the opportunity to collaborate and/or provide assistance when appropriate.

In total, one hundred eighty-eight (188) projects were identified for 2023 which support one of the four Strategic Priorities broken down as follows:



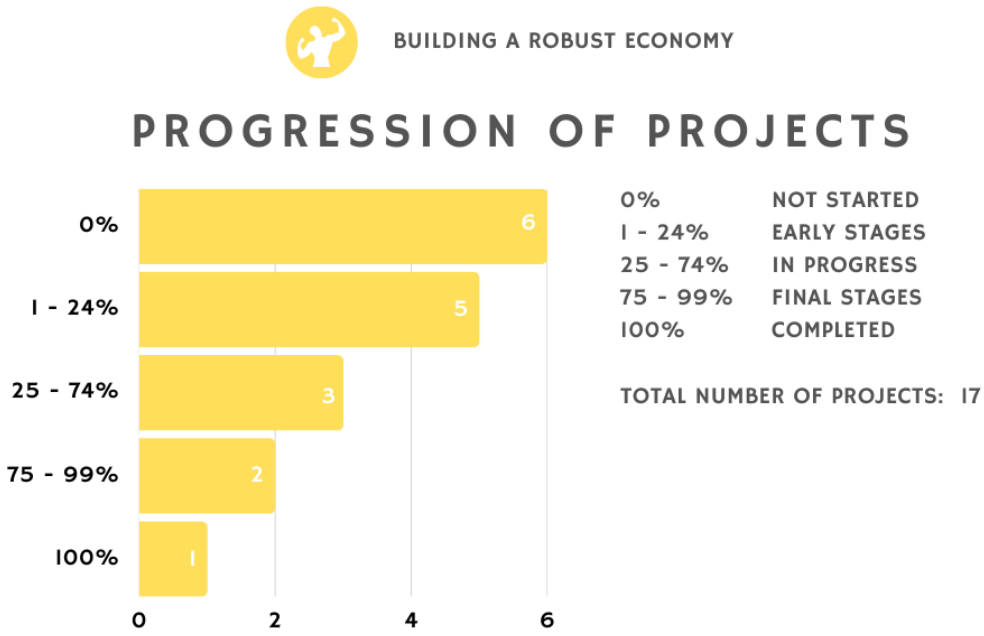
Although we are in the very early stages of the Strategic Plan being implemented, Administration is pleased with the progress made to date. It is important to note that work is being done under all of the Strategic Priorities; however, the majority of projects have several stages and are longer term items which will have achievements realized later in the year as work continues throughout the summer months.

To begin, considerable focus was made in the area of Delivering Professional Governance as we looked inwards at our operations and explored ways to improve communication, inter-departmental collaboration and overall processes. The City Manager's vision for this year is Corporate Alignment and having all of our employees and departments working together in the same direction in order to achieve success. We will likely continue to see this area having the highest number of projects as they are typically shorter term and all departments are able to contribute in this area. Other Priorities that relate to economic initiatives, developments or infrastructure require the expertise of specific divisions, greater budget dollars, and often a longer period of time to see these through to completion.

Despite being in the very early stages of reporting, I am pleased to give an overview of the progress that has been achieved in each of the Strategic Priority areas as of June 30, 2023. All 188 projects are contained in one of the four areas and further broken down by progress to date and is either completed (100%), in the final stages (75-99%), in progress (25-74%), in early stages (1-24%) or not started (0%).

STRATEGIC PRIORITY #1: BUILDING A ROBUST ECONOMY

The City of Prince Albert supports a stable and resilient economy.



There are 17 projects dedicated to this area. Examples of projects within this category:

Completed: Create a promotional video to showcase Prince Albert

Final Stages: Comprehensive review and development of a new agreement with the Prince Albert Rural Water Utility

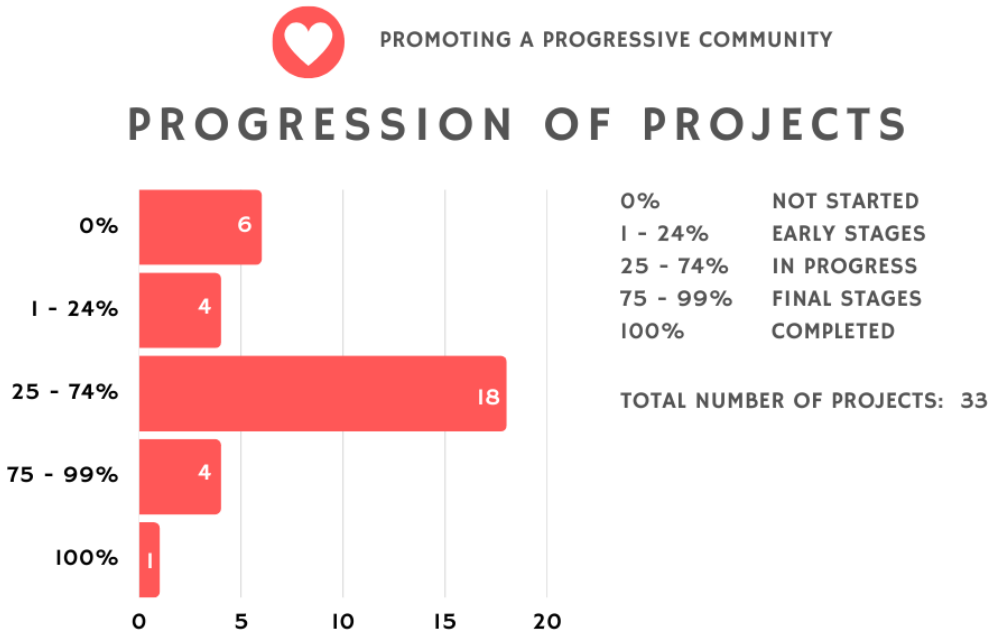
In Progress: Boat launch improvements and preliminary design

Early Stages: Change commercial property valuation from cost approach to income approach

Not Started: Create “Move to PA” website

STRATEGIC PRIORITY #2: PROMOTING A PROGRESSIVE COMMUNITY

The City of Prince Albert embraces our inclusive, healthy, and diverse community; one in which all citizens can express themselves as they choose.



There are 33 projects dedicated to this area. Examples of projects within this category:

Completed: Representation and hosting of 2022 Esso Cup National Female Hockey Championship

Final Stages: Training and NFPA 1006 Operations and Technical Certification for nine (9) Firefighters

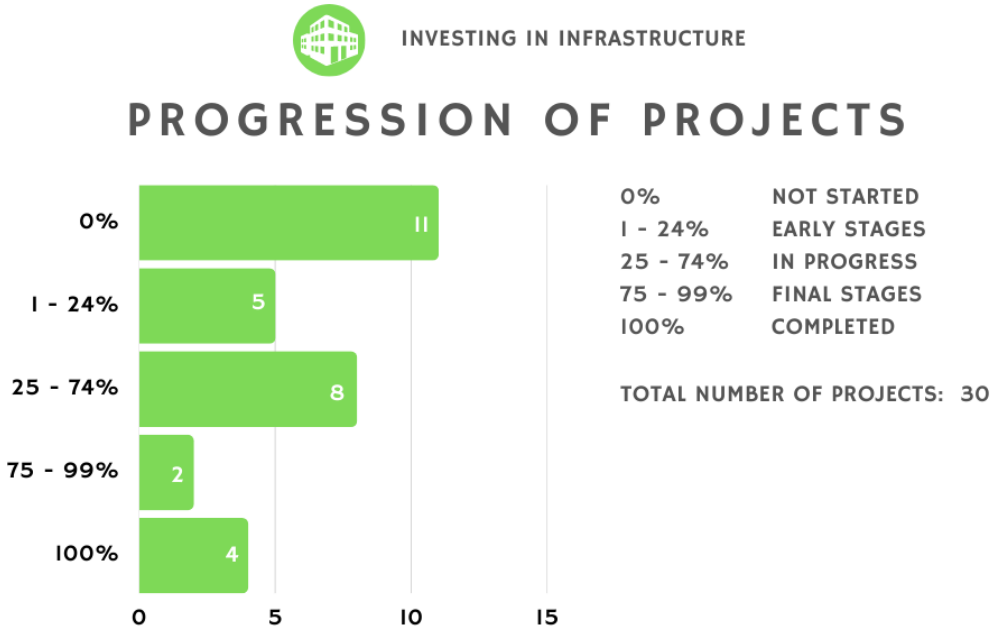
In Progress: EA Rawlinson Centre Improvements

Early Stages: Arenas and Aquatics facility construction

Not Started: 2024 & 2025 World Cup of Softball Event planning and municipal representation

STRATEGIC PRIORITY #3: INVESTING IN INFRASTRUCTURE

The City of Prince Albert commits to supporting long-term growth and sustainable services through strategic investment in new and existing infrastructure.



There are 30 projects dedicated to this area. Examples of projects within this category:

Completed: Completed 2022 Transit Review

Final Stages: Update Waterworks Quality Assurance/Control Plan and submit to Water Security Agency

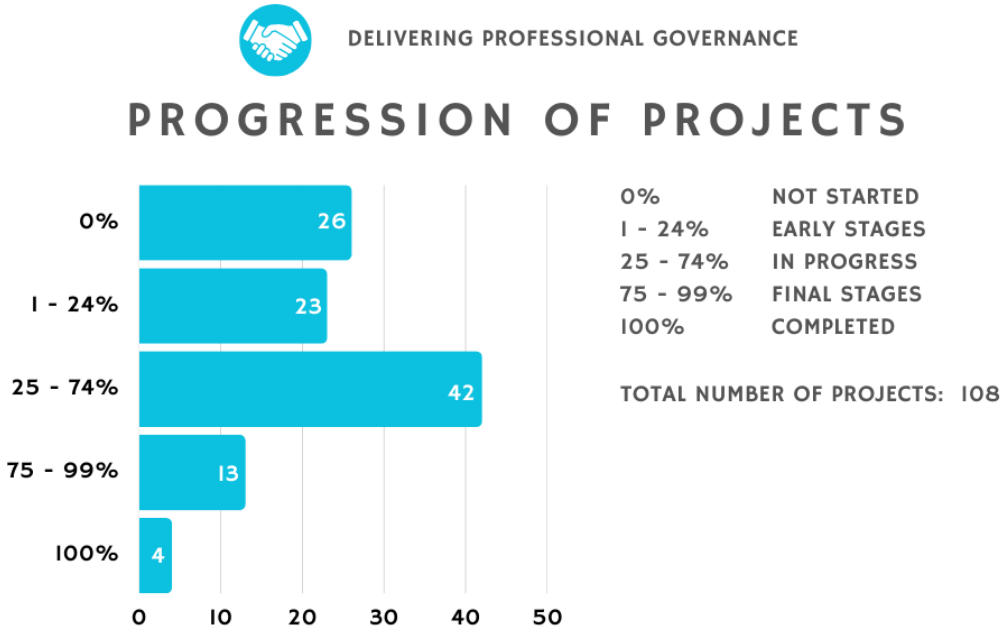
In Progress: Replacement of collapsed storm sewer at 2nd Avenue West and 12th Street West

Early Stages: Review dust suppression process

Not Started: Unidirectional flushing

STRATEGIC PRIORITY #4: DELIVERING PROFESSIONAL GOVERNANCE

The City of Prince Albert provides strong, accountable governance and makes informed decisions while engaging the community in the creation and delivery of City Council's strategic priorities.



There are 108 projects dedicated to this area. Examples of projects within this category:

Completed: Building Permit fee review

Final Stages: Great Plains Chart of Accounts Reorganization

In Progress: Tax assessment public map

Early Stages: Cyber Security – managed threat detection and response

Not Started: Community Clubs Facility Assessments and Operating Review

As we move forward in 2023, we will continue to closely monitor the progress of each project, address any challenges and ensure effective implementation. With the guidance of City Council and the dedication of our team, we are confident in our ability to achieve the desired outcomes that best meet the needs of the City of Prince Albert.

CONSULTATIONS:

The City Manager and Department Heads have met and reviewed each project identified for 2023 to ensure they achieve the direction of Council.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The Strategic Plan has been promoted extensively with all City Employees since implementation in January 2023 through several meetings such as the Senior Management Information Session, Out of Scope Staff Meeting, Annual Employee Update Meeting and through small work group meetings with all permanent staff. In addition, the Strategic Plan is available to all staff and on our internal portal along with posters reinforcing the Plan and key messages being placed in each work area. Staff have been made aware of the importance of the Strategic Plan document and that the work they do is valuable and directly correlates to the priorities in the Plan.

OTHER CONSIDERATIONS/IMPLICATIONS:

There is no policy, financial, or privacy implications, official community plan implementation strategies or other considerations/options.

STRATEGIC PLAN:

As part of the Conclusion section of the Strategic Plan, Administration committed to providing City Council with semi-annual progress reports to keep Council informed throughout the three year term of the 2023-2025 Strategic Plan.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION: NONE

ATTACHMENTS:

1. 2023-2025 Strategic Plan

Written by: Sherry Person, City Manager

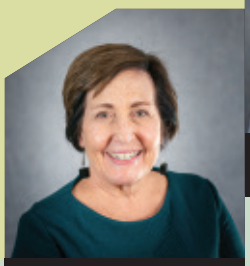
Approved by: City Manager

City of
Prince Albert
PROUD HERITAGE
BOLD DESTINY
Strategic Plan 2023-2025

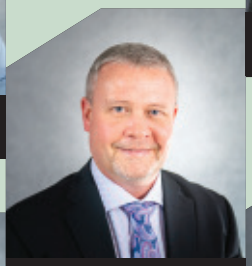
MAYOR
Greg Dionne

COUNCILLOR
Tony Head

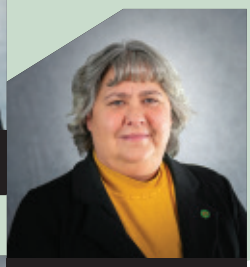
COUNCILLOR
Terra Lennox-Zepp



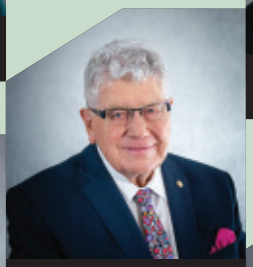
COUNCILLOR
Dawn Kilmer



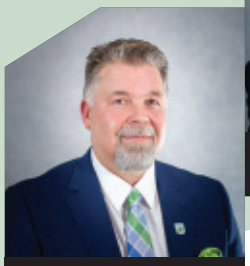
COUNCILLOR
Blake Edwards



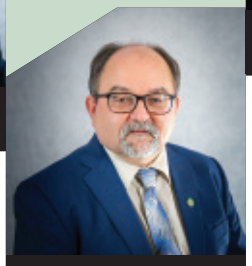
COUNCILLOR
Charlene Miller



COUNCILLOR
Don Cody



COUNCILLOR
Ted Zurakowski



COUNCILLOR
Dennis Ogrodnick

Message from City Council

Your Prince Albert City Council and senior managers met to discuss priorities for this Council's term with a focus on how we can best support the growth, change, and evolution of our city.

We reviewed where we have been and set a vision for our community's future – a statement of what we see as success over this term. From there, we looked at aligning our mission to key concepts in order to achieve this vision. Lastly, we determined the fundamental values we will use as guiding principles to accomplish the goals of the community we serve.

We are proud to live in Prince Albert, and we know that we can continue to progress our community for the people who already live here, those who might choose to call Prince Albert home, and for the community groups, businesses, and industries that support our local economy.

The City of Prince Albert is on the cusp of prosperity and growth and we are excited for what the future holds. This plan will be our guide over the course of our term as we continue to build on to our city's momentum.

This plan speaks to a journey and we look forward to what lies ahead for our great city.

Mayor Greg Dionne and members of City Council

Vision

Prince Albert is an innovative, welcoming, diverse, and healthy City of opportunity.

Mission

Through excellence in service, The City of Prince Albert enhances the quality of life for residents and creates opportunity for community and businesses.

Values

VALUE	WHAT IT MEANS
Accessibility	We ensure all residents are given opportunities for meaningful interaction and the ability to contribute to the growth of our City in their own way.
Accountability & Leadership	We lead by example so we maintain the trust of the community we serve.
Diversity & Respect	We seek out and integrate the perspectives and lived experiences of our community members as we work to meet our community's needs.
Engagement & Communication	We are committed to robust discussion with sectors involved prior to making decisions and will maintain engagement throughout implementation.
Innovation & Creativity	We embrace new ideas and are open to change that benefits our diverse community's needs.

Strategic Priorities

The plan on the following pages identifies what the City will be working on over the course of the next two years. It is divided into Strategic Priorities, Areas of Focus, and Council Direction, all of which support each other.

LEVEL OF THE PLAN	WHAT IT MEANS
Strategic Priority	Area of major concentration for City Council over the term of this strategic plan. The foundational elements of the strategic plan that support the achievement of the defined Vision of City Council.
Area of Focus	Change over time that is supported by City Council. This becomes the answer to 'what does the City want to achieve?"
Council Direction	Expected activity in support of the Area of Focus to answer the question 'how does the City achieve the Area of Focus'?

In this strategic plan, the Strategic Priorities and Areas of Focus are governance related. How these get achieved is through Council Direction augmented with Administration's expertise. These Directions become building blocks of the City's corporate business plan.

STRATEGIC PRIORITY

Building a Robust Economy

The City of Prince Albert supports a stable and resilient economy.

AREA OF FOCUS	COUNCIL DIRECTION
Economic Diversity and Stability	CREATE an equitable taxation structure that promotes community growth. CREATE flexible incentive programs to attract new business. CREATE new, and support existing, partnerships to leverage the strengths of Prince Albert. DEVELOP and maintain new and existing amenities and infrastructure. IDENTIFY and accommodate the needs of new and existing industries, businesses, and professionals in Prince Albert.
Downtown Revitalization	CREATE flexible incentive programs for increased economic opportunities downtown. DEVELOP a strategy to prepare for the implementation of the Central Avenue Streetscape Design.
Economic Growth	DIVERSIFY the range of businesses that call Prince Albert home. STRENGTHEN relationships with surrounding Rural Municipalities and First Nations to promote economic development. WORK closely with the Prince Albert Regional Economic Development Alliance (PAREDA) to support economic growth in the region. PARTNER with Prince Albert Tourism to develop ways to promote Prince Albert.
Population Growth	CREATE a wide range of property and housing options to accommodate people who choose to relocate to Prince Albert. DEVELOP ways to effectively promote Prince Albert's amenities, assets, and other improvements. PROMOTE the positive economic development outcomes generated through this plan so new residents will be attracted to Prince Albert.

STRATEGIC PRIORITY

Promoting a Progressive Community

The City of Prince Albert embraces our inclusive, healthy, and diverse community; one in which all citizens can express themselves as they choose.

AREA OF FOCUS	COUNCIL DIRECTION
Community Safety	DEVELOP a strategy to support the fire department in meeting industry standards for safe and effective deployment, response, and damage mitigation. ENSURE bylaws are understood, implemented, and enforced. SUPPORT ongoing training that meets the technical skills required for firefighters. SUPPORT the Prince Albert Police Service with its community safety initiatives.
Social Equality	EXAMINE options for stimulating shared problem ownership and collaborative solution building for Prince Albert's social issues. RECOGNIZE, and to the greatest extent as reasonably possible accommodate, the unique needs of the City's various social sectors. REVIEW the Homelessness Action Initiative report in detail and develop a strategy to implement the recommended tangible and actionable solutions.
Culture Action Plan	DEVELOP a reporting framework to address the Calls to Action set out by the Truth and Reconciliation Commission that relate to municipalities. IDENTIFY opportunities to remember, honour, and celebrate Prince Albert's heritage and history. INTEGRATE department resources and approve an annual budget in support of the initiatives outlined in the Culture Action Plan. PRIORITIZE initiatives that highlight Prince Albert's diversity.
Cultural and Community Events	ALIGN City resources to assist community partners to coordinate events which promote Prince Albert as a vibrant and diverse City. PROMOTE Prince Albert as an Event Hosting destination that contributes to the Business and Tourism Economy. IDENTIFY and invest in infrastructure improvements with the goal of increasing Prince Albert's event hosting capacity.

STRATEGIC PRIORITY

Investing in Infrastructure

The City of Prince Albert commits to supporting long-term growth and sustainable services through strategic investment in new and existing infrastructure.

AREA OF FOCUS	COUNCIL DIRECTION
Urban Transportation	CONTINUE to develop an efficient transportation network through the implementation of the 2017 Transportation Master Plan. STRIVE to meet the needs of City transit users.
Nature Area Planning	CONTINUE to prioritize and support the recommendations identified through the annual reporting of the State of the Parks & Playgrounds Improvement Plan, Little Red River Park Master Plan, and the Urban Forestry Management Plan. DEVELOP and implement a City Beautification Plan in conjunction with community partners and integrated department work plans. ENFORCE and encourage the compliance of maintenance standards for private properties in accordance with current bylaws. ENSURE that Forest Fire Safety Standards are established. INVEST in disaster mitigation and prevention strategies within the Nisbet Forest.
Infrastructure Management	CONTINUE to follow through with the recommendations within the 2015 Water Hydraulic System Analysis, 2016 Sewer Hydraulic System Analysis and the 2016 Storm Hydraulic System Analysis. CREATE a cross-departmental asset management plan that identifies infrastructure needs, replacement timelines, and funding options. ENSURE necessary water treatment and distribution infrastructure is built, maintained, and replaced as necessary.

STRATEGIC PRIORITY

Delivering Professional Governance

The City of Prince Albert provides strong, accountable governance and makes informed decisions while engaging the community in the creation and delivery of City Council's strategic priorities.

AREA OF FOCUS	COUNCIL DIRECTION
Engaged Government	CREATE an environment where residents and other stakeholders can engage with the City and know that their voices are heard. INCREASE teamwork, trust, and communication between and amongst City Council and Administration. IDENTIFY sensitive issues in advance and implement thorough quality communication. STRENGTHEN relationships with external organizations to share information and collaborate on projects and services.
Technology Advancement	ADOPT a digital governance strategy to simplify service delivery and create a seamless customer experience. IMPLEMENT the ten-year Information Technology Capital Plan. INTEGRATE information technology systems to maximize efficiency. INVEST in security systems and safeguards that protect City systems.
Organizational Effectiveness	DEVELOP timely and relevant internal financial reporting. ENSURE that all Council committees assist in achieving our corporate goals. IMPLEMENT long-term budget planning to create predictability in decision-making. PROMOTE succession planning, leadership training, and clear human resource management processes. SUPPORT masterplan strategies.

Conclusion

The City of Prince Albert's 2023-2025 Strategic Plan provides a roadmap for elected officials and senior administration to follow. It is important that Council and Administration use this plan to guide decision making while considering the annual budget and while determining work plan priorities.

The environment in which the City operates is always shifting. As with any plan, we must commit to using, reviewing, and updating our performance measures in order to achieve the success we desire.

To keep our priorities aligned, Administration will ensure Council is kept informed through semi-annual progress reports that clearly indicate the work being accomplished and the work in progress. It is an ambitious plan, but one that we are fully committed to achieving.

City of
Prince
Albert
PROUD HERITAGE
BOLD DESTINY

City of Prince Albert

1084 Central Avenue
Prince Albert, SK S6V 7P3
www.citypa.ca

City of Prince Albert

RPT 23-321

TITLE: Financial Reporting - 2nd Quarter Reporting

DATE: **August 7, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE

To provide members of Council information as it relates to the City's spending for the 2nd Quarter of 2023 in comparison to the approved 2023 Budget.

PROPOSED APPROACH AND RATIONALE:

The City overall is showing an unaudited surplus of $267,712 compared to budget for the second quarter of 2023. This is comprised of the following surpluses and deficits compared to budget in each fund:

	1st Quarter Surplus / (Deficit)	2nd Quarter Surplus / (Deficit)
General Fund	$1,299,048	$432,127
Airport Fund	$41,541	$82,205
Sanitation Fund	$424,264	$636,122
Water and Sewer Utility Fund	($431,234)	($588,439)
Land Fund	($190,771)	($294,303)
Surplus / (Deficit)	**$1,142,848**	**$267,712**

Cautionary Surplus

While showing a surplus compared to budget is a great sign and a great start to the first six months, the City must also be cautious and ensure we understand how that surplus came to fruition. Improvements to the budgeting process was a large contributing factor to the surplus as extensive efforts were made in the 2023 budgeting process to ensure budgeted amounts more accurately reflected true cost comparisons. However, we are always working on continuous improvement when it comes to budgeting which means not all items can be fixed in one year. It is still anticipated that there could be unpredictable items that occur in the year that cause cost overruns such as emergency situations or inflationary pressures.

This surplus also demonstrates another area the City needs to improve on when it comes to budgeting which is the need to budget in the appropriate months. As identified in the attachments, there are a variety of areas where, while the total annual budget is correct, the monthly allocation was not accurate. This means, for example, revenue that was budgeted to be received later in the year, but was received in Quarter 1 or 2, makes the City appear to have a surplus at the end of the 2nd Quarter, when in reality, it is just a timing difference. With the implementation of our more robust budgeting software for the 2024 budget, it will be easier for managers to visualize trending across the months and budget more accurately on a month by month basis.

Attached to this report is a detailed breakdown of the current spending and current revenue to date across all funds. Providing timely information to Council and Administration assists in decision making that supports the City to continue to grow and remain fiscally responsible.

Accountability

Administration is committed to working on strategies to communicate this information in an understandable and meaningful way as that has historically been the missing piece of financial reporting. While financial details can be complex and difficult to understand, it is our responsibility to ensure we can communicate those details in a less complex way to ensure residents understand the financial situation of the City, and the work being performed that contributes to that financial status.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENTS:

1. General Fund Financial Reporting ending June 30, 2023.
2. Other Funds Financial Reporting ending June 30, 2023.

Written by: Melodie Boulet, Finance Manager
Approved by: Senior Accounting Manager, Director of Financial Services and City Manager

City of Prince Albert

Attachment No. 1 to RPT 23-321

TITLE: General Fund Financial Reporting ending June 30, 2023

DATE: **July 27, 2023**

TO: Executive Committee - Incamera

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE:

The purpose of this report is to provide Council a forecast based on financial information as of June 30, 2023, which is the 2nd Quarter.

PROPOSED APPROACH AND RATIONALE:

Attached to this report is the Financial Reporting Summary for the General Fund Operating Budget. The financial state will continue to be monitored, and service adjustments or other budget mitigation measures may have to be implemented as the year progresses.

Since this report is based on the best available information at a point in time, future impacts cannot be predicted with a high degree of precision, should the economy, interest and/or inflation rates continue to fluctuate. City departments were provided financial information as of June 30, 2023.

Staff are collectively monitoring and assessing the financial impact to the City and will continue to update Council. The attached Financial Reporting Document is similar to the approved 2023 Budget Document. The attached Financial Report provides the financial information as per Functional Area in the City Departments. It provides more descriptive financial information relating to revenues, grants, expenses, etc.

2nd Quarter Financial Report:

	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Taxation	**($45,950,360)**		**($45,430,680)**	**($45,644,230)**	($213,550)
User Charges and Fees	**($8,685,140)**		**($4,576,370)**	**($5,339,555)**	($763,185)
Operating Grants and Donations	**($12,243,020)**		**($3,220,600)**	**($3,376,853)**	($156,253)
Grants in Lieu of Taxes	**($7,776,070)**		**($5,205,220)**	**($5,237,277)**	($32,057)
Interest and Penalties	**($1,101,190)**		**($502,320)**	**($798,638)**	($296,318)
Sundry	**($274,690)**		**($94,950)**	**($147,922)**	($52,972)
Total Revenues	**($76,030,470)**		**($59,030,140)**	**($60,544,475)**	**($1,514,335)**
EXPENSES					
Council Remuneration	**$450,140**		**$224,940**	**$234,291**	$9,351
Salaries Wages and Benefits	**$45,323,390**		**$22,264,940**	**$22,265,305**	$365
Contracted and General Services	**$9,573,030**		**$4,921,340**	**$5,489,445**	$568,105
Financial Charges	**$146,670**		**$71,630**	**$74,903**	$3,273
Grants and Donations	**$922,620**		**$553,240**	**$619,000**	$65,760
Utilities	**$2,973,790**		**$1,472,050**	**$1,382,700**	($89,350)
Interest on Long Term Debt	**$1,323,570**		**$55,540**	**$183,752**	$128,212
Fleet Expenses	**$4,317,780**		**$2,160,350**	**$2,319,931**	$159,581
Maintenance Materials and Supplies	**$5,572,390**		**$2,971,480**	**$3,246,198**	$274,718
Quarterly Transfer to Trust Fund	**$0**		**$0**	**$5,000**	$5,000
Insurance	**$654,400**		**$334,450**	**$306,809**	($27,641)
Bad Debt Expense	**$272,000**		**$65,980**	**$24,861**	($41,119)
Total Expenses	**$71,529,780**		**$35,095,940**	**$36,152,196**	**$1,056,256**
Operating (Surplus) Deficit	**($4,500,690)**		**($23,934,200)**	**($24,392,279)**	**($458,079)**
CAPITAL AND INTERFUND TRANSACTIONS					
Amortization	**$7,800,000**		**$0**	$0	$0
Interfund Transfers	**($4,578,280)**		**($428,400)**	($402,448)	$25,952
Capital and Interfund Transactions	**$3,221,720**		**($428,400)**	($402,448)	$25,952
TOTAL (SURPLUS) DEFICIT	**($1,278,970)**		**($24,362,600)**	**($24,794,727)**	**($432,127)**

The surplus is allocated as follows for a balanced budget:

Total (Surplus) / Deficit	**($1,278,970)**
Allocations:	
Capital Expenditures	**$4,910,000**
Reserve Allocations	**$3,887,170**
Principal Payments on Loans	**$281,800**
Transfer from Fiscal Stabilization	**$0**
Non-Cash Adjustment - Amortization	**($7,800,000)**
	$1,278,970
Balanced Budget - (Surplus) Deficit	**$0**

General Fund Operating 2nd Quarter Highlights

There is a surplus of $432,127 ending the 2nd Quarter.

However, there are expenses incurred that have funding sources that are not yet recorded, ultimately making the surplus even larger. For example:

- Destination Marketing Grants approved in the amount of $86,890 that are funded by a transfer from the Destination Marketing Levy Reserve at yearend.

- Ending the 2nd Quarter is the expense of $113,842.75 to be funded from the Building Safer Communities funding.

- Council has approved that DCG Philanthropic Services Inc. Capital Campaign for delivery of the campaign strategy with respect to engaging donors be funded from the external funding received for the Aquatic and Arenas Recreation Project. The amount of $144,200 has been expensed in 2023.

- $16,840 as approved by Council for Recreation Facility Grant Program funding from the Community Services Building Reserve. Those Grants are not budgeted.

Fiscal Stabilization

City Council, at its meeting of February 13, 2023 approved the following motion regarding Ward 8 By-Election: ***"****That the cost of conducting the By-Election be approved in the estimated budget amount of $37,000.00 to be funded from Fiscal Stabilization."*

Taxation

Favourable balance mainly attributed to:

- Taxation has generated an additional $240,444 over budgeted amount as per approved tax tools. That is offset by the PADBID Levy which is under budget by $26,894, as the amount is recorded as the cash is collected. The PADBID Levy is anticipated to be on budget by yearend, after all the monthly TIPS payments are received.

User Charges and Fees

Favourable balance mainly attributed to:

- $293,240 additional revenue generated from Building Permits. Of that $75,500 is for the Hotel in the Yard District that will be part of the Funding Model for the Aquatic and Arenas Recreation Centre.

- $113,840 additional revenue received for Fire Services Agreement. Budget for the revenue to be received from the R.M. of Prince Albert was allocated in the budget evenly over 12 months. The R.M. of Prince Albert was invoiced and paid the annual amount in the first quarter. The City expects to be on budget at the end of the year.

- $88,555 additional revenue as there was a promotion in September of 2022 to purchase the 2023 Golf Memberships prior to the implementation of the charge of PST effective October 1st. As such, the promotion was successful in memberships being purchased for 2023 which accounts the surplus revenue in the 1st Quarter.

- $63,286 additional revenue generated at the Kinsmen Water Park in the 2nd Quarter.

- One-Time Grant Funding received in the amount of $207,519 for Transit. Revenue related to the receipt of a provincial grant for a One Time Transit Funding Agreement that is being used for extended transit hours, additional shelters, benches, concrete pads, etc. This amount was not budgeted for.

- Bus Ridership has increased in 2023 and has generated additional revenue over budgeted amount by $90,303.

- Additional revenue of $30,997 generated at Outdoor Sports Field and bookings of Prime Ministers Park and Crescent Acres.

- Parking Meter and Sask Polytechnic Parking Revenue unfavourable by the amount of $67,671 ending 2nd Quarter and Storage Fees at the Impound Lot are unfavorable by the amount of $50,712 ending the 2nd Quarter.

Operating Grants and Donations

Favourable balance mainly attributed to:

- $30,000 revenue under the Canadian Artists Presentation Fund received in the 1st Quarter. Revenue for the EA Rawlinson was budgeted in the last quarters.

- Remaining favourable balance relating to provincial grants received by the Prince Albert Police Service.

Grants In Lieu

Grants in Lieu are favorable by the amount of $32,057, mainly from Provincial Government and First Nations Reserve Lands Grants In Lieu.

Interest and Penalties

$366,029 favorable balance for Interest Revenue ending June 2023. Interest revenue has exceeded budgeted revenue as prime rates increased over 1% since 2023 budget projections were prepared. The amount of interest the City receives on its daily bank balance is dependent on prime interest rates.

The amount of $20,464 in interest has been earned ending the 2nd Quarter for the Group Benefits Reserve. The interest earned is transferred to the Group Benefits Reserve at yearend.

The above additional revenue is offset by an unfavorable balance of $86,950 relating to Parking Tickets and Meters budgeted for Interest and Penalties.

Sundry

Favourable balance mainly attributed to:

Alfred Jenkins Field House - 2nd Quarter Revenue for Sundry exceeded the budgeted revenue by $28,419 as revenue was not budgeted for the first six months.

Revenue of $28,419 is as follows:
- $15,000 has been received from PAYSA as per Lease.
- $9,500 has been received for sponsorship at Alfred Jenkins Field House.
- $3,919 has been received ending June 2023 for turf rentals, etc.

Financial Services - $5,156 favourble for the 2nd Quarter. This relates to the rebate the City receives from the Purchasing Card agreement the City has with MasterCard.

Salaries Wages and Benefits

There are various savings in the below Departments relating to staffing vacancies. Those staff vacancies are identified in the respective Divisions.

Department	2023 Budget		3 Months Budget	Actual 1st Quarter	Variance
Corporate Governance	$1,128,860		$580,620	$535,534	($45,086)
Corporate Services	$1,863,840		$959,320	$856,566	($102,754)
Planning & Development	$1,915,170		$983,300	$907,915	($75,385)
Financial Services	$2,464,250		$1,272,920	$1,189,151	($83,769)
Fire Services	$7,967,740		$3,868,420	$3,830,051	($38,369)
Community Services	$6,828,210		$3,154,960	$3,179,836	$24,876
Public Works	$2,794,840		$1,558,720	$1,468,751	($89,969)
General Government	$572,200		$3,400	$75,113	$71,713
Police Service	$19,788,280		$9,883,280	$10,222,388	$339,108
TOTAL	**$45,323,390**		**$22,264,940**	**$22,265,305**	**$365**

Contracted and General Services

Unfavourable balance mainly attributed to:

- $144,200 has been paid to DCG Philanthropic for the Fundraising Campaign as approved by Council. That expense is being funded from the external funding received for the Aquatic and Arenas Recreation Centre.
- $100,540 relating to outside legal services required for the City.
- $73,000 has been expensed relating to the Builder Safer Communities Program. The City is receiving grant funding under the Program.
- $21,781 has been expensed as funded for Grand Slam Renovations at Crescent Acres. This was not budgeted but approved by Council and being funded by sponsorship.
- $29,191 has been expensed for longitudinal traffic line painting.
- $45,572 has been expensed for Parks General Services over 6 month budget relating to general park services and Forestry.
- $67,797 has been expensed for the Prince Albert Police Service.

- $53,247 for Group Insurance Consulting (WCB) City's Employee Benefit Provider - This account is used to track costs paid to the City's employee benefit provider during the year. The account is reconciled at yearend and will have an ending balance of nil.

- $16,486 overage for commissionaire security services required at the Dave Steuart Arena for the safety of the users.

- $14,377 overage for commissionaire security services required at Little Red River Park. Includes patrolling the Little Red and monitoring the Rotary Adventure Playground.

Grants and Donations

The amount of $86,890 is related to Destination Marketing Fund Grants that are approved to be funded from the Destination Marketing Levy Reserve. Host Committees apply for Destination Marketing Levy Funding as per the Policy. There is a corresponding yearend entry from the Reserve for the grants paid in 2023. The Events are approved as per the Policy Guidelines.

Grants and Donations for PADBID is under budget by $28,479 relating to grants paid to organizations (façade, mini façade, etc.)

Utilities

Favourable balance for Utilities relating to:

- Cooke Municipal Golf Course - Utilities are under budget by the amount of $28,949 due to water and sewer as the reading for the Golf Course occurs at the end of the season. Budget for 2nd Quarter to be adjusted accordingly.

- Community Clubs are $24,160 under budget, mainly for heating fuels.

- Kinsmen Arena is $24,610 under budget relating to electricity.

- Street Lighting is under budget by $9,792 relating to electricity.

Interest on Long Term Debt

Interest on Long Term Debt is $128,212 unfavourable ending the second quarter. The increase over budget relates to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. Interest expense will be on budget by the end of 2023.

Fleet Expenses

Unfavourable balance mainly attributed:

- $77,793 overage on fleet for Snow Management in the 1st Quarter.
- $31,166 overage on MSC and Old City Yards Fleet. This relates to work being performed by the City electrician to replace old lighting with LED lighting. In addition, due to the number of break-ins at the Old City Yards additional lighting was added. The fleet expense relates to vehicles used by the electrician.
- $44,143 overage for Street Sweeping.
- $20,321 overage relating to general park services.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are unfavorable relating to:

- $30,843 spent on Building Safer Communities Operating Supplies. There is no budget allocated for Building Safer Committees, however, City Council on March 27, 2023 approved *"That Administration be authorized to proceed with the proposal for funding through the Building Safer Communities Fund in the amount of $1,138,482.46, over four (4) fiscal years."*
- $18,387 was spent on renovations to the Financial Services Department (painting, storage cabinets and safe). Administration will monitor the remaining budgets for Maintenance Materials and Supplies for Financial Services.
- $28,933 has been expensed relating to maintenance items at the Alfred Jenkins Field House and $64,500 additional cost at the Art Hauser Centre over six month budget for Merchandise Concession Products for Resale, however, that is offset by additional concession revenue generated.
- $40,811 unfavourable for Parks relating to reconciliation park signage and other park supplies. The amount of $19,018 was expensed for landscaping supplies.
- $20,485, resulting from increased cost of parts for the Old City Yards due to inflation. Maintenance items include air conditioning and exhaust duct.
- $22,886 has been expensed in Sidewalks for concrete.

- $32,824 unfavourable for the Prince Albert Police Service relating to Maintenance Materials and Supplies.

Bad Debt Expense

$36,597 under budget under General Government. Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. Historically the balance has reflected either an expense or a recovery and fluctuates every year.

Accountability

This document is intended to serve as a way to hold the City accountable to residents. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that will go over budget, help them to re-evaluate their projects to prevent that overage.

Financial Services also made numerous adjustments in the 2023 budget to rectify the areas that were not being budgeted for properly. This thorough review will continue with the 2024 budget to ensure the City's budgeting is as accurate as possible.

The City is responsible for being accountable and transparent when reporting on financial results, operating and capital budgets, the economy, and significant City accomplishments. Financial accountability results from holding Departments accountable for effectively performing a financial activity. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

PUBLIC NOTICE:

Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENT:

1. General Fund Quarterly Report Ending June 30, 2023.

Written by: Melodie Boulet, Finance Manager

Approved by: Senior Accounting Manager, Director of Financial Services & City Manager

2023

QUARTERLY FINANCIAL REPORTING

FOR MONTH ENDING
JUNE 30, 2023

City of Prince Albert

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GENERAL FUND – CONSOLIDATED OPERATING BUDGET

	2023 Approved Budget	6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
Taxation	**($45,950,360)**	**($45,430,680)**	**($45,644,230)**	($213,550)
User Charges and Fees	**($8,685,140)**	**($4,576,370)**	**($5,339,555)**	($763,185)
Operating Grants and Donations	**($12,243,020)**	**($3,220,600)**	**($3,376,853)**	($156,253)
Grants in Lieu of Taxes	**($7,776,070)**	**($5,205,220)**	**($5,237,277)**	($32,057)
Interest and Penalties	**($1,101,190)**	**($502,320)**	**($798,638)**	($296,318)
Sundry	**($274,690)**	**($94,950)**	**($147,922)**	($52,972)
Total Revenues	**($76,030,470)**	**($59,030,140)**	**($60,544,475)**	**($1,514,335)**
EXPENSES				
Council Remuneration	**$450,140**	**$224,940**	**$234,291**	$9,351
Salaries Wages and Benefits	**$45,323,390**	**$22,264,940**	**$22,265,305**	$365
Contracted and General Services	**$9,573,030**	**$4,921,340**	**$5,489,445**	$568,105
Financial Charges	**$146,670**	**$71,630**	**$74,903**	$3,273
Grants and Donations	**$922,620**	**$553,240**	**$619,000**	$65,760
Utilities	**$2,973,790**	**$1,472,050**	**$1,382,700**	($89,350)
Interest on Long Term Debt	**$1,323,570**	**$55,540**	**$183,752**	$128,212
Fleet Expenses	**$4,317,780**	**$2,160,350**	**$2,319,931**	$159,581
Maintenance Materials and Supplies	**$5,572,390**	**$2,971,480**	**$3,246,198**	$274,718
Quarterly Transfer to Trust Fund	**$0**	**$0**	**$5,000**	$5,000
Insurance	**$654,400**	**$334,450**	**$306,809**	($27,641)
Bad Debt Expense	**$272,000**	**$65,980**	**$24,861**	($41,119)
Total Expenses	**$71,529,780**	**$35,095,940**	**$36,152,196**	**$1,056,256**
Operating (Surplus) Deficit	**($4,500,690)**	**($23,934,200)**	**($24,392,279)**	**($458,079)**
CAPITAL AND INTERFUND				
Amortization	**$7,800,000**	**$0**	$0	$0
Interfund Transfers	**($4,578,280)**	**($428,400)**	($402,448)	$25,952
Capital and Interfund Transactions	**$3,221,720**	**($428,400)**	($402,448)	$25,952
TOTAL (SURPLUS) DEFICIT	**($1,278,970)**	**($24,362,600)**	**($24,794,727)**	**($432,127)**

GENERAL FUND – BY DEPARTMENT

General Fund	2023 Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav
City Clerk	$596,480		$307,160	$245,008	($62,152)
City Manager	$464,350		$238,950	$230,634	($8,316)
Mayor	$202,160		$102,300	$99,773	($2,527)
City Council	$405,160		$204,580	$208,045	$3,465
City Solicitor	$496,350		$249,080	$347,825	$98,745
Corporate Governance	**$2,164,500**		**$1,102,070**	**$1,131,286**	**$29,216**
Corporate Communications	$156,420		$77,660	$79,519	$1,859
Human Resources	$996,020		$519,340	$512,358	($6,982)
OHS	$146,640		$75,960	$67,014	($8,946)
Information Technology	$1,401,050		$712,550	$596,114	($116,436)
Corporate Services	**$2,700,130**		**$1,385,510**	**$1,255,004**	**($130,506)**
Planning	$859,810		$370,310	$409,227	$38,917
Building Inspections	$61,870		$37,050	($265,226)	($302,276)
Economic Development	($178,320)		($198,620)	($136,138)	$62,482
Bylaw Services Division	$751,150		$375,560	$371,508	($4,052)
Parking Tickets and Meters	($560,460)		($272,050)	($155,456)	$116,594
Impound Lot	($201,270)		($96,220)	($52,054)	$44,166
Planning & Dev Services	**$732,780**		**$216,030**	**$171,861**	**($44,169)**
Assessment	$626,550		$337,060	$324,375	($12,685)
Asset Management	$88,870		$44,460	$44,460	$0
Financial Services	$1,657,730		$888,770	$775,464	($113,306)
Purchasing and Stores	$366,970		$184,970	$166,541	($18,429)
Financial Services	**$2,740,120**		**$1,455,260**	**$1,310,840**	**($144,420)**
Fire Administration	$1,234,210		$629,690	$586,826	($42,864)
Fire Fighting	$6,304,930		$3,012,400	$2,947,017	($65,383)
Fire Prevention	$308,020		$158,550	$157,079	($1,471)
Fire Fleet and Equipment	$676,830		$338,390	$333,266	($5,124)
Fire Building Maintenance	$103,710		$53,750	$58,252	$4,502
Fire Services	**$8,627,700**		**$4,192,780**	**$4,082,440**	**($110,340)**

GENERAL FUND – BY DEPARTMENT CON'T

General Fund	2023 Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav
Facilities Maintenance	$164,930		$85,710	$72,864	($12,846)
Alfred Jenkins Field House	$257,940		$143,440	$149,076	$5,636
Art Hauser Centre	$698,580		$317,150	$473,316	$156,166
Arts Centre	$161,250		$97,010	$61,708	($35,302)
Bernice Sayese Centre	$74,080		$43,190	$49,353	$6,163
Cemetery	$87,550		$55,160	$65,216	$10,056
Facilities - City Hall	$447,120		$233,880	$253,889	$20,009
Community Clubs	$401,310		$258,080	$262,528	$4,448
Community Services Admin	$665,070		$352,340	$388,774	$36,434
Cooke Municipal Golf Course	($95,520)		($245,590)	($375,127)	($129,537)
Dave Steuart Arena	$168,360		$86,310	$120,556	$34,246
EA Rawlinson Centre	$451,930		$275,370	$319,749	$44,379
City Beautification	$76,300		$38,280	$50,746	$12,466
Frank Dunn Swimming Pool	$518,220		$309,960	$323,096	$13,136
Prince Albert Public Library	$22,860		$12,230	$22,769	$10,539
Kinsmen Arena	$273,810		$139,210	$99,333	($39,877)
Kinsmen Park	$110,440		$49,580	$60,883	$11,303
Kinsmen Ski Hill	$90,520		$59,190	$62,668	$3,478
Kinsmen Water Park	$240,020		$120,070	$94,208	($25,862)
Little Red River Park	$272,340		$136,900	$149,773	$12,873
Kinsmen Heritage Centre	$39,780		$19,900	$19,026	($874)
Museums	$186,490		$62,250	$65,173	$2,923
Outdoor Sports Field	$194,780		$102,100	$134,588	$32,488
Parks	$1,670,180		$744,510	$764,329	$19,819
Playgrounds and Structures	$262,840		$93,990	$114,640	$20,650
PA Golf & Curling Club	$133,800		$93,110	$43,411	($49,699)
Recreation	$680,750		$368,940	$273,601	($95,339)
Saskatchewan Lotteries	$0		$100,100	$111,299	$11,199
Skateboard Park	$31,820		$10,010	$7,537	($2,473)
Tourism Information Centre	$24,400		$12,580	($11,622)	($24,202)
Community Services	**$8,311,950**		**$4,174,960**	**$4,227,360**	**$52,400**

GENERAL FUND – BY DEPARTMENT CON'T

General Fund	2023 Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav
Public Works Administration	$975,870		$497,700	$549,629	$51,929
Municipal Service Centre	$190,140		$115,340	$238,294	$122,954
Old City Yards	$129,280		$61,980	$125,277	$63,297
Backlanes Maintenance	$83,810		$36,650	$33,843	($2,807)
Sidewalks	$232,020		$23,490	$44,072	$20,582
Snow Downtown	$157,860		$99,860	$67,423	($32,437)
Snow Management	$1,391,040		$930,030	$831,552	($98,478)
Street Lighting	$985,460		$501,200	$491,408	($9,792)
Streets and Roads	$908,050		$359,570	$314,974	($44,596)
Street Sweeping	$306,010		$203,520	$255,206	$51,686
Parking Lots	($98,000)		($59,010)	($46,608)	$12,402
Traffic Counts and Markings	$198,250		$96,500	$116,248	$19,748
Traffic Lights	$370,840		$185,970	$121,213	($64,757)
Traffic Signs	$351,320		$168,540	$199,815	$31,275
City Public Transit	$1,586,510		$799,340	$626,468	($172,872)
Public Works	**$7,768,460**		**$4,020,680**	**$3,968,813**	**($51,867)**
General Government	**($59,640,620)**		**($51,664,730)**	**($51,788,255)**	**($123,525)**
Police Service	**$18,694,760**		**$9,500,110**	**$9,598,363**	**$98,253**
PADBID	**$142,000**		**$54,350**	**$20,934**	**($33,416)**
External Agencies					
Prince Albert Public Library	$2,253,950		$1,126,980	$1,126,975	($5)
Museums	$71,080		$35,540	$35,540	$0
PA Arts Board	$25,000		$12,500	$12,500	$0
Special Needs Transp	$571,760		$285,900	$286,190	$290
Special Needs - Fleet	$122,640		$61,320	$61,320	$0
Seniors Transportation	$69,500		$34,740	$34,750	$10
Mann Art Gallery	$100,000		$50,000	$50,000	$0
PA Mobile Crisis Unit	$43,600		$21,800	$21,800	$0
External Agencies	**$3,257,530**		**$1,628,780**	**$1,629,075**	**$295**
Interfund Transfers	**($4,578,280)**		**($428,400)**	**($402,448)**	**$25,952**
Amortization	**$7,800,000**		**$0**	**$0**	**$0**
TOTAL	**($1,278,970)**		**($24,362,600)**	**($24,794,726)**	**($432,127)**

GENERAL FUND – HIGHLIGHTS

General Fund Operating Budget – Salaries Wages and Benefits

Summary of Salaries Benefits and Wages:

Department	2023 Budget		6 Months Budget	Actual 2nd Quarter	Variance
Corporate Governance	$1,128,860		$580,620	$535,534	($45,086)
Corporate Services	$1,863,840		$959,320	$856,566	($102,754)
Planning & Development Services	$1,915,170		$983,300	$907,915	($75,385)
Financial Services	$2,464,250		$1,272,920	$1,189,151	($83,769)
Fire Services	$7,967,740		$3,868,420	$3,830,051	($38,369)
Community Services	$6,828,210		$3,154,960	$3,179,836	$24,876
Public Works	$2,794,840		$1,558,720	$1,468,751	($89,969)
General Government	$572,200		$3,400	$75,113	$71,713
Police Service	$19,788,280		$9,883,280	$10,222,388	$339,108
TOTAL	**$45,323,390**		**$22,264,940**	**$22,265,305**	**$365**

General Government relates to:

WCB Wages	$70,890
Wellness Program	$454
Diefenbaker Bridge	$3,796
Total Salaries Wages and Benefits	**$75,113**

CORPORATE GOVERNANCE

CORORATE GOVERNANCE	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($3,000)**		**($2,700)**	($43,994)	($41,294)
Sundry	**($800)**		**($420)**	($62)	$359
Total Revenues	**($3,800)**		**($3,120)**	**($44,056)**	**($40,936)**
EXPENSES					
Council Remuneration	**$450,140**		**$224,940**	$234,291	$9,351
Salaries Wages and Benefits	**$1,128,860**		**$580,620**	$535,534	($45,086)
Contracted and General Services	**$462,950**		**$230,640**	$328,886	$98,246
Maintenance Materials and Supplies	**$126,350**		**$68,990**	$76,632	$7,642
Total Expenses	**$2,168,300**		**$1,105,190**	**$1,175,342**	**$70,152**
TOTAL (SURPLUS) DEFICIT	**$2,164,500**		**$1,102,070**	**$1,131,286**	**$29,216**

Highlights

- **Salary Savings in the amount of $45,086 as per vacant positions mainly in the City Clerk's Office.**
- **Contracted and General Services over budget relating to outside legal services required.**
- **Maintenance Materials and Supplies overage relating to By-Election for Ward 8. Costs approved to be funded from Fiscal Stabilization Fund for the Election. There is also savings in other areas for Maintenance Materials and Supplies.**

Functional Area: **CITY CLERK**
Department: **City Manager, City Solicitor, City Clerk, Mayor, and City Council**
Fund: **General Fund**

The Office of the City Clerk is the primary contact regarding City Council business and administers the legislative process for the municipality. The Office manages Council and committee meetings, quasi-judicial boards, execution of official corporate documents, and the safekeeping of the official records of the City. In addition, the City Clerk acts as the Head of the Local Authority Freedom of Information and Protection of Privacy Act (LAFOIPP) and the Returning Officer for Municipal and In-City School Division Elections.

CITY CLERK	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($3,000)**		**($2,700)**	($43,994)	($41,294)
Sundry	**($800)**		**($420)**	($62)	$359
Total Revenues	**($3,800)**		**($3,120)**	**($44,056)**	**($40,936)**
EXPENSES					
Salaries Wages and Benefits	**$566,280**		**$291,910**	$252,498	($39,412)
Contracted and General Services	**$12,450**		**$5,400**	$3,106	($2,294)
Maintenance Materials and Supplies	**$21,550**		**$12,970**	$33,460	$20,490
Total Expenses	**$600,280**		**$310,280**	**$289,064**	**($21,216)**
TOTAL (SURPLUS) DEFICIT	**$596,480**		**$307,160**	**$245,008**	**($62,152)**

REVENUES

User Charges and Fees Revenue
2nd Quarter Revenue for Board of Revision Fees is **$43,660.** Additional revenue generated in fees from Applications for Property Assessment Appeals. There is election revenue in the amount of $334.11.

2023 Budget: $3,000 Total User Charges and Fees Revenue represents Board of Revision Fees received from Applications for Property Assessment Appeals. Any Assessment Appeal Fee refunds are allocated to Board of Revision Refunds. The difference between these amounts provide the revenue that the City would receive from Assessment Appeals submitted through the Board of Revision.

Sundry

2nd Quarter Revenue is $62.

2023 Budget: $800 Total Sundry Revenue represents revenue from renting older Ballot Boxes to External Agencies; informal Requests for information and Formal LAFOIP Requests submitted to the City Clerk's Office. With requests for information increasing over the last few years, there may be an increase in revenue in the future years.

EXPENDITURES

Salaries Wages and Benefits

Currently **under budget** by the amount of $39,412 due to the vacancy of the Clerk Steno II position in the City Clerk's Office and reduced hours of the Corporate Legislative Manager on term position.

Contracted and General Services

$3,106 total spending as follows:

- $3,006 for Contracted and General Services relating to the **Election.**
- $100 spending on Property Maintenance Appeals Board.

2023 Budget of $12,540 Total Contracted and General Services:

- $11,500 Board of Revision – Appeals (above)
- $950 for Payments for the following Quasi-Judicial Boards: Development Appeals Board and Property Maintenance Appeals Board

Maintenance Materials and Supplies

2023 Spending in 2nd Quarter in the total amount of $33,460 as follows:

- $12,282 spent on Election.
- $18,450 for Board of Revision Refunds.
- $2,728 for City Clerk Maintenance Materials and Supplies.

By-Election Costs

City Council, at its meeting of February 13, 2023 approved the following motion regarding Ward 8 By-Election: *"That the cost of conducting the By-Election be approved in the estimated budget amount of $37,000.00 to be funded from Fiscal Stabilization."*

Total Spending for 2023 for Election is $14,953.89.

Functional Area: **CITY MANAGER**
Department: **City Manager, City Solicitor, City Clerk, Mayor, and City Council**
Fund: **General Fund**

The City Manager is the administrative head of the City of Prince Albert. In this capacity, the City Manager is responsible for keeping City Council informed of the operations and affairs of the City as well as ensuring that the decisions and the policy direction set out by City Council are implemented. It is through the City Departments that the City Manager implements the policies, programs and decisions of City Council.

CITY MANAGER	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$401,080**		**$205,870**	$209,909	$4,039
Maintenance Materials and Supplies	**$63,270**		**$33,080**	$20,725	($12,355)
Total Expenses	**$464,350**		**$238,950**	**$230,634**	**($8,316)**
TOTAL (SURPLUS) DEFICIT	**$464,350**		**$238,950**	**$230,634**	**($8,316)**

Under Budget for 2nd Quarter.

Functional Area: **MAYOR**
Department: **City Manager, City Solicitor, City Clerk, Mayor and City Council**
Fund: **General Fund**

Mayor and Council lead the community and corporation and oversee three Governance Officers: the City Manager, the City Clerk and the City Solicitor. The Mayor is the Chief Elected Official for the citizens of Prince Albert. The Mayor's Office is responsible for all administrative matters involving City Council and is the primary customer service representative between Mayor and Council, the public, elected officials, and community organizations. This budget represents the remuneration for the Mayor's Office. This includes expenditures related to strategic planning, travel, conferences, training, and vehicle allowances.

MAYOR	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES				
Council Remuneration	**$104,420**	**$52,260**	$58,012	$5,752
Salaries Wages and Benefits	**$82,760**	**$42,600**	$37,628	($4,972)
Maintenance Materials and Supplies	**$14,980**	**$7,440**	$4,133	($3,307)
Total Expenses	**$202,160**	**$102,300**	**$99,773**	**($2,527)**
TOTAL (SURPLUS) DEFICIT	**$202,160**	**$102,300**	**$99,773**	**($2,527)**

EXPENDITURES

2023 Budget: Council Remuneration of $104,420 as follows:

- $99,420 for Mayor Remuneration.
- $5,000 for Travel. As per the Travel and Accommodation Policy, "Each Councillor will be allocated funds for travel annually. The travel budget amount may be amended with any change to the approved budget through the annual budget process". Includes vehicle rental, hotel, flights, gas and parking charges for the following events: SUMA Convention (Apr 16-19, 2023 in Saskatoon), FCM Conference (May 25-28 in Toronto), SARM Convention (Mar), CMC Meetings (May & Oct).

2023 Budget: Salaries Wages and Benefits

- Represents 70% of the position of Executive Assistant to the Mayor.

Salary Savings for Mayor and Council as incumbent accepted the position of Executive Board Secretary for a secondment to the Prince Albert Board of Police Commissioners.

Functional Area: **CITY COUNCIL**
Department: **City Manager, City Solicitor, City Clerk, Mayor and City Council**
Fund: **General Fund**

The Council of the City of Prince Albert has a broad mandate to provide good government, develop and maintain a safe and viable community, and to supply desirable and necessary services to the community. Prince Albert's City Council is made up of nine elected representatives including one Mayor and eight City Councillors. This functional area represents the remuneration for the eight Councillors, and a portion of the Mayor's office staffing cost.

CITY COUNCIL	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Council Remuneration	**$345,720**		**$172,680**	$176,278	$3,598
Salaries Wages and Benefits	**$33,850**		**$16,920**	$13,659	($3,261)
Maintenance Materials and Supplies	**$25,590**		**$14,980**	$18,108	$3,128
Total Expenses	**$405,160**		**$204,580**	**$208,045**	**$3,465**
TOTAL (SURPLUS) DEFICIT	**$405,160**		**$204,580**	**$208,045**	**$3,465**

EXPENDITURES

2023 Budget: Salaries Wages and Benefits

- Represents 30% of the position of Executive Assistant to the Mayor.

Maintenance Materials and Supplies

Overage to date relates to the amount of $3,180 paid to Chamber of Commerce for Mayor State of City Address Luncheon

Functional Area: **CITY SOLICITOR**
Department: **City Manager, City Solicitor, City Clerk, Mayor and City Council**
Fund: **General Fund**

The City Solicitor is one of the three Officers of Council and reports directly to City Council. The primary responsibility of the City Solicitor is to direct and manage the legal affairs of the City on a day to day basis to ensure the interests of the City are properly advocated and protected. This budget is attributed to the remuneration of the City Solicitor, and office staffing costs for the City Solicitor's office at City Hall.

CITY SOLICITOR	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$44,890**		**$23,320**	$21,840	($1,480)
Contracted and General Services	**$450,500**		**$225,240**	$325,780	$100,540
Maintenance Materials and Supplies	**$960**		**$520**	$206	($314)
Total Expenses	**$496,350**		**$249,080**	**$347,825**	**$98,745**
TOTAL (SURPLUS) DEFICIT	**$496,350**		**$249,080**	**$347,825**	**$98,745**

EXPENDITURES

2023 Budget: Salaries Wages and Benefits

- Represents 50% of the position of Confidential Secretary. Other 50% charged to City Clerk.

Contracted and General Services

Legal Services is over budget in the 2nd Quarter by the amount **of $100,540.**

2023 Budget: Contracted and General Services relating to legal Services as follows:

- $275,000 for the City Solicitor contract – in-house City Solicitor at City Hall.
- $50,000 for human resources legal services.
- $100,000 for outside legal services.
- $25,500 PST amount on all invoices.

Outside legal services requires specialty legal services for various law firms/investigators in regards to complex issues and files, and to mitigate the risk to the City. The above outside legal services includes:

- Assessment appeals
- Court of Appeals
- Workplace Investigations
- Harassment Claims
- Bylaw enforcement
- Tax enforcement
- Human Resources and personnel matters
- Lawsuit Claims

As discussed during the 2023 Budget deliberations, the amount budgeted for outside legal services have been consistently considerably under budgeted and therefore leaving financial reporting of this area in a very unfavourable position. During the 2023 budget, the budget was increased by a minimal amount of $50,000 to start the process to increase this budget item to meet the needs of the consistently high actuals to address all the legal services noted above.

CORPORATE SERVICES

CORPORATE SERVICES	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$1,863,840**		**$959,320**	$856,566	($102,754)
Contracted and General Services	**$627,120**		**$311,460**	$308,925	($2,535)
Fleet Expenses	**$2,650**		**$1,320**	$0	($1,320)
Maintenance Materials and Supplies	**$206,520**		**$113,410**	$89,514	($23,896)
Total Expenses	**$2,700,130**		**$1,385,510**	**$1,255,004**	**($130,506)**
TOTAL (SURPLUS) DEFICIT	**$2,700,130**		**$1,385,510**	**$1,255,004**	**($130,506)**

Highlights

- **Salary Savings in the amount of $102,754 as per vacant positions mainly in Information Technology Division.**
- **Savings in Maintenance Materials and Supplies ending 2nd Quarter relating to telephone and licenses and permits spending.**

Functional Area: **CORPORATE COMMUNICATIONS**
Department: **Corporate Services**
Fund: **General Fund**

The Corporate Communications Office is responsible for delivering timely, accurate and relevant information regarding City services, programs and Council decisions to Prince Albert residents, through a variety of mediums. The Corporate Communications Office provides a degree of centralization to the communications function for the City. Each City department maintains responsibility for the distribution of the communications material that is relevant to their activities, programs and services. The Corporate Communications office serves as a liaison between The City and media and advertising agencies and often provides assistance and advice to departments.

CORPORATE COMMUNICATIONS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$104,110**		**$53,610**	$51,922	($1,688)
Contracted and General Services	**$15,000**		**$3,750**	$7,103	$3,353
Maintenance Materials and Supplies	**$37,310**		**$20,300**	$20,493	$193
Total Expenses	**$156,420**		**$77,660**	**$79,519**	**$1,859**
TOTAL (SURPLUS) DEFICIT	**$156,420**		**$77,660**	**$79,519**	**$1,859**

EXPENDITURES

Contracted and General Services

2nd Quarter Spending of $7,103:

- $1,590 for awareness and celebration graphic and other graphics
- $500 for Winter Festival Photos
- $424 for photography at Alfred Jenkins Field House (workouts)
- $350 photography pictures for Aquatic and Arenas Recreation Centre
- $4,239 for Video with Aspen Films

2023 Budget of $15,000 consists of: Graphic Design - $2,500; Event Photography $2,500; and Video Production $10,000.

Functional Area: **HUMAN RESOURCES**
Department: **Corporate Services**
Fund: **General Fund**

Human Resources promotes a fully engaged workforce throughout the City and provides services to the organization to attract, retain, support and develop our employees in serving our community. Key functions include attraction and orientation of new employees, compensation and benefits, employee development and retention, labour relations and negotiations, employee wellness, and disability management. The Payroll Division is now part of Human Resources as per the current Departmental Restructuring.

HUMAN RESOURCES	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
EXPENSES					
Salaries Wages and Benefits	**$859,680**		**$442,230**	$427,858	($14,372)
Contracted and General Services	**$31,000**		**$17,130**	$23,805	$6,675
Maintenance Materials and Supplies	**$105,340**		**$59,980**	$60,695	$715
Total Expenses	**$996,020**		**$519,340**	**$512,358**	**($6,982)**
TOTAL (SURPLUS) DEFICIT	**$996,020**		**$519,340**	**$512,358**	**($6,982)**

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits is **under budget** by the amount of $14,372 as the position of Human Resources Manager was vacant for three months.

Contracted and General Services

2nd Quarter Spending of $23,805:

- $195.00 payments for sick notes.
- $23,610 for legal and investigative services for personnel.

2023 Budget:

$30,000 Total Contracted and General Services regarding Arbitration Panel Expenses for City Nominee at 5 Arbitrations outstanding in the amount of $27,500 and Investigation Services at $2,500.

$1,000 for fees associated with professional health care service assessments.

Maintenance Materials and Supplies

$70,280 is a new allocation account representing IT expenses for Corporate Services (IT, Communications, HR & Payroll and OHS).

It includes allocation of funds for 2023 in the following areas:

Great Plains, Questica budgeting software, ESRI/GIS Advantage Program, Office365 Suite. (Security, End User and Assist), Penny, Njoyn, Service Desk, Desktop Central, Website Hosti ng and search tool, AdobePRO, Remote Desktop, FME - data integration tool.

The IT Computer Services Account is a consolidation of all annual licensing fees for IT software across all City Departments for tracking purposes. These expenses are allocated back to departments based on usage to better reflect the cost of IT services at a depar tmental level across the organization.

2023 2nd Quarter Spending is $35,160. That represents the budget for six months.

Functional Area: **OCCUPATIONAL HEALTH AND SAFETY**
Department: **Corporate Services**
Fund: **General Fund**

The Health, Safety and Environment Coordinator Manager provides resources in health and safety to all of the departments including Police and Fire Services. OHS functions include health and wellness, safety, occupational health and is also responsible for processing all reported incidents, workers' compensation claims, back to work processes, and support for employees, supervisors and managers for both occupational and non-occupational injuries and illness.

OCCUPATIONAL HEALTH & SAFETY	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
EXPENSES					
Salaries Wages and Benefits	**$113,480**		**$59,130**	$56,042	($3,088)
Contracted and General Services	**$4,650**		**$2,340**	$177	($2,163)
Fleet Expenses	**$2,650**		**$1,320**	$0	($1,320)
Maintenance Materials and Supplies	**$25,860**		**$13,170**	$10,795	($2,375)
Total Expenses	**$146,640**		**$75,960**	**$67,014**	**($8,946)**
TOTAL (SURPLUS) DEFICIT	**$146,640**		**$75,960**	**$67,014**	**($8,946)**

EXPENDITURES

Contracted and General Services

2023 Spending of $177 relating mediation for settlement.

2023 Budget:

- $4,200 for Contracted and General Services for ergonomics assessments for approximately 12 employees. Estimate based on employees moving offices and new hires. Assessments previously completed by City staff.
- $450 for workplace related health testing.

Fleet Expenses

Fleet expenses are favorable as there is no vehicle assigned to the Division.

Functional Area: **INFORMATION TECHNOLOGY**
Department: **Corporate Services**
Fund: **General Fund**

Proper use of technology allows the City to provide information and services in an accessible manner. As the provider of necessary technology to all areas of the organization, the IT branch has an important role to play in ensuring that City employees have the proper tools and solutions needed to do their jobs.

IT designs, develops and maintains the technology systems, including managing application software, technology infrastructure, and support services while ensuring information is secure and protected.

INFORMATION TECHNOLOGY	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$786,570**		**$404,350**	$320,744	($83,606)
Contracted and General Services	**$576,470**		**$288,240**	$277,839	($10,401)
Maintenance Materials and Supplies	**$38,010**		**$19,960**	($2,469)	($22,429)
Total Expenses	**$1,401,050**		**$712,550**	**$596,114**	**($116,436)**
TOTAL (SURPLUS) DEFICIT	**$1,401,050**		**$712,550**	**$596,114**	**($116,436)**

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are **under budget** by the amount of $83,606 due to several vacancies in the Department. Council approved the new position of Infrastructure Systems Analyst. Vacancies have been in the Infrastructure Systems Analyst (new position) and the Infrastructure Systems Team Lead. The Business Systems Analyst has been fully staffed in 2023.

2023 Budget: $100,500 for the position of an Infrastructure Systems Analyst in the 2023 Budget. This is the salary cost for a permanent Infrastructure Systems Analyst position. The addition of this position is expected to ensure that current and future workload can be met and that the City has the necessary backup in place, for the Infrastructure Systems Team Lead to operate and protect the City's critical infrastructure.

Contracted and General Services

2023 Actual Spending of $277,839 as follows:

- $277,054 charged for Centralization of IT Computer Services.
- $785 for IT Consulting.

2023 Budget: $15,000 budgeted relating to professional Services typically used for network and servers. This item is expected to be reduced with the SaskTel network managed services agreement; equipment expected to be installed in 2023.

2023 Budget: $561,470 for Centralization of IT Computer Service Budget.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are favorable as telephone and licenses and permits savings to date.

2023 Budget: $10,500 **Training Budget** includes:

- Udemy Annual Online Training Portal - $2,000
- Crystal Reports Training for Cityworks - $1,050
- FME Server Training to support Cityworks, GIS, data integration - $2,500
- Stormwind Annual Online Training Portal - $2,690
- Desktop Central training - $750
- VMWare Training - specific course TBD - $1,500

IT (Information Technology) Reserve

The IT functional area has conducted a review of IT business systems and infrastructure needs in consultation with all City Departments. The creation of the Information Technology Administrative Group (ITAG) has enabled the City to prioritize and evaluate opportunities for projects and bring together necessary resources that benefit all departments and the City as a whole. IT is now in a position to anticipate what the capital budget needs will be for the next five to ten years. **The 2023 budget includes the allocation of $450,000 to the Reserve**. Reserve funding at this level provides permanent and ongoing funding that will build and be available for known future projects that are required.

Centralization of IT Computer Service Budget

To assist with long term planning and oversight of IT projects, starting Year 2022, the IT operating budget included all Computer Services previously budgeted independently by departments under the 238 account. To ensure the cost of IT services are still accounted for in each department budget, costs will be allocated back to departments (Object Code 410) based on usage of the systems (some systems are shared across departments, others are used exclusively by one department).

This change will result in one-time adjustments in each functional area. Below are the IT Allocations to the various Department's Budget:

INFORMATION TECHNOLOGY ALLOCATIONS				
		BUDGET Year 2022	**BUDGET Year 2023**	**Increase**
Computer Services	Expenses			
Information Technology	1-2-12220-**238**	$507,750	$561,470	$53,720
Information Technology - Computer Allocations 410		**-$504,400**	**-$561,470**	**($57,070)**
		$3,350	$0	($3,350)
410 Allocations to Departments		**Year 2022**	**Year 2023**	**Increase**
City Manager's Department		$16,910	$17,600	$690
Corporate Services			$70,280	$70,280
Financial Services		$149,360	$108,130	($41,230)
Community Services		$103,270	$122,570	$19,300
Public Works		$115,950	$113,290	($2,660)
Fire Department		$34,000	$25,150	($8,850)
Planning		$31,310	$54,090	$22,780
		$450,800	**$511,110**	**$60,310**
Sanitation Fund (Landfill)		$16,000	$10,105	($5,895)
Water and Sewer Fund (Billing and Collection)		$37,600	$40,255	$2,655
		$53,600	**$50,360**	**($3,240)**
Total Computer Services - Allocations to Departments		**$504,400**	**$561,470**	**$57,070**
	Variance	**$0**	**$0**	**$0**

Please note that for Year 2022, there was no cost allocated to Corporate Services. For Year 2023, the amount of $70,280 is allocated to Corporate Services.

PLANNING & DEVELOPMENT SERVICES

PLANNING & DEVELOMENT	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($1,613,000)**		**($963,140)**	($1,129,605)	($166,465)
Interest and Penalties	**($454,600)**		**($227,340)**	($137,165)	$90,175
Sundry	**$0**		**$0**	$0	$0
Total Revenues	**($2,067,600)**		**($1,190,480)**	**($1,266,770)**	**($76,290)**
EXPENSES					
Salaries Wages and Benefits	**$1,915,170**		**$983,300**	$907,915	($75,385)
Contracted and General Services	**$428,760**		**$214,660**	$281,502	$66,842
Financial Charges	**$6,890**		**$3,480**	$2,887	($593)
Grants and Donations	**$97,920**		**$22,500**	$21,158	($1,342)
Utilities	**$12,870**		**$6,360**	$6,637	$277
Fleet Expenses	**$72,420**		**$36,480**	$30,896	($5,584)
Maintenance Materials and Supplies	**$212,720**		**$113,750**	$165,392	$51,642
Insurance	**$1,630**		**$0**	$786	$786
Bad Debt Expense	**$52,000**		**$25,980**	$21,458	($4,522)
Total Expenses	**$2,800,380**		**$1,406,510**	**$1,438,631**	**$32,121**
TOTAL (SURPLUS) DEFICIT	**$732,780**		**$216,030**	**$171,861**	**($44,169)**

Highlights

- **There is additional revenue generated exceeding budgeted revenue for Development Permits in the amount of $217,740.**
- **Interest and Penalties is under budgeted revenue ending the 2nd Quarter.**
- **There is savings of $75,385 relating to vacancies in Planning and Parking Tickets and Meters.**
- **The amount of $113,842.75 has been expensed as Contracted and Materials under the funded Program "Building Safer Communities".**

Functional Area: **PLANNING**
Department: **Planning and Development Services**
Fund: **General Fund**

Planning is responsible for the planning and development of land in the City. The primary goal is to build an increasingly sustainable community over time, with an enhanced quality of life, consistent with the vision and core strategies of the City's Strategic Plan.

PLANNING	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($120,000)**		**($105,000)**	($111,267)	($6,267)
Total Revenues	**($120,000)**		**($105,000)**	**($111,267)**	**($6,267)**
EXPENSES					
Salaries Wages and Benefits	**$828,010**		**$425,330**	$366,029	($59,301)
Contracted and General Services	**$16,840**		**$8,420**	$82,277	$73,857
Grants and Donations	**$52,920**		**$0**	$0	$0
Maintenance Materials and Supplies	**$82,040**		**$41,560**	$72,189	$30,629
Total Expenses	**$979,810**		**$475,310**	**$520,495**	**$45,185**
TOTAL (SURPLUS) DEFICIT	**$859,810**		**$370,310**	**$409,227**	**$38,917**

BUILDING SAFER COMMUNITIES FUNDING

City Council on March 27, 2023 approved *"That Administration be authorized to proceed with the proposal for funding through the Building Safer Communities Fund in the amount of $1,138,482.46, over four (4) fiscal years."*

For the 2nd Quarter Spending, the amount of $113,842.75 is spent regarding the Building Safer Communities. As there is funding for that project, Planning is **under budget** by approximately $74,926 relating to vacancies in Salaries Wages and Benefits and other savings.

REVENUES

2nd Quarter Revenue of $111,267 as follows:

- $16,247 for Development Permits.
- $90,520 for Pattison Billboard.
- $4,500 for Billboard with Magnet Signs.

2023 Budget: $120,000 User Charges and Fees Revenue as follows:

- $30,000 for Development Permits.
- Revenue of $90,000: Mini Billboards 2022 Revenue: $4,500; and Pattison Billboard 2022 Revenue: $84,678.

EXPENDITURES

Salaries Wages and Benefits

There is **savings of $59,301** for Salaries Wages and Benefits for the 2nd Quarter. That is due to several vacancies in Planning of a Planner position and Development Coordinator position.

The amount of $10,000 has been expensed for fulltime Coordinator for Building Safer Communities.

Contracted and General Services

2023 Spending of **$82,277** as follows:

- $70,000 – Building Safer Communities
- $3,000 – Building Safer Communities – Recruit Community Partner
- $2,862 Townfolio
- $995 for ISC Searches
- $5,420: $2,710 for each quarter for the payment to Prince Albert District Planning Commission

2023 Budget: $16,840 Total Contracted and General Services:

- $6,000 (shredding, ISC, etc.)
- $10,840 for the Prince Albert Distract Planning Commission fee. See below.

Grants and Donations

2023 Budget: $52,920 Total Grants and Donations for the grant to be paid to Prince Albert Housing Authority for Municipal Settlement Housing Losses.

Maintenance Materials and Supplies

2nd Quarter Spending of $72,189 as follows:

- $30,842.75 relating to Building Safer Communities Operating Supplies.
- $2,691 for Training.
- $27,060 for Allocation of Centralized IT Computer Spending (2023 Budget of $54,090).
- $11,596 other miscellaneous spending.

PRINCE ALBERT DISTRICT PLANNING COMMISSION

The members of the Prince Albert District Planning Commission include: City of Prince Albert, Rural Municipality of Buckland and the Rural Municipality of Prince Albert. The City provides a grant to the Prince Albert District Planning Commission who advises the majority of the funds going towards staff salary and office services.

The Budget for the Prince Albert District Planning Commission is under the Planning Division. A budget of $18,060 is the total budget presented for the City. The City's agreed upon portion is $10,840. **Amount paid is $2,710 for each quarter. Total paid ending 2nd Quarter is $5,420.**

PRINCE ALBERT HOUSING AUTHORITY – HOUSING GRANT

$52,920 under Grants and Donations

The Prince Albert Housing Authority is overseen by a volunteer board of directors on behalf of the Saskatchewan Housing Corporation. The City has a contractual obligation for 5% of the annual operating losses for specific properties owned by the Prince Albert Housing Authority and operated by Saskatchewan Housing Corporation.

The City's 5% cost helps house approximately 1,000 people (seniors, adults, and children). The 2023 budget projected cost of $52,920.

Functional Area: **BUILDING INSPECTIONS**
Department: **Planning and Development Services**
Fund: **General Fund**

Building Inspections reviews plans and construction sites to ensure compliance with the minimum requirements of the National Building Code of Canada and its sister acts. If you are planning on building, renovating, moving a building, demolishing a building or planning a change of use or addition to a new or existing building, the Building Division will be your primary contact. The Building Division also administers other bylaws such as the Portable Sign Bylaw, the Building Bylaw and the Maintenance and Occupancy Bylaw.

As part of its building permit process, the Building Inspections reviews and approves plans for construction that meet building codes and bylaws. Building Inspections will also conduct inspections during construction to verify that building code regulations have been followed.

BUILDING INSPECTIONS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($260,000)**		**($130,020)**	($423,260)	($293,240)
Interest and Penalties	**$0**		**$0**	($3,000)	($3,000)
Total Revenues	**($260,000)**		**($130,020)**	**($426,260)**	**($296,240)**
EXPENSES					
Salaries Wages and Benefits	**$298,570**		**$153,770**	$151,834	($1,936)
Fleet Expenses	**$9,370**		**$4,680**	$4,680	$0
Maintenance Materials and Supplies	**$13,930**		**$8,620**	$4,520	($4,100)
Total Expenses	**$321,870**		**$167,070**	**$161,034**	**($6,036)**
TOTAL (SURPLUS) DEFICIT	**$61,870**		**$37,050**	**($265,226)**	**($302,276)**

REVENUES

User Charges and Fee: 2nd Quarter Building Permit Revenue of $423,260 as follows:

- $347,760 for Development Permit Revenue.
- $75,500 is for the Development Permit Revenue for the Yard District. **That revenue will be credited to the Funding Model for the Aquatic and Arenas Recreation Centre.**

2023 Budget: $260,000 User Charges and Fees revenue relating to Building Permit Revenue.

Interest and Penalties: $3,000 for court judgements.

Functional Area: **ECONOMIC DEVELOPMENT**
Department: **Planning and Development Services**
Fund: **General Fund**

The City of Prince Albert's Economic Development Division is focused on making our community a place where businesses continue to thrive, and new businesses are welcomed, both locally and regionally. Our goal is to work towards providing economic opportunities by attracting new business, supporting business expansion, and assisting with business retention. The Economic Development Office also processes and issues business licenses.

ECONOMIC DEVELOPMENT	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($300,000)**		**($261,120)**	($250,480)	$10,640
Total Revenues	**($300,000)**		**($261,120)**	**($250,480)**	**$10,640**
EXPENSES					
Salaries Wages and Benefits	**$64,180**		**$33,190**	$62,449	$29,259
Contracted and General Services	**$0**		**$0**	$0	$0
Financial Charges	**$1,500**		**$780**	$864	$84
Grants and Donations	**$45,000**		**$22,500**	$21,158	($1,342)
Maintenance Materials and Supplies	**$11,000**		**$6,030**	$29,870	$23,840
Total Expenses	**$121,680**		**$62,500**	**$114,342**	**$51,842**
TOTAL (SURPLUS) DEFICIT	**($178,320)**		**($198,620)**	**($136,138)**	**$62,482**

REVENUES

2nd Quarter Revenue of $250,480 as follows:

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Portable Sign Permits	$5,080	$7,500	($2,420)	$15,000
Business License Revenue	$241,650	$248,600	($6,950)	$275,000
Intermunicipal Business Licensing	$1,625	$2,500	($875)	$5,000
Direct Sellers Revenue	$100	$2,520	($2,420)	$5,000
Tourism Revenue	$2,025	$0	$2,025	$0
Total Revenue - 2nd Quarter	**$250,480**	**$261,120**	**($10,640)**	**$300,000**

2023 Budget: $300,000 Total User Charges and Fees as follows:

- $275,000 for Business License Revenue.
- $5,000 for revenue generated from the licensing of Direct Sellers (Typically door to door product sales.
- $15,000 for revenue from portable sign permit issuance. Both the amount of income and the number of signs issued have remained steady over the last few years.
- $5,000 for Intermunicipal Business Licensing.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are over-budget ending 2nd Quarter by the amount of $29,259. That is from the wages of the Tourism Coordinator and Economic Development Manager being charged. Those salaries will be funded from funding relating to PAREDA.

Grants and Donations

2nd Quarter Spending of $21,158 as follows:

- $6,158 paid for Economic Development Grants.
- $5,000 for First Time Home Buyer Program Application
- $10,000 paid to Chamber of Commerce for the operation of Tourism Centre.

City Council, at its meeting of June 12, 2023 approved the following recommendation: "That the First Time Home Buyer Program Application submitted by Courtney Sevigny be approved for funding up to $5,000, to be funded from the Housing Reserve."

2023 Budget: $45,000 Total Grants and Donations.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are over budget by the amount of $23,840 ending the 2nd Quarter. However, the amount of $23,857 relates to spending under Tourism that is being funded by PAREDA Funding.

2nd Quarter Spending of $29,870 as follows:

- $6,013 relating to spending for Economic Development.
- $23,857 relating to spending for Tourism.

Functional Area: **BYLAW SERVICES DIVISION**
Department: **Planning and Development Services**
Fund: **General Fund**

The Bylaw Enforcement Division is responsible for the compliance and enforcement of municipal bylaws to ensure a safe, quiet and pleasant environment is provided for all residents of our community. Bylaw Enforcement Officers investigate concerns in relation to all City Bylaws. As per the Departmental Restructuring, the Bylaw Services Manager and Parking Staff have moved to be part of the Bylaw Services Division.

BYLAW SERVICES DIVISION	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Interest and Penalties	**($14,600)**		**($7,320)**	($1,095)	$6,225
Total Revenues	**($14,600)**		**($7,320)**	**($1,095)**	**$6,225**
EXPENSES					
Salaries Wages and Benefits	**$415,800**		**$207,900**	$200,622	($7,278)
Contracted and General Services	**$310,600**		**$155,280**	$155,540	$260
Fleet Expenses	**$28,050**		**$14,040**	$10,140	($3,900)
Maintenance Materials and Supplies	**$11,300**		**$5,660**	$6,300	$640
Total Expenses	**$765,750**		**$382,880**	**$372,603**	**($10,277)**
TOTAL (SURPLUS) DEFICIT	**$751,150**		**$375,560**	**$371,508**	**($4,052)**

REVENUES

2023 Revenue of $1,095 for Bylaw Enforcement judgements and fines.

2023 Budget: $14,600 Total Interest and Penalties revenue as follows:

- $9,600 for revenue earned through court Judgements.
- $5,000 revenue reflects revenue from the issuance of tickets and notices of violation for Bylaw Enforcement (fines).

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are **under budget** by the amount of $7,278 due to a vacancy in the 1st Quarter for Bylaw Enforcement Officer. The Bylaw Enforcement Unit is now fully staffed with the two Bylaw Enforcement Officers and a Bylaw Enforcement Supervisor.

Contracted and General Services

2nd Quarter spending of $155,540 is the payments to SPCA for the months of January to June 2023 as follow:

- Animal Control Service Agreement - $40,800 *(1/2 of $81,600)*
- Poundkeeping Agreement - $114,500 *(1/2 of $229,000)*
- Towing – Auto Rescue - $240

PRINCE ALBERT SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS INC. (SPCA)

The City pays the Prince Albert Society of the Prevention of Cruelty to Animals Inc. (SPCA) for providing pound keeper and animal protection services within the confines of the City. The pound keeping and lease agreement outlines the power and duties of the SPCA within the limits of the City, as specified in the bylaws and all amendments.

2023 Budget: $310,600 Total Contracted and General Services as follows:

- $81,600 is the Animal Control Service Agreement. The Animal Control Service Agreement between the City and SPCA to provide animal control services to the City.

- $229,000 for the Poundkeeping Agreement. The Poundkeeping Agreement is between the City and SPCA. The City appoints the SPCA as the City's Poundkeeper. The fee for service payable by the City during the term of the Agreement shall be deemed as contributing toward all the operating costs of the SPCA while it operates as Poundkeeper.

Functional Area: **PARKING TICKETS AND METERS**
Department: **Planning and Development Services**
Fund: **General Fund**

Parking Services provides a coordinated approach to the provision, regulation, enforcement and collection services related to parking in Prince Albert.

This budget accounts for revenue from parking ticket violations and parking meters. Costs are also required for parking meter maintenance, software and hardware requirements. This Division is now part of the Bylaw Services Division.

PARKING TICKETS AND METERS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($496,000)**		**($248,480)**	($180,809)	$67,671
Interest and Penalties	**($440,000)**		**($220,020)**	($133,070)	$86,950
Total Revenues	**($936,000)**		**($468,500)**	**($313,879)**	**$154,621**
EXPENSES					
Salaries Wages and Benefits	**$305,810**		**$161,710**	$126,456	($35,254)
Contracted and General Services	**$0**		**$0**	($1,364)	($1,364)
Financial Charges	**$3,590**		**$1,800**	$1,293	($507)
Utilities	**$3,370**		**$1,620**	$1,573	($47)
Fleet Expenses	**$33,410**		**$16,680**	$15,590	($1,090)
Maintenance Materials and Supplies	**$29,360**		**$14,640**	$14,876	$236
Total Expenses	**$375,540**		**$196,450**	**$158,423**	**($38,027)**
TOTAL (SURPLUS) DEFICIT	**($560,460)**		**($272,050)**	**($155,456)**	**$116,594**

REVENUES

User Charges and Fees

User Charges and Fees Revenues for the 2nd Quarter is under budgeted revenue in the amount of $67,671. For Year 2022, the revenue at the end of the 2nd Quarter was $158,106. As such, for Year 2023, the revenue has surpassed the 2022 Revenue by $22,703.

User Charges and Fees	YTD	YTD	Fav / (Unfav)	Annual
	Actual	Budget	Variance	Budget
Parking Meter Revenue	$161,471	$200,000	($38,529)	$400,000
Parking Lot - Sask Polytechnic	$19,338	$48,480	($29,142)	$96,000
Total Revenue - 2nd Quarter	**$180,809**	**$248,480**	**($67,671)**	**$496,000**

Interest and Penalties

2nd Quarter Revenue for Interest and Penalties is $133,070. Currently under budgeted revenue. The 2022 Revenue for Interest and Penalties ending June 2022 was $200,335. This area is under budgeted revenue.

2023 Budget: ($440,000) Total Interest and Penalties Revenue is for Parking Ticket Violations.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are **under budget** by the amount of **$35,254** for the 2nd Quarter. There is a casual filling a Permanent position at lower salary rates to create the savings for 2023.

Contracted and General Services

Credit of $1,364 relates to an invoice for bagged meters.

Functional Area: **IMPOUND LOT**
Department: **Planning and Development Services**
Fund: **General Fund**

The City's Municipal Impound Lot receives all vehicles towed by the Prince Albert City Police and the City's Bylaw Officers. This functional area coordinates contractors to provide towing and auction services.

This budget accounts for revenue from towing, storage and other related fees as well as expenses such as lot maintenance, building and land leases along with coordinating vehicle releases. This Division is now part of the Bylaw Services Division.

IMPOUND LOT	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($437,000)**		**($218,520)**	($163,789)	$54,731
Sundry	**$0**		**$0**	$0	$0
Total Revenues	**($437,000)**		**($218,520)**	**($163,789)**	**$54,731**
EXPENSES					
Salaries Wages and Benefits	**$2,800**		**$1,400**	$525	($875)
Contracted and General Services	**$101,320**		**$50,960**	$45,049	($5,911)
Financial Charges	**$1,800**		**$900**	$730	($170)
Utilities	**$9,500**		**$4,740**	$5,064	$324
Fleet Expenses	**$1,590**		**$1,080**	$486	($594)
Maintenance Materials and Supplies	**$65,090**		**$37,240**	$37,637	$397
Insurance	**$1,630**		**$0**	$786	$786
Bad Debt Expense	**$52,000**		**$25,980**	$21,458	($4,522)
Total Expenses	**$235,730**		**$122,300**	**$111,735**	**($10,565)**
TOTAL (SURPLUS) DEFICIT	**($201,270)**		**($96,220)**	**($52,054)**	**$44,166**

REVENUES

User Charges and Fees

2nd Quarter Revenues of $163,789 as follows:

User Charges and Fees	YTD	YTD	Fav / (Unfav)	Annual
	Actual	Budget	Variance	Budget
Rental and Lease Revenue	$12,857	$15,000	($2,143)	$30,000
Towing Revenue	$19	$3,480	($3,461)	$7,000
Vehicle Disposals Revenue	$14,845	$10,020	$4,825	$20,000
Storage Fees	$121,788	$172,500	($50,712)	$345,000
Impound Lot Fees	$14,280	$17,520	($3,240)	$35,000
Total Revenue - 2nd Quarter	**$163,789**	**$218,520**	**($54,731)**	**$437,000**

Revenue for Storage Fees at the Impound Lot are under budgeted revenue ending the 2nd Quarter by $50,712. The 2022 2nd Quarter revenue ending June 2022 was $168,215, as such for 2023, revenue is lower.

2023 Budget: $437,000 Total User Charges and Fees Revenue as follows:

- $345,000 for storage revenue at Impound Lot.
- $30,000 is the annual fee collected from Auto Rescue for the compound subleasing agreement.
- $20,000 is the revenue for lien checks, removing plates and returning to SGI, reimbursement for SGI auction costs.
- $7,000 revenue from towing.
- $35,000 revenue from SGI and Police Impounded vehicles.

EXPENDITURES

Contracted and General Services

2nd Quarter spending of $45,049 for Contracted and General Services as follows:

Auction Commission Costs	$5,664
Fee to Auto Rescue	$38,424
Commissionaire Services	$270
ISC Searches	$544
Protection Services	$147
Total Contracted and General Services	**$45,049**

2023 Budget: $101,000 Total Contracted and General Services as follows:

- $1,500 for ISC Searches
- $500 for commissionaire services
- $85,000 is the Fee to Auto Rescue for being the City's Towing Company
- $14,000 for Auction commission costs

Bad Debt Expense

2nd Quarter Bad Debt Expense is $21,458

2023 Budget: $52,000 Budget for Bad Debt Expense. Vehicles are sent to auction for unpaid enforcement tickets, towing, and impound fees. If the proceeds from the auction do not cover all the outstanding fees the balance is written off to bad debt. Historically 15% of the storage fee are written off as bad debt.

FINANCIAL SERVICES

FINANCIAL SERVICES	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($63,420)**		**($18,180)**	($25,554)	($7,374)
Sundry	**($18,500)**		**($18,500)**	($23,656)	($5,156)
Total Revenues	**($81,920)**		**($36,680)**	**($49,210)**	**($12,530)**
EXPENSES					
Salaries Wages and Benefits	**$2,464,250**		**$1,272,920**	$1,189,151	($83,769)
Contracted and General Services	**$107,630**		**$93,760**	$37,585	($56,175)
Financial Charges	**$6,100**		**$3,100**	($611)	($3,711)
Fleet Expenses	**$15,230**		**$7,620**	$7,650	$30
Maintenance Materials and Supplies	**$228,830**		**$114,540**	$126,274	$11,734
Total Expenses	**$2,822,040**		**$1,491,940**	**$1,360,049**	**($131,891)**
TOTAL (SURPLUS) DEFICIT	**$2,740,120**		**$1,455,260**	**$1,310,840**	**($144,420)**

Highlights

- **Increased revenue for both User Charges and Fees and Sundry.**
- **Salary Savings in the amount of $83,769 due to vacancy of the Senior Operations Manager, small savings from the Purchasing Manager, and customer service representative vacancies in the 1st Quarter.**
- **Contracted and General Services has a favorable balance ending the 2nd Quarter, however, the final invoice relating to the audit of the Financial Statements in the approximate amount of $51,900 is yet to be paid.**

Functional Area: **ASSESSMENT**
Department: **Financial Services**
Fund: **General Fund**

The City of Prince Albert annually produces assessed values for every property within the City. This value is used to calculate property taxes and is based on a number of factors, including the approximate market value, the size of the property and its location. The City determines a home's assessed value by comparing the property with sales of other properties. Pursuant to The Cities Act and the other Provincial legislation there are a number of requirements for inspection and valuation of properties.

ASSESSMENT	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($54,600)**		**($13,800)**	($12,759)	$1,041
Total Revenues	**($54,600)**		**($13,800)**	**($12,759)**	**$1,041**
EXPENSES					
Salaries Wages and Benefits	**$601,680**		**$308,700**	$305,248	($3,452)
Contracted and General Services	**$13,200**		**$6,600**	$2,937	($3,663)
Fleet Expenses	**$9,380**		**$4,680**	$4,680	$0
Maintenance Materials and Supplies	**$56,890**		**$30,880**	$24,269	($6,611)
Total Expenses	**$681,150**		**$350,860**	**$337,134**	**($13,726)**
TOTAL (SURPLUS) DEFICIT	**$626,550**		**$337,060**	**$324,375**	**($12,685)**

REVENUES

2nd Quarter Revenue of $12,759 for assessment and tax certificate and search fees. On Budget.

2023 Budget: $54,600 Total User Charges and Fees Revenue as follows:

- $27,000 in revenue from Tax Enforcement fees
- $27,600 in revenue ($2,300/month) Tax searches and certificates

EXPENDITURES

Contracted and General Services

2023 Spending of $2,937 relating to ISC Searches, etc.

2023 Budget: $13,200 Total Contracted and General Services as follows:

- $12,000 for CAMAlot Assessment Software, court reporter costs at Board of Revision and costs of transcripts.
- $1,200 for ISC expenses that cannot be charged back to the property owner.

Maintenance Materials and Supplies

Maintenance Materials and Supplies expenses are $6,611 under budget for the 2nd Quarter as Memberships & Dues and Advertising costs are under budget by $4,000 but are expected to be on budget by the end of the year. Other savings in maintenance materials and supplies for travel, supplies, etc.

Functional Area: **ASSET MANAGEMENT**
Department: **Financial Services**
Fund: **General Fund**

Asset Management is responsible for recording asset purchases and disposals, ensuring proper classification of assets, and the calculation of amortization. Asset information is in compliance with the Public Sector Accounting Board (PSAB) accounting standards.

ASSET MANAGEMENT	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
EXPENSES					
Salaries Wages and Benefits	**$88,870**		**$44,460**	$44,460	$0
Total Expenses	**$88,870**		**$44,460**	**$44,460**	**$0**
TOTAL (SURPLUS) DEFICIT	**$88,870**		**$44,460**	**$44,460**	**$0**

The cost of the position is an allocation to Asset Management from the Financial Services Functional Division.

Functional Area: **FINANCIAL SERVICES**
Department: **Financial Services**
Fund: **General Fund**

The Financial Services functional area is responsible for the administration of financial reporting and audits, payroll, budgeting, accounts payable, accounts receivable, payment processing, utility and taxation account management, collections, and insurance. As per the Departmental Restructuring, Payroll is now part of the Human Resources Division and Parking is now part of the Bylaw Services Division.

FINANCIAL SERVICES	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($8,820)**		**($4,380)**	($12,795)	($8,415)
Sundry	**($18,500)**		**($18,500)**	($23,656)	($5,156)
Total Revenues	**($27,320)**		**($22,880)**	**($36,451)**	**($13,571)**
EXPENSES					
Salaries Wages and Benefits	**$1,429,810**		**$746,120**	$677,967	($68,153)
Contracted and General Services	**$94,430**		**$87,160**	$34,648	($52,512)
Financial Charges	**$500**		**$280**	$201	($79)
Maintenance Materials and Supplies	**$160,310**		**$78,090**	$99,098	$21,008
Total Expenses	**$1,685,050**		**$911,650**	**$811,914**	**($99,736)**
TOTAL (SURPLUS) DEFICIT	**$1,657,730**		**$888,770**	**$775,464**	**($113,306)**

REVENUES

User Charges and Fees

2nd Quarter Revenue of $12,795.

2023 Budget for User Charges and Fees of $8,820: $1,920 or $160/month for various service charges + $3,600 ($300/month) for NSF cheques + $3,300 ($275/month) for AR Finance Charges.

Sundry

Sundry revenues is $5,156 over budgeted revenue for the 2nd Quarter. This relates to the rebate the City receives from the Purchasing Card agreement the City has with MasterCard.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are $68,153 under budget for the 2nd Quarter due to vacancies in the 2nd Quarter mainly relating to savings of the Operations Manager and other in-scope positions. The total savings includes the payout of $67,917. There will be further savings in vacancies in the 3rd Quarter.

City Council, at its meeting of May 15, 2023 approved the following motion:

Assessment Consultant Services (RPT 23-188)

1. *That the services of TJ Ewert Professional Services, to assist in the implementation of the Income Approach for Commercial Assessments for the 2025 Revaluation, be approved;*

2. *That $40,000 be funded from the savings in Financial Services' Salaries for 2023; and,*

3. *That the Mayor and City Clerk be authorized to execute any necessary documents, in consultation with the City Solicitor, on behalf of The City, if required.*

Council has approved that the salary savings in Financial Services in the amount of $40,000 fund the professional services in 2023. The expenses for this professional service will be recorded in subsequent quarters.

Contracted and General Services

Contracted and General Services expenses are $52,152 under budget for the 2nd Quarter. The variance relates to billing for the 2022 Audit of the City's Annual Financial Statements. The Auditors have not billed the total amount to the City at the end of the 2nd Quarter but the City expects to be on budget at the end of the year.

2023 Spending of $34,648 as follows:

- $2,498 for MEEP Audit.
- $25,530 billed by end of 2nd Quarter for Audit of Financial Statements.
- $6,620 for the Garda Bank Courier and Coin Rolling Services Contract.

2023 Budget for Contracted and General Services as follows:

- $79,930 for 5 year RFP awarded in August 2022 to MNP for audit of consolidated financial statements ($77,423) and the Municipal Annual Expenditure Reports for the Canada Community Building Fund ($2,498). 2023 - $77,423 + 2,498 = $79,921. **2023 Spending of $28,028. Remaining amount to be paid in 3rd Quarter.**

- $13,000 for Garda Bank Courier and Coin Rolling Services contract. Bank Courier (annual cost) $7,775 Coin Rolling ($6,000 - $7,000). **2023 Spending of $6,620.**

- $1,500 annual document shredding for the Department.

Maintenance Materials and Supplies

Maintenance Materials and Supplies expenses are $21,008 over budget for the 2nd Quarter.

Building Maintenance and Operating Supplies expenses are $18,387 over budget related to renovations to the Finance Department (painting, storage cabinets and safe, installation of new blinds, flooring & baseboards). As provided in the report on 2022 spending, Financial Services utilized vacancy savings from the Audit Manager position to fund the renovations. Vacancy savings in 2022 were approximately $30,500, and the 2022 overage due to renovations was approximately $16,927. That left $13,573 to be spent in 2023. This results in an adjusted 2023 Quarter 2 overage of $7,435 ($21,008 - $13,573).

Administration will monitor the remaining budget for Maintenance Materials and Supplies.

Functional Area: **PURCHASING AND STORES**
Department: **Financial Services**
Fund: **General Fund**

Purchasing and Stores is responsible for acquiring materials, equipment and services, disposing of obsolete and surplus materials and equipment, and for maintaining adequate inventory levels.

It is the policy of The City to purchase the best quality goods while being environmentally responsible, at the best prices available, and ensuring that as many suppliers as practical are given the opportunity to quote on City business.

PURCHASING AND STORES	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$343,890**		**$173,640**	$161,476	($12,164)
Financial Charges	**$5,600**		**$2,820**	($812)	($3,632)
Fleet Expenses	**$5,850**		**$2,940**	$2,970	$30
Maintenance Materials and Supplies	**$11,630**		**$5,570**	$2,907	($2,663)
Total Expenses	**$366,970**		**$184,970**	**$166,541**	**($18,429)**
TOTAL (SURPLUS) DEFICIT	**$366,970**		**$184,970**	**$166,541**	**($18,429)**

Salaries Wages and Benefits are **$12,164 under budget** for the 2nd Quarter due to budget allocations and small vacancy of the Purchasing Manager.

FIRE SERVICES

FIRE SERVICES	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($365,070)**		**($196,870)**	($299,795)	($102,925)
Sundry	**($29,000)**		**($12,480)**	($8,763)	$3,717
Total Revenues	**($394,070)**		**($209,350)**	**($308,558)**	**($99,208)**
EXPENSES					
Salaries Wages and Benefits	**$7,967,740**		**$3,868,420**	$3,830,051	($38,369)
Contracted and General Services	**$40,380**		**$29,680**	$42,266	$12,586
Utilities	**$50,400**		**$27,810**	$25,489	($2,321)
Fleet Expenses	**$546,930**		**$273,480**	$275,520	$2,040
Maintenance Materials and Supplies	**$412,230**		**$200,560**	$215,702	$15,142
Insurance	**$4,090**		**$2,180**	$1,970	($210)
Total Expenses	**$9,021,770**		**$4,402,130**	**$4,390,998**	**($11,132)**
TOTAL (SURPLUS) DEFICIT	**$8,627,700**		**$4,192,780**	**$4,082,440**	**($110,340)**

Highlights

- **Increased revenue for User Charges and Fees revenue relating to boarded up homes and full payment for the Agreement for Fire Services with the R.M. of Prince Albert.**
- **Salary Savings in the amount of $38,369 as per vacant positions of Fire Administration Manager and overtime costs.**
- **Contracted and General Services over budget relating to Contractor fees for securing property affected by fire and non-compliance with the Fire Safety Bylaw.**
- **Maintenance Materials and Supplies is over budget ending the 2nd Quarter relating to training, however, will be on budget by yearend.**

Functional Area: **FIRE ADMINISTRATION**
Department: **Fire Department**
Fund: **General Fund**

The Fire Administration strives to provide community risk reduction strategies through the delivery of rescue services, fire prevention programs and public education by managing the protective infrastructure for such services.

FIRE ADMINISTRATION	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($15,000)**		**($7,500)**	($30,251)	($22,751)
Total Revenues	**($15,000)**		**($7,500)**	**($30,251)**	**($22,751)**
EXPENSES					
Salaries Wages and Benefits	**$1,177,400**		**$601,040**	$570,444	($30,596)
Contracted and General Services	**$15,000**		**$7,500**	$17,364	$9,864
Maintenance Materials and Supplies	**$56,600**		**$28,440**	$29,170	$730
Insurance	**$210**		**$210**	$99	($111)
Total Expenses	**$1,249,210**		**$637,190**	**$617,077**	**($20,113)**
TOTAL (SURPLUS) DEFICIT	**$1,234,210**		**$629,690**	**$586,826**	**($42,864)**

REVENUE

2nd Quarter Revenue of $30,251 for User Charges and Fees. 2023 Revenue ending 2nd Quarter has exceeded budget revenue by $22,751. 2023 Budget: $15,000 Total Sundry Revenue relating to cost recovery for securing property affected by fire and non compliance with the fire safety bylaw. Additional revenue generated from additional expenditure for contracted for boarding up homes.

EXPENDITURES

Salaries Wages and Benefits are $30,596 under budget for the 2nd Quarter due to a vacant position of Fire Administrative Manager.

2023 Spending of $17,364 as per 2023 Budget: $15,000 Contracted and General Services revenue relating Contractor fees for securing property affected by fire and noncompliance with the fire safety bylaw. This typically will include boarding of windows and doors. In extreme cases could include demolition. All expenditures are invoiced back to the property owner and deposited into revenue account: Sundry Revenue account.

Functional Area: **FIRE FIGHTING**
Department: **Fire Department**
Fund: **General Fund**

The Prince Albert Fire Department provides a highly trained and professional staff to ensure safe, effective and efficient services for the public.

FIRE FIGHTING	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($337,070)**		**($182,830)**	($263,581)	($80,751)
Sundry	**($29,000)**		**($12,480)**	($8,763)	$3,717
Total Revenues	**($366,070)**		**($195,310)**	**($272,344)**	**($77,034)**
EXPENSES					
Salaries Wages and Benefits	**$6,474,020**		**$3,104,950**	$3,094,502	($10,448)
Contracted and General Services	**$22,880**		**$20,920**	$20,870	($50)
Maintenance Materials and Supplies	**$174,100**		**$81,840**	$103,989	$22,149
Total Expenses	**$6,671,000**		**$3,207,710**	**$3,219,361**	**$11,651**
TOTAL (SURPLUS) DEFICIT	**$6,304,930**		**$3,012,400**	**$2,947,017**	**($65,383)**

REVENUES

User Charges and Fees

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
SGI - Fire and Rescue Services	$7,305	$40,020	($32,715)	$80,000
Sask Penitentiary - Agreement	$28,356	$28,570	($214)	$28,570
R.M. of Prince Albert - Agreement	$227,000	$113,520	$113,480	$227,000
Fire and Fire Extinguisher Training	$920	$720	$200	$1,500
Total Revenue - 2nd Quarter	**$263,581**	**$182,830**	**$80,751**	**$337,070**

User Charges and Fees are $80,751 over budgeted revenue for the 2nd Quarter. The reason for the variance is that the budget for the revenue to be received from the R.M. of Prince Albert was allocated in the budget evenly over 12 months. The R.M. of PA was invoiced and paid the annual amount in the first quarter. The City expects to be on budget at the end of the year. As well, revenue for SGI Fire and Rescue Services is under budgeted revenue by the amount of $32,715.

2023 Budget:

- $80,000 revenue generated from Saskatchewan Government Insurance for fire and rescue services provided by PAFD involving SGI insured vehicle.
- $28,750 revenue from the Service agreement for provision of fire and rescue service to the Saskatchewan Penitentiary. A 3% increase is applied to the annual fee as well as the hourly rate each year. Fire Administration is working on the 2013-2018 Agreement with Sask Pen.
- $1,500 in revenue from fees generated from fire and fire extinguisher training.
- $227,000 in revenue for 2023 to include a 3% fee for service increase to the 3 year Agreement (21-23) to provide fire and rescue services to the R.M. of Prince Albert.

Sundry

2nd Quarter Revenue for Sundry is the amount of $8,763 relating to fire work permits, etc.

2023 Budget: $29,000 Total Sundry Revenue as follows:

- $4,000 in revenue for $150.00 firefighter recruiting fee paid by each participant to off-set recruiting costs.
- $25,000 in revenue from fire work permits, SCBA air filling, file searches, and LAFOIP.

EXPENDITURES

Salaries Wages and Benefits are $10,448 under budget for the 2nd Quarter. The variance is related to savings in overtime costs and monthly budget allocations. The City expects to be on budget at the end of the year.

2023 Budget: $22,880 Total Contracted and General Services as follows:

- $1,500 for dry cleaning of uniforms and alterations to department issued clothing. **2023 Spending of $312.**
- $18,880 relating to the Dispatch Service Agreement with the Saskatchewan Public Safety Agency. **2023 Actual Spending is $18,878 in 2nd Quarter.**
- $2,500 budgeted for medical screening. **2023 spending of $1,680.**

Maintenance Materials and Supplies expenses is over budget by the amount of $22,149. Training is over the budgeted six month, however, within the total annual approved budget The City expects to be on budget at the end of the year.

Functional Area: **FIRE PREVENTION**
Department: **Fire Department**
Fund: **General Fund**

Through the Fire Inspection Division the Fire Inspectors reach the public through fire inspections, fire investigations, and public education in an effort to change behaviors regarding fire safety.

FIRE PREVENTION	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($8,000)**		**($4,020)**	($5,913)	($1,893)
Total Revenues	**($8,000)**		**($4,020)**	**($5,913)**	**($1,893)**
EXPENSES					
Salaries Wages and Benefits	**$302,990**		**$156,070**	$158,043	$1,973
Maintenance Materials and Supplies	**$13,030**		**$6,500**	$4,949	($1,551)
Total Expenses	**$316,020**		**$162,570**	**$162,991**	**$421**
TOTAL (SURPLUS) DEFICIT	**$308,020**		**$158,550**	**$157,079**	**($1,471)**

Revenue in the 2nd Quarter of $5,913.

2023 Budget: $8,000 Total User Charges and Fees Revenue relating to revenue from Fire Inspections required for Federal and Provincial approved facilities.

Functional Area: **FIRE FLEET AND EQUIPMENT**
Department: **Fire Department**
Fund: **General Fund**

The Fire Fleet and Equipment functional area ensures the provision of the fleet, firefighting equipment and personal protective equipment is maintained and replaced when required to ensure the health and safety of Fire Department personnel.

FIRE FLEET AND EQUIPMENT	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($5,000)**		**($2,520)**	($50)	$2,470
Total Revenues	**($5,000)**		**($2,520)**	**($50)**	**$2,470**
EXPENSES					
Salaries Wages and Benefits	**$1,850**		**$900**	$532	($368)
Fleet Expenses	**$546,930**		**$273,480**	$273,480	$0
Maintenance Materials and Supplies	**$133,000**		**$66,480**	$59,235	($7,245)
Insurance	**$50**		**$50**	$70	$20
Total Expenses	**$681,830**		**$340,910**	**$333,316**	**($7,594)**
TOTAL (SURPLUS) DEFICIT	**$676,830**		**$338,390**	**$333,266**	**($5,124)**

REVENUES

2023 Budget: $5,000 Total User Charges and Fees represents sale of used firefighting equipment.

EXPENDITURES

Maintenance Materials and Supplies expenses are $7,245 under budget for the 2nd Quarter. The savings relate to monthly budget allocations as the timing of purchases are difficult to predict. Savings in the 2nd Quarter related to the budget for turnout gear, helmets, wildland gear, structural fire boots and other safety supplies. The City expects to be on budget at the end of the year.

Functional Area: **FIRE BUILDING MAINTENANCE**
Department: **Fire Department**
Fund: **General Fund**

The Fire Building Maintenance area is responsible for the operation and maintenance required for the Fire Hall.

FIRE BUILDING MAINTENANCE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$11,480**		**$5,460**	$6,531	$1,071
Contracted and General Services	**$2,500**		**$1,260**	$4,032	$2,772
Fleet Expenses	**$0**		**$0**	$2,040	$2,040
Utilities	**$50,400**		**$27,810**	$25,489	($2,321)
Maintenance Materials and Supplies	**$35,500**		**$17,300**	$18,359	$1,059
Insurance	**$3,830**		**$1,920**	$1,801	($119)
Total Expenses	**$103,710**		**$53,750**	**$58,252**	**$4,502**
TOTAL (SURPLUS) DEFICIT	**$103,710**		**$53,750**	**$58,252**	**$4,502**

EXPENDITURES

Contracted and General Services

2023 Spending is $1,815 for fire alarm inspection, $1,932 for laundry services and $285 for pest control services. 2023 Budget: $2,500 Total Contracted and General Services for contracted laundry service for bedding and kitchen linens.

Maintenance Materials and Supplies

Maintenance costs in the first quarter related to HVAC repairs, roof repairs and asbestos removal. The City expects to be on budget at the end of the year.

2023 Facility Project Approved: Work is targeted for Mid-July.

Fire Hall Replace Unit Heaters	There are two (2) unit heaters in the truck bay area of the Prince Albert Fire Hall that require replacement. ***One-time expenditure of $5,000***.	5,000

COMMUNITY SERVICES

COMMUNITY SERVICES	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($4,867,150)**		**($2,464,940)**	($2,648,082)	($183,142)
Operating Grants and Donations	**($306,580)**		**($22,740)**	($123,838)	($101,098)
Sundry	**($208,390)**		**($63,550)**	($84,358)	($20,808)
Total Revenues	**($5,382,120)**		**($2,551,230)**	**($2,856,278)**	**($305,048)**
EXPENSES					
Salaries Wages and Benefits	**$6,828,210**		**$3,154,960**	$3,179,836	$24,876
Contracted and General Services	**$1,195,120**		**$582,820**	$727,601	$144,781
Financial Charges	**$84,090**		**$40,270**	$52,612	$12,342
Grants and Donations	**$475,520**		**$336,160**	$344,841	$8,681
Utilities	**$1,600,370**		**$776,900**	$698,745	($78,155)
Interest on Long Term Debt	**$63,910**		**$31,960**	$52,626	$20,666
Fleet Expenses	**$960,320**		**$438,430**	$448,468	$10,038
Maintenance Materials and Supplies	**$2,204,760**		**$1,217,270**	$1,441,014	$223,744
Quarterly Transfer to Trust Fund	**$0**		**$0**	$5,000	$5,000
Insurance	**$281,770**		**$147,420**	$132,894	($14,526)
Total Expenses	**$13,694,070**		**$6,726,190**	**$7,083,637**	**$357,447**
TOTAL (SURPLUS) DEFICIT	**$8,311,950**		**$4,174,960**	**$4,227,359**	**$52,400**

Highlights

- **Increase in Commissionaire Security Services in the amount of $39,592 related to security responses and patrols.**
- **Vandalism ending June 2023 is $18,063.**
- **There is additional revenue generated exceeding budgeted revenue for Golf Course Passes in the amount of $88,555.**
- **Rentals for the Alfred Jenkins Field House is favourable by $23,913 ending the 2nd Quarter.**
- **Concession sales at the Art Hauser Centre favourable by $112,445, offset by additional concession products by the amount of $64,500.**
- **Admission and Rentals at the Kinsmen Water Park are favourable by the amount of $54,464 and Rentals for the Outdoor Sports Fields is favourable by the amount of $30,997.**

Functional Area: **FACILITIES MAINTENANCE – OTHER**
Department: **Community Services Department**
Fund: **General Fund**

This budget covers facility related staffing costs and expenses not included under other functional areas. This functional area also includes the annual budget for Facilities Maintenance Projects. Facilities Maintenance staff prepare a listing of prioritized maintenance projects that they deem to be necessary for the City's various facilities.

FACILITIES MAINTENANCE - OTHER	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$131,060**		**$67,930**	$37,367	($30,563)
Contracted and General Services	**$200**		**$120**	$6,536	$6,416
Fleet Expenses	**$0**		**$0**	$990	$990
Utilities	**$11,530**		**$5,790**	$6,145	$355
Maintenance Materials and Supplies	**$22,140**		**$11,870**	$21,826	$9,956
Total Expenses	**$164,930**		**$85,710**	**$72,864**	**($12,846)**
TOTAL (SURPLUS) DEFICIT	**$164,930**		**$85,710**	**$72,864**	**($12,846)**

Salaries Wages and Benefits

Salaries Wages and Benefits are favorable by the amount of $30,563 as there has been a vacancy of the Project Coordinator Position since April.

Contracted and General Services

2023 Spending of $6,536 as follows:

- $5,331.80 for asbestos tile removal.
- $450 for fire alarm inspection.
- $755 for monitoring services.

2023 Budget of $200 for Alarm Monitoring.

Maintenance Materials and Supplies

The unfavorable variance in Maintenance Materials and Supplies relates to a $12,737.11 accrual at the end of June for all Community Services MasterCard purchases in the month. The accrual was reversed on July 1, 2023 and charges were recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through Accounts Payable to the appropriate account.

Once the reverse accrual is completed, Maintenance Materials and Supplies ending June 2023 is under budget by the amount of $2,781.

Facility Projects

This was the area that the Facility Projects are approved under Maintenance Materials and Supplies. The total amount approved for the 2023 Facility Projects is $292,000. The amount of $232,000 funded from Taxation and $60,000 funded from Reserves. The approved Projects are identified in the respective areas. As per approved projects, the budgets have been re-allocated to the appropriate accounts to fund the costs of the facility projects.

Functional Area: **ALFRED JENKINS FIELD HOUSE (AJF)**
Department: **Community Services Department**
Fund: **General Fund**

The Alfred Jenkins Field House offers a variety of services and programs that are certain to please all levels of fitness enthusiasts. The facility houses indoor turf fields, a gymnasium, fitness centre, climbing wall, and a variety of multi-purpose rooms. The Alfred Jenkins Field House budget is comprised of staffing costs, programming costs including booking of the outdoor sports fields, and maintenance and operation costs of the building.

ALFRED JENKINS FIELD HOUSE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($534,350)**		**($302,090)**	($311,149)	($9,059)
Operating Grants and Donations	**($3,000)**		**$0**	$0	$0
Sundry	**($90,800)**		**($4,150)**	($32,255)	($28,105)
Total Revenues	**($628,150)**		**($306,240)**	**($343,404)**	**($37,164)**
EXPENSES					
Salaries Wages and Benefits	**$532,950**		**$272,900**	$260,562	($12,338)
Contracted and General Services	**$49,500**		**$24,720**	$37,015	$12,295
Financial Charges	**$14,690**		**$8,720**	$10,563	$1,843
Utilities	**$160,600**		**$76,760**	$79,725	$2,965
Fleet Expenses	**$5,860**		**$3,200**	$8,580	$5,380
Maintenance Materials and Supplies	**$84,970**		**$44,600**	$79,164	$34,564
Insurance	**$37,520**		**$18,780**	$16,871	($1,909)
Total Expenses	**$886,090**		**$449,680**	**$492,480**	**$42,800**
TOTAL (SURPLUS) DEFICIT	**$257,940**		**$143,440**	**$149,076**	**$5,636**

REVENUES

User Charges and Fees

2nd Quarter Revenue for User Charges and Fees exceeded the budgeted revenue by $9,059 as per rental bookings for the Alfred Jenkins Field House.

User Charges and Fees	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Sale of Products - Concession Sales	$23,346	$31,200	($7,854)	$40,000
Rentals of Field House	$262,803	$238,890	$23,913	$434,350
PAYSA Lease, etc.	$25,000	$32,000	($7,000)	$60,000
Total Revenue - 2nd Quarter	**$311,149**	**$302,090**	**$9,059**	**$534,350**

Notes:

- $60,000 – Revenue from Leases (PAYSA Lease $50,000; PAVA Lease $3,000; and Other Rentals $7,000). Judo Club is no longer in a lease agreement with the City.
- $434,350 revenue relating to gym memberships and passes, room bookings, turf bookings, track bookings, etc. 2023 Budget as follows: Multipurpose room bookings $6,700; Gymnasium bookings $54,900; Turf Bookings $35,300; Climbing Wall $4,800; Indoor track bookings $5,000; Beach Volleyball bookings $1,650; Drop in admissions $51,500; Monthly memberships $147,000; Bulk Passes $23,100; Recreation Passes $33,600; Senior Walking Program $14,800; Registered Programs $52,000; and Outdoor Soccer Field Bookings $4,000.
- $40,000 – Revenue for sale of products at Concessions.

Operating Grants and Donations

2023 Budget: $3,000 Total Operating and Grands Donations Revenue is the revenue received from Project Beach for the volleyball courts. Will be received later in the year.

Sundry Revenue

2nd Quarter Revenue for Sundry exceeded the budgeted revenue by $28,105 as revenue was not budgeted for the first six months.

Revenue of $28,419 is as follows:

- $15,000 has been received from PAYSA as per Lease.
- $9,500 has been received for sponsorship at Alfred Jenkins Field House.
- $3,919 has been received ending June 2023 for turf rentals, etc.

Sundry Revenue	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Revenue - PAYSA, Turf, etc.	$28,419	$0	$28,419	$83,500
Vending Machines	$3,836	$4,150	($314)	$7,300
Total Revenue - 2nd Quarter	**$32,255**	**$4,150**	**$28,105**	**$90,800**

2023 Budget:

$83,500 Sundry Revenue is the Transfer to the Alfred Jenkins Field House Reserve. Includes the PAYSA Lease of $50,000, Turf rentals and sponsorship revenue.

$7,300 Sundry Revenue from Vending Machine Sales.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are slightly under budget by $12,338 as there was a short-term vacancy of Recreation Programmer as follows:

	2023 Spending	6month Budget	(Surplus) / Deficit
AJFH Operations	$225,606	$244,700	($19,094)
AJFH Maintenance	$21,776	$14,500	$7,276
AJFH Concession	$13,180	$13,700	($520)
Total Salaries - 2nd Quarter	**$260,562**	**$272,900**	**($12,338)**

Contracted and General Services

Contracted and General Services are over budget in the 2nd Quarter by the amount of $12,295, mainly due to the cost of commissionaire security services required for the safety of the users at the Alfred Jenkins Field House.

Alfred Jenkins Field House	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Commissionaire Services	$10,709	$1,980	$8,729	$4,000
Housekeeping Services (mats)	$1,895	$1,500	$395	$3,000
Program Instructors	$22,141	$19,980	$2,161	$40,000
Pest Control Services	$849	$780	$69	$1,500
Surveillance and Monitoring	$1,421	$480	$941	$1,000
Total Contracted and General Services	**$37,015**	**$24,720**	**$12,295**	**$49,500**

$40,000 related to the payment of Program Instructors at the Field House. Fluctuates based on programming provided.

Utilities

Utilities expenses are on budget ending the 2nd Quarter as follows:

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	$4,435	$3,540	$895	$7,100
Electricity	$56,845	$58,530	($1,685)	$121,930
Heating Fuels	$18,446	$14,690	$3,756	$31,570
Total Utilities	**$79,725**	**$76,760**	**$2,965**	**$160,600**

Maintenance Materials and Supplies

Additional maintenance items occurred in the 1st and 2nd Quarter such as:

- $3,500 for concrete pad for concessions
- $1,552 boiler in alarm
- $5,300 VFD Replacement
- $8,268 for new office at Field House
- $1,282 elevator maintenance
- $5,916 snow removal

As well, an unfavorable variance in Maintenance Materials and Supplies relates to a $4,165.97 accrual at the end of June for all Community Services MasterCard purchases in the month. The accrual was reversed on July 1, 2023 and charges were recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through Accounts Payable to the appropriate account.

Functional Area: **ART HAUSER CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

The Art Hauser Centre is a sport, entertainment and banquet show place and stands as one of several examples of the commitment that the residents of Prince Albert have to their community. The Art Hauser Centre budget is comprised of staffing costs and maintenance and operation costs of the building.

ART HAUSER CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($825,280)**		**($404,140)**	($491,184)	($87,044)
Sundry	**($40,000)**		**($19,700)**	($13,301)	$6,399
Total Revenues	**($865,280)**		**($423,840)**	**($504,485)**	**($80,645)**
EXPENSES					
Salaries Wages and Benefits	**$759,890**		**$357,530**	$460,510	$102,980
Contracted and General Services	**$22,970**		**$11,390**	$8,926	($2,464)
Financial Charges	**$12,710**		**$6,310**	$7,815	$1,505
Utilities	**$345,750**		**$156,880**	$182,751	$25,871
Fleet Expenses	**$53,000**		**$26,520**	$30,477	$3,957
Maintenance Materials and Supplies	**$306,010**		**$150,620**	$256,718	$106,098
Insurance	**$63,530**		**$31,740**	$30,604	($1,136)
Total Expenses	**$1,563,860**		**$740,990**	**$977,801**	**$236,811**
TOTAL (SURPLUS) DEFICIT	**$698,580**		**$317,150**	**$473,316**	**$156,166**

REVENUES

User Charges and Fees

User Charges and Fees have a favorable balance of $87,044 mainly in the area of concession sales – sale of products.

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Sale of Products - Concession Sales	$312,445	$200,000	$112,445	$400,000
Rentals (ice rentals, ches leach, etc.)	$178,739	$204,140	($25,401)	$425,280
Total Revenue - 2nd Quarter	**$491,184**	**$404,140**	**$87,044**	**$825,280**

$425,280 AHC Rentals Revenue: Ice Rentals $213,500; Arena Rentals (Special Events) $22,280; Multi-Purpose Rooms $102,000; Raiders License Agreement Payments $40,500; A/V Charge Outs $25,000; and Raider Playoff Royalty Payment $22,000.

$400,000 Concession Sales – Sale of Products.

Sundry

2nd Quarter Revenue for Sundry is $13,301 as follows:

Sundry Revenue	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Ice Rentals - Surcharge Revenue	$4,034	$6,450	($2,416)	$15,000
Vending Machines	$9,267	$13,250	($3,983)	$25,000
Total Revenue - 2nd Quarter	**$13,301**	**$19,700**	**($6,399)**	**$40,000**

2023 Budget:

$15,000 Sundry Revenue is the surcharge revenue from Ice Rentals to be allocated to the Arenas Improvements Reserve.

$25,000 for Vending Machines Revenue.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are over budget due to staff required for operations of the Art Hauser Centre in the 1st and 2nd Quarter and increased operational period to host the ESSO Nationals in April:

	2023 Spending	6 Months Budget	Fav / (Unfav) Variance
AHC Operations	$286,047	$229,360	$56,687
AHC Maintenance	$77,043	$57,960	$19,083
AHC Concessions	$97,420	$70,210	$27,210
Total	**$460,510**	**$357,530**	**$102,980**

Contracted and General Services

Contracted and General Services is slightly under budgeted as follows:

Contracted and General Services	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Commissionaire Services	$5,336	$6,370	($1,034)	$13,000
Entandem Licensing Fees & Bartender Fees	$3,540	$3,460	$80	$6,900
Alarm Monitoring	$51	$60	($9)	$100
Housekeeping Services	$0	$1,500	($1,500)	$2,970
Total Contracted and General Services	$8,926	$11,390	($2,464)	$22,970

Utilities

Utilities expenses are over budget by the amount of $25,871 ending the 2nd Quarter relating to Electricity. That would be caused by keeping the AHC Ice Plant running for ESSO Nationals.

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	$17,226	$18,060	($834)	$36,170
Electricity	$110,618	$87,970	$22,648	$209,480
Heating Fuels	$54,907	$50,850	$4,057	$100,100
Total Utilities	**$182,751**	**$156,880**	**$25,871**	**$345,750**

Maintenance Materials and Supplies

Additional maintenance items occurred in the 1st and 2nd Quarter such as:

- $64,500 additional cost over six month budget for Merchandise Concession Products for Resale, however, that is offset by additional concession revenue generated.
- $9,627 for ice chemicals.
- $10,698 for heat exchange replacement.
- $7,853 ice machine replacement.
- $3,334 control issue parts.

Functional Area: **ARTS CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

The Prince Albert Arts Centre has a long and varied history within our community. One of the last of its kind on the prairies and a national historic landmark, the Prince Albert Town Hall and Opera House was completed in 1893 and is still going strong. Today it is a thriving 'arts' facility offering a wide variety of art, craft and creative opportunities for all members of our community. The Arts Centre budget is comprised of staffing costs, programming costs and maintenance and operation costs of the building.

ARTS CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($60,000)**		**($34,800)**	($33,703)	$1,097
Operating Grants and Donations	**($10,000)**		**$0**	($12,125)	($12,125)
Total Revenues	**($70,000)**		**($34,800)**	**($45,828)**	**($11,028)**
EXPENSES					
Salaries Wages and Benefits	**$123,260**		**$62,970**	$64,229	$1,259
Contracted and General Services	**$38,370**		**$22,120**	$19,783	($2,337)
Financial Charges	**$2,800**		**$1,380**	$1,533	$153
Utilities	**$15,540**		**$7,920**	$7,306	($614)
Maintenance Materials and Supplies	**$48,910**		**$36,220**	$13,594	($22,626)
Insurance	**$2,370**		**$1,200**	$1,090	($110)
Total Expenses	**$231,250**		**$131,810**	**$107,535**	**($24,275)**
TOTAL (SURPLUS) DEFICIT	**$161,250**		**$97,010**	**$61,708**	**($35,302)**

REVENUES

User Charges and Fees Revenue

2nd Quarter Revenue for User Charges and Fees Revenue is $33,703 for programming and rentals.

2023 Budget: $60,000 Total User Charges and Revenues relating to Arts Centre Programming and Rentals.

Operating Grants and Donations

$12,125 Operation Grants and Donations Revenue ending June 2023 as follows:

- $5,000 from Cultural Days Sponsorship – Sask Culture.
- $7,000 from Sask Lotteries Grant.
- $125 in donation revenue.

2023 Budget: $10,000 Total Operating Grants and Donations relates to the Community Grant Program (CGP) revenue Sask Arts & Culture Grant Program.

EXPENDITURES

Contracted and General Services

Contracted and General Services	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Arts Centre Maintenance Housekeeping	$962	$1,500	($538)	$3,000
Arts Centre Commissionaire Services	$1,320	$0	$1,320	$0
Program Instructors	$16,970	$19,260	($2,290)	$32,500
Pottery Studio - Housecleaning	$479	$900	($421)	$1,800
Alarm Monitoring	$52	$240	($188)	$500
Pest Control	$0	$120	($120)	$250
Other	$0	$100	($100)	$320
Total Contracted and General Services	**$19,783**	**$22,120**	**($2,337)**	**$38,370**

Maintenance Materials and Supplies

Maintenance Materials and Supplies is under budget by the amount of $22,626 as the below Facility Project has not yet been undertaken.

2023 Facility Project Approved

Art Centre Replace Accessibility Stair Lift	The accessibility stair lift has been on the Facilities radar for several years. Parts for the existing lift are no longer available. As this is an accessible building the stair lift is a required piece of equipment. ***One-time expenditure of $25,000***	25,000

Access 2000 is waiting for the lift arrive. Once arrived at the Shop, an installation date will be arranged.

Functional Area: **BERNICE SAYESE CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

The Bernice Sayese Centre is a hub for recreational activities in the West Flat area of the City. Located at 1350 15th Avenue East. The City has two tenants in the Bernice Sayese Centre: West Flat Citizens Group and the River Bank Development Corporation. The City is required to pay the cost of heating, light, power, public liability insurance and water used at this facility.

BERNICE SAYESE CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($11,500)**		**($5,760)**	($5,984)	($224)
Total Revenues	**($11,500)**		**($5,760)**	**($5,984)**	**($224)**
EXPENSES					
Salaries Wages and Benefits	**$8,040**		**$4,030**	$6,500	$2,470
Contracted and General Services	**$6,100**		**$3,060**	$3,196	$136
Grants and Donations	**$16,580**		**$12,750**	$12,750	$0
Utilities	**$41,410**		**$23,060**	$19,378	($3,682)
Fleet Expenses	**$0**		**$0**	$60	$60
Maintenance Materials and Supplies	**$7,350**		**$2,990**	$10,363	$7,373
Insurance	**$6,100**		**$3,060**	$3,089	$29
Total Expenses	**$85,580**		**$48,950**	**$55,337**	**$6,387**
TOTAL (SURPLUS) DEFICIT	**$74,080**		**$43,190**	**$49,353**	**$6,163**

2nd Quarter Revenue is the revenue from River Bank Development Office for their lease January to June 2023. 2023 Budget: $11,500 Total User Charges and Fees Revenue relates to the River Bank Development Office Lease.

2023 Budget: $6,000 Contracted and General Services for janitorial services at the Centre and $100 for alarm monitoring. **2023 Spending: $2,000 for housekeeping, $1,180 for monitoring and $16 commissionaire.**

2023 Budget: $16,580 Total Grants and Donations: $12,750 for the Annual Operating Grant as per the Lease Agreement with the West Flat Citizen's Group; and $3,830 for the Annual Improvement Grant as per Lease Agreement with the West Flat Citizen's Group. **2023 Spending is the $12,750 as Annual Grant to West Flat Citizen's Group.**

Increased cost for Maintenance Materials and Supplies relating to snow removal, roof repairs and repair lights.

Functional Area: **CEMETERY**
Department: **Community Services Department**
Fund: **General Fund**

The South Hill Cemetery is a landscaped, well-maintained site that is owned and operated by the City. The South Hill Cemetery provides burial choices for traditional interments and cremated remains as well as special arrangements for fiberglass, concrete or steel vaults, and double depth interment. Revenue is from fees generated from licensing, interments, etc.

CEMETERY	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($155,000)**		**($77,520)**	($41,635)	$35,885
Sundry	**$0**		**$0**	$0	$0
Total Revenues	**($155,000)**		**($77,520)**	**($41,635)**	**$35,885**
EXPENSES					
Salaries Wages and Benefits	**$155,290**		**$76,290**	$63,281	($13,009)
Contracted and General Services	**$3,410**		**$1,990**	$1,715	($275)
Utilities	**$6,230**		**$3,330**	$2,828	($502)
Fleet Expenses	**$48,980**		**$36,750**	$15,620	($21,130)
Maintenance Materials and Supplies	**$28,090**		**$14,020**	$23,155	$9,135
Insurance	**$550**		**$300**	$253	($47)
Total Expenses	**$242,550**		**$132,680**	**$106,852**	**($25,828)**
TOTAL (SURPLUS) DEFICIT	**$87,550**		**$55,160**	**$65,216**	**$10,056**

REVENUES

User Charges and Fees – Currently under budgeted revenue as follows:

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Cemetery Revenue - Rates and Fees	$37,935	$70,020	($32,085)	$140,000
Perpetual Fees to Reserve	$3,700	$7,500	($3,800)	$15,000
Total Revenue - 2nd Quarter	**$41,635**	**$77,520**	**($35,885)**	**$155,000**

2023 Budget:

$140,000 Total User Charges and Fees Revenues relating to revenue from the Cemetery as per rates and fees.

$15,000 Total Sundry Revenue is the total transfer of revenue to the South Hill Cemetery Perpetual Care Reserve for 2023.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are under budget for Salaries for the 2nd Quarter as follows:

Salaries Wages and Benefits	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Cemetery Wages	$45,050	$56,890	($11,840)	$113,800
Cemetery Wages Overtime	$1,838	$2,340	($502)	$4,730
Cemetery Payroll Benefits	$16,393	$17,060	($667)	$36,760
Total Salaries Wages and Benefits	**$63,281**	**$76,290**	**($13,009)**	**$155,290**

Contracted and General Services

2023 Spending: $954 commissionaires, $711 Septic and Pest Control and $51 monitoring.

2023 Budget:

$2,500 Total Contracted and General Services is the contracted services to support operations where skills or City staff are unavailable.

$850 for Septic Pump Outs at the City Cemetery and Visitor Information Center and Pest Control.

$60 for Fire Extinguisher and alarm servicing.

Fleet

Fleet is also under budget for the 2nd Quarter. The budget for the 2nd Quarter will need to be adjusted to reflect the cost of fleet for the 2nd Quarter.

Functional Area: **FACILITIES MAINTENANCE – CITY HALL**
Department: **Community Services Department**
Fund: **General Fund**

This budget is related to facility staffing, maintenance costs, insurance, security, and janitorial services for the City Hall building.

FACILITIES MAINTENANCE - CITY HALL	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$214,730**		**$109,430**	$114,044	$4,614
Contracted and General Services	**$55,440**		**$27,820**	$32,351	$4,531
Utilities	**$105,900**		**$54,680**	$48,896	($5,785)
Fleet Expenses	**$410**		**$410**	$1,170	$760
Maintenance Materials and Supplies	**$57,850**		**$35,120**	$51,318	$16,198
Insurance	**$12,790**		**$6,420**	$6,111	($309)
Total Expenses	**$447,120**		**$233,880**	**$253,889**	**$20,009**
TOTAL (SURPLUS) DEFICIT	**$447,120**		**$233,880**	**$253,889**	**$20,009**

EXPENDITURES

Contracted and General Services

Contracted and General Services	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Pest Control Services	$255	$780	($525)	$1,500
Alarm Monitoring	$120	$180	($60)	$300
Commissionaire Services	$28,980	$22,740	$6,240	$45,440
Housekeeping	$1,405	$4,000	($2,595)	$8,000
Other	$1,591	$120	$1,471	$200
Total Contracted and General Services	**$32,351**	**$27,820**	**$4,531**	**$55,440**

Maintenance Materials and Supplies

Additional maintenance items occurred in the 1st and 2nd Quarter such as:

- $5,337 for finance electrical work
- $2,457 handicap repair
- $1,060 door lock changes
- $5,579 Facility Project Completed – Cameras Outside City Hall
- $2,505.67 June MasterCard Accrual

2023 Facility Projects Approved

City Hall Replace Sewage Pumps	There are two (2) sewage grinder pumps in the basement mechanical room at City Hall. We had an issue with one of the pumps in 2022 and to the Facilities Division's knowledge they are original to the building. These pumps require replacement. ***One-time expenditure of $10,000.***	10,000
City Hall Camera Outside and in Financial Services	The parking lot area of City Hall currently does not have any cameras. Facilities is recommending 2 cameras on the exterior of the building and replacing the cameras in Financial Services ***One-time expenditure of $7,000.***	7,000

Functional Area: **COMMUNITY CLUBS**
Department: **Community Services Department**
Fund: **General Fund**

The residents of Prince Albert are fortunate to have 10 community clubs available for sports and recreation activities: Carlton Park, Crescent Acres, Crescent Heights, East End, East Hill, Hazeldale, Midtown, Nordale, and West Hill.

COMMUNITY CLUBS	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
User Charges and Fees	**($20,280)**	**($11,150)**	($10,418)	$732
Total Revenues	**($20,280)**	**($11,150)**	**($10,418)**	**$732**
EXPENSES				
Salaries Wages and Benefits	**$25,560**	**$13,550**	$6,914	($6,636)
Contracted and General Services	**$18,660**	**$9,360**	$13,190	$3,830
Grants and Donations	**$160,220**	**$123,540**	$149,883	$26,343
Utilities	**$175,900**	**$102,180**	$78,020	($24,160)
Fleet Expenses	**$530**	**$220**	$0	($220)
Maintenance Materials and Supplies	**$2,040**	**$1,060**	$4,074	$3,014
Insurance	**$38,680**	**$19,320**	$20,866	$1,546
Total Expenses	**$421,590**	**$269,230**	**$272,946**	**$3,716**
TOTAL (SURPLUS) DEFICIT	**$401,310**	**$258,080**	**$262,528**	**$4,448**

REVENUES

User Charges and Fees

2nd Quarter Revenue represents three months of the payments for Lease Agreements as budgeted: Children Choice - $1,142/month and Small World - $550/month.

2023 Budget: $20,280 Total User Charges and Fees Revenue is as follows for Payments for Lease Agreements of:

- Small World Daycare and Children Choice Daycare
- Children Choice - $1,142/month = $13,680
- Small World - $550/month = $6,600

EXPENDITURES

Contracted and General Services

Spending for the 2nd Quarter is $13,190 as follows:

- $9,785 for maintenance items with Community Clubs.
- $3,405 for Septic Pump outs.

2023 Budget:

$15,000 Total Contracted and General Services for Annual Fire Extinguisher inspections, Fire Suppression maintenance & testing, Fire alarm inspections & minor maintenance at the Community Clubs.

$3,660 for Septic Pump outs and Pest Control.

Grants and Donations

2023 Spending of $149,883 for Grants and Donations as follows:

- $125,750 for Operating Grants for 9 Community Clubs
  4 Community Clubs with Indoor Rinks - West Hill, East Hill, Crescent Heights and East End = $15,500 per year
  5 Community Clubs (Halls, Recreation) - Crescent Acres, Carlton Park, Midtown, Hazeldale, Nordale = $12,750 per year
- $16,840 as approved by Council for Recreation Facility Grant Program funding from the Community Services Building Reserve. Those Grants are not budgeted.
- $7,293 for East Hill and Crescent Heights Community Clubs as Per Maintenance Grant.

2022 Recreation Facility Grant Program – 2nd Intake (RPT 23-40)

City Council at its meeting of February 13, 2023 approved the following:

That the following be approved under the 2nd intake of the 2022 Recreation Facility Grant Program and funded from the Community Services Building Reserve:

1. *Carlton Park Community Club receive $1,994.01 for the installation of Outdoor Lights, repair of Ceiling Tile with Type X Fire Rate Drywall and the repair of Plumbing concerns in the Washrooms at the Community Club;*
2. *West Hill Community Club receive $2,068.93 for the repair to the Kitchen Roof;*
3. *Nordale Community Club receive $9,734.12 for the Heating, Ventilation and Air Conditioning (HVAC) Replacement; and,*
4. *East End Community Club receive $3,042.51 for changing the Outdoor Lights to Light-Emitting Diode (LED), the repair of the Kitchen Exhaust Fan along with the installation of new Light Fixtures in the Curling Rink.*

Payments of $16,839.57 expensed for the 2nd Quarter.

2023 Budget: $160,220 Total Grants and Donations as follows:

- $125,750 for Operating Grants for 9 Community Clubs
  4 Community Clubs with Indoor Rinks - West Hill, East Hill, Crescent Heights and East End = $15,500 per year
  5 Community Clubs (Halls, Recreation) - Crescent Acres, Carlton Park, Midtown, Hazeldale, Nordale = $12,750 per year
- $34,470 Maintenance Grant for Community Club = $3,830 per Club.

Utilities

Utilities expenses under budget for the 2nd Quarter of 2023. The City expects to be on budget by the end of the year.

Utilities	YTD	YTD	(Fav) Unfav	Annual
	Actual	Budget	Variance	Budget
Water and Sewer	$15,837	$17,340	($1,503)	$34,700
Electricity	$39,132	$45,380	($6,248)	$78,260
Heating Fuels	$23,050	$39,460	($16,410)	$62,940
Total Utilities	**$78,020**	**$102,180**	**($24,160)**	**$175,900**

Functional Area: **COMMUNITY SERVICES ADMINISTRATION**
Department: **Community Services Department**
Fund: **General Fund**

This budget accounts for costs associated with Community Services Department personnel including payroll, benefits, telephone, training, advertising, computer, and consulting services.

COMMUNITY SERVICES ADMIN	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	$0		$0	$195	$195
Operating Grants and Donations	**($27,500)**		**$0**	$0	$0
Total Revenues	**($27,500)**		**$0**	**$195**	**$195**
EXPENSES					
Salaries Wages and Benefits	**$530,120**		**$271,250**	$273,117	$1,867
Contracted and General Services	**$0**		**$0**	$18,063	$18,063
Financial Charges	**$0**		**$0**	$0	$0
Utilities	**$490**		**$300**	$224	($76)
Fleet Expenses	**$1,780**		**$590**	$531	($59)
Maintenance Materials and Supplies	**$160,180**		**$80,200**	$96,644	$16,444
Total Expenses	**$692,570**		**$352,340**	**$388,578**	**$36,238**
TOTAL (SURPLUS) DEFICIT	**$665,070**		**$352,340**	**$388,774**	**$36,434**

REVENUES

2023 Budget: $27,500 Total Operating and Grans Donations:

- $5,000 as the Department sources & applies for Provincial Grants in support of programming & employment grants.

- $22,500 is the Community Rink Affordability Grant:
  AHC – ($2,500)
  Kinsmen – ($2,500)
  Steuart – ($2,500)
  PA Golf & Curling Centre – ($2,500)
  East End – ($5,000)
  East Hill – ($2,500)
  West Hill – ($2,500)
  Crescent Heights – ($2,500)

Contracted and General Services

The City is tracking vandalism costs in one separate account. To date, the amount of $18,063 has been expensed for vandalism which includes anti graffiti paint, repair fences, etc.

Maintenance Materials and Supplies

As well, an unfavorable variance in Maintenance Materials and Supplies relates to a $11,155.16 accrual at the end of June for all Community Services MasterCard purchases in the month. The accrual was reversed on July 1, 2023 and charges were recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through Accounts Payable to the appropriate account.

Functional Area: **COOKE MUNICIPAL GOLF COURSE**
Department: **Community Services Department**
Fund: **General Fund**

The Cooke Municipal Golf Course is a beautiful and serene, public golf course in the heart of Prince Albert. The golf course offers a wide range of services including a 15 bay grass green tee driving range, golf club and cart rentals, a fully stocked pro shop specializing in custom fitted clubs and lessons, and a club house with food services and a fully licensed lounge.

COOKE MUNICIPAL GOLF COURSE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($1,255,810)**		**($763,360)**	($851,915)	($88,555)
Operating Grants and Donations	**$0**		**$0**	$0	$0
Total Revenues	**($1,255,810)**		**($763,360)**	**($851,915)**	**($88,555)**
EXPENSES					
Salaries Wages and Benefits	**$341,210**		**$150,200**	$124,619	($25,581)
Contracted and General Services	**$191,390**		**$97,700**	$120,104	$22,404
Financial Charges	**$17,000**		**$6,390**	$6,348	($42)
Grants and Donations	**$65,200**		**$32,580**	$32,580	$0
Utilities	**$131,900**		**$45,060**	$16,319	($28,741)
Interest on Long Term Debt	**$63,910**		**$31,960**	$52,626	$20,666
Fleet Expenses	**$211,800**		**$70,740**	$73,825	$3,085
Maintenance Materials and Supplies	**$135,060**		**$81,700**	$49,085	($32,615)
Insurance	**$2,820**		**$1,440**	$1,282	($158)
Total Expenses	**$1,160,290**		**$517,770**	**$476,788**	**($40,982)**
TOTAL (SURPLUS) DEFICIT	**($95,520)**		**($245,590)**	**($375,127)**	**($129,537)**

REVENUES

User Charges and Fees

Revenue is over budgeted revenue by the amount of **$88,555**. There was a promotion in September of 2022 to purchase the 2023 Golf Memberships prior to the implementation of the charge of PST effective October 1st. As such, the promotion was successful in memberships being purchased for 2023 which accounts the surplus revenue in the 2nd Quarter.

User Charges and Fees	YTD Actual	YTD Budget	Fav (Unfav) Variance	Annual Budget
Golf Course Fees	$624,279	$596,710	$27,569	$918,000
Darcy's Golf Shop	$934	$900	$34	$1,810
Trackage Fees - Using own Golf Cart	$15,412	$17,400	($1,988)	$18,000
Golf Course Sponsorship	$83,500	$68,250	$15,250	$91,000
Golf Course Cart Rentals	$127,791	$80,100	$47,691	$225,000
Food and Beverage Cart - Agreement	$0	$0	$0	$2,000
Total Revenue - 2nd Quarter	**$851,915**	**$763,360**	**$88,555**	**$1,255,810**

EXPENDITURES

Salaries Wags and Benefits

Salaries Wages and Benefits ending the 2nd Quarter is under budget by $25,281 due to shortage of staffing for the Golf Course. Currently about 20% short of staffing.

Contracted and General Services

Contracted and General Services is over budget by $22,404 as the Golf Course Management Contract with Darcy's Golf Shop is based on 8.5% fees.

Contracted and General Services	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Golf Course Management Contract	$104,265	$81,480	$22,785	$150,600
Golf Course Marshalls	$12,000	$16,000	($4,000)	$40,000
Pest Control and Septic Pump outs	$522	$160	$362	$640
Monitoring	$375	$60	$315	$150
Commissionaires	$2,942	$0	$2,942	$0
Contracted and General Services	**$120,104**	**$97,700**	**$22,404**	**$191,390**

<u>2023 Budget:</u>

Golf Course Management Contract with Darcy's Golf Shop. Annual Management Fee - $65,000, 8.5% Fees - $76,500 and 10% Sponsors - $9,100. **Total Budget of $150,600. Increased payment as increased revenue – based on 8.5% of fees.**

$40,000 for Payment for Golf Course Marshals.

Grants and Donations

Amount charged reflects six months of the Lease Agreement Payment to Golf & Curling Club. **$65,200 x =50% - $32,580.**

2023 Budget: $65,200 Total Grants and Donations – Lease Agreement Payment to the Prince Albert Golf & Curling Club.

Utilities

Utilities are under budget due to water and sewer as the reading for the Golf Course occurs at the end of the season. Budget for 2nd Quarter to be adjusted accordingly.

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	$1,051	$30,000	($28,949)	$100,000
Electricity	$13,751	$13,620	$131	$29,000
Heating Fuels	$1,517	$1,440	$77	$2,900
Total Utilities	**$16,319**	**$45,060**	**($28,741)**	**$131,900**

Interest on Long Term Debt

Interest on Long Term Debt is $20,666 over budget for the 2nd Quarter. The increase over budget relates to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. Interest expense will be on budget by the end of 2023.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are under budget by $32,615. There will be more spending in the last quarters relating to supplies for the Golf Course.

Functional Area: **DAVE G. STEUART ARENA**
Department: **Community Services Department**
Fund: **General Fund**

The Dave G. Steuart Arena facility has an ice surface and a spectator capacity of 600 persons. Amenities include a heated lobby area, concession, four dressing rooms and an electronic score clock. The arena also contains a concrete floor and therefore is able to host events such as in-line hockey, lacrosse, seminars, trade shows/sales, banquets, dances and Exhibition Association activities during the summer months. This budget includes staffing costs at the arena, along with operating and maintenance costs of the arena.

DAVE STEUART ARENA	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
User Charges and Fees	**($211,870)**	**($112,620)**	($85,108)	$27,512
Sundry	**($6,930)**	**($3,260)**	($2,223)	$1,037
Total Revenues	**($218,800)**	**($115,880)**	**($87,331)**	**$28,549**
EXPENSES				
Salaries Wages and Benefits	**$218,620**	**$115,170**	$113,200	($1,970)
Contracted and General Services	**$4,450**	**$2,220**	$17,953	$15,733
Financial Charges	**$5,560**	**$2,790**	$3,458	$668
Utilities	**$103,620**	**$51,550**	$49,535	($2,015)
Fleet Expenses	**$20,000**	**$11,440**	$10,513	($927)
Maintenance Materials and Supplies	**$30,210**	**$16,680**	$11,052	($5,628)
Insurance	**$4,700**	**$2,340**	$2,177	($163)
Total Expenses	**$387,160**	**$202,190**	**$207,887**	**$5,697**
TOTAL (SURPLUS) DEFICIT	**$168,360**	**$86,310**	**$120,556**	**$34,246**

REVENUES

User Charges and Fees

User Charges and Fees are under budgeted revenue based on rental revenue as follows:

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Sale of Products - Concession Sales	$12,183	$16,280	($4,097)	$30,100
Rental Revenue (ice rentals, lacrosse)	$72,925	$96,340	($23,415)	$181,770
User Charges and Fees	**$85,108**	**$112,620**	**($27,512)**	**$211,870**

2023 Budget:

$181,770 Rental Revenue (ice rentals, lacrosse): Steuart Arena Revenue: Ice Rentals $167,820 and Ball Hockey/Lacrosse Bookings $13,950. Rental revenue includes ice rentals, lacrosse and ball hockey rentals.

$30,100 for Concession Sales – Sales of Products.

Sundry Revenue

2nd Quarter revenue for Sundry is $2,223 as follows:

Sundry Revenue	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Surcharge Revenue	$1,150	$1,330	($180)	$3,530
Vending Machines	$1,073	$1,930	($857)	$3,400
Sundry Revenue	**$2,223**	**$3,260**	**($1,037)**	**$6,930**

2023 Budget:

$3,530 Total Sundry Revenue is the surcharge revenue from rentals to be allocated to the Arenas Improvements Reserve.

$3,400 for Vending Machines Sales.

EXPENDITURES

Contracted and General Services

Increased cost in Commissioners Security Services at the Dave Steuart Arena due to the safety of the users:

Contracted and General Services	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Commissionaire Services at Arena	$16,966	$480	$16,486	$1,000
Janitorial Services - Laundry/carpet cleaning	$0	$1,020	($1,020)	$2,000
Public Skating Supervisor Wages	$936	$540	$396	$1,100
Monitoring Services	$51	$60	($9)	$100
Pest Control	$0	$120	($120)	$250
Total Revenue - 2nd Quarter	**$17,953**	**$2,220**	**$15,733**	**$4,450**

Finance Charges

2023 Budget: $5,560 Total Financial Charges is to allow banking for concessions and Activenet Fees for programming.

Utilities

The City expects to be on budget by the end of the year.

	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	$3,051	$3,240	($189)	$6,430
Electricity	$27,013	$23,590	$3,423	$57,520
Heating Fuels	$19,471	$24,720	($5,249)	$39,670
Total Utilities	**$49,535**	**$51,550**	**($2,015)**	**$103,620**

Functional Area: **EA RAWLINSON CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

The EA Rawlinson Centre for the Arts presents artists of world-class caliber diverse in genre and disciplines, enhancing the cultural fabric of Prince Albert and region, and provides opportunities for community engagement through local artist, audience, and event development. The EA Rawlinson Centre also houses the Mann Art Gallery and the Olive and John G. Diefenbaker Theatre.

EA RAWLINSON CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($782,800)**		**($391,350)**	($330,895)	$60,455
Operating Grants and Donations	**($48,100)**		**($1,240)**	($35,280)	($34,040)
Sundry	**$0**		**$0**	$0	$0
Total Revenues	**($830,900)**		**($392,590)**	**($366,176)**	**$26,414**
EXPENSES					
Salaries Wages and Benefits	**$584,330**		**$300,410**	$289,757	($10,653)
Contracted and General Services	**$338,810**		**$183,210**	$165,377	($17,833)
Financial Charges	**$13,000**		**$5,850**	$6,387	$537
Utilities	**$160,380**		**$83,850**	$75,981	($7,869)
Maintenance Materials and Supplies	**$171,400**		**$87,200**	$141,390	$54,190
Insurance	**$14,910**		**$7,440**	$7,032	($408)
Total Expenses	**$1,282,830**		**$667,960**	**$685,925**	**$17,965**
TOTAL (SURPLUS) DEFICIT	**$451,930**		**$275,370**	**$319,749**	**$44,379**

REVENUES

User Charges and Fees

User Charges and Fees Revenue is under budgeted revenue by the amount of $60,455.

Advertising and Sponsorship Revenue: In reviewing the 2nd Quarter actuals in 2022, the revenue generated in the 2nd Quarter was $303. As such, the amount projected for revenue in the 2nd Quarter for Advertising and Sponsorship needs to be adjusted as revenue is not generated until the third and fourth quarter.

Ticket Sales Revenue: In looking at 2022 actuals for revenue generated in the 2nd Quarter, revenue was $156,160. As such, the revenue generated in 2023 for the 2nd Quarter is consistent with last year's revenue.

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Community Stabilization Revenue Surcharge	$22,986	$19,980	$3,006	$40,000
ATM Commission Revenue	$508	$880	($373)	$1,800
TIPS - Volunteers Services	$1,266	$550	$716	$1,000
Ticket Sales Revenue	$153,398	$199,980	($46,582)	$400,000
Food and Beverage Sales	$25,584	$20,000	$5,584	$40,000
Rentals Revenue	$64,525	$47,480	$17,045	$95,000
Youth Fees - Ticket Surcharge	$11,493	$15,000	($3,507)	$30,000
Advertising and Sponsorship Revenue	$24,441	$55,000	($30,559)	$110,000
Facility Fees - Rawlinson to Reserve	$26,694	$32,480	($5,786)	$65,000
Total User Charges and Fees	**$330,895**	**$391,350**	**($60,455)**	**$782,800**

$40,000: Community Stabilization Revenue Surcharge - $2.00 per ticket

$30,000: Ticket Surcharge Revenues collected from Events in support of subsidized youth access. $2.00 per ticket

$65,000: Sundry Revenue relating to Surcharge revenue collected from tickets sales and allocated to the EA Rawlinson Centre Facility Fee Reserve. $3.00 per ticket. That revenue is credit to the EA Rawlinson Centre Facility Fee Reserve.

Operating Grants and Donations

2023 Revenue for Operations Grants and Donations includes:

- $30,000 from Canadian Heritage - Canada Arts and Culture Recovery Program (CACRP).
- $5,000 from Tourism Saskatchewan – Rocky Horror and Rock of Ages.
- $280 donation revenue.

Revenue was not budgeted in the 2nd Quarter for Grant Funding, but has been received.

	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Grant Funding Revenue	$35,000	$0	$35,000	$45,600
Donations	$280	$1,240	($960)	$2,500
Total Revenue - 2nd Quarter	**$35,280**	**$1,240**	**$34,040**	**$48,100**

2023 Budget: $48,100 Total Operating Grants and Donations Revenue:

- $45,600 new revenue for Year 2023. The EA Rawlinson Centre has received a 2 year term with the Canadian Artists Presentation Fund.
- $2,500 revenue for donations.

EXPENDITURES

Salaries Wages and Benefits are under budget by the amount of $10,653 for the 2nd Quarter:

	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
EA Rawlinson - Salaries	$196,162	$205,200	($9,038)	$410,420
EA Rawlinson - Overtime	$8,093	$3,480	$4,613	$7,000
EA Rawlinson - Casual Wages	$27,456	$22,530	$4,926	$45,000
EA Rawlinson - Wages Regular	$1,659	$1,980	($321)	$4,000
EA Rawlinson - Payroll Benefits	$50,158	$56,030	($5,872)	$95,650
Maintenance - Wages Regular	$4,141	$7,530	($3,389)	$15,000
Maintenance - Overtime	$370	$420	($50)	$800
Maintenance - Payroll Benefits	$1,718	$3,240	($1,522)	$6,460
Total Salaries Wages and Benefits	**$289,757**	**$300,410**	**($10,653)**	**$584,330**

Contracted and General Services

Contracted and General Services is under budget as follows:

Contracted and General Services	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
Artist Fees for Centre Presented Events	$132,980	$151,970	($18,991)	$276,310
Janitorial Services - Rawlinson	$26,099	$30,000	($3,901)	$60,000
Laundry Services	$0	$1,240	($1,240)	$2,500
Monitoring	$51	$0	$51	$0
Commissionaire Services	$6,247	$0	$6,247	$0
Total Contracted and General	**$165,377**	**$183,210**	**($17,833)**	**$338,810**

Finance Charges

2023 Budget: $13,000 Total Financial Charges for the transaction fees at the Rawlinson Centre for ticket sales and food and beverage sales.

Utilities

Utilities expenses under budget for the 2nd Quarter of 2023 as follows:

	YTD	YTD	(Fav) Unfav	Annual
	Actual	Budget	Variance	Budget
Water and Sewer	$1,893	$5,160	($3,267)	$10,340
Electricity	$56,661	$49,740	$6,921	$105,300
Heating Fuels	$17,428	$28,950	($11,522)	$44,740
Total Utilities	**$75,981**	**$83,850**	**($7,869)**	**$160,380**

Maintenance Materials and Supplies

Maintenance Materials and Supplies are over budget by the amount of $54,190.

The City has paid $15,041 for Musical Rights Permit; 10,767 for Concord Theatre Permit; $11,328 for water damage to Rawlinson; and $4,185.37 relating MasterCard Accrual for June. There is $30,000 budgeted for Licenses and Permits, however, half of the budget is in the 2nd Quarter.

Administration will monitor the spending in this area.

Functional Area: **CITY BEAUTIFICATION**
Department: **Community Services Department**
Fund: **General Fund**

During the 2019 and 2020 budget deliberations additional funding was approved in support of various City beautification initiatives. Initiatives have included floral displays, improvements to the City's entrances and the 2nd Avenue Corridor. The Department will develop a plan based on the priorities set through consultation with the Community Services Advisory Committee and City Council.

CITY BEAUTIFICATION	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$20,080**		**$10,040**	$4,777	($5,263)
Contracted and General Services	**$35,000**		**$17,500**	$17,225	($275)
Fleet Expenses	**$500**		**$380**	$734	$354
Maintenance Materials and Supplies	**$20,720**		**$10,360**	$28,010	$17,650
Total Expenses	**$76,300**		**$38,280**	**$50,746**	**$12,466**
TOTAL (SURPLUS) DEFICIT	**$76,300**		**$38,280**	**$50,746**	**$12,466**

2023 Budget as follows:

$20,080 relates to the costs of staff time to plant flowers and take care of flowers for the season.

$35,000 Contracted and General Services is contracting costs regarding rental of the foam stream system at $2,400/month from May through September, along with assistance through an outside source if required to help care for flowers and trees or to help with planting and watering them, etc. **2023 Spending of $17,225 ending 2nd Quarter for Contracted.**

$20,720 is purchase of flowers, fertilizer, watering cans, tools, flower barrels to help support the beautification efforts. **2023 Spending of $28,010 which includes the cost of metal signage from Parking Naming Initiatives. $11,549.76 charged for Park Naming Signage.**

Functional Area: **FRANK J. DUNN SWIMMING POOL**
Department: **Community Services Department**
Fund: **General Fund**

The Frank J. Dunn Swimming Pool, located at Carlton Comprehensive High School, is jointly operated by the City and the Saskatchewan Rivers School Division #119. The pool is equipped with a five lane twenty-five meter pool and a separate diving tank with a one meter and a three meter diving board. This budget is comprised mainly of the staff costs related to lifeguards, and the cost of maintaining and operating the pool. The City has a contract with Saskatchewan Rivers School Division #119 whereby the City is responsible for 62% of the operating costs and 50% of the capital costs.

FRANK DUNN SWIMMING POOL	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($225,000)**		**($90,530)**	($88,523)	$2,007
Sundry	**($5,400)**		**($3,290)**	($4,325)	($1,035)
Total Revenues	**($230,400)**		**($93,820)**	**($92,849)**	**$971**
EXPENSES					
Salaries Wages and Benefits	**$388,410**		**$210,510**	$244,103	$33,593
Contracted and General Services	**$29,620**		**$27,870**	$1,080	($26,790)
Financial Charges	**$5,200**		**$3,060**	$2,538	($522)
Maintenance Materials and Supplies	**$325,390**		**$162,340**	$168,224	$5,884
Total Expenses	**$748,620**		**$403,780**	**$415,945**	**$12,165**
TOTAL (SURPLUS) DEFICIT	**$518,220**		**$309,960**	**$323,096**	**$13,136**

REVENUES

User Charges and Fees – on Budget.

	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Swimming Lessons	$84,547	$81,200	$3,347	$140,000
Saskatchewan River School Division	$3,976	$9,330	($5,354)	$85,000
Total Revenue - 2nd Quarter	**$88,523**	**$90,530**	**($2,007)**	**$225,000**

Notes: 2023 Budget:

$140,000 for Swimming Lessons - $50,000, Admissions - $50,000, Memberships - $20,000, Rentals - $15,000, Other - $5,000.

$85,000 relating to the Saskatchewan Rivers School Division payment under the Joint Use Agreement. Increase of $10,000 from 2022. The City has a contract with Saskatchewan Rivers School Division #119 whereby the City is responsible for 62% of the operating costs and 50% of the capital costs.

Sundry Revenue

2nd Quarter Sundry Revenue: $4,325.

2023 Budget: $5,400 Total Sundry Revenue relating to Training Surcharge: $7.00 per lesson used towards lifeguard training costs.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wags and Benefits are over budget as the budget needs to be increased to reflect the costs of the Aquatic Staffing:

	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
Pool Operations - Salary Regular	$3,294	$0	$3,294	$0
Pool Operations - Salaries Overtime	$8,385	$4,980	$3,405	$5,000
Pool Operations - Casual Salary	$173,332	$82,750	$90,582	$149,090
Pool Operations - Wages Regular	$12,252	$7,930	$4,322	$13,000
Pool Operations - Payroll Benefits	$33,965	$12,650	$21,315	$22,810
Coordinator - Salaries Regular	$10,560	$79,870	($69,310)	$159,760
Coordinator - Salaries Overtime	$0	$1,980	($1,980)	$4,000
Coordinator - Payroll Benefits	$2,315	$20,350	($18,035)	$34,750
Total Salaries Wages and Benefits	**$244,103**	**$210,510**	**$33,593**	**$388,410**

Contracted and General Services

2nd Quarter Spending is the amount of $1,080 for Program Instructors.

Payment to be made to the Saskatchewan Rivers School Division as per Agreement once Invoice is received from the School Division.

2023 Budget: $29,620 Total Contracted and General Services as follows:

- $26,120 relating to the Saskatchewan Rivers School Division Agreement - 40% of Commissionaire Agreement.
- $3,500 for Program Instructors: - Aquasize $1,700 and Advanced Courses $1,800.

Financial Charges

2023 Spending is $2,538.

2023 Budget: $5,200 Total Financial Charges for credit card transactions for payments of swimming lessons, swimming, classes, programs, etc.

Maintenance Materials and Supplies

An unfavorable variance in Maintenance Materials and Supplies relates to a $3,195.79 accrual at the end of June for all Community Services MasterCard purchases in the month. The accrual was reversed on July 1, 2023 and charges were recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through Accounts Payable to the appropriate account.

Sask Rivers School Division Agreement: City share is 62% SRSD share is 38%. Total Budget provided by the Sask Rivers School Division for 2023 is $482,034.75. The City's share at 62% is $298,861.54.

Amount of $152,549.33 paid for 2023.

Functional Area: **PRINCE ALBERT PUBLIC LIBRARY**
Department: **Community Services Department**
Fund: **General Fund**

This budget is for the maintenance costs of the John M. Cuelenaere Library Building and contractual service for maintenance of the emergency power system.

PRINCE ALBERT PUBLIC LIBRARY	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$6,560**		**$3,240**	$7,160	$3,920
Fleet Expenses	**$0**		**$0**	$1,170	$1,170
Utilities	**$850**		**$420**	$418	($2)
Maintenance Materials and Supplies	**$7,380**		**$4,550**	$10,221	$5,671
Insurance	**$8,070**		**$4,020**	$3,799	($221)
Total Expenses	**$22,860**		**$12,230**	**$22,769**	**$10,539**
TOTAL (SURPLUS) DEFICIT	**$22,860**		**$12,230**	**$22,769**	**$10,539**

EXPENDITURES

Salaries Wags and Benefits

Over budget due to maintenance issues at the Prince Albert Public Library.

Maintenance Materials and Supplies

Over budget due to plumbing and heating equipment.

2023 Budget: $7,380 Total Maintenance Materials and Supplies budget for maintenance repairs, elevator, boiler, fire alarm, fire extinguishers licenses, etc.

Functional Area: **KINSMEN ARENA**
Department: **Community Services Department**
Fund: **General Fund**

The Kinsmen Arena has an ice surface and spectator capacity of 600 persons. Amenities include a heated lobby area, concession, four dressing rooms and an electronic score clock. The arena also contains a concrete floor and therefore is able to host events such as in-line hockey, lacrosse, seminars, and trade shows/sales. This budget includes staffing costs at the arena, along with operating and maintenance costs of the arena.

KINSMEN ARENA	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
User Charges and Fees	**($323,550)**	**($160,070)**	($172,108)	($12,038)
Sundry	**($14,960)**	**($6,310)**	($6,555)	($245)
Total Revenues	**($338,510)**	**($166,380)**	**($178,663)**	**($12,283)**
EXPENSES				
Salaries Wages and Benefits	**$286,300**	**$147,160**	$154,401	$7,241
Contracted and General Services	**$3,740**	**$1,980**	$67	($1,913)
Financial Charges	**$7,030**	**$3,390**	$8,800	$5,410
Utilities	**$144,160**	**$75,390**	$55,020	($20,370)
Fleet Expenses	**$26,210**	**$13,140**	$13,300	$160
Maintenance Materials and Supplies	**$135,710**	**$59,970**	$42,163	($17,807)
Insurance	**$9,170**	**$4,560**	$4,245	($315)
Total Expenses	**$612,320**	**$305,590**	**$277,996**	**($27,594)**
TOTAL (SURPLUS) DEFICIT	**$273,810**	**$139,210**	**$99,333**	**($39,877)**

REVENUES

User Charges and Fees

Increased revenue over budget in the as per increased Sale of Products at Concessions.

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Sale of Products - Concession Sales	$63,164	$43,790	$19,374	$91,000
Rental Revenue (ice rentals, lacrosse)	$108,944	$116,280	($7,336)	$232,550
Total User Charges and Fees	**$172,108**	**$160,070**	**$12,038**	**$323,550**

2023 Budget:

$232,550 revenue for ice rentals, Lacrosse/Ball Hockey Rentals, Special Event Rentals and License Agreement - Skate Sharpening. Kinsmen Arena Revenue: Ice Rentals $206,800; Lacrosse/Ball Hockey Rentals $17,110; Special Event Rentals $7,240; and License Agreement - Skate Sharpening $1,400.

$91,000 for Concession Sales – Sale of Products.

Sundry

2nd Quarter Sundry Revenue is $6,555 as follows:

Sundry Revenue	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Surcharge Revenue	$1,907	$900	$1,007	$6,090
Vending Machines	$4,648	$5,410	($762)	$8,870
Sundry Revenue	**$6,555**	**$6,310**	**$245**	**$14,960**

2023 Budget:

$6,090 Sundry Revenue for Surcharge from rentals to the Arenas Improvements Reserve.

$8,870 for Vending Machines Revenues.

EXPENDITURES

Contracted and General Services

$67.00 spent on commissionaire services and monitoring ending the 2nd Quarter.

2023 Budget: $3,740 Total Contracted and General Services Revenue:

- $1,000 for commissionaire services.
- $1,700 for housekeeping services (janitorial).
- $240 for R.S. Management Services Fees for Asbestos & Pest control services.
- $200 for Public Health Services.
- $500 for Pest Control Services.
- $100 for Monitoring.

Financial Charges

Finance Charges are over budget ending the 2nd Quarter due to breakins at Kinsmen Arena and the stealing of money.

2023 Budget: $7,030 Total Financial Charges relating to Activenet Fees and concession banking charges.

Utilities

Utilities expenses under budget for the 2nd Quarter as per Electricity shown below.

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	$4,051	$4,560	($509)	$9,100
Electricity	$26,240	$50,850	($24,610)	$81,360
Heating Fuels	$24,729	$19,980	$4,749	$53,700
Total Utilities	**$55,020**	**$75,390**	**($20,370)**	**$144,160**

Maintenance Materials and Supplies

Maintenance Materials and Supplies are under budget ending the 2nd Quarter by $17,807.

2023 Facility Project Approved

Kinsmen Arena Upgrade Shower in Dressing Rooms	The shower area in dressing rooms 3 & 4 require an upgrade. Currently the two dressing rooms use a common shower area. The walls are rotting and the fixtures are deteriorated and require replacement. ***One-time expenditure of $35,000***.	35,000
Kinsmen Arena Replace Flooring with Rubber Flooring	The flooring at the Kinsmen Arena requires replacement. The current flooring contains asbestos and in some areas is worn to concrete. ***One-time expenditure of $35,000***.	35,000

Work to be completed during the summer.

Functional Area: **KINSMEN PARK**
Department: **Community Services Department**
Fund: **General Fund**

The Kinsmen Park is located along the west side of Central Avenue between 22nd Street West and 28th Street West. The North portion of the park contains picnic shelters, tables, basketball court, amphitheater, playground, spray park, and washrooms that are for only open seasonally and closed for the winter. The south portion of the park includes two baseball diamonds, soccer field, picnic shelters, tables as well as the Kinsmen Water Park and washrooms also opened seasonally and closed for the winter.

KINSMEN PARK	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$41,880**		**$18,020**	$31,025	$13,005
Contracted and General Services	**$17,980**		**$7,300**	$6,312	($988)
Utilities	**$20,300**		**$9,110**	$3,219	($5,891)
Fleet Expenses	**$12,000**		**$6,880**	$7,156	$276
Maintenance Materials and Supplies	**$15,600**		**$6,950**	$11,964	$5,014
Insurance	**$2,680**		**$1,320**	$1,207	($113)
Total Expenses	**$110,440**		**$49,580**	**$60,883**	**$11,303**
TOTAL (SURPLUS) DEFICIT	**$110,440**		**$49,580**	**$60,883**	**$11,303**

Salaries Wages and Benefits

Salaries Wags and Benefits are over budget by $13,055 as per additional maintenance work completed at Kinsmen Park.

Contracted and General Services

2023 spending of $6,312: $5,994 for washroom cleaning and $318 fence rental.

2023 Budget: $17,980 Total Contracted and General Services:

- $12,000 for professional contracted cleaning services for Kinsmen seasonal washrooms on 1st Avenue, Central Avenue and Ella Muzzy Spray Park.
- $5,000 for rental of Porta Potties.
- $980 include the hiring of a plumbing and/or electrical contractor should internal staff not be available or have the expertise.

Functional Area: **KINSMEN SKI HILL**
Department: **Community Services Department**
Fund: **General Fund**

The Kinsmen Ski Hill is located in the heart of Little Red River Park. The City has a skilled and experienced private operator in place with a renewed operating agreement for an additional two years extending his tenure until March of 2024. The City owns the buildings and large Snow Cat groomer and provides these for use with an operating grant to help fund operations, expertise and safe operational processes during the winter season.

KINSMEN SKI HILL	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES				
Salaries Wages and Benefits	**$6,260**	**$3,180**	$685	($2,495)
Contracted and General Services	**$1,360**	**$1,020**	$4,710	$3,690
Grants and Donations	**$25,000**	**$18,750**	$18,750	$0
Utilities	**$400**	**$210**	$196	($14)
Fleet Expenses	**$33,990**	**$25,500**	$28,020	$2,520
Maintenance Materials and Supplies	**$19,480**	**$8,490**	$8,463	($27)
Insurance	**$4,030**	**$2,040**	$1,844	($196)
Total Expenses	**$90,520**	**$59,190**	**$62,668**	**$3,478**
TOTAL (SURPLUS) DEFICIT	**$90,520**	**$59,190**	**$62,668**	**$3,478**

Contracted and General Services
2023 spending of $4,710 as follows:

- $1,829 repair tow rope
- $1,069 to repair ski lift
- $1,812 Pest Control and Septic

2023 Budget of $1,360: Pump outs at the Kinsmen Ski and Snow Board Center Garage. We collect and pump all ice and snow melt off the Snowcat and pump it into holding containers so as not to contaminate the ground with any potential residues from oil or gas coming from the machines after use and while stored.

Grants and Donations
2023 Budget: $25,000 Total Grants and Donations relating to Operational Grant for running the Kinsmen Ski Hill provided in equal installments.
$18,750 paid to the Operator for the Kinsmen Ski Hill as per the Agreement.

Functional Area: **KINSMEN WATER PARK**
Department: **Community Services Department**
Fund: **General Fund**

The Kinsmen Water Park operates a swimming pool, whirlpool, tot pool, junior slide, two giant slides over 300 feet in length and a river slide. There is also play equipment for youngsters, a concession and ample leisure space. This budget is comprised mainly of the staff costs related to lifeguards, and the maintenance budget associated with maintaining and operating the Kinsmen Water Park.

KINSMEN WATER PARK	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($270,000)**		**($55,250)**	($118,536)	($63,286)
Sundry	**$0**		**$0**	$0	$0
Total Revenues	**($270,000)**		**($55,250)**	**($118,536)**	**($63,286)**
EXPENSES					
Salaries Wages and Benefits	**$345,340**		**$67,080**	$123,108	$56,028
Contracted and General Services	**$830**		**$530**	$0	($530)
Financial Charges	**$5,700**		**$2,200**	$5,168	$2,968
Utilities	**$15,550**		**$3,890**	$4,231	$341
Fleet Expenses	**$1,630**		**$660**	$0	($660)
Maintenance Materials and Supplies	**$138,150**		**$99,520**	$78,933	($20,587)
Insurance	**$2,820**		**$1,440**	$1,303	($137)
Total Expenses	**$510,020**		**$175,320**	**$212,744**	**$37,424**
TOTAL (SURPLUS) DEFICIT	**$240,020**		**$120,070**	**$94,208**	**($25,862)**

REVENUES

User Charges and Fees Revenue has a favorable balance ending June 2023 by the amount of $63,286 as per increased revenue generated from Admission at the Water Park.

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Sale of Products - Concession Sales	$39,993	$34,000	$5,993	$170,000
Revenue from Admissions, Programs	$69,434	$15,000	$54,434	$75,000
Surcharge Revenue	$9,109	$6,250	$2,859	$25,000
Total User Charges and Fees	**$118,536**	**$55,250**	**$63,286**	**$270,000**

2023 Budget: $270,000 Total User Charges and Fees Revenue:

- $170,000 revenue for KWP Admissions, Programs, Sponsorship & Rental Revenues.
- $75,000 revenue for concession sales
- $25,000 Total Sundry Revenue for the surcharge revenue collected from admissions and rentals to be allocated to the Kinsmen Water Park Improvements Reserve.

EXPENDITURES – 2023 BUDGET

Salaries Wages and Benefits

Salaries Wages and Benefits are over budget by the amount of $56,028 ending the 2nd Quarter s per the Operations of the Kinsmen Water Park. In looking the June 2022 Actuals ending the 2nd Quarter, the actuals were $175,630. As such, for 2023, the actuals are lower than 2022 actuals. However, the Budget needs to be amended to reflect the actual costs of staffing for the operations of the Kinsmen Water Park. The Budget will be reviewed for the 2024 Budget.

Salaries Wages and Benefits	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Operations	$110,770	$39,080	$71,690	$284,350
Maintenance	$2,455	$17,660	($15,205)	$35,320
Concessions	$9,883	$10,340	($457)	$25,670
Total Salaries Wages and Benefits	**$123,108**	**$67,080**	**$56,028**	**$345,340**

$830 Total Contracted and General Services: $250 for scuba contract fee - waterslide vertical pump cleaning; $280 for water samples and $300 for Pest Control services.

$5,700 Financial Charges is the cost for credit card charges and Moneris and transaction fees.

Maintenance Materials and Supplies is under budgeted expenditures as budgeted supplies have not yet been purchased.

Maintenance Materials and Supplies

2023 Facility Project Approved

Project	Story	Taxation	Reserve	Total
Kinsmen Water Park Maintenance Issues	Community Services is recommending the following be completed in the spring of 2023 at the Kinsmen Water Park: 1)Waterslide preventive maintenance 2)Replace boiler for the tot pool 3)Tile repair in change room building 4)Sandblast and paint waterslide stair structure The total cost for these projects is $50,000. $25,000 will be funded by the Facilities Budget and $25,000 will be funded from the Kinsmen Water Park Reserve. ***One-time expenditure of $50,000***.	25,000	25,000	50,000

Boiler has been replaced.

Waterslide Preventative Maintenance completed.

Functional Area: **LITTLE RED PARK**
Department: **Community Services Department**
Fund: **General Fund**

The City has a skilled and experienced Operator in place with an Operating Agreement that expires in April of 2025. The operator is responsible for the Knotty Pine Bistro located within the Cosmopolitan Lodge located in the heart of Little Red River Park. The Operator is responsible for the day to day operations of the Knotty Pine Bistro and provides food services, cleaning services, access to washrooms and regular maintenance of those washrooms within the Cosmo Lodge. City parks staff are responsible for the care and maintenance of the Park grounds and road maintenance.

LITTLE RED RIVER PARK	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Sundry	**($6,000)**		**$0**	$0	$0
Total Revenues	**($6,000)**		**$0**	**$0**	**$0**
EXPENSES					
Salaries Wages and Benefits	**$92,400**		**$46,190**	$28,884	($17,306)
Contracted and General Services	**$43,060**		**$19,460**	$45,826	$26,366
Grants and Donations	**$28,260**		**$17,660**	$22,660	$5,000
Utilities	**$60,950**		**$26,370**	$27,268	$898
Fleet Expenses	**$5,240**		**$2,640**	$3,462	$822
Maintenance Materials and Supplies	**$35,590**		**$18,160**	$15,738	($2,422)
Insurance	**$12,840**		**$6,420**	$5,935	($485)
Total Expenses	**$278,340**		**$136,900**	**$149,773**	**$12,873**
TOTAL (SURPLUS) DEFICIT	**$272,340**		**$136,900**	**$149,773**	**$12,873**

REVENUES

2023 Budget: $6,000 Total Sundry Revenue for funding received from the Association of Saskatchewan Urban Conservation Agencies for the support of programming at Little Red River Park.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits under budget by $17,306 ending the 2nd Quarter. Spending will occur in the 3rd and 4th Quarters for Little Red Park.

Contracted and General Services

Contracted and General Services is over budget by $23,366 regarding commissionaire security services required at Little Red along with additional cleaning and spreading mulch around bridge.

Includes patrolling the Little Red and monitoring the Rotary Adventure Playground.

Contracted and General Services	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
Septic Pump outs	$12,140	$10,020	$2,120	$20,000
Fire Extinguisher certification		$60	($60)	$60
Commissionaire Services	$21,877	$7,500	$14,377	$15,000
Professional Cleaning - Washrooms	$6,360	$1,400	$4,960	$7,000
Contracted Services - Specialized	$5,449	$480	$4,969	$1,000
Total Contracted and General	**$45,826**	**$19,460**	**$26,366**	**$43,060**

- $7,000 regarding Contracted Professional Cleaning services for Little Red River Out Houses/Washrooms. 2023 increase of $1,000 for housekeeping.
- $1,000 for Contracted Services that may need to be acquired outside the skills and availability of City Staff.

Grants and Donations

As per the Operating Agreement with Knotty Pine Bistro, the amount of $17,660 has been paid for the operation of the Cosmo Lodge for January to June 2023.

As well, the grant amount of $5,000 was paid to the PA Ski Club.

2023 Budget: $28,260 is the total of the Grant as per the Operating Agreement with Knotty Pine Bistro for the operation of the Cosmo Lodge for 2023.

Maintenance Materials and Supplies

Maintenance Materials and Supplies is under budgeted expenditures by $2,422.

Functional Area: **KINSMEN HERITAGE CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

The Kinsmen Heritage Centre is a multi-purpose recreation facility located at 1211 1st Avenue West. The costs associated with this budget include staff, programming, and maintenance costs for the operation of the building.

KINSMEN HERITAGE CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$13,500**		**$6,760**	$9,264	$2,504
Contracted and General Services	**$4,700**		**$2,400**	$6,632	$4,232
Financial Charges	**$0**		**$0**	$2	$2
Utilities	**$13,010**		**$6,540**	$980	($5,560)
Maintenance Materials and Supplies	**$8,200**		**$4,020**	$1,907	($2,113)
Insurance	**$370**		**$180**	$183	$3
Total Expenses	**$39,780**		**$19,900**	**$18,968**	**($932)**
TOTAL (SURPLUS) DEFICIT	**$39,780**		**$19,900**	**$19,026**	**($874)**

The Margo Fournier Centre was sold in 2022 to the Prince Albert Grand Council effective September 1, 2022. The City will maintain a Lease Agreement for the Kinsmen Community Heritage Centre. Under the Lease Agreement the City will continue to provide maintenance & janitorial services.

2023 Budget: $13,500 Total Salaries Wages and Benefits for the maintenance of the Kinsmen Community Heritage Centre. The position of Recreation Programmer previously charged to this functional area is now allocated 50% to Playgrounds and Play Structures; 20% to Alfred Jenkins Field House and 30% to Parks. As well, the wages for maintenance staff has also been re-allocated.

2023 Budget: $3,900 Total Finance Charges regarding Commissioners Services. 6 visits per week x $15/visit x 52 weeks.

Contracted and General Services – 2023 2nd Quarter Spending is $5,772 for commissionaire; $51 for alarm monitoring and $810 for pest control services.

Functional Area: **MUSEUMS**
Department: **Community Services Department**
Fund: **General Fund**

There are four museums in the City. They include the Prince Albert Historical Museum, the Prince Albert Evolution of Education Museum, the Diefenbaker House, and the Rotary Museum of Police and Correction. The City provides an annual grant to the Historical Society and carries an annual budget to cover the staffing and the operation and general maintenance of the museums.

MUSEUMS	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
Operating Grants and Donations	**($20,000)**	**($15,000)**	$0	$15,000
Total Revenues	**($20,000)**	**($15,000)**	**$0**	**$15,000**
EXPENSES				
Salaries Wages and Benefits	**$151,580**	**$47,290**	$41,878	($5,412)
Contracted and General Services	**$5,500**	**$2,700**	$2,836	$136
Utilities	**$25,780**	**$14,730**	$13,126	($1,604)
Maintenance Materials and Supplies	**$19,080**	**$9,510**	$4,415	($5,095)
Insurance	**$4,550**	**$3,020**	$2,919	($101)
Total Expenses	**$206,490**	**$77,250**	**$65,173**	**($12,077)**
TOTAL (SURPLUS) DEFICIT	**$186,490**	**$62,250**	**$65,173**	**$2,923**

2023 Budget: $20,000 Total Operating Grants and Donations Revenue represents Employment grants in support of the Historical Society.

To date, the City has not yet received the grant funding for Employment Grants. Will be received in the 3rd Quarter.

Contracted and General Services spending is $763 housekeeping; $703 alarm monitoring and $1,370 Housekeeping Janitorial Services.

Functional Area: **OUTDOOR SPORTS FIELDS**
Department: **Community Services Department**
Fund: **General Fund**

Prince Albert has a large variety of Class 'A' outdoor sport facilities which offer softball and baseball diamonds, soccer and rugby pitches, football fields and a 400-meter track and field facility. These facilities also provide attractive green space for the surrounding residential areas. Outdoor sports fields are located at Prime Ministers' Park, Crescent Acres Park, Kinsmen Park, Nordale, Normandy Park and Carlton Park as well as many Public and Catholic school grounds.

Revenue from these fields come mostly from rentals of the ball, soccer, football, and track facilities as well as the concession at Prime Ministers' Park. Saskatchewan Rivers Public School Division pays for 35% of Prime Ministers' Park operating expenses. Expenses include grass cutting, fertilizing, aerating, irrigation, track maintenance, lining sports field, turf maintenance, fence maintenance, etc.

OUTDOOR SPORTS FIELD	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($175,110)**		**($49,210)**	($80,207)	($30,997)
Sundry	**($34,300)**		**($22,840)**	($23,500)	($660)
Total Revenues	**($209,410)**		**($72,050)**	**($103,707)**	**($31,657)**
EXPENSES					
Salaries Wages and Benefits	**$219,090**		**$84,690**	$95,296	$10,606
Contracted and General Services	**$31,610**		**$15,060**	$44,686	$29,626
Financial Charges	**$400**		**$180**	$0	($180)
Grants and Donations	**$6,500**		**$0**	$0	$0
Utilities	**$40,350**		**$18,410**	$18,318	($92)
Fleet Expenses	**$34,470**		**$17,250**	$12,141	($5,109)
Maintenance Materials and Supplies	**$55,200**		**$30,280**	$60,485	$30,205
Insurance	**$16,570**		**$8,280**	$7,368	($912)
Total Expenses	**$404,190**		**$174,150**	**$238,295**	**$64,145**
TOTAL (SURPLUS) DEFICIT	**$194,780**		**$102,100**	**$134,588**	**$32,488**

REVENUES

User Charges and Fees

User Charges and Fees Revenue have exceeded budgeted revenue by $30,997 as follows:

User Charges and Fees – Ending 2nd Quarter	
Crescent Acres	$19,824
Prime Minister's Park	$52,089
Playfields	$8,294
Total User Charges and Fees Revenue	$80,207

2022 Actuals ending June 2022 was $42,870, as such, revenue has exceeded last year's revenue by 47%.

2023 Budget: $175,110 Total User Charges and Fees Revenue:

- $50,000 for concession sales.

- $125,110 for Class A Sportfields Rental Revenue and General Rentals, including Saskatchewan Rivers School Division $80,010 for Prime Ministers' Park usage. Saskatchewan Rivers Public School Division pays for 35% of Prime Ministers' Park operating expenses.

2023 Budgeted Revenue – Rental Revenue	
SRSD Usage	$80,010
Rentals - PMP	$21,720
Rentals - Crescent Acres Sports fields	$10,480
Playfields - Class A Sports fields	$12,900
Total User Charges and Fees	**$125,110**

Sundry

2nd Quarter Sundry Revenue is $23,500 from Sponsorship at Lakeland Ford Park.

2023 Budget: $34,300 Total Sundry Revenue relates to the revenue from Sponsorship Agreements at Lakeland Ford Park. Lakeland Ford Naming Rights and Diamonds Naming Rights. Transfer to the PA Slo-Pitch League Reserve. Sponsorship Agreements at Lakeland Ford Park. Lakeland Ford Naming Rights $10,000; 7 Diamonds Naming Rights $21,000; and PA Slo-Pitch League - $3,300.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits ending the 2nd Quarter is as follows:

Salaries Wages and Benefits	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
Crescent Acres	$8,577	$6,800	$1,777	$16,750
Prime Minister's Park	$57,304	$54,530	$2,774	$151,440
Playfields	$29,415	$23,360	$6,055	$50,900
Total Salaries Wages and Benefits	**$95,296**	**$84,690**	**$10,606**	**$219,090**

Contracted and General Services

Contracted and General Services is over budget by the amount of $29,626. That overage is resulting from the Grand Slam Renovations at Crescent Acres for Baseball.

Contracted and General Services	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
Porta Potties	$6,419	$8,480	($2,061)	$22,200
Housekeeping - washrooms		$600	($600)	$1,000
Commissionaire Services	$1,325	$800	$525	$2,000
Fire Extinguisher Certification		$60	($60)	$60
Contracted Services - Specialized	$15,161	$5,120	$10,041	$6,350
Crescent Acres Renovations - Grand Slam	$21,781	$0	$21,781	$0
Total Contracted and General	**$44,686**	**$15,060**	**$29,626**	**$31,610**

Total Contracted and General Services includes the cost of Porta Potties in support of the Minor Baseball Season, commissionaire security services, Fire Extinguisher certification, and contracted work to help support operations where skills or City staff are unavailable and janitorial services.

The project for Grand Slam Park is being funded by sponsorship. As such, that does not cause an overage to the area.

Maintenance Materials and Supplies

The amount of $3,922 was expensed for White Duplex Paint for the ball fields and $12,490 for lawn weed killer and roundup.

Functional Area: **PARKS**
Department: **Community Services Department**
Fund: **General Fund**

Prince Albert is renowned for its high quality parks containing a wide variety of playground, recreational and sports facilities. Our City's parks system has over 35 parks that total over 1,300 acres. This budget includes costs for staff to cut grass and the equipment and maintenance costs, operating supplies, insurance, etc.

PARKS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Grants and Donations	$0		$0	($3,000)	($3,000)
User Charges and Fees	**($8,000)**		**($2,660)**	($862)	$1,798
Total Revenues	**($8,000)**		**($2,660)**	**($3,862)**	**($1,202)**
EXPENSES					
Salaries Wages and Benefits	**$858,940**		**$387,090**	$338,987	($48,103)
Contracted and General Services	**$165,100**		**$46,270**	$91,842	$45,572
Grants and Donations	**$30,780**		**$30,780**	$0	($30,780)
Utilities	**$4,780**		**$2,920**	$2,389	($531)
Fleet Expenses	**$495,190**		**$217,950**	$238,271	$20,321
Maintenance Materials and Supplies	**$99,660**		**$50,080**	$90,891	$40,811
Insurance	**$23,730**		**$12,080**	$5,811	($6,269)
Total Expenses	**$1,678,180**		**$747,170**	**$768,191**	**$21,021**
TOTAL (SURPLUS) DEFICIT	**$1,670,180**		**$744,510**	**$764,329**	**$19,819**

REVENUES

Grants and Donations

The amount of $3,000 has been received from Saskatchewan Parks and Recreation Association for Into the Woods Grant Funding.

User Charges and Fees

2023 Revenue of $862 relating to noxious weed cutting.

2023 Budget: $8,000 Total User Charges and Fees Revenue is generated from services provided by the City for inspection of lots and non-compliance of homeowners. Average charge is $400/citing.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are under budget by $48,103 due to timing of projects and forestry work. Forestry work will be undertaken in the 3rd Quarter.

The budgeted allocation for the 2nd Quarter for Salaries Wages and Benefits will be adjusted to reflect the expense of salaries in the 2nd and 3rd quarter. The actual spending is consistent with last years spending in the first quarter.

Contracted and General Services

For the 2nd Quarter, $91,842 has been expensed as follows:

Pest Control	$4,505
Commissionaire Services	$445
Urban Forestry Services	$51,353
Park General Services	$32,235
Housekeeping	$2,450
Noxious Weed Services	$854
Total Contracted and General Services	**$91,842**

2023 Budget: $165,100 Total Contracted and General Services includes the following:

- $143,800 for use on monitoring and surveying for Dutch Elm Disease, large tree removals, assistance with tree pruning initiatives such as the City Cemetery, Golf Course, Parks, boulevards, tree inventory collection and documentation.
- $15,000 as S.H.A.R.E. provides services for garbage picking throughout the Central Ave Business District.
- $1,800 for contracted services that may be required outside the skills and availability of City Staff to support operations.
- $4,500 for residential Skunk control program.

Grants and Donations

The City has not paid for the Disaster Mitigation Adaption Fund Program ending 2nd Quarter.

2023 Budget: $30,780 Total Grants and Donations for Disaster Mitigation Adaptation Fund (DMAF) Partnership between the City and Saskatchewan Provincial Safety Authority (SPSA) for Fire Smart Management through selective removal. This for fire prevention work in the Nisbet Forest.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are unfavorable by the amount of $40,811 relating to reconciliation park signage and other park supplies. The amount of $19,018 was expensed for landscaping supplies.

Functional Area: **PLAYGROUNDS AND PLAYSTRUCTURES**
Department: **Community Services Department**
Fund: **General Fund**

This functional area covers the cost of the Summer Playground Program and the repair and maintenance of playground amenities and structures at over 35 neighbourhood parks in our City.

The Summer Playground Program budget is comprised mainly of staff wages and program supplies. The programs also sources various employment grants, financial donations from individuals and businesses, gifts in kind and volunteer hours to help keep costs to a minimum.

PLAYGROUNDS AND PLAYSTRUCTURES	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($2,600)**		**($1,430)**	$0	$1,430
Operating Grants and Donations	**($20,000)**		**($6,500)**	($15,432)	($8,932)
Total Revenues	**($22,600)**		**($7,930)**	**($15,432)**	**($7,502)**
EXPENSES					
Salaries Wages and Benefits	**$180,010**		**$19,290**	$34,382	$15,092
Contracted and General Services	**$8,100**		**$2,030**	$4,723	$2,693
Utilities	**$3,600**		**$1,770**	$1,158	($612)
Fleet Expenses	**$3,430**		**$1,500**	$1,280	($220)
Maintenance Materials and Supplies	**$90,300**		**$77,330**	$88,530	$11,200
Insurance	**$0**		**$0**		$0
Total Expenses	**$285,440**		**$101,920**	**$130,073**	**$28,153**
TOTAL (SURPLUS) DEFICIT	**$262,840**		**$93,990**	**$114,640**	**$20,650**

REVENUES

2023 Budget: $2,600 Total User Charges and Fees Revenue relating to Spray Park rentals and revenue generated through canteen at Kidzfest.

Operating Grants and Donations

Operating Grants and Donations revenue has a favorable balance of $8,932 as per the below grant funding.

2023 Revenue ending the 2nd Quarter as follows:

- $500 Funding from Diamond North Credit Union - KitzFest
- $7,500 Grant – Northern Lights Community Development Corporation - KitzFest
- $500 Grant – Cosmo Club - KitzFest
- $6,500 Grant – Sask Lotteries Grant for KitzFest
- $432 donation revenue.

2023 Budget: $20,000 Total Operating Grants and Donations Revenue

- $7,000 Grant Funding through the playground program. These grants mainly help with the operating of Kidzfest and other special events.
- $13,000 Donations received through businesses, and service clubs that goes toward Kidzfest and other special events.

EXPENDITURES

Salaries Wages and Benefits

For 2023, the position of Recreation Programmer previously budgeted under the Margo Fournier Centre is being budgeted 20% to Playgrounds and Play structures. The budgeted allocation for Salaries Wages and Benefits need to be adjusted to reflect that position for 20% each month. This will be corrected in the 2024 Budget.

Contracted and General Services

2023 spending under Contracted and General Services in the amount of $4,723 relating Kizfest as follows:

- $964 commissionaire services
- $110 for registration under Prince Albert Early Childhood Council – Family Expo Registration
- $2,179 Deposit – KitzFest Entertainment
- $1,470 Deposit KitzFest Magic Perform

2023 Budget: $8,100 Total Contracted and General Services regarding Entertainment for Kidzfest. This is covered through Grants received such as Northern Lights Community Development Corporation.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are $11,200 over budget as the amount of $51,974 has been expensed for the Park Naming Signage displayed in the City.

Functional Area: **PRINCE ALBERT GOLF AND CURLING CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

This functional area captures the costs associated with maintaining the Prince Albert Golf and Curling Centre building.

PRINCE ALBERT GOLF & CURLING CLUB	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$5,920**		**$2,980**	$4,214	$1,234
Contracted and General Services	**$23,100**		**$9,260**	$1,253	($8,007)
Grants and Donations	**$0**		**$0**	($80)	($80)
Financial Charges	**$0**		**$0**	$0	$0
Fleet Expenses	**$1,000**		**$500**	$60	($440)
Maintenance Materials and Supplies	**$92,780**		**$69,370**	$24,994	($44,376)
Quarterly Transfer to Trust Fund	**$0**			$5,000	$5,000
Insurance	**$11,000**		**$11,000**	$7,970	($3,030)
Total Expenses	**$133,800**		**$93,110**	**$43,411**	**($49,699)**
TOTAL (SURPLUS) DEFICIT	**$133,800**		**$93,110**	**$43,411**	**($49,699)**

Contracted and General Services

2023 Spending of $1,253 as follows:

- $140 for Pest Control
- $1113 for Commissionaire Services

2023 Budget of $23,100 as follows

- $8,000 for Commissionaire Services and Monitoring.
- $15,100 for Fire Extinguishers Inspections, Fire Alarm Inspections.

Maintenance Materials and Supplies

Maintenance Materials and Supplies is under budget by the amount of $44,376 end the 2nd Quarter as the Facility Projects Approved have not yet been completed.

2023 Spending includes the cost of $20,489 for Over Haul # Compressor maintenance.

2023 Facility Projects Approved

Project	Story	Taxation	Reserve	Total
Prince Albert Golf & Curling Club Freon Detector and Sensors	For the safety of staff and contractors that are in the ice plant room a Freon Sensor is required. This project includes installing sensors and a detector to monitor the Freon gas levels in case of a leak and will be funded from the Safety Reserve. ***One-time expenditure of $15,000.***		15,000	15,000
Prince Albert Golf & Curling Club Rubber Pave Stairs and Walkway	The walkway, stairs and landing to the main entrance is damaged with bad cracking. The most economical solution to this issue is to rubber pave this area. Facilities has used rubber paving in the past and it is very durable and makes for an excellent surface in this application. ***One-time expenditure of $5,000***.	5,000		5,000
Prince Albert Golf & Curling Club Replace Roof Top AC Unit	The roof top air conditioning unit failed in late summer 2022. The total replacement cost is $50,000. $30,000 will be funded by the Facilities Budget and $20,000 will be funded from the PAGCC Mechanical Reserve. ***One-time expenditure of $50,000***.	30,000	20,000	50,000
Prince Albert Golf & Curling Club Overhaul Compressor	Compressor #1 will require an overhaul due to the amount of hours it will have on it in 2023. ***One-time expenditure of $25,000***.	25,000		25,000
	Total for Prince Albert Golf & Curling Club	**60,000**	**35,000**	**95,000**

The work will be completed in the summer.

Quarterly Transfer to Trust Fund

The City transfers $2,500 quarterly to the Prince Albert Golf and Curling Club Trust Fund to fulfill the City's commitment for a total amount of $10,000 annually. That transfer is not budgeted, but will be adjusted for the 2023 Budget.

Functional Area: **RECREATION**
Department: **Community Services Department**
Fund: **General Fund**

Community and Recreation Facilities enhance the livability and vibrancy of the city by providing places and opportunities for the community to gather, connect, recreate and celebrate. This budget accounts for personnel cost, telephone, training, advertising, computer and consulting services. It also accounts for the annual investments into the City's Municipal Cultural Action Plan and Public Art Policy.

RECREATION	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Operating Grants and Donations	**($35,000)**		**$0**	($61,000)	($61,000)
Sundry	**($10,000)**		**($4,000)**	($2,198)	$1,802
Total Revenues	**($45,000)**		**($4,000)**	**($63,198)**	**($59,198)**
EXPENSES					
Salaries Wages and Benefits	**$565,360**		**$291,490**	$238,443	($53,047)
Contracted and General Services	**$77,500**		**$37,620**	$52,282	$14,662
Fleet Expenses	**$4,300**		**$2,160**	$1,048	($1,112)
Maintenance Materials and Supplies	**$78,130**		**$41,430**	$44,798	$3,368
Insurance	**$460**		**$240**	$228	($12)
Total Expenses	**$725,750**		**$372,940**	**$336,799**	**($36,141)**
TOTAL (SURPLUS) DEFICIT	**$680,750**		**$368,940**	**$273,601**	**($95,339)**

Operating Grants and Donations

- $16,000 – Community Arts Programming Project
- $15,000 – Sask Arts Board
- $5,000 – Sask Culture – Community Cultural Engagement & Planning
- $5,000 – Sask Culture – Culture Days
- $10,000 in Donation Revenue
- $10,000 Public Art Grant – Heritage Centre *(grant was received in Year 2022 for the Public Art Commission Project and placed into Deferred Revenue for Year 2023)*

2023 Budget: ($35,000) Total Operating Grants and Donations Revenue regarding the following Grants: SaskCulture CCEP Grant $5,000; SaskCulture Culture Days $5,000 and CIF CGP $25,000.

Sundry

2023 Revenue of $2,198.

2023 Budget: $10,000 Total Sundry Revenue relating to reimbursement for City Services in support of Community Events hosted on City property. Revenue is also received for exclusive bookings on City property.

EXPENDITURES

Salaries Wages and Benefits
Salaries Wages and Benefits are under budget by the amount of $53,047 as there was a Recreation Coordinator vacancy.

Contracted and General Services
2nd Quarter spending of $52,282 as follows:

- $41,854 has been expensed in the first quarter relating to Cultural Plan.
- $5,568 has been expensed for the Passage Home Project. That project is funded from Reserve and Grant Funding.
- $3,239 has been expensed for general service requirements in support of community events hosted on City Property.
- $1,100 for Public Art.
- $521 for monitoring service and portable toilet rental.

2023 Budget: $77,500 Total Contracted and General Services as follows:

- $65,250 for grants under the Municipal Cultural Action Plan as per below.
- $11,250 for: Public Art Restoration Project $4,250 and Public Art Partnership Stimulus Fund $7,000.
- $1,000 for general service requirements in support of community events hosted on City property.

Maintenance Materials and Supplies

Maintenance Materials and Supplies is on budget ending the 2nd Quarter.

<u>Municipal Cultural Action Plan</u>
The total expenses budget for the Municipal Cultural Action Plan is $75,000. That represents the $40,000 funding from the City (that amount has been consistent for the last several years for the Program), along with grant revenue of $35,000, for total budget of $75,000. Comprised:

- $3,250 for Advertising
- $65,250 for Event Grants and Artists in Communities Project
- $500 Meeting Incidentals
- $6,000 Program Supplies for Cultural Days, targeted initiatives and cultural protocols.

Functional Area: **SASKATCHEWAN LOTTERIES PROGRAM**
Department: **Community Services Department**
Fund: **General Fund**

The City accepts applications for the Saskatchewan Lotteries Community Grant Program.

The Saskatchewan Lotteries Community Grant Program is a partnership among Sask Sport Inc., SaskCulture Inc. and the Saskatchewan Parks and Recreation Association Inc. and assists by providing funds to non-profit community organizations operated by volunteers. The program's goal is to get people involved in sport, culture and recreation programs and activities by enabling communities to address the needs of local residents.

SASKATCHEWAN LOTTERIES PROGRAM	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Operating Grants and Donations	**($142,980)**		**$0**	$0	$0
Total Revenues	**($142,980)**		**$0**	**$0**	**$0**
EXPENSES					
Grants and Donations	**$142,980**		**$100,100**	$111,299	$11,199
Total Expenses	**$142,980**		**$100,100**	**$111,299**	**$11,199**
TOTAL (SURPLUS) DEFICIT	**$0**		**$100,100**	**$111,299**	**$11,199**

$111,299 has been expensed as grants under the Saskatchewan Lotteries Program ending the 2nd Quarter.

2023 Budget:

$142,980 Total Operating Grants and Donations Revenue regarding Community Grant Program. City of Prince Albert receives $142,985 per year. This is based off a formula of population (35,926) X Per Capita Amount ($3.98) = $142,985.00.

The Community Grant Program Funded by Saskatchewan Lotteries, the Community Grant program assists non-profit volunteer organizations. Development in sports, culture and recreation is the goal of these grants.

This grant is aimed to get people involved in activities by assisting in the needs of city residents.

Functional Area: **SKATEBOARD PARK**
Department: **Community Services Department**
Fund: **General Fund**

The Kinsmen Skateboard and BMX Park is a multi-use concrete park that is 20,000 square feet in size. It is located adjacent to Prime Ministers' Park and just south of the Art Hauser Centre. This budget is comprised of the City employing one full time Park Supervisor to work May to August and commissionaire services for security of the skateboard park.

SKATEBOARD PARK	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$15,950**		**$5,500**	$5,942	$442
Contracted and General Services	**$9,800**		**$3,440**	$0	($3,440)
Fleet Expenses	**$0**		**$0**	$60	$60
Utilities	**$1,920**		**$960**	$910	($50)
Maintenance Materials and Supplies	**$4,150**		**$110**	$625	$515
Total Expenses	**$31,820**		**$10,010**	**$7,537**	**($2,473)**
TOTAL (SURPLUS) DEFICIT	**$31,820**		**$10,010**	**$7,537**	**($2,473)**

2023 Budget: $9,900 Total Contracted and General Services as follows:

- $8,800 for commissionaire security services at Skate Park
  May - Thursday to Sunday 8 pm to 1 am
  June - Thursday to Sunday 8 pm to 1 am
  July and August - 7 days a week 8 pm to 1 am
  September to Thanksgiving - Fri to Sun 8 pm to 1 am
- $1,000 for Covers instructors for lessons or contractors for work at park such as covering graffiti, silka flex.
- $100 for telephone costs.
- The favourable variance is due to the timing of invoicing as the City was invoiced $3,202 in July 2023.

Functional Area: **TOURIST INFORMATION CENTRE**
Department: **Community Services Department**
Fund: **General Fund**

This budget is for general maintenance costs completed by city staff associated with the Tourist Information Centre located at 3700 2nd Avenue West.

TOURISM INFORMATION CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($6,000)**		**($3,000)**	($26,107)	($23,107)
Total Revenues	**($6,000)**		**($3,000)**	**($26,107)**	**($23,107)**
EXPENSES					
Salaries Wages and Benefits	**$5,570**		**$2,790**	$3,186	$396
Contracted and General Services	**$8,820**		**$4,670**	$3,918	($752)
Utilities	**$9,470**		**$4,820**	$4,406	($414)
Maintenance Materials and Supplies	**$5,030**		**$2,520**	$2,269	($251)
Insurance	**$1,510**		**$780**	$706	($74)
Total Expenses	**$30,400**		**$15,580**	**$14,484**	**($1,096)**
TOTAL (SURPLUS) DEFICIT	**$24,400**		**$12,580**	**($11,622)**	**($24,202)**

REVENUES

User Charges and Fees

2nd Quarter Revenue of $26,107 is as follows:

- $$3,262 is the revenue from the Chamber of Commerce Lease Agreement.
- $22,845 revenue from selling ads in the Discovery Guide and Map Project for Tourism.

2023 Budget: $6,000 Total User Charges and Fees Revenue for the Chamber of Commerce Lease Agreement at the Tourism Building.

EXPENDITURES

Contracted and General Services
2nd Quarter spending of $1,951 is $3,618 for housekeeping and $300 for pest control services.

PUBLIC WORKS

PUBLIC WORKS	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($695,890)**		**($355,960)**	($604,709)	($248,749)
Operating Grants and Donations	**($348,360)**		**($174,180)**	($48,980)	$125,201
Sundry	**$0**		**$0**	$8,491	$8,491
Total Revenues	**($1,044,250)**		**($530,140)**	**($645,198)**	**($115,058)**
EXPENSES					
Salaries Wages and Benefits	**$2,794,840**		**$1,558,720**	$1,468,751	($89,969)
Contracted and General Services	**$2,075,250**		**$995,160**	$1,035,573	$40,413
Utilities	**$1,167,940**		**$592,150**	$585,441	($6,709)
Interest on Long Term Debt	**$43,300**		**$21,660**	$35,947	$14,287
Fleet Expenses	**$1,762,090**		**$923,800**	$1,080,977	$157,177
Maintenance Materials and Supplies	**$940,220**		**$444,690**	$394,412	($50,278)
Insurance	**$29,070**		**$14,640**	$12,909	($1,731)
Total Expenses	**$8,812,710**		**$4,550,820**	**$4,614,011**	**$63,191**
TOTAL (SURPLUS) DEFICIT	**$7,768,460**		**$4,020,680**	**$3,968,813**	**($51,867)**

Highlights

- **There is additional revenue generated for Transit Bus Passes as Ridership has increased.**
- **One-Time Grant Funding of $207,519 received under Transit – User Charges and Fees.**
- **Municipal Service Centre Renovations have been completed in the 2nd Quarter.**
- **Tree trimming undertaken in 2nd Quarter and Street Sweeping and Sidewalk and Back Lanes Maintenance underway.**

Functional Area: **PUBLIC WORKS ADMINISTRATION**
Department: **Public Works Department**
Fund: **General Fund**

This budget accounts for the administration support for Public Works including management, engineering and support services.

PUBLIC WORKS ADMINISTRATION	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Sundry	**$0**		$0	$8,491	$8,491
User Charges and Fees	**($25,000)**		**($12,540)**	($7,077)	$5,463
Total Revenues	**($25,000)**		**($12,540)**	**$1,413**	**$13,953**
EXPENSES					
Salaries Wages and Benefits	**$762,090**		**$390,780**	$413,005	$22,225
Contracted and General Services	**$0**		**$0**	$0	$0
Fleet Expenses	**$35,830**		**$17,940**	$24,300	$6,360
Maintenance Materials and Supplies	**$199,290**		**$99,660**	$109,009	$9,349
Insurance	**$3,660**		**$1,860**	$1,902	$42
Total Expenses	**$1,000,870**		**$510,240**	**$548,216**	**$37,976**
TOTAL (SURPLUS) DEFICIT	**$975,870**		**$497,700**	**$549,629**	**$51,929**

REVENUES

Sundry Revenue

Sundry Revenue is $8,491 under budget for the 2nd Quarter. The negative revenue is a result of a billing adjustment in January 2023 to reverse revenue recorded in error in December 2022 for custom work order.

User Charges and Fees

2nd Quarter revenue is $7,077 for miscellaneous revenue. Of that amount, $3,559 represents Permit Revenue.

2023 Budget: $25,000 Total User Charges and Fees Revenue relating to miscellaneous revenue received by Public Works.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are unfavorable in the amount of $22,225 as a result of a percentage of a payout in the amount of $32,430.99 charged in the 2nd Quarter.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are over budget as the amount of $12,147 has been charged to this area relating to Custom Work Orders for Manor Concrete and Johnson Crescent Concrete. Custom Work Orders are not budgeted. For Custom Work completed by Public Works, revenue offsets costs expensed for the work.

Factoring the Custom Work costs, Public Works Administration is under budget in Maintenance Materials and Supplies ending the 2nd Quarter.

Functional Area: **MUNICIPAL SERVICE CENTRE – BUILDING OPERATIONS**
Department: **Public Works Department**
Fund: **General Fund**

The Municipal Service Centre (MSC) houses the fleet of large City equipment such as sweepers, snow equipment, maintenance shop operations, mechanics garage, purchasing, stores, collection and distribution, and roadways personnel.

MUNICIPAL SERVICE CENTRE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$141,510**		**$69,940**	$97,770	$27,830
Contracted and General Services	**$41,500**		**$40,780**	$44,317	$3,537
Utilities	**$90,740**		**$45,670**	$47,048	$1,378
Fleet Expenses	**$62,940**		**$31,950**	$46,320	$14,370
Maintenance Materials and Supplies	**($159,040)**		**($79,300)**	($2,239)	$77,061
Insurance	**$12,490**		**$6,300**	$5,077	($1,223)
Total Expenses	**$190,140**		**$115,340**	**$238,294**	**$122,954**
TOTAL (SURPLUS) DEFICIT	**$190,140**		**$115,340**	**$238,294**	**$122,954**

Salaries Wages and Benefits

Salaries Wages and Benefits expenses are $27,830 over budget for the 2nd Quarter. The budget for this account is for shop staff when hours are not billable to equipment or for meetings and office work. In the 1st and 2nd Quarter, a number of staff were injured and placed on light duty and therefore not able to work on equipment.

Contracted and General Services

2nd Quarter spending of $44,317 as follows:

- $1,116 for alarm monitoring and fire alarm inspection.
- $630 for housekeeping (cleaning of mats).
- $42,571 for renovations at MSC.

2023 Budget: $40,000 for Office Renovations and $1,500 for Alarm Monitoring.

Budget: $40,000 for a **one-time project** at the MSC. The amount of $40,000 will be used for office renovations to upgrade the office area at the Municipal Service Centre for the office spaces of the Purchasing Manager, OHS Coordinator, Operations Manager and Fleet Manager. The current configuration for the office space only provides partial dividers which does not permit staff and managers to discuss sensitive items privately and does not allow for securing of sensitive documents in a secured office space.

2nd Quarter total spending for Renovations is $42,571.

Fleet Expenses

Fleet Expenses are unfavorable ending the 2nd Quarter by the amount of $14,370. This relates to work completed by the Works Garage Staff utilizing fleet.

Maintenance Materials and Supplies

Maintenance Material and Supplies expenses are $77,061 unfavorable for the 2nd Quarter. The unfavorable variance in Maintenance Materials and Supplies relates to an $86,019.17 accrual at the end of June for all Public Works MasterCard purchases in the month. The accrual was reversed on July 1, 2023 and charges were recorded to the appropriate Functional Areas. Each Department has one account where month end MasterCard accruals are posted due to the delay in receiving MasterCard statements and processing through Accounts Payable to the appropriate account.

Functional Area: **OLD CITY YARDS – BUILDING OPERATIONS**
Department: **Public Works Department**
Fund: **General Fund**

The Old City Yards houses the parking meter shop, sign shop, parks operations, some mechanics, the maintenance shop (small motors), building maintenance, and concrete operations.

OLD CITY YARDS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$68,270**		**$34,260**	$61,660	$27,400
Contracted and General Services	**$8,500**		**$4,260**	$2,696	($1,564)
Utilities	**$54,650**		**$27,480**	$28,152	$672
Fleet Expenses	**$340**		**$180**	$16,976	$16,796
Maintenance Materials and Supplies	**($14,220)**		**($10,080)**	$10,405	$20,485
Insurance	**$11,740**		**$5,880**	$5,387	($493)
Total Expenses	**$129,280**		**$61,980**	**$125,277**	**$63,297**
TOTAL (SURPLUS) DEFICIT	**$129,280**		**$61,980**	**$125,277**	**$63,297**

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefit expenses are $27,400 over budget for the 2nd Quarter. As the buildings and equipment age at the old yards, the cost of upkeep is increasing and as a result maintenance costs have exceeded budget. Also the increased amount of break-ins has a major impact on the labour spent on the buildings, fences, and gates.

Contracted and General Services

2nd Quarter spending of $2,696 consists of $420 for pest control, $340 for housekeeping, $1,351 for commissionaire security and $585 for alarm monitoring.

2023 Budget: $8,500 Total Contracted and General Services: $6,500 for commissionaire security services for the Old City Yards and $2,000 for alarm monitoring.

Fleet Expenses

Fleet Expenses are $16,796 over budget for the 2nd Quarter. This relates to work being performed by the City electrician to replace old lighting with LED lighting. In addition, due to the number of break-ins at the Old City Yards additional lighting was added. The fleet expense relates to vehicles used by the electrician. These vehicles are used basically full time all year and are charged out based on where they are working. Therefore, the additional cost charged to Old City Yards would be offset by savings in other Functional Areas.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are over budget by the amount of $20,485, resulting from increased cost of parts for the Old City Yards due to inflation. Maintenance items include air conditioning and exhaust duct.

2023 Facility Project Approved

This project has been completed and the total costs to replace the flooring was expensed at $23,487.81

Old City Yards Replace Flooring	The flooring in the main building at Old City Yards is past needing replacement. Tiles are missing throughout and the floor around the urinals is a health concern. ***One-time expenditure of $30,000.***	30,000

Functional Area: **BACK LANES MAINTENANCE**
Department: **Public Works Department**
Fund: **General Fund**

Back lane maintenance involves grading of back lanes to restore the proper slope of the alley to allow water to successfully drain. This also includes back lane gravelling and some back lane reconstruction to correct drainage, rutting and poor ride quality issues.

BACKLANES MAINTENANCE	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$27,310**		**$10,300**	$5,150	($5,150)
Contracted and General Services	**$22,500**		**$11,280**	$22,500	$11,220
Fleet Expenses	**$25,000**		**$10,650**	$6,106	($4,545)
Maintenance Materials and Supplies	**$9,000**		**$4,420**	$88	($4,332)
Total Expenses	**$83,810**		**$36,650**	**$33,843**	**($2,807)**
TOTAL (SURPLUS) DEFICIT	**$83,810**		**$36,650**	**$33,843**	**($2,807)**

Contracted and General Services

An invoice was paid in June of 2023 in the total amount of $22,500 for tree trimming.

2023 Budget: $22,500 Total Contacted and General Services as every year, City equipment sustains damage from low hanging branches on Streets and Back Lanes. Annual budget to complete Street and Back Lane tree pruning in order to avoid and reduce the damage to City equipment that uses back lanes.

Functional Area: **SIDEWALKS**
Department: **Public Works Department**
Fund: **General Fund**

This budget is allocated to maintaining the City sidewalks in a safe condition for pedestrian traffic and to reduce or eliminate personal injury claims. The work is directed by Council and by public complaints.

SIDEWALKS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$37,230**		**$8,910**	$11,097	$2,187
Contracted and General Services	**$155,000**		**$0**	$0	$0
Fleet Expenses	**$9,790**		**$5,880**	$3,573	($2,307)
Maintenance Materials and Supplies	**$30,000**		**$8,700**	$29,402	$20,702
Total Expenses	**$232,020**		**$23,490**	**$44,072**	**$20,582**
TOTAL (SURPLUS) DEFICIT	**$232,020**		**$23,490**	**$44,072**	**$20,582**

Contracted and General Services

2023 Budget: $155,000 Total Contracted and General Services as annual sidewalk maintenance needs are assessed for their size and complexity. Smaller and more routine sidewalk maintenance is typically completed by City forces while larger jobs are contracted out in order to keep City crews working on important smaller jobs. The proportion of work completed by City crews and contractors varies from year to year depending on the nature of the work required.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are unfavorable ending the 2nd Quarter. The amount of $22,886 has been expensed for concrete; $1,646 for asphalt and $4,870 expensed for operating supplies.

Functional Area: **SNOW DOWNTOWN**
Department: **Public Works Department**
Fund: **General Fund**

This budget is for the snow management in the downtown area. The remaining budget for the City's snow removal activities can be found in the Snow Management functional area.

In 2014, a Snow Management Reserve was established to fund any annual deficits related to the Snow Downtown and Snow Management functional areas. Any annual surpluses are credited to this Reserve to fund future deficits. The Snow Management Reserve had a deficit balance of $697,927 as of December 31, 2021.

SNOW DOWNTOWN	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$81,500**		**$48,900**	$38,328	($10,572)
Fleet Expenses	**$55,760**		**$37,240**	$26,914	($10,326)
Maintenance Materials and Supplies	**$20,600**		**$13,720**	$2,181	($11,539)
Total Expenses	**$157,860**		**$99,860**	**$67,423**	**($32,437)**
TOTAL (SURPLUS) DEFICIT	**$157,860**		**$99,860**	**$67,423**	**($32,437)**

Snow Downtown is under budgeted based on projected spending for the first two quarters. Remaining spending cannot be predicted. 58% of remaining budget to be spent in last quarter of the year.

Functional Area: **SNOW MANAGEMENT**
Department: **Public Works Department**
Fund: **General Fund**

The City has crews ready to work 7 days a week to provide safe winter conditions for drivers and pedestrians. Additional staff and outside contractors help during and following snow events, so major streets can be salted, sanded and cleared as quickly as possible. The City's Snow Management Program is conducted according to a priority system, starting with major roadways and emergency streets and includes grading, sanding, and snow removal. The remaining budget for the City's snow removal activities can be found in the Snow Downtown functional area.

In 2014, a Snow Management Reserve was established to fund any annual deficits related to the Snow Downtown and Snow Management functional areas. Any annual surpluses are credited to this reserve to fund future deficits. The Snow Management Reserve had a deficit balance of $697,927 as of December 31, 2022.

SNOW MANAGEMENT	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$615,400**		**$473,880**	$368,206	($105,674)
Contracted and General Services	**$0**		**$0**	$1,329	$1,329
Fleet Expenses	**$510,140**		**$307,910**	$399,341	$91,431
Maintenance Materials and Supplies	**$265,500**		**$148,240**	$62,675	($85,565)
Total Expenses	**$1,391,040**		**$930,030**	**$831,552**	**($98,478)**
TOTAL (SURPLUS) DEFICIT	**$1,391,040**		**$930,030**	**$831,552**	**($98,478)**

Budgeting for the Snow Management Function Area is always difficult as actual expenses are reflective of the actual level of snowfall each year. The last number of years the City has received snowfalls that were considered to be above historical averages. Administration has been gradually increasing the snowfall budget each year to account for this with the hope that snowfall would return to historical averages. The Snow Management Reserve is currently in a deficit so any surplus in the current year will help to reduce this deficit.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefit expenses are $105,674 under budget for the 2nd Quarter. As part of the 2023 Budget process, the budget was increased by $136,140 to reflect rising costs in the prior years. For the 2nd Quarter of 2023, actuals costs were under prior year actuals.

New Position Approved

The 2023 Budget approved the amount of $75,400 for the additional roadways staff. 50% of the total cost is being charged to Snow Management. Remainder 50% charged to Street and Roads Division. Total cost for Foreman II Position and Truck Driver/Equipment Operator is $150,673. The position was vacant for the 1st Quarter which contributes to the salary savings.

Fleet Expenses

Fleet expenses are $91,431 over budget for the 2nd Quarter. As part of the 2023 Budget process, the budget was increased by $140,000 to better reflect actual fleet expenses in prior years. This indicates that the budget for 2023 potentially should have been increased even more. A portion of this overage is offset by savings for hired equipment that is required when City equipment is not available.

Maintenance Materials and Supplies

Maintenance Materials and Supplies expenses are $85,565 under budget for the 2nd Quarter. The majority of the savings relate to a reduction in hired equipment rentals as well as the purchase of sanding material an operating supplies for the graders.

2023 Budget: $265,500 Total Maintenance Materials and Supplies is as follows:

- $140,000 as hired equipment in used as necessary in order to complete snow management activities in a timely manner. This equipment includes grades, loaders and trucks.
- $70,000 for annual purchase of street salt material. This material is used either to directly salt roadways or is mixed with street sand to keep the sand from freezing and to help it adhere to frozen street surfaces.
- $40,000 for annual purchase of street sanding material. This material is a product of gravel crushing operations which produce a sharp sand that provides improved traction on roadways. It is mixed with salt in order to have a free flowing sand that can be used to address icy winter roadways conditions.
- $15,000 for Purchase of grader blades, loader blades and skid steer brooms.
- $500 for overtime meal allowance provided for staff working 1.5 hours past their regularly scheduled shift.

Functional Area: **STREET LIGHTING**
Department: **Public Works Department**
Fund: **General Fund**

Street lights are paid for on a flat rate per lamp basis. As the City grows or if Council directs that more lights are installed, our lighting costs will increase.

The purpose of roadway lighting is to produce timely, accurate and safe visibility at night. As a result, this will:

- Facilitate the safe movement of vehicles and pedestrians;
- Reduce night time accidents;
- Raise a sense of personal security; and,
- Encourage the night time use of the area.

STREET LIGHTING	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Utilities	**$985,460**		**$501,200**	$491,408	($9,792)
Total Expenses	**$985,460**		**$501,200**	**$491,408**	**($9,792)**
TOTAL (SURPLUS) DEFICIT	**$985,460**		**$501,200**	**$491,408**	**($9,792)**

Utilities expenses are $9,792 under budget for the 2nd Quarter of 2023. The City expects to be on budget by the end of the year.

Functional Area: **STREETS AND ROADS**
Department: **Public Works Department**
Fund: **General Fund**

The City maintains all paved streets and lanes in safe driving condition for vehicle and pedestrian traffic. This budget also includes the maintenance of the Rotary Trail. Maintenance includes the following activities:

- Inspection of streets on a regular basis.
- Annual crack filling and pothole repairs.
- Repair of various paved street failures such as dips, frost boils, etc.
- Milling of rutted sections identified through inspections.
- Temporary cold mix repairs to potholes and small excavations during the winter.
- Surface works grading and gravelling, surface works oiling and road patching.

STREETS AND ROADS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Operating Grants and Donations	**($168,360)**		**($84,180)**	($48,980)	$35,201
Total Revenues	**($168,360)**		**($84,180)**	**($48,980)**	**$35,201**
EXPENSES					
Salaries Wages and Benefits	**$513,540**		**$215,890**	$184,827	($31,063)
Contracted and General Services	**$138,530**		**$69,240**	$58,551	($10,689)
Utilities	**$1,100**		**$470**	$336	($134)
Fleet Expenses	**$242,580**		**$102,040**	$91,797	($10,243)
Maintenance Materials and Supplies	**$180,660**		**$56,110**	$28,442	($27,668)
Total Expenses	**$1,076,410**		**$443,750**	**$363,953**	**($79,797)**
TOTAL (SURPLUS) DEFICIT	**$908,050**		**$359,570**	**$314,974**	**($44,596)**

REVENUES

Operating Grants and Donations

1st Quarter Revenue of $48,980 relates to the Urban Highway Connector Program. The City has not received a payment from the Urban Highway Connector Program for 2nd Quarter to date.

2023 Budget: $168,360 Total Operating Grants and Donations Revenue is the amended funding from the Urban Highway Connector Program (UHCP) Framework Agreement. This revenue matches the expenses under Contracting and General Services relating to work to be completed under the Urban Highway Connector Program Framework Agreement.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits expenses are $31,063 under budget ending the 2nd Quarter. Council approved the addition of an additional Foreman II and Truck Driver / Equipment Operator as part of the 2023 Budget. The budget for these position were split 50/50 between the Streets and Roads Functional Area and the Snow Management Functional Area. The Foreman II position and the Truck Driver / Equipment Operator position was not filled until the middle of 1st Quarter. This is contributing to the savings in this area.

Contracted and General Services

2023 spending of $58,551 ending 2nd Quarter for Contracted and General Services as follows:

- $20,837 for Bridge Cleaning as per the Urban Highway Connector Program
- $6,891 adjustment for Urban Highway Connector Program Funding (matching revenue)
- $30,673 for street oiling
- $50 for Auto Rescue Towing Bill
- $100 for SGI Driver Medical

Contracted and General Services expenses under budget for the 2nd Quarter. This budget relates to the Agreement with the Provincial Government for the Urban Highway Connector Program. The budget was allocated evenly throughout the year. The City expects to be on or under budget by the end of the year.

Urban Highway Connector Program

For 2023, the amended funding from the Urban Highway Connector Program (UHCP) Framework Agreement is $168,360. The Operations and Maintenance Grant is utilized for operational items such as snow removal, line painting, pothole repairs and power washing bridge and overpass railings & jersey barriers.

Currently the City is provided with an annual Operations and Maintenance Grant for repair and upkeep. There is an application process for capital improvements for projects within the urban connectors and bridge structures. Each of the connectors is allocated a level of Provincial interest which defines the percentage that the Ministry will contribute.

The 2023 budgeted costs for the amount of $168,360 are as follows:

- $138,530 for Contracted and General Services
- $10,000 for Operating Supplies
- $11,470 for fleet costs
- $8,360 for Salaries Wages and Benefits

Functional Area: **STREET SWEEPING**
Department: **Public Works Department**
Fund: **General Fund**

The City's Street Cleaning Program removes sanding materials and debris that has accumulated on roads and along major sidewalks and boulevards during the winter months. This road maintenance helps make our roads safer, reduces material from entering the storm water collection system, protects the environment, and improves the appearance of city roads.

STREET SWEEPING	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$130,910**		**$111,280**	$112,277	$997
Contracted and General Services	**$11,000**		**$11,000**	$20,384	$9,384
Fleet Expenses	**$150,600**		**$75,450**	$119,593	$44,143
Maintenance Materials and Supplies	**$13,500**		**$5,790**	$2,953	($2,837)
Total Expenses	**$306,010**		**$203,520**	**$255,206**	**$51,686**
TOTAL (SURPLUS) DEFICIT	**$306,010**		**$203,520**	**$255,206**	**$51,686**

Contracted and General Services

2023 Contracted and General Services spending of $20,384 ending 2nd Quarter as follows:

- $10,787 for 2nd Avenue Cleaning
- $8,759 for Bridge Cleaning
- $838 to water roads

2023 Budget: $11,000 in Contracted and General Services for pressure washing of retaining walls along 2nd Avenue, as well as the Central and 6th Avenue Viaducts. Pressure washing removes the buildup of winter salt and grit to help maintain the integrity of the surface and underlying structure of the bridge rails, decks and of the retaining walls.

Fleet Expenses

Fleet Expenses ending the 2nd Quarter are $44,143 over budget. Spending for 2023 for Street Sweeping as follows. 20% of remaining budget left for the season.

April	$2,729
May	$73,997
June	$42,867
Total Fleet	**$119,593**

Functional Area: **PARKING LOTS**
Department: **Public Works Department**
Fund: **General Fund**

Parking is an essential element of the City's transportation network. The City is committed to contributing to the economic health of downtown Prince Albert by providing an adequate supply of parking to residents, businesses and visitors.

PARKING LOTS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($104,000)**		**($62,000)**	($50,250)	$11,750
Total Revenues	**($104,000)**		**($62,000)**	**($50,250)**	**$11,750**
EXPENSES					
Salaries Wages and Benefits	**$750**		**$360**	$159	($201)
Utilities	**$4,640**		**$2,270**	$2,180	($90)
Maintenance Materials and Supplies	**$610**		**$360**	$1,304	$944
Total Expenses	**$6,000**		**$2,990**	**$3,642**	**$652**
TOTAL (SURPLUS) DEFICIT	**($98,000)**		**($59,010)**	**($46,608)**	**$12,402**

REVENUES

2nd Quarter Revenue of $50,250 received from City Parking Lots – Downtown.

2023 Budget: $104,000 Total User Charges and Fees Revenue is revenue from monthly parking permit revenue for downtown City parking lots.

Functional Area: **TRAFFIC COUNTS AND LANE MARKINGS**
Department: **Public Works Department**
Fund: **General Fund**

With the City growing and more cars on our streets and traffic congestion is a major challenge. The Transportation Manager and his/her division are continuously working to keep traffic moving and also take action to meet the needs of all street users. Traffic safety is important and a major priority for the City. A safe transportation system contributes to a strong sense of community and the livability of our city. The division makes the roads safer through education, engineering, and evaluation.

TRAFFIC COUNTS AND MARKINGS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($1,000)**		**$0**	($678)	($678)
Total Revenues	**($1,000)**		**$0**	**($678)**	**($678)**
EXPENSES					
Salaries Wages and Benefits	**$64,140**		**$25,440**	$15,258	($10,182)
Contracted and General Services	**$95,000**		**$57,000**	$86,191	$29,191
Insurance	**$0**		**$0**	$2	$2
Fleet Expenses	**$1,000**		**$480**	$0	($480)
Maintenance Materials and Supplies	**$39,110**		**$13,580**	$15,475	$1,895
Total Expenses	**$199,250**		**$96,500**	**$116,925**	**$20,425**
TOTAL (SURPLUS) DEFICIT	**$198,250**		**$96,500**	**$116,248**	**$19,748**

REVENUES
2023 Budget: $1,000 Total User Charges and Fees Revenue for taxi stand permits. 2022 revenue of $678.

EXPENDITURES
Contracted and General Services

April	$2,348
May	$63,684
June	$20,159
Total Contracted Spending	**$86,191**

2023 Budget: $95,000 Total Contracted and General Services for longitudinal traffic line painting.

Functional Area: **TRAFFIC LIGHTS**
Department: **Public Works Department**
Fund: **General Fund**

Traffic lights control the flow of traffic and pedestrians to improve safety and access to roads. This budget is to provide for the safe and efficient movement of traffic on roads through professional traffic engineering. This budget includes designing and installing signalization. This budget is associated with costs of operating supplies for the traffic lights and electricity costs of the traffic lights. Operating Supplies consist of items to upgrade key intersections in the City to match traffic needs.

TRAFFIC LIGHTS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Salaries Wages and Benefits	**$132,760**		**$66,370**	$43,996	($22,374)
Utilities	**$29,650**		**$14,220**	$15,498	$1,278
Insurance	**$0**		**$0**	$5	$5
Fleet Expenses	**$35,150**		**$17,580**	$29,321	$11,741
Maintenance Materials and Supplies	**$173,280**		**$87,800**	$32,393	($55,407)
Total Expenses	**$370,840**		**$185,970**	**$121,213**	**($64,757)**
TOTAL (SURPLUS) DEFICIT	**$370,840**		**$185,970**	**$121,213**	**($64,757)**

EXPENDITURES

Salaries Wages and Benefits expenses are under budget by $22,374 for the 2nd Quarter. The budget was allocated evenly throughout the year but a higher percentage of work typically occurs during summer months (seasonal staff are also higher for the summer). It is expected that actual expenses will closely approximate budget by year end.

Maintenance Materials and Supplies expenses are under budget by $55,407 for the 2nd Quarter primarily due to the following:

- Operating supplies are $32,570 under budget due to the timing of purchases of supplies and the fact that the budget was allocated evenly over the year. It is expected that actual expenses will closely approximate budget by year end.
- Permitting costs are $22,860 under budget for the 2nd Quarter as the City has not been invoiced yet.

Functional Area: **TRAFFIC SIGNS**
Department: **Public Works Department**
Fund: **General Fund**

Traffic road signs are intended to guide, warn and regulate traffic. Road signs apply to motor vehicles, pedestrians, bicycles, and other travelers. Traffic road signs must fulfill a need, command attention, convey a clear message, command respect from travelers, and give adequate time for a response. This budget includes the costs to regulate and maintain our traffic signage throughout the City and the costs of equipment for signage. The main categories of traffic signs are parking signs, regulatory signs, construction signs, warning signs, street signs, etc.

TRAFFIC SIGNS	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($18,000)**		**($9,210)**	($7,708)	$1,502
Total Revenues	**($18,000)**		**($9,210)**	**($7,708)**	**$1,502**
EXPENSES					
Salaries Wages and Benefits	**$219,430**		**$102,410**	$110,821	$8,411
Contracted and General Services	**$0**		**$0**	$0	$0
Utilities	**$1,700**		**$840**	$818	($22)
Fleet Expenses	**$67,420**		**$33,720**	$33,857	$137
Maintenance Materials and Supplies	**$79,590**		**$40,180**	$61,491	$21,311
Insurance	**$1,180**		**$600**	$536	($64)
Total Expenses	**$369,320**		**$177,750**	**$207,523**	**$29,773**
TOTAL (SURPLUS) DEFICIT	**$351,320**		**$168,540**	**$199,815**	**$31,275**

REVENUES
2nd Quarter revenue of $7,708 relating to traffic accommodation requests.

2023 Budget: $18,000 for Total User Charges and Fees Revenue for Traffic Accommodation Requests. They have increased in 2022. 2023 is expected to see a revenue of $17,500 from these requests.

Maintenance Materials and Supplies
Maintenance Materials and Supplies are over budget by the amount of $21,311. The City purchased traffic signs in the amount of $33,201, along with $8,985 expensed for poles, offset by other savings.

Functional Area: **CITY PUBLIC TRANSIT**
Department: **Public Works Department**
Fund: **General Fund**

The City's Public Transit System, operated by First Canada ULC, and is designed to provide safe, reliable, affordable and accessible transportation in support of Council's vision for inclusiveness, accessibility, affordability and environmental sustainability.

CITY PUBLIC TRANSIT	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
User Charges and Fees	**($547,890)**	**($272,210)**	($538,996)	($266,786)
Operating Grants and Donations	**($180,000)**	**($90,000)**	$0	$90,000
Total Revenues	**($727,890)**	**($362,210)**	**($538,996)**	**($176,786)**
EXPENSES				
Salaries Wages and Benefits	**$0**	**$0**	$6,199	$6,199
Contracted and General Services	**$1,603,220**	**$801,600**	$799,605	($1,995)
Interest on Long Term Debt	**$43,300**	**$21,660**	$35,947	$14,287
Fleet Expenses	**$565,540**	**$282,780**	$282,880	$100
Maintenance Materials and Supplies	**$102,340**	**$55,510**	$40,833	($14,677)
Total Expenses	**$2,314,400**	**$1,161,550**	**$1,165,464**	**$3,914**
TOTAL (SURPLUS) DEFICIT	**$1,586,510**	**$799,340**	**$626,468**	**($172,872)**

REVENUES

User Charges and Fees

User Charges and Fee revenue exceeded budget by $266,786 for the 2nd Quarter. Ridership volume has exceeded budgeted expectations in the first quarter. Revenue from monthly bus passes and tickets began increasing in September 2022 related partially to Sask Rivers discontinuing school bus service and children now utilizing City Public Transit. Also, September 1, 2022 seemed to mark the end of the impact of COVID with overall ridership returning or exceeding historical levels.

The City also received revenue of $207,519 related to the receipt of a provincial grant for a One Time Transit Funding Agreement that is being used for extended transit hours, additional shelters, benches, concrete pads, etc. This amount was not budgeted for.
2023 2nd Quarter Revenue as follows:

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Bus Passes and Tickets	$276,293	$185,990	$90,303	$375,000
Bus Shelters and Benches	$18,824	$18,960	($136)	$37,890
Transit Passes - City Portion - Social	$24,810	$29,760	($4,950)	$60,000
Transit Passes - Provincial Portion	$11,550	$37,500	($25,950)	$75,000
Financial Contribution - Funding	$207,519	$0	$207,519	$0
Total User Charges and Fees	**$538,996**	**$272,210**	**$266,786**	**$547,890**

Notes:

$37,890 revenue from Bus Shelters and Benches as per the City's Contract with the advertising contractor.

$60,000 revenue to be generated from the discounted bus passes (subsidized by Ministry of Social Services). COVID paired with Service issues in 2021-22 greatly reduced ridership in the City. It will take time to regain riders. Social assistance revenue is expected to increase from (estimated $50,000) in 2022 to $60,000 in 2023.

$75,000 revenue from financial contribution from the Ministry of Social Services to subsidize the discounted bus passes (social assistance category). The Ministry subsidizes each pass sold by paying the City $25/pass. In 2023, it is anticipated around 3,000 passes will be sold. The Ministry contribution is anticipated to be $75,000.

One-Time Transit Grant Funding Agreement

On December 20th, 2022 the Government of Saskatchewan delivered a Funding Agreement to the City of Prince Albert for a total maximum funding of $415,038.00 relating to Transit.

The maximum funding as provided by the one-time public transit funding program 2022-23 is $415,083.00. This funding must be completely expended by March 31, 2024 as per the terms of the Agreement. The proposed transit project plans to be covered by the funding include three major categories, as follow: Transit Extended Hours, Transit Infrastructure Improvements and Transit Accessibility Improvements.

The amount of $207,519 has been received from the Government of Saskatchewan in the first quarter.

Operating Grants and Donations

Operating Grant and Donation revenue is under budget related to the Transit Assistance for People with Disabilities grant. The City budgeted for a payment each quarter but no payment has been received to date. This City expects this payment will be received in Quarter 3 of 2023.

Operating Grants and Donations	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Transit Assistance with People	$0	$90,000	($90,000)	$180,000
Total Operating Grants	**$0**	**$90,000**	**($90,000)**	**$180,000**

Notes:

($180,000) revenue reflects the Transit Assistance for People with Disabilities grant funding for operations (TAPD). TAPD is a performance-based program. The funding formula allots participating municipalities with an annual operating grant calculated using the number of public service trips provided by each municipality in the previous calendar year, and a per trip amount based on which of the four population categories the community is in (under 2,500; 2,501 to 20,000; 20,001 to 100,000; and 100,001 or more). The population figures are obtained through the most recent Statistics Canada census.

EXPENDITURES

One-Time Transit Grant Funding Expenses

Expenses to date as per the One-Time Transit Grant Funding is as follows:

One-Time Transit Funding - Expenses	
Salaries Wages and Benefits	$6,199
Fleet Expenses	$100
Maintenance Materials and Supplies	$18,177
Total Expenses - Grant Funding	**$24,476**
Note: Materials - Transit Bus Pads	

Contracted and General Services

2023 Contracted and General Services Spending ending 2nd Quarter is as follows:

Transit Operation - First Bus	$792,503
Bus Passes - Vendor Commission	$6,703
Grand West	$399
Total Contracted and General Services	**$799,605**

2023 Budget: $1,603,220 Total Contracted and General Services is as follows:

- $1,593,220 for Transit Operation:
  - 8 leased buses - $100,800
  - Cleaning - $4,200
  - Transit Operation - $1,488,220
- $10,000 for or bus pass vendor 10% commission fees for sold bus passes.

Interest on Long Term Debt

Interest on Long Term Debt is $14,287 over budget for the 2nd Quarter. The increase over budget relates to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. Interest expense will be on budget by the end of 2023.

Interest on Long-Term Debt relating to the Loan for the purchased Transit Buses. Each year, interest drops every year as principle payments increase.

EXTERNAL AGENCIES

External Agencies on Budget.

EXTERNAL AGENCIES	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
EXPENSES					
Contracted and General Services	**$2,825,710**		**$1,412,880**	$1,413,165	$285
Fleet Expenses	**$122,640**		**$61,320**	$61,320	$0
Grants and Donations	**$309,180**		**$154,580**	$154,590	$10
Total Expenses	**$3,257,530**		**$1,628,780**	**$1,629,075**	**$295**
TOTAL (SURPLUS) DEFICIT	**$3,257,530**		**$1,628,780**	**$1,629,075**	**$295**

EXTERNAL AGENCIES	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Prince Albert Public Library	**$2,253,950**		**$1,126,980**	$1,126,975	($5)
Museums	**$71,080**		**$35,540**	$35,540	$0
PA Arts Board	**$25,000**		**$12,500**	$12,500	$0
Special Needs Transportation	**$571,760**		**$285,900**	$286,190	$290
Special Needs - Fleet	**$122,640**		**$61,320**	$61,320	$0
Seniors Transportation	**$69,500**		**$34,740**	$34,750	$10
Mann Art Gallery	**$100,000**		**$50,000**	$50,000	$0
PA Mobile Crisis Unit	**$43,600**		**$21,800**	$21,800	$0
Total Expenses	**$3,257,530**		**$1,628,780**	**$1,629,075**	**$295**
TOTAL (SURPLUS) DEFICIT	**$3,257,530**		**$1,628,780**	**$1,629,075**	**$295**

Functional Area: **PRINCE ALBERT DOWNTOWN BUSINESS IMPROVEMENT DISTRICT**
Department: **Prince Albert Downtown Business Improvement District**
Fund: **General Fund**

The establishment of the Prince Albert Downtown Business Improvement District (PADBID) is in accordance with the Cities Act and Bylaw No. 4 of 2005. The Board of a Business Improvement District constitutes the corporation. The Board is made up of an appointed Council member, property owners and business persons in the downtown.

PADBID	2023 Total Budget	6 Months Budget	2023 Actual (to July 21/23)	(Favourable) Unfavourable Change
REVENUES				
Fundraising	**$0**	**$0**	($31,658)	($31,658))
Grant	**$0**	**$0**	($7,500)	($7,500)
Taxation	**($78,000)**	**($78,000)**	($51,106)	$26,894
Total Revenues	**($78,000)**	**($78,000)**	**($90,645)**	**($12,645)**
EXPENSES				
Contracted and General Services	**$142,000**	**$71,500**	$80,152	$8,652
Grants and Donations	**$40,000**	**$40,000**	$11,521	($28,479)
Insurance	**$250**	**$250**	$9	($241)
Utilities	**$3,000**	**$1,500**	$0	($1,500)
Maintenance Materials and Supplies	**$34,750**	**$19,100**	$19,898	$798
Total Expenses	**$220,000**	**$132,350**	**$111,579**	**($20,771)**
TOTAL (SURPLUS) DEFICIT	**$142,000**	**$54,350**	**$20,934**	**($33,416)**

Note: Updated Financials were provided to PADBID as of July 21, 2023. This document reflects that spending.

The $220,000 expenditures for the Prince Albert Downtown Business Improvement District is funded as follows:

Prince Albert Business Improvement Tax Levy	$78,000
City of Prince Albert Grant In Lieu of Taxes	$22,000
PADBID Operating Reserve	$80,000
Reserve Funding for Programs and Projects	$40,000
Total Funding	**$220,000**

REVENUES

PADBID has collected fundraising donations in the 2nd Quarter in the amount of $31,658 as of July 21, 2023.

The Northern Lights Community Development Corporation has approved a grant in the total amount of $10,000 for the 2023 Street Fair and Cultural Village. To date, the amount of $7,500 has been received in revenue from the Northern Lights Community Development Corporation.

PADBID Levy

The amount collected to July 21, 2023 for the PADBID Levy is $51,106.

Those on TIPPS payments make a payment on the 1st of every month and portion goes to PADBID for Levy. The PADBID Levy is recorded as the cash is collected. The PADBID Levy is anticipated to be on budget by yearend, after all the monthly TIPS payments are received.

EXPENDITURES

Expenditures:

	BUDGET	SPENDING	VARIANCE
Contracted and General Services			
Executive Director Position	$50,000.00	$26,842.76	($23,157.24)
Self-Employed Contractors	$11,000.00	$22,332.72	$11,332.72
Downtown Security	$75,000.00	$27,060.74	($47,939.26)
Additional Contractor	$5,000.00	$3,915.50	($1,084.50)
Computer	$1,000.00		($1,000.00)
	$142,000.00	**$80,151.72**	**($61,848.28)**
Grants and Donations			
Grants (Façade, etc.)	**$40,000.00**	**$11,520.86**	**($28,479.14)**
Insurance			
Insurance Costs	**$250.00**	**$9.00**	**($241.00)**
Utilities			
Electricity	**$3,000.00**	**$0.00**	**($3,000.00)**

Maintenance Materials and Supplies

	BUDGET	SPENDING	VARIANCE
Telephone	$1,800.00	$898.02	($901.98)
Advertising	$5,750.00	$4,883.12	($866.88)
Publications	$1,000.00	$398.14	($601.86)
Equipment	$3,500.00	$3,022.93	($477.07)
Rentals - Building	$15,000.00	$8,016.82	($6,983.18)
Meeting Incidentals	$1,000.00	$148.37	($851.63)
Operating Supplies	$5,000.00	$2,009.79	($2,990.21)
Office Supplies	$500.00	$520.43	$20.43
Specialized Equipment	$1,200.00		($1,200.00)
	$34,750.00	**$19,897.62**	**($14,852.38)**

Grants and Donations

2023 Budget: $40,000 under Grants and Donations is regarding the Grants paid as follows **funded from the Downton Improvement Reserve**:

- $20,000 for Downtown Events
- $10,000 for Façade Grants
- $10,000 for Mini Façade Grants

Functional Area: **GENERAL GOVERNMENT**
Fund: **General Fund**

The General Government functional area is not a City department on its own but a group of accounts that are managed predominantly by Financial Services and includes revenues and expenditures that are attributable to the City overall. The salaries wages and benefits line are for the administration of City wide expenditures such as Worker's Compensation, vested sick leave, sick bank, retroactive pay and other provisions.

	2023 Approved Budget		6 Months Budget	2023 YTD (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Taxation	**($45,872,360)**		**($45,352,680)**	($45,593,124)	($240,444)
User Charges and Fees	**($22,000)**		**($12,000)**	($5,604)	$6,396
Operating Grants and Donations	**($7,760,000)**		**($1,109,680)**	($969,759)	$139,921
Grants in Lieu of Taxes	**($7,776,070)**		**($5,205,220)**	($5,237,277)	($32,057)
Interest and Penalties	**($646,590)**		**($274,980)**	($661,473)	($386,493)
Sundry	**($18,000)**		**$0**	($35)	($35)
Total Revenues	**($62,095,020)**		**($51,954,560)**	**($52,467,271)**	**($512,711)**
EXPENSES					
Salaries Wages and Benefits	**$572,200**		**$3,400**	$75,113	$71,713
Contracted and General Services	**$38,000**		**$24,020**	$211,234	$187,214
Financial Charges	**$48,840**		**$24,420**	$19,470	($4,950)
Grants and Donations	**$0**		**$0**	$86,890	$86,890
Utilities	**$0**		**$1,920**	$95,178	$93,258
Interest on Long Term Debt	**$1,216,360**		**$2,940**	$0	($2,940)
Fleet Expenses	**$5,920**		**$34,210**	$40,577	$6,367
Maintenance Materials and Supplies	**$35,300**		**$158,920**	$147,152	($11,768)
Insurance	**$317,780**		**$40,000**	$3,403	($36,597)
Bad Debt Expense	**$220,000**				
Total Expenses	**$2,454,400**		**$289,830**	**$679,017**	**$389,187**
Operating (Surplus) Deficit	**($59,640,620)**		**($51,664,730)**	**($51,788,255)**	**($123,525)**
CAPITAL AND INTERFUND					
Amortization	**$7,800,000**		**$0**	$0	$0
Interfund Transfers	**($4,578,280)**		**($428,400)**	($402,448)	$25,952
Capital and Interfund Transactions	**$3,221,720**		**($428,400)**	**($402,448)**	**$25,952**
TOTAL (SURPLUS) DEFICIT	**($56,418,900)**		**($52,093,130)**	**($52,190,703)**	**($97,573)**

REVENUES

Taxation

Taxation is favorable by the amount of $240,444 as follows:

Taxation	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Property Tax Levy	$34,115,873	$34,221,550	($105,677)	$34,221,550
Supplemental - Property Tax Levy	$0	$0	$0	$100,000
Special Tax - Snow	$1,556,537	$1,473,560	$82,977	$1,473,560
Special Tax - Paving	$4,423,654	$4,100,000	$323,654	$4,100,000
Special Tax- Police	$553,420	$554,600	($1,180)	$554,600
Base Tax	$724,036	$720,000	$4,036	$720,000
Street Oiling Levy	($4,086)	$0	($4,086)	$58,000
Destination Marketing Levy	$303,500	$351,500	($48,000)	$351,500
Capital Projects Levy	$1,559,329	$1,543,200	$16,129	$1,543,200
Supplemental - Capital Projects	$0	$0	$0	$4,000
Property Tax Penalties	$225,641	$229,320	($3,679)	$637,000
Discounts Current Tax Discounts-Expense	($23,520)	($45,000)	$21,480	($45,000)
Property Tax Rebates Tax Rebates-Expense	($103,836)	($50,000)	($53,836)	($100,000)
Library Levy	$2,262,577	$2,253,950	$8,627	$2,253,950
Total Taxation	**$45,593,124**	**$45,352,680**	**$240,444**	**$45,872,360**

Property Tax Levy generated additional revenue of $217,977 as follows. The additional revenue generated relates to the Yard Taxation which is not available for the Operating Budget along with other agreements and anticipated changes such as Rose Garden and Abbeyfield that were incorporated into the tax tools.

	Budget	Actual	Difference
Taxation Levy	$34,221,550.00	$34,115,873.00	$105,677.00
Paving Special Tax	$4,100,000.00	$4,423,654.00	($323,654.00)
			($217,977.00)

Snow Special Tax

The revenue generated for the Snow Special Tax is favorable by the amount of $82,977. That Special Tax is to fund snow management operations. As per below, amount is very close to property tax tool revenue to be generated.

2023 Actual: $1,556,537

2023 Property Tax Tools	Snow Special Tax
Approved 2023 Snow Budget	$1,548,900
Snow Management Special Tax Proposed	**$1,550,259**

Paving Special Tax

For the Paving Special Tax, the budget is based on the approved 2023 Roadways Paving Program of $4,100,000. The actual is based on the approved 2023 Property Tax Tools.

2023 Actual: $4,423,654

2023 Property Tax Tools	Roadway Special Tax
Roadway Paving Program	$4,100,000
Concrete & Sidewalk Program	$300,000
Total Roadway Program	$4,400,000
Roadways Special Tax Proposed	**$4,409,073**

The Roadways Special Tax was increased to include funding for the approved $300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program.

The Concrete Sidewalk, Curb & Median Rehabilitation Program funds the replacement and new construction of concrete sidewalks and curbs, which are within locations primarily determined through the roadways paving program.

The $300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program has been historically funded by the General Municipal Levy. With this recommendation, those costs will be 100% funded by the Roadways Special Tax, which helps alleviate the mill rate increase.

This change would align all Roadways Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Roadways Special Tax.

Police Special Tax

The Police Special Tax is $35.00 per door. The Special Tax generated revenue of $553,420 in 2023 to fund the annual Multi-Year Proactive Policing Unit with the Prince Albert Police Service.

Base Tax

Council has approved the Base Tax as follows:

Residential - $40.00 per residential property
Multi-Residential - $20.00 per unit
Sliding Commercial Tiers

Revenue generated from the Base Tax is $724,036 ending June 2023.

Destination Marketing Levy

The Destination Marketing Base Tax is specific to hotels in the City and is based on tiers of taxable assessed values. The annual funds collected from the Destination Marketing Levy is credited to the Destination Marketing Reserve. The Destination Marketing Levy Funds are to be utilized for events that generate hotel room night stays in the City of Prince Albert Hotels.

For 2023, the Destination Marketing Levy collected is $303,500. It is under budget by $48,000 as one Hotel is no longer classified as a Hotel.

Capital Projects Levy

The Civic Facilities Levy revenue is credited to the Civic Facilities Reserve at yearend to fund the annual principal and interest payments for the Aquatic and Arenas Recreation Centre.

2023 Revenue is $1,559,329 to be credited to the Civic Facilities Reserve for 2023 at yearend.

Property Tax Penalties

Account records the penalties charged on arrears property taxes (taxes outstanding as of January 1st). The budget is based on average property tax penalties over the past 5 years.

Discounts Current Tax Discounts-Expense

Amount relates to discount offered for early payment of taxes. Discount has seen a decrease in the past three years as more individuals are signing up for TIPPS (monthly payment plant) which does not provide the discount.

Property Tax Rebates

The following has been expensed as Property Tax Rebates. As Abbyfield and Prism Holdings Ltd. were included in the 2023 Property Tax Tools, the actual spending relating to Property Tax Rebates is **$15,432.81:**

Owner	Amount
Abbeyfield	$10,698.07
Prism Holdings Ltd.	$77,705.33
Unserviced Lands	$7,643.00
Mak Homes Lodge	$7,789.81
TOTAL	**$103,836.21**

Library Levy

The City of Prince Albert Public Library Board is funded by library levy. The revenue generated from the Library Levy for 2022 is $2,262,577.

User Charges and Fees

2nd Quarter revenue of $5,604 relating to removing unsafe structures.

2023 Budget: $22,000 Total User Charges and Fees Revenue:

- $20,000 for the cost to remove unsafe structures. This charge is usually transferred to the tax roll when payment is not collected, but most properties with unsightly properties eventually go through tax enforcement and become City owned properties.
- $2,000 for obsolete stores inventory items sold at auction.

Operating grants and donations

Revenue received in the 2nd Quarter for Urban Revenue Sharing is $969,759. The remaining revenue from the Urban Revenue Sharing Grant from the Province will be received in the last Quarters of the Year.

2023 Budget - Revenue Sharing Grant from the Province. Total 2023 Revenue of ($7,760,000).

Grants in Lieu of Taxes

Grants in Lieu are favorable by the amount of $32,057 ending June 2023 as follows:

Grants in Lieu	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Power Corporation Surcharge	$2,090,320	$2,090,320	$0	$4,240,000
Federal Government	$147,313	$143,000	$4,313	$143,000
Provincial Government	$1,811,808	$1,801,000	$10,808	$1,801,000
First Nations Reserve Lands	$378,325	$363,100	$15,225	$363,100
SaskEnergy Natural Gas Franchise	$760,500	$760,500	$0	$1,170,000
Transgas Natural Gas Franchise	$16,906	$15,500	$1,406	$25,000
Eastview/Driftwood Trailer Courts	$32,105	$31,800	$305	$31,800
Twilite Motel	$0	$0	$0	$2,170
Total Grants in Lieu	**$5,237,277**	**$5,205,220**	**$32,057**	**$7,776,070**

All provincial Crown corporations pay a grant-in-lieu (GIL) of property tax to municipalities. These payments are either based on the assessed values and tax rates of their properties or, in the case of SaskPower, SaskEnergy and TransGas, on the Crown utility revenue generated within the municipality.

Federal and Provincial Grants in Lieu of Taxes is based on properties in Prince Albert owned by the Federal and Provincial Government.

SaskPower and SaskEnergy take a flat percentage of utility sales within a municipality.

Interest and Penalties

Interest revenue has exceeded budgeted revenue as prime rates increased over 1% since 2023 budget projections were prepared. The amount of interest the City receives on its daily bank balance is dependent on prime interest rates.

The amount of $20,464 in interest has been earned ending the 2nd Quarter for the Group Benefits Reserve. The interest earned is transferred to the Group Benefits Reserve at yearend.

Interest and Penalties	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Interest Income	$641,009	$274,980	$366,029	$550,000
Interest Income on Group Benefits Reserve	$20,464	$0	$20,464	$0
Water Meter Loan - Interest Revenue	$0	$0	$0	$96,590
Total Interest and Penalties	**$661,473**	**$274,980**	**$386,493**	**$646,590**

Sundry Revenue

2023 Revenue of $35.

The account includes sales of miscellaneous items (ex. City clothing). Budget amount adjusted to $18,000 based on an average of historical revenue.

EXPENDITURES

Salaries Wages and Benefits

2nd Quarter Spending for Salary Wages and Benefits is as follows:

WCB Wages	$70,890
Wellness Program	$454
Diefenbaker Bridge	$3,796
Total Salaries Wages and Benefits	**$75,113**

Contracted and General Services

The overage for Contracted and Generals Services is regarding the payments to the DCG Philanthropic for the Fundraising Campaign as approved by Council. That expense is being funded from the external funding received for the Aquatic and Arenas Recreation Centre.

Group Insurance Consulting (WCB) City's Employee Benefit Provider - This account is used to track costs paid to the City's employee benefit provider during the year. The account is reconciled at yearend and will have an ending balance of nil.

Contracted and General Services	YTD	YTD	Fav / (Unfav)	Annual
	Actual	Budget	Variance	Budget
Group Insurance Consulting (WCB)	$53,247	$0	$53,247	$0
General Insurance Consulting (Claims)	$2,520	$4,020	($1,500)	$8,000
Boarding Up Costs	$5,471	$0	$5,471	$0
Custom Unsightly	$0	$10,000	($10,000)	$20,000
Sask Public Safety Lone Worker Program	$5,796	$10,000	($4,204)	$10,000
DCG Philanthropic Services - Fundraising	$144,200	$0	$144,200	$0
Total Contracted and General Services	**$211,234**	**$24,020**	**$187,214**	**$38,000**

DCG Philanthropic Services - Fundraising

City Council, at its meeting, of January 23, 2023 approved the following motion:

DCG Philanthropic Services Inc. Draft Campaign Feasibility Study Report and Capital Campaign Approval

"That DCG Philanthropic Services Inc. Capital Campaign for delivery of the campaign strategy with respect to engaging donors, building project profile, producing volunteer training materials, overseeing and developing marketing communications and public relations materials, regular reporting to The City, writing proposals and holding donor meetings, be approved for an estimated cost of $648,900 plus applicable taxes, ***to be funded from the external funding received for the Aquatic and Arenas Recreation Project."***

For 2023, the monthly amount of $36,050 was paid for March – June (4 months) = $144,200.

2023 Budget:

Custom Unsightly/Demos and Boarding up costs relate to removal/boarding up of unsafe structures. These costs are recovered through adding to the property owner's tax roll. The revenue is reflected in user charges and fees. **2023 Budget of $20,000.**

General Insurance Consulting Services relates to fees to independent adjuster for claims (i.e. legal claims against the City). Under Budget. **2023 Budget of $8,000**.

Boarding-Up Costs relates to expenses incurred for boarding up homes. These costs are rebilled to the home impacted, therefore no budgeted value.

Lone Worker Agreement – On October 12, 2021, the Saskatchewan Public Safety Agency provided correspondence of the new fee structure of the Lone Worker Agreement. The fee was reduced from $24,480 to **$10,000 retroactive to January 1, 2021.**

> The intent of the Lone Worker Program Agreement is protect the safety of employees working alone. To ensure the protection of our staff in emergency situations. They provide monitoring services on a continual basis after business hours, seven (7) days per week, to include log on, log off and overdue tracking services to Lone Workers.

Grants and Donations

Destination Marketing Levy Grants Paid: $86,890:

The amount of $86,890 is related to Destination Marketing Fund Grants that are approved to be **funded from the Destination Marketing Levy Reserve.** Host Committees apply for Destination Marketing Levy Funding as per the Policy. There is a corresponding yearend entry from the Reserve for the grants paid in 2023. The Events are approved as per the Policy Guidelines.

Interest on Long Term Debt

$95,178 Total 2nd Quarter spending of **$3,178 for the West Hill Infrastructure Loan and $92,000 for the Aquatic and Arenas Recreation Centre.**

Budget for 2023	2023 Budget
West Hill Infrastructure Loan	$3,830
Aquatic and Arenas Recreation Centre - Loan $16.0 m	$545,030
Aquatic and Arenas Recreation Centre - Loan $30.0 m	$667,500
Total Interest on Long Term Debt	**$1,216,360**

Maintenance Materials and Supplies

2nd Quarter spending as follows for Memberships:

FCM 2023 Membership	$8,950.27
SUMA 2023 Membership	$28,590.38
Demolitions Building Maintenance	$3,036.48
Total Memberships Paid in 2nd Quarter	**$40,577.12**

Insurance

2nd Quarter Spending of $147,152 as follows:

Insurance Premiums	$153,451
Damage Claims	($6,299)

Interfund Transfers

Interfund Transfers	**YTD Actual (to June 30/23)**	**2023 Annual Budget**
Land Development Capital Fund	$0	$76,500
Transfer from Utility Fund	$307,020	$614,000
Transfer from Sanitation Fund	$133,260	$266,510
Transfer from Fleet	$0	$3,645,000
Transfer to Airport Fund	($168,840)	($337,690)
Transfer to Prince Albert Police Service	$0	$18,336,700
Transfer from Utility Fund - City Facilities	$110,158	$266,930
Transfer from Sanitation Fund - City Facilities	$20,850	$47,030
Prince Albert Police Service - Transfer	$0	($18,336,700)
PADBID - Grant in Lieu of Taxes	$0	$22,000
PADBID - Transfer for Grant in Lieu of Taxes	$0	($22,000)
Total Interfund Transfers	**$402,448**	**$4,578,280**

- $76,500 Transfer from Land Development Fund - The calculation of the Transfer to the General Fund is based on the forecasted number of residential properties to be sold in 2023. Based on the projected number of residential land sales, it is expected that the transfer to the General Fund will be $76,500. Transfer is 17% of the land sales.

Budgeted Land Sale Revenue for 2023	$450,000
17% of Land Sales	**$76,500**

- $614,000 Transfer from Utility Fund - Prior to 2010, the Utility Fund transferred a 5% franchise fee to the General Fund. Following 2010, that transfer amount was changed to represent the apportionment of costs for employees who contribute to the operation of the Utility Fund. The transfer amount was set as $614,000 in 2012 and has remained unchanged.

- $266,510 Transfer from Sanitation Fund - Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

Total Approved 2022 Sanitation Revenues	$5,380,760
Less Revenue for CF-Facilities	($50,600)
	$5,330,160
5% - Transfer to General Fund	**$266,508**

- $3,645,000 Transfer to the Reserves that includes City's Fleet Reserve, Police and Fire Fleet Reserves, Golf Course Reserves, Public Transit Reserve and the Information Technology Reserve.

- $337,960 Transfer to Airport Fund - In 2006 City Council authorized a transfer of 30% of the total cost of the Airport operation to be funded from the City's General Fund to fund the operations of the Airport. As per approved 2022 Total Expenditures, the Transfer from General Fund for 2023 is the amount of $337,690, an increase of $29,250 from the General Fund.

General Fund - Funding to Airport		**30%**
2022 Approved Total Expenditures	$1,125,630	**$337,689**

- $18,336,700 Transfers for the Prince Albert Police Service:

	Year 2023
Operating (Surplus) Deficit	$18,694,760
2023 Police Service Capital Projects	$263,040
Transfer from Proactive Policing Reserve	($621,100)
Year 2023 Transfer from the City	**$18,336,700**

- $266,930 Transfer from Utility Fund – City Facilities - The transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2023.

- $47,030 Transfer from Sanitation Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2023. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

- $22,000 Prince Albert Downtown Business Improvement District – City of Prince Albert Grant In Lieu of Taxes.

City of Prince Albert

City of Prince Albert

Attachment No. 2 to RPT 23-321

TITLE: Other Funds Financial Reporting ending June 30, 2023

DATE: **July 27, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE:

The purpose of this report is to provide Council a forecast based on financial information as of June 30, 2023, which is the 2nd Quarter.

PROPOSED APPROACH AND RATIONALE:

Attached to this report is the Financial Reporting Summary for the following Funds to June 30, 2023: **Airport Fund, Sanitation Fund, Water Utility Fund and Land Fund.**

The financial state will continue to be monitored, and service adjustments or other budget mitigation measures may have to be implemented as the year progresses.

Since this report is based on the best available information at a point in time, future impacts cannot be predicted with a high degree of precision, should the economy, interest and/or inflation rates continue to fluctuate.

City departments were provided financial information as of June 30, 2023.

Staff are collectively monitoring and assessing the financial impact to the City and will continue to update Council.

The attached Financial Reporting Document is similar to the approved 2023 Budget Document. The attached Financial Report provides the financial information as per Functional Area in the City Departments. It provides more descriptive financial information relating to revenues, grants, expenses, etc.

This document is intended to serve as a way to hold the City accountable to residents. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that will go over budget, help them to re-evaluate their projects to prevent that overage.

Financial Services also made numerous adjustments in the 2023 budget to rectify the areas that were not being budgeted for properly. This thorough review will continue with the 2024 budget to ensure the City's budgeting is as accurate as possible.

The City is responsible for being accountable and transparent when reporting on financial results, operating and capital budgets, the economy, and significant City accomplishments. Financial accountability results from holding Departments accountable for effectively performing a financial activity. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

PUBLIC NOTICE:

Public Notice pursuant to Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENTS:

1. Airport Fund Operating Financial Quarterly Report Ending June 30, 2023.
2. Sanitation Fund Operating Financial Quarterly Report Ending June 30, 2023.
3. Water and Sewer Utility Fund Operating Financial Quarterly Report Ending June 30, 2023.
4. Land Fund Operating Financial Quarterly Report Ending June 30, 2023.

Written by: Melodie Boulet, Finance Manager

Approved by: Senior Accounting Manager, Director of Financial Services & City Manager

2023

QUARTERLY FINANCIAL REPORTING

FOR MONTH ENDING
JUNE 30, 2023

City of Prince Albert

PROUD HERITAGE BOLD DESTINY

AIRPORT FUND

AIRPORT FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES				
User Charges and Fees	**($1,088,110)**	**($544,100)**	($492,391)	$51,709
Interest and penalties	**($1,500)**	**($720)**	($53)	$667
Sundry	**($6,000)**	**($3,000)**	($2,918)	$82
Total Revenues	**($1,095,610)**	**($547,820)**	**($495,362)**	**$52,458**
EXPENSES				
Salaries Wages and Benefits	**$617,820**	**$308,600**	$267,603	($40,997)
Contracted and General Services	**$183,300**	**$104,590**	$42,754	($61,836)
Financial Charges	**$750**	**$360**	$393	$33
Utilities	**$137,710**	**$68,880**	$68,170	($710)
Fleet Expenses	**$132,390**	**$84,400**	$89,829	$5,429
Maintenance Materials and Supplies	**$172,230**	**$115,650**	$80,513	($35,137)
Insurance	**$23,600**	**$11,820**	$11,755	($65)
Bad Debt Expense	**$2,700**	**$1,380**	$0	($1,380)
Total Expenses	**$1,270,500**	**$695,680**	**$561,016**	**($134,664)**
Operating (Surplus) Deficit	**$174,890**	**$147,860**	**$65,655**	**($82,205)**
CAPITAL AND INTERFUND TRANSFERS				
Amortization	$745,000	$0	$0	$0
Interfund Transfers	($341,570)	($168,840)	($168,840)	$0
Capital and Interfund Transfers	**$403,430**	**($168,840)**	**($168,840)**	**$0**
TOTAL (SURPLUS) DEFICIT	**$578,320**	**($20,980)**	**($103,185)**	**($82,205)**

Note: As per the City's new Chart of Accounts, some budgets have been moved from maintenance materials and supplies to contracted and general services.

Ending the 2nd Quarter, the Airport Fund has a favourable balance of $82,205.

The (Surplus) / Deficit is to be allocated as follows:

Allocated as Follows:	
Total (Surplus) Deficit	**$578,320**
Non-Cash Adjustment - Amortization	**($745,000)**
Total (Surplus) Deficit - Adjusted for Amortization	**($166,680)**
Passenger Facility Fee Reserve	**$380,000**
Airport Maintenance Reserve	**$10,000**
Transfer from Airport Maintenance Reserve	**($60,000)**
Transfer for Capital Funding	**$9,000**
Transfer from Airport Improvement Fund	**($172,320)**
	$166,680
	$0

As shown above, the 2023 Airport Budget is being funded $60,000 from the Airport Maintenance Reserve, $172,320 from the Airport Improvement Fund along with a Transfer from the General Fund in the amount of $337,690 for a balanced 2023 Budget.

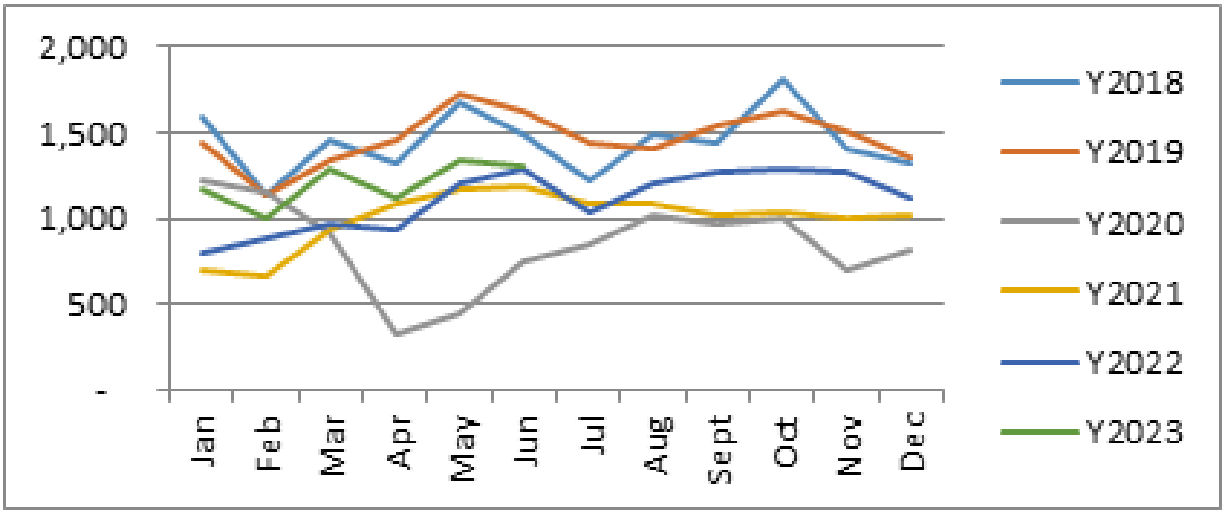
REVENUES

User Charges and Fees

User Charges and Fees are unfavourable by the amount of $51,709, mainly as per Passenger Facility Fee Revenue.

In looking at the revenue ending the 2nd Quarter for Year 2022, the revenue was $413,735. As such, 2023 has generated additional revenue over 2022.

Passenger Facility Fees are 16% higher than 2022 during the same 6 month period. Passenger period flows are matching pre-pandemic values but we are still 17% below a full recovery.



- Budgeted projection for Passenger Facility Fees was for a 45% increase.
- The mining sector is still ramping up but not as quickly as projected.
- **Revenue ending 2nd Quarter for 2022 was only $110,793. As such, for 2023, there is additional revenue generated for Passenger Facility Fees.**

Snowbird has been using significantly less diesel because their fuel trucks have been out of service and aircraft are fueling directly from the tank. Late flight coverage has been lessened mostly due to the summer conditions not impacting flights.

User Charges and Fees	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Aircraft Landing Fees	**($240,000)**		**($120,000)**	($120,180)	($180)
Aircraft Parking Fees	**($8,600)**		**($4,320)**	($2,714)	$1,606
Leases - Rentals - Hangars	**($126,200)**		**($63,120)**	($67,067)	($3,947)
Leases - Rentals - Terminal	**($67,500)**		**($33,720)**	($22,490)	$11,230
Land Rentals - Agriculture	**($14,560)**		**($7,280)**	($7,278)	$2
Snowbird Fuel - Truck Diesel Sales	**($15,000)**		**($7,500)**	($8,380)	($880)
Parking Revenue	**($200,000)**		**($100,020)**	($109,942)	($9,922)
Airport Pay & Display Revenue	**($25,000)**		**($12,480)**	($10,852)	$1,628
Passenger Facility Fee Revenue	**($380,000)**		**($190,020)**	($141,057)	$48,963
Airport Sundry Revenue	**($11,650)**		**($5,820)**	($2,432)	$3,388
Airport Sundry - ATM Revenue	**$400**		**$180**	$0	($180)
Total User Charges and Fees	**($1,088,110)**		**($544,100)**	**($492,391)**	**$51,709**

Below is a description of the respective revenue sources:

Aircraft Landing Fees – This is revenue from aircraft landing fees. Rates were restructured in 2021 to capture the most typical aircrafts utilizing YPA. Rates have been set until 2026.

Aircraft Landing Fees	
Year 2018 Revenue	($221,379)
Year 2019 Revenue	($209,077)
Year 2020 Revenue	($158,369)
Year 2021 Revenue	($205,418)
Year 2022 Revenue	($223,095)

Aircraft Parking Fees - Annual or daily fees for parking aircraft on public aprons.

Leases – Hangars – Revenue generated from leases for rental of the Hangars at the Prince Albert Airport.

Leases – Rentals – Terminal - Budget is based on current leases in place. Relates to lease of check-in counter, cargo rooms and office space within the Airport terminal building to facilitate airline operations. The leases that the City have are with Rise Air (Transwest Air) and West Wind Aviation Limited Partnership in the Terminal.

Land Rentals – Agriculture - Based on current leases in place. Relates to lease of land within the airfield for agricultural use not currently needed for Airport operations. Such use is also beneficial to manage wildlife which also reduces Airport maintenance costs.

Snowbird Fuel - Truck Diesel Sales - Diesel fuel sold to Snowbird Aviation for their Mobile Fuel Trucks, Deicer Trucks and Tugs that service aircraft. These vehicles are not street legal to purchase fuel elsewhere. Fuel is sold at retail cost within the City. Estimated 12,000L of sales based on historical records.

Parking Revenue – The mining industry is recovering and the corporations rented 100 more parking spaces in 2022 compared to 2021. Rates $664.35 per stall.

Airport Park & Display Revenue – Revenue generated from 80 parking stalls adjacent to the Airport terminal that are used for public parking. These stalls are managed using a pay station system.

Passenger Facility Fee Revenue – Revenue generated from the Passenger Facility Fee. This fee applies to all departing enplaned passengers originating in Prince Albert. The revenue collected from the Passenger Facility Fee is credited to the Passenger Facility Fee Reserve. Rates have been set at $20 per departing passenger originating from YPA (PAX).

Airport Sundry Revenue – This is revenue for callout fees. It is a regulatory requirement for qualified Airport staff to be in attendance at the Airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This coverage and work is tracked and charged back to the airline as a callout fee. Although it is not a regulatory requirement to be in attendance for other flights such as private aircraft, medevacs or charters, these flights sometimes need winter maintenance and or runway condition reports performed after the Airport's published hours of operation to land safely. This coverage and work is tracked and charged back to the aircraft owner as a callout fee.

Airport Sundry – ATM machine.

Interest and Penalties

This revenue relates to finance charges on outstanding amounts owing related primarily to parking fees that are paid late by customers.

$53 revenue in 2nd Quarter generated from Interest and Penalties.

Sundry

2nd Quarter Revenue of $1,738 from Concession Vending Machine.

2nd Quarter Revenue of $1,180 invoiced to Rise Air for call out for scheduled flight.

2023 Budget: $6,000 Concession Vending Machine. These are food and beverage vending machines in the terminal for passenger use. The Airport receives a royalty payment based on total sales. This contract is managed by Community Services along with all other vending machine contracts for public facilities.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are favorable for the 2nd Quarter in the amount of $40,997. This is due to a reduction of overtime required due to a mild 1st Quarter and a vacant position due to a term position taken with another Department.

Salaries Wages and Benefits	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$211,680**		**$93,360**	$97,179	$3,819
Airfield Maintenance	**$243,920**		**$124,070**	$106,654	($17,416)
Airfield Snow Clearing	**$55,200**		**$40,370**	$32,003	($8,367)
Airfield Grass Cutting	**$12,140**		**$3,300**	$2,349	($951)
Terminal Building	**$92,460**		**$46,240**	$26,709	($19,531)
Building Maintenance	**$2,420**		**$1,260**	$2,710	$1,450
Total Salaries Wages and Benefits	**$617,820**		**$308,600**	**$267,603**	**($40,997)**

Administration: The budget for Administration includes the salaries and wages for the permanent position of **Airport Manager (100%). As well, the budget includes an allocation of 10% staffing cost for the Director of Public Works and 10% of the staffing cost for the Manager of Capital Projects. The budget also includes an allocation of 15% of the Engineering Services Manager position.** The allocations reflect the percentage of Senior Administrative time expended on Airport operations.

Airfield Maintenance: Airfield maintenance work includes checking fence lines, completing wildlife checks, and inspecting for regulated airfield conditions, including lights, and guidance equipment.

Airfield Snow Clearing: Snow clearing work completed on airside to ensure safe aviation conditions and compliance with regulatory requirements for snow removal.

Airfield Grass Cutting: Grass cutting completed on airside to ensure compliance with regulated specifications for grass lengths.

Terminal Building: Maintenance work on terminal building.

Building Maintenance: Maintenance work completed for the maintenance garage.

Contracted and General Services

Contracted and General Services are favorable as Airfield Maintenance work will progress in the last quarters.

Contracted and General Services	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Consulting Services	**$45,600**		**$34,640**	$13,633	($21,007)
Commissionaire Services	**$15,000**		**$7,500**	$6,058	($1,442)
Airfield Maintenance	**$114,400**		**$57,200**	$15,785	($41,415)
Terminal Building	**$3,800**		**$3,000**	$5,775	$2,775
Building Maintenance	**$4,500**		**$2,250**	$1,503	($748)
Total Contracted & General Services	**$183,300**		**$104,590**	**$42,754**	**($61,836)**

Consulting Services

- $30,000 for Audit Services. By requirement of the Canadian Aviation Regulations, the Airport operator must conduct a Safety Management System - Quality Assurance Audit every three years to maintain Airport certification. Due to our Airport organization size it is recommended to use a third party experienced Airport SMS auditor to Audit our SMS. All the Airport manuals will be revised in 2023. The audit reviews these manuals and the airfield infrastructure to ensure they are both compliant with our certification obligations as an operator. **2023 Spending of $8,100 for Quality Assurance Audit. That will be the final cost, as such, savings for 2023.**

- $5,000 for Aviation Consultant to assists in regulatory and related procedure development reviews, design information to support external funding applications like ACAP and CAP.

- $10,600 for the iFIDS Computer Program that tracks and calculates landing data and fees. **2023 Spending of $5,533.**

Commissionaire Services

- $15,000 for commissionaire security services. Security is a requirement of our Federal permit for securely stored items. **2023 Spending is $6,058.**

  Security Patrols:

  Weekdays after hours of operation 2 patrols between 8 pm and 5 am.
  Weekends and statutory holidays 3 patrols over the entire day.
  Call backs for alarms or incidents.

Airfield Maintenance

- $104,200 for Airport Maintenance. Repainting the airfield line markings is scheduled for every second year. These navigation visual aid markings are a regulatory requirement to be maintained at a high standard of visibility. **2023 Spending of $15,785. Line painting invoice was processed in July for $47,000.**

- $10,000 for Quality Assurance Audit - Corrective Action Plans (CAP). **The $10,000 for Quality Assurance Audit Corrective Actions Plans will not be needed. The airport audit did not identify any infrastructure deficiencies and only some minor operating procedure manual updates to address changed regulations.**

- $200 for General Aviation Pilots Terminal Septic Tank Pump-outs.

Terminal Building

- $2,800 for Terminal Building contractor with specialized skills not available from City staff; Overhead doors, Security systems, HVAC, Luggage carousel etc.

- $1,000 for General Aviation Pilots Terminal Septic Tank Pump-outs.

  2023 Spending of $5,775:
  - **$4,803 for house cleaning services and repair.**
  - **$888 for pest control and trash services.**
  - **$33 for floor cleaner.**
  - **$51 for monitoring services.**

Building Maintenance

- $4,500 for Building Maintenance contractor with specialized skills not available from City staff: Overhead doors, ventilation systems, HVAC & hoist. **2023 Spending of $1,503.**

Financial Charges

The City pays a monthly fee for the Airport Park & Display pay station machines.

2nd Quarter Financial Charges of $393.

Utilities

Utilities ending the 2nd Quarter is on Budget.

Utilities	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Airfield Maintenance - Electricity	**$44,950**		**$22,500**	$21,837	($663)
Terminal Building - Water and Sewer	**$1,770**		**$900**	$758	($142)
Terminal Building - Heating Fuels	**$6,500**		**$3,240**	$3,802	$562
Terminal Building - Electricity	**$46,470**		**$23,220**	$26,040	$2,820
Building Maintenance - Water and Sewer	**$2,110**		**$1,080**	$1,039	($41)
Building Maintenance - Heating Fuels	**$12,500**		**$6,240**	$5,407	($833)
Building Maintenance - Electricity	**$23,410**		**$11,700**	$9,287	($2,413)
Total Utilities	**$137,710**		**$68,880**	**$68,170**	**($710)**

Fleet Expenses

Fleet ending the 2nd Quarter is on budget.

Fleet	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$8,840**		**$4,440**	$9,510	$5,070
Airfield Maintenance	**$42,400**		**$28,320**	$22,705	($5,615)
Airfield Snow Clearing	**$68,900**		**$46,040**	$55,501	$9,461
Airfield Grass Cutting	**$11,660**		**$5,010**	$1,633	($3,378)
Terminal Building Maintenance	**$590**		**$590**	$300	($290)
Building Maintenance	**$0**		**$0**	$180	$180
Total Fleet	**$132,390**		**$84,400**	**$89,829**	**$5,429**

Maintenance Materials and Supplies

Maintenance Materials and Supplies is under budget by the amount of $35,137 ending the 2nd Quarter.

Maintenance Materials and Supplies	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$39,240**		**$19,820**	$23,043	$3,223
Airfield Maintenance	**$51,780**		**$37,020**	$25,269	($11,751)
Airfield Snow Clearing	**$33,300**		**$23,270**	$12,240	($11,030)
Airfield Grass Cutting	**$0**		**$0**	$11,998	$11,998
Terminal Building Maintenance	**$37,660**		**$32,690**	$5,787	($26,903)
Building Maintenance	**$10,250**		**$2,850**	$2,177	($673)
Total Maintenance Materials and Supplies	**$172,230**		**$115,650**	**$80,513**	**($35,137)**

Airfield Maintenance: $4,142 under budget relating to maintenance like: air band radio, runway friction testing instruments & airfield navigational aids. $15,000 has been budgeted for granular and has not yet been expensed. Those savings are offset by increased costs for spare parts for the new lighting and signs system.

Airfield Snow Clearing: 2023 budget of $33,300 for Airfield snow clearing supplies: Granular Deicer is used for cold (-8 to -20) icing conditions and rapid melting. Liquid Deicer is used to prevent icing during freezing rain, as a deicer for conditions warmer than -8, and as a wetting agent for granular deicer and runway sand to improve performance. **There was some savings in the 1st Quarter relating to cost of chemicals due to mild season, however, the remainder of the year cannot be predicted.**

Airfield Grass Cutting – There was no budget for 2023 for Airfield Grass Cutting, however, the amount of $11,998 was expensed for grass cutting.

Terminal Building Maintenance: $28,200 budgeted for Fire Alarm. The Terminal Building was built in 1983 and therefore a replacement of the fire alarm systems in the Terminal and Field Electrical Centre is required as it doesn't meet present day codes. **Project to be completed.**

Insurance

Insurance is on budget.

Insurance	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration -Insurance	**$10,240**		**$5,100**	$4,990	($110)
Terminal Building	**$5,460**		**$2,760**	$2,521	($239)
Building Maintenance	**$7,900**		**$3,960**	$4,244	$284
Total Insurance	**$23,600**		**$11,820**	**$11,755**	**($65)**

Administration Insurance: The insurance is for the Airport's Owner & Operator Liability Insurance. This is a separate policy as SGI does not provide this coverage as it is specialized.

Bad Debt Expense

Bad Debt relates to outstanding amounts owing related primarily to parking fees and landing fees that are not paid by customers.

2023 Budget of $2,700. There is no bad debt expense in the 2nd Quarter. Bad debt expense is adjusted and recorded at year end.

Interfund Transfers

The below are the budgeted Interfund Transfers.

Interfund Transfers	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Transfer from General Fund	**($337,690)**		**($168,840)**	($168,840)	$0
Transfer from Utility Fund – City Facilities	**($3,880)**		**$0**	$0	$0
Total Interfund Transfers	**($341,570)**		**($168,840)**	**($168,840)**	**$0**

$337,960 Transfer to Airport Fund - In 2006 City Council authorized a transfer of 30% of the total cost of the Airport operation to be funded from the City's General Fund to fund the operations of the Airport. As per approved 2022 Total Expenditures, the Transfer from General Fund for 2023 is the amount of $337,690, an increase of $29,250 from the General Fund.

General Fund - Funding to Airport		30%
2022 Approved Total Expenditures	$1,125,630	**$337,689**

$3,880 Transfer from Utility Fund – City Facilities – The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2022. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

City of Prince Albert

2023

QUARTERLY FINANCIAL REPORTING

FOR MONTH ENDING
JUNE 30, 2023

City of Prince Albert

SANITATION FUND

SANITATION FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($5,291,990)**		**($2,135,040)**	($2,439,431)	($304,391)
Grants and Donations	**($412,170)**		**($103,040)**	($302,740)	($199,700)
Interest and Penalties	**$0**		**$0**	($2,255)	($2,255)
Sundry	**($1,000)**		**($480)**	($13)	$467
Total Revenues	**($5,705,160)**		**($2,238,560)**	**($2,744,439)**	**($505,879)**
EXPENSES					
Salaries Wages and Benefits	**$1,610,980**		**$755,000**	$692,935	($62,065)
Contracted and General Services	**$365,740**		**$163,460**	$43,010	($120,450)
Grants and Donations	**$142,100**		**$71,060**	$71,050	($10)
Financial Charges	**$7,050**		**$3,480**	$456	($3,024)
Utilities	**$37,180**		**$16,310**	$21,782	$5,472
Interest on Long Term Debt	**$177,080**		**$0**	$31,822	$31,822
Fleet Expenses	**$2,007,000**		**$992,270**	$1,069,701	$77,431
Maintenance Materials and Supplies	**$591,720**		**$129,890**	$69,725	($60,165)
Insurance	**$7,280**		**$3,660**	$4,106	$446
Bad Debt Expenses	**$7,000**		**$0**	$0	$0
Total Expenses	**$4,953,130**		**$2,135,130**	**$2,004,587**	**($130,543)**
Operating (Surplus) / Deficit	**($752,030)**		**($103,430)**	**($739,852)**	**($636,422)**
CAPITAL AND INTERFUND					
Amortization	**$990,000**		$0	$0	$0
Interfund Transfers	**$264,510**		$132,240	$132,540	$300
Total Capital and Interfund	**$1,254,510**		**$132,240**	**$132,540**	**$300**
TOTAL (SURPLUS) DEFICIT	**$502,480**		**$28,810**	**($607,312)**	**($636,122)**

Note: As per the City's new Chart of Accounts, some budgets have been moved from maintenance materials and supplies to contracted and general services.

Ending the 2nd Quarter, the Sanitation Fund has a favourable balance of $636,122.

The allocation as follows for balanced budget:

Allocated as Follows:	
Total (Surplus) Deficit	**$502,480**
Non-Cash Adjustment - Amortization	**($990,000)**
Total (Surplus) Deficit - Adjusted for Amortization	**($487,520)**
Transfer for Capital Funding	**$544,800**
Transfer from Sanitation Improvement Fund	**($57,280)**
	$487,520
Balanced Budget	**$0**

REVENUES

User Charges and Fees

User Charges and Fees revenue is a favourable balance of $304,391 with revenue generated ending the 2nd Quarter for Landfill Operations and the Sanitation Surcharge.

Landfill Operations is a favourable balance of $146,429. Revenue for the 2nd Quarter in 2022 was $1,208,624. As such, for 2023, increased revenue generated for Landfill Operations.

Sanitation Surcharge is a favourable balance of $157,316. The surplus is a result of monthly budgeted revenues and the timing of actual billings. Revenue is expected to be on budget by yearend. Revenue for the 2nd Quarter in 2022 was $1,051,298.

Generally the City has received additional volumes of waste and the Sanitation Surcharge fee increases annually.

User Charges and Fees	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	Favourable (Unfavourable) Change
REVENUES				
Landfill Operations	**$2,700,000**	**$1,217,700**	**$1,364,129**	$146,429
Bioreactor Building Rentals	**$16,990**	**$8,390**	**$9,036**	$646
Sanitation Surcharge	**$2,575,000**	**$908,950**	**$1,066,266**	$157,316
TOTAL REVENUE	**$5,291,990**	**$2,135,040**	**$2,439,431**	**$304,391**

2023 Budget:

- **$2,700,000** Landfill Operations is the revenue generated though rates/fees charged at the Landfill Gate.

  For 2022 to 2026, the entry fees and per tonne charges was set forth in the Waste Collection and Disposal Bylaw No. 39 of 2020. The minimum per load entry fee for residual waste is increasing from $13.00 in Year 2022 to $13.50 for Year 2023. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from $77.00 in Year 2022 to $79.00 in Year 2023.

- **$16,990** Bioreactor Building Rentals - This revenue is generated through the lease of the building/shop located at the Bioreactor Site.

- **$2,575,000** Sanitation Surcharge is generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from $19.50 in 2022 to $19.75 in 2023 as per Bylaw No. 39 of 2020.

Operating Grants and Donations

The revenue received ending the 2nd Quarter from the North Central Saskatchewan Waste Management Corporation is **$298,160.** Revenue is favourable as the budget was only $103,040, with the remainder budgeted in the remaining quarters.

Revenue of $4,580 from Saskatchewan Association for Resource Recovery.

2023 Budget: $412,170 Total Operating Grants and Donations relating to the grant revenue from North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

Interest and Penalties Revenue

There was no budget for Interest and Penalties Revenue. Revenue of $2,255 ending 2nd Quarter.

Sundry Revenue

Sundry revenue is budgeted at $1,000. This revenue relates to miscellaneous revenue generated from Landfill (e.g. sale of a load of sand).

Revenue of $13 in 2nd Quarter.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are favourable ending the 2nd Quarter in the amount of $62,065 due to vacancies in staffing at the Landfill. There have been several position turn overs resulting in vacancies for period of time.

Salaries Wages Benefits	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Sanitation Administration	**$74,500**	$0	$0	$0
Residential Waste Collection	**$478,100**	$239,100	$189,530	($49,570)
Landfill Operations	**$872,040**	$443,840	$414,108	($29,732)
Residential Recycling	**$186,340**	$72,060	$89,297	$17,237
Total Salaries Wages Benefits	**$1,610,980**	**$755,000**	**$692,935**	**($62,065)**

Salaries Wages Benefits	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Salaries Regular	**$345,190**	$135,330	$140,329	$4,999
Salaries Overtime	**$0**	$0	$755	$755
Wages Regular	**$790,000**	$379,520	$323,176	($56,344)
Wages Overtime	**$62,350**	$30,880	$42,464	$11,584
Payroll Benefits	**$413,440**	$209,270	$186,211	($23,059)
Total Salaries Wages Benefits	**$1,610,980**	**$755,000**	**$692,935**	**($62,065)**

Note: Sanitation Administration is the 2022 - 2023 Retro Accrual to December 2023.

In relation to overtime, the landfill is open on every holiday except for Christmas Day and New Years day. Additionally waste collection can also fall on a holiday. This makes up the majority of the overtime expenses. The 2023 budget has been adjusted to more accurately reflect the ongoing overtime incurred due to normally operating on holidays.

Sanitation Administration – Used to budget for retroactive payment for expired union contracts.

Residential Waste Collection: Collection of municipal waste from City residences.

Landfill Operations: Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, and management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

Salaries are allocated as per below percentages to the Sanitation Fund as follows from staffing positions to reflect the time they spent for Sanitation:

Sanitation Manager	100%
Director of Public Works	10%
Engineering Services Manager	10%
Manager of Operations	30%
Manager of Capital Projects	30%
Surface Works Manager	20%
Fleet Manager	20%
Water and Sewer Manager	10%

Residential Recycling: Collection of recyclables from City residences.

Contracted and General Services

Contracted and General Services have a favourable balance of $120,450, mainly as Concrete Crushing did not occur in the first six months as projected. Last year, the City crushed concrete late in the fall.

Contracted and General Services	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) Unfav Change
Concrete Crushing	**$229,000**		$114,480	$292	($114,189)
Scrap Tire Pick up	**$85,000**		$25,500	$15,883	($9,617)
Monitoring and Reporting	**$2,500**		$1,260	$5,192	$3,932
Pest Control Services for Landfill	**$540**		$300	$0	($300)
Medical Assessments for Driver Licenses	**$500**		$240	$165	($75)
Security System for Landfill	**$21,000**		$10,500	$7,182	($3,318)
Recycling Program	**$11,000**		$0	$3,035	$3,035
Bioreactor Facility - Monitoring	**$0**		$0	$4,240	$4,240
Annual Pitch in Week Community	**$6,200**		$6,200	$7,021	$821
Consulting Services - Landfill	**$10,000**		$4,980	$0	($4,980)
Total Contracted and General Services	**$365,740**		**$163,460**	**$43,010**	**($120,450)**

2023 Budget – Large Budget Items:

- **$229,000** as concrete crushing is required on an ongoing basis to meet regulatory requirements. The landfill receives over 20,000 tonnes of material annually. Estimated cost of crushing is $15 a tonne.
  $220,000 - concrete crushing (ongoing)
  $9,000 - Scrap tire pick up (ongoing)

- **$85,000** as the landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. 2023 reduction based on average spending the last several years. Reduction of ($10,000).

- **$21,000** for the Recycling Program. This budget relates to cardboard recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins. Increase of $5,000 for Year 2023 due to contractor increased costs for pickups.

- **$11,000** as the City is required to provide annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. This monitoring must be completed and signed off by a Qualified Professional.

- **$10,000** as the Landfill is closely regulated by the Ministry of Environment that requires certain occurrences to be assessed by a qualified professional. The item covers consulting services for these events that need immediate attention by a Qualified Person.

- **$6,200** – 2022 was the first year the City budgeted for the Annual Pitch in week community cleanup costs associated with contractors hauling waist to the Landfill. For 2022, the amount of $6,200 was budgeted for the Annual Pitch in Week. Budget the same for Year 2023.

Grants and Donations

2nd Quarter expense for Grants and Donations is **$71,050 ($35,525 x 2 Quarters).** That represents six months of the total grant of $142,100.

2023 Budget: $142,100 Total Grants and Donations is the City's annual member contribution to North Central Saskatchewan Waste Management Corp (NCSWMC). The annual fee is offset by funding from NCSWMC as part of the Multi Material Stewardship Initiative which was announced in 2016. The City expects to receive over $400,000 from this initiative.

Financial Charges

2nd Quarter expenses for Financial Charges is $456 for landfill bank charges.

2023 Budget: $7,050 Total Financial Charges as follows:

- $1,250 is for charges related to the Interact payment system at the landfill kiosk.
- $5,800 for Property Taxes for Bioreactor Site, paid to the Rural Municipality of Buckland.

Utilities

Utilities are slightly over budget for heating fuels.

Utilities	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Water and Sewer	**$2,260**		$1,140	$1,146	$6
Heating Fuels	**$16,500**		$7,610	$13,228	$5,618
Electricity	**$18,420**		$7,560	$7,408	($152)
Total Utilities	**$37,180**		**$16,310**	**$21,782**	**$5,472**

Interest on Long Term Debt

City Council on February 15, 2022, approved Capital Financing in the total amount of $6,260,000 for the construction of a Waste Cell for the Landfill to be payable over a period of 10 years.

$177,080 is the Interest expense for the $6,260,000 Waste Cell Construction borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.

The principle payment of $544,800 is included under the 2023 Sanitation Capital Budget.

The variance in interest expense is due to budget versus actual timing. Interest expense will be on budget by the end of 2023.

Interest on Long Term Debt	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Upgrades at the Water Treatment Plant	**$177,080**		$0	$31,822	$31,822
Total Interest on Long Term Debt	**$177,080**		**$0**	**$31,822**	**$31,822**

Fleet Expenses

Fleet Expenses are over budget compared to projected budget for the 2nd Quarter, however, spending is consistent with the **spending in the 2nd Quarter of 2022 of $1,050,206.**

Fleet Expenses	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) Unfav Change
Yard Waste	**$770,000**		$385,020	$415,327	$30,307
Residential Waste Collection	**$900,000**		$450,000	$459,646	$9,646
Landfill Operations	**$67,000**		$22,250	$19,897	($2,353)
Residential Recycling	**$270,000**		$135,000	$174,831	$39,831
Total Fleet Expenses	**$2,007,000**		**$992,270**	**$1,069,701**	**$77,431**

2023 Budget:

- **$900,000** is for fleet charges for 6 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences.

- **$770,000** is for Landfill Operations - Fleet charges for the equipment used at the Landfill (e.g. loaders, compactor, Backhoe). Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

- **$270,000** for the City's Recycling Program – 6 trucks used for the recycling program. Collection of recyclables from City residences.

- **$67,000** Yard Waste – There is one main truck and a spare for picking up overloads for the whole City. This includes small branches, lawn clippings and leaves. Garden waste.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are favourable by $60,165, mainly as follows:

- $34,876 not spent for the purchase of rollout bins; and,
- $22,500 not spent on rental of equipment for Landfill Operations when City equipment is down for service or repair, and when specialty or additional equipment is required.

Maintenance Materials and Supplies	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) Unfav Change
Residential Waste Collection	**$100,200**		$50,080	$15,147	($34,933)
Residential Recycling	**$60,900**		$12,680	$12,624	($56)
Landfill Operations	**$430,620**		$67,130	$41,954	($25,176)
Total Maintenance Materials Supplies	**$591,720**		**$129,890**	**$69,725**	**($60,165)**

Maintenance Materials and Supplies is comprised of the following **large budget items:**

- **$299,000** for Decommissioning.
- **$100,000** under Solid Waste is budgeted to purchase 95 and 65 gallon rollout bins to replace broken bins and transition from 300 gallon bins. There are costs charged for the Year 2019, 2020 and 2021. Those charges relate to charges for the new bins to be purchased. The budget incorporates charges for garbage and recycling bin replacement. In November of 2017 Council approved converting 300-gallon bins throughout the city to individual rollout bins. This process was slowed during COVID, however approximately 90% of the city has been converted to date with the remaining 10% yet to be completed. This budget is used to purchase both garbage and recycling bins. The recycling bin costs have ranged from $20,000 - $50,000 in the last 3 years and are in addition to the actual costs.
- **$45,000** is budgeted under Landfill Operations for Rental Equipment. Rental of equipment when City equipment is down for service or repair, and when specialty or additional equipment is required.
- **$35,000** for Household Hazardous Day.
- **$25,000** for Solid Waste Rental Equipment. Rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). Budget reduction based on historical spending.

- **$15,000** for operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts).

- **$13,500** represents an allocation of costs from the General Fund. The General Fund is charged the full cost for certain expenses / operations that are shared by other funds. Expenses for the following items are allocated to the Sanitation Fund.

- **$10,110** – 2023 Budget for the annual licensing fees for IT software across all City Departments is included in the IT operating account. In Sanitation for 2023, the allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach.

- **$10,000** is budgeted for application of asphalt chips to maintain the surface of the landfill road from 15th Street North West to the Landfill. Repairs have not been required in the last couple years. Budget was reduced by ($5,000) for 2023.

- **$5,000** to be used for new signage that will display the rates and directional signage of the Landfill.

- **$5,000** for training. Budget used to support training for the Sanitation Manager and Division staff to maintain Professional Designations and enhance operations. Solid Waste of North America for training in 2023. The Solid Waste Association of North America (SWANA) is an organization of more than 10,000 public and private sector professionals committed to advancing from solid waste management to resource management through their shared emphasis on education, advocacy and research. For more than 60 years, SWANA has been the leading association in the solid waste management field. SWANA serves industry professionals through technical conferences, certifications, publications and a large offering of technical training courses.

- **$2,500** for Pest Control Services.

- **$2,000** funding to provide and maintain signage at the landfill to identify traffic flow, proper procedures and identify areas to separate waist.

Insurance

2nd Quarter Insurance costs are $4,106

2023 Budget: $7,280.

Bad Debt Expense

Bad Debt Expense was budgeted the same amount as Year 2022. The amount of $7,000 is budgeted for unpaid invoices for items brought to the landfill. **There are no expenses for Bad Debt in the 2nd Quarter, as this amount is typically recorded at yearend.**

Interfund Transfers

Interfund Transfers	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Transfer from Utility Fund - City Facilities	**($2,000)**	($1,020)	$0	$1,020
Contribution to General Fund	**$266,510**	$133,260	$133,260	$0
Transfer to General Fund - City Facilities	**$47,030**	$23,520	$20,880	($2,640)
City Facilities – Sanitation Surcharge	**($50,600)**	($25,320)	($21,600)	$3,720
Contribution to Utility Fund	**$3,570**	$1,800	$0	($1,800)
Total Interfund Transfers	**$264,510**	**$132,240**	**$132,540**	**$300**

Contribution to General Fund

Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

The 2023 Budget is based on 2022 Budgeted Revenue and the transfer is therefore calculated as follows:

Total Approved 2022 Sanitation Revenues	$5,380,760
Less Revenue for CF-Facilities	($50,600)
	$5,330,160
5% - Transfer to General Fund	**$266,508**

$47,030 Transfer to General Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2023. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

$50,600 City Facilities – Sanitation Surcharge is the transfer based on Financial Services review and forecast of City facilities charges for 2023 for water and sewer.

City of Prince Albert

2023

QUARTERLY FINANCIAL REPORTING

FOR MONTH ENDING
JUNE 30, 2023

City of Prince Albert

WATER & SEWER UTILITY FUND

WATER AND SEWER UTILITY FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
User Charges and Fees	**($19,674,950)**		**($9,004,860)**	($8,046,578)	$958,282
Interest and Penalties	**($140,300)**		**($70,170)**	($58,906)	$11,264
Sundry	**($140,000)**		**($70,020)**	($67,976)	$2,044
Total Revenues	**($19,955,250)**		**($9,145,050)**	**($8,173,460)**	**$971,590**
EXPENSES					
Salaries Wages and Benefits	**$6,307,990**		**$2,983,210**	$2,849,071	($134,139)
Contracted and General Services	**$1,257,030**		**$277,190**	$512,742	$235,552
Utilities	**$1,267,680**		**$640,300**	$597,157	($43,143)
Interest on Long Term Debt	**$1,060,440**		**$196,020**	$410,260	$214,240
Fleet Expenses	**$870,150**		**$434,100**	$434,893	$793
Maintenance Materials and Supplies	**$3,331,370**		**$1,827,120**	$1,232,507	($594,613)
Insurance	**$55,550**		**$27,780**	$28,882	$1,102
Bad Debt Expenses	**$75,000**		**$37,500**	$0	($37,500)
Total Expenses	**$14,225,210**		**$6,423,220**	**$6,065,511**	**($357,709)**
Operating (Surplus) / Deficit	**($5,730,040)**		**($2,721,830)**	**($2,107,949)**	**$613,881**
CAPITAL AND INTERFUND					
Capital Revenues	($436,130)		$0	$0	$0
Amortization	$5,750,000		$0	$0	$0
Contribution to General Fund	$614,000		$307,020	$307,020	$0
Contribution to GF - City Facilities	$266,930		$133,440	$110,158	($23,282)
Contribution to Airport Fund	$5,830		$2,940	$0	($2,940)
Contribution to Sanitation Fund	$2,000		$1,020	$0	($1,020)
Transfer from Sanitation Fund	($3,570)		($1,800)	$0	$1,800
Total Capital and Interfund	**$6,199,060**		**$442,620**	**$417,178**	**($25,442)**
TOTAL (SURPLUS) DEFICIT	**$469,020**		**($2,279,210)**	**($1,690,771)**	**$588,439**

Note: As per the City's new Chart of Accounts, some budgets have been moved from maintenance materials and supplies to contracted and general services.

Ending the 2nd Quarter, the Utility Fund has an unfavourable balance of $588,439.

The Surplus is allocated as follows for a balanced budget:

Allocated as Follows:	
Total (Surplus) / Deficit	$469,020
Non-Cash Adjustment - Amortization	($5,750,000)
Total (Surplus) / Deficit - Adjusted	**($5,280,980)**
Transfer to Water Utility Improvement Fund	$616,480
Transfer to Capital Committed Reserve	$4,664,500
	$5,280,980
Balanced Budget	**$0**

The four primary sources of revenue for the Water Utility Fund are:

Water Service

This is the water consumption rate or volumetric charge. The amount charged is based on the amount of water consumed. You are charged for the amount of water you use. Metered Water Rate is per **cubic meter** of the water you use.

Sewage Treatment

This charge is based on the amount of water consumed. This is the sewer consumption rate or volumetric charge. Metered Sewer Consumption Rate is per **cubic meter** of the water you use.

Water Capital Works

The water capital works charge is a fixed meter charge that is a **monthly flat charge**. The amount charged monthly is based on the meter size to reflect the demand placed on utilities. This charge is for the capital replacement of the water distribution system.

Sewer Capital Works

The sewer capital works charge is a fixed meter charge that is a **monthly flat charge**. The amount charged monthly is based on the meter size to reflect the demand placed on utilities. This charge is for the capital replacement of the waste water collection system.

Recognition of revenue generated from water and sewer usage by City facilities continues to be recorded and adjusted through interfund transactions.

WATER AND SEWER UTILITY FUND – REVENUE BREAKDOWN

TOTAL REVENUES	2023 Total Budget		6 Months Budget	2023 Actual (to Jun 30/23)	Fav / (Unfav) Change
REVENUES					
Consumption	9,937,670		4,136,280	3,843,189	(293,091)
Fixed Meter Charges	9,124,460		4,562,220	3,982,123	(580,097)
City Facilities - Water & Sewer	437,820		218,880	110,328	(108,552)
Water Crane	80,000		40,020	60,110	20,090
Other	95,000		47,460	50,828	3,368
Interest and Penalties	140,300		70,170	58,906	(11,264)
Sundry	140,000		70,020	67,976	(2,044)
TOTAL REVENUES	**19,955,250**		**9,145,050**	**8,173,460**	**(971,590)**

WATER AND SEWER UTILITY FUND – BY FUNCTIONAL AREA

Administration	2023 Total Budget	6 Months Budget	2023 Actual (to Jun 30/23)	(Fav) / Unfav Change
EXPENSES				
Salaries Wages and Benefits	2,231,210	$998,990	$983,583	($15,407)
Contracted and General Services	170,000	$85,020	$72,376	($12,644)
Interest on Long Term Debt	150,540	$0	$0	$0
Fleet Expenses	27,000	$13,500	$14,040	$540
Maintenance Materials and Supplies	447,230	$224,970	$213,316	($11,654)
Bad Debt Expense	75,000	$37,500	$0	($37,500)
Total Admin Functional Area	**$3,100,980**	**$1,359,980**	**$1,283,315**	**($76,665)**

Water Treatment Plant Operations	2023 Total Budget	6 Months Budget	2023 Actual (to Jun 30/23)	(Fav) / Unfav Change
EXPENSES				
Salaries Wages and Benefits	2,436,650	$1,188,460	$1,102,803	($85,657)
Contracted and General Services	73,730	$36,530	$20,189	($16,341)
Utilities	623,630	$321,590	$310,885	($10,705)
Interest on Long Term Debt	828,150	$196,020	$396,460	$200,440
Fleet Expenses	394,090	$197,040	$191,612	($5,429)
Maintenance Materials and Supplies	1,820,650	$941,640	$629,774	($311,866)
Insurance	35,080	$17,580	$18,610	$1,030
Total WTP Functional Area	**$6,211,980**	**$2,898,860**	**$2,670,332**	**($228,528)**

Waste Water Treatment Plant Operations	2023 Total Budget	6 Months Budget	2023 Actual (to Jun 30/23)	(Fav) / Unfav Change
EXPENSES				
Salaries Wages and Benefits	1,640,130	$795,760	$762,685	($33,075)
Contracted and General Services	1,013,300	$155,640	$420,177	$264,537
Utilities	644,050	$318,710	$286,272	($32,438)
Interest on Long Term Debt	81,750	$0	$13,800	$13,800
Fleet Expenses	449,060	$223,560	$229,241	$5,681
Maintenance Materials and Supplies	1,063,490	$660,510	$389,416	($271,094)
Insurance	20,470	$10,200	$10,272	$72
Total WWTP Functional Area	**$4,912,250**	**$2,164,380**	**$2,111,863**	**($52,517)**

REVENUES

User Charges and Fees

User Charges and Fees for the 2nd Quarter year to date (Q2 YTD) are consistent with revenue generated in Year 2022 and 2021 for Q2 YTD. The budget forecast for Q2 YTD will need to be adjusted to reflect a more accurate projection of revenue for Q2 YTD.

User Charges and Fees	2023 Total Budget	6 Months Budget	2023 Actual (to Jun 30/23)	Fav (Unfav) Change	Year 2022 Jan - June	Year 2021 Jan - June
REVENUES						
Sale of Water - In City Users	**$4,625,080**	**$1,480,020**	**$1,784,297**	$304,277	$1,701,393	$1,769,399
Water Crane	**$80,000**	**$40,020**	**$60,110**	$20,090	$34,393	$31,086
Sale of Water (Sask Pen, etc.)	**$302,670**	**$151,320**	**$124,053**	($27,267)	$75,283	$112,338
Sale of Water (Trailer Courts, A&W)	**$80,950**	**$40,500**	**$30,512**	($9,988)	$32,400	$329,866
Rural Water Consumption	**$556,500**	**$278,220**	**$202,058**	($76,162)	$288,530	$225,393
Rural Water Fixed Charges	**$654,050**	**$327,000**	**$364,658**	$37,658	$331,688	$289,047
Water Fixed Charges	**$4,465,310**	**$2,232,660**	**$1,909,974**	($322,686)	$1,828,455	$1,772,420
Reconnection Charges	**$25,000**	**$12,480**	**$23,650**	$11,170	$19,600	$24,350
CF - Sale of Water	**$245,190**	**$122,580**	**$44,722**	($77,858)	$170,751	$65,091
CF - Water Capital Works (meters)	**$34,030**	**$17,040**	**$14,365**	($2,675)	$14,550	$17,945
Sewer Consumption	**$4,372,470**	**$2,186,220**	**$1,702,269**	($483,951)	$1,598,915	$1,694,699
Sewer Fixed Charges	**$4,005,100**	**$2,002,560**	**$1,707,490**	($295,070)	$1,644,384	$1,616,080
Septic Dumping Fees	**$70,000**	**$34,980**	**$27,178**	($7,802)	$35,801	$32,462
CF - Sewer Service Charges	**$127,480**	**$63,720**	**$38,223**	($25,497)	$150,718	$57,016
CF- Sewer Capital Works	**$31,120**	**$15,540**	**$13,019**	($2,522)	$13,171	$16,350
TOTAL REVENUE	$19,674,950	$9,004,860	**$8,046,578**	**($958,282)**	**$7,940,032**	**$8,053,540**

Sale of water to City users is greater for Q2 YTD 2023 than the last couple years.

The water and sewer fixed meter charges increase annually and generated additional revenue in for Q2 YTD compared to 2021 and 2022.

The projected budget will need to be reviewed by Administration as the 2023 Actuals ending June 2023 are greater than Year 2022 and slightly under than Year 2021. The 6 month budget needs to be adjusted to reflect actual revenues.

City Facilities – Sale of Water

City Facilities consumption revenue is under budget by $77,858 for Water. This is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant (WWTP) as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time.

Water and Sewer expenditures for Utilities is under budget by the amount of $49,541, and the corresponding revenue is under budget by the amount of $77,858. Administration will need to review the budget for City Facilities as part of the 2024 Budget process.

It is important to note that the net impact on each fund related to City Facilities utility charges is nil after interfund transactions.

Interest and Penalties Revenue

Interest and Penalties	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	Favourable (Unfavourable) Change
Penalties	**$140,000**	$70,020	$58,906	($11,114)
Finance Charges - A/R	**$300**	$150	$0	($150)
Total Interest and Penalties	**$140,300**	**$70,170**	**$58,906**	**($11,264)**

Sundry Revenue

Sundry	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	Favourable (Unfavourable) Change
Sundry Revenue	**$140,000**	$70,020	$67,976	($2,044)
Total Sundry	**$140,000**	**$70,020**	**$67,976**	**($2,044)**

Sundry revenue is from tag fees, bill reprint fees, frozen or burnt water meters, etc.

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits for Q2 YTD are under budget by $134,139.

Salaries Wages Benefits	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$2,231,210**	$998,990	$983,583	($15,407)
Water Treatment Plant	**$2,436,650**	$1,188,460	$1,102,803	($85,657)
Waste Water Treatment Plant	**$1,640,130**	$795,760	$762,685	($33,075)
Total Salaries Wages Benefits	**$6,307,990**	**$2,983,210**	**$2,849,071**	**($134,139)**

Administration - Salaries Wages Benefits	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Salaries Regular	**$1,148,120**	$449,220	$470,911	$21,691
Salaries Overtime	**$0**	$0	$3,687	$3,687
Salaries Casual	**$27,690**	$3,960	$0	($3,960)
Wages Regular	**$265,000**	$132,530	$113,613	($18,917)
Wages Overtime	**$7,500**	$3,760	$3,278	($482)
Staff Allocations	**$475,980**	$238,020	$238,020	$0
Payroll Benefits	**$306,920**	$171,500	$154,074	($17,426)
Total Salaries Wages Benefits	**$2,231,210**	**$998,990**	**$983,583**	**($15,407)**

Please see below for the allocations of Public Works staffing costs charged to the Water Utility Fund (Administration) to reflect the amount of time spent on Water Utility Fund related duties:

Director of Public Works	30%
Engineering Services Manager	30%
Manager of Capital Projects	20%
Manager of Operations	20%
Water Treatment Plant Manager	100%
Waste Water Treatment Plant Manager	100%
Assistant Environmental Manager	100%
Surface Works Manager	20%
Utilities Manager	70%
Water and Sewer Manager	70%
Senior CAD Technician	90%
Engineering Cad Technician	100%
Secretary II	100%
Clerk Steno II	75%
Clerk Steno II	100%

Salary allocation of **$475,980** to the Water Utility Fund (Administration) related to Financial Services is as follows:

Allocation of Financial Services	
Director of Financial Services	20%
Senior Operations Manager	40%
Senior Accounting Manager	20%
Finance Manager	20%
Utility Services Manager	75%
Chief Clerk	20%
Water Clerk	100%
Water Clerk	100%
Customer Service Representative	100%
Secretary	20%

WTP - Salaries Wages Benefits	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Salaries Regular	**$0**	$0	$0	$0
Stat Pay	**$77,000**	$31,950	$28,078	($3,872)
Salaries Casual	**$20,000**	$10,000	$0	($10,000)
Wages Regular	**$1,511,330**	$740,510	$677,021	($63,489)
Wages Overtime	**$197,000**	$98,310	$79,975	($18,335)
Payroll Benefits	**$631,320**	$307,690	$317,729	$10,039
Total Salaries Wages Benefits	**$2,436,650**	**$1,188,460**	**$1,102,803**	**($85,657)**

The salaries for the Water Treatment Plant (WTP) Operations are under budget by the amount of $85,657. The savings are primarily attributed to staff vacancies for Q2 YTD for WTP operators ($57,108) and a reallocation of resources for maintenance / trade workers between Functional Areas and the Sanitation Fund.

There is a favorable variance of $22,317 for Service Connections and $23,646 for Watermain Repairs. These variances relate to timing differences between monthly budget allocations and when actual work is performed. It is expected actual expenditures will approximate budgeted amounts by year end.

WWTP - Salaries Wages Benefits	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Stat Pay	**$37,000**	$15,390	$11,898	($3,492)
Salaries Casual	**$20,000**	$10,000	$0	($10,000)
Wages Regular	**$1,055,750**	$506,280	$479,589	($26,691)
Wages Overtime	**$75,140**	$40,960	$52,880	$11,920
Payroll Benefits	**$452,240**	$223,130	$218,318	($4,812)
Total Salaries Wages Benefits	**$1,640,130**	**$795,760**	**$762,685**	**($33,075)**

The salaries for the WWTP Operations are under budget by the amount of $33,075 in the areas of WWTP Operators, WWTP Maintenance, and Sewer Composting. These savings are offset by overages in other areas such as Sewer Line Jetting.

Contracted and General Services

Contracted and General Services are over budget by $235,552.

Contracted and General Services	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$170,000**	$85,020	$72,376	($12,644)
Water Treatment Plant	**$73,730**	$36,530	$20,189	($16,341)
Waste Water Treatment Plant	**$1,013,300**	$155,640	$420,177	$264,537
Total Contracted and General	**$1,257,030**	**$277,190**	**$512,742**	**$235,552**

Water Treatment Plant Operations

WTP - Contracted and General Services	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Water Crane Computer	**$4,030**	$2,040	$0	($2,040)
WTP Housekeeping	**$1,700**	$840	$1,012	$172
WTP - Analytical Testing	**$36,500**	$18,240	$11,449	($6,791)
WTP - Specialized Eng Services	**$6,000**	$2,660	$3,853	$1,193
WTP - Specialized Computer Programming	**$5,000**	$2,500	$0	($2,500)
Watermain Repairs	**$18,000**	$9,000	$2,185	($6,815)
WTP - Computer (switches, etc.)	**$2,500**	$1,250	$1,690	$440
Total Contracted and General	**$73,730**	**$36,530**	**$20,189**	**($16,341)**

Waste Water Treatment Plant Operations

For Contracted and General Services, the unfavorable balance is mainly due to Sewer Relining and Sewer Photography work completed in Q2 YTD 2023 prior to when spending was budgeted. This work will continue throughout the year and is expected to be on budget by the end of the year. Monthly budget allocations will need to be adjusted for the 2024 Budget.

WWTP - Contracted and General Services	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Composting - Testing	**$7,000**		$3,480	$291	($3,189)
Roto Rooter Contractors	**$2,000**		$1,020	$0	($1,020)
Trunk Sewer Contractors	**$1,500**		$780	$0	($780)
WWTP Upgrade Consulting	**$0**		$0	$15,000	$15,000
Sanitary Sewer Connection Relining	**$135,000**		$67,500	$21,116	($46,384)
Emergency Repairs Budget	**$25,000**		$12,500	$10,362	($2,138)
Sewer Relining	**$350,000**		$0	$78,949	$78,949
Sewer Photography	**$350,000**		$0	$226,060	$226,060
Sewage Pumping - Programming	**$15,000**		$6,000	$0	($6,000)
Lift Station Upgrades	**$4,300**		$2,280	$0	($2,280)
Septic Pump Outs	**$90,000**		$45,000	$47,842	$2,842
Pest Control Contractors	**$5,000**		$0	$0	$0
Computer Repairs and Software Renewals	**$17,000**		$11,320	$4,969	($6,351)
Permit	**$8,500**		$4,260	$7,926	$3,666
Contractor for City Owned Porta Potties	**$3,000**		$1,500	$0	($1,500)
Other	**$0**		$0	$7,664	$7,664
Total Contracted and General	**$1,013,300**		**$155,640**	**$420,177**	**$264,537**

Some larger Contracted and General Services is as follows for the operation of the Water and Waste Water Treatment Plant:

Contracted and General Services	2023 Budget
WTP - Housekeeping - costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room.	$1,700
WTP - Conducting analytical testing on the potable water. A certified laboratory must be used for compliance with the Permit to Operate a Waterworks. This service is tendered out every 3 years and was tendered in the fall of 2022.	$36,500
Watermain Repairs - Contractors used if needed for water service maintenance, repairs, or leaks. Example: Tow Trucks to move vehicles if in the work zone, power poles need to be removed or supported by SaskPower, etc.	$18,000

Contracted and General Services	2023 Budget
WTP - This is for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP.	$5,000
WTP - Base funds used for specialized engineering services through the year for specialized equipment repair or analysis.	$6,000
WTP – Water Crane Computer	$4,030
WTP - Replacement of switches, routers, keyboards, and other computer related equipment to operate the SCADA system operational & office computers.	$2,500
Reimbursements for Septic pump outs for City residents that are not connected to the collection system.	$90,000
Trunk Sewer - contractors used if needed to repair trunk sewer mains.	$1,500
Sanitary Sewer Connection - Relining of sanitary sewer services, sewer photography, and root cleaning costs.	$135,000
Sewer Photography - Contractors performing cleaning and photography of the City's sewer mains. Information is utilized to identify areas requiring maintenance (replacement or re-lining).	$350,000
Sewer Relining - Contractors performing short spot repairs or full block relining as determined after the completion of the sewer photography on the City's sewer system.	$350,000
Lift Stations- programming and communication software is programmed by contractor. The cost of maintenance for computer and software upgrades needed to maintain computers for monitoring the 13 lift stations.	$15,000
Sewage Treatment Equipment - Budget based on a 3 year average for emergency repairs. The main collection line to the plant needs to be clear of debris. The line is 800m (228,000).	$25,000
Culverts and Drainage - Pest Control Services	$5,000
Sanitary Sewer Maintenance - contractors like Roto Rooter utilized for photographing sewer main in order to investigate and possibly repair a problem in the sewer main.	$2,000
Upgrade and maintenance for the 13 lift station computers and back up power supplies and shots.	$4,300
Contractors to clean City owned Porta Potties for crew on site while dredging sanitary sewer trunk mains.	$3,000
Testing required by the permit to be completed at an accredited lab before the finished compost can be moved and for quarterly reporting. Testing is also required from Ministry of Environment to use finished compost as cover material.	$7,000
Computer repairs and software annual renewals.	$17,000
Accredited lab which is requirement of the permit to operate for testing effluent water quality. Testing requirements have changed for reporting to the federal government.	$8,500

Utilities

Utilities expenses under budget by $43,143 for Q2 YTD 2023.

Utilities	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Water and Sewer	**$162,660**	$81,300	$31,758	($49,542)
Heating Fuels	**$199,170**	$116,610	$91,638	($24,972)
Electricity	**$905,850**	$442,390	$473,761	$31,371
Total Utilities	**$1,267,680**	**$640,300**	**$597,157**	**($43,143)**

Utilities	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
WTP - Water & Sewer	**$2,660**	$1,320	$1,318	($2)
WTP - Heating Fuels	**$74,100**	$49,870	$34,136	($15,734)
WTP - Electricity	**$351,300**	$182,660	$166,089	($16,571)
Raw Water Operation - Heating Fuels	**$12,000**	$4,200	$2,587	($1,613)
Raw Water Operation - Electricity	**$52,000**	$23,400	$48,482	$25,082
2nd Avenue Reservoir - Heating Fuels	**$3,300**	$1,710	$1,872	$162
2nd Avenue Reservoir - Electricity	**$64,400**	$27,690	$26,270	($1,420)
Marquis Road Reservoir - Heating Fuels	**$1,870**	$980	$1,227	$247
Marquis Road Reservoir - Electricity	**$62,000**	$29,760	$28,904	($856)
Lift Station - Heating Fuels	**$23,500**	$10,340	$7,560	($2,780)
Lift Station - Electricity	**$45,350**	$19,500	$19,662	$162
WWTP -Water & Sewer	**$160,000**	$79,980	$30,439	($49,541)
WWTP - Heating Fuels	**$75,200**	$45,040	$41,126	($3,914)
WWTP - Electricity	**$320,800**	$153,980	$179,600	$25,620
Sewage Treatment Composting - Heating Fuels	**$9,200**	$4,470	$3,130	($1,340)
Sewage Treatment Composting - Electricity	**$10,000**	$5,400	$4,754	($646)
Total Utilities	**$1,267,680**	**$640,300**	**$597,157**	**($43,143)**

Water and Sewer revenue and expenses for City Facilities are under budget. This is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time. Water and Sewer expenditure is under budget by the amount of $49,541, and the corresponding revenue is under budgeted revenue by the amount of $77,858. Administration will need to review the budget for City Facilities for the 2024 Budget.

Heating Fuels are under budget by $24,972 related primarily the WTP and a billing adjustment. The City expects to be on budget by the end of the year.

Electricity is over budget by $31,371 related primarily to the WWTP and the Raw Water Pumphouse. The accrual for the WWTP plant for June was higher that actual costs billed in July and therefore costs are expected to be on budget by the end of the year. Electricity costs for the new Raw Water Pumphouse are $25,082 over budget and will be monitored the remainder of the year and the budget adjusted for 2024 if required.

Fleet Expenses

Fleet expenses for the Q2 YTD 2023 are over budget by $793 based on usage.

Fleet Expenses	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$27,000**		$13,500	$14,040	$540
WTP - Raw Water	**$0**		$0	$406	$406
WTP - Maintenance	**$374,180**		$187,080	$173,880	($13,201)
WTP - Operations	**$19,910**		$9,960	$12,204	$2,244
Sewer	**$196,940**		$93,000	$101,695	$8,695
Maintenance	**$252,120**		$130,560	$130,139	($421)
Custom Work Orders	**$0**		$0	$2,530	$2,530
Total Fleet Expenses	**$870,150**		**$434,100**	**$434,893**	**$793**

Maintenance Materials and Supplies

Maintenance Materials and Supplies are under budget as items were budgeted to be spent, and have not yet been expensed.

Maintenance Materials Supplies	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Administration	**$447,230**	$224,970	$213,316	($11,654)
Water Treatment Plant	**$1,820,650**	$941,640	$629,774	($311,866)
Waste Water Treatment Plant	**$1,063,490**	$660,510	$389,416	($271,094)
Total Maintenance Materials	**$3,331,370**	**$1,827,120**	**$1,232,507**	**($594,613)**

2023 Budget: Chlorine Gas is used as a disinfectant in the water treatment process. Chlorine gas is heavier than air and very toxic if released to the environment. In the 2009 plant upgrades a chlorine gas scrubber was installed at the water treatment plant and is designed to hold the contents of one chlorine gas tonner in the event of leak in the chlorine gas storage or feed room. The scrubber contains 870 cubic feet (52,000 lbs) of a specialized Activated Alumina Media that over time becomes spent and must be replaced. This media is tested on an annual basis and the test results from June 23, 2022 indicate the media must be replaced. The unit is 13 years old and this is the first media replacement required. Besides the media cost there will other associated expenses in having vac trucks remove and dispose of the old media at the landfill as well as a crane to lift the new sacks of media over the unit for installation**. This is under budget by $156,536 ending the 2nd Quarter**

2023 Budget: The water purification materials (potassium permanganate, coagulant, carbon, polymer, chlorine, sodium hydroxide, fluoride, orthophosphate and micro sand are all consumable products required to properly treat the raw water providing a safe reliable potable water to consumers. The North Saskatchewan River raw water quality is very unpredictable and dictates the demand placed on these consumable materials through the treatment process making it very hard to accurately predict the volume of materials required year to year. Also, many of these material are subject to world trade market fluctuations/ tariffs and exchange rates. It is best practice to use a minimum 3 year average of past expenditures as a base point for this budgeting process. **This is under budget by $269,004 ending the 2nd Quarter.**

2023 Budget: Ammonia analyzer is required for process control ($105,000); UV Bulbs 56 bulbs get replaced annually ($35,000), and SCADA computer are due for replacement ($5,000). Air handler on sludge management building is at the end of its life expectancy and is in need of replacement. The floor is rusted through, the fan assembly needs replacement and the heat exchanger has multiply cracks. The replacement unit will be engineered by AECOM to meet the requirements for future upgrades. These projects were budgeted for the first two Quarters but were not completed resulting in **being under-budget by the amount of $112,749.**

2023 Budget: Miscellaneous mechanical parts based on average use. Pump was ordered in late 2021 and is expected to arrive in 2023 ($30,000). Check valves for Primary sludge pumps and thickener sludge pump ($12,000). Replacement Grinder for influent screener ($30,000). Bin to hold sludge ($50,000). **This is under budget by $143,524 ending the 2nd Quarter. Spending will occur in the last quarters.**

2023 Budget: Fan belts, pump parts, replacement fans, and backflow preventer's annual certification and parts. Spare pump for sewage pumping station 5, 6, 7, 8, 9, 10, and 12. **This is under budget by $21,782 ending the 2nd Quarter.**

2023 Budget: A wide variety of parts and tools involved in the repairs or replacements of water main valves. This account can very depending on the amount of water main valves have to be repaired or replaced in any year. **This is under budget by $10,156 ending the 2nd Quarter.**

2023 Budget: A wide variety of parts and tools involved in water main repairs. This account can very depending on the amount of water main breaks occur in any year. **This is under budget by $13,620 ending the 2nd Quarter.**

Interest on Long Term Debt

Interest on Long Term Debt is $214,240 over budget for Q2 YTD 2023. The increase over budget relates to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. Interest expense will be on budget by the end of 2023.

Interest on Long Term Debt	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Upgrades at the Water Treatment Plant	**$53,950**		$0	$0	$0
River Street Reservoir	**$202,520**		$101,260	$166,778	$65,518
2nd Avenue and Marquis Road Reservoir	**$189,500**		$94,760	$156,065	$61,305
Water Meter Replacement Project	**$96,590**		$0	$0	$0
Raw Water Pump House	**$436,130**		$0	$73,617	$73,617
Waste Water Treatment Plant Design	**$81,750**		$0	$13,800	$13,800
Total Interest on Long Term Debt	**$1,060,440**		**$196,020**	**$410,260**	**$214,240**

The Loan for the Upgrades at the Water Treatment Plant will conclude September 2024.

On February 15, 2022, Council approved the Capital Financing for:

- Raw Water Pump House - $12,803,000 to be payable over a period of 35 years
- Waste Water Treatment Plant Design - $2,400,000 to be payable over a period of 35 years

The interest for the Loan borrowed for the Raw Water Pump House will be funded from the Canada Community Building Fund (formerly Gas Tax Funding).

Water Meter Replacement Project

Interest is being charged internally for the Water Meter Replacement Project. However, there is no interest charged internally for the overall deficit of the Water Utility Fund that is covered by the General Fund.

- Water Utility Fund: interest is shown as an expense in the Water Utility Fund
- General Fund: interest shows as revenue to the General Fund

The loan principal for the project comes from the Water Utility Improvement Fund Balance annually. This is shown in the budget document. The surplus from the Water Utility Fund operating budget covers the principal payment.

Interest for this internal loan is recorded at year end.

Insurance

Insurance for Q2 YTD 2023 is on budget.

Insurance	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Water Treatment Plant	**$27,210**		$13,620	$13,857	$237
Raw Water Pump House	**$4,500**		$2,280	$3,060	$780
2nd Avenue Reservoir	**$1,710**		$840	$859	$19
Marquis Road Reservoir	**$1,660**		$840	$834	($6)
Lift Stations	**$5,370**		$2,700	$2,693	($7)
Waste Water Treatment Plant	**$12,770**		$6,360	$6,495	$135
Sewage Treatment Compost (building at landfill)	**$2,330**		$1,140	$1,084	($56)
Total Insurance	**$55,550**		**$27,780**	**$28,882**	**$1,102**

Bad Debt Expense

Bad Debt Expense is budgeted at $75,000 for 2023. Bad debt expense relates to the water bills that have been deemed to be uncollectible due to becoming “inactive”. An account becomes inactive when an individual moves and they do not pay their final water bill. In these instances, the City would have received a deposit up front from that person which is applied to the final bill, however the deposit does not always cover their entire final bill. The bad debt account covers that deficiency.

Q2 YTD 2023 Bad Debt Expense is nil. Bad debt expense is recorded at year end.

2023 Capital and Interfund Transactions

Interfund Transfers	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Contribution to General Fund	**$614,000**		$307,020	$307,020	$0
Contribution to GF - City Facilities	**$266,930**		$133,440	$110,158	($23,282)
Contribution to Airport Fund – City Facilities	**$5,830**		$2,940	$0	($2,940)
Contribution to Sanitation Fund – City Facilities	**$2,000**		$1,020	$0	($1,020)
Transfer from Sanitation Fund – City Facilities	**($3,570)**		($1,800)	$0	$1,800
Total Interfund Transfers	**$885,190**		**$442,620**	**$417,178**	**($25,442)**

$614,000 Contribution to General Fund - Prior to 2010, the franchise fee was based on five percent of the total revenues received in the Water Utility Fund. Since 2010, it was suggested that the amount of the transfer be changed to reflect the actual apportionment of costs for people who currently contribute to the operation of the Water Utility Fund but would otherwise not be charged to that Fund. In 2012 the total dollars being transferred to the General Fund was set at $614,000. This amount has not changed since 2012 as it was determined to be sufficient.

$266,930 Contribution to General Fund – City Facilities - The transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2023.

City of Prince Albert

2023

QUARTERLY FINANCIAL REPORTING

FOR MONTH ENDING
JUNE 30, 2023

City of Prince Albert

PROUD HERITAGE BOLD DESTINY

LAND FUND

LAND FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
REVENUES					
Lease Rentals and Leases	**($35,000)**		**($17,520)**	($2,983)	$14,537
Land Sales	**($450,000)**		**($225,000)**	($30,000)	$195,000
Total Revenues	**($485,000)**		**($242,520)**	**($32,983)**	**$209,537**
EXPENSES					
Salaries Wages and Benefits	**$110,750**		**$55,240**	$62,100	$6,860
Contracted and General Services	**$24,000**		**$6,000**	$52,857	$46,857
Interest on Long Term Debt	**$149,230**		**$17,240**	$48,154	$30,914
Maintenance Materials and Supplies	**$0**		**$0**	$135	$135
Total Expenses	**$283,980**		**$78,480**	**$163,246**	**$84,766**
Operating (Surplus) / Deficit	**($201,020)**		**($164,040)**	**$130,263**	**$294,303**
Capital and Interfund					
Interfund Transactions	**$76,500**		**$0**	$0	$0
Capital and Interfund Transactions	**$76,500**		**$0**	**$0**	**$0**
TOTAL (SURPLUS) / DEFICIT	**($124,520)**		**($164,040)**	**$130,263**	**$294,303**

Ending the 2nd Quarter, the Land Fund has an unfavourable balance of $294,303.

Below is the budgeted allocation for 2023:

Capital & Long Term Debt Payments:	
Total (Surplus) Deficit	**($124,520)**
Transfer from Development Levies - Marquis Road	**($202,670)**
Principle Payment - Marquis Road West Extension	**$87,900**
Principle Payment - West Hill Development	**$205,200**
Total Adjusted (Surplus) Deficit	**($34,090)**
Allocation to Reserves:	
Development Levies Reserve	**$50,000**
Future Land Purchases Reserve	**$6,000**
Planning & Marketing Reserve	**$18,000**
Community Services Land Fund Reserve	**$22,500**
Affordable Housing Reserve	**$18,000**
Total Allocation to Reserves	**$114,500**
Total Long-Term Payments & Reserve Allocations	**$80,410**
Transfer from Land Development Fund	**($80,410)**
	$0

REVENUES

Revenues are unfavourable relating to Land Sales:

Revenues	**2023 Total Budget**		**6 Months Budget**	**2023 Actual (to June 30/23)**	**Favourable (Unfavourable) Change**
Lease Rentals and Leases	**$35,000**		**$17,520**	$2,983	($14,537)
Land Sales	**$450,000**		**$225,000**	$30,000	($195,000)
Total Revenue	**$485,000**		**$242,520**	**$32,983**	**($209,537)**

Lease Rentals and Leases

$14,537 under budget for the 2nd Quarter. This revenue relates to rental or lease revenue generated from small tracts of land such as closed walkways, small City easements, signage locations, etc. The budget was allocated evenly over the year but the majority of the revenue is received from May to September. The City expects to be on budget by the end of the year.

Revenue for Leased Land:

2022 Revenue	($29,563)
2021 Revenue	($25,061)
2020 Revenue	($24,521)

Land Sales

$30,000 land sales revenue from an Offer to Purchase from Karlee Franc, on 129 23rd Street West at the price of $30,000, with full payment at time of signing and an eighteen (18) month build commitment.

Land Sales Revenue:

2022 Revenue	$82,498	Purchased back 1 lot sold in 2021
2021 Revenue	($533,755)	Sold 6 lots but one was purchased back in 2022.
2020 Revenue	($125,404)	
2019 Revenue	($10,000)	
2018 Revenue	($273,291)	

There are three primary sources of revenue for the Land Fund:

1. Land Sales – which include both residential and commercial/industrial land sales.
    - For 2023, the budget is forecasting the sale of 5 lots in Crescent Acres at an average sale price of $90,000.
    - For 2023, nothing has been budgeted for Commercial/industrial sales as there are no commercial or industrial land sales currently pending.

2. Offsite Development Levies – collected on sales of land or from developers paying the levy to become part of the City services. This revenue is not easy to project and is transferred directly to the Development Levies Reserve, therefore, is not budgeted.

3. Rental/Lease Revenues – this revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations.

EXPENDITURES

Salaries Wages and Benefits

Staff costs are allocated to the Land Fund in the following percentages to reflect the salaries and payroll benefit costs:

Director of Public Works	10%
Engineering Services Manager	15%
Utilities Manager	10%
Senior CAD Technologist	10%

Wages Regular is the allocation of approximately 50% of the total staffing costs for the two Engineering Technicians working on Land Fund projects.

The overage is due to a payout in the amount of $7,353 to previous Director of Public Works.

Salaries Wages and Benefits	2023 Total Budget		6 Months Budget	2023 Actual (to June 30/23)	(Favourable) Unfavourable Change
Salaries Regular	**$54,740**		**$27,350**	$30,812	$3,462
Salaries Overtime	**$0**		**$0**	$755	$755
Wages Regular	**$34,610**		**$16,040**	$17,636	$1,596
Wages Overtime	**$0**		**$0**	$354	$354
Payroll Benefits	**$21,400**		**$11,850**	$12,543	$693
Total Salaries Wages and Benefits	**$110,750**		**$55,240**	**$62,100**	**$6,860**

Contracted and General Services

2nd Quarter total spending of $52,857 as follows:

- $43,718 over budget ending the 2nd Quarter. The amount relates to engineering costs for the design of the 21st Avenue East roadway (Byars Street to Highway 302). This is an approved capital project and the costs incurred in 2023 will be capitalized or moved to Work in Progress at year end.

- $9,139 spent on spraying and discing undeveloped land owned by the City to address the growth of weeds.

2023 Budget of $24,000 relates to spraying and discing undeveloped land owned by the City to address the growth of weeds.

Interest on Long Term Debt

Interest on Long Term Debt is $30,914 over budget for the 2nd Quarter. The increase over budget relates partially to the mechanics of the bankers' acceptance and interest rate swap loan facility. Due to the increase in prime rates the City pays a higher interest rate at the beginning of the quarterly loan period and is then refunded interest at the end of the quarterly loan period. Interest expense will be on budget by the end of 2023.

The remainder of the increase relates to the recording of interest for the Marquis Road West expansion loan compared to monthly budgeted amounts.

Interest expense will be on budget by the end of 2023.

Marquis Road East Extension	$19,550
West Hill Development Loan	$28,604
Total 2nd Quarter Expensed	**$48,154**

West Hill Development Loan

The development of the West Hill area is paid by property taxes (10%) and by land sales (90%).

Last payment is December of 2027. The budgeted interest payment for 2023 is **$34,460** which represents the 90% charged to the Land Fund. Interest rate is 3.40%.

The principle payment of $205,200 is included in the Capital Committed.

Marquis Road East Extension

City Council, on February 15, 2022, approved Capital Financing in the amount of $3,400,000 for roadway construction for the Marquis Road West Extension to be payable over a period of 25 years.

The loan was borrowed on March 1, 2022, with a Maturity Date of March 1, 2047. Interest rate of 3.45% for 25 years. The budgeted interest payment for 2023 is **$114,770**.

The principle payment of $87,900 is included in the Capital Committed.

Both the Interest and Principle payments are funded from the Development Levies Reserve as approved by Council.

Interfund Transactions

The calculation of the Transfer to the General Fund is based on the forecasted number of residential properties to be sold in 2023. Based on the projected number of residential land sales, it is expected that the transfer to the General Fund will be $76,500.

Transfer to General Fund is based on the number of residential properties sold. Transfer is 17% of the land sales.

Budgeted Land Sale Revenue for 2023	$450,000
17% of Land Sales	**$76,500**

If there are no residential land sales, there will be no amount transferred to the General Fund at year end.

City of
Prince
Albert

City of Prince Albert

RPT 23-287

TITLE: Wendell Whitter Field Naming

DATE: **July 17, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That the Crescent Heights Football Field located within Thomas Settee Park be renamed the Wendell Whitter Field for a term of 10 years commencing September 1, 2023 & ending August 31, 2032.

That the Mayor & City Clerk be authorized to execute the Naming Rights Agreement with the Prince Albert Minor Football Association on behalf of the City of Prince Albert once prepared.

TOPIC & PURPOSE:

The purpose of the report is to recommend the naming of Wendell Whitter Field and to outline the specifics required to formally implement the name change in partnership with the Prince Albert Minor Football Association.

BACKGROUND:

Representatives on behalf of the Prince Albert Minor Football Association attended the May 2nd, 2022 Executive Committee meeting to submit the Facility Naming Proposal in support of Wendell Whitter. A copy of their request is attached for reference purposes. The request outlines the countless hours Wendell Whitter committed in support of the Prince Albert Minor Football Association. The report is submitted for consideration at the August 14th, 2023 Executive Committee meeting.

PROPOSED APPROACH AND RATIONALE:

The Crescent Heights Football Field is owned by the City and located exclusively on City property. The Parks Division staff provides the turf maintenance and the Prince Albert Minor

Football Association assists with the general upkeep through their internal resources such as support by volunteers like Wendell Whitter. The Football Field serves as the home for the Prince Albert Minor Football Association and River Riders Football Program.

In considering the Facility Naming Proposal, the Community Services Department reviewed the attached request and related profile in support of naming recognition for Wendell Whitter. In addition to the notable contributions to local Football, his contributions assisted the Association with being recognized as the 2018 Sport Organization of the Year by the Prince Albert Sports Hall of Fame and his own personal induction into the Prince Albert Sports Hall of Fame in 2022. Further information is available at the following link https://pashof.ca/inductee/wendell-whitter-builder/.

Naming Rights & Sponsorship Policy:

It is the opinion of the Community Services Department that the Facility Naming Proposal for Wendell Whitter meets the criteria of the Naming Rights & Sponsorship Policy. The proposal aligns with the need to commemorate an individual important to the City and it is demonstrated that Wendell Whitter has made an exceptional contribution to parks and recreation in Prince Albert.

As outlined in the recommendation, the Community Services Department is recommending that a 10 year Naming Rights Agreement be approved in partnership with the Prince Albert Minor Football Association which is consistent with Section 8.01(iv) of the Naming Rights & Sponsorship Policy.

The Prince Albert Minor Football Association has committed to funding the signage required for Wendell Whitter Field. The Marketing & Sponsorship Coordinator will work directly with the Association representatives through the design process in advance of authorization being given to proceed with the sign production and installation.

CONSULTATIONS:

Consultations have included the following:

- Prince Albert Minor Football Association
- Prince Albert Sports Hall of Fame
- Marketing & Sponsorship Coordinator.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Upon approval of the recommendation, the Community Services Department will work in partnership with the Prince Albert Minor Football Association to coordinate the facility signage recognizing Wendell Whitter and to organize a formal unveiling ceremony including the Association, members of Council and related dignitaries.

POLICY IMPLICATIONS:

Naming Rights & Sponsorship Policy

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no privacy or financial implications related to this request.

STRATEGIC PLAN:

The Facility Naming Proposal in support of Wendell Whitter and recommendation to proceed aligns with the Strategic Priority of Promoting a Progressive Community. Specifically, the Culture Action Plan Area of Focus identifies opportunities to remember, honour and celebrate Prince Albert's heritage and history. The sporting community forms an important part of Prince Albert's history and volunteers such as Wendell Whitter are integral to its success.

OFFICIAL COMMUNITY PLAN:

Section 9.2 of the Official Community Plan outlines the importance of Prince Albert's Parks & Recreation Facilities. Many of the improvements and contributions to the quality of life provided through our parks & recreation amenities are due to the volunteer support from individuals such as Wendell Whitter. The Facility Naming Proposal in support of Wendell Whitter aligns with this section of the Official Community Plan.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION: Verbal – Jody Boulet, Director of Community Services

ATTACHMENTS:

1. Prince Albert Minor Football Association Request to name Wendell Whitter Field
2. Naming Rights & Sponsorship Policy

Written by: Jody Boulet, Director of Community Services

Approved by: City Manager

RECEIVED
APR 25 2022
CITY CLERK

Executive Committee

Date: March 14, 2022-03-11

To: Mr. Jody Boulet
Mayor and Council

From: Bob Coffin

Re: Application letter for naming field after Wendell Whitter

Hi Jody: I started working on this application and gathering letters of support in 2018. Life happened and I did not get everything together until I moved to Saskatoon in February, 2021. I received emails and a number of phone calls in support of the idea of naming the field when I put out the idea to the PAMFA family. There are others like Anna Rybka and Mike St. Amand plus the present day executive who have provided verbal support for the idea and if you require more letters of support I'll contact all of them. The conversations I have had with River Rider alumni were very touching and I have included emails I received from a couple of them.

Please let me know if there is any more information you need or if a member of the PAMFA needs to come to a meeting to make a presentation. I will drive up from Saskatoon or Anna or Taras would gladly come to do this.

I hope this note finds you and yours safe and healthy. Take care Jody.

Thanks.

Bob Coffin

Bob Coffin

Recommended Disposition:

Refer to Community Services For review & report

Date: March 14, 2022

To: Mr. Jody Boulet
Director
Community Services Department
City of Prince Albert

From: Bob Coffin
President
Prince Albert Minor Football Association (PAMFA)

Re: Application for naming of field between John Diefenbaker School and Crescent Heights Arena in memory of Wendell Whitter.

Mr. Boulet, on behalf of the Prince Albert Minor Football Association, I am applying to the Community Services Department for permission to name the Football/Soccer field located between John Diefenbaker School and Crescent Heights Arena "Wendell Whitter Field" in memory of a man who spent countless hours on that field as a football coach working with the youth of Prince Albert and area.

Wendell Whitter passed away suddenly on July 13, 2018, and naming the field in his memory would provide a lasting reminder, present for generations to come, honouring his many contributions to local youth.

Wendell was born and raised in Prince Albert. Personally, he was active in as many sports as possible while he was growing up but football became his passion. When his son, Kristian, started playing football at Carlton High School Wendell began acting upon his interest in the sport as the Carlton equipment manager. Then he started to attend coaching clinics and gained certification in order to enter the coaching ranks. The Prince Albert Minor Football Association (PAMFA) started a Peewee Kinsmen League football team in 2008 and Wendell volunteered to be the head coach. Over the next ten years Wendell was a PAMFA Executive member acting as Vice - President of the PAMFA at the time of his passing. He also filled the roles of coach, team manager and as a mentor for a number of assistant coaches. Wendell coached Spring and Fall Peewee football and he initiated and coached the PAMFA Indoor Football Program.

Wendell was a key contributor to the PAMFA programs which were recognized in 2018 as an inductee into the Prince Albert Sports Hall of Fame as Sports Organization of the Year. As well, the 2018 "BOB" award was presented to the PAMFA as a community sports organization of significance. Wendell was to be

inducted into the Prince Albert Sports Hall of Fame in 2019 but due to a number of circumstances the Sports Hall of Fame was unable to hold their awards ceremony until this year. Wendell will be inducted posthumously this spring on April 29, 2022.

Wendell spent countless hours as a volunteer in this community working as a contributor towards the betterment of opportunities and experiences for the citizens and youth of Prince Albert. He worked closely with families and youth to make these experiences as positive and rewarding as possible. Recognizing his selfless commitment of time and energy towards the goals of the PAMFA and citizens of Prince Albert by naming the field in his memory would be a fitting tribute to him.

Letters of support from various Prince Albert citizens for this application are also being submitted with this application.

Upon receiving approval from the City of Prince Albert for naming the field in Wendell Whitter's name, the Prince Albert Minor Football Association would take responsibility for the purchase and placement of a sign at the field. This action would meet the requirements of the bylaws for signage placed on City property. The sign would have the words "Wendell Whitter Field" printed on it.

If you require any more information please do not hesitate to contact me.

My email address is: boblcoffin@hotmail.com
My home address is: Apt. 303 -2305 Adelaide Street East, Saskatoon, SK. S7J 5H6

Thank you for your consideration of this proposal.

Bob Coffin

Bob Coffin
Past President
Prince Albert Minor Football Association

January 10, 2018

To Whom It May Concern

City of Prince Albert

I have been made aware of an initiative to rename a field near John Diefenbaker in honor of Mr. Wendell Whitter. The proposed ask and letter prepared by Mr. Bob Coffin has been circulated past me and I want to provide my own full support and push behind making this happen

I Rusty Clunie was one of the four founding members that pushed and worked to bring back minor football to the City of Prince Albert. As in anything it takes more then four individuals to actually make something happen and it requires a village to see it succeed and see it through. Wendell was one of these go to number one guys from the out set. Giving his time heart and passion to the football association and more importantly each and every child that came and participated. He committed hours and hours of his time to benefit all those around him he was truly a passionate man for this cause and worked tirelessly to insure it's success. Personelly my family has supported many initiatives in this community as well as the many business's I am involved in. Through it all I have learnt what a soul this City has and what a great community we live in.I really hope the City sees favour in the request presented by Mr. Coffin and we recognize the man and his commitment to this community by naming this field in his honor.

I applaud you Bob and the Association for bringing this forward and will do all I can do to see it thorugh to completion.

Respectfully Submitted:

Russsell Clunie Jr. "Rusty" MAXPOWER

March 4 2019

Jody Boulet
City of Prince Albert

Re: Application for naming of football field in memory of Wendell Whitter

Dear Jody,

I would like to provide a letter of support in favor of naming the football field located between John Diefenbaker School and Crescent Heights Arena after Wendell Whitter.

I have known Wendell personally for 35 years and he has always been a kind and giving man, but it was only through my involvement with River Riders football club that I was able to learn how much Wendell has contributed to PA Minor Football as well as the junior and senior football programs of Carlton, and hundreds of young men and women have benefited from Wendell's work.

During the first year of River Rider minor football we operated with only a bantam team, and despite the enthusiasm demonstrated by all players and parents we discovered a pee wee team would be needed in order to provide the required preparation and training for the bantam players. But, the task of starting another team was daunting, so when Wendell stepped forward we were thrilled; and 10 years later not only was he still the key figure in the Pee Wee program but he was one of the key people with the entire PA Minor Football organization.

The importance of building a pee wee team to compliment the bantam team cannot be understated, and Wendell was the person to lead all parts of the pee wee program from coaching, recruiting, equipment, and administration. Not only did he lead us during the main fall season, but he led the teams during spring football and during the offseason camps for the Little Tykes program and indoor football.

Without the accomplishments and commitment of Wendell we would not have the program that we have today, and through the years his presence has provided the atmosphere where other coaches and volunteers have the confidence to step up and become part of the program as well. He had the skills to deal with players, other coaches, and parents.

The field which we are requesting be named after Wendell is where he spent the most time as a coach and volunteer, and I can think of no more appropriate tribute than to name this field "Wendell Whitter Field". Even though I am no longer active with PA Minor Football, I would be pleased to contribute in any way I can to this cause.

Yours Truly

David Thorpe
Former PA Minor Football Board Member and Coach.
davidt@thorpeindustries.ca

I think naming our PAMF practice field after Wendel Whitter is an excellent idea. I will be the first to admit that Wendel and I rarely saw eye to eye; however, that being said, he was a good man with a big heart and full of passion for the sport. Wendel wanted to see the best in each child on the football field. He tried with the tools he had to encourage each child to play to their potential. As a coach, I can sometimes see the potential in a player, but they suffer from low self esteem or lack of confidence. Trying to show the player that they are a valuable asset to the team can sometimes get the player to believe in themselves a little more, resulting in positive outcomes on the field. Wendel was able to do this, I believe he was teaching the kids lessons they might not have learned. He, and his voice will be missed on the field and naming it after him will be a little piece of him that is missing.

Heather Hendriksen

January 11, 2019

Mr. Jody Boulet, Director
Community Services Department
City of Prince Albert

Re: Application for field dedication in memory of Wendell Whitter

Dear Mr. Boulet,

My name is Lori Nelson. I am a registered nurse in our city and I had the pleasure of working with Wendell and Prince Albert Minor Football for 5 years. I assisted with first aid and training for our players and during this span of time, I got to know Wendell very well.

Wendell was a man not only passionate about football, but who also had a genuine love and desire for working with children. He took great pleasure in watching our young players progress through the years of River Riders, and had pride in the fact that several of them went on to play at college levels. As a parent, we put in our time with different organizations over the years, and we do so because of our children. Most of us move on when our child grows and moves on to other activities. Wendell's passion and dedication to the game kept him looking after all our children for many years.

During the few years I was involved with PAMF, I had many parents come to me and say what a great organization it was, making new parents feel welcome and including every child in equal play. I feel that Wendell was an intricate part of this, and his presence will be missed by all.

On behalf of every parent and player that experienced River Riders football, please consider dedicating our practice field in memory of a great mentor, leader, and friend, Wendell Whitter.

Sincerely,

RN, CDE

Lori Nelson, RN

Letter to rename football field

T

TheConquer9000 <teichreb14@gmail.com>
Wed 2019-12-18 4:05 PM

- You

Hello my name is Parker Teichreb. I am a RiverRider member since I was 10 years old, and now I'm 20. I want the crescent height football field to be name Wendell field. I knew Wendell since I was 10 till the days he left to a better place. Wendell was a man that showed care for each and every football player, no matter what it costed. Wendell was a coach that no only helped players on the field but also off the field. Wendell showed me what a man is. He showed me what it is to be a better person, he made me more Of a man than words can say. I loved Wendell as a coach, but also a friend. He's not like other coaches he's the coach who pulls you a side and helps you. Wendell is not one of the best football coaches, but the best coach you'll ever know. I'm glad I was able to meet him. And was glad to talk to him each and every day when I got to high school. Wendell has created a legacy, that no coach could do. He is more then a coach. He is always my hero, my mentor, and my family. I will miss him each day he's gone but I know he is inside each football player but his soul will live in that field for every player that steps on that field. Please take the time to consider to change the name to honor him. That decision will be the best you ever make. Rest in peace Wendell.

Thank you

Supporting petition

KD

Kyle Deibert <kyledeibert25@gmail.com>
Wed 2019-12-18 4:39 PM

- You

Hello Mr. Coffin,

I hope you are doing well, I wanted to send a letter is support of the movement for Wendell Whitter. Mr. Whitter was my peewee coach back when I played minor football for the P.A Riverriders. Mr. Whitter was a great person as well as an amazing coach, he brought numerous things to the table with his countless hours of coaching us, never missing a day, great attitude and great worth ethic. Mr. Whitter taught me alot of things in life as well as my football career to better myself on and off the field. I made great progression in my life and my football career and a great majority of it has to do with Wendell Whitter. He was a great man and an astounding coach he will be forever missed, this movement for naming the field after him has my full support I am honoured to hear of this and to call myself a Riverrider alumni. I would send a real letter but I am currently in Kingston Ontario for the Correctional Services of Canada training academy. Thank you for doing this project it is much appreciated.

Take care sir

Kyle Deibert

> On Dec 18, 2019, at 8:37 PM, Taras Kachkowski <river.riders.coach@gmail.com> wrote:
>
>
> To whom it may concern,
>
> I am writing this letter in support of Prince Albert Minor Football Association's petition to name the field on which the practises for most of their programs are held, between Crescent Heights Arena and Diefenbaker School, to be named after Wendell Whitter.
>
> Wendell was active in the community in several ways. He was a minister in his church, and he was involved in Prince Albert's sporting community in many ways over the years. He coached softball, was a trainer for the Prince Albert Generals hockey club, was a member of the Timberland Bowbenders archery club, and was first an equipment manager, then later a coach for the Carlton Crusaders football team. In 2008, Wendell became involved with Prince Albert Minor Football, where he served as an executive member, equipment manager, and the first head coach of the Pee Wee level River Riders, for ages 11 & 12.
>
> I also became involved with PA Minor Football at the inception of the Pee Wee program. As an inexperienced coach at the time, Wendell was a mentor to me. We quickly forged a great working relationship, working together as PA Minor Football expanded to include spring six-a-side programs, and his creation, an indoor flag football program for ages 8 to 10. Not only did we become coaching colleagues, but good friends.
>
> Wendell's legacy in PA Minor Football lives on in two ways. The indoor flag program continues to exist, and Wendell's player development philosophy of everyone, regardless of their talent level, getting as equitable an amount of playing time as possible, remains the at the core of PA Minor Football's approach.
>
> Naming the field where Wendell spent countless hours coaching football would be a lasting tribute to Wendell's involvement in Prince Albert's sporting community. I fully support this initiative, and I ask that council approve this petition.
>
> Respectfully,
>
> Taras Kachkowski

December 25, 2019

To Whom It May Concern,

Our sons had the privilege of being coached by Mr. Wendell Whitter during their time with the Pee Wee program with the River Riders football program here in Prince Albert. Wendell worked tirelessly for the program and instilled, not only a love of the game of football, values of great sportsmanship and taking care of those around you. Wendell saw the best in all those that he worked with and strove to help develop as individuals. I feel that naming the field between Crescent Heights Arena and John Diefenbaker School would be a great way to remember a man that dedicated himself to making the world a better place for those that had the privilege of knowing Wendell.

Sincerely,

Sheldon and Shannon Hirschfeld

City of Prince Albert Statement of POLICY and PROCEDURE			
Department:	Community Services	Policy No.	**71**
Section:	Community Services	Issued:	April 13, 2015
Subject:	**NAMING RIGHTS & SPONSORSHIP POLICY**	Effective:	April 13, 2015
Council Resolution # and Date:	Council Resolution No. 0195 of April 13, 2015	Page:	Page 1 of 11
		Replaces:	
Issued by:	Renee Horn, Executive Assistant	Dated:	
Approved by:	Jody Boulet, Director of Community Services		

1 POLICY

1.01 To provide guidelines and procedures for the naming and re-naming of City Parks and Facilities on City owned property.

1.02 To provide guidelines which facilitate and support opportunities for entering into sponsorship agreements for City owned and Civic partner controlled assets for the purpose of enhancing financial sustainability.

2 PURPOSE

2.01 To name City Parks and Facilities in a manner which ensures a consistent approach to soliciting, managing and reporting on naming rights and sponsorship agreements.

2.02 To provide guidance to those that have an interest in the naming and sponsoring of civic properties.

2.03 To provide a means of generating new revenues and alternative resources to assist in the construction, support and/or provision of City of Prince Albert Facilities.

2.04 To protect the reputation, integrity and aesthetic standards of the City of Prince Albert and its assets.

3 SCOPE

3.01 This Statement of Policy and Procedure applies to the City of Prince Albert.

3.02 Only corporate and individual naming rights and sponsorship agreements are covered by this Policy. The process for naming of streets is covered in the Street Naming Policy dated June 24, 2013.

3.03 Naming rights arrangements that pre-date this Policy are not subject to its terms.

4 RESPONSIBILITY

4.01 City Council:

(a) Approval of the policy and all amendments.
(b) Approval of all Naming Rights Agreements.
(c) Approval of all sponsorship agreements. Mayor and City Clerk to execute all sponsorship agreements on behalf of the City of Prince Albert.
(d) Approval of an Inventory Valuation of Assets to be developed by Administration before sponsors are approached or Agreements made.

4.02 Director of Community Services or Designate:

(a) Assess all proposals to confirm date and duration, sponsor contribution, market value assessment of the contribution and appropriate recognition.
(b) Compare proposals to ensure consistency between sponsor agreements.
(c) Ensure the process for tracking and reporting all sponsorship agreements is developed.
(d) Direct resources to develop and manage an Inventory Valuation of Assets available for sponsorship consideration.
(e) Seek concept approval from City Council prior to initiating negotiations with a potential sponsor for those projects that may be sensitive in nature or that include naming rights.
(f) Director of Community Services will work with the City Solicitor in developing consistent conditions for the naming rights & sponsor agreements.
(g) Prepare recommendations to City Council in accordance with the policy.

5 DEFINITIONS

5.01 In this Policy:

(a) THE CITY – means the City of Prince Albert, its departments and staff.

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(d) CORPORATE NAMING RIGHTS – means a mutually beneficial business arrangement wherein an organization provides goods, services or financial support to the City in return for access to the commercial and/or marketing potential associated with the public display of the organization's name on a City property for a fixed period.

(e) DONATIONS – are cash or in-kind contributions which provide assistance to the City. Donations do not constitute a business relationship since no reciprocal consideration is sought. Donations over $10.00 generally qualify for a tax receipt.

(f) HONOURIFIC or COMMEMORATIVE NAMING means the naming of City property without return consideration. It is bestowed by the City to recognize the service, commitment or other type of contribution by an individual, group or organization.

(g) INDIVIDUAL NAMING RIGHTS means the naming of City property in return for a financial or in-kind contribution from an individual or their estate. Typically, such support is given to enhance the community and to help sustain the property in question for a negotiated period of time.

(h) SPONSORSHIP is a mutually beneficial business arrangement wherein an external party (individual, company, organization or enterprise), whether for profit or otherwise, provides cash and/or in-kind services to the City in return for commercial advantage. This payback may take the

form of recognition, acknowledgement, promotional consideration, merchandising opportunities, etc. Because of these marketing benefits, a sponsorship does not qualify for a tax receipt.

(i) DIRECTOR – means the Director of Community Services or Designate.

(j) CIVIC PARTNER – An arms-length, not-for-profit organization that has a formal and legal relationship to provide services, programs and/or manage and care for City assets in conjunction with, or on behalf of the City of Prince Albert.

(k) VALUE IN-KIND – A sponsorship received in the form of goods and/or services rather than cash.

(l) VALUE ASSESSMENT – A determination of the value that a sponsor will receive as a purchaser of specific naming rights and/or sponsorship and may include tangible and intangible benefits.

(m) ASSET ANALYSIS – A comprehensive review of an asset's overall value as it relates to sponsorship or naming opportunities.

6 REFERENCES and RELATED STATEMENTS of POLICY and PROCEDURE

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7 CRITERIA

7.01 Individual/Organization Naming Rights

The following criteria shall be used in evaluating the merit of each City Park and Facility naming request. There are four potential sources of names for Parks and

Facilities as outlined below. Generally, it is preferred that the name reflects the location or a historic factor. When there is no predominant location or historic factor, under special circumstances, other naming sources may be considered.

(a) The name could reflect the location of the Park or Facility. The location might be easily identified by a well-known bordering street, natural feature, neighbourhood, subdivision, the school on which it is located or other factor. Such criteria will allow citizens to easily identify with the location of the Park or Facility.

(b) The name could commemorate a historic event or event of cultural significance.

(c) The name could commemorate a person important to the City. The nominated person must have made an exceptional positive contribution to parks, recreation or culture relating to the Park or Facility being named. Nominations will not be accepted by immediate family members. Recognition of individuals, whose contributions have been appropriately recognized in other City venues or by other means, shall be avoided.

(d) The name could recognize a person, organization or corporation that has made a substantial contribution to the City, including financial, value in-kind or property donation to the City relative to parks, recreation & culture. Corporate names shall not be considered for the naming of Parks but may be considered for trails and greenways, facilities, or assets within Parks or Facilities.

7.02 Other Naming Rights Considerations

(a) Individuals currently holding elected office, currently working for the City or actively serving on any City standing or selection committee shall not be considered for naming.

(b) The individual must not have been convicted of a known felony.

(c) Names that duplicate or sound as if they duplicate existing Park or Facility names or are otherwise confusing shall not be considered.

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(b) The sponsorship arrangement must support the goals, objectives, policies and bylaws of the City of Prince Albert and be compatible with, complimentary to, and reflect the City's Strategic Plan.

(c) The City will select the most appropriate sponsors using the following criteria:

i) Quality and timeliness of product and service delivery.
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iii) Cost/Risk to the City to service the agreement.
iv) Compatibility of products and services with City policies and standards.
v) Marketplace reputation of the sponsor.
vi) Record of sponsor's involvement in community projects and events.

(d) Recognition provided to sponsors is subject to negotiation (ie. Advertising, signage, product sampling, brand name) and must meet the following criteria:

i) Be of an acceptable standard and in good taste.

ii) Not present demeaning or derogatory portrayals of individuals or groups.

iii) Not contain anything which, in light of generally prevailing community standards, is likely to cause deep or widespread offense.

(e) The sponsorship arrangement must be limited in scope and application to the City or project under consideration, and shall not involve any form of a risk-sharing venture.

(f) Satisfying one or more of the eligibility criteria listed above does not assure a recommendation from the Director of Community Services for City Council approval.

8 GUIDELINES

8.01 Guidelines Associated with Community & City Initiated Nominations for Naming Rights & Sponsorship Agreements

Individuals or organizations initiating the naming and/or sponsorship process shall submit a written request along with justification to the Director of Community Services.

(a) The request shall include:

(i) The proposed name or sponsorship proposal.

(ii) The value of all funds, goods and services to be provided and the recognition to be provided in return.

(iii) Evidence of community support for the proposed name or sponsorship opportunity.

(iv) A fixed term of up to a maximum of 10 years unless otherwise approved by City Council.

(v) The responsibility for insurance, licenses, permits, safety, security and public health.

(vi) Revisions to the sponsorship agreements are subject to the same approval as the original sponsorship agreement.

(vii) Long-standing sponsorship agreements that pre-date this policy may continue upon the approval of City Council.

8.02 Guidelines Associated with Fundraising Campaigns

The naming of Parks or Facilities in association with fundraising campaigns may be considered under the following conditions:

(a) Organizations affiliated with the City that desire to raise funds for a City-sponsored project must receive a recommendation from the Department of Community Services when it relates to City owned Parks or Facilities and must receive approval from City Council prior to attaching naming opportunities or sponsor recognition to the fundraising campaign.

(b) Organizations conducting fundraising campaigns with naming and sponsorship opportunities attached must immediately notify City staff when a naming proposal is under consideration in order to facilitate an administrative review.

(c) Naming and sponsorship proposals that promote alcohol, tobacco products or political organizations will not be considered.

(d) Acceptance of a naming or sponsorship proposal by an organization conducting a fundraising campaign must be considered conditional pending a review and recommendation by the Director of Community Services to City Council. A final approval by City Council is required.

9 PROCEDURE

9.01 General

(a) Issues regarding the interpretation or application of this Policy are to be referred to the Community Services Department.

(b) In accordance with the principles and criteria contained in this Policy, the solicitation, negotiation and administration of naming rights and sponsorship are to be conducted by authorized City staff only.

(c) All naming rights and sponsorship must be evaluated for compliance with this Policy. The Department of Community Services is responsible for ensuring that all naming rights and sponsorship holders along with the executed agreements comply with this Policy and that staff abide by the provisions of this Policy.

(d) All Naming Rights and Sponsorship Agreements will be in the form of a legal contract. For such sponsorships, the Community Services Department shall consult with the City Solicitor's Office regarding appropriate terms and conditions and consider inclusion of the following provisions:

i) A description of the contractual relationship, specifying the exact nature of the Agreement;
ii) The term of the Agreement;
iii) Renewal options, if permitted;
iv) The value of the consideration and, in the case of in-kind contributions, the method of assessment;
v) The payment schedule;
vi) Rights and benefits;
vii) Release, indemnification and early termination clauses as appropriate;
viii) Insurance clauses;
ix) Confidentiality terms;
x) A statement acknowledging that the sponsorship may be subject to provisions of the *Municipal Freedom of Information and Protection of Privacy Act*; and

xi) A statement that all parties are aware of, and agree to comply with, the provisions of this Policy.

(e) The City's profile and responsibility as owner/operator of the Facility must be ensured throughout the Agreement with the external organization or corporation.

(f) The granting of naming rights will not entitle a naming entity to preferential treatment by the City outside of the Naming Rights Agreement.

(g) The City will not relinquish any aspect of its right to manage and control a Facility through a Naming Rights Agreement.

(h) An asset analysis and value assessment will be completed to determine the value of the asset in the marketplace.

(i) All proceeds generated by the City for Naming Rights and Sponsorship Agreements shall be used for:

i) Enhancement and maintenance of the named Facility and operation.

ii) The provision of programs and services directly related to the Facility's mandate and operation.

iii) Subject to the Agreement, the proceeds received may be designated for another City owned Facility.

iv) All revenues and expenses pertaining to a Naming Rights or Sponsorship Agreement will be included in the Department's budget.

(j) Naming and sponsorship rights may only be transferred or assigned by a naming rights and sponsorship holder with the consent of the City. Where a company changes its name, the naming rights may, with the consent of the City and at the expense of the naming rights holder, be modified to reflect the new name.

(k) The City will not endorse the products, services, or ideas of any naming right holder and naming rights holders are prohibited from implying that their products, services or ideas are sanctioned by the City.

(l) The terms and conditions of the Naming Rights Agreement will not conflict with the terms and conditions of the existing lease, license, and agreement(s) with the City.

(m) All corporate and individual Naming Rights Agreements must be for a fixed term, not exceeding ten (10) years unless approved by City Council. Every such Agreement will include a sunset clause specifying the duration of the naming opportunity. Individual and corporate naming rights may be subject to renewal upon mutual agreement.

(n) At its sole discretion, the City reserves the right to terminate the Naming Rights Agreement prior to the scheduled termination date, without refund of consideration, should it feel it is necessary to do so to avoid the City being brought into disrepute.

(o) The terms and conditions contained within a Naming Rights or Sponsorship Agreement are to be approved by the Director of Community Services or designate and City Council.

(p) The Director of Community Services is responsible for preparing and presenting a Report for Council on the content of the negotiated Naming Rights or Sponsorship Agreements. Upon Council approval, the Mayor and City Clerk shall execute the Agreement.

City of Prince Albert

RPT 23-286

TITLE: Margo Fournier Facility Naming

DATE: **July 17, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That the Prince Albert Arts Centre located at 1010 Central Avenue be renamed the Margo Fournier Arts Centre.

That the Municipal Heritage Property Bylaw No. 57 of 1981 be amended to reflect the change from the Prince Albert Arts Centre to the Margo Fournier Arts Centre.

TOPIC & PURPOSE:

The purpose of the report is to recommend the naming of the Margo Fournier Arts Centre and outline the specifics related to the naming process.

BACKGROUND:

The requirement to consider an alternate naming option for Margo Fournier arose through the City's sale of the former Margo Fournier Centre located at 1211 – 1st Avenue West. At the time of the sale effective September 1st, 2022, the Community Services Department identified to City Council the option to consider the renaming of the Prince Albert Arts Centre in recognition of Margo Fournier.

The report is submitted for consideration at the August 14th, 2023 Executive Committee to outline the Naming Proposal.

PROPOSED APPROACH AND RATIONALE:

The Prince Albert Arts Centre is a national historical landmark and formally recognized by the City of Prince Albert as a Municipal Heritage Property. The Facility was constructed in 1893

and formerly served as the Prince Albert Town Hall and Opera House.

The facility currently serves as a thriving arts facility offering a wide variety of art, craft, music, culture and other creative opportunities for all members of our community. A link to the Arts Centre's Programs & Services is available here Arts Centre - City of Prince Albert (citypa.ca).

In considering the Facility Naming Proposal, the following are some notable contributions by Margo Fournier:

- Accomplished & Engaged Musician who served in WWII as an entertainer in song & dance. Margo was a member of the "All Clear" Canadian Air Force Show and performed for the Canadian and Allied troops in Canada and overseas. Margo was decorated with 3 medals for her service.

- Upon return to Prince Albert, Margo became the Founder & Director of the Prince Albert Boys' Choir. Under Margo's direction and pursuit of excellence, the Choir went on to earn National and International acclaim. It was Margo's objective that each participant in the program excel in the development of both personal artistic expression and character as an engaged member of a culturally dynamic community. As a direct result of these experiences, some Choir members went on to win Provincial and National recognition as soloists and as members and directors of university and community choirs.

- For many years Margo coached swimming and diving at the Prince Albert's Multi-Purpose Recreation Centre (Centre became known as the Margo Fournier Centre). Many of Margo's swimmers and divers became outstanding and responsible leaders in their communities.

- Margo taught music to student nurses, boys and girls at the Margo Fournier Centre and at St. Mary's High School. Margo also conducted choirs including the Penitentiary inmates' choir.

- Margo was the founder of the Prince Albert Music Festival Association and was President of the local branch of Jeunesses Musicales which brought both Canadian and International acclaimed musicians to Prince Albert for several years.

- In the 1960's, Margo was named Prince Albert's Citizen of the Year. In 1965, Margo was also appointed as the only woman to the Saskatchewan Youth Review and Advisory Commission. The Commission made major recommendations to the Provincial Government regarding the development of Saskatchewan's youth.

- For her work with youth through music, she was presented the Optimist Club Award for Outstanding Contribution to Music and the Award of Merit by both the Saskatchewan and Canadian Parks and Recreation Associations.

- In 1983, Margo was inducted into the Order of Canada, Canada's highest civilian

honour, for her work with youth in music and for her contribution to the development of musical education in the community of Prince Albert.

Naming Rights & Sponsorship Policy:

It is the opinion of the Community Services Department that the Facility Naming Proposal for Margo Fournier meets the criteria of the Naming Rights & Sponsorship Policy. The proposal aligns with the need to commemorate a person important to the City and it is demonstrated that Margo Fournier has made an exceptional and positive contribution to parks, recreation and/or culture.

Due to the fact that the former Margo Fournier Centre was previously named without a formal agreement or term, the recommendation is to proceed with naming the Margo Fournier Arts Centre without a term requiring an exemption to Section 8.01(iv) of the Naming Rights & Sponsorship Policy. This section outlines "A fixed term of up to a maximum of 10 years unless otherwise approved by City Council."

Other requirements that will be completed prior to the formal name change:

- New Exterior & Interior Signage
- Logo Development
- Website & Letterhead revisions
- Booking Software edits
- Update Search Engines
- Update all Heritage Status (Municipal, Provincial, Federal)
- Update History Documents
- Update Promotional Materials
- Update Social Media accounts

The above requirements will be coordinated following City Council's approval to proceed.

CONSULTATIONS:

Consultations have included the Fournier Family through the City Solicitor's personal relationship with the family. This consultation will continue as the Department works toward a formal Public Recognition Event.

The Planning & Development Services Department will be consulted regarding the process to amend the Municipal Heritage Property Bylaw No. 57 of 1981 – Prince Albert Heritage Museum & Prince Albert Arts Centre.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Upon approval of the recommendation, a public recognition event will be coordinated with the

Fournier Family, members of Council and Community Dignitaries. The event invitation will be directly sent to members of Council and promoted through the media, website & social media.

POLICY IMPLICATIONS:

- Naming Rights & Sponsorship Policy.
- Municipal Heritage Property Bylaw No. 57 of 1981 – Prince Albert Heritage Museum & Prince Albert Arts Centre.

FINANCIAL IMPLICATIONS:

A new exterior sign will be required to reflect the Margo Fournier Arts Centre name change at an approximate cost of $1,000. The cost for the new signage will be funded from the Community Services Department's Advertising & Promotions account.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no privacy implications.

STRATEGIC PLAN:

The Facility Naming proposal aligns with the Strategic Priority of Promoting a Progressive Community. Specifically, the Culture Action Plan Area of Focus which identifies opportunities to remember, honour and celebrate Prince Albert's Heritage & History.

OFFICIAL COMMUNITY PLAN:

The Facility Naming Proposal aligns with Culture Section 13 of the Official Community Plan. The Prince Albert Arts Centre is recognized as a Municipal Heritage Property and will serve as an appropriate location to continue the City's recognition of Margo Fournier's contributions to the community of Prince Albert.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION: Verbal – Jody Boulet, Director of Community Services

ATTACHMENTS:

1. Naming Rights & Sponsorship Policy.

2. Municipal Heritage Property Bylaw No. 57 of 1981 - Prince Albert Museum & Prince Albert Arts Centre

Written by: Jody Boulet, Director of Community Services

Approved by: City Manager

City of Prince Albert Statement of POLICY and PROCEDURE			
Department:	Community Services	Policy No.	**71**
Section:	Community Services	Issued:	April 13, 2015
Subject:	**NAMING RIGHTS & SPONSORSHIP POLICY**	Effective:	April 13, 2015
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(f) Satisfying one or more of the eligibility criteria listed above does not assure a recommendation from the Director of Community Services for City Council approval.

8 GUIDELINES

8.01 Guidelines Associated with Community & City Initiated Nominations for Naming Rights & Sponsorship Agreements

Individuals or organizations initiating the naming and/or sponsorship process shall submit a written request along with justification to the Director of Community Services.

(a) The request shall include:

(i) The proposed name or sponsorship proposal.

(ii) The value of all funds, goods and services to be provided and the recognition to be provided in return.

(iii) Evidence of community support for the proposed name or sponsorship opportunity.

(iv) A fixed term of up to a maximum of 10 years unless otherwise approved by City Council.

(v) The responsibility for insurance, licenses, permits, safety, security and public health.

(vi) Revisions to the sponsorship agreements are subject to the same approval as the original sponsorship agreement.

(vii) Long-standing sponsorship agreements that pre-date this policy may continue upon the approval of City Council.

8.02 Guidelines Associated with Fundraising Campaigns

The naming of Parks or Facilities in association with fundraising campaigns may be considered under the following conditions:

(a) Organizations affiliated with the City that desire to raise funds for a City-sponsored project must receive a recommendation from the Department of Community Services when it relates to City owned Parks or Facilities and must receive approval from City Council prior to attaching naming opportunities or sponsor recognition to the fundraising campaign.

(b) Organizations conducting fundraising campaigns with naming and sponsorship opportunities attached must immediately notify City staff when a naming proposal is under consideration in order to facilitate an administrative review.

(c) Naming and sponsorship proposals that promote alcohol, tobacco products or political organizations will not be considered.

(d) Acceptance of a naming or sponsorship proposal by an organization conducting a fundraising campaign must be considered conditional pending a review and recommendation by the Director of Community Services to City Council. A final approval by City Council is required.

9 PROCEDURE

9.01 General

(a) Issues regarding the interpretation or application of this Policy are to be referred to the Community Services Department.

(b) In accordance with the principles and criteria contained in this Policy, the solicitation, negotiation and administration of naming rights and sponsorship are to be conducted by authorized City staff only.

(c) All naming rights and sponsorship must be evaluated for compliance with this Policy. The Department of Community Services is responsible for ensuring that all naming rights and sponsorship holders along with the executed agreements comply with this Policy and that staff abide by the provisions of this Policy.

(d) All Naming Rights and Sponsorship Agreements will be in the form of a legal contract. For such sponsorships, the Community Services Department shall consult with the City Solicitor's Office regarding appropriate terms and conditions and consider inclusion of the following provisions:

i) A description of the contractual relationship, specifying the exact nature of the Agreement;
ii) The term of the Agreement;
iii) Renewal options, if permitted;
iv) The value of the consideration and, in the case of in-kind contributions, the method of assessment;
v) The payment schedule;
vi) Rights and benefits;
vii) Release, indemnification and early termination clauses as appropriate;
viii) Insurance clauses;
ix) Confidentiality terms;
x) A statement acknowledging that the sponsorship may be subject to provisions of the *Municipal Freedom of Information and Protection of Privacy Act*; and

xi) A statement that all parties are aware of, and agree to comply with, the provisions of this Policy.

(e) The City's profile and responsibility as owner/operator of the Facility must be ensured throughout the Agreement with the external organization or corporation.

(f) The granting of naming rights will not entitle a naming entity to preferential treatment by the City outside of the Naming Rights Agreement.

(g) The City will not relinquish any aspect of its right to manage and control a Facility through a Naming Rights Agreement.

(h) An asset analysis and value assessment will be completed to determine the value of the asset in the marketplace.

(i) All proceeds generated by the City for Naming Rights and Sponsorship Agreements shall be used for:

i) Enhancement and maintenance of the named Facility and operation.

ii) The provision of programs and services directly related to the Facility's mandate and operation.

iii) Subject to the Agreement, the proceeds received may be designated for another City owned Facility.

iv) All revenues and expenses pertaining to a Naming Rights or Sponsorship Agreement will be included in the Department's budget.

(j) Naming and sponsorship rights may only be transferred or assigned by a naming rights and sponsorship holder with the consent of the City. Where a company changes its name, the naming rights may, with the consent of the City and at the expense of the naming rights holder, be modified to reflect the new name.

(k) The City will not endorse the products, services, or ideas of any naming right holder and naming rights holders are prohibited from implying that their products, services or ideas are sanctioned by the City.

(l) The terms and conditions of the Naming Rights Agreement will not conflict with the terms and conditions of the existing lease, license, and agreement(s) with the City.

(m) All corporate and individual Naming Rights Agreements must be for a fixed term, not exceeding ten (10) years unless approved by City Council. Every such Agreement will include a sunset clause specifying the duration of the naming opportunity. Individual and corporate naming rights may be subject to renewal upon mutual agreement.

(n) At its sole discretion, the City reserves the right to terminate the Naming Rights Agreement prior to the scheduled termination date, without refund of consideration, should it feel it is necessary to do so to avoid the City being brought into disrepute.

(o) The terms and conditions contained within a Naming Rights or Sponsorship Agreement are to be approved by the Director of Community Services or designate and City Council.

(p) The Director of Community Services is responsible for preparing and presenting a Report for Council on the content of the negotiated Naming Rights or Sponsorship Agreements. Upon Council approval, the Mayor and City Clerk shall execute the Agreement.

CITY OF PRINCE ALBERT

BYLAW NO. 57 OF 1981

A Bylaw to designate the properties known municipally as the Prince Albert Heritage Museum and the Prince Albert Arts Centre as being of architectural, historical or natural value.

WHEREAS Part III of the Heritage Property Act, 1980, authorizes the Council of a Municipality to enact bylaws to designate real property, including all buildings and structures thereon, to be of architectural, historical or natural value or interest;

WHEREAS the Council of the Corporation of the City of Prince Albert, owner of the Prince Albert Heritage Museum and the Prince Albert Arts Centre at 10 - River Street East and 1010 - Central Avenue respectively, has caused a Notice of Intention to be prepared to designate the aforesaid real property and has caused such Notice of Intention to be published in at least two issues of a newspaper with general circulation in the municipality with the first publication at least Twenty-one (21) days prior to the date of consideration of the Bylaw and with the last publication at least Seven (7) days prior to the date of that consideration;

WHEREAS no Notice of Objection to the proposed designation has been served on the Clerk of the Municipality;

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

1. There is designated as being of architectural and historical value and interest the real property known as the Prince Albert Heritage Museum and the Prince Albert Arts Centre at 10 - River Street East and 1010 - Central Avenue respectively. The significance of the sites are as follows;

   a) The Prince Albert Heritage Museum is the former Fire Hall site and the building was built in 1911, which is an excellent example of the early architecture and history of Prince Albert and still being usefully utilized.

   b) The Prince Albert Arts Centre was built beginning in 1891 as a combined opera-theatre house and used as well as a City Hall. The building is therefore a significant part of the history and architecture of Prince Albert and is still being usefully utilized.

2. The City Solicitor is hereby authorized to cause a certified copy of this Bylaw to be registered against the property described above in the Land Titles Office for the Prince Albert Land Registration District.

3. The City Clerk is hereby authorized to cause a copy of this Bylaw to be filed with the City of Prince Albert and a copy of this Bylaw to be served on the Minister of Culture and Youth, and to cause notice of the passing of this Bylaw.

INTRODUCED AND READ A FIRST TIME THIS 31ST DAY OF AUGUST , A.D., 1981

READ A SECOND TIME THIS 31ST DAY OF AUGUST , A.D., 1981

READ A THIRD TIME AND PASSED THIS 31ST DAY OF AUGUST , A.D., 1981

MAYOR

CITY CLERK

City of Prince Albert

RPT 23-300

TITLE: 2022 Financial Implications - 2022 Yearend Financial Reporting

DATE: **July 25, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE:

To provide members of Council information as it relates to the City's 2022 financial spending in comparison to the approved 2022 Budget.

PROPOSED APPROACH AND RATIONALE:

Attached to this report are detailed descriptions, breakdowns, and explanations for the reason the City incurred a $3,472,724 deficit overall compared to the 2022 budget. This deficit is a combination of all the deficits and surpluses among the funds, specifically a $5,378,891 deficit incurred in the General Fund. It is important to understand the financial situation of each individual fund, however it is more important to understand the financial position of the City as a whole as decisions that are made in silos can have drastic ramifications to the entirety of the City.

General Fund	Deficit	$5,378,891
Sanitation Fund	Surplus	($879,574)
Water and Sewer Utility Fund	Surplus	($1,875,918)
Land Fund	Deficit	$597,010
Airport Fund	Deficit	$252,315
Consolidated	**Deficit**	**$3,472,724**

Cause of the Deficit

There is a variety of contributing factors to the deficit including items like COVID-19 and inflation, however the main theme is lean budgeting and a lack of transparent financial reporting. A deficit of this amount is the result of budgeting too aggressively for revenue targets, and too sparingly for expenses. The 2022 Budget inflated revenue targets in certain areas in order to allow for a lower mill rate. The expense items were budgeted, and in some cases cut, in a way where only the predictable costs were accounted for. While this may be achievable in some years, it does not allow any room for emergency situations or uncontrollable items like inflation.

There are certain situations that occur in the year that cannot be predicted. When an expense is cut or omitted from the budget, the City is not able to generate revenue to pay for that item, however it still needs to be paid, causing a deficit. Lean budgeting is a factor of the current deficit, however a lack of detailed financial reporting also contributed to this overrun as Council and Administration did not have access to timely financial information that could have assisted with decisions on spending.

There were also decisions on additional items to be funded from the Fiscal Stabilization Fund that were not budgeted and contributes to the deficit for the General Fund. At the time of those decisions, there was no timely financial information to assist in those decisions.

Fiscal Stabilization

Fiscal stabilization is intended to absorb these deficits. It is expected that there will be ebbs and flows throughout the life of a municipality, where one year has no/limited emergency situations in order to supplement the years that incur these situations and the related expenses that come with it. However, if lean budgeting continues or costs are not monitored, the City could continue to run annual deficits which puts a strain on the financial health of a municipality.

Improvements

Administration already began to correct these issues in the 2023 Budget as some specific areas were identified as being budgeted too low based on actual spending, or revenue targets that were unattainable. The first quarter of 2023 is a reflection of the continuous improvements being made in the budgeting process as there is a surplus compared to the budget – however, it should be noted that this is only the first quarter of 2023, there are still nine months of the year to be reflected which may still encounter emergency, unpredictable situations.

The previous account structure of the City also caused limitations in detailed, timely financial reporting as the structure did not allow for growth or easy to access information. Administration rectified this situation by investing thousands of hours into a new account structure and are currently working on implementing a new, more robust budgeting software that will allow for real-time reporting on actuals.

While a surplus is always preferable to a deficit, incurring a deficit in one year is not always a signal of financial difficulties to the City. The entirety of the investments and debts of a City need to be analyzed as well to ensure the City is not at financial risk.

The City Auditors provide an audit opinion of this financial health and continue, even in 2022, to not identify any liquidity issues. Liquidity refers to the ease of converting items into cash to pay expenses and debts as they come due. As evidence of this, based on the 2022 Financial Statements, the City's current ratio is approximately 2.1 which means our current assets are able to satisfy our current obligations two times over as they come due.

Communication

The intent of this report is to provide detailed information on the City's 2022 results and hold the City accountable to improving our budgeting, spending, and reporting processes.

Yearend Information

Attached to this Report is the Reconciliation from the Financial Statements to the budgeted surplus/deficit for each of the funds. Also attached is the detailed breakdown relating to each of the funds and the actual revenues and expenditures compared to the approved 2022 Budget.

This document has never been provided to Council previously in this detail, however, Administration wants to provide accountability on the City's spending.

PRESENTATION: Verbal Presentation by Briane Vance, Senior Accounting Manager.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENTS:

1. Reconciliation from Financial Statements to Budgeted Surplus/Deficit.
2. 2022 General Fund Operating Yearend.
3. 2022 Sanitation Fund Operating Yearend.
4. 2022 Water and Sewer Utility Fund Operating Yearend.
5. 2022 Land Fund Operating Yearend.
6. 2022 Airport Fund Operating Yearend.

Written by: Briane Vance, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

2022

YEAREND

FOR YEAR ENDING
DECEMEMBER 31, 2022

City of Prince Albert

RECONCILIATION FROM FINANCIAL STATEMENTS TO BUDGETED SURPLUS/DEFICIT

City of Prince Albert
31-Dec-22

Reconciliation from Financial Statements to Budgeted Surplus/Deficit

		General Fund	Sanitation Fund	Water Utility Fund	Land Fund	Airport Fund	Consolidated Entities	Total
Surplus (Deficit) per Schedule 3 of the Audited Financial Statements		8,562,005	(73,828)	4,633,439	1,766,638	2,465,159	257,395	17,610,808
Adjust:								
Capital Revenues	Note 1	(10,666,831)	-	(3,755,236)	(2,160,156)	(3,013,289)	-	(19,595,512)
Capital Revenue used in Operations	Note 1	-	-	371,270	-	-	-	371,270
Capital Gain/Loss	Note 2	(3,140)	-	20,636	-	-	-	17,496
Amortization	Note 3	7,452,814	953,402	5,508,910	-	581,256	327,709	14,824,091
Capital Expenditures	Note 3	(5,226,500)	-	(4,903,100)	-	-	-	(10,129,600)
Transfers to Reserves	Note 4	(7,366,974)	-	-	(2,794)	(285,441)	-	(7,655,209)
Transfers from Reserves	Note 5	1,877,391	-	-	-	-	-	1,877,391
Debt Principle Repaid	Note 6	(274,300)	-	-	(200,700)	-	-	(475,000)
Transfer from Fiscal Stabilization	Note 7	266,640	-	-	-	-	-	266,640
Adjusted Surplus (Deficit)		**(5,378,891)**	**879,574**	**1,875,918**	**(597,010)**	**(252,315)**	**585,104**	**(2,887,620)**

Less: Consolidated Entities	(585,104)
City Deficit (all funds)	**(3,472,724)**

Notes

Note 1
Capital revenues are utilized for capital projects and not operations. Accounting standards require this funding to be reflected in the Income Statement however this funding is not generally used to balance operations.
During the 2022 budget, $371,270 of CCBF Funding was approved to cover the interest expense in the Water Utility Fund. This is capital funding that was approved to be used to fund operations (as interest expense is an operating item, not capital), therefore is adjusted back in the total.

Note 2
Capital gains/losses occur when an asset is disposed of. As these transactions relate to capital, they are adjusted from the operating surplus calculation.

Note 3
Amortization is an accounting value that represents the usage of a capital asset over time. The City budgets on a cash basis for capital purchases where we budget for the entire capital outlay in the year the outlay is required. Amortization therefore must be added back when comparing to budgeted values as it is not an outlay of cash. Capital expenditures funded by taxation must be reduced from the total as they are not presented on the Income Statement as an expense.

Note 4
Transfers to reserves do not appear on the Income Statement as they are not an accounting revenue/expense. However, the City budgets to fund transfers to reserve from the operating budget therefore must be adjusted when comparing to budget.

Note 5
During 2022 Budget deliberations and throughout 2022, amounts were approved to be transferred from reserves to cover operating items. These transfers are not reflected in the Income Statement as they do not represent an accounting revenue/expense, therefore are added to the total to show funding that was utilized from reserves to cover operating expenses.
Please see below for a reconciliation of reserve adjustments in the General Fund per RPT 23-206.

Reserve Allocations per RPT 23-206	(5,398,734)
Other Reserve Adjustments per RPT 23-206	(90,849)
	(5,489,583)
Transfers to Reserves per above	(7,366,974)
Transfers from Reserves per above	1,877,391
	(5,489,583)
Difference	(0)

Note 6
Debt principle repayment is not recorded on the Income Statement as it is a reduction in liabilities. However, the City budgets for this cash outflow therefore must be removed from the operating surplus calculation.

Note 7
During 2022 Budget deliberations, it was approved that $266,640 would be transferred from Fiscal Stabilization in order to balance the budget. This amount must then be adjusted against the current year amount.

RECONCILIATION FROM FINANCIAL STATEMENTS – GENERAL FUND

** Unaudited	2022 Budget	2022 Actual	(Fav) / Unfav Variance
REVENUES			
Taxation	($44,370,240)	($43,769,732)	$600,508
User Charges and Fees	($8,380,340)	($8,432,744)	($52,404)
Operating Grants and Donations	($11,860,650)	($11,880,392)	($19,742)
Grants in Lieu of Taxes	($6,940,860)	($7,106,212)	($165,352)
Interest and Penalties	($1,024,870)	($1,234,472)	($209,602)
Sundry	($382,980)	($337,464)	$45,516
Total Revenues	**($72,959,940)**	**($72,761,016)**	**$198,924**
EXPENSES			
Council Remuneration	$447,930	$447,940	$10
Salaries Wages and Benefits	$43,023,100	$43,758,462	$735,362
Contracted and General Services	$5,724,290	$6,164,703	$440,413
Financial Charges	$158,500	$172,847	$14,347
Grants and Donations	$3,434,150	$3,638,395	$204,245
Utilities	$2,726,260	$2,820,796	$94,536
Interest on Long Term Debt	$593,450	$581,082	($12,368)
Fleet Expenses	$3,648,990	$4,097,034	$448,044
Maintenance Materials and Supplies	$6,726,290	$8,638,812	$1,912,522
Insurance	$550,630	$652,332	$101,702
Bad Debt Expense	$153,510	$872,390	$718,880
Total Expenses	**$67,187,100**	**$71,844,793**	**$4,657,693**
Operating (Surplus) / Deficit	**($5,772,840)**	**($916,223)**	**$4,856,617**
INTERFUND TRANSACTIONS			
Interfund Transfers	($4,308,600)	($4,428,629)	($120,029)
Interfund Transactions	**($4,308,600)**	**($4,428,629)**	**($120,029)**
TOTAL (SURPLUS) / DEFICIT	**($10,081,440)**	**($5,344,852)**	**$4,736,588**
Allocations:			
Capital Expenditures	$5,226,500	$5,226,500	$0
Reserve Allocations	$4,847,280	$5,398,734	$551,454
Other Reserve Adjustments		$90,849	$90,849
Principle Payment on Loans	$274,300	$274,300	$0
Transfer from Fiscal Stabilization	($266,640)	($266,640)	$0
Total Allocations	**$10,081,440**	**$10,723,743**	**$642,303**
2022 DEFICIT	**$0**	**$5,378,891**	**$5,378,891**

RECONCILIATION FROM FINANCIAL STATEMENTS – SANITATION FUND

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($4,967,590)	($5,221,107)	($253,517)
Operating Grants and Donations	($412,170)	($433,902)	($21,732)
Interest and Penalties	$0	($7,357)	($7,357)
Sundry	($1,000)	($180)	$820
Total Revenues	**($5,380,760)**	**($5,662,546)**	**($281,786)**
EXPENSES			
Salaries Wages and Benefits	$1,578,090	$1,474,328	($103,762)
Contracted and General Services	$402,200	$328,030	($74,170)
Financial Charges	$6,250	$6,566	$316
Grants and Donations	$142,100	$142,100	$0
Utilities	$31,800	$24,263	($7,537)
Interest on Long Term Debt	$137,720	$159,108	$21,388
Fleet Expenses	$1,790,000	$1,868,719	$78,719
Maintenance Materials and Supplies	$449,280	$488,844	$39,564
Insurance	$5,580	$6,805	$1,225
Bad Debt Expense	$7,000	($25,659)	($32,659)
Total Expenses	**$4,550,020**	**$4,473,104**	**($76,916)**
Operating (Surplus) / Deficit	**($830,740)**	**($1,189,442)**	**($358,702)**
INTERFUND TRANSACTIONS			
Interfund Transfers	$309,110	$309,868	$758
Interfund Transactions	**$309,110**	**$309,868**	**$758**
TOTAL (SURPLUS) / DEFICIT	**($521,630)**	**($879,574)**	**($357,944)**
Allocations:			
Transfer for Capital Funding	$566,500	$0	($566,500)
Transfer Sanitation Improvement Fund	($44,870)	$0	$44,870
Total Allocations	**$521,630**	**$0**	**($521,630)**
2022 SURPLUS	**$0**	**($879,574)**	**($879,574)**

RECONCILIATION FROM FINANCIAL STATEMENTS – UTILITY FUND

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($19,322,490)	($18,998,449)	$324,041
Interest and Penalties	($200,300)	($135,366)	$64,934
Sundry	($105,000)	($230,329)	($125,329)
Total Revenues	**($19,627,790)**	**($19,364,144)**	**$263,646**
EXPENSES			
Salaries Wages and Benefits	$5,995,010	$5,704,179	($290,831)
Contracted and General Services	$940,500	$557,013	($383,487)
Financial Charges	$0	$4,600	$4,600
Utilities	$1,234,910	$1,064,868	($170,042)
Interest on Long Term Debt	$1,037,000	$1,021,416	($15,584)
Fleet Expenses	$844,640	$846,954	$2,314
Maintenance Materials and Supplies	$3,003,190	$2,767,875	($235,315)
Insurance	$42,970	$50,997	$8,027
Bad Debt Expense	$75,000	$44,735	($30,265)
Total Expenses	**$13,173,220**	**$12,062,637**	**($1,110,583)**
Operating (Surplus) / Deficit	**($6,454,570)**	**($7,301,507)**	**($846,937)**
CAPITAL & INTERFUND TRANSACTIONS			
Raw Water Pump House - CCBF Funding	($371,270)	($371,270)	$0
Interfund Transfers	$898,760	$893,759	($5,001)
Interfund Transactions	$527,490	$522,489	($5,001)
TOTAL (SURPLUS) / DEFICIT	**($5,927,080)**	**($6,779,018)**	**($851,938)**
Allocations:			
Transfer to Water Utility Fund Balance	$1,005,380	$0	($1,005,380)
Transfer to Capital Committed Reserve	$4,921,700	$4,903,100	($18,600)
Total Allocations	**$5,927,080**	**$4,903,100**	**($1,023,980)**
			($1,875,918)
Less Sewer Relining Charged to Capital			**$330,000**
		2022 Surplus	**($1,545,918)**

RECONCILIATION FROM FINANCIAL STATEMENTS – LAND FUND

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
Land Rentals / Leases	($35,000)	($29,563)	$5,437
Interest and Penalties	$0	($28)	($28)
Land Sales	($500,000)	$82,998	$582,998
Total Revenues	**($535,000)**	**$53,408**	**$588,407**
EXPENSES			
Salaries Wages and Benefits	$163,050	$192,123	$29,073
Contracted and General Services	$24,000	$33,870	$9,870
Interest on Long Term Debt	$119,630	$138,296	$18,666
Fleet Expenses	$760	$0	($760)
Maintenance Materials and Supplies	$2,600	$33	($2,567)
Total Expenses	**$310,040**	**$364,321**	**$54,282**
Operating (Surplus) Deficit	**($224,960)**	**$417,729**	**$642,689**
INTERFUND TRANSACTIONS			
Cost of Land Sales	$0	($7,907)	($7,907)
Interfund Transfers	$85,000	($16,305)	($101,305)
Interfund Transactions	$85,000	($24,212)	($109,212)
TOTAL (SURPLUS) DEFICIT	**($139,960)**	**$393,517**	**$533,477**
Allocations:			
Development Levies Reserve	$54,000	$16,166	($37,834)
Future Land Purchases Reserve	$7,000	($902)	($7,902)
Planning & Marketing Reserve	$20,000	($3,837)	($23,837)
Community Services Land Fund Reserve (GF)	$25,000	($4,796)	($29,796)
Affordable Housing Reserve (GF)	$20,000	($3,837)	($23,837)
Land Development Fund Balance	$13,960	$0	($13,960)
Total Allocations	**$139,960**	**$2,794**	**($137,166)**
Balanced Budget	**$0**	**$396,311**	**$396,311**
Principal Payment - West Hill Infrastructure Development Loan			$200,700
		2022 Land Fund Yearend Deficit	**$597,010**

RECONCILIATION FROM FINANCIAL STATEMENTS – AIRPORT FUND

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($886,460)	($909,093)	($22,633)
Interest and Penalties	($1,500)	$1,265	$2,765
Sundry	($7,650)	($6,962)	$688
Total Revenues	**($895,610)**	**($914,790)**	**($19,180)**
EXPENSES			
Salaries Wages and Benefits	$600,780	$577,187	($23,593)
Contracted and General Services	$99,300	$121,771	$22,471
Financial Charges	$750	$909	$159
Utilities	$118,930	$113,157	($5,773)
Fleet Expenses	$124,900	$177,929	$53,029
Maintenance Materials and Supplies	$157,250	$179,362	$22,112
Insurance	$21,020	$22,868	$1,848
Bad Debt Expense	$2,700	$495	($2,205)
Total Expenses	**$1,125,630**	**$1,193,678**	**$68,048**
Operating (Surplus) / Deficit	**$230,020**	**$278,888**	**$48,868**
INTERFUND TRANSACTIONS			
Transfer from General Fund	($308,440)	($308,440)	$0
Transfer from Utility Fund - City Facilities	($5,830)	($3,574)	$2,256
Total Interfund Transfers	**($314,270)**	**($312,014)**	**$2,256**
TOTAL (SURPLUS) / DEFICIT	**($84,250)**	**($33,126)**	**$51,124**
Allocations:			
Passenger Facility Fee Reserve	$225,000	$275,441	$50,441
Airport Maintenance Fee Reserve	$10,000	$10,000	$0
Transfer from Airport Improvement Fund	($150,750)	$0	$150,750
Total Allocations	**$84,250**	**$285,441**	**$201,191**
2022 DEFICIT	**$0**	**$252,315**	**$252,315**

City of Prince Albert

TITLE: 2022 General Fund Operating Yearend

DATE: **July 25, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC AND PURPOSE:

To provide members of Council information as it relates to the City's spending for 2022 along with revenues generated as per approved Budget and other grant funding received in 2022. This report will compare the approved 2022 General Fund Operating Budget to the City's 2022 Yearend.

PROPOSED APPROACH AND RATIONALE:

City Council, at its meeting on February 15, 2022, approved the 2022 General Fund Budget. The motion approved that $44,370,240 of Municipal Taxation revenue was necessary to balance the General Fund Budget.

Approved 2022 General Fund Operating and Capital Budget

The 2022 Budget approved included the following:

- Transfer of $5,226,500 from General Fund Operating to fund the General Fund Capital Spending.
- Transfer of $400,000 from the Police Service Operating Reserve as approved by the Prince Albert Board of Police Commissioners to assist with budget shortfalls.
- 2022 Reserve allocations in the amount of $4,847,280.
- Principle Loan Payments in the amount of $274,300.
- 2022 Fleet Budget in the amount of $2,106,000.

The 2022 Budget was approved with a transfer from Fiscal Stabilization Fund in the amount of $266,640 to minimize the tax increase.

Capital Financing – Interest Earned

In March of 2022, the City received Capital Financing Funding from Municipal Financing Corporation (MFC) as a result of Council awarding Capital Financing Request for Proposal #4/22 to MFC. This approval allowed for the creation of debt not payable within the current year in the amount of $40,863,000 for the purpose of funding five different capital investments approved by Council (Aquatics and Arenas Recreation Centre: $16M, Raw Water Pump House: $12.803M, Waste Cell Construction: $6.26M, Marquis Road West Extension: $3.4M, Waste Water Treatment Plan Design: $2.4M).

With this influx of cash to the City's bank account, additional interest revenue of **$400,217** was generated in 2022 as follows:

INTEREST AND PENALTIES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Interest Income	$390,000	$790,217	$400,217

Additional Grant Funding

The City's received additional grant funding in Year 2022 to fund various City initiatives and priorities that were not in the approved General Fund Budget. The City was approved for grant funding from the Federation of Canadian Municipalities for a feasibility study related to green initiatives for the Alfred Jenkins Field House. The grant was $28,000 for 2022.

The City also received $10,000 from Canadian Heritage Grant for the Passage Home Project. The cash for this project has been received and will be completed in 2023, the revenue of which will then be recognized in 2023.

The Kinsmen Club paid $16,000 to be allocated in support of the Basketball/Pickleball Court Project at the Carlton Park Community Club.

The EA Rawlinson Centre secured grants in 2022 in the total amount of $174,850:

- Canadian Arts Presentation Fund (CAPF) for 2022-23 Season: $45,600
- CAPF (Recovery Fund): $66,000
- Sask. Tourism Marketing & Events Program for 2022: $7,000
- OSAC Performing Arts Grant: $1,250 in 2022 (another $1,250 to be paid in June 2023)
- CAPF (Re-engaging Audiences Fund): $55,000

The EA Rawlinson also received a donation in the amount of $50,000 for specific projects at the EA Rawlinson Centre.

Revenue Impacts

In the early part of 2022, COVID-19 impacted the attendance at various City Facilities such as the Alfred Jenkins Field House and the EA Rawlinson Centre which also impacted revenue at these facilities. Further, with the University Campus closed, less parking was required which negatively impacted the revenue to be collected for parking meters, parking lots and the Saskatchewan Polytechnic Parking Lot. This reduced revenue compared to budget in the amount of $190,464. COVID-19 also impacted the ridership for the Transit operation. There is reduced revenue for ticket passes and provincial funding for ticket passes. The impact of revenue to budgeted revenue is a reduction of $158,938. Throughout the COVID-19 pandemic, there was also a vandalism pandemic that spanned. The bus shelters incurred numerous vandalism incidents resulting in increased costs.

There were also approved motions that impacted the revenue that was budgeted for 2022 relating to taxation. They include tax abatements and assessment appeals.

2021 Revaluation One-Time Property Tax Abatement - On April 25, 2022, Council approved:

> ***"****That a One-Time Abatement be granted to Residential Properties that received a tax increase exceeding $700 in 2021, excluding properties with substantial renovations or a change in classification, for a total abatement of $111,775.94, to be funded from the Fiscal Stabilization Reserve."*

Other Council approved Tax Reliefs:

- Prism Holdings exemption for new development (Peavey Mart) - $104,077.86
- Cumberland Crossing relief of property taxes - $241,709.28

The above approved abatements resulted in additional costs of $457,563 charged, resulting in an overage as the budget was only $100,000. There was also a Saskatchewan Municipal Board decision that impacted revenue in the amount of $43,582.04 resulting from five properties: Walmart, Canadian Tire, Sportcheck, Marks Work Warehouse and Rona.

Expenditure Impacts

In 2022, there were expenses that were approved and not included in the approved 2022 General Fund Budget as follows.

Assessment Appeals Risk (RPT 22-338)

1. *That $829,553 from the combined Appeal Losses be funded from Fiscal Stabilization; and,*

2. *That the increase from $100,000 to $250,000 in potential Board of Revision Appeal Losses in 2023 be forwarded to the Budget Committee for consideration during the 2023 Budget deliberations.*

The amount of $829,553 related to the 2021 and 2022 Appeal Losses. The 2021 Assessment Appeals have been withdrawn, as such, the amount of $105,575 was not expensed and will not be paid out from Fiscal Stabilization. The total requiring funding out of Fiscal Stabilization for appeals amounted to $723,978 relating to 2022 Appeal Losses.

Snow Management Costs

A report was forwarded to City Council outlining the increased costs relating to snow management services for the City. In 2022 there was more snow than in prior years. As a result, there was an expectation of a high level of service to keep streets cleared. The City snow lifted more streets than had been done in any prior year.

Crews respond to snow events as needed to ensure that roads were cleared as quickly and effectively as possible given the various winter conditions. This winter in particular, record snow accumulation led to sight line issues that have rarely been a problem in the past.

Council approved that the snow management unaudited overage costs of $878,747 be funded from the Fiscal Stabilization Fund for Year 2022.

Fiscal Stabilization Funding

There were various City initiatives that Council approved to be funded from Fiscal Stabilization that were not budgeted. The total amount of $2,124,134 was approved in 2022 to be funded from the Fiscal Stabilization Fund. A detailed list is provided in the following pages.

Maintenance and Occupational Health and Safety Priorities

There were many maintenance and occupational health and safety priorities that were required in 2022. They included compressor issues, air handling units, pump issues, roof leakages, boiler issues, etc.

There were numerous unexpected repairs to maintain the infrastructure of the facilities so it doesn't go into a further disrepair. The 2022 Budget approved did not include any contingency or allowance of funding to address unexpected issues and repairs. As such, those specific projects results in increased costs exceeding budget as they cannot be predicted at time of budgeting.

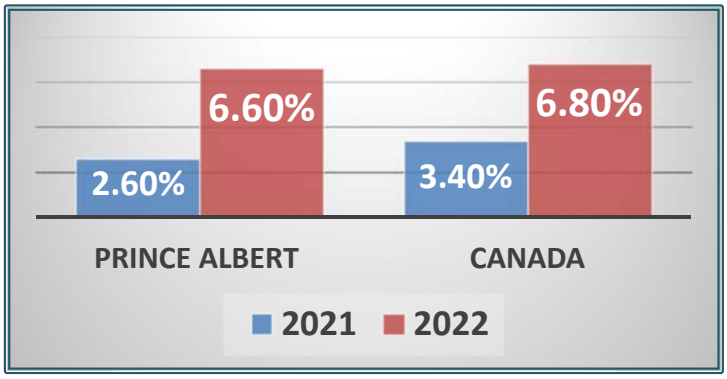
Increased Costs Outside Control of the City

For the 2022 year, SaskPower announced a 4% increase effective September 1, 2022 and SaskEnergy had a rate increase effective November 2021 and a rate increase effective August 2022 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).

The Consumer Price Index (CPI) rose 6.8% on an annual average basis in 2022, following gains of 3.4% in 2021 and of 0.7% in 2020. The increase in 2022 was a 40-year high, the largest increase since 1982 (+10.9%). Excluding energy, the annual average CPI rose 5.7% in 2022 compared with 2.4% in 2021. That has impact municipalities for 2022.

Consumers paid 28.5% more for gasoline on an annual average basis. Prices for fuel oil and other fuels rose 59.6% on an annual average basis.

For Saskatchewan, increase of 4% for Consumer Price Index:



Statistics Canada: Saskatchewan's Consumer Price Index (CPI) increased by 5.2%, from 152.4 in April 2022 to 160.4 in April 2023. The national average increased by 4.4% during the same period.

The 2023 Budget for outside legal costs was increased by $50,000 as the City had not been budgeting for outside legal services to reflect actual costs. For 2022, outside legal costs exceeded budget by $164,900.

Outside legal services are required from various law firms/investigators in regards to complex issues and files, and to mitigate the risk to the City.

The outside legal services include:

- Assessment appeals; Court of Appeals;
- Workplace Investigations;
- Harassment Claims; Human Resources and personnel matters;
- Bylaw enforcement;
- Tax enforcement and law claims.

The General Fund Operating 2022 Yearend is as follows:

** Unaudited	2022 Budget	2022 Actual	(Fav) / Unfav Variance
REVENUES			
Taxation	($44,370,240)	($43,769,732)	$600,508
User Charges and Fees	($8,380,340)	($8,432,744)	($52,404)
Operating Grants and Donations	($11,860,650)	($11,880,392)	($19,742)
Grants in Lieu of Taxes	($6,940,860)	($7,106,212)	($165,352)
Interest and Penalties	($1,024,870)	($1,234,472)	($209,602)
Sundry	($382,980)	($337,464)	$45,516
Total Revenues	**($72,959,940)**	**($72,761,016)**	**$198,924**
EXPENSES			
Council Remuneration	$447,930	$447,940	$10
Salaries Wages and Benefits	$43,023,100	$43,758,462	$735,362
Contracted and General Services	$5,724,290	$6,164,703	$440,413
Financial Charges	$158,500	$172,847	$14,347
Grants and Donations	$3,434,150	$3,638,395	$204,245
Utilities	$2,726,260	$2,820,796	$94,536
Interest on Long Term Debt	$593,450	$581,082	($12,368)
Fleet Expenses	$3,648,990	$4,097,034	$448,044
Maintenance Materials and Supplies	$6,726,290	$8,638,812	$1,912,522
Insurance	$550,630	$652,332	$101,702
Bad Debt Expense	$153,510	$872,390	$718,880
Total Expenses	**$67,187,100**	**$71,844,793**	**$4,657,693**
Operating (Surplus) / Deficit	**($5,772,840)**	**($916,223)**	**$4,856,617**
INTERFUND TRANSACTIONS			
Interfund Transfers	($4,308,600)	($4,428,629)	($120,029)
Interfund Transactions	**($4,308,600)**	**($4,428,629)**	**($120,029)**
TOTAL (SURPLUS) / DEFICIT	**($10,081,440)**	**($5,344,852)**	**$4,736,588**
Allocations:			
Capital Expenditures	$5,226,500	$5,226,500	$0
Reserve Allocations	$4,847,280	$5,398,734	$551,454
Other Reserve Adjustments		$90,849	$90,849
Principle Payment on Loans	$274,300	$274,300	$0
Transfer from Fiscal Stabilization	($266,640)	($266,640)	$0
Total Allocations	**$10,081,440**	**$10,723,743**	**$642,303**
2022 DEFICIT	**$0**	**$5,378,891**	**$5,378,891**

As illustrated above, the amount of $5,226,500 was approved for Capital Expenditures. Capital spending to be funded from taxation is on budget. Any small increases were funded by savings to ensure there was no impact to the approved budget for Capital Spending.

Reserve allocations were an increased amount of $642,303 relating to increased allocations to the Equipment Fleet Reserve, and other funded reserve projects. The transfer to the Equipment Fleet Reserve is based on actual usage of the fleet vehicles therefore varies from budget. When the amount is greater than budgeted, it means that fleet vehicles were required more than anticipated, therefore will deteriorate faster and require replacement sooner. A report outlining fleet is being prepared separately.

As shown above, there is a **deficit of $5,378,891** over the approved 2022 General Fund Budget.

Financial Services has completed a detailed review of the 2022 revenues and expenditures. Attached to this report is the detailed breakdowns to support the above yearend unaudited deficit.

The above deficit is due in part to the various approvals in 2022 as follows:

2022 Operating Deficit	**$5,378,891**

Expenditures Approved by Council Motion or Funding not Budgeted:

Fiscal Stabilization	
Unbudgeted Payouts	$131,392
Retro Payments - Funding from Fiscal Stabilization as budgeted in prior years	$333,063
City of Prince Albert Strategic Plan - Council Motion for Consultant 2021	$25,129
Elected Official Compensation Review - Council Motion for Fiscal Funding	$3,900
Dr. Chad Nilson - Homelessness Study - Council Motion for Fiscal Funding	$10,500
2020 and 2021 Municipal Settlement Share - Council Motion for Fiscal Funding	$14,990
SUMA Review of Property Tax System - Council Motion for Fiscal Funding	$2,435
Assessment Appeals - Council Motion from Fiscal Stabilization	$723,978
Snow Management Costs - Council Motion to be funded from Fiscal Stabilization	$878,747
	$2,124,134

Transfers to Reserve	
Group Benefit Reserve - Transfer Interest to Reserve for 2022	$21,923
Transfer to PADBID Operating Reserve	$33,124
	$55,047

Approved Tax Reliefs:	
Prism Holding Property Tax Exemption	$107,078
Cumberland Crossing Relief for Property Taxes	$241,709
2021 Revaluation of One-Time Property Tax Abatement - Council Motion for Fiscal	$111,776
Highway 55 East	$5,285
SMB Decision	
Walmart, Canadian Tire, Sportcheck, Marks Work Warehouse and Rona	$43,582
Legislated assessment value change	$131,989
	$641,419

Expenditures Approved by Council Motion or Funding not Budgeted:	**$2,820,600**

Other Increased Costs:	
COVID - Commissionaire Security Services for Proof of Vaccinations	$124,945
Annual Payment to Golf & Curling Club as per Agreement (to be budgeted)	$10,000
Electricity and Heating Increases by SaskPower and Sask Energy	$94,537
Insurance Increases - Over Budget	$101,702
Outside Legal Costs	$164,900
Bad Debt Expense for 2022 - Impound Lot and A/R	$78,339
Art Hauser Centre - Overage with Compressors, air handling unit and ice plant issues	$199,197
Prince Albert Golf and Curling Club - New Compressor required	$18,794
Unbudgeted costs - Air Handling Unit - Prince Albert Public Library	$24,065
Chemicals - Increased costs for chemicals over budget	$58,375
Vandalism - City Facilities, Equipment, etc.	$80,025
Renovations for Bus Shelters	$53,393
Additional costs for Traffic Signage	$39,582
Deficiency in Parking Meters, Parking Lot Revenues (COVID-19 year)	$190,464
Deficiency in Transit Passes Revenue (COVID-19 year)	$158,938
Urban Highway Connector Program	$163,827
Carry Forward of capital projects - funded in prior years, paid in current year	$194,001
Other Increased Costs	**$1,755,084**

Total Variances Noted	**$4,575,684**

** for a list of all variances, please see appendices related to each area*

The Prince Albert Police Service had a surplus of $254,421 for the Year ending 2022. With the transfer of this surplus to their reserve, the Police Service Operating Reserve will have an ending 2022 surplus balance of $447,839 (unaudited).

Moving Forward

Although spending is $5,378,891 greater than originally budgeted, this overage occurred due to approvals for spending out of Fiscal Stabilization, COVID-19 impacts on both revenue and expenses, and unanticipated events such as increased snow falls and equipment failures causing safety concerns. Financial Services is completing a calculation of the accumulated Surplus/Deficit balance as overages in one year are expected to be covered by surpluses from another year.

Members of City Council have not been provided a summary report such as this in many years. While the audited financial statements have been presented annually, it is often difficult to understand the statements in comparison to budget as the City budgets on a partial accrual basis where we budget for cash outflows on capital and reserve transfers, whereas the financial statements do not show this. Attached to this report is a reconciliation to show how the audited accounting surplus requires adjustments to come to the operating deficit discussed in this report. The attachment shows that adjustments for capital and reserve transactions are required due to the differences in budgeting vs. accounting.

This document is intended to serve as a way to hold the City accountable to residents. Historically, only audited financial statements have been provided which have not required Administration to go through this detailed calculation for the comparison to budget. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that they would go over budget, help them to re-evaluate their projects to prevent that overage.

Numerous action items have already been implemented and are currently being worked on to assist in timely reporting and limit future overages, including:

Action Item	Description	Status
Financial Services Restructure	It was determined that the reporting structure within Financial Services was not allowing for efficiencies, collaboration, or growth. In 2022 the City Manager requested a review of the reporting structure and implemented a change in that structure. This change allowed for managers to focus on specific areas and functions, allows for more growth, and streamlined reporting. Since the implementation, Financial Services staff have been able to focus on the specific areas that add value.	Complete

Action Item	Description	Status
Chart of Accounts Restructure	Chart of accounts form the foundation for financial reporting and must be clean, concise, and accurate to obtain relevant financial data. The City's previous structure was limited, unorganized, and did not allow for flexibility. Approximately 40,000 accounts required review and updating to a new structure. This process began in the summer of 2021 and was implemented in the spring of 2023.	Complete
2022 Year End Reporting	A report of this nature has not been provided previously as the audited financial statements were deemed to be sufficient. However, it's been determined that due to the differences between budgeting and accounting standards, audited financial statements do not always present a clear picture when comparing to budget. This report will be provided annually to ensure Council and residents understand how the City performed compared to budget.	2022: Complete 2023: May, 2024
Improved Quarterly Reporting	Financial Services has been historically provided quarterly reporting to Council on a very high-level basis. The information provided was very limited in detail and did not provide a breakdown of revenues and expenditures as budgeted. It has been determined that reporting at this level does not add as much value as reporting on a granular level. Moving forward, quarterly reporting similar to RPT 22-433 will be provided which is presented in a similar format to budget documents and provides more granular detail on each division.	Q1: Complete Q2: August/23 Q3: November/23 Q4 will be provided as the Yearend Report.

Action Item	Description	Status
Questica Implementation	In 2015, the City purchased budgeting software to replace the previous Intranet 2 software. Due to issues in the chart of accounts structure as noted previously, Questica could not be implemented. Now that the chart of accounts conversion has been completed, Questica is currently being implemented. Questica will allow for a more streamlined budgeting process, and will also assist departments in reviewing their actual spending in a timely manner.	Tentative timelines for the different Questica modules are as follows: - Operating: June/23 - Capital: July/23 - Reporting: Aug/23
Budgeting	A thorough review of the budgeting process was performed in 2023 and identified numerous areas that required more in-depth analysis. This review will continue with the 2024 and beyond as the department is now focused on continuous improvement. This review allows staff to be more prepared when presenting their budgets and budget more accurately.	2023: Complete 2024 & Beyond: Ongoing

The attachments to this Report illustrates the analysis and accountability for the 2022 revenue and spending.

The attached reconciliation shows how the audited accounting surplus requires adjustments to come to the operating deficit discussed in this report. That attachment also includes the summary for the other funds: Airport, Sanitation, Water and Sewer Utility Fund and Land Fund.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION:

Verbal Presentation by Senior Accounting Manager.

ATTACHMENTS:

The Appendixes to this Report include:

	REVENUES
A	Taxation
B	User Charges and Fees
C	Operating Grants and Donations
D	Grants in Lieu of Taxes
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S	Interfund Transfers
T	Reserve Allocations

Written by: Briane Vance, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

2022 FINANCIAL REPORTING

YEAREND

FOR YEAR ENDING
DECEMEMBER 31, 2022

City of Prince Albert

PROUD HERITAGE BOLD DESTINY

UNAUDITED
GENERAL FUND

GENERAL FUND – CONSOLIDATED SUMMARY

** Unaudited	2022 Budget	2022 Actual	(Fav) / Unfav Variance
REVENUES			
Taxation	($44,370,240)	($43,769,732)	$600,508
User Charges and Fees	($8,380,340)	($8,432,744)	($52,404)
Operating Grants and Donations	($11,860,650)	($11,880,392)	($19,742)
Grants in Lieu of Taxes	($6,940,860)	($7,106,212)	($165,352)
Interest and Penalties	($1,024,870)	($1,234,472)	($209,602)
Sundry	($382,980)	($337,464)	$45,516
Total Revenues	**($72,959,940)**	**($72,761,016)**	**$198,924**
EXPENSES			
Council Remuneration	$447,930	$447,940	$10
Salaries Wages and Benefits	$43,023,100	$43,758,462	$735,362
Contracted and General Services	$5,724,290	$6,164,703	$440,413
Financial Charges	$158,500	$172,847	$14,347
Grants and Donations	$3,434,150	$3,638,395	$204,245
Utilities	$2,726,260	$2,820,796	$94,536
Interest on Long Term Debt	$593,450	$581,082	($12,368)
Fleet Expenses	$3,648,990	$4,097,034	$448,044
Maintenance Materials and Supplies	$6,726,290	$8,638,812	$1,912,522
Insurance	$550,630	$652,332	$101,702
Bad Debt Expense	$153,510	$872,390	$718,880
Total Expenses	**$67,187,100**	**$71,844,793**	**$4,657,693**
Operating (Surplus) / Deficit	**($5,772,840)**	**($916,223)**	**$4,856,617**
INTERFUND TRANSACTIONS			
Interfund Transfers	($4,308,600)	($4,428,629)	($120,029)
Interfund Transactions	**($4,308,600)**	**($4,428,629)**	**($120,029)**
TOTAL (SURPLUS) / DEFICIT	**($10,081,440)**	**($5,344,852)**	**$4,736,588**
Allocations:			
Capital Expenditures	$5,226,500	$5,226,500	$0
Reserve Allocations	$4,847,280	$5,398,734	$551,454
Other Reserve Adjustments		$90,849	$90,849
Principle Payment on Loans	$274,300	$274,300	$0
Transfer from Fiscal Stabilization	($266,640)	($266,640)	$0
Total Allocations	**$10,081,440**	**$10,723,743**	**$642,303**
2022 DEFICIT	**$0**	**$5,378,891**	**$5,378,891**

CONSOLIDATED GENERAL FUND

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2022 YEAREND UNAUDITED

TAXATION

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX A – TAXATION REVENUE

2022 GENERAL FUND REVENUES

TAXATION REVENUES

TAXATION REVENUES	2022 Budget	2022 Actual	Surplus / (Deficit)
Taxation	$44,292,240	$43,669,492	($622,748)
Business Improvement District (BID) Levy	$78,000	$100,240	$22,240
Total Taxation	**$44,370,240**	**$43,769,732**	**($600,508)**

Taxation

TAXATION	2022 Budget	2022 Actual	Surplus / (Deficit)
Property Tax Levy	$33,576,210	$32,697,138	($158,676)
Base Tax	$0	$720,396	
Supplementals - Property Tax Levy	$100,000	$9,125	($90,875)
Snow Management Special Tax	$1,305,000	$1,312,935	$7,935
Roadways Special Tax	$4,100,000	$4,115,778	$15,778
Police Special Tax	$554,600	$555,533	$933
Street Oiling Levy	$58,000	$60,427	$2,427
Destination Marketing Tax	$351,500	$351,500	$0
Civic Facilities Levy	$1,541,000	$1,543,200	$2,200
Supplementals - Capital	$4,000	$349	($3,651)
Property Tax Penalties	$375,000	$311,910	($63,090)
Property Tax Surcharge	$286,510	$319,435	$32,925
Current Tax Discounts-Expense	($50,000)	($42,863)	$7,137
Property Tax Rebates	($100,000)	($453,435)	($353,435)
Library Levy	$2,190,420	$2,180,969	($9,451)
Supplementals - Library Levy	$0	($43,046)	($43,046)
Property Tax - The Yard District	$0	$30,141	$30,141
Total Taxation	**$44,292,240**	**$43,669,492**	**($622,748)**

APPENDIX A – TAXATION REVENUE

Base Tax

In Year 2022, Council approved the new Base Tax as follows:

Residential - $40.00 per residential property
Multi-Residential - $20.00 per unit
Sliding Commercial Tiers

Revenue generated from the Base Tax was $720,396.

There was a legislated assessment value change in the amount of $131,989. That contributes to the under-budgeted Taxation revenue along with other assessment changes.

Supplemental - Property Tax Levy

This account records the adjustments required throughout the year as Assessment inspects property. If these inspections change the value, there can also be a pro-rated change on the taxes. This account records these changes and can vary annually depending on the changes to properties throughout the year.

Under-budget at yearend by the amount of $90,875.

This includes any additional property tax billings that need to be issued after the May levy has gone out. These are derived from completed permit changes from Planning and Development resulting in a change in assessment (ex: fire, demolition, construction, etc). Some of the factors include:

- The revenue collected from The Yard District was moved to a separate account line in the amount of $30,141.
- There were quite a few house fires that were demolished properties in 2022.
- Reduction in permits taken out.

APPENDIX A – TAXATION REVENUE

Snow Management Special Tax

The Snow Management Special Tax is for the purposes of snow management services.

The budgeted Snow Management Special Tax to be generated was $1,305,000. Actual revenue generated from the Special Tax for 2022 was $1,312,935.

As required under legislation, when there is excess revenue generated from the special tax (i.e. actual expenses are less than the actual revenue from the special tax), the City shall give public notice of the use to which it proposes to put the excess revenue.

The 2022 snow management unaudited costs exceeded the funding generated by the Snow Management Special Tax as follows:

Unaudited Snow Management Special Tax	($1,312,935)
Unaudited Snow Management Spending	$2,191,682
Spending exceeds Special Tax Revenue	**$878,747**

As such, there is no excess revenue for consideration by Council.

City Council, at its meeting of March 27, 2023, approved that snow management unaudited overage costs of $878,747 be funded from the Fiscal Stabilization Fund for Year 2022.

Roadways Special Tax

The revenue generated from the Roadways Special Tax was $4,115,778.

As required under legislation, when there is excess revenue generated from the special tax (i.e. actual expenses are less than the actual revenue from the special tax), the City shall give public notice of the use to which it proposes to put the excess revenue.

The excess revenue over budget of $15,778 was approved by Council at the March 27th Council meeting that the excess revenue be set aside in the Capital Works Committed Reserve ending Year 2022 to be used in 2023 for the Roadways Recapping Program.

APPENDIX A – TAXATION REVENUE

Police Special Tax

The Police Special Tax revenue is credited to the Proactive Policing Reserve to fund the annual cost of the Proactive Policing Unit.

A report was forwarded to the March 27th City Council meeting regarding the costs of the Proactive Policing Unit for 2022. Budget revenue to be collected is $554,600. Actual revenue generated was $555,533.

Council approved the following recommendations:

1. *That the 2022 Operational and Capital Costs of the Prince Albert Police Service Multi-Year Proactive Policing Strategy in the amount of $662,241.26, be funded from the Proactive Policing Reserve for Year 2022;*

2. *That the amount of $662,241.26, be transferred from the Proactive Policing Reserve for Year 2022 to fund the costs of the Prince Albert Police Service Proactive Policing Unit charged to the Police Service Operating Budget; and,*

3. *That the 2022 Police Special Tax Revenue collected in the amount of $554,600, as per Bylaw No. 10 of 2022, be credited in full to the Proactive Policing Reserve for 2022 to offset the costs of the Proactive Policing Unit*

Street Oiling Levy

2022 Revenue is $60,427.

Amount is recorded at year end for dust suppression services as a local improvement.

Destination Marketing Levy

The Destination Marketing Tax revenue is credited to the Destination Marketing Levy Reserve to fund the annual Events requesting Destination Marketing Levy Funding.

Revenue of $351,500 credited at yearend 2022 to the Destination Marketing Levy Reserve.

APPENDIX A – TAXATION REVENUE

Civic Facilities Levy (Capital Projects Levy)

The Civic Facilities Levy revenue is credited to the Civic Facilities Reserve at yearend to fund the annual principal and interest payments for the Aquatic and Arenas Recreation Centre.

2022 Revenue is $1,543,200 credited to the Civic Facilities Reserve for 2022.

Supplemental – Capital Projects Levy

The Capital Projects Levy portion on the Supplemental Levy.

This account records the adjustments required throughout the year as Assessment inspects property. If these inspections change the value, there can also be a pro-rated change on the taxes. This account records these changes and can vary annually depending on the changes to properties throughout the year.

Under budgeted revenue by $3,651.

Property Tax Penalties

A monthly amount ranging between $21,000 - $36,000 has been recorded in this account relating to penalties on property taxes that have been outstanding for over a year. **Yearend amount under budget by approximately $63,090.**

Property Tax Surcharge

Account records the monthly penalty charged on taxes for the current year (2022) that have not been paid.

Additional revenue generated in 2022 in the amount of $32,925.

APPENDIX A – TAXATION REVENUE

Property Tax Rebates

These are all of the abatements that get approved by Council throughout the year. There were some regular annual abatements (ex: care homes, unserviced land) in 2022, however, Council approved other abatements throughout the year that were not budgeted.

2021 Revaluation One-Time Property Tax Abatement - On April 25, 2022, Council approved:

"That a One-Time Abatement be granted to Residential Properties that received a tax increase exceeding $700 in 2021, excluding properties with substantial renovations or a change in classification, for a total abatement of $111,775.94, to be funded from the Fiscal Stabilization Reserve."

- A one time abatement for anyone who had a tax increase over $700 in 2021, however, this was funded by Fiscal Stabilization – $111,775.94

Other Council approved Abatements:

- Prism Holdings abatement for new development (Peavey Mart) - $104,077.86
- Cumberland Crossing abatement on property taxes - $241,709.28

The above approved abatements resulted in additional costs of $457,563 charged, resulting in an overage as the budget was only $100,000.

Library Levy

City of Prince Albert Public Library Board is funded by library levy. The revenue generated from the Library Levy for 2022 was $2,180,969.

The revenue generated from the Library Levy was under budget by $9,451.

Supplemental - Library

Library Levies that needed to be cancelled due to 2017 SMB Decision made in 2022.

Debit of revenue in the amount of $43,582.04 resulting from five properties: Walmart, Canadian Tire, Sportcheck, Marks Work Warehouse and Rona.

APPENDIX A – TAXATION REVENUE

Property Tax Levy – The Yard District

A new account was set up to track the taxation revenue generated from The Yard District. Taxation to be used in the Funding Model for the Aquatic and Arenas Recreation Centre. Revenue of $30,141 was credited to the Civic Facilities Reserve ending 2022 to be used in the Funding Model for Year 2023.

Business Improvement District (BID) Levy

BID Levy	2022 Budget	2022 Actual	Surplus / (Deficit)
Business Improvement District (BID) Levy	$78,000	$100,240	$22,240
Total Taxation	**$78,000**	**$100,240**	**$22,240**

City Council, at its meeting of March 27, 2023 approved that the excess revenue less the overage in expenditures of $9,354.36 for a total excess revenue of $27,607 to be credited to the Prince Albert Downtown Business Improvement District Operating (PADBID) Reserve for year ending 2022.

Following Council's approval of the excess revenue to be credited to the PADBID Reserve, an adjustment of $14,721 was required for the Audited Statements due to a system generated over payment. The final audited amount transferred to the PADBID Operating Reserve is $12,886.

2022 YEAREND UNAUDITED

USER CHARGES AND FEES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX B – USER CHARGES AND FEES REVENUE

2022 GENERAL FUND REVENUES

USER CHARGES AND FEES

Revenue for User Charges and Fees **exceeded** budget by the amount of $52,204 as a result of additional grant funding received by the Prince Albert Police Service.

For the Public Works Department, the reduced revenue for this area is contributed mainly to Transit Operations and reduced ridership, and reduced revenue for the parking meters, parking lots and Saskatchewan Polytechnic parking Lot. The reduced revenue is attributed to schools being closed early part of 2022 due to COVID.

USER CHARGES AND FEES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Remove Unsafe Structures - Operations	$20,000	$58,786	$38,786
City Clerk - Board of Revision	$3,000	$8,800	$5,800
Planning & Development Services	$1,606,450	$1,399,615	($206,835)
Financial Services Department	$65,000	$49,157	($15,843)
Community Services Department	$4,572,130	$4,657,432	$85,302
Public Works Department	$760,120	$553,147	($206,973)
Police Service	$1,025,610	$1,361,066	$335,456
Fire Services	$328,030	$344,741	$16,711
Total Revenues	**$8,380,340**	**$8,432,744**	**$52,404**

General Operations

Custom Unsightly / Demos $58,343

Revenue represents the cost to remove unsafe structures. This charge is usually transferred to the tax roll when payment is not collected, but most properties with unsightly properties eventually go through tax enforcement and become City owned properties.

For 2022, the demolition of property located at 1862 13th Street West generated revenue in the amount of $30,998.97. The other large revenue was the demolition of property at 160 15th Street West in the amount of $7,610. Those contribute to the excess revenue for 2022.

APPENDIX B – USER CHARGES AND FEES REVENUE

City Clerk – Board of Revision

$8,800 represents Board of Revision Fees received from Applications for Property Assessment Appeals. Any Assessment Appeal Fee refunds are allocated to Board of Revision Refunds. The difference between these amounts provide the revenue that the City would receive from Assessment Appeals submitted through the Board of Revision.

Planning & Development Services

Overall, User Charges and Fees for Planning & Development Services is less than budgeted revenue by ($206,835):

Planning & Development Services - User Charges and Fees	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Development Permits, Subdivisions, etc.	$30,000	$31,476	$1,476
Billboard Revenue	$87,500	$89,177	$1,677
Building Permits	$240,000	$261,720	$21,720
Business License Revenue	$290,000	$258,955	($31,045)
Sign Permits & Fees	$15,000	$11,475	($3,525)
City Property Rentals/Leases	$0	$10,000	$10,000
Direct Sellers, etc. Revenue	$10,000	$1,858	($8,142)
Parking Meter Revenue	$400,000	$289,432	($110,568)
Sask Polytech Parking Lot	$110,500	$30,604	($79,896)
Impound Lot Revenues (SGI and City)	$0	$33,645	$33,645
Impound Lot - Towing Revenue	$7,470	$11,203	$3,733
Impound Lot - Storage Fees	$379,040	$309,291	($69,749)
Impound Lot - Rentals/Lease Revenue	$25,720	$25,714	($6)
Impound Lot - Vehicle Disposals	$11,220	$35,064	$23,844
Total Planning & Development Services	**$1,606,450**	**$1,399,615**	**($206,835)**

APPENDIX B – USER CHARGES AND FEES REVENUE

Under Budget in revenue by ($206,835).

$3,153 additional revenue for development permit fees, subdivision permits and billboard revenue.

Building Permit Revenue - $21,720 increase in Building Permit Revenue. The amount of $13,005.78 in building permit revenue is related to The Yard District and that amount has been credited to the Civic Facilities Reserve for year ending 2022 for the funding model of the construction of the Aquatic and Arenas Recreation Centre.

Business License Revenue - ($31,045) less revenue than budgeted for Business License Revenue. 2022 Revenue generated from Business Licenses has been consistent the last three years.

2020 Revenue: $267,502
2021 Revenue: $262.175
2022 Revenue $258,955

2022 Budget was $290,000. The 2023 Budget was reduced to $275,000 to be more accurate budgeting.

Summary Of Business License Accounts Closed & Applied for in 2020-2022							
	Business License Closed			New Applications			
	HB & BL	**TT,DS & FV**	**Total**	**HB & BL**	**TT,DS & FV**	**Total**	**Difference**
2020	144	112	256	99	63	162	-94
2021	96	55	151	116	71	187	36
2022	107	198	305	90	65	155	-150

$10,000 new revenue received for leased land owned by the City.

Reduction in the sale for Year 2022 for Direct Sellers Permits. Under-budget by ($8,142).

Parking Meter Revenue - January 2022 to June 2022 – The schools (U of S – SaskPoly – First Nations University – Gabriel Dumont) were still online so that would still be a result of COVID. Also many Mac Mall workers were also still working from home for most of 2022. Reduced revenue for 2022 in the total amount of ($190,464) to budgeted amount. Includes the parking lot for Sask Polytechnic due to COVID early part of 2022.

Impound Lot – Overall the Impound lot is under-budget by the amount of ($8,533), mainly attributed to less vehicles in the Impound Lot.

APPENDIX B – USER CHARGES AND FEES REVENUE

Financial Services

Overall under budgeted revenue by ($15,843) from various service charges, NSF cheques and Accounts Receivable Finance Charges.

Community Services

Overall, the User Charges and Fees Revenue for Community Services **exceeded budgeted revenue by $85,302.**

Community Services - User Charges and Fees	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Alfred Jenkins Field House	$538,250	$387,854	($150,396)
Art Hauser Centre	$800,280	$801,000	$720
Arts Centre	$60,000	$59,542	($458)
Bernice Sayese Centre	$11,500	$11,791	$291
Cemetery	$131,000	$149,477	$18,477
Community Clubs	$29,180	$20,834	($8,346)
Community Services Administration	$0	$3,848	$3,848
Cooke Municipal Golf Course	$1,089,100	$1,282,265	$193,165
EA Rawlinson Centre	$717,800	$683,539	($34,261)
Frank J. Dunn Pool	$215,000	$235,822	$20,822
Kinsmen Arena	$332,420	$297,677	($34,743)
Kinsmen Water Park	$203,390	$281,880	$78,490
Margo Fournier Centre	$51,960	$25,282	($26,678)
Parks	$8,000	$13,529	$5,529
Playgrounds and Playstructures	$2,600	$3,433	$833
Recreation	$0	$11,923	$11,923
Outdoor Sports Field	$160,680	$201,625	$40,945
Dave Steuart Arena	$215,270	$180,010	($35,260)
Tourist Information Centre	$5,700	$6,102	$402
Total Community Services	**$4,572,130**	**$4,657,432**	**$85,302**

APPENDIX B – USER CHARGES AND FEES REVENUE

The surplus revenue for the Cooke Municipal Golf Course is factored into the overall surplus of total revenue and expenditures and excess surplus is credited at yearend to the Golf Course Improvements Reserve. The Cooke Municipal Golf Course generated additional revenue for golf fees and cart rentals for a net increased revenue of $193,165.

The Kinsmen Water Park generated additional revenue over budget in the amount of $78,490, and the Frank Dunn Pool generated additional revenue over budget in the amount of $20,822.

The Outdoor Sports Field also generated additional revenue over budget in the amount of $40,945, relating to use of Prime Ministers Park and revenue of $16,000 for the Crescent Acres Ball Diamond Project.

Sale of Products at Concessions generated additional revenue of $88,139 over budgeted revenue.

Revenue decrease - Main factors for the Alfred Jenkins Field House:

- Decrease in sponsorship due to COVID impacts on businesses.
- Decrease in user participation due to COVID mostly experienced from Jan – April.
- **Revenue of $53,183.63 for Rentals and revenue of $6,404.32 for Vending Machines sales were credited as Sundry Revenue. As such, the total amount of $59,587.95 should be reflected as User Charges and Fees.**

Revenue decrease - Main factors for the EA Rawlinson Centre:

- Decrease in advertising & sponsorship revenue due to COVID impacts on businesses.
- Decrease in rental revenue due to COVID mostly experienced from Jan – April.

Reduction in revenue for the Margo Fournier Centre as the building was sold in 2022 to the Prince Albert Grand Council effective September 1, 2022.

The following **Vending Sales** were credited as Sundry Revenue in the Financial Statements, however, the budgeted revenue was User Charges and Fees Revenue:

Alfred Jenkins Field House Vending Machines	$6,404.32
Art Hauser Centre Vending Machines	$19,317.33
Kinsmen Arena Vending Machines	$7,982.17

APPENDIX B – USER CHARGES AND FEES REVENUE

Public Works

Public Works - User Charges and Fees	2022 Budget	2022 Actual	Surplus / (Deficit)
Public Works Administration	$25,000	$15,300	($9,700)
Parking Lots Revenue	$104,000	$77,459	($26,541)
Traffic Counts and markings	$1,000	$633	($367)
Traffic Signs	$14,500	$13,073	($1,427)
Transit Tickets/Passes Sold	$449,600	$329,851	($119,749)
Transit Revenue - Bus Benches and Shelters	$36,020	$33,607	($2,413)
Transit Passes - Social Assistance	$75,000	$38,050	($36,950)
Public Transit Advertising	$55,000	$7,674	($47,326)
Transit Passes - Provincial Government	$0	$37,500	$37,500
Total Public Works	**$760,120**	**$553,147**	**($206,973)**

Public Works Administration

- $9,731 collected in revenue for permits
- $5,569 collected in revenue for miscellaneous public work service.

Parking Lot revenue generated less than budget by the amount of ($26,541) due to less students parking in our downtown parking lots as a result of COVID early part of 2022.

Transit Operations

Transit Tickets/Passes Sold

A report from the Transportation and Traffic Manager was forwarded to the April 3, 2023 Executive Committee Meeting to provide an overview of Transit Review 2022. The Report illustrated:

Performance Indicators: The Cost to Revenue Ratio is used as a comparative measure to determine the cost efficiency of a Transit System. Each year, the Canadian Urban Transit Association (CUTA) gathers transit statistics from transit agencies Canada wide. The average Cost to Revenue ratio in municipalities with less than 150,000 population is 33% (2016-2019). Prince Albert Transit aims for a 40% cost recovery in a regular year.

APPENDIX B – USER CHARGES AND FEES REVENUE

In 2022, a 28% Cost to Revenue Ratio was determined. This lower than normal cost recovery can be attributed to reduced ridership in January – August 2022 due to COVID-19 pandemic and service disruptions, increased fuel prices and the loss of yearly bus advertisement revenue.

Transit Passes – Social Assistance

Social Assistance. Revenue generated from the discounted bus passes (subsidized by the Ministry of Social Services) under-budget by ($36,950). COVID paired with Service issues in 2021-22 greatly reduced ridership in the City. It will take time to regain riders. Social assistance revenue is expected to increase in 2023.

Public Transit Advertising

Decrease in revenue for Public Transit Advertising due to the loss of the main transit fleet. Transit Advertising Contract concluded with Jim Pattison Broadcast Group in 2022. Measurements and photos of the current transit fleet has been sent to Pattison but they are uninterested in advertising on this style of bus. A new Transit Advertising Contract will be worked on when the Transit Fleet stabilizes.

Transit Passes - Provincial Grant

This revenue is a financial contribution from the Ministry of Social Services to subsidize the discounted bus passes (social assistance category). The Ministry subsidizes each pass sold by paying the City $25 per pass. Significant decrease in revenue due to decreased ridership and transit tickets sold for 2022. The budget for this revenue is under Operating Grants and Donations.

APPENDIX B – USER CHARGES AND FEES REVENUE

Fire Services

Overall, Fire Services User Charges and Fees have excess revenue of $16,711 as follows:

Fire Services - User Charges and Fees	2022 Budget	2022 Actual	Surplus / (Deficit)
Fire Rescue Services - SGI	$70,000	$49,851	($20,149)
Service Agreement - Sask Penitentiary	$27,530	$27,533	$3
Fire and Fire Extinguisher Training	$1,500	$315	($1,185)
Fire & Rescue Services - RM of PA	$220,000	$220,000	$0
Revenue from Fire Inspections	$4,000	$12,716	$8,716
Fire Department Revenue	$0	$33,453	$33,453
Sale of Used Fire Fighting Equipment	$5,000	$874	($4,126)
Total Fire Services	**$328,030**	**$344,741**	**$16,711**

Fire Department Revenues is cost recovery for securing property affected by fire and non compliance with the fire safety bylaw.

Prince Albert Police Service

The Prince Albert Police Service generated additional revenue of $335,456 for Year 2022 resulting from additional revenue generated from Provincial Magistrate Fines, Criminal Record Checks and WCB Claims.

As well, Prince Albert Grand Council (PAGC) provided funding for the Indigenous Mentorship Program in the amount of $125,000 for a six month mentorship program for two recruits. There will be unbudgeted expenses relating to this Program that consists of salaries for the recruits, clothing, training, etc.

PAPS also received $22,248 in revenue from SGI for the Traffic Safety Enforcement Program and $30,000 for the CRT Program.

User Charges and Fees	2022 Budgeted Revenue	2022 Actual Revenue	Surplus / (Deficit)
TOTAL USER CHARGES AND FEES	**$1,025,610**	**$1,361,066**	**$335,456**

2022 YEAREND UNAUDITED

OPERATING GRANTS AND DONATIONS

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

2022 GENERAL FUND REVENUES

OPERATING GRANTS AND DONATIONS

Revenue generated in 2022 for Operating Grants and Donations **exceeded budgeted** revenue by **$19,742** as surplus. The largest revenue source under Operating Grants and Donations is the annual Saskatchewan Urban Revenue Sharing Grant received. The 2022-23 distribution for the cities is $181.00 per capita based on the 2021 census populations. The other largest revenue is generated by the Prince Albert Police Service relating to grants and donations include funding from SGI, the Provincial Government and the Federal Government for officer positions and victims' services positions.

OPERATING GRANTS AND DONATIONS - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Saskatchewan Urban Revenue Sharing	$6,840,000	$6,833,724	($6,276)
Planning & Development Revenue	$0	$1,655	$1,655
Community Services Department	$256,980	$648,996	$392,016
Public Works Department	$655,000	$426,297	($228,703)
PA Downtown Business Improvement	$0	$3,500	$3,500
Prince Albert Police Service	$4,108,670	$3,966,219	($142,451)
Total Operating Grants and Donations	**$11,860,650**	**$11,880,392**	**$19,742**

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

Community Services Department

Community Services - Operating Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)
Alfred Jenkins Field House	$3,000	$28,000	$25,000
Arts Centre	$10,000	$9,255	($745)
Community Clubs	$0	$10,000	$10,000
Community Services Administration	$27,500	$22,500	($5,000)
Cooke Municipal Golf Course	$26,000	$26,000	$0
EA Rawlinson Centre	$2,500	$226,902	$224,402
Museums	$20,000	$24,039	$4,039
Playgrounds and Play structures	$20,000	$22,905	$2,905
Recreation	$5,000	$153,725	$148,725
Saskatchewan Lotteries	$142,980	$125,670	($17,310)
Total Operating Grants and Donations	**$256,980**	**$648,996**	**$392,016**

Alfred Jenkins Field House

The City was approved for grant funding from the Federation of Canadian Municipalities for a feasibility study related to green initiatives for the Alfred Jenkins Field House. The grant was $28,000 for 2022. There will be matching unbudgeted expenditures for the work completed.

Arts Centre

$7,500.00 – Community Grant Program 10/21 – Arts & Culture Access and Summer by Design (Council Resolution #0094).

Aurora Art Group - Arts Centre	$100
Canada Summer Jobs - Service Canada - Arts Centre	$1,655

The City also received $10,000 from Canadian Heritage Grant for the Passage Home Project. That revenue was credited ending Year 2022 to Deferred Revenue for funding in 2023.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

Community Clubs

$10,000 revenue received from the Kinsmen Club as follows:

In 2022 Council approved the following recommendations:

1. *That the Naming Rights Agreement between the City of Prince Albert and the Prince Albert Kinsmen Club in the amount of $30,000 for a period of ten (10) years from 2021 to 2032 for the Basketball/Pickleball courts at Carlton Park Community Club be approved,*

2. ***That the $10,000 the Kinsmen Club pays in 2022 be allocated in support of the Basketball/Pickleball Court Project at the Carlton Park Community Club.***

Community Clubs Administration

The $22,500 revenue represents the Community Club Rink Affordability Grant.

($22,500) is the Community Rink Affordability Grant:
AHC – ($2,500)
Kinsmen – ($2,500)
Steuart – ($2,500)
PA Golf & Curling Centre – ($2,500)
East End – ($5,000)
East Hill – ($2,500)
West Hill – ($2,500)
Crescent Heights – ($2,500)

Cooke Municipal Golf Course

The $26,000 is the donation from the Prince Albert Elks Lodge No. 58 as per the Tax Exemption for their property. 2022 is the last year of the Tax Exemption Agreement relating to the annual donation of $26,000 to the Cooke Municipal Golf Course.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

EA Rawlinson Centre

The EA Rawlinson Centre secured the following grants in 2022 in the total amount of $174,850:

- **CAPF (Recovery Fund): $66,000**
    - This fund was to cover operations, artist fees ("299"), or anything required for Recovery from COVID (including safety measures and marketing).
- **CAPF (Canadian Arts Presentation Fund) for 2022-23 Season: $45,600**
    - This is the third year City has successfully received this grant.
    - Purpose: it is very specifically allocated to certain areas. First and foremost, artist fees are the priority. Outreach to the community is also a key item. A small amount is allocated to percentages of staff salaries, and marketing.
    - This is to support artist fees for Canadian Artists.
- **Sask Tourism Marketing & Events Program 2022: $7,000**
    - All of this is allocated to advertising and marketing. This year the grant went towards marketing costs for Rock of Ages. This is the second year we have received a Tourism Grant.
- **OSAC Performing Arts Grant: $1,250 in 2022 (another $1,250 to be paid in June 2023)**
    - In a season City receives $2500.
    - This amount is allocated to artist fees that we book through OSAC.
- **CAPF (Re-engaging Audiences Fund): $55,000**
    - This was a very specific grant to re-engage audiences and artists "after" COVID.
        - As it is likely not an ongoing grant, and because it had to be for "new" programming, allocated towards Artist fees, marketing, etc.

The EA Rawlinson also receive a donation of $50,000 in 2022 used for specific items for the Rawlinson Centre, with expenses coded to Contracted and General Services. Remaining sponsorship of $2,052.19 collected in 2022.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

Museums

$24,040 revenue in 2022 relating to revenue received for Employment grants in support of the Historical Society.

Federal Canadian Heritage - Young Canada Works - Museum	$6,867
Canada Summer Jobs - Service Canada - Museums	$17,172

Playground and Play structures

$22,905 revenue generated from Grant Funding through the playground program. These grants mainly help with the operating of Kidzfest and other special events, along with donations received through businesses, and service clubs that goes toward Kidzfest and other special events.

SPRA - Parks for All - Into the Woods Day	$2,000
Canada Summer Jobs - Service Canada - Playgrounds	$3,310
Community Grant - NLCDC - Kitz Fest	$10,000
Playground Program Grant CGP#2/21	$7,000
Saskatchewan Parks and Recreation Association - Grant Playgrounds	$500

Recreation

$153,725 unbudgeted revenue from:

- $20,000 for Municipal Cultural Action Plan Grants. There are expenses charged to Contracted and General Services to offset this revenue.
- $100,825 revenue from donations collected and provided to the City for the Saskatchewan Senior Fitness Association (SSFA) 55+ Saskatchewan Games. There are costs in Contracted and General Services and Maintenance Materials and Supplies to offset this revenue.
- $2,000 Grant Funding from Saskatchewan Parks and Recreation Association for Framework in Action Grant – SSFA 55+ Games
- $1,850 donation revenue.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

Funding of $29,050 from the following Grants:

Grant - Community Cultural Engagement & Planning Sask Culture	$3,750
Sponsorship - Culture Days Sponsorship - Sask Culture	$5,000
Sponsorship - Prince Albert Council for the Arts	$200
Grant - Community Grant Program - Community Initiatives Fund	$20,000
Sponsorship - reimbursement for prizes (Cultural Days National)	$100

Saskatchewan Lotteries

Budget: $142,980 Total Operating Grants and Donations Revenue regarding Community Grant Program. City of Prince Albert receives $142,985 per year. This is based off a formula of population (35,926) X Per Capita Amount ($3.98) = $142,985.00.

2022 Actual Revenue of $125,670: The adjustment was made by Saskatchewan Lotteries following our submission of the final reports. $17,314.99 wasn't used by the approved recipients therefore returned to Saskatchewan Lotteries as part of our reporting commitments.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

Public Works Department

Operating Grants and Donations for Public Works is **under budgeted revenue** by the amount of **($228,703)** regarding the Urban Highway Connector Program Funding and Transit Provincial revenue.

Public Works Department- Operating Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)
Public Works Sundry	$0	$16,735	$16,735
Urban Highway Connector Program	$375,000	$211,173	($163,827)
Urban Assistance - Handicap Transportation	$180,000	$198,388	$18,388
Transit Passes - Provincial Grant	$100,000	$0	($100,000)
Total Public Works	**$655,000**	**$426,297**	**($228,703)**

Public Works Sundry

$16,735 revenue for Summer Jobs Grant Funding.

Urban Highway Connector Program

The amount of $375,000 was budgeted for 2022 as revenue to be received from the Urban Highway Connector Program. As per the new Agreement, the actual revenue is $211,173 for 2022.

The shortfall in funding has been adjusted for the 2023 Budget as per the new Agreement. The 2023 Budget reduced the funding to $168,360 as amended funding from the Urban Highway Connector Program (UHCP) Framework Agreement. For 2023, the revenue matches the expenses under Contracting and General Services relating to work to be completed under the Urban Highway Connector Program Framework Agreement.

The Operations and Maintenance Grant is utilized for operational items such as snow removal, line painting, pothole repairs and power washing bridge and overpass railings & jersey barriers. Currently the City is provided with an annual Operations and Maintenance Grant for repair and upkeep. There is an application process for capital improvements for projects within the urban connectors and bridge structures. Each of the connectors is allocated a level of Provincial Interest which defines the percentage that the Ministry will contribute.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

Urban Assistance - Handicap Transportation

$198,388 revenue from Transit Assistance for People with Disabilities grant funding for operations (TAPD). TAPD is a performance-based program. The funding formula allots participating municipalities with an annual operating grant calculated using the number of public service trips provided by each municipality in the previous calendar year, and a per trip amount based on which of the four population categories the community is in (under 2,500; 2,501 to 20,000; 20,001 to 100,000; and 100,001 or more). The population figures are obtained through the most recent Statistics Canada census.

Transit Passes - Provincial Grant

This revenue is a financial contribution from the Ministry of Social Services to subsidize the discounted bus passes (social assistance category). The Ministry subsidizes each pass sold by paying the City $25 per pass. Significant decrease in revenue due to decreased ridership and transit tickets sold for 2022. **The revenue of $38,050 has been coded as User Charges and Fees Revenue.**

PA Downtown Business Improvement

$3,500 donation from Malcolm Jenkins for the Street Fair.

Prince Albert Police Service

Prince Albert Police Service Operating Grants and Donations Revenue was under budgeted revenue by the amount of ($142,451):

Operating Grants and Donations	2022 Budgeted Revenue	2022 Actual Revenue	Surplus / (Deficit)
Total Operating Grants and Donations	**$4,108,670**	**$3,966,219**	**($142,451)**

Reduction in grant funding of $350,428 for the Integrated Child Exploitation (ICE) Program. PAPS ended the Prince Albert secondment as the ICE Coordinator June 2022. Saskatoon Police Service has taken over this position. That results in the funding from the Province being re-allocated to Saskatoon PAPS.

APPENDIX C – OPERATING GRANTS AND DONATIONS REVENUE

$54,000 new revenue received from the Provincial Government for the Saskatchewan Trafficking Response Team (STRT) Program. Unbudgeted revenue.

$34,730 Civil Forfeiture Revenue for 2022. The Prince Albert Police Service received $71,528 in new funding under the Civil Forfeiture Grant to fund EDI Strategy and Tactical First Aid in 2022. The amount of $34,730.07 was spent in 2022 for tactical equipment and EDI Strategy. The unspent grant funding of $36,797.93 was credited to Police Deferred Revenue ending Year 2022 to be spent in 2023.

$14,527 additional revenue from the Victim Services and Indigenous Resource Officer Program.

$20,613 additional revenue received from the Provincial Government relating to the Criminal Investigation, CTSS and PACT Programs.

$83,987 additional revenue received from the Provincial Government for the Crime Reduction Team Program.

2022 YEAREND UNAUDITED

GRANTS IN LIEU OF TAXES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX D – GRANTS IN LIEU OF TAXES REVENUE

2022 GENERAL FUND REVENUES

GRANTS IN LIEU OF TAXES

Grants in Lieu of Taxes for 2022 exceeded the budget by a **surplus of $165,352.**

All provincial Crown corporations pay a grant-in-lieu (GIL) of property tax to municipalities. These payments are either based on the assessed values and tax rates of their properties or, in the case of SaskPower, SaskEnergy and TransGas, on the Crown utility revenue generated within the municipality.

Federal and Provincial Grants in Lieu of Taxes is based on properties in Prince Albert owned by the Federal and Provincial Government.

GRANTS IN LIEU OF TAXES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Sask Power Corporation Surcharge	$3,825,330	$3,904,078	$78,748
Federal Government	$140,300	$142,911	$2,611
Provincial Government	$1,816,100	$1,769,083	($47,017)
First Nations Reserve Lands	$319,540	$332,138	$12,598
Sask Energy Natural Gas Franchise	$800,000	$895,553	$95,553
Transgas Natural Gas Franchise	$6,220	$28,925	$22,705
Eastview and Driftwood Trailer Courts	$31,200	$31,212	$12
Twilite Motel	$2,170	$2,312	$142
Total Grants in Lieu of Taxes	**$6,940,860**	**$7,106,212**	**$165,352**

SaskPower and SaskEnergy take a flat percentage of utility sales within a municipality.

In the case of SaskEnergy, there are 97 municipalities, including those 13 cities, that get the payments. Grants are given at a rate of three to five per cent of the total cost of energy use.

There are 382 towns and villages and 16 cities that have the SaskPowr surcharge. It is shown on the SaskPower bill as a municipal surcharge and is equal to 10 per cent of power use in cities and five per cent in towns and villages. That money is separate from SaskPower's other general operating funds (some of which would be used to pay grants-in-lieu). Instead, that money is collected through the municipal surcharge and is directed straight back to cities and towns.

2022 YEAREND UNAUDITED

INTEREST AND PENALTIES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX E – INTEREST AND PENALTIES REVENUE

2022 GENERAL FUND REVENUES

INTEREST AND PENALTIES

Interest and penalties revenue for 2022 **exceeded budget by the amount of $209,602.** The surplus is mainly attributed to interest income earned in Year 2022 due to Prime Rate and the funds received for Capital Financing Funding from the Municipal Financing Corporation as a result of Council awarding Capital Financing Request for Proposal #4/22. That surplus is offset by reduction in revenue relating to less parking tickets being written and the write off of tickets.

INTEREST AND PENALTIES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Interest Income	$390,000	$790,217	$400,217
Interest Income Earned on Reserves	$30,000	$170	($29,830)
Interest Income on Group Benefits	$0	$21,923	$21,923
Downtown Substation Internal Borrowing	$6,330	$0	($6,330)
Water Meter Loan - Interest	$124,940	$110,991	($13,949)
Bylaw Enforcement - Interest and Penalties	$14,600	$21,393	$6,793
Parking Tickets - Interest and Penalties	$459,000	$289,778	($169,222)
Total Interest and Penalties Revenue	**$1,024,870**	**$1,234,472**	**$209,602**

Interest Income

The amount of $390,000 was budgeted for Interest Income. Amount relates to interest earned on bank account. The prime rate in Canada today, April 25, 2023, is currently 6.7%. The prime rate, also known as the prime lending rate, is the annual interest rate Canada's major banks and financial institutions use to set interest rates for variable loans and lines of credit, including variable-rate mortgages.

In March of 2022, the City received the Capital Financing Funding from the Municipal Financing Corporation as a result of Council awarding Capital Financing Request for Proposal #4/22 to the Municipal Financing Corporation of Saskatchewan (MFC) for the creation of debt not payable within the current year in the amount of $40,863,000 for the purpose of funding the following capital investments approved by Council:

APPENDIX E – INTEREST AND PENALTIES REVENUE

- $16,000,000 for the construction of an Aquatic and Arenas Recreation Centre to be payable over a period of 35 years;
- $12,803,000 for the construction of the Raw Water Pump House to be payable over a period of 35 years;
- $6,260,000 for the construction of a waste cell for the City's Landfill to be payable over a period of 10 years;
- $3,400,000 for roadway construction for the Marquis Road West Extension to be payable over a period of 25 years; and
- $2,400,000 for the detailed design of the Waste Water Treatment Plant upgrade to be payable over a period of 35 years.

With the cash to the City's bank account, the interest income generated **additional revenue to the City for 2022 in the amount of $400,217.**

Interest Income Earned on Reserves

Relates to interest earned on the bank account holding a select few reserve accounts. Very minimal interest revenue for 2022 because this account balance was transferred to the main bank account.

Interest Income on Group Benefits Reserve

The 2021 audited ending Reserve Balance for the Group Benefits Reserve was a surplus of $700,353.01. The interest earned on that Reserve for 2022 was $21,922.70. That interest is credited to the Group Benefits Reserve for 2022. Un-audited ending reserve balance for 2022 is a surplus balance of $722,275.71.

Downtown Substation Interest

The amount of $6,330 was budgeted for 2022 for the interest expense for the Internal Borrowing for the Downtown Substation. The Board approved in April of 2022 that the 2021 Police Service Surplus pay off the remaining Internal Financing with the City regarding the Purchase of the Police Service Downtown Substation. As such, there is no interest expense to be charged for 2022 as the loan was paid off with the 2021 Police Service Surplus.

APPENDIX E – INTEREST AND PENALTIES REVENUE

Water Meter Loan Interest Revenue

Interest paid by the Water and Sewer Utility Fund on internal loan for the Water Meters. The interest decreases annually as principal payments are made. 2022 Budget should have been $110,990. The actual is correct.

Bylaw Enforcement – Interest and Penalties

Bylaw Enforcement generated additional revenue of $6,793 in 2022 as follows:

- $4,000 additional revenue on Bylaw Court Judgments.
- $2,793 additional revenue from Bylaw Enforcement Fines.

Parking Tickets

Parking Ticket Interest and Penalties revenue is ($109,939) less than budgeted as a result of less tickets being written in the first 6 months of 2022 because of Schools being online and people working from home.

Enforcement Parking Tickets – unbudgeted expense of ($59,283).

This includes the payments made and/or write off of enforcement parking tickets.

2022 YEAREND UNAUDITED

SUNDRY REVENUE

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX F – SUNDRY REVENUE

2022 GENERAL FUND REVENUES

SUNDRY REVENUE

Sundry Revenue for 2022 **was under budgeted revenue by the amount of ($45,516)**.

Additional revenue is mainly attributed to revenue collected from Custom Work Reimbursements completed by Public Works. However, that revenue is offset by costs expensed for the work. PADBID also collected sponsorship revenue in 2022 to be used in Year 2023 for downtown initiatives such as Street Fair.

There were revenues budgeted under Sundry that have been charged as revenues under User Charges and Fees. That impacts the below Departments as per revenues coded to another revenue source (examples include the revenue collected from the Cemetery Perpetual Care Fees, revenues collected from the surcharge on tickets at the Kinsmen Water Park, revenues from surcharge collected on tickets at the EA Rawlinson Centre, and revenue for Fire Services relating to cost recovery for securing property.

SUNDRY	2022 Budget	2022 Actual	Surplus / (Deficit)
City Hall	$25,000	$5,354	($19,646)
Corporate Governance	$800	$10,376	$9,576
Corporate Services	$0	$9,763	$9,763
Financial Services	$17,000	$18,846	$1,846
Fire Services	$62,600	$17,644	($44,956)
PADBID	$0	$16,738	$16,738
Community Services	$242,780	$179,871	($62,909)
Custom Work Reimbursements	$0	$67,630	$67,630
Impound Lot - SGI & City	$34,800	$11,241	($23,559)
Total Sundry	**$382,980**	**$337,464**	**($45,516)**

City Hall

$5,354 revenue for the sale of miscellaneous items (ex. City clothing). Account also records certain yearend transactions relating to capital disposals. Reduction of items sold.

APPENDIX F – SUNDRY REVENUE

Corporate Governance

$145 represents revenue from informal Requests for information and Formal LAFOIP Requests submitted to the City Clerk's Office.

$10,231 revenue year to date. Judgement costs awarded to the City for appeal proceedings (Taxi Cab Bylaw).

Corporate Services

$9,763 unbudgeted revenue relating to CUPE Local 160 and 882 Union Business. This is revenue invoiced back to the Union for time union executives spend on union business.

Financial Services

$18,846 collected to date related to the total rebate the City receives from the MasterCard program.

Fire Services

$1,800 in revenue for $150.00 firefighter recruiting fee paid by each participant to offset recruiting costs.

$15,844 in revenue from fire work permits, SCBA air filling, file searches, and LAFOIP. Under budget due to less permits and searches required for 2022.

Prince Albert Downtown Business Improvement District

$16,738 is new revenue for 2022. This is all the sponsorship payments collected by PADBID throughout the year for primarily the Street Fair. The revenue was credited to the PADBID Operating Reserve ending 2022.

Public Works

$67,630 revenue is from Custom Work reimbursements completed by Public Works. The revenue is offset by costs expensed for the work.

Impound Lot – SGI & City

$11,241 collected as revenue from SGI and Police Impounded vehicles.

APPENDIX F – SUNDRY REVENUE

Community Services

Revenue is ($62,909) less than budgeted revenue as there was no sponsorship revenue in 2022 for the Alfred Jenkins Field House (Impact over $45,000). There was also reduced sponsorship than budgeted for the Lakeland Ford Park.

With COVID beginning of the year, that impacted the attendance at events.

Community Services - Sundry	2022 Budget	2022 Actual	Surplus / (Deficit)
Alfred Jenkins Field House	$83,500	$35,825	($47,675)
Alfred Jenkins Field House - Rentals	$0	$53,184	$53,184
Art Hauser Centre	$9,460	$7,301	($2,159)
Cemetery	$10,000	$0	($10,000)
Community Services Administration	$0	$4,452	$4,452
EA Rawlinson Centre	$65,000	$0	($65,000)
Frank J Dunn Pool	$5,400	$5,904	$504
Kinsmen Arena	$6,090	$3,770	($2,320)
Kinsmen Water Park	$20,500	$0	($20,500)
Little Red River Park	$0	$6,000	$6,000
Margo Fournier Centre	$0	$500	$500
Outdoor Sports Field	$34,300	$22,000	($12,300)
Recreation	$5,000	$4,871	($129)
Dave Steuart Arenas	$3,530	$2,361	($1,169)
Vending Machines	$0	$33,704	$33,704
Total Sundry	**$242,780**	**$179,871**	**($62,909)**

Alfred Jenkins Field House

$30,000 paid by the Prince Albert Youth Soccer Association as their annual Lease Agreement with the City.

$2,555.57 revenue collected for the Turf Facility Improvement Surcharge.

All sundry revenue collected is allocated to the Alfred Jenkins Field House Reserve to fund future replacement of the indoor turf.

APPENDIX F – SUNDRY REVENUE

Council has approved that the Lease Agreement between The City and Prince Albert Youth Soccer Association for the use of the turf fields and office space at the Alfred Jenkins Field House, be approved for a five (5) year term, from July 1, 2022 to June 30, 2027.

The revenue is under-budget as there was no sponsorship revenue collected in 2022. Administration will be working on sponsorship opportunities in 2023 for the Alfred Jenkins Field House.

$3,182.63 collected from Project Beach as per Motion: *"That fifty percent (50%) of the annual rental rate paid by the Prince Albert Volleyball Association is allocated to the Project Beach Capital Reserve. (Council Resolution dated June 27, 2016, #.0357)".* The revenue was credited at yearend to the Project Beach Reserve.

Alfred Jenkins Field House - Rentals

The amount of $53,183.63 was credited as Sundry Revenue for Rentals. The budgeted revenue is under User Charges and Fees.

Art Hauser Centre

$7,301 is the facility fee revenue from Ice Rentals at the Art Hauser Center allocated to the Arenas Improvements Reserve at yearend.

Community Services Administration

$4,452 revenue for Invoice issued to Parks Canada for the fabrication and installation of a plaque stand (re: James Isbister).

Frank J. Dunn Pool

2022 Revenue generated is $5,904.

Training Surcharge: $7.00 per lesson used towards lifeguard training costs.

Kinsmen Arena

$3,770 facility fees collected at the Kinsmen Arena. That revenue is credited to the Arenas Improvement Reserve at yearend.

APPENDIX F – SUNDRY REVENUE

Kinsmen Water Park

This revenue was coded as User Charges and Fees Revenue and not sundry revenue: $27,717 surcharge revenue collected from admissions and rentals to be allocated to the Kinsmen Water Park Improvements Reserve at yearend. The Kinsmen Water Park Reserve is funded by an allocation of $1.00 per admission to the Kinsmen Water Park. The reserve concept was created by City Council during discussions on the funding of the slide repairs. The intent of the reserve is for funding of repairs and capital at the Kinsmen Water Park.

Little Red River Park

$6,000 funding received from the Association of Saskatchewan Urban Conservation Agencies for the support of programming at Little Red River Park.

Sponsorship – Lakeland Ford Park

$22,000 was collected in sponsorship at the Lakeland Ford Park. That revenue is allocated to the PA Slo Pitch League Reserve at yearend.

Recreation

$4,871 sundry revenue relating to reimbursement for City Services in support of Community Events hosted on City property. Revenue is also received for exclusive bookings on City property.

Dave Steuart Arena

$2,361 collected from facility fees charged from rentals to be allocated to the Arenas Improvements Reserve at yearend.

Vending Machines

The revenue of $33,703.82 collected for vending machines was credited as Sundry Revenue as follows:

Alfred Jenkins Field House Vending Machines	$6,404.32
Art Hauser Centre Vending Machines	$19,317.33
Kinsmen Arena Vending Machines	$7,982.17

The budget for the above revenue is under User Charges and Fees Revenue.

2022 YEAREND UNAUDITED

COUNCIL REMUNERATION

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX G – COUNCIL REMUNERATION EXPENDITURES

2022 GENERAL FUND REVENUES

COUNCIL REMUMERATION

Council Remuneration in on budget.

Mayor and Council - Council Remuneration	2022 Budget	2022 Actual	Surplus / (Deficit)
Mayor	$103,790	$108,904	($5,114)
Council	$0	$262	($262)
Ward 1	$42,500	$41,751	$749
Ward 2	$42,500	$41,071	$1,429
Ward 3	$42,500	$43,321	($821)
Ward 4	$43,130	$44,609	($1,479)
Ward 5	$44,410	$39,419	$4,991
Ward 6	$42,500	$42,979	($479)
Ward 7	$44,100	$45,082	($982)
Ward 8	$42,500	$40,542	$1,958
Total Council Remuneration	**$447,930**	**$447,940**	**($10)**

2022 Budget:

Mayor Council Remuneration

- $98,790 budget for Mayor Remuneration
- $5,000 for Travel

Ward Council Remuneration (Elected Officials)

- Council Indemnity Payment and Benefits
- Yearly Vehicle Allowance of $2,400
- Yearly Travel Budget of $3,600
- Wellness Program

Travel: As per the Travel and Accommodation Policy, "Each Councillor will be allocated funds for travel annually. The travel budget amount may be amended with any change to the approved budget through the annual budget process".

2022 YEAREND UNAUDITED

SALARIES WAGES AND BENEFITS

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

2022 GENERAL FUND EXPENDITURES

SALARIES WAGES AND BENEFITS EXPENDITURES

Salaries Wages and Benefits are **over budget** by the amount of **($735,363)** for the ending Year 2022. That overage is attributed to the increased costs for Snow Management of $278,799, retro payments, overages in other areas of Public Works and Aquatics, and the severance and vacation payouts unbudgeted in the amount of $131,392.

Salaries Wages and Benefits - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Taxation and Other	$499,880	($23,116)	$522,996
Corporate Governance	$1,186,510	$1,084,236	$102,274
Corporate Services	$1,462,580	$1,388,336	$74,244
Planning & Development Services	$1,745,800	$1,689,718	$56,082
Financial Services	$2,569,070	$2,438,512	$130,558
Fire Services	$7,198,340	$7,240,466	($42,126)
Public Works	$2,449,950	$3,055,501	($605,551)
Community Services	$6,637,670	$6,867,831	($230,161)
PADBID	$62,800	$0	$62,800
Prince Albert Police Service	$19,210,500	$18,892,341	$318,159
Retro Payment		$993,243	($993,243)
Severance and Vacation Payouts (unbudgeted)		$131,392	($131,392)
Total Salaries Wages and Benefits	**$43,023,100**	**$43,758,463**	**($735,363)**

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Taxation and Other

The budget for the Wellness Program is the Active Living Program for the City Employees and Elected Officials.

Salaries Miscellaneous is the budget for retro payment for 2020-2021 for Local 160, Local 882 and Out of Scope as the Collective Bargaining Agreement expired December 31, 2019. It also includes vacancy savings budgeted in the amount of $245,000. $25,000 was also budgeted for savings with the Voluntary Day Off Without Pay Program. **There is a yearend favorable balance as the amounts for retro payments were expensed to the respective Divisions. The charts illustrate the retro payments for the specific Divisions.**

There is a budget of $9,700 for the maintenance of the Diefenbaker Bridge. There is a credit of $24,085 from WCB.

Taxation and Other - Salaries Wages and Benefits	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Wellness Program	$25,000	$28,681	($3,681)
WCB Wages & Payroll	$0	($24,085)	$24,085
Vacation Pay	$75,000	$22,616	$52,384
Salaries Miscellaneous	$390,180	($65,045)	$455,225
Custom Unsightly	$0	$652	($652)
Diefenbaker Bridge	$9,700	$14,065	($4,365)
Total Taxation and Other	**$499,880**	**($23,116)**	**$522,996**

There were savings in staffing due to the Departmental Restructuring as follows:

Corporate Governance	$102,274
Corporate Services	$74,242
Planning & Development	$56,082
Financial Services	$130,558
Less Severance and Vacation Payouts	($131,392)
Total Department Savings for 2022	**$231,764**

2022 Budget for this savings was $245,000.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Corporate Governance

There are savings with the vacancy of a permanent Corporate Legislative Manager along with other savings as per Departmental Restructuring for a total savings of **$102,274.**

Corporate Governance	2022 Budget	2022 Actual	Less Retro	Less Other	Surplus / (Deficit)
City Clerk	$580,600	$555,421	($20,125)		$45,304
City Manager	$452,150	$513,581	($19,842)	($100,509)	$58,920
Mayor	$79,680	$88,048	($5,935)		($2,433)
City Council	$32,540	$33,120			($580)
City Solicitor	$41,540	$45,264	($4,787)		$1,063
Total Corporate Governance	**$1,186,510**	**$1,235,434**	**($50,689)**	**($100,509)**	**$102,274**

There was a retro payout in June 2022 of a total amount of $50,689 for Corporate Governance for the years 2020 and 2021 year to date charged to the respective Divisions. The budget for retro payments was included as part of the General Government Functional Area in each of these years.

Other Expense of $100,509:

- There was a payment of $60,500 paid to the previous City Manager upon retirement. That amount was the payout of unused vacation days from 2021 (54 days) and vacation entitlement for 2022. That is an un-budgeted cost.

- A position in the City Manager's Department was restructured to Financial Services, which amounts to $40,009.

For City Solicitor, the budget represents 50% of the Confidential Secretary position. Position is charged 50% City Clerk and 50% City Solicitor.

The Executive Assistant position to the Mayor is charged 70% to Mayor and 30% to Council.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Corporate Services Department

As per the Departmental Restructuring, the position of Communications Manager has been restructured to Human Resources Manager. The position has been vacant for the whole year for savings in the amount of $106,457. However, those savings are offset by other salary changes as per Departmental Restructuring for a total savings of **$74,242.**

Corporate Services	2022 Budget	2022 Actual	Less Retro	Less Other	Surplus / (Deficit)
Corporate Communications	$210,810	$108,333	($3,980)		$106,457
Human Resources	$472,820	$526,260	($33,255)	($14,836)	($5,349)
CUPE 882/160/Legal	$0	$15,223			($15,223)
Occupational Health	$118,550	$137,084	($6,936)		($11,598)
Information Technology	$660,400	$692,462	($32,017)		($45)
Total Corporate Services	**$1,462,580**	**$1,479,360**	**($76,188)**	**($14,836)**	**$74,242**

There was a retro payout in June 2022 of a total amount of $76,188 for the Corporate Services Department for the years 2020 and 2021 year to date charged to the respective Divisions. The budget for retro payments was included as part of the General Government Functional Area in each of these years.

A Customer Service Representative position was miscoded in 2022 to Human Resources in the amount of $14,836. That has been corrected for Year 2023.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Planning & Development Services

There was savings for Planning & Development Services in the total amount of **$56,082** for 2022. There was a six month maternity leave position in Planning for savings. As well, the new incumbent for the Economic Development Coordinator was hired at a reduced salary. As well, there was a vacancy of a Bylaw Enforcement Officer for a couple of months.

Planning & Development	2022 Budget	2022 Actual	Less Retro	Less Restructure	Surplus / (Deficit)
Planning Services	$682,940	$687,842	($38,017)		$33,115
Building Inspectors	$302,690	$328,610	($22,196)		($3,724)
Economic Development	$175,070	$166,044		($7,634)	$16,660
Bylaw Enforcement	$215,840	$204,014	($8,028)		$19,854
Parking Tickets	$366,460	$397,997	($19,626)		($11,911)
Impound Lot	$2,800	$712			$2,088
Total Planning & Development	**$1,745,800**	**$1,785,219**	**($87,867)**	**($7,634)**	**$56,082**

There was a retro payout in June 2022 for a total amount of $87,867 for the Planning & Development Services Department for the years 2020 and 2021 year to date charged to the respective Divisions. The budget for retro payments was included as part of the General Government Functional Area in each of these years.

There are savings for 2022 due to the maternity leave of the Planning Manager for half the year. That savings totaled approximate amount of $50,200.

The savings are offset by an increased cost to this area due to a reorganization by the City Manager and the elimination of the Property Sales Coordinator position. The Property Sales Coordinator position was previously 75% funded by the Land Fund. Those funds have been reallocated to fund a GIS Technician position in Planning & Development Services that is 100% funded by the General Fund. As such, that position will increase the salary and payroll costs for Planning & Development Services.

The amount of $7,634 reflects the departmental restructured position moved to Financial Services.

Economic Development – There are savings in this area as there was a vacancy for a couple of months for the Economic Development Coordinator position and the hiring of a new incumbent at a reduced starting rate.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Financial Services

The Financial Services Department has total savings of **$130,558**. Those savings are attributed to vacancy savings of the Audit Manager position and Secretary position. As well, there were savings with the Departmental Restructuring in relation to the Director and Payroll Manager salaries.

Financial Services	2022 Budget	2022 Actual	Less Retro	Less Other	Surplus / (Deficit)
Assessment	$778,950	$787,215	($37,896)		$29,631
Asset Management	$77,760	$77,760			$0
Financial Services	$1,377,870	$1,374,090	($95,610)	($8,414)	$107,804
Purchasing and Stores	$334,490	$358,000	($16,633)		($6,877)
Total Financial Services	**$2,569,070**	**$2,597,065**	**($150,139)**	**($8,414)**	**$130,558**

There was a retro payout in June 2022 of a total amount of $150,139 for the Financial Services Department for the years 2020 and 2021 year to date charged to the respective Divisions. The budget for retro payments was included as part of the General Government Functional Area in each of these years.

Other Expenses: $8,414:

- An amount of ($70,892) was paid to the previous Director of Financial Services as per severance, payout of unused vacation days, etc.

- The amount of $62,479 reflects the Departmental Restructuring allocations from the following Departments to Financial Services:

City Manager	$40,009
Corporate Services	$14,836
Planning	$7,634
Total	**$62,479**

There are savings for the Assessment Division as new staff started at reduced hiring rates.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Fire Services

Fire Services are **over-budget** by the amount of **($42,127)** at yearend 2022.

Fire Services	2022 Budget	2022 Actual	Less Retro	Surplus / (Deficit)
Fire Administration	$1,150,530	$966,034	($1,072)	$185,568
Fire Fighting	$5,733,830	$5,955,637		($221,807)
Fire Prevention	$300,650	$303,441		($2,791)
Fleet and Equipment	$1,850	$557		$1,293
Fire Services Maintenance	$11,480	$15,870		($4,390)
Total Financial Services	**$7,198,340**	**$7,241,538**	**($1,072)**	**($42,127)**

Fire Administration - There will be savings for Year 2022 due to the vacancy of the out of scope position Fire Administration Manager and savings from a Battalion Chief.

Fire Fighting - There are term employees to fill the long term vacancies of fire fighters as well as WCB claims. As per CBA, Administration is required to backfill OOS Battalion positions with in-scope Acting Battalion. The Fire Department backfilled an in-scope member which was on long-term leave, covered through contractual Sick- Bank. The negative variance in Fire Fighting accounts are directly correlated to the positive variance in the Administrative Accounts. Also contributing is the minimum staffing requirement, and the need to back fill the vacant Battalion Chief and in-scope member utilizing the Sick Bank with term employees.

Fire Fighting	2022 Budget	2022 Actual	Surplus / (Deficit)
Salaries Regular	$4,326,410	$4,431,824	($105,414)
Salaries Overtime	$173,000	$200,988	($27,988)
Stat Overtime	$305,000	$309,299	($4,299)
Wages Regular	$0	$1,048	($1,048)
Service and Special Pay	$4,520	$4,500	$20
Payroll Benefits	$924,900	$1,007,977	($83,077)
Total Fire Fighting	**$5,733,830**	**$5,955,637**	**($221,807)**

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Public Works

Public Works is **over budget** by the amount of **($605,549)** for Year 2022. Majority of that overage is relating to Snow Management costs due to the heavy snowfalls (46% of the overage). Below is a description of the increased costs.

Public Works	2022 Budget	2022 Actual	Less Retro	Surplus / (Deficit)
Public Works Administration	$724,540	$844,252	($61,591)	($58,121)
Municipal Service Centre	$116,510	$239,232	($61,385)	($61,337)
Old City Yards	$43,410	$73,341		($29,931)
Backlanes Maintenance	$27,310	$24,808		$2,502
Sidewalks	$34,630	$101,729	($7,319)	($59,780)
Snow Downtown	$81,500	$87,017		($5,517)
Snow Management	$479,260	$766,775	($14,233)	($273,282)
Streets and Roadways	$448,200	$527,200	($84,224)	$5,224
Street Sweeping	$127,310	$146,355		($19,045)
Parking Lots	$750	$0		$750
Traffic Counts and Lane Markings	$47,240	$71,353		($24,113)
Traffic Lights	$132,760	$143,236	($5,980)	($4,496)
Traffic Signs	$186,530	$291,061	($26,372)	($78,159)
Transit Service Operations	$0	$244		($244)
Total Public Works	**$2,449,950**	**$3,316,605**	**($261,104)**	**($605,549)**

Public Works Administration Salaries - Budgeting error for 2022. The 2022 Budget was under budget contributing to an overage in salaries for the department. This has been corrected in the 2023 Budget. Public Works Administration Wages Regular - This area was over-budget, however the City received funding under Federal Student Program in the amount of $16,735 to offset the costs.

Municipal Service Budget - Budget of $16,000 for janitorial cleaning services under Contracted. However, that is being completed by City staff and charged as wages. Other overage is attributed to additional staffing costs at the Municipal Service Centre relating to mechanics, etc.

Old City Yards - Budget of $18,840 for janitorial cleaning services under Contracted. The janitorial services are being completed by City staff, and charged as wages.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Sidewalks - Overage is offset by the savings for contracted work in Contracted and General Services.

Snow Management - Increased costs due to above average snowfall in 2022. There was a large snow fall in March and that escalated the costs. Council has approved funding the overage from Fiscal Stabilization.

Street Sweeping - Increased costs in 2022 due to additional street sweeping undertaken.

Traffic Counts and Lane Markings - Over budget by $24,113 as additional time to complete cold plastic markings, as well as additional time pre-marking for line painting contractor.

Traffic Signs - The Sign Shop hired a standard amount of staff that worked regular hours. It appears that the Traffic Signs Wages/OT/Benefits are over every single year. The budget for 2024 will have to be raised to match the actual cost for labor. This is an area that the budget has not been increased to reflect actual spending for the last several years. 2019: $242,560, 2020: $242,893; 2021: $262,004 and 2022: $264,689. Budget of $186,530.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Community Services

Community Services	2022 Budget	2022 Actual	Less Retro	Surplus / (Deficit)
Alfred Jenkins Field House	500,830	474,570	($24,425)	$50,685
Art Hauser Centre	735,160	881,185	($42,674)	($103,351)
Arts Centre	124,210	145,835	($5,526)	($16,099)
Bernese Sayese Centre	7,640	13,830		($6,190)
Cemetery	154,090	146,251	($9,802)	$17,641
City Hall	205,450	236,799	($8,039)	($23,310)
Community Clubs	22,660	27,749		($5,089)
Community Services Admin	507,110	556,937	($28,126)	($21,701)
Cooke Municipal Golf Course	334,130	353,052	($19,267)	$345
Prince Albert Golf & Curling Club	5,620	8,434		($2,814)
EA Rawlinson Centre	552,800	642,672	($30,234)	($59,638)
City Beautification	20,080	5,246		$14,834
Frank J. Dunn Pool	358,700	442,043	($5,359)	($77,984)
Prince Albert Public Library	6,260	6,519		($259)
Kinsmen Arena	287,620	278,581	($3,831)	$12,870
Kinsmen Park	41,380	46,499		($5,119)
Kinsmen Ski Hill	9,160	5,308		$3,852
Kinsmen Water Park	312,730	477,631	($29,677)	($135,224)
Little Red River Park	80,000	77,477		$2,523
Margo Fournier Centre	147,990	143,875	($6,705)	$10,820
Museums	119,970	114,658		$5,312
Other Facilities	126,750	155,213	($30,070)	$1,607
Parks	818,840	873,187	($73,526)	$19,179
Playgrounds and Play structures	131,820	159,533	($4,114)	($23,599)
Outdoor Sports Field	217,650	220,640	($6,365)	$3,375
Recreation	572,680	484,892	($34,829)	$122,617
Skateboard Park	13,040	21,788		($8,748)
Dave Steuart Arena	218,130	228,008	($3,615)	($6,263)
Tourist Information Centre	5,170	5,605		($435)
Total Community Services	**$6,637,670**	**$7,234,015**	**($366,184)**	**($230,163)**

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

Alfred Jenkins Field House – Recreation Programmer vacancy in Year 2022. Savings.

Art Hauser Centre - $23,962 additional staff cost for concessions; $83,464 additional costs for maintenance issues at AHC.

Arts Centre – Increased maintenance costs required at the Arts Centre.

Bernese Sayese Centre – Increased maintenance costs required at the Bernice Sayese Centre as the building is aging.

Cemetery – Under-budget. Savings.

City Hall – Increased costs as per the renovations at City Hall for Departmental Restructuring.

Community Clubs – Increased maintenance required at various Community Club locations.

Community Services Administration – Budgeting difference.

EA Rawlinson Centre – Increased costs regarding overtime for events. 2024 Budget will review the budgeting of salaries for the EA Rawlinson Centre.

Frank J. Dunn Pool - Offset by favourable variance under FJD Coordinator due to Aquatics Recreation Programmer Vacancy.

Margo Fournier Center – Savings as the building was sold.

Playgrounds and Playstructures - Mainly attributed to an increase in Playground Program staff & staff maintenance to playgrounds. Offset by savings in Contracting Services.

Recreation – Savings of $122,617 as there was a Recreation Coordinator vacancy not filled.

Skateboard Park – Small increase as the season was approved to be extended into the Fall.

<u>Kinsmen Water Park</u>

There has not been an increase to the Salaries Wages and Benefits since 2018. The overage is from the following:

- Salary Casual Budget was at $191,860 for 2022 – This account hasn't seen a budget increase since 2018 while we have seen increases to staff wages etc. due to collective bargaining agreement increases.
- Aquatic Programmer/Coordinator shortage – approximately $30,000 for coverage due to not having a Coordinator and 2 Programmers. The City had a Programmer until July. With that staff was transitioning from Red Cross to LSS in which they couldn't be left alone or on deck due to this.

APPENDIX H – SALARIES WAGES AND BENEFITS EXPENDITURES

- STATS (OT) = $6,000 over budget due to coverage for sick time. The City also paid out approx. $7,000 in Sick Time.
- Staff Training – This was higher than normal in 2022 as there was more staff training including more janitor training and lifeguard III training as we did not have many returning staff.

2022 Budget – Salary Casual	$191,860
2022 Actual	$293,715
2021 Actual	$273,185
2019 Actual	$262,776
2018 Actual	$225,272

The 2024 Budget will be reviewing the salaries and wages to be budgeted for Aquatics staffing.

Prince Albert Downtown Business Improvement District (PADBID)

The salary for the Executive Director position for PADBID was budgeted in the amount of $62,800 under Salaries and Benefits as shown below. For 2022, the position of Executive Director for PADBID was charged as Contracted and General Services "Self-Employed Contractors". There will be savings under salaries, and Contracted and General Services will be over budget. The actual spending for Executive Director was $53,000.

Prince Albert Downtown Business Improvement District - Salaries	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Salary	$56,000	$0	$56,000
Payroll Benefits	$5,000	$0	$5,000
Vehicle Allowance	$1,800	$0	$1,800
Total PADBID	**$62,800**	**$0**	**$62,800**

Prince Albert Police Service

The Prince Albert Police Service was under budget by the amount of $318,159 for salaries wages and benefits for 2022. That savings is attributed to vacancy savings of staffing in various divisions such as Patrol, CID, Canine Unit, etc.

Prince Albert Police Service - Salaries Wages and Benefits	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Prince Albert Police Service	$19,210,500	$18,892,341	$318,159

2022 YEAREND UNAUDITED

CONTRACTED AND GENERAL SERVICES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

2022 GENERAL FUND EXPENDITURES

CONTRACTED AND GENERAL SERVICES

Contracted and General Services is **over budget** by the amount of **($440,413).** The overage is attributed to costs for outside legal services, allocation of the PADBID Executive Director as contracted expense, downtown security approval and additional grant funding for the EA Rawlinson Centre expensed.

CONTRACTED AND GENERAL SERVICES - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Taxation	$68,000	$59,229	$8,771
General Government	$1,464,200	$1,635,394	($171,194)
Community Services Department	$1,030,850	$1,612,067	($581,217)
Public Works Department	$1,822,400	$1,516,351	$306,049
PA Business Improvement District	$10,250	$107,690	($97,440)
Prince Albert Police Service	$1,300,810	$1,202,207	$98,603
Fire Services	$27,780	$31,765	($3,985)
Total Contracted and General Services	**$5,724,290**	**$6,164,703**	**($440,413)**

Taxation and Other

Taxation - Contracted and General Services	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Custom - Unsightly/Demos	$0	$42,227	($42,227)
Group Insurance Consulting Services	$0	$0	$0
General Insurance Consulting Services	$8,000	$4,760	$3,240
Boarding up Costs	$0	$12,242	($12,242)
Lone Worker Agreement	$10,000	$0	$10,000
Positive Marketing Campaign	$50,000	$0	$50,000
Total Taxation	**$68,000**	**$59,229**	**$8,771**

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

Custom Unsightly/Demos and Boarding up costs relate to removal/boarding up of unsafe structures. These costs are recovered through adding to the property owner's tax roll. The revenue is reflected in user charges and fees. The 2022 Revenue is $58,344.

General Insurance Consulting Services - $4,760 spent relates to fees to independent adjuster for claims (i.e. legal claims against the City). Under Budget.

Boarding Up Costs - $12,242 relates to expenses incurred for boarding up homes. These costs are rebilled to the home impacted, therefore no budgeted value.

Lone Worker Agreement – On October 12, 2021, the Saskatchewan Public Safety Agency provided correspondence of the new fee structure of the Lone Worker Agreement. The fee was reduced from $24,480 to $10,000 retroactive to January 1, 2021. The invoice paid in 2021 was the full amount of $24,480, as such, there is no payment owing for 2022 due to overpayment in 2021.

> The intent of the Lone Worker Program Agreement is protect the safety of employees working alone. To ensure the protection of our staff in emergency situations. They provide monitoring services on a continual basis after business hours, seven (7) days per week, to include log on, log off and overdue tracking services to Lone Workers.

The Positive Marketing Campaign was approved for a total cost of $50,000 as part of the 2021 Budget. Nothing was spent in 2021 so the full amount was budgeted in the 2022 Budget. No spending in 2022.

General Government

There is an overage for General Government in the amount of **($171,194)** for Contracting and General Services. That overage is mainly attributed to legal costs being over budget by the amount of $164,900.

General Government - Contracted and General Services	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Corporate Governance	$372,130	$546,833	($174,703)
Corporate Services Department	$87,500	$83,577	$3,923
Planning & Development Services	$414,110	$421,384	($7,274)
Financial Services	$18,700	$11,840	$6,860
Community Service Centre - Special Needs	$571,760	$571,760	$0
Total General Government	**$1,464,200**	**$1,635,394**	**($171,194)**

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

General Government - Corporate Governance

Corporate Governance (General Gov't) - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
City Clerk Consulting	$950	$4,150	($3,200)
Board of Revision	$6,500	$15,084	($8,584)
Corporate Governance (Strategic Sessions)	$1,980	$0	$1,980
City Solicitor - Legal Services	$362,700	$527,600	($164,900)
Total Corporate Governance	**$372,130**	**$546,833**	**($174,703)**

City Clerk Consulting

$3,900 was paid for the appointment of an Elected Official Compensation Review Commission to undertake a review of the remuneration and benefits for members of Council. Three members were appointed to the Committee. Council approved that the remuneration for members of the Elected Official Compensation Review Commission be **funded from the Fiscal Stabilization Fund.**

$250 was paid for payments for the following Quasi-Judicial Boards: Development Appeals Board and Property Maintenance Appeals Board.

Board of Revision

$15,084 was spent in 2022 for Board of Revision appeals.

2022 Revenue was $8,880.

City Solicitor

Legal Fees for 2022 were over-budget by the amount of $164,900.

2022 Budget as follows:

City Solicitor 2022 Contract Fee	**$245,000**
HR Legal Services Budget	$50,000
6% PST	$17,700
Other Legal Services Required	$50,000
Total Contracted and General Services	**$362,700**

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

The City has not been budgeting for outside legal services to reflect actual costs.

Outside legal services requires specialty legal services for various law firms/investigators in regards to complex issues and files, and to mitigate the risk to the City. The above outside legal services includes:

- Assessment appeals
- Court of Appeals
- Workplace Investigations
- Harassment Claims
- Bylaw enforcement
- Tax enforcement
- Human Resources and personnel matters
- Lawsuit Claims

A review of outside legal services is as follows:

	Actuals	**Budgeted**	**Over Budget**
2019	$326,977	$128,090	**$198,887**
2020	$284,245	$127,970	**$156,275**
2021	$381,986	$148,970	**$233,016**

There is a need and requirement due to the legal complexity and needs of the City regarding legal matters, and the services that have been provided have addressed the extensive list of outstanding legal matters and administrative matters. The outstanding listing of legal matters have been undertaken by the City Solicitor Contract and the services being provided provide efficient legal resources for City Council and the Administrative Team. As well, the legal services currently being provided minimize risk to the corporation and protects the City's interests.

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

General Government – Corporate Services

Corporate Services (General Gov't) - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Corporate Communications	$21,500	$10,069	$11,431
Human Resources	$30,000	$40,836	($10,836)
Occupational Health and Safety	$0	$1,400	($1,400)
Information Technology	$36,000	$31,272	$4,728
Total Corporate Services	**$87,500**	**$83,577**	**$3,923**

Corporate Communications

Under-budget by the amount of $11,431. Less spent on video production, general graphic designed, etc.

Human Resources

The budget is regarding Arbitration Panel Expenses for City Nominee at 5 Arbitrations outstanding in the amount of $27,500 and Investigation Services at $2,500. 2022 Spending is $40,836. Over budget by the amount of ($10,836) due to Arbitration costs.

Occupational Health and Safety

$1,400 spent on ergonomic assessments.

Information Technology

Budget is for professional services typically used for network and servers.

Spending of $31,272 under budget.

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

General Government – Planning & Development Services

Planning & Development (General Gov't) - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Planning Services	$4,500	$3,576	$924
Economic Development	$2,700	$2,862	($162)
Parking Meter Rentals	$0	$1,389	($1,389)
Bylaw Enforcement	$310,600	$311,209	($609)
Impound Lot	$96,310	$102,348	($6,038)
Total Planning & Development	**$414,110**	**$421,384**	**($7,274)**

Planning Services

2022 Budget of $4,500 for department's incidental operating costs ($1,000) as well as budget for the motion sensor light program's continuation in 2022 ($2,500), and shredding and ISC costs ($1,000).

2022 Spending is $3,576.

Economic Development

2022 spending of $2,862 for Townfolio.

Bylaw Enforcement

2022 Spending of $311,209.

$310,600 Total Contracted and General Services budgeted for 2022 as follows:

- $81,600 is the Animal Control Service Agreement. The Animal Control Service Agreement between the City and SPCA to provide animal control services to the City.

- $229,000 for the Poundkeeping Agreement. The Poundkeeping Agreement is between the City and SPCA. The City appoints the SPCA as the City's Poundkeeper. The fee for service payable by the City during the term of the Agreement shall be deemed as contributing toward all the operating costs of the SPCA while it operates as Poundkeeper.

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

Impound Lot

$85,810 is the budgeted fee to Auto Rescue for being the City's Towing Company - 2022 spending of $86,764.

$10,000 is the budgeted Auction commission costs – 2022 spending is $14,022

$500 is the budgeted commissionaire service – 2022 spending of $318

Information Services Corporation costs in 2022 of $1,245 relating to searches.

General Government - Financial Services

Assessment Contracting and General Services
Budget for 2022 as follows:

$16,000 Budget - Contract services with Tanmar Consulting out of Alberta to train staff on the set up within Camelot on the income approach for commercial properties. It also includes $8,000 for court reporter costs but we didn't have as many commercial appeals that needed court reporter and transcripts. There is $5,000 for ISC charges as these are the sales information we get from ISC on a weekly basis.

$1,200 for ISC expenses that cannot be charged back to the property owner.

2022 Spending consists of ISC expenses and other small costs in the amount of $4,449 and $6,311 spent on new flooring for the Assessment relocation down to Financial Services. Total spending of $10,760.

Financial Services has a budget of $1,500 for departmental shredding with Crown Shred. $1,080 was spent in 2022 for shredding.

General Government – External Agencies

The budgeted amount of $571,760 is for contracted and general services to Prince Albert Community Service Centre – Special Needs Transportation. The actual spending is the budgeted amount.

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

Prince Albert Downtown Improvement District

PA Business Improvement District - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Travel	$500	$23	$477
Telephone	$750	$1,797	($1,047)
Publications & Subscriptions	$1,000	$0	$1,000
Computer Services	$500	$625	($125)
Self Employed Contractors	$7,500	$87,669	($80,169)
Other General Services	$0	$17,577	($17,577)
Total PADBID	**$10,250**	**$107,690**	**($97,440)**

The position of Executive Director for PADBID is being charged as Contracted and General Services as shown above in the "Self-Employed Contractors".

The budget of $62,800 for Executive Director was budgeted under Salaries. There will be savings under salaries, and this area is over budget. The actual spending for Executive Director was $53,000.

$4,000 was spent on pressure cleaning sidewalks under Self Employed Contractors.

Council approved the below motion. Actual spending was $28,124 charged under Self Employed Contractors. **Funded from the Downtown Improvement Reserve for 2022.**

City Council Motion July 11, 2022
PADBID Reserve Fund – Security in PADBID Region (RPT 22-271)
That the Prince Albert Downtown Business Improvement District be authorized to utilize $33,601.92, from the Downtown Improvement Reserve in order to contract security services on a three (3) month term project.

The amount of $10,250 was budgeted for event coordinators and street fair costs. The 2022 spending was $17,577. However, PADBID secured additional funding of $20,238.14 in sponsorship revenue for the Street Fair. That sponsorship revenue was credited to the Prince Albert Downtown Improvement District Operating Reserve year ending 2022.

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

Prince Albert Police Service

Contracted and General Services was under budget for 2022 in the total amount of $98,603.

Contracted and General Services	2022 Approved Budget	2022 Actual Spending	**Surplus / (Deficit)**
TOTAL CONTRACTED AND GENERAL SERVICES	**$1,300,810**	**$1,202,207**	**$98,603**

Savings are attributed to the Support Services Dispatching Contract, savings in legal services for 2022, savings in contracting IT Specialists and other small allowance savings.

Fire Services

Fire Services - Contracted and General Services	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Fire Services Administration	$15,000	$19,315	($4,315)
Fire Services Fire Fighting	$10,280	$9,355	$925
Fire Services Maintenance	$2,500	$3,095	($595)
Total Fire Services	**$27,780**	**$31,765**	**($3,985)**

Fire Services Administration

$19,315 spending relating to Contractor fees for securing property affected by fire and noncompliance with the fire safety bylaw. This typically will include boarding of windows and doors. In extreme cases could include demolition. All expenditures are invoiced back to the property owner and deposited into revenue account: Sundry Revenue account.

APPENDIX I – CONTRACTED AND GENERAL SERVICES EXPENDITURES

Fire Services Fire Fighting

Budget of $10,280 as follows:

- $1,500 for dry cleaning of uniforms and alterations to department issued clothing. 2022 spending was $373.
- $8,780 relating to the Dispatch Service Agreement with the Saskatchewan Public Safety Agency. The Dispatch Service Agreement with the Saskatchewan Public Safety Agency was paid at $8,982.

$3,095 spent in 2022 for contracted laundry service for bedding and kitchen linens.

Community Services & Public Works – Refer to Excel Spreadsheet

APPENDIX I - CONTRACTED AND GENERAL SERVICES EXPENDITURES

Public Works - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Municipal Service Centre	$16,000	$1,559	$14,441	Budget of $16,000 for janitorial cleaning services. However, that is being completed by City staff and charged as wages. Savings in this area.
Old City Yards	$21,340	$9,269	$12,071	Budgeted at $2,500 for commissionaire services and $18,840 for janitorial cleaning services. The janitorial services are being completed by City staff, and charged as wages. There will be savings for contracted and general services. The amount charged reflects commissionaire services to monitor the yards, pest control services and recycling lamps.
Backlanes Maintenance	$15,000	$17,774	($2,774)	Budget of $15,000 as every year, City equipment sustains damage from low hanging branches on Streets and Back Lanes. Annual budget to complete Street and Back Lane tree pruning in order to avoid and reduce the damage to City equipment that uses back lanes.
Sidewalks	$155,000	$123,285	$31,715	Savings for 2022 on actual spending. Budget of $155,000 as annual sidewalk maintenance needs are assessed for their size and complexity. Smaller and more routine sidewalk maintenance is typically completed by City forces while larger jobs are contracted out in order to keep City crews working on important smaller jobs. The proportion of work completed by City crews and contractors varies from year to year depending on the nature of the work required.
Snow Management	$0	$14,332	($14,332)	$14,332 spent on grader rental, vehicle repairs and street light relocation (SaskPower cost).
Streets and Roadways	$175,300	$53,580	$121,720	Budget of $175,300 for work to be completed as per the Urban Highway Connector Program (UHCP) Framework Agreement. There is spending charged as Maintenance Materials and Supplies. However, there will be savings in expenses incurred to budgeted.
Street Sweeping	$0	$10,579	($10,579)	$10,579 charged in 2022 for contracting of the pressure washing of 2nd Avenue. For 2023, the amount of $11,000 was budgeted under Contracted and General Services for pressure washing of retaining walls along 2nd Avenue, as well as the Central and 6th Avenue Viaducts.

Public Works - Contracted and General Services	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**	**Notes**
Traffic Counts and Lane Markings	$68,950	$76,126	($7,176)	2022 spending minimal over budget as per painting incurred. Budget of $68,950 as the City undertakes road lines painting twice a year (in the spring and in the fall). This budget covers the painting project cost. The project is performed by a contractor.
Traffic Signs	$400	$150	$250	Minimal costs. Budget is for postage of traffic signs.
Transit Service Operations - Contractor	$1,356,410	$1,082,092	$274,318	Savings for 2022 with transit operations. $1,356,410 is the cost for contracted transit services as per the existing contract between the City and First Canada. The budget for 2022 counts for the annual average number of transit hours which is approximately 19,200 hours/year. This budget also includes $3,000 for disinfecting services for the buses needed due to COVID-19.
Transit Service Operating - Other General	$14,000	$7,071	$6,929	Budget for bus pass vendor. 10% commission paid on fees for sold bus passes. Under Budget.
Grand West Costs	$0	$120,534	($120,534)	Includes purchase of buses and painting of buses.
Total Public Works - Contracted and General	**$1,822,400**	**$1,516,351**	**$306,049**	**SURPLUS FUNDS**

Community Services - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Alfred Jenkins Field House	$50,820	$89,416	($38,596)	Commissionaires was budgeted at $500, but actual costs were $15,068. Created an overage of $14,568 to ensure proof of vaccinations. Instructors for classes was budgeted for $47,320, however, there are savings of $13,385 in payment of instructors for classes. As well, the City secured a Grant with FCM - Green Initiatives Grant for a feasibility study. The costs incurred in 2022 was unbudgeted in the amount of $37,100, which the City received grant funding of $28,000. The only cost to the City was $9,100 for refrigeration at the Field House.
Art Hauser Centre	$24,370	$26,662	($2,292)	Budget includes commissioners services at the AHC , housekeeping services. Etc. Overage on security by $3,988 due to proof of vaccinations.
Arts Centre	$37,600	$32,040	$5,560	Budget is for commissioners, housekeeping services and the payment of instructors at Arts Centre. Under budget for instructor costs.
Bernice Sayese Centre	$6,000	$6,000	$0	Budget is for housekeeping services. On Budget.
Cemetery	$2,500	$3,933	($1,433)	Budget is for Contracted Services to support operations where skilled or City staff are unavailable. Slightly over budget.
City Hall	$53,640	$67,320	($13,680)	Commissioners was budgeted at $45,440, actual costs were $59,258. Over budget by $13,818 . Relates to COVID and having two security guards at beginning of 2022. Housekeeping was under budget by $3,168. Cost incurred for engineering services required for the City Hall Clock Tower - unbudgeted cost of $2,445.
Community Clubs	$15,000	$49,841	($34,841)	Over budget in the amount of $15,958 for commissioners services that was unbudgeted. Commissionaire services was required for Proof of Vaccinations. The budget of $15,000 is for Annual Fire Extinguisher inspections, Fire Suppression Maintenance & testing, Fire alarm inspections & minor maintenance at the Community Clubs. Over-budget by the amount of $18,884 due to maintenance issues at Community Clubs (cost of $10,894 for the installation of two holding tanks and redo existing piping at Carlton Park Community Club.)

Community Services - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Community Services Administration	$0	$44,724	($44,724)	The amount of $44,724 was expensed to this account to track vandalism costs. This is one account to track vandalism. New for 2022. Previously vandalism costs were charged across various accounts. This will allow for the tracking of actual vandalism costs in one account.
Cooke Municipal Golf Course	$178,480	$242,005	($63,525)	Budget of $140,000 for Golf Course Management Contract with Darcy's Golf Shop. Annual Management Fee - $65,000, 8.5% Fees and 10% Sponsors - $9,100. 2022 cost an overage as there is additional revenue which in turn is an increased fee as per Agreement. Increased amount of $38,779. Budget of $38,480 for payments for Golf Course Marshals. 2022 Spending of $40,241. There is also an unbudgeted cost of $7,920 paid for Ground Cubed Landscape Architect charged. $15,065 was spent for commissionaire services, Bunkers Renovation Plan and demolition of the Outdoor Bathroom.
EA Rawlinson Centre	$337,310	$483,844	($146,534)	$337,310 Total Contracted and General Services Budget as follows: - $276,310 is the cost for Artist Fees for Centre presented events. - $55,000 for janitorial services at the Rawlinson Centre. - $5,000 for equipment rentals related to hosting events. - $1,000 for janitorial supplies. **The City received a donation of $50,000** for the EA Rawlinson Centre which was spent in 2022 for new speakers in auditorium, wardrobe upgrade for Broadway North Program, furniture for the North Atrium and Wireless Head Misc. Unbudgeted cost of $10,680 for commissionaire services to check proof of vaccinations. Housekeeping increased cost of $6,209 and installation of cameras for a cost of $3,051 due to vandalism and theft. The amount of $12,500 was paid for consulting as funded from the FCM Grant. **The City received a grant of $66,000 from CAP to fund operations and artist fees. Additional funding for artist fees.**

APPENDIX I - CONTRACTED AND GENERAL SERVICES EXPENDITURES

Community Services - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
City Beautification	$35,000	$25,729	$9,271	Savings for 2022. The Parks Manager is working on a report outlining beautification Initiatives that will outline the departments plans for use of the funds in 2023.
Frank J. Dunn Pool	$29,620	$27,942	$1,678	Budget consists of commissionaires and program instructors. Under budget ending 2022.
Kinsmen Arena	$2,700	$8,970	($6,270)	Budget of $1,000 for commissioners, however, 2022 spending was $8,970 as proof of vaccinations was required. Additional cost for security. Housekeeping savings of $1,700.
Kinsmen Park	$12,980	$12,137	$843	2022 Budget for housekeeping services and hiring of a Plumbing and/or Electrical Contractor. Under budget for 2022. Professional contracted cleaning services for Kinsmen seasonal washrooms on 1st Avenue, Central Avenue and Ella Muzzy spray park.
Kinsmen Water Park	$0	$14,815	($14,815)	$14,815 was spent for the contracting to complete waterslide maintenance and landscaping under the waterslides.
Little Red River Park	$2,000	$90,760	($88,760)	The budget for the Knotty Pine for the Bistro Agreement is $56,600 for the Cosmo Lodge/Knotty Pine is budgeted under Grants and Donations. The amount of $56,828 was charged as Self-Employed Contractor under Contracted and General Services. There will be savings of $56,600 under Grants and Donations for Little Red River Park. DMC charges of $20,034 were for the upkeep and maintenance of the outhouses in 2022 (cleaning was provided twice a day) to keep up with demand noting park attendance has been on the rise year over year and this was an important component to keeping up with demand. Other General services – $13,898 - There was some unexpected issues with the HVAC unit at the Cosmo Lodge that needed repair, internet issues where some improvements needed to be made with a link between the Cosmo Lodge and the Ski Hill, and concerns with a number of lights that stopped working along the river trail, all of which have now been addressed all needing to be addressed by contractors.

APPENDIX I - CONTRACTED AND GENERAL SERVICES EXPENDITURES

Community Services - Contracted and General Services	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**	**Notes**
Margo Fournier Centre	$18,800	$9,252	$9,548	Budget is for housekeeping and payment for instructuring workout classes. Under budget for 2022 as the building was sold. Savings.
Museums	$600	$8,062	($7,462)	Payment of $7,146 paid to AODBT Architects. AODBT was hired to complete the conceptual design requirements for the budget preparation for the Window Replacement project at the Historical Museum. The project remains unfunded at this time. Department is working on external funding to support the project before proposing a funding partnership to Council.
Other Facilities	$0	$1,929	($1,929)	2022 unbudgeted cost relating to asbestos inspection.
Parks	$160,600	$218,645	($58,045)	2022 Budget of $143,800 for use on monitoring and surveying for Dutch Elm Disease, large tree removals, assistance with tree pruning initiatives such as the City Cemetery, Golf Course, Parks, boulevards, tree inventory collection and documentation. **2022 Spending exceeded the Budget as work was required for urban forestry.** Council also approved the unbudgeted cost of : That the Installation of Steel Tables in the Concession Area at Lakeland Ford Park in the amount of $5,898.64 funded from the Prince Albert Slo-Pitch League Reserve, be approved.
Playgrounds and Play structures	$8,100	$164	$7,936	Budget for Entertainment for Kidzfest. This is covered through Grants received such as NLDC. Savings in spending for 2022.
Outdoor Sports Field	$15,610	$16,958	($1,348)	Prime Minister's Park

APPENDIX I - CONTRACTED AND GENERAL SERVICES EXPENDITURES

Community Services - Contracted and General Services	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**	**Notes**
Recreation	$18,000	$90,969	($72,969)	$58,860 related to MCAP (Culture Plan) Expenses to date in 2022. The expenses are offset by the grant and approved City Funding which includes: • Artists in Communities project: artist payments for workshops, coordination of the project, photography for the exhibit • Crosswalk Art: artist designs, stencils, painting, etc. $6,000 spending in Year 2022 for Saskatchewan Senior Fitness Association (SSFA) 55+ Saskatchewan Games. There is revenue for this cost. Other small costs $4,404 relating to commissioners, towing of snow cat, etc.
Skateboard Park	$9,900	$11,640	($1,740)	Increased cost for security commissionaire services.
Dave Steuart Arena	$4,100	$20,551	($16,451)	Increased cost for security commissionaire services. Causes the over budget as proof of vaccinations was required.
Tourist Information Centre	$7,120	$7,761	($641)	Budget for housekeeping and minor contract work.
Total Community Services - Contracted and General	**$1,030,850**	**$1,612,067**	**($581,217)**	

2022 YEAREND UNAUDITED

FINANCIAL CHARGES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX J – FINANCIAL CHARGES EXPENDITURES

2022 GENERAL FUND EXPENDITURES

FINANCIAL CHARGES

Financial Charged ending Year 2022 are over budget by the small amount of ($14,347). The amount of $12,327 was expensed as Finance Charge for commissionaire security services at the Margo Fournier Centre to ensure the safety of staff and facility users. There is also Active Net Fees charged for City transactions.

FINANCE CHARGES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
General Government	$58,590	$60,413	($1,823)
Economic Development	$0	$1,779	($1,779)
Parking Tickets	$3,850	$3,582	$268
Impound Lot	$1,500	$1,790	($290)
Financial Services	$500	$873	($373)
Purchasing and Stores	$5,600	($5,474)	$11,074
Community Services	$87,710	$108,652	($20,942)
Prince Albert Police Service	$750	$1,232	($482)
Total Finance Charges	**$158,500**	**$172,847**	**($14,347)**

Financial Charges

This cost is for monthly bank charges, any overdraft interest charged, Point of Sale charges at City Hall, wire fees, and charges for online payments. Includes the cost of using Active Net for Community Services Recreation Facilities.

Community Services

Margo Fournier Centre – charge of $12,327 for commissionaire security services required for the safety of staff and facility users.

The remaining overage of $8,615 relate to Active Net fees for Recreation Facilities. When payments are made, Active Net receive 5% of transactions. This means that more transactions are occurring at City Facilities which is positive. With the new proposed Perfect Mind Software, there will be reduced finance charges going forward.

APPENDIX J – FINANCIAL CHARGES EXPENDITURES

Purchasing

2022 Budget of $5,600 as follows:

- $5,000 for write off of items identified as no longer of value.
- $500 for Inventory variance: Landed cost, taxes, cycle counts, damaged parts, etc.

For 2022 there is a credit amount of $5,474 relating to inventory items.

2022 YEAREND UNAUDITED

GRANTS AND DONATIONS EXPENDITURES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX K – GRANTS AND DONATIONS EXPENDITURES

2022 GENERAL FUND EXPENDITURES

GRANTS AND DONATIONS

Grants and Donations are over budget by the amount of ($204,245) for year ending 2022. That is mainly attributed to unbudgeted expenditures. There is no budget for approval of Destination Marketing Levy Applications as the amounts are funded by the Destination Marketing Levy Reserve. The amount of $152,480 was paid in Year 2022 relating to approved events that qualify for Destination Marketing Funding. Council also approved payment of the 2020 and 2021 Municipal Settlement Share with Prince Albert Housing with an unbudgeted amount of $89,370.

GRANTS AND DONATION - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Taxation and Other	$0	$165,775	($165,775)
Planning & Development Services	$259,990	$374,360	($114,370)
Community Services Department	$518,860	$480,610	$38,250
PA Downtown Business Improvement	$40,000	$2,350	$37,650
External Agencies	$2,615,300	$2,615,300	$0
Total Grants and Donations	**$3,434,150**	**$3,638,395**	**($204,245)**

Taxation and Other – General Government

All approved unbudgeted items.

Taxation and Other - General Operations - - Grants and Donations	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Miscellaneous Grants	$0	$12,935	($12,935)
Destination Marketing Levy Grants	$0	$152,840	($152,840)
Total Grants and Donations	**$0**	**$165,775**	**($165,775)**

APPENDIX K – GRANTS AND DONATIONS EXPENDITURES

Miscellaneous Grants: 2022 **Unbudgeted** Spending of $12,935 as follows:

- Council approved on November 8, 2021 that *"The City engage Dr. Chad Nilson, Social Researcher and Program Evaluator with Living Skies Centre for Social Inquiry to facilitate an Actionable Solutions Forum to support homelessness prevention and intervention efforts in the City; and That funding in the amount of $10,500 to Dr. Chad Nilson for the engagement of his services for the Homelessness Action Initiative be approved from the Fiscal Stabilization Fund*." The amount of **$10,500 was paid March 31, 2022 as approved by Council.**

- Council approved on March 28, 2022 that "*The City participate with all other Saskatchewan Cities in the Saskatchewan Urban Municipalities Association's External Review of the Property Tax System in Saskatchewan at the approximate cost of $3,125, to be funded from the Fiscal Stabilization Fund.*" **The City has paid the amount of $2,434.89 in Year 2022 as approved by Council.**

Destination Marketing Levy Grants Paid: 2022 spending of $152,840 as follows:

- The remaining amount of $152,840 is related to Destination Marketing Fund Grants that are approved to be **funded from the Destination Marketing Levy Reserve.** Host Committees apply for Destination Marketing Levy Funding as per the Policy. There is a corresponding yearend entry from the Reserve for the grants paid in 2022. The Events are approved as per the Policy Guidelines.

Planning & Development Services

Planning & Development Services - - Grants and Donations	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Planning Services - Housing Grant	$14,990	$104,360	($89,370)
Planning Grants – Tourism and PAREDA	$245,000	$245,000	$0
Housing Grants - River Bank Development	$0	$25,000	($25,000)
Total Grants and Donations	**$259,990**	**$374,360**	**($114,370)**

APPENDIX K – GRANTS AND DONATIONS EXPENDITURES

Planning Services – Housing Grant

2022 Budget was $14,900 as that amount was paid for the 2019 Municipal Settlement Share. City Council, at its meeting of February 13, 2023, approved the following recommendation:

Year Settlement Municipal Share - Housing Projects (RPT 23-51)

That the Settlement Municipal Share for Housing Projects of the Prince Albert Housing Authority in the amount of $44,598.72 for Year 2020 and $59,761.37 for Year 2021, for a total amount of $104,360.09, be funded as follows:
1. That the amount of $14,990 be funded in Year 2022 from the budgeted allocation;
2. That the amount of $74,380.09 be funded in Year 2022 from the Housing Reserve; and,
3. That the amount of $14,990 be funded in Year 2022 from Fiscal Stabilization.

As approved by Council, the amount of $74,380.09 was approved for funding by the Housing Reserve and the amount of $14,990 from Fiscal Stabilization Fund. The overage for 2022 was approved by City Council.

Planning Grants – Tourism and PAREDA

Budget of $245,000 for Grants and Donations as follows:

- $105,000 for the Funding of PAREDA by Agreement
- $140,000 for the Funding of Tourism by Agreement

The amount of $245,000 was expensed for 2022 for the above two grants.

Housing Grants – River Bank Development Corporation

There is no budget for the Housing Grants. They are approved to be funded from the Housing Reserve. Transfers are completed at yearend from the Housing Reserve for the approved Grants as follows:

March 28, 2022 City Council Meeting:

Affordable Housing Program Application – River Bank Development Corporation (RPT 22-131)

1. That the Affordable Housing Program Application made by River Bank Development Corporation in the amount of $20,000, be approved, subject to:
a. The Applicant purchasing four (4) dwelling units within the City; and,
b. The Applicant entering into an Operating Agreement with The City for each respective property.

APPENDIX K – GRANTS AND DONATIONS EXPENDITURES

The amount of $20,000 was paid to River Bank Development.

August 24, 2020 City Council Meeting:

Affordable Housing Program Application (RPT 20-348)

1. That the Application made by River Bank Development Corporation for the Affordable Housing Program in the amount of $20,000 be approved, subject to:
a. The Applicant purchasing four (4) dwelling units throughout the City; and,
b. The Applicant entering into an Operating Agreement with The City for each respective property; and,

The amount of $15,000 was paid in Year 2021, and the final payment of $5,000 was paid in 2022 based on the Operating Agreement.

Total amount of **$25,000 was expensed** that was unbudgeted but approved by Council.

Community Services

See spreadsheet for detailed breakdown.

GRANTS AND DONATION - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Community Services Department	$518,860	$480,610	$38,250

Prince Albert Downtown Business Improvement District

2022 Budget of $40,000 under Grants and Donations is regarding the Grants paid as follows funded from the Downton Improvement Reserve:

$15,000 for Downtown Events
$10,000 for a Facade Grant
$10,000 for Mini Facade Grants
$5,000 for a Business Consultant

APPENDIX K – GRANTS AND DONATIONS EXPENDITURES

2022 Actual Grants paid out was $2,350. Funded from the Downtown Improvement Reserve.

GRANTS AND DONATION - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
PA Downtown Business Improvement	$40,000	$2,350	$37,650

External Agencies

GRANTS AND DONATION - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
External Agencies	$2,615,300	$2,615,300	$0

Grants paid as follows as approved in the 2022 Budget:

External Agencies	2022 Budget Approved
Prince Albert Community Service Centre - Special Needs	$115,700
Prince Albert Community Service Centre - Seniors	$69,500
Prince Albert Arts Board	$25,000
Prince Albert Historical Society - Museum	$71,080
Mann Art Gallery	$100,000
Prince Albert Mobile Crisis Unit	$43,600
Prince Albert Public Library	$2,190,420
Total External Agencies	**$2,615,300**

Community Services - Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Bernice Sayese Centre	$16,580	$16,580	$0	Budget of $16,580 : $12,750 for the Annual Operating Grant as per the Lease Agreement with the West Flat Citizen's Group; and $3,830 for the Annual Improvement Grant as per Lease Agreement with the West Flat Citizen's Group.
Community Clubs Grants - with indoor rink	$125,750	$125,750	$0	$125,750 for Operating Grants for 9 Community Clubs - 4 Community Clubs with Indoor Rinks - West Hill, East Hill, Crescent Heights and East End = $15,500 per year - 5 Community Clubs (Halls, Recreation) - Crescent Acres, Carlton Park, Midtown, Hazeldell, Nordale = $12,750 per year
Community Clubs Grant	$34,470	$32,083	$2,387	$34,470 Maintenance Grant for Community Club = $3,830 per Club. Payment made to 9 Community Clubs

Community Services - Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Recreation Facility Grant Program (Charged to Community Club)	$0	$28,473	($28,473)	Recreation Facility Grant Program approved by Council and funded by Reserve. They are not budgeted. **City Council January 24, 2022:** That the following recommendations be approved under the 2nd intake of the 2021 Recreation Facility Grant Program and funded from the Community Services Building Reserve. 1. That the East End Community Club receive $3,885.98 for the removal and installation of the North Entry Door along with Maintenance on the Ice Plant, Electrical and other Minor Maintenance in the in rink. 2. That Midtown Community Club receives $5,000.00 for repair to the Boiler System. 3. That Hazeldell Community Club receive $4,451.00 for upgrades to the Lighting system and changing to LED lighting on the Outdoor Rink. **City Council August 8, 2022:** That the following be approved under the 1st intake of the 2022 Recreation Facility Grant Program and funded through the Community Services Land Fund: 1. East End Community Club receive $4,150 for repair of the Kitchen Exhaust Fan, replacement of the Unit Heater, updating of Lighting to LED and other Minor Maintenance in the rink; 2. West Hill Community Club receive $2,916.50 for Roof Insulation and replacement of the Regulator on the Water Heater; and, 3. That Crescent Heights Community Club receive $8,069.50 for the installation of a new Boiler.
Cooke Municipal Golf Course	$65,200	$65,200	$0	Total budget of $65,200 is the Lease Agreement Payment to the Prince Albert Golf & Curling Club. Full payment made by yearend.
Prince Albert Golf and Curling Club	$0	$9,800	($9,800)	As per the Agreement with the Prince Albert Golf & Curling Club, an allocation annually of $10,000 is to be credited to the Prince Albert Golf and Curling Club Trust Fund to fulfill the City's commitments. Administration will ensure that this is budgeted in future budgets. Offset by other savings of $200.

Community Services - Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Kinsmen Ski Hill	$25,000	$25,000	$0	$25,000 Total Budget for Grants and Donations relating to Operational Grant for running the Kinsmen Ski Hill provided in equal installments.
Little Red River Park	$71,600	$15,000	$56,600	Budget of $71,600 as follows: • $56,600 - Operating grant for 2022 - Cosmo Lodge/Knotty Pine Bistro Agreement. This is reduced from the 2021 grant amount of $98,960. The payments for this Agreement are being charged as Contracted and General Services, as such offsets the savings in this area. **This was charged in Year 2022 as Contracted and General Services, as such, savings to this area.** • $10,000 - Operating grant request from the Prince Albert Ski Club for the maintenance of the network of cross country ski trails. **$15,000 has been paid to the Prince Albert Ski Club for 2022 in grants.**
Parks	$30,780	$30,504	$276	$30,780 Budgeted for Disaster Mitigation Adaptation Fund (DMAF) Partnership between the City and Saskatchewan Provincial Safety Authority (SPSA) for Fire Smart Management through selective removal. This for fire prevention work in the Nisbet Forest.
Outdoor Sports Field	$6,500	$6,550	($50)	Budget of $6,500 for Operating Grants to PA Slo-Pitch League for the Lakeland Ford Park & PA Minor Baseball for Mair Park.

Community Services - Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Saskatchewan Lotteries	$142,980	$125,670	$17,310	Budget: $142,980 Total Operating Grants and Donations Revenue regarding Community Grant Program. City of Prince Albert receives $142,985 per year. This is based off a formula of population (35,926) X Per Capita Amount ($3.98) = $142,985.00. 2022 Actual Revenue of $125,670: The adjustment was made by Saskatchewan Lotteries following our submission of the final reports. $17,314.99 wasn't used by the approved recipients therefore returned to Saskatchewan Lotteries as part of our reporting commitments.
Total Community Services - Contracted and General	**$518,860**	**$480,610**	**$38,250**	**SURPLUS FUND**

2022 YEAREND UNAUDITED

UTILITIES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX L – UTILITIES EXPENDITURES

2022 GENERAL FUND EXPENDITURES

UTILITIES

Electricity:

- SaskPower announced a 4% increase effective September 1, 2022, another 4% increase effective April 1, 2023, and an increase in carbon tax from $50 to $65 on April 1, 2023.

Heating:

- SaskEnergy budget includes 3 rate increases:
  - Rate increase effective November 2021 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
  - Rate increase effective August 2022 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
  - June 2023 rate increase.

UTILITIES - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Impound Lot	$7,700	$9,339	($1,639)
Community Services Department	$1,445,980	$1,525,391	($79,411)
Public Works Department	$1,100,680	$1,113,461	($12,781)
PA Downtown Business Improvement	$800	$4,071	($3,271)
Prince Albert Police Service	$129,900	$121,985	$7,915
Fire Services Department	$41,200	$46,549	($5,349)
Total Utilities	**$2,726,260**	**$2,820,796**	**($94,537)**

Impound Lot - electricity and heating for the trailer at the Impound Lot.

Prince Albert Downtown Improvement District – electricity for building. Increased cost in 2022.

Prince Albert Police Service - Utilities are under budget by $7,915 for 2022. That is mainly attributed to the water and sewer charge to the Main Station being under budget and Building Mechanical Maintenance under budget for electricity costs for 2022.

Fire Services Department – increased cost of $5,349 for heating and electricity for Fire Station.

APPENDIX L – UTILITIES EXPENDITURES

Community Services Department

UTILITIES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Community Services Department	$1,445,980	$1,525,391	($79,411)

Art Hauser Centre

Utilities are over budget year to date. The amount of $20,000 was reduced by the Budget Committee from the electricity budget for Year 2022. However, SaskPower announced a 4% increase effective September 1, 2022.

Heating Fuels over budget by $25,233

Electricity over budget by $35,231

Little Red River Park

Over budget by $11,066

Heating Fuels over budget by $1,907

Electricity over budget by $9,387

Margo Fournier Centre

Under budget by $29,586 as the building was sold to PAGC. Savings in utility costs $29,586.

Outdoor Sports Field

Over-budget by $7,854

Electricity over budget by $11,883 at Prime Minister's Park

Water and sewer under budget by ($4,430) at Crescent Acres

Dave Steuart Arena

Over budget by $17,103

Heating Fuels over budget by $21,359. Old Building.

Electricity under budget by ($4,425)

APPENDIX L – UTILITIES EXPENDITURES

Community Services Department - Utilities of IMPACT	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Alfred Jenkins Field House	$148,690	$144,581	$4,109
Art Hauser Centre	$269,420	$333,392	($63,972)
City Hall - Utilities	$98,280	$93,877	$4,403
Community Clubs	$162,860	$168,375	($5,515)
Cooke Municipal Golf Course	$124,540	$127,627	($3,087)
EA Rawlinson Centre	$124,630	$131,092	($6,462)
Kinsmen Arena	$141,630	$133,800	$7,830
Little Red River Park	$48,400	$59,466	($11,066)
Margo Fournier Centre	$53,100	$23,514	$29,586
Outdoor Sports Field	$35,600	$43,454	($7,854)
Dave Steuart Arena	$91,590	$108,693	($17,103)
Tourist Information Centre	$8,000	$11,899	($3,899)
Total Community Services	**$1,306,740**	**$1,379,770**	**($73,030)**

Public Works Department

Public Works Department - Utilities	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Municipal Service Centre	$72,680	$80,016	($7,336)
Old City Yards	$47,500	$49,697	($2,197)
Street Lighting	$944,500	$949,306	($4,806)
Street and Roadways	$1,100	$557	$543
Parking Lots	$4,300	$4,111	$189
Traffic Lights	$27,700	$27,998	($298)
Traffic Signs	$2,900	$1,774	$1,126
Total Public Works	**$1,100,680**	**$1,113,461**	**($12,781)**

Municipal Service Centre - $8,599 increased cost for heating fuels.

Old City Yards - $4,322 increased cost for heating fuels, offset by savings with electricity.

Street Lighting - $4,806 increased cost for electricity.

Traffic Signs – ($1,126) savings due to water and sewer expense.

2022 YEAREND UNAUDITED

INTEREST ON LONG TERM DEBT

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX M – INTEREST ON LONG TERM DEBT EXPENDITURES

2022 GENERAL FUND EXPENDITURES

INTEREST ON LONG TERM DEBT

Interest on Long Term Debt has a small surplus of $12,368 for yearend 2022 as the Internal Borrowing Loan for the Police Service Downtown Substation was paid off in Year 2021 and other small savings in Interest Payments.

LONG TERM DEBT - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
West Hill Infrastructure Loan	$4,590	$4,505	$85
Aquatic and Arenas Recreation Centre – Loan $16.0 m	$464,000	$460,000	$4,000
Irrigation at Cooke Municipal Golf Course	$66,150	$65,615	$535
Transit Buses	$51,950	$50,962	$988
Police Service - Downtown Substation	$6,760	$0	$6,760
Total Long Term Debt	**$593,450**	**$581,082**	**$12,368**

West Hill Infrastructure Loan

This represents the principal payments for the long-term loan issued in 2009. This loan was required in order to fund the construction of the West Hill Infrastructure improvements completed in 2008 and 2009. It was for 20 years and was approved by City Council (resolution # 0932) on December 15, 2008. The interest rate noted for the first four years of the loan was set at 3.01%. Council approved the renewal of this loan with BMO in 2013 with the interest rate fixed for 5 years at 2.83%. In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.

The Land Fund is responsible for 90% of the cost of financing and the General Fund is responsible for the other 10%. The loan is scheduled to be repaid in full in 2027.

APPENDIX M – INTEREST ON LONG TERM DEBT EXPENDITURES

Aquatic and Arenas Recreation Centre

The amount of $460,000 is accrued at the end of the Year to record the interest for the borrowing of $16.0 million for the Aquatic and Arenas Recreation Centre. The City's initial portion of the project was $16.0 million and is being funded from a long-term debenture. The funds were borrowed on March 1, 2022. The budget for the interest repayment is based on an interest rate of 3.45% and a 35 year repayment schedule.

Irrigation at Cooke Municipal Golf Course

City Council approved long-term debt funding for the replacement of the Irrigation System in 2017. The debt is to be paid off over a period of 25 years. This loan is scheduled to be repaid in full in 2042.

Transit Buses

In 2017, the City purchased seven new 35 foot transit buses, of which three were a 50/50 cost share between the City and the Federal Public Transit Infrastructure Fund. City Council approved the long-term debt funding for the new transit buses at the August 8, 2017 City Council Meeting. The debt is to be paid off over a period of 10 years. The loan is scheduled to be repaid in full in 2027.

Prince Albert Police Service – Downtown Substation

The amount of $6,760 was budgeted for 2022 for the interest expense for the Internal Borrowing for the Downtown Substation. The Board approved in April of 2022 that the 2021 Police Service Surplus pay off the remaining Internal Financing with the City regarding the Purchase of the Police Service Downtown Substation. As such, there is no interest expense to be charged for 2022 as the loan was paid off with the 2021 Police Service Surplus.

2022 YEAREND UNAUDITED

FLEET EXPENSES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX N – FLEET EXPENDITURES

2022 GENERAL FUND EXPENDITURES

FLEET EXPENSES

Fleet expenses ending Year 2022 **is over budget** by the amount of **($448,044)**. Majority of that overage is attributed to increased costs for snow management. Fleet expenditures for snow management exceeded budget by the amount of ($361,661). There are also increased fleet charges for Public Works relating to street sweeping, traffic lights, etc.

FLEET EXPENSES - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Taxation and Other	($18,490)	$0	($18,490)
General Government	$76,410	$93,897	($17,487)
Community Services Department	$925,480	$926,406	($926)
Public Works Department	$1,363,280	$1,786,150	($422,870)
Prince Albert Police Service	$781,480	$769,752	$11,728
Fire Services Department	$520,830	$520,830	$0
Total Fleet Expenses	**$3,648,990**	**$4,097,034**	**($448,044)**

Taxation and Other

FLEET EXPENSES - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Taxation and Other	($18,490)	$0	($18,490)

2022 Budget for Custom Unsightly $1,510 – 2022 Actual $0.00

2022 Budget for Miscellaneous was ($20,000) savings to be reflected with the purchase of City Fuel tanks and pumps. That project was not approved, but the savings were not removed from the 2022 Budget.

APPENDIX N – FLEET EXPENDITURES

General Government

General Government- - Fleet Expenses	2022 Budget	2022 Actual	Surplus / (Deficit)
Corporate Services Department	$2,500	$0	$2,500
Building Inspectors	$8,840	$8,820	$20
Bylaw Enforcement	$17,680	$26,460	($8,780)
Parking Tickets	$31,520	$43,447	($11,927)
Impound Lot	$1,500	$688	$812
Financial Services Department	$14,370	$14,482	($112)
Total Grants and Donations	**$76,410**	**$93,897**	**($17,487)**

Corporate Services Department - As there is no vehicle allocated for the Manager of OH&S, there will be no fleet charges expensed for 2022.

Bylaw Enforcement and Parking Tickets – increased use of fleet vehicles for bylaw and parking enforcement in the community.

Community Services Department

Within Budget.

FLEET EXPENSES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Community Services Department	$925,480	$926,405	($925)

APPENDIX N – FLEET EXPENDITURES

Public Works Department

Public Works Department - Fleet Expenses	2022 Budget	2022 Actual	Surplus / (Deficit)
Public Works Administration	$33,800	$44,448	($10,648)
Municipal Service Centre	$49,170	$59,261	($10,091)
Old City Yards	$320	$5,693	($5,373)
Back lanes Maintenance	$27,000	$17,937	$9,063
Sidewalks	$9,240	$20,793	($11,553)
Snow Downtown	$52,600	$61,929	($9,329)
Snow Management	$370,140	$722,472	($352,332)
Street and Roadways	$228,580	$213,543	$15,037
Street Sweeping	$142,080	$164,656	($22,576)
Traffic Counts and Lane Markings	$3,930	$3,254	$676
Traffic Lights	$33,160	$53,182	($20,022)
Traffic Signs	$63,600	$69,322	($5,722)
Transit Services Operation	$349,660	$349,660	$0
Total Fleet Expenses	**$1,363,280**	**$1,786,150**	**($422,870)**

Municipal Service Centre - $10,091 Overage

This over expenditure on the MSC budget is due to higher cost of parts and materials as well as some unscheduled building repairs.

Snow Downtown and Snow Management: $361,661 Overage

Fleet expenses are over-budget by $361,661 due to city fleet equipment snow management costs for 2022 and the heavy snowfalls. The snow accumulation in cm for Year 2022 was an above average year, as such, snow management city fleet equipment costs are over budget.

City Council, at its meeting of March 27, 2022, approved that the overage in costs for snow management and snow downtown be funded from the Fiscal Stabilization Fund.

Street Sweeping - $22,576 Overage

Additional street sweeping work completed in Year 2022, as such, overage for fleet expenses.

APPENDIX N – FLEET EXPENDITURES

Prince Albert Police Service

Fleet expenses are under budget ending 2022 in the amount of $11,728.

Fleet Expenses	2022 Approved Budget	2022 Actual Spending	**Surplus / (Deficit)**
TOTAL FLEET EXPENSES	**$781,480**	**$769,752**	**$11,728**

Fire Services

Within Budget.

FLEET EXPENSES - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Fire Services Department	$520,830	$520,830	$0

2022 YEAREND UNAUDITED

MAINTENANCE MATERIALS AND SUPPLIES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

2022 GENERAL FUND EXPENDITURES

MAINTENANCE MATERIALS AND SUPPLIES

Maintenance Materials and Supplies are **over budget** by the amount of **($1,912,523)** ending Year 2022. Snow Management costs exceeded the 2022 Budget by the amount of ($258,057) due to heavy snow falls. Council has approved the overage related to Snow Management for 2022 be funded from Fiscal Stabilization. There were maintenance items required to be completed during the year that were unbudgeted but necessary as per OHS and regulations.

MAINTENANCE MATERIALS AND SUPPLIES - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
Taxation and Other	$40,070	$54,441	($14,371)
General Government	$1,399,370	$1,394,334	$5,036
Community Services Department	$2,229,130	$3,113,405	($884,275)
Public Works Department	$858,870	$1,318,798	($459,928)
PA Downtown Business Improvement	$26,150	$25,717	$433
Prince Albert Police Service	$1,743,200	$2,273,530	($530,330)
Fire Service	$429,500	$458,587	($29,087)
Total Materials Maintenance Supplies	**$6,726,290**	**$8,638,812**	**($1,912,523)**

TAXATION AND OTHER

Over budget by the amount of ($14,372) as follows:

Taxation - Maintenance Materials Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Custom Work Unsightly	$0	$181	($181)
Corona Crisis - Commissionaire Service	$0	$6,057	($6,057)
Other General Government - Memberships	$34,960	$35,270	($310)
Diefenbaker Bridge - Hired Equipment	$0	$1,875	($1,875)
Diefenbaker Bridge - Rentals - City Equip	$5,110	$11,059	($5,949)
Total Taxation Maintenance Materials	**$40,070**	**$54,441**	**($14,371)**

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Other General Government Memberships, the memberships paid in the amount of $35,270.39 are as follows:

FCM	$8,266.12
SUMA	$25,881.27
Chamber of Commerce:	$1,123.00

Additional costs of $12,934 charged for the Diefenbaker Bridge relating to rentals equipment.

GENERAL GOVERNMENT

General Government - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Corporate Governance	$124,200	$226,195	($101,995)
Corporate Services Department	$736,120	$626,550	$109,570
Planning and Development Services	$175,110	$160,721	$14,389
Financial Services Department	$363,940	$380,867	($16,927)
Total General Government	**$1,399,370**	**$1,394,334**	**$5,036**

General Government - Corporate Governance

Corporate Governance (General Gov't) - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
City Clerk	$21,360	$19,373	$1,987
City Manager	$62,130	$176,728	($114,598)
Mayor	$14,980	$10,746	$4,234
City Council	$24,460	$18,798	$5,662
City Solicitor	$1,270	$551	$719
Total General Government	**$124,200**	**$226,195**	**($101,995)**

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

City Manager – Strategic Plan

In Year 2021, Council approved the following recommendations for the City of Prince Albert Strategic Plan:

> *That The City engage Strategic Steps Inc. to provide strategic planning, facilitation and development services for the completion of a Strategic Plan for the City at a cost of $24,550 plus taxes.*
>
> *That the City Manager be authorized to spend the approved 2021 Operating Budget to the amount of $30,000 relating to strategic planning facilitation and services.*

The budget of $30,000 was approved for the 2021 Budget. There was no payments made in 2021 to Strategic Steps Inc.

The amount of $25,129 has been paid to Strategic Steps Inc. for the City of Prince Albert Strategic Plan in 2022.

City Manager - Renovations

2nd Floor Main Boardroom Renovations

Council at the August 8, 2022 Council meeting approved the following recommendation for City Hall Renovations:

> *"That the City Manager be authorized to utilize up to $100,000 of the 2022 salary savings from the Departmental Restructuring to fund the required City Hall renovations resulting from the restructuring. "*

2022 Spending was $96,135.72. Under the approved amount.

Amount is an overage as it was not budgeted but has been approved by Council. The overage is offset by other savings in the City Manager's Department for travel, conventions, training, etc.

MAYOR – Compassionate Fund was approved at $4,000. Savings of $3,489 not spent.

COUNCIL – Savings relating to convention savings.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

General Government – Corporate Services Department

Corporate Services Department was significantly under budget by the amount of $109,571 as follows:

Corporate Services Dept. (General Gov't) - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Corporate Communications	$49,260	$39,952	$9,308
Human Resources	$45,080	$25,695	$19,385
Occupational Health and Safety	$39,210	$16,263	$22,947
Information Technology	$602,570	$544,639	$57,931
Total Corporate Services	**$736,120**	**$626,550**	**$109,571**

Corporate Communications – savings of $7,928 under Advertising, savings of $4,846 for printshop and savings of $700 for memberships, etc.

Human Resources – savings of $12,084 for training services, savings $6,790 for travel and conventions and savings of $1,000 for print shop services, etc.

Occupational Health and Safety – savings of $18,138 for training services and savings of $2,707 in travel, etc. The new Manager of OH& S is implementing or reinstating some training strategies. For Year 2023, there will be more training setup such as First Aid certification, H2S training, equipment certifications and many others as well as training such as Audiometric Technician certification, etc.

Information Technology – savings of $27,724 for telephone and savings of $37,652 for computer services.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

General Government – Planning Department

Planning Department – Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Planning & Development Services	$175,110	$160,721	$14,389

Planning had savings in total of $10,419 relating to savings in travel, training, supplies, advertising, etc.

Building Inspections was also under-budget by $1,773 for savings in training and travel.

General Government – Financial Services Department

Financial Services Department – Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Financial Services Department	$363,940	$380,867	($16,927)

Assessment had savings of $10,912 for 2022. Savings in travel, advertising, training and supplies.

Financial Services with the restructuring of the Department undertook renovations in the Financial Services Department. The front of Financial Services was completely restructured. New flooring was undertaken through the Financial Services main floor. Painting was done in the hallway and creation of new offices. The cost was approximately $33,000. The Audit Manager position has been vacant for three months in 2022. The vacancy of the Audit Manager for three months in salary and benefits is approximately savings of $30,500. As a result of the vacancy, renovations were funded.

Prince Albert Downtown Business Improvement District

PADBID expenditures were under budget for 2022.

PADBID – Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
PADBID	$26,150	$25,717	$433

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Prince Albert Police Service

The overage for Police Service expenditures is attributed to increased funding relating to the Mentorship Program that was funded by revenue (unbudgeted), Provincial funding for the STRT and CRT Program, approved grant funding under Civil Forfeiture program, recruit training, renovations and safety supplies. The Board also approved funding in 2022 for In Time Software that was unbudgeted.

Prince Albert Police Service – Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Prince Albert Police Service	$1,743,200	$2,273,530	($530,330)

Fire Services

There were unbudgeted maintenance issues that were required in 2022. The overage amount of $13,400 was spent for roof analysis, repair of Fire Hall Bay and new fire hall doors. The overage amount of $13,220 was spent on air handling fan, new grinder pump and pump control. They are maintenance items that required repair.

Fire Services - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Fire Services	$429,500	$458,587	($29,087)

Community Services and Public Works Department

Please reference the attached excel spreadsheets for reference.

Public Works - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Public Works Administration	$201,950	$223,801	($21,851)	License Fee charged in the amount of $30,791 for Public Works. Charged as an operating license fee cost. Will need to be budgeted in operating moving forward. That cost is offset by savings in other costs.
Municipal Service Centre	($115,570)	($86,019)	($29,551)	The amount of $197,500 is budgeted for staff allocations in this area. Administrative transfers / allocations to other departments and funds. The transfers are done monthly. The amount of $228,808 was credited. This amount has been under budgeted since 2018 as the revenue attributed to this account has been over $212,000 since 2018. This represents an admin charge / allocation to equipment fleet / departments based on the work done by the MSC for miscellaneous items such as oil, rags, nuts, bolts, etc. that do not make sense to be charged on a per item basis.
Old City Yards	($31,630)	($12,863)	($18,767)	$11,327 was spent on new exterior cladding on shed, $2,124 for water damage repair, $1,274 replace overhead door, and $5,186 on plumbing and heating equipment.
Backlanes Maintenance	$11,000	$5,447	$5,553	$10,000 is budgeted for granular materials for backlanes maintenance. Under-budget.
Sidewalks	$28,000	$39,801	($11,801)	Increased cost of asphalt, concrete, and granular materials.
Snow Downtown	$20,600	$28,218	($7,618)	Overage due to hired equipment for clearing snow in the downtown.
Snow Management	$260,500	$510,939	($250,439)	Hired equipment are approved contractors on the City's annual hired equipment list. So when doing snow clearing after a major storm or a downtown snow lift we recruit contractors (tandem trucks or graders) from the list to assist and their costs are charged to Hired Equipment. $216,519 overage for hired equipment for Snow Management. $20,454 overage for operating supplies such as grader blades, loader blades and skid steer brooms. $17,186 overage for sanding supplies. Savings of $9,543 for granular materials.

Public Works - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Streets and Roadways	$154,850	$161,652	($6,802)	The amount of $10,000 was charged as Bridge Maintenance (cleaning) and $10,000 for Urban Highway Connector Program operating supplies. There is revenue received from the Ministry for costs that fall under the Urban Highway Connector Program Agreement.
Street Sweeping	$8,500	$13,810	($5,310)	Increased cost over budget as sweeper brooms and other operating supplies are required for street sweeping. Brooms need to be changed constantly. Price has gone up dramatically. Budget increased for 2023. Additional repair work on the sweepers in 2022.
Parking Lots	$610	$300	$310	Under budget in operating supplies.
Traffic Counts and Lane Markings	$33,390	$30,105	$3,285	Under budget in operating supplies. This budget is allocated for purchasing crosswalk and median painting supplies. Supplies include, white and yellow paint, glass beads, pre-marking material, cold plastic paint material, xylene for cleaning painting equipment, etc. Crosswalks and medians painting project is undertaken by City Staff.
Traffic Lights	$153,100	$177,063	($23,963)	The amount of $45,700 was budgeted for Carlton Trail Railway Permits. The amount of $30,659 was expensed in 2022. There is also other savings under parts, etc.
Traffic Signs	$66,250	$105,832	($39,582)	This area is over budget ending 2022 due to cost of operating supplies. Operating Supplies budget is used to purchase traffic supplies for city streets and traffic accommodations. Supplies includes; traffic signs, barricades, traffic cones, signs posts, brackets, fasteners, reflective decals, street signs, parts for the speed monitoring signs and variable message boards, etc.

Public Works - Maintenance Materials and Supplies	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**	**Notes**
Transit Service Operations	$67,320	$120,713	($53,393)	This area is over budget as charged for Bus Shelters. **Transit shelters converted to LED lighting in 2022 as per transit shelter and bench advertising contract requirements.**Throughout the COVID-19 pandemic there was also a vandalism pandemic that spanned from 2020 to May 2022. To begin 2022, 51/77 panes of transit shelter glass in the City were missing. On June 16th, 2022 an anti-vandalism trial began with a total of 10 perforated metal panels installed in 4 transit shelters across the City. Shelter glass was 75% replaced in 2022. The remaining shelters will have laminated glass or perforated metal panels installed in 2023 to further improve rider comfort.
Total Public Works - Maintenance Materials and Supplies	**$858,870**	**$1,318,798**	**($459,929)**	

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Alfred Jenkins Field House	$78,040	$122,651	($44,611)	There were unbudgeted costs in 2022 that required repair such as: $27,300 for refrigeration $5,250 to remove snow causing leakage in the building $2,491 roof analysis $4,922 roof repair $12,041 renovations cost and flooring $1,409 replace ceiling mount overlock $1,084 fire alarm repair $3,846 elevator maintenance $2,575 bleacher repair $6,084 remove and dispose of motors
Art Hauser Centre	$284,660	$586,762	($302,102)	$17,500: Payment of $2,500 to 5 Community Clubs and $5,000 to East End - Community Rink Affordability Grant. Council approved as part of the budget for Facilities Maintenance: Overhaul of both compressors, replace boiler at AHC and replace brine pump #2. In 2022, the amount of $119,368 was paid to Artic Refrigeration for the ice plant, replacement of boiler, compressor and new brine pump. $43,544 was paid to Mr. Plumber for rebuild burners and valve trane air handler unit. $21,894 was paid to Thorpe for the boilers at AHC. $84,858 concession merchandise was purchased exceeding the budget amount. Offset by increased revenue for concession merchandise sold.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Arts Centre	$23,080	$73,076	($49,996)	Council as part of the Facilities Budget approved that the reception area at the Art Centre requires an upgrade. The intention is to replace the front counter, add some shelving and replace the flooring. This would be a one-time expenditure of $20,000. Causes this area to be over-budget as $6,500 additional cost for new flooring. $10,861 was spent to fix Art Centre poles vandalized and $2,800 new lights.
Bernice Sayese Centre	$7,450	$14,497	($7,047)	The additional costs relates to service calls with Johnson Control Ltd. HVAC systems, repairs and monitoring.
Cemetery	$29,000	$21,124	$7,876	Budget of $25,000 for leveling of headstones, markers, maintenance and purchase of lowering devices, signage, any supplies to support the cemetery operations that cannot be supplied through the Municipal Service Center Store. Under-budget at yearend.
City Hall	$42,450	$162,099	($119,649)	Council as part of the Facilities Budget approved the following projects: new ceiling west entrance, clock tower repair and complete court yard parking lot lighting. One time costs at $52,000. Additional costs incurred of approximately $45,000 relating to renovations in financial services and electrical repairs.
Community Clubs	$5,700	$22,656	($16,956)	Costs incurred at Community Clubs for projects.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Community Services Administration	$147,320	$176,606	($29,286)	New for 2022 was the tracking of vandalism costs in one account. Previously was allocated to various accounts. The amount of $35,301 was spent on vandalism items to be fixed. Examples include window replacements, media booth, fence repairs, etc.
Cooke Municipal Golf Course	$121,070	$148,393	($27,323)	Increased cost of $16,335 for chemicals at golf course. Funded by other savings at golf course. $4,510 for air conditioner at 7th Hole Concession and $7,234 costs for hired equipment - cart rentals.
Prince Albert Golf & Curling Cub	$12,880	$71,301	($58,421)	Council as part of the Facilities Budget approved the following projects The expansion tanks of the ice plant at PAGCC require replacement. $18,000 budgeted. $17,922 was spent to install expansion tanks. $18,794 spent to replace the compressor as no more warranty. $2,160 to install filters and $5,827 related to ice plant.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
EA Rawlinson Centre	$151,200	$241,615	($90,415)	The City received grant funding from CAPF in the amount of $55,000 to fund advertising and re-engage the audiences after COVID. The City also received funding in the amount of $20,000 for the Rock of Ages Broadway North Event. That funded additional advertising for shows and events at the Rawlinson Centre and the Rock of Ages Production. $20,121 spent on Musical Theatre International for BNYC rights for Beauty and the Beast Production. $7,725 spent on compressor and air handling unit.
City Beautification	$20,720	$19,375	$1,345	under budget.
Frank J Dunn Pool	$307,100	$310,514	($3,414)	Safety supplies purchased.
Prince Albert Public Library	$7,380	$31,445	($24,065)	Unbudgeted costs in 2022 due to work completed on the air handling unit to allow City staff to grease the motors outside of the duct work, air dryer service, replacement of transformer, and install return fan.
Kinsmen Arena	$66,250	$121,562	($55,312)	Council as part of the Facilities Budget approved the following projects: replace boiler, Freon detector and sensors, replace controller for the ice plant, compressor overhauls, and compressor #1 replace motor. One time expenditures in the total amount of $74,000. Projects are an overage to this area, however, final spending is below what was approved.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Kinsmen Park	$20,600	$35,349	($14,749)	Unbudgeted cost of $13,737 for fertilizer for the Kinsmen Park. $9,356 was spent on 6 new round picnic tables for Kinsmen Park.
Kinsmen Ski Hill	$20,790	$19,468	$1,322	under budget.
Kinsmen Waterpark	$71,210	$159,014	($87,804)	Council as part of the Facilities Budget approved the following project: Waterslide preventive maintenance, Replace Boiler for the Hot Tub, Tile Repair in change room building, Men's washroom shower tiling, Repair broken drain line for landing pool, Anti Entrapment retrofits. This would be a one-time expenditure of $50,000. Additional $25,000 budgeted to be funded from the Reserve. $18,841 was spent exceeding budget for Chemicals for the Water Park. $12,051 was spent over budget for Kinsmen Water Park concessions - merchandise. There is additional revenue exceeding this cost in revenue.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Little Red River Park	$47,860	$105,193	($57,333)	Council as part of the Facilities Budget approved the following project: Ski Hill Log Cabin - Windows and Fire Place. One-time cost of $15,000. This causes this account to be over budget. There was unbudgeted costs of $16,409 for commissionaires to check proof of vaccination. $7,820 was spent on wood shavings and $2,967 for snow shoes. There was also additional costs of $8,361 relating to increase in visits to the park have resulted in increased Septic Pump outs for the Cosmo Lodge, Park Outhouses and pick-up and disposal of large commercial garbage/recycle bins.
Margo Fournier Centre	$21,400	$62,092	($40,692)	There were unbudgeted costs in 2022 that required emergent repair which included boiler issues, replace air dryer, install motor, and new pressure switches. These unbudgeted costs along with the Facility project have caused this area to be over budget. Facility Project was MFC/Heritage Centre - Replace Link doors at one-time cost of $8,000.
Museums	$19,980	$23,853	($3,873)	$4,357 spent on window consultation and replacement.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)	Notes
Other Facilities	$330,340	$22,406	$307,934	This budget covers facility related staffing costs and expenses not included under other functional areas. This functional area also includes the annual budget for Facilities Maintenance Projects. Facilities Maintenance staff prepare a listing of prioritized maintenance projects that they deem to be necessary for the City's various facilities. Facility Maintenance Projects for 2022 was approved with a budget of $308,000. The project costs are charged to the respective functional divisions, and as such, this functional area will have savings.
Parks	$102,720	$136,617	($33,897)	Some increased costs: $15,087 for grass seed, $1,007 for picnic tables, $14,070 for specialized parts for the parks equipment $5,527 vehicle and oil fuel increased cost. $8,145 additional cost for noxious weed control and insect disease health services. Offset by other small savings.
Playgrounds and Play structures	$90,450	$96,993	($6,543)	$12,315 on picnic table and concrete pad.
Outdoor Sports Field	$71,010	$107,876	($36,866)	Additional costs: $11,019 spent at Prime Minister's Park for ballast replacement - lamp. $16,864 on field marking paint and $7,518 for gator tree bags.

APPENDIX O – MAINTENANCE MATERIALS SUPPLIES EXPENDITURES

Community Services Department - Maintenance Materials and Supplies	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**	**Notes**
Recreation	$88,080	$156,365	($68,285)	$94,200 was charged to this account for the Saskatchewan 55+ Summer Games. There is corresponding revenue for this cost. As such, not an overage.
Skateboard Park	$1,050	$2,843	($1,793)	slight overage.
Dave Steuart Arena	$32,610	$58,200	($25,590)	Council as part of the Facilities Budget approved the following projects: compressor overhauls, replace brine pump #1, and replace the R22 Refrigerant. One-time expenses in the amount of $27,000.
Tourist Information Centre	$6,730	$3,463	$3,267	under budget.
Total Community Services - Maintenance Materials and Supplies	**$2,229,130**	**$3,113,405**	**($884,275)**	

2022 YEAREND UNAUDITED

INSURANCE

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX P – INSURANCE EXPENDITURES

2022 GENERAL FUND EXPENDITURES

INSURANCE

The largest increase relates to the premiums for our umbrella liability policy and cyber insurance policy.

The increase also incorporates new property additions added during 2022.

INSURANCE - SUMMARY	2022 Budget	2022 Actual	Surplus / (Deficit)
General Insurance Expense	$239,940	$275,976	($36,036)
General Insurance Deductible	$10,000	$17,500	($7,500)
Damage Claims Against City	$10,000	$9,952	$48
Diefenbaker Bridge	$0	$22,572	($22,572)
Impound Lot	$1,520	$1,527	($7)
Community Services	$245,180	$275,347	($30,167)
Public Works	$22,850	$27,184	($4,334)
Fire Services	$3,160	$3,829	($669)
Prince Albert Police Service	$17,980	$18,445	($465)
Total Insurance	**$550,630**	**$652,332**	**($101,702)**

General Insurance Expense

2022 insurance budget was based on a review of 2021 actual costs and consideration of annual increases for 2022 estimated by the City's insurance broker. Administration had estimated an annual increase of 5% for property and liability insurance for 2022.

Annual increase for the umbrella policy is 20% and annual increase for the cyber policy is 30%.

Insurance costs for 2022 was ($36,036) over budget as per insurance increases.

APPENDIX P – INSURANCE EXPENDITURES

General Insurance Deductible

The budget is for insurance deductibles required to paid on insurance claims paid by the City. The amount is based on a review of historical costs.

Damage Claims Against City

Amount relates to payout of claims against the City. Amount can vary annually - budgeted value is consistent with historical actuals which have ranged from $6,500 - $10,000 in the past 5 years.

Diefenbaker Bridge

Amount expensed for 2022 is $22,572. Insurance costs for damage caused to the Diefenbaker Bridge.

Public Works

Slight increase for Public Works for Insurance costs.

Public Works - Insurance	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Public Works Administration	$3,630	$3,425	$205
Municipal Service Centre	$9,540	$11,683	($2,143)
Old City Yards	$8,790	$10,975	($2,185)
Traffic Counts and Lane Markings	$0	$2	($2)
Traffic Signs	$890	$1,098	($208)
Total Public Works	**$22,850**	**$27,184**	**($4,334)**

APPENDIX P – INSURANCE EXPENDITURES

Community Services

Insurance for the various City Facilities. Increased insurance costs for Year 2022.

12.30% increase in insurance costs for City Facilities over 2022 Budget.

Community Services - Insurance	2022 Budget	2022 Actual	Surplus / (Deficit)
Alfred Jenkins Field House	$34,010	$35,069	($1,059)
Art Hauser Centre	$57,100	$59,372	($2,272)
Arts Centre	$1,780	$2,211	($431)
Bernice Sayese Centre	$4,570	$5,699	($1,129)
Cemetery	$410	$510	($100)
City Hall	$10,560	$11,953	($1,393)
Community Clubs	$29,400	$37,044	($7,644)
Cooke Municipal Golf Course	$2,400	$2,769	($369)
Prince Albert Golf & Curling Club	$8,500	$10,896	($2,396)
EA Rawlinson Centre	$11,110	$13,931	($2,821)
Prince Albert Public Library	$5,590	$7,543	($1,953)
Kinsmen Arena	$6,850	$8,568	($1,718)
Kinsmen Park	$2,130	$5,140	($3,010)
Kinsmen Ski Hill	$3,050	$3,768	($718)
Kinsmen Water Park	$2,120	$0	$2,120
Little Red River Park	$9,600	$12,796	($3,196)
Margo Fournier Centre	$10,950	$9,283	$1,667
Museums	$3,720	$4,348	($628)
Parks	$22,150	$22,558	($408)
Playgrounds and Play structures	$900	$0	$900
Outdoor Sports Field	$13,240	$15,651	($2,411)
Recreation	$340	$429	($89)
Dave Steuart Arena	$3,540	$4,394	($854)
Tourism Information Centre	$1,160	$1,415	($255)
Total Community Services	**$245,180**	**$275,347**	**($30,167)**

2022 YEAREND UNAUDITED

BAD DEBT EXPENSE

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX Q – BAD DEBT EXPENDITURES

2022 GENERAL FUND EXPENDITURES

BAD DEBT EXPENSE

Bad Debt Expense is over budget by the amount of ($718,880) as Council at its meeting of September 26, 2022 approved that the combined Appeal Losses be funded from Fiscal Stabilization. As such, the cost for the combined Appeal Losses charged in 2022 were not budgeted. As well, there are amounts relating to Accounts Receivable and Impound Lot that are deemed uncollectable and recorded at year-end.

BAD DEBT EXPENSE - SUMMARY	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Accounts Receivable - Bad Debt	$20,000	$67,758	($47,758)
Uncollectible Property Taxes	$0	$887	($887)
Board of Revision Losses	$100,000	$730,318	($630,318)
Tax Title Land Losses	$0	$35,403	($35,403)
Parking Ticket Enforcement Bad Debt	$0	($26,080)	$26,080
Impound Lot Bad Debt	$33,510	$65,091	($31,581)
Community Services Active Net Bad Debt	$0	($986)	$986
Total Bad Debt Expense	**$153,510**	**$872,390**	**($718,880)**

Accounts Receivable Bad Debt Expense

Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. Historically the balance has reflected either an expense or a recovery and fluctuates every year. For year 2022, the amount of $67,758 is the allowance for doubtful accounts. Invoices that have not been paid. Over budget by the amount of ($47,758).

APPENDIX Q – BAD DEBT EXPENDITURES

Board of Revision Losses

City Council, at its meeting of September 26, 2022, approved the following motion:

Assessment Appeals Risk (RPT 22-338)

1. *That $829,553 from the combined Appeal Losses be funded from Fiscal Stabilization; and,*
2. *That the increase from $100,000 to $250,000 in potential Board of Revision Appeal Losses in 2023 be forwarded to the Budget Committee for consideration during the 2023 Budget deliberations.*

The 2021 Assessment Appeals have been withdrawn, as such, the amount of $105,575 was not expensed and will not be paid out from Fiscal Stabilization.

Tax Title Land Losses Bad Debt

Properties through tax title taken over by City. This reflects the lots as per the $1.00 lot program.

Parking Ticket Bad Debt

Parking Ticket Bad Debt is a credit of $26,080 for 2022.

Impound Lot

Bad Debt Expense is over budget by ($31,581).

Vehicles are sent to auction for being unclaimed. If the proceeds from the auction do not cover all the outstanding fees the balance is written off as bad debt. As illustrated below, vehicles sold at auction are not covering the outstanding fees owing.

Impound Lot Bad Debt	$33,510 2022 Budget	$65,091 2022 Spending	($31,581) Overage

2022 YEAREND UNAUDITED

CAPITAL REVENUES

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX R – CAPITAL REVENUES

2022 GENERAL FUND REVENUES

CAPITAL REVENUES

Schedule 3 of the City's Financial Statements: Consolidated Statement of Operations Segmented by Fund illustrates Capital Revenues. **The amount of $10,666,831 is illustrated on Schedule 3.**

The Capital Revenue funds Capital Spending, not operational spending. Below is a description relating to Capital Revenues as illustrated on Schedule of the City's Financial Statements.

Capital Revenues received for Year 2022 is the amount of **$10,666,831** as follows for the various City Projects:

City Project	2022 Capital Revenue
External Funding	
AJFH Outdoor Fitness Park	$25,594.46
Asset Management / Work Order Software	$31,497.35
Aquatic and Arenas Recreation Centre	
Federal and Provincial Contribution as per Ultimate Recipient Agreement	$9,548,509.00
Other Revenue	
Malcolm Jenkins Donation - James Isbister Park	$200,000.00
Malcolm Jenkins Donation - Crescent Heights Spray Park	$230,000.00
Malcolm Jenkins Donation - Party City Outdoor Gym	$25,000.00
Malcolm Jenkins Donation - Rotary Adventure Park	$386,512.39
Pave the Way Project - Carlton Park Club	$18,900.00
CCRF Project Grant Funding #23169 - Little Red River Park	$94,874.32
STRT Funding - Police Service - Vehicle	$39,000.00
CRT Funding - Police Service - Vehicle	$28,196.00
SGI Funding - Crosswalk Program	$38,748.42
Total Capital Revenue	**$10,666,831.94**

APPENDIX R – CAPITAL REVENUES

External Funding

AJFH Outdoor Fitness Park - The amount of $25,594.46 was unspent from the approved capital project Alfred Jenkins Field House Fitness Park and credited to Deferred Revenue. That amount was expensed in Year 2022 for the surfacing of the Outdoor Fitness Park at Alfred Jenkins Field House. There was also a donation received from Malcom Jenkins in 2022 in the amount of $25,000 to assist in funding the cost of the surfacing.

Asset Management / Work Order Software - As part of the Municipal Economic Enhancement Program (MEEP), the amount of $70,000 was approved for the Asset Management / Work Order Software Program. The amount of $38,502.65 was expensed and funded by MEEP in 2021. The remaining funding of $31,497.35 was expensed in Year 2022 for a total funding amount of $70,000 from the MEEP Program.

Aquatic and Arenas Recreation Centre

The total revenue received from the Provincial and Federal Government in Year 2022 for the Aquatic and Arenas Recreation Centre is $9,548,509.

As per the Ultimate Recipient Agreement for the Aquatic and Arenas Recreation Centre, the total eligible expenditures for the Project is $60,000,000, to be funded as follows:

- Canada's contribution will not exceed 40%, which equates to $24,000,000;
- Saskatchewan's contribution will not exceed 33.33%, which equates to $19,998,000; and,
- City of Prince Albert's contribution will equate to 26.67%, which equates to $16,002,000.

The total amount of funding being received federally and provincially for this project totals $43,998,000.

For Year 2022, the amount of $14,279,808.05 was expensed for the Aquatic and Arenas Recreation Centre Project. The funding for that Project was funded as follows for Year 2022:

2022 City Funding		
Federal Government	$5,208,514.23	**$9,548,509.00**
Provincial Government	$4,339,994.77	
City Funding	$4,731,299.05	
TOTAL FUNDING	**$14,279,808.05**	

APPENDIX R – CAPITAL REVENUES

Other Revenue

James Isbister Park – Malcolm Jenkins has provided a donation of $200,000 for the Project.

Crescent Heights Spray Park – Malcolm Jenkins has provided a donation of $230,000 for the Project.

Party City Outdoor Gym – As illustrated above, Malcolm Jenkins provided a donation of $25,000 for the surfacing of the Outdoor Fitness Park at the Alfred Jenkins Field House.

Rotary Adventure Park – As per approved Project, Malcolm Jenkins is providing a donation of $400,000 for the Project. The funding amount of $386,512.39 funded the 2022 spending. The remaining funding of $13,487.61 was credited to Deferred Revenue for funding the Project in 2023.

Pave the Way Project – Carlton Park Club provided funding in the amount of $18,900 for the Pave the Way Project at Carlton Park which included paving the outdoor rink.

CCRF Project Grant Funding #23169 – Little Red River Park – The City received approval from Canada Community Revitalization Fund (CCRF) for improving accessibility at Little Red River Park. The total grant funding approved is $142,500. The revenue of $94,874.32 is credited for Year 2022.

STRT Funding – Prince Albert Police Service received funding in the amount of $39,000 for a vehicle for the Saskatchewan Trafficking Response Team (STRT) Program.

CRT Funding – Prince Albert Police Service received funding in the amount of $28,196 for vehicles for the Crime Reduction Team (CRT) Program.

SGI Funding – Crosswalk Program - Through SGI Grant Funding, crosswalk improvements at four locations. 6 Ave & 9 St E, 3 Ave. & 28 St. E, 10 Ave. W near the hospital and 15 Ave. E near Helme Cres got new rectangular rapid flashing beacons. The SGI Funding received for 2022 is the amount of $38,748.42 for the Program.

2022 YEAREND UNAUDITED

INTERFUND TRANSFERS

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX S – INTERFUND TRANSFERS

2022 GENERAL FUND REVENUES

INTERFUND TRANSFERS

Interfund Transfers	2022 Budget	2022 Actual	Surplus / (Deficit)
Land Development Capital Fund	$85,000	($16,306)	($101,306)
Transfer from Utility Fund	$614,000	$614,000	$0
Transfer from Sanitation Fund	$260,510	$260,510	$0
Transfer from Fleet	$3,330,000	$3,553,322	$223,322
Transfer to Airport Reserve	($308,440)	($308,440)	$0
Transfer from UF - City Facilities	$280,500	$277,765	($2,735)
Transfer from SF - City Facilities	$47,030	$47,778	$748
Transfer to Police Operating Revenue	($17,405,140)	$0	$17,405,140
Police Operating Revenue	$17,405,140	$0	($17,405,140)
PADBID Operating Revenue	$22,000	$0	($22,000)
Transfer to PADBID Operating Revenue	($22,000)	$0	$22,000
Total Interfund Transfers	**$4,308,600**	**$4,428,629**	**$120,029**

- $85,000 Transfer from Land Development Fund - The calculation of the Transfer to the General Fund was based on the forecasted number of residential properties to be sold in 2022. Based on the projected number of residential land sales, it was expected that the transfer to the General Fund would be $85,000. Transfer is 17% of the land sales.

Budgeted Land Sale Revenue for 2022	$500,000
17% of Land Sales	**$85,000**

2022 Actual is a reduction of revenue as land sold needed to be refunded back to homeowner. As there were no land lots sold in 2022, there is no revenue to be transferred to General Fund.

APPENDIX S – INTERFUND TRANSFERS

- $614,000 Transfer from Utility Fund - Prior to 2010, the Utility Fund transferred a 5% franchise fee to the General Fund. Following 2010, that transfer amount was changed to represent the apportionment of costs for employees who contribute to the operation of the Utility Fund. The transfer amount was set as $614,000 in 2012 and has remained unchanged.

- $260,510 Transfer from Sanitation Fund - Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

Total Approved 2021 Sanitation Revenues	$5,260,610
Less Revenue for CF-Facilities	($50,450)
	$5,210,160
5% - Transfer to General Fund	**$260,508**

- $3,330,000 Budgeted Transfer to the Reserves that includes City's Fleet Reserve, Police and Fire Fleet Reserves, Golf Course Reserves, Public Transit Reserve and the Information Technology Reserve.

  Actual Transfer from Fleet was the amount of $3,553,222. This is due to additional usage of fleet vehicles required compared to budget.

- $308,440 Transfer to Airport Fund - In 2006 City Council authorized a transfer of 30% of the total cost of the Airport operation to be funded from the City's General Fund to fund the operations of the Airport. As per approved 2021 Total Expenditures, the Transfer from General Fund for 2022 is the amount of $308,440:

General Fund - Funding to Airport		**30%**
2021 Approved Total Expenditures	$1,028,120	**$308,436**

- $280,500 Transfer from Utility Fund – City Facilities - The transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2022.

- $47,030 Transfer from Sanitation Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2022. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

APPENDIX S – INTERFUND TRANSFERS

- $17,405,140 Transfers for the Prince Albert Police Service:

City Council, at its meeting of February 15, 2022, approved the following recommendations for the 2022 Prince Albert Police Service Budget:

> *"That the 2022 Prince Albert Police Service be funded at $17,805,140 inclusive of Capital expenditures of $263,040 and the Police Base Tax in the amount of $515,000;*
>
> *That the City accept a $400,000 transfer from the Police Services Operating Reserve to the City's General Fund, as approved by the Prince Albert Board of Police Commissioners, to assist with budget shortfalls."*

- $22,000 Prince Albert Downtown Business Improvement District – City of Prince Albert Grant In Lieu of Taxes.

The $140,000 expenditures for the Prince Albert Downtown Business Improvement District is funded as follows:

Prince Albert Business Improvement Tax Levy	$78,000
City of Prince Albert Grant In Lieu of Taxes	$22,000
Reserve Funding for Programs and Projects	$40,000
Total Funding	**$140,000**

2022 YEAREND UNAUDITED

RESERVE ALLOCATIONS

FOR YEAR ENDING
DECEMBER 31, 2022

City of Prince Albert

APPENDIX T – RESERVE ALLOCATIONS

RESERVE ALLOCATIONS	2022 Budget	2022 Actual	Surplus / (Deficit)
Alfred Jenkins Field House Improvements Reserve	$103,500	$52,556	($50,944)
Arenas Improvements Reserve	$39,080	$33,431	($5,649)
City Equipment Reserve	$1,520,000	$1,960,402	$440,402
Civic Facilities Reserve - City of Prince Albert	$1,541,000	$1,543,200	$2,200
Civic Facilities Reserve - Transfer for Loan Interest	($464,000)	($460,000)	$4,000
Community Services Building Reserve	$15,000	$15,000	$0
Destination Marketing Levy	$351,500	$351,500	$0
Downtown Improvement	$40,000	$40,000	$0
Downtown Improvement - 2022 Grants	($40,000)	($2,350)	$37,650
E.A. Rawlinson Facility Reserve	$65,000	$48,288	($16,712)
E.A. Rawlinson Mechanical Reserve	$10,000	$10,000	$0
Fire Fleet Reserve	$300,000	$331,734	$31,734
Future Infrastructure	$75,000	$75,000	$0
Golf Course Cart Reserve	$40,000	$40,000	$0
Golf Course Equipment Reserve	$85,000	$52,023	($32,977)
Golf Course Reserve - Improvements	$190,000	$177,528	($12,472)
Information Technology Reserve	$500,000	$500,000	$0
Kinsmen Water Park	$20,500	$27,717	$7,217
Prince Albert Slo-Pitch League Reserve	$34,300	$22,000	($12,300)
Prince Albert Golf and Curling Club Mechanical Reserve	$10,000	$10,000	$0
Pehonan Parkway	$82,000	$82,000	$0
Police Capital Reserve	$263,040	$263,040	$0
Police Fleet Reserve	$300,000	$331,877	$31,877
Police Operating Reserve - Transfer for 2022	($400,000)	($400,000)	$0
Prime Minister's Park Improvement Reserve	$3,760	$13,606	$9,846
Proactive Policing Reserve	$554,600	$554,600	$0
Proactive Policing Reserve - 2022 Policing Strategy	($515,000)	($447,568)	$67,432
Project Beach Reserve	$3,000	$3,184	$184
Public Art Capital Reserve	$30,000	$30,000	$0
Public Transit Reserve	$105,000	$155,320	$50,320
Transfer from Safety Reserve	($25,000)	($30,709)	($5,709)
South Hill Cemetery Perpetual Care Reserve	$10,000	$15,355	$5,355
TOTAL	**$4,847,280**	**$5,398,734**	**$551,454**

City of Prince Albert

TITLE: 2022 Sanitation Fund Operating Yearend

DATE: **July 25, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC AND PURPOSE:

To provide members of Council information as it relates to the spending of the Sanitation Fund for 2022 along with revenue generated as per approved Budget and other grant funding received in 2022. This report will compare the approved 2022 Sanitation Fund Operating Budget to the Sanitation's 2022 Yearend.

PROPOSED APPROACH AND RATIONALE:

City Council, at its meeting of December 13, 2021 approved the 2022 Sanitation Operating and Capital Budget.

The motion approved was:

> *That the 2022 Sanitation Fund Operating Budget be approved as follows:*
>
> *a. Operating revenues of $5,380,760;*
> *b. Operating expenses of $4,550,020;*
> *c. Capital and Interfund Transfers of $1,169,110; and,*
> *d. A deficit of $338,370. After adjusting for non-cash amortization, the surplus is $521,630 to fund Capital Projects and Loan Principal Payments.*

It was budgeted that the amount of $44,870 would be transferred from the Sanitation Improvement Fund Balance to balance the 2022 Operating Budget.

Contribution to General Fund

Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund. The 2022 Budget is based on 2021 Budgeted Revenue and the transfer is therefore calculated as follows:

Total Budgeted 2021 Sanitation Revenues	$5,260,610
Less Revenue for CF-Facilities	($50,450)
	$5,210,160
5% - Transfer to General Fund	**$260,508**

The Sanitation Fund provided funding in the amount of $260,510 to the General Fund.

Increased Revenue

Landfill Operations generates revenue though rates/fees charged at the Landfill Gate. Landfill Operations has favorable revenue of $232,158. This is due to a slight increase in the volume of waste disposed and the increase in landfill rates in 2022 as per Bylaw No. 39 of 2020.

Sanitation Surcharge has a favorable balance of $20,599 due to extra garbage/recycling fees collected through water bills. As per Financial Services records, there are 475 customers with additional bins. This resulted in additional revenue in 2022.

There was an increase in operating grant revenue in the amount of $12,872 received from North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

Additional revenue of $7,357 generated related to Interest and Penalties revenue.

Expenses

Residential Waste Collection: Collection of municipal waste from City residences.

Landfill Operations: Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

Residential Recycling: Collection of recyclables from City residences.

The expenses for 2022 were under budget by the amount of $76,916. Salaries were under budget by the amount of $103,762 due to staffing vacancies. That savings is offset by increased fleet costs and increased supplies. In relation to fleet costs, the costs are based on actual usage of the fleet vehicles therefore varies from budget. When the amount is greater than budgeted, it means that fleet vehicles were required more than anticipated, therefore will deteriorate faster and require replacement sooner.

Attached to this report is a very detailed breakdown on the revenues and expenditures incurred to operate the Sanitation Fund for 2022.

The Sanitation Fund 2022 Yearend compared to approved 2022 Budget is an operating **surplus** of **($879,574)** as follows**:**

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($4,967,590)	($5,221,107)	($253,517)
Operating Grants and Donations	($412,170)	($433,902)	($21,732)
Interest and Penalties	$0	($7,357)	($7,357)
Sundry	($1,000)	($180)	$820
Total Revenues	**($5,380,760)**	**($5,662,546)**	**($281,786)**
EXPENSES			
Salaries Wages and Benefits	$1,578,090	$1,474,328	($103,762)
Contracted and General Services	$402,200	$328,030	($74,170)
Financial Charges	$6,250	$6,566	$316
Grants and Donations	$142,100	$142,100	$0
Utilities	$31,800	$24,263	($7,537)
Interest on Long Term Debt	$137,720	$159,108	$21,388
Fleet Expenses	$1,790,000	$1,868,719	$78,719
Maintenance Materials and Supplies	$449,280	$488,844	$39,564
Insurance	$5,580	$6,805	$1,225
Bad Debt Expense	$7,000	($25,659)	($32,659)
Total Expenses	**$4,550,020**	**$4,473,104**	**($76,916)**
Operating (Surplus) / Deficit	**($830,740)**	**($1,189,442)**	**($358,702)**
INTERFUND TRANSACTIONS			
Interfund Transfers	$309,110	$309,868	$758
Interfund Transactions	**$309,110**	**$309,868**	**$758**
TOTAL (SURPLUS) / DEFICIT	**($521,630)**	**($879,574)**	**($357,944)**
Allocations:			
Transfer for Capital Funding	$566,500	$0	($566,500)
Transfer Sanitation Improvement Fund	($44,870)	$0	$44,870
Total Allocations	**$521,630**	**$0**	**($521,630)**
Balanced Budget	**$0**	**($879,574)**	**($879,574)**

The amount of $44,870 was budgeted to be funded from the Sanitation Improvement Fund for 2022 to balance the budget.

As there were increased revenues, the 2022 **surplus is $879,574.**

The Transfer for Capital Funding was budgeted in the amount of $566,500 is for the repayment of principal for the long term debt required for the construction of a new waste cell and expansion of existing cells. The principal payment for the Debt Financing is payable March 1, 2023. As such, there is no cost in Year 2022 for the Principal payment.

The interest of $159,108 was expensed as an operating cost as Interest on Long Term Debt.

In regards to capital spending, a report was forwarded to the October 24, 2022 Executive Committee Meeting regarding the final spending for the Landfill Cell Construction in October of 2022.

The report recommended: *"That the expenditures exceeding the Landfill Cell Expansion project budget amount in the amount of $755,339 be approved from the Sanitation Improvement Fund to cover the unforeseen expenses related to buried concrete and waste relocation, common excavation and backfill and construction inspection services."*

For 2022, the overage expensed for the Landfill Cell Construction is the amount of $517,895. The remaining $237,444 is related to 2021 expenditures. These amounts need to be funded from the Sanitation Improvement Fund for 2022.

When you factor that Landfill Cell Construction overage for 2022 Yearend, there **is surplus** for the Sanitation Improvement Fund in the amount of **$361,679** as follows:

Operating Surplus	**($879,574)**
Overage spent on Landfill Cell Expansion - Capital Spending	$517,895
2022 Yearend Surplus	**($361,679)**

Moving Forward

Members of City Council have not been provided a summary report such as this in many years. While the audited financial statements have been presented annually, it is often difficult to understand the statements in comparison to budget as the City budgets on a partial accrual basis where we budget for cash outflows on capital and reserve transfers, whereas the financial statements do not show this.

This document is intended to serve as a way to hold the City accountable to residents. Historically, only audited financial statements have been provided which have not required Administration to go through this detailed calculation for the comparison to budget. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that they would go over budget, help them to re-evaluate their projects to prevent that overage.

The City is responsible for being accountable and transparent when reporting on financial results, operating and capital budgets, the economy, and significant City accomplishments. Financial accountability results from holding Departments accountable for effectively performing a financial activity. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

The attachments to this Report illustrates the analysis and accountability for the 2022 revenue and spending

PRESENTATION: Verbal Presentation by Briane Vance, Senior Accounting Manager.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENT:

1. Sanitation Fund 2022 Yearend Analysis

Written by: Briane Vance, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

2022

YEAREND

FOR YEAR ENDING
DECEMEMBER 31, 2022

City of Prince Albert

UNAUDITED
SANITATION FUND

SANITATION FUND – OPERATING YEAREND UNAUDITED

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($4,967,590)	($5,221,107)	($253,517)
Operating Grants and Donations	($412,170)	($433,902)	($21,732)
Interest and Penalties	$0	($7,357)	($7,357)
Sundry	($1,000)	($180)	$820
Total Revenues	**($5,380,760)**	**($5,662,546)**	**($281,786)**
EXPENSES			
Salaries Wages and Benefits	$1,578,090	$1,474,328	($103,762)
Contracted and General Services	$402,200	$328,030	($74,170)
Financial Charges	$6,250	$6,566	$316
Grants and Donations	$142,100	$142,100	$0
Utilities	$31,800	$24,263	($7,537)
Interest on Long Term Debt	$137,720	$159,108	$21,388
Fleet Expenses	$1,790,000	$1,868,719	$78,719
Maintenance Materials and Supplies	$449,280	$488,844	$39,564
Insurance	$5,580	$6,805	$1,225
Bad Debt Expense	$7,000	($25,659)	($32,659)
Total Expenses	**$4,550,020**	**$4,473,104**	**($76,916)**
Operating (Surplus) / Deficit	**($830,740)**	**($1,189,442)**	**($358,702)**
INTERFUND TRANSACTIONS			
Interfund Transfers	$309,110	$309,868	$758
Interfund Transactions	**$309,110**	**$309,868**	**$758**
TOTAL (SURPLUS) / DEFICIT	**($521,630)**	**($879,574)**	**($357,944)**
Allocations:			
Transfer for Capital Funding	$566,500	$0	($566,500)
Transfer Sanitation Improvement Fund	($44,870)	$0	$44,870
Total Allocations	**$521,630**	**$0**	**($521,630)**
Balanced Budget	**$0**	**($879,574)**	**($879,574)**

SANITATION FUND – OPERATING YEAREND UNAUDITED

2022 SANITATION FUND REVENUES

USER CHARGES AND FEES

User Charges and Fees have a favorable balance in the amount of $253,517 as follows:

User Charges and Fees	2022 Budget	2022 Actual	Surplus / (Deficit)
Landfill Operations	$2,400,000	$2,632,158	$232,158
Bioreactor Building Rentals	$16,990	$17,925	$935
Sanitation Surcharge	$2,500,000	$2,520,599	$20,599
SF - Sanitation Surcharge	$50,600	$50,426	($174)
Total User Charges and Fees	**$4,967,590**	**$5,221,107**	**$253,517**

Landfill Operations is the revenue generated though rates/fees charged at the Landfill Gate. Landfill Operations has **favorable revenue of $232,158**. This may be due to a slight increase in the volume of waste deposed and the increase in landfill rates in 2022 as per Bylaw No. 39 of 2020.

Year 2021	$2,710,106
Year 2020	$2,300,577
Year 2019	$2,218,796
Year 2018	$2,262,205

Sanitation Surcharge has **favorable balance of $20,599** due to extra garbage/recycling fee collected through water bills. As per Financial Services records we have 475 customers having additional bins. This resulted in additional revenue in 2022.

Bioreactor Building Rentals - This revenue is generated through the lease of the building/shop located at the Bioreactor Site.

SANITATION FUND – OPERATING YEAREND UNAUDITED

OPERATING GRANTS AND DONATIONS

This is grant revenue from North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert.

Operating Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)
North Central Sask Waste Management Grant	$412,170	$433,902	$21,732
Total Operating Grants and Donations	**$412,170**	**$433,902**	**$21,732**

Sanitation Miscellaneous Grants has a favorable balance of $21,732. This is due to $12,872 ($425,041.70- $412,170) additional grant from NCSWMC. There are other grant revenues coded to this account which was not budgeted like summer student grant of $5,714. Revenue of $6,496 from 2021 and 2022 material recycling reimbursement from ECO Centre was also coded to this account, which was not initially budgeted to this account. All these extra revenue leads to overall favorable revenue of **$21,732**.

INTEREST AND PENALTIES

For Year 2022, the revenue generated from interest and penalties was $7,357.

Interest and Penalties	2022 Budget	2022 Actual	Surplus / (Deficit)
Interest and Penalties	$0	$7,357	$7,357
Total Interest and Penalties	**$0**	**$7,357**	**$7,357**

SUNDRY

Sundry revenue relates to miscellaneous revenue generated from Landfill (e.g. sale of a load of sand).

Sundry	2022 Budget	2022 Actual	Surplus / (Deficit)
Sundry Revenue	$1,000	$180	($820)
Total Sundry	**$1,000**	**$180**	**($820)**

SANITATION FUND – OPERATING YEAREND UNAUDITED

2022 SANITATION FUND EXPENDITURES

SALARIES WAGES AND BENEFITS

Salaries Wages and Benefits are favorable by the amount of $103,762.

The budget for retro-payment was budgeted under Sanitation Administration, as such, there is savings as the retro payments were charged to the respective divisions.

Landfill Operations shows a favorable variance of $14,992. This is due to less than budgeted wages expenses for casual Janitorial staff and other vacancies during the year.

In additional to the vacant janitorial positions, generally there were a number of staff moves, which lead to periods of time where positions were vacant resulting in saving in wages.

In regards to overtime, the amount expensed in 2020 was $74,301 and $59,456 in 2021. The landfill is open on every holiday except for Christmas Day and New Years day. Additionally waste collection can also fall on a holiday. This makes up the majority of the overtimes expenses. The 2023 budget has been adjusted to more accurately reflect the ongoing overtime incurred due to normally operating on holidays.

Salaries Wages and Benefits	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Sanitation Administration	$57,840	($39,320)	$97,160
Residential Waste Collection	$478,100	$466,332	$11,768
Landfill Operations	$865,810	$850,818	$14,992
Residential Recycling	$176,340	$196,498	($20,158)
Total Salaries Wages and Benefits	**$1,578,090**	**$1,474,328**	**$103,762**

Salaries Wages and Benefits	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Salaries Regular	$322,310	$242,213	$80,097
Wages Regular	$801,290	$778,255	$23,035
Wages Overtime	$45,350	$72,015	($26,665)
Payroll Benefits	$409,140	$381,844	$27,296
Total Salaries Wages and Benefits	**$1,578,090**	**$1,474,328**	**$103,762**

SANITATION FUND – OPERATING YEAREND UNAUDITED

Sanitation Administration – Salaries are allocated as per below percentages to the Sanitation Fund to reflect the time they spent for Sanitation:

Sanitation Manager	100%
Director of Public Works	10%
Engineering Services Manager	10%
Manager of Operations	30%
Manager of Capital Projects	30%
Surface Works Manager	20%
Fleet Manager	20%
Water and Sewer Manager	10%

Residential Waste Collection: Collection of municipal waste from City residences.

Landfill Operations: Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads.

Residential Recycling: Collection of recyclables from City residences.

CONTRACTED AND GENERAL SERVICES

Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Residential Waste Collection	$6,200	$4,989	$1,211
Landfill Operations	$345,000	$263,730	$81,270
Residential Recycling	$51,000	$59,311	($8,311)
Total Contracted and General Services	**$402,200**	**$328,030**	**$74,170**

Residential Waste Collection

Budget of $6,200 for the Annual Pitch In Week community clean-up costs associated with contractors hauling waist to the landfill. 2022 Spending for Pitch In Week was $4,989.

SANITATION FUND – OPERATING YEAREND UNAUDITED

Landfill Operations

Landfill Operations - Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Concrete Crushing	$229,000	$197,406	$31,594
Landfill Monitoring	$95,000	$56,003	$38,997
Bioreactor Site	$11,000	$10,321	$679
Landfill Operations - Consulting	$10,000	$0	$10,000
Total Contracted and General Services	**$345,000**	**$263,730**	**$81,270**

- $197,406 spent as concrete crushing is required on an ongoing basis to meet regulatory requirements. The landfill receives over 20,000 tonnes of material annually. Estimated cost of crushing is $15 a tonne. The 2022 Budget was $214,000, as such, the amount expensed was under budget.

  The reason for the remaining favorable variance is $6,000 which was budgeted for to relocate scale to MSC and $9,000 for Scrap Tire Pickup are both projects that are moved to 2023, which leads to no spending in 2022.

- $95,000 budgeted for 2022 as the landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. Landfill Monitoring expenses shows favorable balance of $38,997. This is due to less than expected cost to complete annual ground water and surface water monitoring and reporting. Total expenses of $56,003 is aligned with 2021 expenses and budget for 2023 is also reduced to $85,000.

- $10,321 spending as the City is required to provide annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. This monitoring must be completed and signed off by a Qualified Professional.

- $10,000 was budgeted in 2022 as the Landfill is closely regulated by the Ministry of Environment who require certain occurrences to be assessed by a Qualified Professional. The item covers consulting services for these events that need immediate attention by a Qualified Person. No spending in 2022.

SANITATION FUND – OPERATING YEAREND UNAUDITED

Residential Recycling

- $35,000 budgeted for the cost for Household Hazardous Waste Collection Day. **2022 spending was $38,438.**

- $16,000 budgeted for the Recycling Program. This budget relates cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins. **2022 Spending was $20,873.**

FINANCIAL CHARGES

Financial Charges are over budget by the slight amount of $316 relating to the property taxes for bioreactor site paid to the Rural Municipality of Buckland.

Financial Charges	2022 Budget	2022 Actual	Surplus / (Deficit)
Landfill Operations - Bank Charges	$1,250	$1,236	$14
Landfill Operations - Cash over/shortage	$0	($275)	$275
Landfill Operations – Bioreactor Site	$5,000	$5,604	($604)
Total Contracted and General Services	**$6,250**	**$6,566**	**($316)**

GRANTS AND DONATIONS

$142,100 budgeted for Grants and Donations is the City's annual member contribution to North Central Saskatchewan Waste Management Corp (NCSWMC). The annual fee is offset by funding from NCSWMC as part of the Multi Material Stewardship Initiative which was announced in 2016. The City expects to receive over $400,000 from this initiative.

Grants and Donations	2022 Budget	2022 Actual	Surplus / (Deficit)
NCSWMC	$142,100	$142,100	$0
Total Grants and Donations	**$142,100**	**$142,100**	**$0**

SANITATION FUND – OPERATING YEAREND UNAUDITED

UTILITIES

Utilities for 2022 are a favorable balance of $7,537 as follows:

Utilities - Landfill Operations	2022 Budget	2022 Actual	Surplus / (Deficit)
Water & Sewer Expense	$2,000	$2,007	($7)
Heating Fuels	$13,100	$7,987	$5,113
Electricity	$16,700	$14,269	$2,431
Total Utilities	**$31,800**	**$24,263**	**$7,537**

INTEREST ON LONG TERM DEBT

City Council on February 15, 2022, approved Capital Financing in the total amount of $6,260,000 for the construction of a Waste Cell for the Landfill to be payable over a period of 10 years.

$159,108 is the Interest expense for the $6,260,000 Waste Cell Construction borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.

The reason for unfavorable variance of $21,388 between budgeted and actual expenses is due to higher rate of interest on long-term debt than what was used while calculating budget numbers.

Interest on Long Term Debt	2022 Budget	2022 Actual	Surplus / (Deficit)
Landfill Expansion	$137,720	$159,108	($21,388)
Interest on Long Term Debt	**$137,720**	**$159,108**	**($21,388)**

SANITATION FUND – OPERATING YEAREND UNAUDITED

FLEET

Fleet is an unfavorable balance of $78,719 relating to increased usage of equipment for Residential Waste collection and Recycling.

In relation to fleet costs, the costs are based on actual usage of the fleet vehicles therefore varies from budget. When the amount is greater than budgeted, it means that fleet vehicles were required more than anticipated, therefore will deteriorate faster and require replacement sooner.

Fleet	2022 Budget	2022 Actual	Surplus / (Deficit)
Residential Waste Collection	$775,000	$857,544	($82,544)
Landfill Operations	$720,000	$718,253	$1,747
Residential Recycling	$230,000	$257,216	($27,216)
Yard Waste	$65,000	$35,708	$29,292
Fleet Expenses	**$1,790,000**	**$1,868,719**	**($78,719)**

- **Residential Waste Collection** is for fleet charges for 6 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences. Overage of $82,544.

- **Landfill Operations** is fleet charges for the equipment used at the Landfill (e.g. loaders, compactor, Backhoe). Operational activities within the landfill, including placement and compaction of waste in the lined cells, management of yard waste, management of the tree pile, maintenance of sampling wells, and maintenance of access roads. On Budget.

- **City's Recycling Program** – 6 trucks used for the recycling program. Collection of recyclables from City residences. Over Budget by $27,216.

- **Yard Waste** – There is one main truck and a spare for picking up overloads for the whole City. This includes small branches, lawn clippings and leaves (garden waste). This area is under budget at yearend by the amount of $29,292 resulting from less pickups.

SANITATION FUND – OPERATING YEAREND UNAUDITED

MAINTENANCE MATERIALS AND SUPPLIES

Maintenance Materials and Supplies is over budget by the amount of ($39,564) relating to Decommissioning for the Landfill overage of $149,000 offset by savings in hired equipment and granular materials.

Total Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Sanitation Administration	$0	$115	($115)
Residential Waste Collection	$100,740	$67,274	$33,466
Landfill Operations	$297,640	$391,414	($93,774)
Residential Recycling	$50,900	$30,041	$20,859
Total Maintenance Materials and Supplies	**$449,280**	**$488,844**	**($39,564)**

Residential Waste Collection - Solid Waste operating supplies having a favorable balance of $33,466. This is due to the fact that $29,931 regarding new bins purchase were charged to Recycling Program Division and not this account. Replacement of different size of bins was budgeted to this account. Other small savings in overtime meals and health services.

Landfill Operations – Decommissioning - The City of Prince Albert contracted a consultant, Tetra Teck to review rates and assess the future reclamation costs in 2021. This was done to provide an updated value as past calculations had been determined in 2020 to be undervaluing these costs which where budgeted at $150,000 annually. The assessment indicated that after 40 years of operation including additional landfill expansions, the cost to reclaim the facility would be $12,500,000. As such we would identify that $299,000 should be added to the accrual account for 2021 based on the updated decommissioning/reclamation costs, and for budget purposes going forward. Overage in Decommissioning of $149,000 offset by savings in hired equipment of $35,523, $15,000 savings in granular materials, and $3,620 savings in license permits.

Recycling Program operating supplies shows unfavorable variance of $29,931. Amount to purchase new bins was budgeted under Residential Waste Collection in 2022.

Yard Waste Compost - The amount of $50,000 was budgeted in Year 2022 in relating to yard waste compost and the rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). There were no costs expensed in 2022 as work needs to be done to fulfill new Ministry of Environment requirements regarding yard waste compost. 2023 budget was reduced to $25,000.

SANITATION FUND – OPERATING YEAREND UNAUDITED

INSURANCE

Insurance is slightly over budget by the amount of ($1,225).

Insurance	2022 Budget	2022 Actual	Surplus / (Deficit)
Residential Waste Collection – **Garbage Bin Inventory**	$240	$290	($50)
Landfill Operations – **Landfill Building new scales and Kiosk**	$5,340	$6,515	($1,175)
Insurance Expenses	**$5,580**	**$6,805**	**($1,225)**

BAD DEBT EXPENSE

Bad debt expenses has favorable balance of $32,659. This is due to the decrease in sanitation accounts receivable balance at 2022 year-end. Every year, the City creates an allowance for doubtful accounts based on receivable balance at year-end. In 2022, Sanitation accounts receivable balance reduced to $311,959.36 as compared to 2021 balance of $467,827. This resulted in reduction in allowance for doubtful accounts by $25,659.

Bad Debt Expense	2022 Budget	2022 Actual	Surplus / (Deficit)
Bad Debt Expense	$7,000	($25,659)	$32,659
Bad Debt Expense	**$7,000**	**($25,659)**	**$32,659**

SANITATION FUND – OPERATING YEAREND UNAUDITED

INTERFUND TRANSFERS

Interfund Transfers	2022 Budget	2022 Actual	Surplus / (Deficit)
Transfer from Utility Fund - City Facilities	($2,000)	($2,007)	$7
Contribution to General Fund	$260,510	$260,510	$0
Transfer to General Fund – City Facilities	$47,030	$47,778	($748)
Contribution to Utility Fund	$3,570	$3,587	($17)
Total Interfund Transfers	**$309,110**	**$309,868**	**($758)**

Contribution to General Fund

Each year a Franchise fee equal to five percent (5%) of the Sanitation Fund's total revenues is paid to the General Fund. This fee offsets the sanitation operational costs typically paid by the General Fund.

The 2022 Budget is based on 2021 Budgeted Revenue and the transfer is therefore calculated as follows:

Total Approved 2021 Sanitation Revenues	$5,260,610
Less Revenue for CF-Facilities	($50,450)
	$5,210,160
5% - Transfer to General Fund	**$260,508**

$47,030 Transfer to General Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2022. City Facilities are charged the sanitation surcharge on their water bills but then an interfund transfer is made at year end to offset this revenue.

City of Prince Albert

TITLE: 2022 Water and Sewer Utility Fund Operating Yearend

DATE: **July 25, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That this Report be received as information and filed.

TOPIC AND PURPOSE:

To provide members of Council information as it relates to the spending of the Water & Sewer Utility Fund for 2022 along with revenue generated as per approved Budget. This report will compare the approved 2022 Water & Sewer Utility Fund Operating Budget to the Water & Sewer Utility's 2022 Yearend.

PROPOSED APPROACH AND RATIONALE:

City Council, at its meeting of December 13, 2021 approved the 2022 Water & Sewer Utility Operating and Capital Budget.

The motion approved was:

That the 2022 Water Utility Operating Budget be approved as follows:

a. Operating revenues of $19,627,790;

b. Operating expenses of $13,173,220;

c. Capital and Interfund Transfers of $6,027,490; and,

d. A surplus of $427,080. After adjusting for non-cash amortization, the surplus is $5,927,080 to fund Capital Projects and Loan Principal Payments.

It was budgeted that the surplus amount of $1,005,380 would be transferred to the Water Improvement Fund to balance the 2022 Operating Budget.

Contribution to General Fund

Prior to 2010, the franchise fee was based on five percent of the total revenues received in the Water Utility Fund. Since 2010, it was suggested that the amount of the transfer be changed to reflect the actual apportionment of costs for people who currently contribute to the operation of the Water Utility Fund but would otherwise not be charged to that Fund.

In 2012 the total dollars being transferred to the General Fund was set at $614,000. This amount has not changed since 2012 as it was determined to be sufficient. The Water & Sewer Utility Fund provided funding in the amount of **$614,000 to the General Fund for Year 2022.**

Revenues

User Charges and Fees Revenue for 2022 is under budgeted revenue in the amount of ($324,041) as follows:

User Charges and Fees Revenue	2022 Budget	2022 Actual	Surplus / (Deficit)
Consumption Revenue	$9,638,390	$9,461,362	($177,028)
Fixed Charges	$9,065,030	$9,008,259	($56,771)
Other Revenue	$619,070	$528,828	($90,242)
Total User Charges and Fees Revenue	**$19,322,490**	**$18,998,449**	**($324,041)**

For 2022, there was less water used by the residents of Prince Albert. The budget is based on a projection of water to be sold. The residents used less water in 2022, which affects the revenue. It is very difficult to predict the amount of water that will be sold, as it's dependent on weather in the summer and usage. Typically with fixed charges, the shortfall in revenue to budget is due to accounts being closed or customers changing their meter size. The reduction in revenue is also attributed to adjustments made to accounts with the new water meter replacement program.

Other Revenue

For other revenue, the majority of that shortfall in revenue to budget is the allocation for City Facilities. Water and Sewer revenue and expenses are under budget and less than prior year. This is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time.

Water and Sewer expenditure is under budget by the amount of $151,333, and the corresponding revenue is under budgeted revenue by the amount of $158,276.

Interest and Penalties

Interest and Penalties revenue is less than budgeted revenue by the amount of ($64,934) as there has been a reduction in penalties being charged on accounts. With the change to monthly billing, and more people signing up for MIPPS (monthly installment payment plan which automatically withdraws payments from customer accounts), there are less penalties being charged. Budget was reduced from $200,000 to $140,000 for the 2023 Budget.

Sundry Revenue

Sundry Revenue has exceeded budget for 2022 in the amount of $125,329. The revenue is generated from tag fees, bill reprint fees, frozen or burnt water meters, etc. A review of prior year actuals indicates that the amount is not unreasonable. The budget for 2023 was increased to $140,000. Revenue from Custom Work Orders is also recorded as Sundry Revenue and is never budgeted for as requests for custom work cannot be predicted and the revenue is offset by actual costs incurred.

Expenses

The expenses charged for Year 2022 relating to the Water & Sewer Utility Fund was under budget by the amount of $1,110,583. That amount is offset by the Sewer Relining work that was budgeted as an operating item, however charged as a capital asset. The amount of $330,000 was expensed as capital which contributes to the savings for the 2022 operating expenditures under contracted and general services.

Salaries Wages and Benefits

Salaries Wages and Benefits are under budget by the amount of $290,381. This is due to a number of factors including Water Treatment Plant Operators who were short two staff for the entirety of 2022. One of these staff members was a class 4 Operator who was away on disability and the other one was a class 4 Operator who was away until October 2022 on Maternity leave. Administration covered off these vacancies with a term relief operator and the other three relief operators who all make less per hour than a class 4 Operator. This is approximately $140,000 in the savings in salaries.

As illustrated above in revenues, the amount of $151,333 is under budget relating to budgeting of water and sewer for City Facilities.

Maintenance Materials and Supplies

There were also savings in the amount of $235,315 for maintenance materials and supplies:

Water Administration – Under budget by $211,920 relating to Billing & Collection and Serviceman and Meter Installer Operating Supplies.

Water Treatment Plant Operations – Over budget by ($15,811) relating to chemicals and parts/equipment.

Waste Water Treatment Plant Operations – Under budget by $39,206 relating to permit changes and savings in granular materials and programming.

Bad Debt

Bad Debt expense was also under budget in the amount of $30,265. Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. The amount fluctuates each year. The expense for 2022 was based on a review of inactive accounts where an allowance of 100% is set-up for all of them. The allowance is adjusted at year end with the offsetting debit or credit posted to bad debt expense. The actual expense for 2022 is less than budget but deemed reasonable due to the benefits from monthly billing.

Summary

The Water & Sewer Utility Fund for 2022 has a healthy **surplus of $1,545,918** for 2022. It was budgeted that the surplus amount would be $1,005,380 to balance the budget and begin replenishing the Water Improvement Fund. The actual unaudited surplus is $540,538 greater than budgeted. The 2022 Capital Budget approved to be funded from the Water Improvement Fund was $4,921,700. Any increased capital costs were funded by savings in other capital projects. There is savings of $18,600 for the Principal payment of the Waste Water Treatment Plant Design Loan as the principal payment is not due until early 2023.

2022 Surplus of ($1,545,918) as follows:

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($19,322,490)	($18,998,449)	$324,041
Interest and Penalties	($200,300)	($135,366)	$64,934
Sundry	($105,000)	($230,329)	($125,329)
Total Revenues	**($19,627,790)**	**($19,364,144)**	**$263,646**
EXPENSES			
Salaries Wages and Benefits	$5,995,010	$5,704,179	($290,831)
Contracted and General Services	$940,500	$557,013	($383,487)
Financial Charges	$0	$4,600	$4,600
Utilities	$1,234,910	$1,064,868	($170,042)
Interest on Long Term Debt	$1,037,000	$1,021,416	($15,584)
Fleet Expenses	$844,640	$846,954	$2,314
Maintenance Materials and Supplies	$3,003,190	$2,767,875	($235,315)
Insurance	$42,970	$50,997	$8,027
Bad Debt Expense	$75,000	$44,735	($30,265)
Total Expenses	**$13,173,220**	**$12,062,637**	**($1,110,583)**
Operating (Surplus) / Deficit	**($6,454,570)**	**($7,301,507)**	**($846,937)**
CAPITAL & INTERFUND TRANSACTIONS			
Raw Water Pump House - CCBF Funding	($371,270)	($371,270)	$0
Interfund Transfers	$898,760	$893,759	($5,001)
Interfund Transactions	$527,490	$522,489	($5,001)
TOTAL (SURPLUS) / DEFICIT	**($5,927,080)**	**($6,779,018)**	**($851,938)**
Allocations:			
Transfer to Water Utility Fund Balance	$1,005,380	$0	($1,005,380)
Transfer to Capital Committed Reserve	$4,921,700	$4,903,100	($18,600)
Total Allocations	**$5,927,080**	**$4,903,100**	**($1,023,980)**
			($1,875,918)
Less Sewer Relining Charged to Capital			**$330,000**
		Surplus	**($1,545,918)**

Moving Forward

Members of City Council have not been provided a summary report such as this in many years. While the audited financial statements have been presented annually, it is often difficult to understand the statements in comparison to budget as the City budgets on a partial accrual basis where we budget for cash outflows on capital and reserve transfers, whereas the financial statements do not show this.

This document is intended to serve as a way to hold the City accountable to residents. Historically, only audited financial statements have been provided which have not required Administration to go through this detailed calculation for the comparison to budget. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that they would go over budget, help them to re-evaluate their projects to prevent that overage.

The City is responsible for being accountable and transparent when reporting on financial results, operating and capital budgets, the economy, and significant City accomplishments. Financial accountability results from holding Departments accountable for effectively performing a financial activity. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

The attachments to this Report illustrates the analysis and accountability for the 2022 revenue and spending

PRESENTATION: Verbal Presentation by Briane Vance, Senior Accounting Manager.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENT:

1. Water and Sewer Utility Fund 2022 Yearend Analysis.

Written by: Briane Vance, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

2022

YEAREND

FOR YEAR ENDING
DECEMEMBER 31, 2022

City of Prince Albert

UNAUDITED
WATER & SEWER UTILITY FUND

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($19,322,490)	($18,998,449)	$324,041
Interest and Penalties	($200,300)	($135,366)	$64,934
Sundry	($105,000)	($230,329)	($125,329)
Total Revenues	**($19,627,790)**	**($19,364,144)**	**$263,646**
EXPENSES			
Salaries Wages and Benefits	$5,995,010	$5,704,179	($290,831)
Contracted and General Services	$940,500	$557,013	($383,487)
Financial Charges	$0	$4,600	$4,600
Utilities	$1,234,910	$1,064,868	($170,042)
Interest on Long Term Debt	$1,037,000	$1,021,416	($15,584)
Fleet Expenses	$844,640	$846,954	$2,314
Maintenance Materials and Supplies	$3,003,190	$2,767,875	($235,315)
Insurance	$42,970	$50,997	$8,027
Bad Debt Expense	$75,000	$44,735	($30,265)
Total Expenses	**$13,173,220**	**$12,062,637**	**($1,110,583)**
Operating (Surplus) / Deficit	**($6,454,570)**	**($7,301,507)**	**($846,937)**
CAPITAL & INTERFUND TRANSACTIONS			
Raw Water Pump House - CCBF Funding	($371,270)	($371,270)	$0
Interfund Transfers	$898,760	$893,759	($5,001)
Interfund Transactions	$527,490	$522,489	($5,001)
TOTAL (SURPLUS) / DEFICIT	**($5,927,080)**	**($6,779,018)**	**($851,938)**
Allocations:			
Transfer to Water Utility Fund Balance	$1,005,380	$0	($1,005,380)
Transfer to Capital Committed Reserve	$4,921,700	$4,903,100	($18,600)
Total Allocations	**$5,927,080**	**$4,903,100**	**($1,023,980)**
			($1,875,918)
Less Sewer Relining Charged to Capital			**$330,000**
		Surplus	**($1,545,918)**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

2022 WATER & SEWER UTILITY FUND REVENUES

USER CHARGES AND FEES

User charges and fees revenue are unfavorable ending 2022 by the amount of $324,041. Majority of that reduced revenue is due to less water being used and sold to consumers.

User Charges and Fees Revenue	2022 Budget	2022 Actual	Surplus / (Deficit)
Water Revenue			
Sale of Water - Res, Comm, Ind (In City)	$4,574,700	$4,394,581	($180,119)
Water Crane Revenue	$46,700	$101,591	$54,891
Sale of Water - Outside Users (Sask Pen, etc.)	$285,910	$288,350	$2,440
Sale of Water - Outside Users (Trailer Courts, etc.)	$88,840	$77,310	($11,530)
Prince Albert Rural Water Consumption	$501,490	$524,193	$22,703
Prince Albert Rural Water Fixed Charged	$666,270	$664,824	($1,446)
Water Fixed Meter Charges	$4,416,830	$4,393,787	($23,043)
Reconnection Charges	$15,000	$32,000	$17,000
CF - Sale of Water	$271,330	$187,269	($84,061)
CF - Water Fixed Charges	$34,030	$34,995	$965
Sewer Revenue			
Sewer Consumption Revenue	$4,187,450	$4,176,928	($10,522)
Sewer Fixed Charges	$3,981,930	$3,949,648	($32,282)
Septic Dumping Fees	$70,000	$66,143	($3,857)
CF - Sewer Consumption Charge	$150,890	$75,284	($75,606)
CF – Sewer Fixed Charge	$31,120	$31,546	$426
Total User Charges and Fees	**$19,322,490**	**$18,998,449**	**($324,041)**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Sale of Water – Residential, Commercial and Industrial (In City Rate)

Budgeted Consumption 3,330,200 x $1.37 per cubic meter	$4,574,700	2022 Budget
2022 Actual Water Sold = 3,207,723 cubic meters	$4,394,581	2022 Actual
Decreased Revenue over Budget	**($180,119)**	

The reduction in revenue is attributed to less water used but also adjustments made to accounts with the new water meter replacement program.

Water Crane

Water sold at the Water Crane exceeded budgeted revenue by the amount of $54,891.

Sale of Water – Outside Users (Sask Pen & Heartland Motel)

Budgeted Consumption 118,930 x $2.40 per cubic meter	$285,910	2022 Budget
2022 Actual Water Sold = 120,134 cubic meters	$288,350	2022 Actual
Increased Revenue over Budget	**$2,440**	

Sale of Water - Outside Users (Trailer Courts, etc.)

Budgeted Consumption 36,954 x $2.40 per cubic meter	$88,840	2022 Budget
2022 Actual Water Sold = 32,213 cubic meters	$77,310	2022 Actual
Decreased Revenue over Budget	**($11,530)**	

The reduction in revenue is attributed to the Trailer Courts using less water in 2022 than budgeted.

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Prince Albert Rural Water

Budgeted Consumption 325,643 x $1.54 per cubic meter	$501,490	2022 Budget
2022 Actual Water Sold = 340,555 cubic meters	$524,193	2022 Actual
Increased Revenue over Budget	**$22,703**	

Fixed Charge - 1,216 Homes x $45.66	$666,271	2022 Budget
2022 Actual Revenue - Fixed Charges	$664,824	2022 Actual
Within Budget for Fixed Monthly Charges	**($1,447)**	

Prince Albert Rural Water used more consumption than was budgeted for 2022, for an increased revenue of $22,703 relating to water sold.

Water and Sewer Fixed Meter Charges

The budget for the Water and Sewer Fixed Meter Charges Revenue is based on the number of meters for the homes in Prince Albert. There is an allowance of 120 accounts that could close throughout the year. Both the water and sewer fixed meter charges are less than budgeted revenue. That means there were more accounts that closed throughout the year or changes in the meter size.

Sewer Consumption Revenue

The Sewer Consumption reduction in revenue of ($10,522) from budgeted revenue is as a result of less water used in 2022. Consumers are charged a sewer consumption charge based on the water they use. Less water used, less revenue generated for Sewer Consumption.

CF – Sale of Water and Sewer – City Facilities

Water and Sewer revenue and expenses are under budget and less than prior year. This is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time. Water and Sewer expenditure is under budget by the amount of $151,333, and the corresponding revenue is under budgeted revenue by the amount of $158,276.

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

INTEREST AND PENALTIES

Interest and Penalties revenue is less than budgeted revenue by the amount of ($64,934) as there has been a reduction in penalties being charged on accounts. With the change to monthly billing, and more people signing up for MIPPS (monthly installment payment plan which automatically withdraws payments from customer accounts), there are less penalties being charged. Budget was reduced from $200,000 to $140,000 for the 2023 Budget.

Interest and Penalties	2022 Budget	2022 Actual	Surplus / (Deficit)
Penalties	$200,000	$134,909	($65,091)
Interest	$300	$458	$158
Total Interest and Penalties	**$200,300**	**$135,366**	**($64,934)**

SUNDRY

Sundry Revenue has exceeded budget for 2022 in the amount of $125,329. The revenue is generated from tag fees, bill reprint fees, frozen or burnt water meters, etc. A review of prior year actuals indicates that the amount is not unreasonable. The budget for 2023 was increased to $140,000. Revenue from Custom Work Orders is never budgeted for as requests for custom work cannot be predicted and the revenue is offset by actual costs incurred.

Sundry	2022 Budget	2022 Actual	Surplus / (Deficit)
Profit on Custom Work	$0	$59,023	$59,023
Sundry	$105,000	$171,305	$66,305
Total Sundry	**$105,000**	**$230,329**	**$125,329**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

2022 WATER & SEWER UTILITY FUND EXPENDITURES

SALARIES WAGES AND BENEFITS

Salaries Wages and Benefits are under budget by the amount of $290,831. The savings are attributed to staff vacancies throughout the year at the Water Treatment Plant and Waste Water Treatment Plant.

For the years 2020 and 2021, the Collective Bargaining Agreements for CUPE Local 882 and 160 were settled at 1.75% each year. The budgets for those years covered the settlement amount.

The 2022 Budget Document included the 2019 salary and wage rates of the Collective Bargaining Agreement, as at the time of the Budget Document, the Collective Bargaining Rates for 2020 and 2021 were not yet ratified by the respective Unions and approved by City Council.

The favorable balance under Administration is the budgeted retro payments as per collective bargaining agreement. The actual charge for retro payments was charged to the respective areas which will cause those areas to be over-budget and Administration under budget.

Water Treatment Plant Operations - In regards to the salaries at the Water Treatment Plant in 2022, they were two staff short all year long. One was a class 4 Operator who was away on disability and the other class 4 Operator was away until October 2022 on Maternity leave. Administration covered off these vacancies with a term relief operator and the other three relief operators who all make less per hour than a class 4 operator. This is approximately $140,000 in the savings in salaries.

Salaries Wages and Benefits	2022 Budget	2022 Actual	Surplus / (Deficit)
Salaries Regular	$1,049,550	$788,579	$260,971
Statutory Overtime	$102,920	$56,156	$46,764
Salaries Casual	$27,690	$3,423	$24,267
Wages Regular	$2,753,370	$2,809,116	($55,746)
Wages Overtime	$284,640	$321,345	($36,705)
Payroll Benefits	$1,304,650	$1,253,370	$51,280
Salary Allocations	$472,190	$472,190	$0
Total Salaries Wages and Benefits	**$5,995,010**	**$5,704,179**	**$290,831**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Salaries Wages and Benefits	2022 Budget	2022 Actual	Surplus / (Deficit)
Water Administration	$2,133,750	$1,688,981	$444,769
Water Treatment Plant Operations	$2,333,580	$2,462,853	($129,273)
Waste Water Treatment Plant Operations	$1,527,680	$1,552,344	($24,664)
Total Salaries Wages and Benefits	**$5,995,010**	**$5,704,179**	**$290,831**

Please see below for the allocations of Public Works staffing costs charged to the Water Utility Fund to reflect the amount of time spent on Water Utility Fund related duties:

Director of Public Works	30%
Engineering Services Manager	30%
Manager of Capital Projects	20%
Manager of Operations	20%
Water Treatment Plant Manager	100%
Waste Water Treatment Plant Manager	100%
Assistant Environmental Manager	100%
Surface Works Manager	20%
Utilities Manager	70%
Water and Sewer Manager	70%
Senior CAD Technician	90%
Engineering Cad Technician	100%
Secretary II	100%
Clerk Steno II	75%
Clerk Steno II	100%

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Salary Allocations of $472,190 as follows from the following Financial Services staffing:

Allocation of Financial Services	
Director of Financial Services	20%
Senior Operations Manager	40%
Senior Accounting Manager	20%
Finance Manager	20%
Utility Services Manager	75%
Chief Clerk	20%
Water Clerk	100%
Water Clerk	100%
Customer Service Representative	100%
Secretary	20%

CONTRACTED AND GENERAL SERVICES

Contracted and General Services in operating have a favorable balance of $383,487, however, the work for Sewer Relining was charged to the Capital Budget. The amount of $330,000 was the budget from Operating to fund the sewer lining expenses in Capital. As such, the operating is under-budget as the costs are expensed as an asset to capital. The sewer relining costs expensed to Capital are funded by the unspent budget in operating and the Sanitary and Storm Sewer Replacement Program in Capital.

The savings in Sewer Photography funded the overage spent on the following:

- $136,853 overage relating to emergency cleaning of sewers under intersections of (15th & 2nd Ave West) and (15th & 6th Ave East). In 2022, 166,450 kg of plastics, rags, sand and wet wipes were removed from 600 meters of these sewers.

- $20,555 overage on Sanitary Service Connection Maintenance. Expenses relate to contractors for re-lining of sanitary sewer services, Sewer photography, root cleaning costs.

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Billing & Collection	$0	$314	($314)
WTP - Housekeeping Services	$1,500	$1,862	($362)
WTP - Other General Services	$0	$3,001	($3,001)
Watermains Repairs - Contractors	$8,000	$5,309	$2,691
Valves Maintenance - Contractors	$0	$50	($50)
Service Connection Maintenance	$10,000	$905	$9,095
Storm Channel Maintenance Contractors	$0	$530	($530)
Sanitary Sewer Maintenance Contractors	$2,000	$89,068	($87,068)
Trunk Sewer Contractors	$1,500	$51,285	($49,785)
Sanitary Service Connections Contractors	$135,000	$155,555	($20,555)
Sewer Photography	$350,000	$191,633	$158,367
Sewer Relining	$350,000	$20,850	$329,150
Lift Station Contractors	$27,500	$13,124	$14,376
Sewage Treatment Equipment Operators	$25,000	$7,035	$17,965
Sewage Treatment Composting	$20,000	$16,491	$3,509
Culverts and Drainage Contractors	$10,000	$0	$10,000
Total Contracted and General Services	**$940,500**	**$557,012**	**$383,487**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

2022 Budget Items:

Contracted and General Budget	**2022 Budget**
WTP - Housekeeping - costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room	$1,500
Watermain Repairs - contractors used if needed to repair water main breaks	$8,000
Service Connection - contractors used if needed to repair water main breaks	$10,000
Sanitary Sewer Maintenance - Contractors like Roto Rooter utilized for photographing sewer main in order to investigate and possibly repair a problem in the sewer main.	$2,000
Trunk Sewer - contractors used if needed to repair Trunk Sewer Mains.	$1,500
Sanitary Sewer Connection - contractors for re-lining of sanitary sewer services, Sewer photography, root cleaning costs	$135,000
Sewer Photography	$350,000
Sewer Relining	$350,000
Lift Stations- programming and communication software is programmed by contractor. The maintenance to computer and software upgraded needed to maintain computers for monitoring the 13 lift stations. Reduced programming costs.	$27,500
Sewage Treatment Equipment - for emergency break downs to keep the plant in compliance during emergencies	$25,000
Sewage Treatment Composting – Budget re-allocated to Payroll Benefits as per Water Security Agency Permit	$20,000
Culverts and Drainage Contractors - Pest Control Contractors. Depending on the year, Beaver control is needed. The Beaver's plug culverts and dam up natural drainage systems and drainage channels within the city. Contractors used for mulching and cleaning drainage channels.	$10,000
Total Contracted and General Services	**$940,500**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

FINANCIAL CHARGES

The 2022 Budget has $0.00 budgeted for Financial Charges.

2022 Financial Charges expensed is $4,600 for an unfavorable balance.

UTILITIES

Water and Sewer revenue and expenses are under budget and less than prior year. This is the entry that records the water used by City Facilities. The majority of the variance relates to the Waste Water Treatment Plant as both the water meters are failing and at the end of their useful life. The meters cannot be replaced due to the current state of plumbing in the building and the potential for other major operating failures and maintenance costs that could occur if the City tried to replace the meters at this time. Water and Sewer expenditure is under budget by the amount of $151,333, and the corresponding revenue is under budgeted revenue by the amount of $158,276.

Electricity had a favorable balance of $19,367 ending 2022.

Utilities	2022 Budget	2022 Actual	Surplus / (Deficit)
Water and Sewer	$202,610	$51,277	$151,333
Heating Fuels	$168,800	$169,458	($658)
Electricity	$863,500	$844,133	$19,367
Total Utilities	**$1,234,910**	**$1,064,868**	**$170,042**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Utilities	2022 Budget	2022 Actual	Surplus / (Deficit)
WTP - Water & Sewer	$2,610	$2,633	($23)
WTP - Heating Fuels	$54,600	$60,090	($5,490)
WTP - Electricity	$329,800	$328,147	$1,653
Raw Water Operation - Heating Fuels	$20,000	$17,719	$2,281
Raw Water Operation - Electricity	$60,000	$48,180	$11,820
2nd Avenue Reservoir - Heating Fuels	$2,700	$2,556	$144
2nd Avenue Reservoir - Electricity	$62,000	$58,422	$3,578
Marquis Road Reservoir - Heating Fuels	$2,500	$2,820	($320)
Marquis Road Reservoir - Electricity	$60,200	$53,569	$6,631
Lift Station - Heating Fuels	$14,000	$14,873	($873)
Lift Station - Electricity	$44,000	$43,244	$756
WWTP -Water & Sewer	$200,000	$48,643	$151,357
WWTP - Heating Fuels	$57,800	$64,434	($6,634)
WWTP - Electricity	$294,100	$305,533	($11,433)
Sewage Treatment Composting - Heating Fuels	$17,200	$6,967	$10,233
Sewage Treatment Composting - Electricity	$13,400	$7,038	$6,362
Total Utilities	**$1,234,910**	**$1,064,868**	**$170,042**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

INTEREST ON LONG TERM DEBT

The Loan for the Upgrades at the Water Treatment Plant will conclude September 2024. The last payment will be made September 2024. The increases related to the Raw Water Pump House and Waste Water Treatment Plant design are the result of increases in interest rates from 2021 to March of 2022 when the funds were actually borrowed.

For the loans showing a decrease in interest, the principle payments are increasing, and the interest payments are decreasing.

On February 15, 2022, Council approved the Capital Financing for:

- Raw Water Pump House - $12,803,000 to be payable over a period of 35 years
- Waste Water Treatment Plant Design - $2,400,000 to be payable over a period of 35 years

The interest for the Loan borrowed for the Raw Water Pump House will be funded from the Canada Community Building Fund (formerly Gas Tax Funding).

Interest on Long Term Debt	**Expiry of Loan**	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Upgrades at the Water Treatment Plant	Sep-24	$79,390	$70,888	$8,502
River Street Reservoir	Dec-42	$209,610	$207,907	$1,703
2nd Avenue and Marquis Road Reservoir	Dec-42	$196,140	$194,543	$1,597
Water Meter Replacement Project	Dec-28	$110,990	$110,991	($1)
Raw Water Pump House	Mar-57	$371,270	$368,086	$3,184
Waste Water Treatment Plant Design	Mar-57	$69,600	$69,000	$600
Total Interest on Long Term Debt		**$1,037,000**	**$1,021,416**	**$15,584**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

FLEET

Water Treatment Plant Operations - The fleet costs for watermain repairs are over budget by the amount of $56,791. As per discussion with the Water & Sewer Manager, the City had higher than usual water main breaks in 2022. In particular, a significant amount of work was required for repairs at 8th Street and 1st Avenue East that significantly contributed to the increased costs. The costs fluctuate each year based on repairs required. That increase is offset by savings with Service Connections. The Water & Sewer Manager indicated that the City crews complete service connection work as required. In 2022, lower than budgeted repairs were required to offset the increased cost of watermain repairs.

Waste Water Treatment Plant Operations - There were savings with work completed in 2022 relating to culverts and drainage work along with trunk sewer cleaning. The reduction in repairs required is a savings for 2022 in the approximate amount of $37,311.

Fleet	2022 Budget	2022 Actual	Surplus / (Deficit)
Water Administration	$25,410	$26,460	($1,050)
Water Treatment Plant Operations	$371,790	$410,364	($38,574)
Waste Water Treatment Plant Operations	$447,440	$410,129	$37,311
Total Fleet	**$844,640**	**$846,954**	**($2,314)**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

MAINTENANCE MATERIALS AND SUPPLIES

Maintenance Materials and Supplies are under budget by the amount of $235,315 ending Year 2022.

Water Administration – Under Budget by $211,920

- Billing & Collection – Computer Services is under budget by the amount of $153,789. Actual costs are significantly under budget and prior year due to the issues the City had with its water meter software provider in 2022 (Badger Meter). As a result, the software provider did not charge the City the meter reading fee for the majority of the year.

- Serviceman and Meter Installer Operating Supplies – This area is under budget by the amount of $65,977. This account is used to charge the Water Utility Fund for repairs and maintenance on water meters. As a result of the City having new meters installed, less repairs and maintenance was required compared to the base budget for 2022. In addition, there was a yearend inventory adjustment that credited this account by $37,757.41 in order to balance the water meter inventory account as prior year entries had been done in error.

Water Treatment Plant Operations – Over Budget by ($15,811)

- Chemical for the Water Treatment Plant are over budget by the amount of ($25,235). Chemicals expenses for the WTP relate to water purification materials which are consumable products required to properly treat the raw water providing a safe reliable potable water to the consumers. The raw water quality is very unpredictable and dictates the demand placed on these consumable materials through the treatment process making it very hard to accurately predict the volume of materials required year to year. These material are subject to world trade market fluctuations/tariffs, exchange rates and transportation costs. The variance from budget appears reasonable based on a review of prior year actuals. All purchases have been recorded and the year-end inventory adjustment has been posted.

- Water Treatment Plant Parts-Mechanical Equipment is over budget by the amount of ($20,264). As per discussion with the Water Treatment Plant Manager, maintenance costs have been increasing each year as the plant gets older. An upgrade was completed in 2010 and most of these parts are now 12 years old and require maintenance. The variance to budget and prior year can be attributed to inflation increases that were not expected when the 2022 Budget was prepared along with higher than expected required repairs (i.e. a rebuild of a 1980 sump pump for $10,000 (cost to replace new would have been approx. $40,000), and an actiflow clarifier replacement at costs that have increased significantly due to inflation, etc.)

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

- Water Treatment Plant Hired Equipment was under budget by the amount of $25,110. Hired equipment is only hired / rented when City equipment is not available. In 2022, City equipment was available the majority of the time when repairs were required leading to savings compared to budget.

- Licences and Permits are over budget by the amount of ($57,156) relating to Provincial Court Settlement with Carlton Trail related to Multiple Pipeline Crossing Agreements.

- Asphalt savings of $23,698 and $20,284 savings in granular and concrete.

- Training Services were under budget by the amount of $10,000.

Waste Water Treatment Plant Operations – Under Budget by $39,206

- Waste Water Treatment Plant – Overage of ($22,774) - AECOM unexpected study and pilot project related to plans for the future upgrade of the WWTP. The project was approved by the City Manager after the 2022 Budget was approved and the pilot project required unbudgeted and unforeseen costs resulting in the overage.

- Permit – Under budget by the amount of $39,099 - Early in 2022, the Water Security Agency changed the operating permit for the Waste Water Treatment Plant which updated the requirements for disposing of the facilities bio solids. The new permit directs that the bio solids be mixed with municipal solid waste and disposed of within the landfill cells. This represents an opportunity for the City as it provides for a final disposal solution for the bio solids material and removes the requirement to compost this material. As such, savings were realized in 2022 as the City did not need to purchase block and fibre compost material previously required.

- Savings of $18,583 in granular materials for Waste Water Treatment Plant Operations.

- Savings of $23,547 in programming for the operations of the Waste Water Treatment Plant.

- Overage of ($29,699) relating to parts for the Waste Water Treatment Plant.

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

Maintenance Materials and Supplies	2022 Budget	2022 Actual	Surplus / (Deficit)
Water Administration	$549,520	$337,600	$211,920
Water Treatment Plant Operations	$1,665,350	$1,681,161	($15,811)
Waste Water Treatment Plant Operations	$788,320	$749,114	$39,206
Total Maintenance Materials and Supplies	**$3,003,190**	**$2,767,875**	**$235,315**

INSURANCE

Insurance is slightly over budget by the amount of ($8,027) due to increased insurance costs, specifically for the Water Treatment Plant and the Waste Water Treatment Plant.

Insurance	2022 Budget	2022 Actual	Surplus / (Deficit)
Water Treatment Plant	$23,070	$25,428	($2,358)
Raw Water Pump House	$1,830	$3,484	($1,654)
2nd Avenue Reservoir	$1,300	$1,594	($294)
Marquis Road Reservoir	$1,260	$1,548	($288)
Lift Stations	$3,990	$4,826	($836)
Waste Water Treatment Plant	$9,770	$11,937	($2,167)
Sewage Treatment Compost (building at landfill)	$1,750	$2,180	($430)
Total Insurance	**$42,970**	**$50,997**	**($8,027)**

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

BAD DEBT EXPENSE

Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. The amount fluctuates each year. The expense for 2022 was based on a review of inactive accounts where an allowance of 100% is set-up for all of them. The allowance is adjusted at year end the offsetting debit or credit is posted to bad debt expenses. The actual expense for 2022 is less than budget but deemed reasonable due to the benefits from monthly billing.

Bad Debt Expense	2022 Budget	2022 Actual	Surplus / (Deficit)
Bad Debt Expense	$75,000	$44,735	$30,265
Total Bad Debt Expense	**$75,000**	**$44,735**	**$30,265**

INTERFUND TRANSFERS

INTERFUND TRANSFERS	2022 Budget	2022 Actual	Surplus / (Deficit)
Contribution to General Fund	$614,000	$614,000	$0
Contribution to General Fund - City Facilities	$280,500	$277,765	$2,735
Contribution to Airport Fund - City Facilities	$5,830	$3,574	$2,256
Contribution to Sanitation Fund - City Facilities	$2,000	$2,007	($7)
Transfer from Sanitation Fund - City Facilities	($3,570)	($3,587)	$17
INTERFUND TRANSFERS	**$898,760**	**$893,759**	**$5,001**

Contribution to General Fund - Prior to 2010, the franchise fee was based on five percent of the total revenues received in the Water Utility Fund. Since 2010, it was suggested that the amount of the transfer be changed to reflect the actual apportionment of costs for people who currently contribute to the operation of the Water Utility Fund but would otherwise not be charged to that Fund. In 2012 the total dollars being transferred to the General Fund was set at $614,000. This amount has not changed since 2012 as it was determined to be sufficient.

Contribution to General Fund – City Facilities - The transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges.

WATER & SEWER UTILITY FUND – OPERATING YEAREND UNAUDITED

FUNDING FROM FISCAL STABILIZATION FUND – CAPITAL FIRE HYDRANTS

Council has approved that the following Fire Hydrants be funded from the Fiscal Stabilization Fund for Year 2022. **This funds capital expenditures, as such, is not included on the Operating Summary Surplus. This does not impact the Operating Surplus.**

The below fire hydrants as capital expenditures were funded from the Fiscal Stabilization Fund in Year 2022.

City Council August 8, 2022

Request to Install Fire Hydrant at 215 – 12th Street West (RPT 22-294)

That the Public Works Department proceed with the installation of a Fire Hydrant at 215 – 12th Street West, to be funded from Fiscal Stabilization.

City Council October 17, 2022

Fire Hydrant – Minto Rec Centre 201 – 13th Street East (RPT 22-396)

That the cost to install the required Fire Hydrant for the property located at 201 – 13th Street East, to be funded from Fiscal Stabilization and/or from any budget that may be available to fund Fire Hydrants, be approved.

The cost of the two Fire Hydrants is as follows in the total amount of $**26,578.60**:

New Fire Hydrant - 215 12th Street West	$13,384.75
New Fire Hydrant - Minto Bowl	$13,193.85

City of Prince Albert

TITLE: 2022 Land Fund Operating Yearend

DATE: **July 25, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC AND PURPOSE:

To provide members of Council information as it relates to the spending of the Land Fund for 2022 along with revenue generated as per approved Budget and grant funding received.

This report will compare the approved 2022 Land Fund Operating Budget to the Land's 2022 Yearend.

PROPOSED APPROACH AND RATIONALE:

City Council, at its meeting of December 13, 2021 approved the 2022 Land Operating and Capital Budget.

The motion approved was:

> *That the 2022 Land Fund Operating Budget be approved as follows:*
>
> *a. Operating revenues of $535,000;*
> *b. Operating expenses of $310,040;*
> *c. Capital and Interfund Transfers of $85,000; and,*
> *d. An operating surplus of $139,960 to fund Capital Projects, Loan Principal Payments, and Reserve Transfers*

The Land Fund was created via resolution of Council and set up as a combined capital-operating budget that would be run as a self-sustaining fund where all surpluses would be used for future land development.

The City was one of the largest land developers but in recent years private entities have also been participating in this venture.

The Land Fund contains the City's operations to develop land, which includes lot sales and subdivision development.

The Land Fund documents cash inflows from land sales and cash outflows for land development. Administration's mandate is to operate this fund on the basis that the selling price for developed land is sufficient to recover the costs incurred.

In order to generate a profit, the City's prices are typically incremented above the break-even minimum value to ensure that reserves are created to fund future property development. Administration also tries to ensure that there is a balanced mix of properties priced to accommodate demand from low, middle or high income developers.

Over the past few years, Administration has attributed the slowdown in demand, particularly residential, to a number of factors such as: higher lot prices, Provincial Sales Tax implications on housing/construction costs, mortgage regulations, the variety of locations for developers to choose from when making lot purchases (i.e. Crescent Acres versus developing in the West Hill or Adanac Pointe), and the general slump in the Canadian economy.

The Land Fund has a deficit of $597,010 for Year ending 2022.

There are currently 31 lots available for sale and five of those lots were budgeted to be sold in 2022 for $500,000.

For 2022 there were no lots sold, as such, no revenue for land sales.

As well, the principal loan payment for the West Hill Infrastructure Development Loan is to be funded from the Land Development Fund Balance, which contributes to the Deficit.

Capital Expenditures

The 2022 Budget approved that the 2022 Land Fund Capital expenditures of $700,000 and Loan Principal Payments of $275,700, be approved.

- $370,000 was budgeted for Marquis Road West Extension Roadway Construction.
- $330,000 was budgeted for Marquis Road West Extension Landscaping.

No impact to 2022 Operating Yearend.

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
Land Rentals / Leases	($35,000)	($29,563)	$5,437
Interest and Penalties	$0	($28)	($28)
Land Sales	($500,000)	$82,998	$582,998
Total Revenues	**($535,000)**	**$53,408**	**$588,407**
EXPENSES			
Salaries Wages and Benefits	$163,050	$192,123	$29,073
Contracted and General Services	$24,000	$33,870	$9,870
Interest on Long Term Debt	$119,630	$138,296	$18,666
Fleet Expenses	$760	$0	($760)
Maintenance Materials and Supplies	$2,600	$33	($2,567)
Total Expenses	**$310,040**	**$364,321**	**$54,282**
Operating (Surplus) Deficit	**($224,960)**	**$417,729**	**$642,689**
INTERFUND TRANSACTIONS			
Cost of Land Sales	$0	($7,907)	($7,907)
Interfund Transfers	$85,000	($16,305)	($101,305)
Interfund Transactions	$85,000	($24,212)	($109,212)
TOTAL (SURPLUS) DEFICIT	**($139,960)**	**$393,517**	**$533,477**
Allocations:			
Development Levies Reserve	$54,000	$16,166	($37,834)
Future Land Purchases Reserve	$7,000	($902)	($7,902)
Planning & Marketing Reserve	$20,000	($3,837)	($23,837)
Community Services Land Fund Reserve (GF)	$25,000	($4,796)	($29,796)
Affordable Housing Reserve (GF)	$20,000	($3,837)	($23,837)
Land Development Fund Balance	$13,960	$0	($13,960)
Total Allocations	**$139,960**	**$2,794**	**($137,166)**
Balanced Budget	**$0**	**$396,311**	**$396,311**
Principal Payment - West Hill Infrastructure Development Loan			$200,700
		2022 Land Fund Yearend Deficit	**$597,010**

Moving Forward

Members of City Council have not been provided a summary report such as this in many years. While the audited financial statements have been presented annually, it is often difficult to understand the statements in comparison to budget as the City budgets on a partial accrual basis where we budget for cash outflows on capital and reserve transfers, whereas the financial statements do not show this.

This document is intended to serve as a way to hold the City accountable to residents. Historically, only audited financial statements have been provided which have not required Administration to go through this detailed calculation for the comparison to budget. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that they would go over budget, help them to re-evaluate their projects to prevent that overage.

The City is responsible for being accountable and transparent when reporting on financial results, operating and capital budgets, the economy, and significant City accomplishments. Financial accountability results from holding Departments accountable for effectively performing a financial activity. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

The attachments to this Report illustrates the analysis and accountability for the 2022 revenue and spending.

PRESENTATION: Verbal Presentation by Briane Vance, Senior Accounting Manager.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENT:

1. 2022 Land Fund Yearend Analysis

Written by: Briane Vance, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

2022

YEAREND

FOR YEAR ENDING
DECEMEMBER 31, 2022

City of Prince Albert

UNAUDITED
LAND FUND

LAND FUND – OPERATING YEAREND UNAUDITED

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
Land Rentals / Leases	($35,000)	($29,563)	$5,437
Interest and Penalties	$0	($28)	($28)
Land Sales	($500,000)	$82,998	$582,998
Total Revenues	**($535,000)**	**$53,408**	**$588,407**
EXPENSES			
Salaries Wages and Benefits	$163,050	$192,123	$29,073
Contracted and General Services	$24,000	$33,870	$9,870
Interest on Long Term Debt	$119,630	$138,296	$18,666
Fleet Expenses	$760	$0	($760)
Maintenance Materials and Supplies	$2,600	$33	($2,567)
Total Expenses	**$310,040**	**$364,321**	**$54,282**
Operating (Surplus) Deficit	**($224,960)**	**$417,729**	**$642,689**
INTERFUND TRANSACTIONS			
Cost of Land Sales	$0	($7,907)	($7,907)
Interfund Transfers	$85,000	($16,305)	($101,305)
Interfund Transactions	$85,000	($24,212)	($109,212)
TOTAL (SURPLUS) DEFICIT	**($139,960)**	**$393,517**	**$533,477**
Allocations:			
Development Levies Reserve	$54,000	$16,166	($37,834)
Future Land Purchases Reserve	$7,000	($902)	($7,902)
Planning & Marketing Reserve	$20,000	($3,837)	($23,837)
Community Services Land Fund Reserve (GF)	$25,000	($4,796)	($29,796)
Affordable Housing Reserve (GF)	$20,000	($3,837)	($23,837)
Land Development Fund Balance	$13,960	$0	($13,960)
Total Allocations	**$139,960**	**$2,794**	**($137,166)**
Balanced Budget	**$0**	**$396,311**	**$396,311**
Principal Payment - West Hill Infrastructure Development Loan			$200,700
		2022 Land Fund Yearend Deficit	**$597,010**

LAND FUND – OPERATING YEAREND UNAUDITED

2022 LAND FUND REVENUES

Lease Rentals / Leases – For 2022, the amount of $35,000 was budgeted for revenue. This revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations, etc. 2022 revenue generated from lease rentals is $29,563.

Land Sales – For 2022, the amount of $500,000 was budgeted for land sales. It was projected that properties in Crescent Acres Stage IV, Phase 4A, would be sold. There are currently 31 lots available for sale and five of those lots were budgeted to be sold in 2022 for $500,000.

For 2022 there were no lots sold, as such, no revenue for land sales.

There is a debit in the account related to a quit claim executed for 26 Hadley Road as they decided not to develop the lot. The amount of the sale was reversed less the 10% deposit that the City retains under the agreement (negative revenue of $86,328). There was revenue of $3,330 related to miscellaneous lot sales during the year.

Land Fund Revenues	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
User Charges and Fees	$35,000	$29,563	($5,437)
Interest and Penalties	$0	$28	$28
Land Sales	$500,000	($82,998)	($582,998)
Total Land Fund Revenues	**$535,000**	**($53,408)**	**($588,408)**

LAND FUND – OPERATING YEAREND UNAUDITED

2022 LAND FUND EXPENDITURES

Land Fund expenses for 2022 are over budget by the amount of ($54,281) as follows:

Land Fund Expenditures	2022 Budget	2022 Actual	Surplus / (Deficit)
Salaries Wages and Benefits	$163,050	$192,123	($29,073)
Contracted and General Services	$24,000	$33,870	($9,870)
Interest on Long Term Debt	$119,630	$138,296	($18,666)
Fleet Expenses	$760	$0	$760
Maintenance Materials and Supplies	$2,600	$33	$2,567
Total Land Fund Expenditures	**$310,040**	**$364,321**	**($54,281)**

Salaries Wages and Benefits

For 2022, Salaries Wages and Benefits are over budget by the amount of ($29,073):

Salaries Wages and Benefits	2022 Budget	2022 Actual	Surplus / (Deficit)
Salaries Regular	$105,440	$113,745	($8,305)
Wages Regular	$27,610	$40,583	($12,973)
Wages Overtime	$0	$992	($992)
Payroll Benefits	$30,000	$36,802	($6,802)
Total Salaries Wages and Benefits	**$163,050**	**$192,122**	**($29,073)**

LAND FUND – OPERATING YEAREND UNAUDITED

As per the Departmental Restructuring for 2022, the position of Property Sales Coordinator was eliminated. The Property Sales Coordinator position was previously 75% funded by the Land Fund. Those funds have been reallocated to fund a GIS Technician position in Planning & Development Services that is 100% funded by the General Fund. There is a reduction for the 2023 Land Fund Budget in this area.

For 2022, the salary of the incumbent from the Property Sales Coordinator transferred down to Financial Services was charged against Land Fund (75%) for the whole year. That has been corrected for 2023.

Wages Salaries - Staff costs are allocated to the Land Fund in the following percentages to reflect the salaries and payroll benefit costs:

Director of Public Works	10%
Engineering Services Manager	15%
Utilities Manager	10%
Senior CAD Technologist	10%

Wages Regular is the allocation of 50% of the total staffing costs for the two positions of Engineering Technicians for working on the Land Fund projects. The actual wages regular exceeded the budget amount by ($12,973), however, the budget for 2023 was increased to reflect the true costs of the Engineering Technicians working on the Land Fund projects.

Contracted and General Services

$24,000 was budgeted in 2022 for spraying and discing undeveloped land owned by the City to address the growth of weeds.

The amount of $33,870 was expensed in 2022 for spraying and discing undeveloped land owned by the City to address the growth of weeds. That is required to maintain the lots.

LAND FUND – OPERATING YEAREND UNAUDITED

Interest on Long Term Debt

Interest on Long Term Debt is unfavorable at yearend in the amount of ($18,666) as the budgeted interest for the Marquis Road East Extension was based on a lower interest rate. The awarded Capital Financing for the loan borrowed for the Marquis Road East Extension was a higher interest rate.

Interest on Long Term Debt	2022 Budget	2022 Actual	Surplus / (Deficit)
West Hill Development Loan	$41,330	$40,546	$784
Marquis Road East Extension	$78,300	$97,750	($19,450)
Total Interest on Long Term Debt	**$119,630**	**$138,296**	**($18,666)**

West Hill Development Loan

The development of the West Hill area is paid by property taxes (10%) and by land sales (90%).

The interest for the West Hill Development Loan is reducing as more principle is being paid. Decrease of ($6,870).

Last payment is December of 2027. The budgeted amount of $41,330 represents 90% charged to the Land Fund for the Interest Payment. Interest rate is 3.40%. Actual payment was **$40,546 for 2022.**

The principle payment of $200,700 is included in the Capital Committed.

Marquis Road East Extension

City Council, on February 15, 2022, approved Capital Financing in the amount of $3,400,000 for roadway construction for the Marquis Road West Extension to be payable over a period of 25 years.

The loan was borrowed on March 1, 2022, with a Maturity Date of March 1, 2047. Interest rate of 3.45% for 25 years.

The budgeted amount of $78,300 represents the interest payment for the loan borrowed for the Marquis Road West Extension Project.

LAND FUND – OPERATING YEAREND UNAUDITED

Actual interest expense of $97,750 is based on the final negotiated loan which was at an interest rate higher than budgeted.

The principle payment of $75,000 is included in the Capital Committed.

Fleet Expenses

For 2023 Budget, Fleet has been reduced by the amount of ($760) as the budget is not required for the Land Fund.

There is $0.00 expensed for 2022.

Maintenance Materials and Supplies

The amount of $33 was expensed in 2022 relating telephone expenses.

For 2023, the budget for Maintenance Materials and Supplies have been decreased to a budget of $0.00, after a review of average spending. The below budgets are no longer required and were removed from the Land Fund Budget:

Maintenance Materials Supplies	**2022 Budget**
Travel	$100
License and Permits	$1,000
Operating Supplies	$1,600
Total Maintenance Material Supplies	**$2,600**

Cost of Land Sales

The debit of $7,907 to cost of land sales relates to a quit claim executed for 26 Hadley Road as they decided not to develop the lot. Cost of sales recorded in prior years has been reversed.

LAND FUND – OPERATING YEAREND UNAUDITED

INTERFUND TRANSFERS

The calculation of the Transfer to the General Fund is based on the forecasted number of residential properties to be sold in 2022. Based on the projected number of residential land sales, it is expected that the transfer to the General Fund will be $85,000.

Transfer to General Fund is based on the number of residential properties sold. Transfer is 17% of the land sales.

Budgeted Land Sale Revenue for 2022	$500,000
17% of Land Sales	**$85,000**

As there was no land sales, there is no transfer to the General Fund for 2022 from Land Fund.

The credit of $16,306 relates to a quit claim executed for 26 Hadley Road as they decided not to develop the lot. The transfer to the General Fund in the prior year related to the sale was reversed in 2022.

Interfund Transfers	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Transfer to General Fund	$85,000	$0	$85,000
Refund of Land Sold	$0	($16,306)	$16,306
Total Interfund Transfers	**$85,000**	**($16,305)**	**$101,306**

LAND FUND – OPERATING YEAREND UNAUDITED

CAPITAL REVENUE

Schedule 3 of the City's Financial Statements: Consolidated Statement of Operations Segmented by Fund illustrates Capital Revenues. **The amount of $2,160,156 is illustrated on Schedule 3.**

The Capital Revenue funds Capital Spending, not operational spending. Below is a description relating to Capital Revenues as illustrated on Schedule of the City's Financial Statements.

Capital Revenues for the Land Fund for 2022 is as follows:

Capital Revenues	**2022**
	Actual
Development Levies - The Yard District	$1,465,426
Development Levies - 4301 5th Avenue East	$42,021
Marquis Road West Extension - CCBF Funding	$652,709
Total Capital Revenues	**$2,160,156**

Offsite Development Levies – collected on sales of land or from developers paying the levy to become part of the City services. This revenue is not easy to project and is transferred directly to the Development Levies Reserve, therefore, is not budgeted.

The amount of $1,465,426 relates to Development Levy Revenue received from Signature Development. The Development Levies are for the 25 parcels of land bought by the City for the Aquatic and Arenas Recreation Centre ($1,227,325) and for the 4.85 acres Malkon Properties ($238,101). As approved by City Council, the development levies from The Yard District are to be credited to the Civic Facilities Reserve. **That amount was credited at yearend to the Civic Facilities Reserve.**

The amount of $42,021.18 was also received by Signature Development and relates to Development Levy Revenue for 4301 5th Avenue East. **That amount was credited to the Development Levies Reserve at yearend.**

City Council approved that the Marquis Road West Extension Project be funded by the Canada Community Building Fund (former Gas Tax Funding). The amount of $652,709 was funded from the CCBF Program for 2022 expenditures. That revenue reported agreed to the MAER Report audited by the City's Auditor. **This funded capital spending for 2022.**

City of Prince Albert

TITLE: 2022 Airport Fund Operating Yearend

DATE: **July 25, 2023**

TO: Executive Committee

PUBLIC: X **INCAMERA:**

RECOMMENDATION:

That this report be received as information and filed.

TOPIC AND PURPOSE:

To provide members of Council information as it relates to the Airport's spending for 2022 along with revenue generated as per approved Budget and other grant funding received in 2022. This report will compare the approved 2022 Airport Fund Operating Budget to the Airport's 2022 Yearend.

PROPOSED APPROACH AND RATIONALE:

City Council, at its meeting of December 13, 2021 approved the 2022 Airport Operating and Capital Budget.

The motion approved was:

> *That the 2022 Airport Fund Operating Budget be approved as follows:*
>
> *a. Operating revenues of $895,610;*
> *b. Operating expenses of $1,125,630;*
> *c. Capital and Interfund Transfers of $285,730; and,*
> *d. A deficit of $515,750. After adjusting for non-cash amortization, there is a surplus of $84,250 to fund Capital Projects and Reserve Transfers;*

It was budgeted that the amount of $150,750 would be transferred from the Airport Improvement Fund Balance to balance the 2022 Operating Budget.

Funding from the General Fund

In 2006, City Council authorized a transfer of 30% of the total cost of the Airport operation to be funded from the City's General Fund to fund the operations of the Airport. As per approved 2021 Total Expenditures, the Transfer from General Fund for 2022 is the amount of $308,440:

General Fund - Funding to Airport		**30%**
2021 Approved Total Expenditures	$1,028,120	**$308,436**

The General Fund provided funding in the amount of $308,440 to fund the operations of the Airport for Year 2022.

Passenger Facility Fee

City Council, at its meeting of Tuesday, September 8, 2009 approved:

> *That Administration implement a Passenger Facility Fee for the Prince Albert Municipal Airport effective January 1, 2010."*

The Passenger Facility Fee assists the City of Prince Albert to fund capital projects such as building improvements, replacement and upgrading of major equipment and systems and runway reconstruction work like runway resurfacing and replacement of runway drainage systems and new terminal. The fee will also assist with any operational costs required to keep the airport safe and secure, comfortable, competitive and up-to-date.

The Passenger Facility Fee revenue collected over the last several years is as follows:

Passenger Facility Fee	
Year 2018 Revenue	$272,480
Year 2019 Revenue	$275,861
Year 2020 Revenue	$208,637
Year 2021 Revenue	$242,830
Year 2022 Revenue	$275,441

The **unaudited** ending Reserve Balance for the Passenger Facility Fee is **a surplus of $2,197,318.**

The 2022 Airport Operating Budget included the transfer of $150,750 from the Airport Improvement Fund to balance the budget.

The Airport Operations for 2022 is in a deficit of $252,315 as follows, without any transfer from the Airport Improvement Fund.

AIRPORT FUND	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($886,460)	($909,093)	($22,633)
Interest and Penalties	($1,500)	$1,265	$2,765
Sundry	($7,650)	($6,962)	$688
Total Revenues	**($895,610)**	**($914,790)**	**($19,180)**
EXPENSES			
Salaries Wages and Benefits	$600,780	$577,187	($23,593)
Contracted and General Services	$99,300	$121,771	$22,471
Financial Charges	$750	$909	$159
Utilities	$118,930	$113,157	($5,773)
Fleet Expenses	$124,900	$177,929	$53,029
Maintenance Materials and Supplies	$157,250	$179,362	$22,112
Insurance	$21,020	$22,868	$1,848
Bad Debt Expense	$2,700	$495	($2,205)
Total Expenses	**$1,125,630**	**$1,193,678**	**$68,048**
Operating (Surplus) / Deficit	**$230,020**	**$278,888**	**$48,868**
INTERFUND TRANSACTIONS			
Transfer from General Fund	($308,440)	($308,440)	$0
Transfer from Utility Fund - City Facilities	($5,830)	($3,574)	$2,256
Total Interfund Transfers	**($314,270)**	**($312,014)**	**$2,256**
TOTAL (SURPLUS) / DEFICIT	**($84,250)**	**($33,126)**	**$51,124**
Allocations:			
Passenger Facility Fee Reserve	$225,000	$275,441	$50,441
Airport Maintenance Fee Reserve	$10,000	$10,000	$0
Transfer from Airport Improvement Fund	($150,750)	$0	$150,750
Total Allocations	**$84,250**	**$285,441**	**$201,191**
Balanced Budget	**$0**	**$252,315**	**$252,315**

2022 Operating Deficit	$252,315
2022 Capital Overage	$34,500
	$286,815
Funding from General Fund to fund Airport	$308,440
Total Cost of Airport for 2022	**$595,255**

As shown above, the total cost required to support the Airport for 2022 is $595,255:

- $252,315 is funded from the Airport Improvement Fund (i.e. Airport Fund's Fiscal Stabilization), however only $150,750 had been budgeted for this.
- $34,500 relating to the capital overage
- $308,440 in funding from the General Fund (taxation).

Capital Spending

Capital Spending is over-budget by the total amount of $34,500 to be funded from the Airport Improvement Fund.

There was an overage for the Airport Maintenance Garage Capital Project in the amount of $30,237.38. City Council on July 12, 2021 awarded the engineering services to Rempel Engineering & Management Ltd. for an estimated $29,500 plus applicable taxes. City Council on October 18, 2021 awarded the Construction for $233,880.52, which included Provincial Sales Tax. That motion included approval for $13,380.52 to be over budget. The final costs are over-budget by the amount of $16,856.96 as additional issues were found in the demolition including items like the existing electrical not meeting code and plumbing that required to be relocated. That overage is within a 10% contingency amount, as such, will need to be funded from the Airport Improvement Fund.

There was also the amount of $4,262.64 that the City funded for the Airfield Electrical Rehabilitation.

Airports Capital Assistance Program – Airfield Electrical Rehabilitation

Council approved the following recommendation:

> *That the Airports Capital Assistance Program Agreement between The City and Her Majesty the Queen in Right of Canada, as represented by the Minister of Transport, for funding the Airfield Electrical Rehabilitation Program in the amount of $3,211,884, be approved.*

For Year 2022, the City received funding in the amount of $3,013,109 from the Airport Capital Assistance Program (ACAP) for the approved project of Airfield Electrical Rehabilitation Program. That project was funded mostly by ACAP and completed.

Airport Improvement Fund

As previously noted, the Airport Fund receives a 30% subsidy $308,440 from the General Fund to cover operating costs. Even with this subsidy, the Airport Fund required funding from the Airport Improvement Fund in the amount of $252,315, which is $101,565 over the approved budget of $150,750. This means a total of $560,755 in funding was required from the General Fund and the Airport's Improvement Fund in order to fund 2022 operations.

Moving Forward

Members of City Council have not been provided a summary report such as this in many years. While the audited financial statements have been presented annually, it is often difficult to understand the statements in comparison to budget as the City budgets on a partial accrual basis where we budget for cash outflows on capital and reserve transfers, whereas the financial statements do not show this.

This document is intended to serve as a way to hold the City accountable to residents. Historically, only audited financial statements have been provided which have not required Administration to go through this detailed calculation for the comparison to budget. Moving forward, timely financial reporting to Departments and Council will occur which will assist in determining spending to date and forecasting for the remainder of the year. This will allow Departments to understand where their spending is at, and if they forecast that they would go over budget, help them to re-evaluate their projects to prevent that overage.

The City is responsible for being accountable and transparent when reporting on financial results, operating and capital budgets, the economy, and significant City accomplishments. Financial accountability results from holding Departments accountable for effectively performing a financial activity. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

The attachments to this Report illustrates the analysis and accountability for the 2022 revenue and spending

PRESENTATION: Verbal Presentation by Briane Vance, Senior Accounting Manager.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

ATTACHMENT:

1. 2022 Airport Fund Yearend Analysis

Written by: Briane Vance, Senior Accounting Manager

Approved by: Director of Financial Services and City Manager

2022

YEAREND

FOR YEAR ENDING
DECEMEMBER 31, 2022

City of Prince Albert

UNAUDITED AIRPORT FUND

AIRPORT FUND – OPERATING YEAREND UNAUDITED

	YTD Budget	YTD Actual	YTD (Fav) / Unfav Variance
REVENUES			
User Charges and Fees	($886,460)	($909,093)	($22,633)
Interest and Penalties	($1,500)	$1,265	$2,765
Sundry	($7,650)	($6,962)	$688
Total Revenues	**($895,610)**	**($914,790)**	**($19,180)**
EXPENSES			
Salaries Wages and Benefits	$600,780	$577,187	($23,593)
Contracted and General Services	$99,300	$121,771	$22,471
Financial Charges	$750	$909	$159
Utilities	$118,930	$113,157	($5,773)
Fleet Expenses	$124,900	$177,929	$53,029
Maintenance Materials and Supplies	$157,250	$179,362	$22,112
Insurance	$21,020	$22,868	$1,848
Bad Debt Expense	$2,700	$495	($2,205)
Total Expenses	**$1,125,630**	**$1,193,678**	**$68,048**
Operating (Surplus) / Deficit	**$230,020**	**$278,888**	**$48,868**
INTERFUND TRANSACTIONS			
Transfer from General Fund	($308,440)	($308,440)	$0
Transfer from Utility Fund - City Facilities	($5,830)	($3,574)	$2,256
Total Interfund Transfers	**($314,270)**	**($312,014)**	**$2,256**
TOTAL (SURPLUS) / DEFICIT	**($84,250)**	**($33,126)**	**$51,124**
Allocations:			
Passenger Facility Fee Reserve	$225,000	$275,441	$50,441
Airport Maintenance Fee Reserve	$10,000	$10,000	$0
Transfer from Airport Improvement Fund	($150,750)	$0	$150,750
Total Allocations	**$84,250**	**$285,441**	**$201,191**
Balanced Budget	**$0**	**$252,315**	**$252,315**
		2022 Operating Deficit	$252,315
		2022 Capital Overage	$34,500
			$286,815
		Funding from General Fund to fund Airport	$308,440
		Total Cost of Airport for 2022	**$595,255**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

2022 AIRPORT FUND REVENUES

USER CHARGES AND FEES

User charges and Fees exceeded budgeted revenue by the amount of $22,633. That is attributed to the increased revenue collected from the Passenger Facility Fee at the Airport.

User Charges and Fees	2022 Budget	2022 Actual	Surplus / (Deficit)
Aircraft Landing Fees	$240,000	$223,095	($16,905)
Aircraft Parking Fees	$8,600	$5,546	($3,054)
Leases - Rentals - Hangars	$119,800	$97,739	($22,061)
Leases - Rentals - Terminal	$67,500	$75,760	$8,260
Land Rentals - Agriculture	$14,560	$14,555	($5)
Snowbird Fuel - Truck Diesel Sales	$15,000	$10,553	($4,447)
Parking Revenue	$171,000	$174,664	$3,664
Airport Pay & Display Revenue	$25,000	$23,012	($1,988)
Passenger Facility Fee Revenue	$225,000	$275,441	$50,441
Airport Sundry Revenue	$0	$8,729	$8,729
Total User Charges and Fees	**$886,460**	**$909,093**	**$22,633**

$223,095 Aircraft Landing Fees – The revenue from aircraft landing fees. Rates were restructured in 2021 to capture the most typical aircraft used at YPA. Rates have been set until 2026. Under-budgeted revenue by ($16,905), however, increased revenue over 2021.

Aircraft Landing Fees	
Year 2018 Revenue	($221,379)
Year 2019 Revenue	($209,077)
Year 2020 Revenue	($158,369)
Year 2021 Revenue	($205,418)

$5,546 Aircraft Parking Fees - Annual or daily fees for parking aircraft on public aprons.

AIRPORT FUND – OPERATING YEAREND UNAUDITED

$97,739 Leases – Hangars - Revenue generated from leases for rental of the Hangars at the Prince Albert Airport. Revenue from lease rental hangars is unfavorable by $22,061. This is due to reduced Hanger land lease rates based on the recommendations of the Airport Strategic Master Plan study of comparable rates at other similar airports. All hangars at the Prince Albert Airport are owned by the tenant. The Prince Albert Airport does not at this time lease hangar space only the land for hanger development. Below is listing of leases:

- Rise Air (formerly Transwest Air)
- RCMP "F" Division
- Heli-Lift International
- Environment Canada
- Chelco Investments Inc.
- PA Shopper
- Ministry of Central Services

$75,760 Leases – Rentals – Terminal - Relates to lease of check-in counter, cargo rooms and office space within the airport terminal building to facilitate airline operations. The leases that the City have are with Rise Air (Transwest Air) and West Wind Aviation Limited Partnership in the Terminal. Increased revenue over budget in the amount of $8,260.

$14,555 - Land Rentals – Agriculture - Relates to lease of land within the airfield for agricultural use not currently needed for airport operations. Such use is also beneficial to manage wildlife which also reduces airport maintenance costs.

$10,553 - Snowbird Fuel - Truck Diesel Sales - Diesel fuel sold to Snowbird Aviation for their Mobile Fuel Trucks, Deicer Trucks and Tugs that service aircraft. These vehicles are not street legal to purchase fuel elsewhere. Fuel is sold at retail cost within the City.

$174,664 - Parking Revenue – The mining industry is recovering and the corporations are renting more parking spaces in 2022. There is a potential for 150 more stalls being rented in 2023 returning back to the 2017 stalls held by the mining corporations. Revenue on budget.

$23,012 - Airport Park & Display Revenue – Revenue generated from 80 parking stalls adjacent to the airport terminal that are used for public parking. These stalls are managed using a pay station system. Passenger levels are returning and budget is based on expectations.

AIRPORT FUND – OPERATING YEAREND UNAUDITED

$275,441 - Passenger Facility Fee Revenue – Revenue generated from the Passenger Facility Fee. That fee applies to all departing enplaned passengers originating in Prince Albert. The revenue collected from the Passenger Facility Fee is credited to the Passenger Facility Fee Reserve. Rates have been set at $20 per departing passenger originating from YPA (PAX). Revenue from Passenger Facility Fee is favorable by $50,441. When PFF revenue was budgeted for 2022, it was expected that passenger's volume will be 20% less than pre-COVID years. But passenger volume in 2022 is more than expected, which results in favorable PFF revenue by $50,441.

$8,729 - Airport Sundry Revenue – This is revenue for callout fees. It is a regulatory requirement for qualified airport staff to be in attendance at the airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This coverage and work is tracked and charged back to the airline as a callout fee. Although it is not a regulatory requirement to be in attendance for other flights such as private aircraft, medevacs or charters, these flights sometimes need winter maintenance and or runway conditions reports performed after our published hours of operation to land safely. This coverage and work is tracked and charged back to the aircraft owner as a callout fee.

INTEREST AND PENALTIES

The revenue for 2022 is $2,765 unfavorable for interest and penalties. This revenue relates to finance charges on outstanding amounts owing related primarily to parking fees that are paid late by customers.

Interest and Penalties	2022 Budget	2022 Actual	Surplus / (Deficit)
Interest / Service Charges	$1,500	($1,265)	($2,765)
Total Sundry	**$1,500**	**($1,265)**	**($2,765)**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

SUNDRY

Sundry revenue is on budget.

Sundry Revenue	2022 Budget	2022 Actual	Surplus / (Deficit)
Concession Fee - Vending	$6,000	$4,736	($1,264)
Advertising Revenue	$1,650	$600	($1,050)
Airport Sundry - ATM Revenue	$0	$16	$16
Airport - Non - Taxable	$0	$1,610	$1,610
Total Sundry	**$7,650**	**$6,962**	**($688)**

- **$4,736** Concession Vending Machine**.** These are food and beverage vending machines in the terminal for passenger use. The Airport receives a royalty payment of the sales. This contract is managed by Community Services along with all other public facilities vending.

- **$600** advertising revenue relating to advertising space in the airport terminal public areas is rented to a single vendor to sell advertising.

- **$1,610** revenue relating to fleet disposal.

Passenger Facility Fee Reserve

City Council, at its meeting of Tuesday, September 8, 2009 approved: *That Administration implement a Passenger Facility Fee for the Prince Albert Municipal Airport effective January 1, 2010."*

The Passenger Facility Fee will assist the City of Prince Albert to fund capital projects such as building improvements, replacement and upgrading of major equipment and systems and runway reconstruction work like runway resurfacing and replacement of runway drainage systems and new terminal. The fee will also assist with any operational costs required to keep the airport safe and secure, comfortable, competitive and up-to-date.

AIRPORT FUND – OPERATING YEAREND UNAUDITED

The Passenger Facility Fee revenue collected over the last several years is as follows:

Passenger Facility Fee	
Year 2016 Revenue	$383,348
Year 2017 Revenue	$322,021
Year 2018 Revenue	$272,480
Year 2019 Revenue	$275,861
Year 2020 Revenue	$208,637
Year 2021 Revenue	$242,830
Year 2022 Revenue	$275,441

The **unaudited** ending Reserve Balance for the Passenger Facility Fee is **a surplus of $2,197,318.**

2022 AIRPORT FUND EXPENDITURES

SALARIES WAGES AND BENEFITS

Salaries Wages and Benefits are favorable ending 2022 in the amount of $23,593. This is as a result of a vacancy at the Airport. One staff left the Airport for a term position for sewer & water. It is very difficult to backfill Airport staffing.

Terminal Building - Salary expenses for Terminal Building Maintenance are favorable by $30,208. This is due to lack of available casual janitorial staff and or their poor attendance.

The budget for retro-payment was budgeted under Administration, as such, there is savings under Administration. The retro payments were charged to the respective divisions.

Overtime is over budget by the amount of $16,583 as a result of additional Airfield snow clearing with the large snowfalls in 2022 and Airfield Maintenance required.

AIRPORT FUND – OPERATING YEAREND UNAUDITED

Salaries Wages and Benefits	2022 Budget	2022 Actual	Surplus / (Deficit)
Administration	$196,420	$175,895	$20,525
Airfield Maintenance	$246,020	$255,955	($9,935)
Airfield Snow Clearing	$50,700	$63,668	($12,968)
Airfield Grass Cutting	$12,140	$11,814	$326
Terminal Building	$93,080	$62,872	$30,208
Building Maintenance	$2,420	$6,984	($4,564)
Total Salaries Wages and Benefits	**$600,780**	**$577,187**	**$23,593**

Salaries Wages and Benefits	2022 Budget	2022 Actual	Surplus / (Deficit)
Salaries Regular	$169,500	$152,044	$17,456
Wages Regular	$273,970	$259,439	$14,531
Wages Overtime	$24,000	$40,583	($16,583)
Payroll Benefits	$133,310	$125,122	$8,188
Total Salaries Wages and Benefits	**$600,780**	**$577,187**	**$23,593**

Administration: The budget for Administration includes the salaries and wages for the permanent position of **Airport Manager (100%). As well, the budget includes an allocation of 10% staffing cost for the Director of Public Works and 10% of the staffing cost for the Manager of Capital Projects. The budget also includes an allocation of 15% of the Engineering Services Manager position.** The allocation reflects the percentage of Senior Administrative time to the Airport. Lastly, there is also an allocation for retro accrual estimate for Local 160 and Out of Scope (contracted ended December 31, 2021).

Airfield Maintenance: Airfield maintenance work includes checking fence lines, completing wildlife checks, and inspecting for regulated airfield conditions, including lights, and guidance equipment.

Airfield Snow Clearing: Snow clearing work completed on airside to ensure safe aviation conditions and compliance with regulatory requirements for snow removal.

Airfield Grass Cutting: Grass cutting completed on airside to ensure compliance with regulated specifications for grass lengths.

AIRPORT FUND – OPERATING YEAREND UNAUDITED

Terminal Building: Maintenance work on terminal building.

Building Maintenance: Maintenance work completed for the maintenance garage.

CONTRACTED AND GENERAL SERVICES

Contracted and General Services are over budget by the amount of $22,471. That is mainly attributed to Airfield Maintenance costs.

The 2022 Capital Budget approved the amount of $16,000 for runway threshold concrete repairs. The runway threshold concrete repairs were charged to the Operating Budget for 2022 not Capital. As such, that amount is approved to be funded from the Passenger Facility Fee Reserve and, as such, it not an overage to the Operating Budget. The amount of $10,600 was expensed to operating for runway threshold concrete repairs (budget was $16,000).

Contracted and General Services	2022 Budget	2022 Actual	Surplus / (Deficit)
Administration Consulting Services	$15,000	$3,451	$11,549
Administration Commissionaire Services	$15,000	$12,132	$2,868
Airfield Maintenance - Contractors	$61,000	$96,778	($35,778)
Airfield Snow Clearing - Travel	$0	$11	($11)
Terminal Building - Health Services	$1,000	$1,789	($789)
Terminal Building - Protective Services	$0	$1,695	($1,695)
Terminal Building - Commissionaire Services	$0	$1,002	($1,002)
Terminal Building - Self Employed Contractors	$2,800	$296	$2,504
Building Maintenance - Contractors	$4,500	$4,619	($119)
Total Salaries Wages and Benefits	**$99,300**	**$121,771**	**($22,471)**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

Administration Consulting Services – 2022 Budget of $15,000 for Aviation Consultant. Assists in regulatory and related procedure development reviews, design information to support external funding applications like ACAP and CAP. 2022 spending was only $3,451 for Aviation Consulting. Under budget by $11,549.

Administration Consulting Services: Due to the major Airfield Electrical Rehabilitation Project, our consultant was on site most of the year resulting in their services being captured in the project scope/expense. Subsequent years this budget value is more likely to be expended.

Airfield Commissionaires – $12,132 for commissionaire security services. Security is a requirement of our Federal permit for securely stored items.

Security Patrols:
Weekdays after hours of operation 2 patrols between 8 pm and 5 am.
Weekends and statutory holidays 3 patrols over the entire day.
Call backs for alarms or incidents.

Airfield Maintenance – Contractors – 2022 Budget of $61,000 consisted of Runway, Taxiway and Aprons crack sealing every 2 years is best practice to ensure the best life expectancy of aircraft movement surfaces. The garage grass detection system triggers building ventilation if CO od N2O from the equipment is detected to ensure a healthy workspace. Calibration is recommended every 2-3 years. Decelerometers are the instruments used to determine the slipperiness on the runway. Transport Canada regulations require proof of calibration. Annual calibration is the industry standard. Obstacle Limitation Surface tree removal; there are some trees within the protected airspace that need to be removed. This is a regulatory requirement

Expenses for Airfield Maintenance - Self-employed Contractors are unfavourable by $35,778. The amount of $10,600 represents the approved capital spending for cracksealing. The remaining overage of $25,178 is due to more than expected cost for runway crack sealing and tree removal cost and other unexpected cost like repair of parking lot plugs and assorted lighting upgrades.

Terminal Building

- $1,789 for General Aviation Pilots Terminal Septic Tank Pump-outs.
- $1,695 for fire extinguisher services.
- $1,002 for Commissioners Services.
- $296 for Terminal Building contractor with specialized skills not available in the city staff; Overhead doors, Security systems, HVAC, Luggage carousel etc.

Building Maintenance - $4,619 for Building Maintenance contractor with specialized skills not available in the city staff: Overhead doors, ventilation systems, HVAC & hoist.

AIRPORT FUND – OPERATING YEAREND UNAUDITED

FINANCE CHARGES

$750 budget for Finance Charges as the City pays a monthly fee for the Airport Park & Display pay station machines.

2022 Spending was **$909.**

UTILITIES

Utilities are favorable by the amount of $5,773 due to increased costs for Heating Fuels.
Heating:

SaskEnergy budget includes 3 rate increases:

- Rate increase effective November 2021 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
- Rate increase effective August 2022 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
- June 2023 rate increase.

Utilities	2022 Budget	2022 Actual	Surplus / (Deficit)
Airfield Maintenance - Electricity	$48,900	$41,814	$7,086
Terminal Building - Water and Sewer	$3,770	$1,541	$2,229
Terminal Building - Heating Fuels	$3,500	$5,898	($2,398)
Terminal Building - Electricity	$36,800	$36,529	$271
Building Maintenance - Water and Sewer	$2,060	$2,033	$27
Building Maintenance - Heating Fuels	$9,100	$10,901	($1,801)
Building Maintenance - Electricity	$14,800	$14,441	$359
Total Utilities	**$118,930**	**$113,157**	**$5,773**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

Utilities	2022 Budget	2022 Actual	Surplus / (Deficit)
Water and Sewer	$5,830	$3,574	$2,256
Heating Fuels	$12,600	$16,799	($4,199)
Electricity	$100,500	$92,784	$7,716
Total Utilities	**$118,930**	**$113,157**	**$5,773**

FLEET

Expenses for Airfield Maintenance is unfavourable by $16,709 due to increased maintenance work required on the Airfield requiring fleet. Expenses for Airfield Snow Clearing Rentals is unfavourable by $27,372. This is due to adverse weather conditions in the beginning of 2022 resulting in more then expected snowfall.

Fleet	2022 Budget	2022 Actual	Surplus / (Deficit)
Administration	$8,340	$17,640	($9,300)
Airfield Maintenance	$40,000	$56,709	($16,709)
Airfield Snow Clearing	$65,000	$92,372	($27,372)
Airfield Grass Cutting	$11,000	$9,733	$1,267
Terminal Building Maintenance	$560	$1,442	($882)
Building Maintenance	$0	$34	($34)
Total Fleet	**$124,900**	**$177,929**	**($53,029)**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

MAINTENANCE MATERIALS AND SUPPLIES

Airfield Snow Clearing is over budget in operating supplies by $16,780 and Building Maintenance is over by $11,849. The snow clearing supplies is over budget as runway deicer and sweeper broom wafers are an unpredictable expense depending on the season.

For Building Maintenance, the shingles at the Airport House were replaced and concrete block by B & B. The renovations at the Airport House were at the request of the Prince Albert Police Service due to training, as such, unbudgeted.

Total Maintenance Materials and Supplies	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Administration	$49,790	$48,089	$1,701
Airfield Maintenance	$41,550	$33,754	$7,796
Airfield Snow Clearing	$43,300	$60,080	($16,780)
Airfield Grass Cutting	$340	$663	($323)
Terminal Building	$16,660	$19,318	($2,658)
Building Maintenance	$5,610	$17,459	($11,849)
Total Maintenance Materials and Supplies	**$157,250**	**$179,362**	**($22,112)**

INSURANCE

Insurance is slightly over budget with a minimal amount of $1,848 as per increased insurance costs.

Insurance	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Administration - Insurance	$10,710	$10,270	$440
Terminal Building	$4,080	$5,102	($1,022)
Building Maintenance	$6,230	$7,496	($1,266)
Total Insurance	**$21,020**	**$22,868**	**($1,848)**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

BAD DEBT EXPENSE

Bad Debt is budgeted at $2,700 relating to outstanding amounts owing related primarily to parking fees and landing fees that are not paid by customers.

2022 Bad Debt expense is **$495.**

INTERFUND TRANSFERS

$308,440 Transfer to Airport Fund - In 2006 City Council authorized a transfer of 30% of the total cost of the Airport operation to be funded from the City's General Fund to fund the operations of the Airport. As per approved 2021 Total Expenditures, the Transfer from General Fund for 2022 is the amount of $308,440:

General Fund - Funding to Airport		**30%**
2021 Approved Total Expenditures	$1,028,120	**$308,436**

InterFund Transfers	**2022 Budget**	**2022 Actual**	**Surplus / (Deficit)**
Transfer from General Fund	$308,440	$308,440	$0
Transfer UF - City Facilities	$5,830	$3,574	($2,256)
Total Interfund Transfers	**$314,270**	**$312,014**	**($2,256)**

AIRPORT FUND – OPERATING YEAREND UNAUDITED

CAPITAL REVENUES - $3,013,289

Schedule 3 of the City's Financial Statements: Consolidated Statement of Operations Segmented by Fund illustrates Capital Revenues. **The amount of $3,013,289 is illustrated on Schedule 3.**

The Capital Revenue funds Capital Spending, not operational spending. Below is a description relating to Capital Revenues as illustrated on Schedule of the City's Financial Statements.

Airports Capital Assistance Program – Airfield Electrical Rehabilitation

Council approved the following recommendation:

> *That the Airports Capital Assistance Program Agreement between The City and Her Majesty the Queen in Right of Canada, as represented by the Minister of Transport, for funding the Airfield Electrical Rehabilitation Program in the amount of $3,211,884, be approved.*

For Year 2022, the City received funding in the amount of $3,013,109 from the Airport Capital Assistance Program (ACAP) for the approved project of Airfield Electrical Rehabilitation Program and an extra payment of $180 relating to a 2021 Capital Project funded by ACAP reimbursed in Year 2022 for the Airport Electrical Rehabilitation Project.

City of Prince Albert

City of Prince Albert

RPT 23-317

TITLE: Downtown Business Incentive

DATE: **August 2, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That the DRAFT Downtown Business Incentive program as described in Attachment #1 to RPT 317-23 be approved, and that Administration provide a formal program to City Council for consideration.

TOPIC & PURPOSE:

To provide Executive Committee with a DRAFT Downtown Business Incentive program for approval.

BACKGROUND:

At the July 18, 2022 Executive Committee, a letter from the Prince Albert Downtown Business Improvement District was considered (attached). The letter was then forwarded to the Department of Planning and Development Services for review and report.

PROPOSED APPROACH AND RATIONALE:

In the letter from PADBID, a number of potential programs were provided to Executive Committee as examples of what other communities do to promote Economic Development in their Downtown areas. In Q4 of 2022 the Director of Planning and Development Services met with the Executive Director of PADBID to discuss their letter in detail while also exploring a number of potential incentives.

On June 21st, the Director of Planning and Development Services, along with the Director of Finance and the City Assessor, again met with members of the PADBID Board to discuss their request for downtown incentives. Through these discussions, it was determined that the attached program would satisfy their request at this time. The Economic Development Manager will track the success of this

program and will continue to work with PADBID to improve the effectiveness of the program as necessary, moving forward.

Cities often incentivize development in their downtown areas for various reasons as it can bring about numerous social, economic and cultural benefits:

- Downtown areas are often the historical and cultural heart of a city. Encouraging development in these areas can breathe new life into aging buildings and infrastructure, making the City more attractive to residents, tourists and businesses.

- Vibrant downtowns can act as economic stimulators, attracting a variety of businesses, which can lead to job creation and increased tax revenues.

- Concentrating development in a downtown area can encourage a pedestrian friendly environment, making it easier for people to walk and maximizing the use of public infrastructure.

- A vibrant downtown can host cultural events, festivals and public gatherings such as the Prince Albert Downtown Street fair and Farmers Market, which fosters a sense of community.

- A lively and attractive downtown can make a City more attractive to a skilled workforce, leading to increased talent attraction and retention for business in the area.

With the creation of larger commercial nodes throughout the City, it is more important than ever to create incentives to attract businesses to the downtown core. Downtown continues to serve as a value niche business district in Prince Albert, and incentives such as this are vital to ensure its sustainability.

For these reasons, just to list a few, administration recommends the development of an incentive program that can attract new business into the downtown core. The program that is attached to this report attracts not only new construction, but also potentially the redevelopment of current buildings located in the downtown, which leads to an increase in assessed value. The best and most common way to incentivize downtown development is through taxation incentives. This program as described, provides a full 100% tax abatement to properties located in the downtown, which is currently not provided in any other area of the City, making this a unique program to the downtown area.

CONSULTATIONS:

The Director of Planning and Development Services consulted with the PADBID, and the Department of Finance in preparation of this report.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The Director of Planning and Development Services will consult with PADBID upon City Council making a final decision.

FINANCIAL IMPLICATIONS:

Any new business that is attracted to the downtown area has the potential to create additional tax revenue for the City.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no policy implications, privacy implications or options to the recommendation

STRATEGIC PLAN:

A strategic Priority in the 2023-2025 Strategic Plan is Building a Robust Economy where creating flexible incentive programs will lead to increased economic opportunities downtown.

OFFICIAL COMMUNITY PLAN:

Section 6.9 of the Official Community Plan speaks to Downtown Revitalization.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION:

Verbal presentation by the director of Planning and Development Services

ATTACHMENTS:

1. PADBID Tax Incentive
2. PADBID Incentive Letter

Written by: Director of Planning and Development Services

Approved by: Director of Finance & City Manager

Attachment #1

Tax Abetment for New Construction or alteration in PADBID

This program will encourage new development in vacant and unused lands in the PADBID boundary of Prince Albert, or to encourage significant alteration of a building that results in an increase in assessed value. The program will aim to abate 100% of taxes over a five year period. This program is intended to incentivize development in the City of Prince Albert Downtown area.

Criteria

1. Within the boundaries of the PADBID established in Schedule "A" in *Bylaw No. 4 of 2005*, *Downtown Business Improvement District Bylaw*.
2. All taxes and charges related to the property must be in good standing with the City of Prince Albert
3. Improvements must comply with *National Building Code of Canada*, the *Uniform Building and Accessibility Standards Act,* the *City of Prince Albert Zoning Bylaw No. 1 of 2019*
4. One application per property within the 60 month period of this program
5. All project's eligibility will be determined by City Council

Eligible

New construction on vacant lands or redevelopment plans involving the demolition and rebuilding of a commercial property in the PADBID boundaries.

Redevelopment or alteration of an existing building within the downtown area that results in an increase in assessed value.

Only the value of the new building or alteration will count towards the Abatement. None of the costs or taxes incurred prior to the new commercial building construction or alteration will be eligible for this program

Incentive

Five Year: 100% abatement

DRAFT

Prince Albert DOWNTOWN BUSINESS IMPROVEMENT DISTRICT

Downtown Municipal Business Tax Incentives

Background

Municipal Business tax incentives on new construction, renovations or additions can be one way that municipalities help business to expand. It is a low-risk financial package for municipalities because a tax unearned is not a cut to current revenues but only a delay on when it is received. If the business doesn't invest, there are no taxes to receive.

There are many other ways municipalities help business, such as: Tourism Destination Funds to leverage events, operating or helping to fund all-season sporting facilities, support performing and visual arts, working with senior levels of government on business related growth locally or regionally, passive and active parks, municipal services like Fire, Police, clean water, libraries, paved streets and efficient traffic movement, children's programming and more. Municipal Governments provide multiple services that in their combination positively help local business.

Another way municipalities, including Prince Albert, help business is with downtown facade grants. These grants help restore and improve the image of traditional shopping areas.

Municipal tax breaks on investment by business rewards risk by delaying municipal and school tax on increased assessment caused by renovation, additions, or new builds. Section 262(4) and Section 263(6) of the Cities Act give municipalities the ability to create these incentives. The incentives are designed to potentially have the least amount of fiscal challenge to a City by delaying the new revenue associated with private capital investment causing new assessment. Incentives are not designed to deal with off site costs as these should be negotiated separately.

It is Executive Directors understanding that recent changes under these sections of the Cities Act mean if School taxes exceed $30,000 in a particular year that Government has to approve the School tax abatement and City's need to apply each year for this abatement. This has not been confirmed with Ministry of Municipal Affairs.

Downtown Prince Albert

The downtown area of Prince Albert has several vacant buildings, or top floor space unrented and some vacant lots. In addition, there has been a lack of reinvestment into these properties as compared to other commercial areas of the city leaving some buildings and city blocks looking dated. In Executive Directors view, Downtown Prince Albert would benefit from an incentive program that helps building owners make decisions to renovate their properties and improve the value and look of the community. Capital reinvestment can raise property values and lead to higher municipal assessment.

With the Pandemic we have not seen a full operating year of the University of Saskatchewan Campus. Once the campus is at full capacity, there will be renewed interest in downtown properties. In addition, the downtown area is seeing changes in building ownership and has attracted investment from across Saskatchewan. The timing may be appropriate to implement a downtown tax break based on increased assessments from investments.

But incentives can also be applied city-wide. A competitor in another commercial subdivision may not like that their downtown competition receives a tax break on capital investment but they don't because they are located in another area of the city.

Incentives can also be negotiated on a case-by-case basis. A static incentive package might not be appropriate for some types of businesses.

Federal and Provincial governments often are involved in job creation tax breaks or research and development incentives as their Statutory powers enable them to work more broadly than communities. Municipalities are limited by Provincial Statute to implementing property taxes, levies, borrowing and some user fees. Provinces were established by the Federal Government and have limits established on their powers with the British North America Act 1867 and its subsequent amendments and court cases determining jurisdiction. Consequently, property tax breaks are where a municipality has its authority and benefit to supporting capital risk.

A review of some relevant business tax breaks in other communities competing with Prince Albert for capital investment is appropriate. How do they compete for capital investment with Prince Albert? Capital is mobile and will naturally find markets that are expanding.

Market Survey Incentives

City of Prince Albert

PADBID Façade Grants

The City of Prince Albert provides an annual grant to PADBID for $20,000 for Façade Grants. The program is administered by PADBID with over watch by City Planning. Each year there is $10,000 set aside under this program for major façade improvements and 10-$1,000 mini

facade grants. Prince Albert's Façade program matches at 50% up to $10,000. There are over $200,000 in reserves from this program and Mini Façade.

While the Prince Albert Downtown mini façade program has had fairly wide subscription, the major grant has not had much acceptance in the marketplace. Prince Albert does not have other business incentives but are open to negotiate on a case-by -case basis.

Melfort

The City of Melfort is in Prince Albert's market area and they have a city wide 4-year 100% Municipal and School tax break on new assessment caused by renovations, additions, or new build for existing businesses. Land does not get an assessment break. New businesses to the city get a 3-year 100-% Municipal and School tax break on new assessment caused by renovations, additions or new build.

Moose Jaw

The City of Moose Jaw has a 5-Year city wide tax phase-in on all commercial zoned buildings that do renovations, additions or new build and that cause new taxes by the capital investment which results in a $50,000 assessment increase. This Phase-in is a 100% tax break on the increase in assessment caused by the investment in Year 1. Year 2 is 80%, Year 3 60%, Year 4 40%, Year 5 20% and Year 6 full taxation. This program has been very well used.

Moose Jaw also has a "Living Over Shops" 5-Year 100% abatement on new assessment for conversion of second story commercial to residential within the downtown designated area. This program has not been well used.

Saskatoon

The City of Saskatoon has an urban in-fill incentive called the Vacant Lot and Adaptive Reuse Incentive, Policy C09-035. The program targets vacant lots or vacant buildings inside Circle Drive, plus older Sutherland and Montgomery Park area. The incentive is a 5-year 100% tax abatement or a cash grant equivalent to the tax abatement multiplied by 5-years. The cash grant has some limitations imposed on it such as:

a) Commercial, Industrial mixed use: $200,000
b) Multiple Unit dwelling: $75,000
c) One and two-unit dwellings $15,000

Saskatoon's policy targets conversion of buildings from industrial to commercial or industrial/commercial to residential. It also targets vacant lots. River Landing-the new Art Gallery area-is excluded from the vacant lot incentive program. However, any housing development within River Landing is eligible for a five-year tax abatement equal to the maximum incentive allowed under the program. Qualifiers under the program must meet a multiple level matrix system that adds points to obtain maximum incentive.

Brandon

City of Brandon has a Commercial Space Improvement Grant and a Façade and Storefront program in their downtown. The Brandon Downtown Development Corporation will fund a maximum 25% of eligible fees and projects costs, up to a maximum of $20,000-including pre-development professional design and engineering fees and material/construction costs-for the Commercial Space Improvement Grant. The grant will fund new construction, renovations and expansions by building owners and tenants. Funding is allocated upon completion of the project. There are about 4-5 projects per year with this program. There is a program eligibility matrix for proponents to qualify under to maximize the grant. One of the qualifications is to have an architect or engineer prepare conceptual designs for the space.

Brandon also has a $15,000 per applicant Façade and Storefront grant program for the downtown that funds up to 25% of eligible project costs. The program will fund up to $30,000 for corner properties. It also funds up to 25% of conceptual design work to a maximum of $3,000. The program is available to building owners and tenants. The program has about 4-5 Facades a year redeveloped. There is a qualifying matrix of program goals to qualify under to maximize the grant and one of them is to qualify for the maximum 25% that a qualified architect or engineer must create a conceptual design. Brandon utilizes a matrix that adds points up before a proponent can achieve 100% value of the tax break.

RM Buckland

The RM of Buckland has a 3-year 100% Municipal and School tax abatement program for commercial/industrial additions, renovations or new build that will cause an assessed value increase of $750,000. The new furniture plant will likely be getting this grant and there is a possibility of other businesses in the next couple years. The RM has a strong commercial/light industrial area in Red Wing. Many service businesses develop large shops with their primary residence or use yard space to store business vehicles.

RM of Prince Albert

RM Administration said at this time there were no incentives in places. The RM of Prince Albert has a major commercial/retail subdivision being developed at the corner of Highway #2&#11 in addition to strong demand along the Highway #2 corridor and interior development south of 48th Street. Many service businesses develop large shops with their primary residence or use yard space to park business vehicles.

Light Industrial Land Prices

City partnered with a private developer on light industrial land and list price is $365,000 per acre. This is approximately $265,000 per acre higher than lots sold along South Industrial Drive and 38th Street 20 years ago and serviced in the 1980's. Recent land sale to a non private sector entity on a larger than one acre purchase was at $280,000 per acre. Recent land sales have been to non private sector companies.

The RM's are aggressively pursuing commercial/retail development along high traffic corridors and especially at Highway #2 & #11. This survey has not included private sector list prices on these lots. However, the cost to service them should be less due to lack of city level sanitary, water, paved roads, sidewalks, curb and gutter. Moreover, RM's likely won't be requesting City level off-site levies in their negotiations with private land developers as they lack municipal infrastructure that off-site levies support. Lastly, RM mill rates are lower due to lack of municipal services they need to support. The City's inventory of light industrial land has just a few 1-acre lots left.

These RM commercial areas are a threat to the City based on lack of servicing requirements and municipal infrastructure that RM taxes have to cover. These locations have strategic highway access close to the city and therefore gain from the population of the city. Many small private sector companies will be exploring these areas for service shops if the price is right. One way to combat the capital flow to RM's is through incentives on new, expanding or renovation investment.

Market Survey Conclusion

It is Executive Directors viewpoint that Saskatoon has incentives across a broad geographic area inside Circle Drive, including downtown Saskatoon, and that they are calling that geographic area an older neighbourhood. Therefore, Prince Albert should implement incentives that are at least comparable to Saskatoon, if not more competitive for PADBID and city-wide. Inside Circle Drive means 8th Street East, Market Mall, Broadway Avenue, 22nd and 33rd Street West, Idylwyld as well as downtown. It also includes old Sutherland and Montgomery Place. With this broad geographic area, you can see the competitive edge this gives investors in that city in redevelopment of properties from commercial to residential, or industrial to residential or industrial to commercial. Saskatoon is Saskatchewan's largest city and capital will naturally accrue to larger centres and City of Saskatoon is adding to that natural accruement by incentives.

However, Saskatoon's incentives are not near as broad based as Moose Jaw's which cover all commercial zoning districts with a 5-Year Phase-in on assessment increases of over $50,000. Brandon has a targeted approach to downtown with cash grants similar to Prince Albert's Façade program but with an additional and stackable interior renovation component. Melfort's program is very aggressive, city-wide and easy to implement. Executive Director used the Melfort incentives as part of the land financing business plan to create StoneGate Shopping Centre.

Incentives should be developed, easily understood and marketable. International market search companies scan for incentives as one of the prerequisites for potential investment. Incentives don't have to be viewed as static or "cookie cutter" as different businesses may require

different styles of incentives and they can therefore be negotiable. However, by not having at least comparable incentives to Saskatoon or Moose Jaw that are in place, easily understood and marketable it looks to investors that Prince Albert doesn't have incentives when Council may be willing to provide one. Given vacancy at street level and second floor in PADBID, a stronger tax incentive than the Moose Jaw city-wide or Saskatoon Adaptive Re-use should be considered for implementation in downtown Prince Albert.

The market survey findings on surrounding RM's shows some incentives for investment in the RM of Buckland. However, the survey also showed many commercial/light industrial/retail threats to the City of Prince Albert, particularly along the Highway#2 and Highway #6 corridor and areas in between those highways south of 48th Street East, Red Wing light industrial and Pulp Mill Heavy Industrial area. The RM development areas will hamper city growth due to potentially lower list prices due to minimal service costs and lower taxes because of lack of RM infrastructure to support with the new commercial growth.

Country residential is a threat not only to single family growth in the city but also because many service businesses build large garages on their primary residence that act as service shops for their business. This is a threat to City light industrial/commercial growth. Recent multiple acre size residential vacant lot listings in abutting RM's are in the approximate $100,000 price range per lot. A 1,200 square foot Modular home and 1,000 square foot shop plus the land assembly at $100,000 are approximately equal to the one-acre light industrial list price in the city.

Another finding in the survey is the use of matrix or rewards system for identifying points for achieving maximum rewards under the incentives, especially in Saskatoon and Brandon. Executive Director views these matrix systems as taxing and unnecessary red-tape on business, especially small business and a roadblock to investment, not an incentive to invest. It is the Executive Directors view that meeting national building codes and City Bylaws for renovations, additions or new build including historical guidelines in downtown Prince Albert, would be enough thresholds to meet to achieve maximum incentive.

Opportunities

Saskatchewan is a commodity-based economy and Prince Albert is in a great location to benefit from recent global commodity market changes. There are opportunities happening in and around Prince Albert. The recent OSB announcement, new furniture plant, potential pulp mill all potentially will or have created many jobs. Forestry is a renewable resource and will sustain generations of employment in and around Prince Albert assuming proper market conditions and costs. Saskatchewan forests have several years of under cutting the annual allowed harvest and so the Province has excess forest inventory for investment.

Base metal prices increased with the Pandemic as supply lines changed due to production slow downs in other countries and global shipping lines impacted by the Pandemic. Companies are

exploring the supply chain length and Saskatchewan's northern mineral resources in zinc, copper, gold, uranium and rare earth can benefit. With the switch to greener economies, these resources will stay in world demand.

Uranium and oil prices have risen due to global geopolitical changes and consequently the uranium, oil and gas sectors are increasing staff. The anticipated hospital expansion will solidify Prince Albert's position as a health care centre for northern and central Saskatchewan.

Grain prices have increased due to the Pandemic and supply chain issues around the world, especially recently with war in Russia and Ukraine that are both massive wheat exporters. European policy changes around oils have benefited canola prices and caused expansion of canola processing. Saskatchewan, as a commodity producer, is poised again to benefit from our mix of commodities, potentially even to the same extent as the 1970's and mid-2000's.

The macro world market has many current positives for a commodity province like Saskatchewan and will drive the economy. Prince Albert has opportunities in seeking small and medium sized service business to serve central and northern Saskatchewan, northern Manitoba, northern Alberta and into the Territories and potentially the world. There are other potential industry opportunities in value added near Prince Albert.

Proposal Recommendations

The following recommendations delay revenue, they do not cut current operating income streams with the exception of one component-(f)-of the proposed downtown incentives:

a) That commercial zoned properties in the PADBID boundaries receive a 5-Year 100% Municipal and School Exemption on increased property taxes due to assessment increases caused by renovation, new build or expansion of existing properties. Should the school exemption exceed limits established by the Provincial Government, that school taxes be abated only at levels agreed to on an annual basis with the Government of Saskatchewan.
b) That building owners in PADBID boundaries that undertake renovations to upgrade existing residential or convert commercial to residential or new build residential should have a 5-Year 100% abatement on the value of increase in taxes caused by renovations, new builds or expansions.
c) That tenants in PADBID Boundaries that undertake renovations, additions or new build on leased properties that cause an increase in assessment have the value of that increase paid to them as a cash grant in lieu of property tax rebates to the property owner for a 5-Year period at 100% value.
d) Padbid Board recommend to City that the reserve funds from unused PADBID Façade Grants be partially targeted to a new interior renovation program for tenants or building owners where the Grant pays at 25% of cost up to a maximum of $15,000 with the maximum allotted per year being $60,000/year. That this renovation program not

decrease PADBID reserves below $100,000 and that funding long term for this program be derived from Parking revenues.

Recommendation:

1) Accept and forward to City Council for consideration
2) Don't forward to City Council
3) Other

Recommendation: #1

Perry Trusty B.A. (Adv) Ec.D
Executive Director

City of Prince Albert

RPT 23-301

TITLE: Prince Albert Business Improvement District - Bylaw Amendment request

DATE: **July 26, 2023**

TO: Executive Committee

PUBLIC: **X** **INCAMERA:**

RECOMMENDATION:

That Administration proceed with Amending Bylaw 4 of 2005, as described in Attachment #2 to RPT# 301-23 with the following addition:

> Add 7.(4.) The City shall appoint a liaison who will provide advice to the Board as necessary. In preparation for meeting(s), the liaison shall be provided with all formal agenda's in advance, so that they may attend as necessary.

TOPIC & PURPOSE:

To Amend Bylaw #4 of 2005, a Bylaw which establishes a Downtown Business Improvement District

BACKGROUND:

The Prince Albert Business Improvement District has the mandate to find ways to encourage the development of a vibrant and prosperous downtown business district. Reserve funds are utilized for projects that improve the areas image, promote and rejuvenate the area.

On January 9th, the Prince Albert Downtown Business Improvement District approached Prince Albert City Council (Attachment #1 - letter attached) requesting to amend section 6(4) of the Bylaw to increase the appointment term of Board members. The request was forwarded to the Department of Planning and Development for review and follow-up.

PROPOSED APPROACH AND RATIONALE:

In April 2023, the Director of Planning and Development Services attended a PADBID Board meeting with the purpose of reviewing Bylaw #4 of 2005. The Bylaw was discussed in detail, line by line, and a number of amendments were requested by the Board as a result of these discussions. These DRAFT amendments were then prepared by the Director of Planning and Development Services and provided back to the Board for Review.

The Board then reviewed the proposed amendments and responded with the attached letter, dated April 25th (Attachment #2)

The letter also includes rationale for each requested amendment which is supported by administration.

It should be noted that the Director also recommended the following amendment which was not included in the final request from the Board:

> *Add 7.(4.) The City shall appoint a liaison who will provide advice to the Board as necessary. This liaison shall be invited to all formal meetings of the Board.*

The purpose of this amendment would be to ensure that a member of City Administration regularly attend formal meetings of the Board to ensure that the Board is provided with consistent information from the City, regularly report back to the City on requests from the Board, and also provide information at the meetings as requested. This member of Administration would attend in an advisory capacity only and would not be a voting member of the Board.

After further discussions with the Board Chair, it has been agreed that clause 7.(4.) can also be included, with the understanding that the City Liaison will be provided with meeting agenda's in advance, so that they may be able to determine whether their attendance is necessary.

CONSULTATIONS:

The Director of Planning and Development Services has consulted with the PADBID Board, and The City Manager's office in preparation of this report.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

The Director of Planning and Development Services has regular communications with the PADBID Board and will advise them of the decision of Executive Committee.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no Financial Implications, Privacy Implications, or options to the recommendation.

STRATEGIC PLAN:

I Strategic Priority in the 2023-2025 Strategic Plan is to Delivery professional governance, where an being engaged can strengthen relationships with external organizations.

OFFICIAL COMMUNITY PLAN:

Section 4 of the Official Community Plan highlights strategies for effective decision making where early and ongoing engagement with external agencies can mean the difference between relevance and actions.

PUBLIC NOTICE:

Public Notice pursuant to the Public Notice Bylaw No. 24 of 2015 is not required.

PRESENTATION:

Verbal Presentation by the Director of Planning and Development Services.

ATTACHMENTS:

1. Attachment #1 PADBID Request
2. Attachment #2 Bylaw Amendment request
3. PADBID Bylaw # 4 of 2005

Written by: Craig Guidinger, Director of Planning and Development Services

Approved by: City Manager

Prince Albert
DOWNTOWN
BUSINESS IMPROVEMENT DISTRICT

November 10, 2022

City Clerk's Office

Dear Terri:

It was discussed at our last board meeting to consider changing Bylaw 4 of 2005 – and extend the Board Member's length of term.

The reason for this recommendation is the Board terms can align with City Council terms and due to turnover with the Executive Director position, it allows for continuity for the organization, especially those who have past knowledge and experience of the organization. It is difficult to attract Board members and this way, by extending the terms, those members who are currently willing to continue being an active Board member, may do so.

Motion:

1. That Bylaw 4 of 2005 be amended to increase the appointment term to four years and the maximum to 4 consecutive four year terms.

2. That if any member is absent for 2 meetings in a calendar year, the Executive Director forwards a written warning to the member. If the member misses 3 meetings in a calendar year, the member is removed from the Board.

The motion has passed.

Please add this to the agenda for review.

Kind regards,

Rhonda Trusty

Executive Director, PADBID

April 25, 2023

Hello Mr. Guidinger:

Thank you for your time and effort with our Prince Albert Downtown Board of Directors. We are requesting that the following amendment changes be made to Bylaw 4 of 2005:

6. (4) remove the following language “and may serve a maximum of three (3) consecutive three (3) year terms.

Rationale: Getting board members is tough. If there is a board member that is doing good work and wants to stay on beyond 3 terms, I think they should be allowed to stay on. If they are doing a bad job, there are other ways to have them removed, so I don’t think there is any risk to this change.

Add 7. (1.)(d.) Any project that meets the intent of Section 3. of this Bylaw, by improving the areas image, promoting and marketing the area, and facilitates the ongoing rejuvenation of the area.

Rationale: Section 7 is somewhat restrictive at the moment. We want a clause that is bit more of a “blanket” statement that allows flexibility in how funds are used. Reminder that all projects have to be approved by Council, so there is no risk.

That Clause 8 and Clause 9 to be reviewed by the City to ensure that the language meets current financial practice.

Kind regards,

Rhonda Trusty

Executive Director (PADBID)

CITY OF PRINCE ALBERT

BYLAW NO. 4 OF 2005

Disclaimer:

This consolidation is not an Official Copy of the Bylaw. Amendments have been incorporated solely for research convenience purposes only. Original Bylaw and amendments are available from the City Clerk's Office and must be consulted for purposes of interpretation and application of the law.

OFFICE CONSOLIDATION

DOWNTOWN BUSINESS IMPROVEMENT DISTRICT BYLAW

BYLAW NO. 4 OF 2005

Including the Following Amendments:

AMENDMENTS	DATE PASSED
Bylaw No. 9 of 2017	March 6, 2017

CITY OF PRINCE ALBERT
BYLAW NO. 4 OF 2005

A Bylaw of The City of Prince Albert to establish a Downtown Business Improvement District.

NOW THEREFORE THE COUNCIL OF THE CITY OF PRINCE ALBERT IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

STATUTORY AUTHORITY

1. This Bylaw is passed pursuant to sections 25 and 26 of The Cities Act.

BUSINESS IMPROVEMENT DISTRICT ESTABLISHED

2. The area of lands described in Schedule “A” attached hereto and forming part of this Bylaw is established as a business improvement district to be known as Prince Albert Downtown Business Improvement District.

PURPOSE

3. The purpose or mandate of the business improvement district is to encourage the development of a vibrant and prosperous downtown business district by improving the area’s appearance and image, promoting and marketing the area, and undertaking initiatives and projects that facilitate the ongoing rejuvenation and redevelopment of the area.

LEVY

4. (1) Subject to the provisions of this Bylaw, Council shall establish an annual levy, under bylaw, on all property used or intended to be used for business purposes in the Business Improvement District, of a uniform rate that Council considers sufficient to raise the amount required for the purpose of the proposed expenditures included in the approved estimates of the Board, less any revenues received by the Board under subsection 10(2)(b).

(2) The levy mentioned in subsection (1) is to be based on the assessment of all land and improvements used or intended to be used for business purposes in the Business Improvement District.

BOARD ESTABLISHED

5. A board of management to be known as the “Prince Albert’s Downtown Business Improvement District Board” is hereby established

MEMBERSHIP AND APPOINTMENT

6. (1) The Board shall consist of seven (7) members appointed by resolution of Council, as follows:

(a) one (1) member of Council; and,

(b) six (6) other members of large recommended by the Board to City Council for approval.

(2) The appointed member of Council shall be appointed for a term of two (2) years or until a successor is appointed.

(3) Where a Board member who hold office as a member of Council loses office as a member of Council, that Board member also loses office as a Board member.

(4) The appointed members at large recommended by the Board shall be appointed for a three (3) year term or until a successor is appointed and may serve a maximum of three (3) consecutive three (3) year terms.

(5) Council may, by resolution, remove any member of the Board and thereafter appoint a replacement member.

(6) The Board, will, as soon as possible after its members are appointed, elect a chair and vice-chair from its Board members for one (1) year terms.

(7) The Executive Director of the Prince Albert Downtown Business Improvement District, shall be appointed as a non-voting Secretary-Treasurer to the Board.

(9/2017, s.1a)

POWERS AND DUTIES OF THE BOARD

7. (1) The Board may:

(a) subject to subsection (2) acquire by purchase, lease or otherwise, and real property necessary for its purposes and improve, beautify and maintain that property.

(b) promote the area as a business or shopping area; and

(c) Conduct any studies or prepare any designs that may be necessary for the purposes of the above.

(2) The Board shall not enter into financial commitments extending beyond the current budget year or acquire real property without the consent of City Council.

(3) The Board shall not approve any expenditures, other than those provided for in the budget approved by City Council, without prior approval of City Council.

RECORDS

8. (1) The Board will keep proper minutes and records of every meeting on the Board..

(2) The Board will adopt and maintain banking arrangements and accounting practices acceptable to the City's Director of Financial Services

(3) The Board will make available or provide all books, documents, records of transaction, minutes and accounts of the Board to the City or the City's auditor for inspection on reasonable request.

9. The Board will, at its sole cost and expense, use the services of the City's auditor appointed pursuant to section 159 of The Cities Act.

BUDGET

10. (1) The Board's fiscal year will end December 31 of each year.

(2) Board will submit to the City the Board's revenue and expenditure estimates for the next fiscal year by September 15 with evidence of support by the majority of the membership. The budget shall set out in its estimates:

(a) the amounts required to be raised through the levy referred to in section 4 hereof;

(b) the amounts and details of other revenue projected to be received by the Business Improvement District, including the amounts to be received for the disposal or conveyance of land and buildings.

(c) The proposed expenditure for the year, including expenditures for the acquisition of land and buildings.

(d) Details of any proposed financial commitments that extend beyond the current budget year; and

(e) A narrative description of the specific programs and activities to be undertaken, including associated revenues and expenditures.

(3) Monies from the Council approved estimates remaining unexpended at the end of the Board's fiscal year will be carried over and applied to the Board's approved estimates for the next fiscal year.

(9/2017, s.1b)

ANNUAL REPORT

11. The Board shall submit its annual report for the preceding year to the Financial Services Department by May 31, to be submitted in conjunction with The City's audited financial statement of its affairs. The report shall be signed as approved by the Board and include a narrative description of the initiative and projects undertaken demonstrating that the Board has been successful in achieving its objectives for the preceding year as have been approved by Council.

(9/2017, s.1c)

DISESTABLISHMENT

12. (1) Any of the following occurrences or acts shall constitute a material event of default by the Business Improvement District or its Board, and shall constitute sufficient cause for disestablishing the Business Improvement District, specifically:

(a) If the Business Development District fails to satisfy Council that the Business Improvement District is fulfilling its mandate or purpose described under section 3 hereof.

(b) If the Board is unable to demonstrate to Council's Satisfaction that the Business Improvement District has the Support of the majority of its membership.

(c) If the Board willfully fails or neglects to discharge its responsibilities as provided under sections 7, 8, 10 or 11 hereof within 30 days subsequent to notice from the City to rectify same.

(d) If the Business Improvement District fails to comply with the terms of any municipal, provincial or federal legislation governing the operation of the Business Improvement District.

(e) If the Business Improvement District becomes insolvent;

(2) In the event of default as provided under subsection (1) of this section, the Business Improvement District and the Board shall be formally disestablished upon the repeal of this Bylaw, which repeal shall take effect December 31st in the year in which the repealing bylaw is passed.

(3) Upon Disestablishment pursuant to subsection (2), all undertakings, assets and liabilities are thereupon vested in the City.

COMING INTO FORCE

13. This Bylaw comes into force on the day of passage.

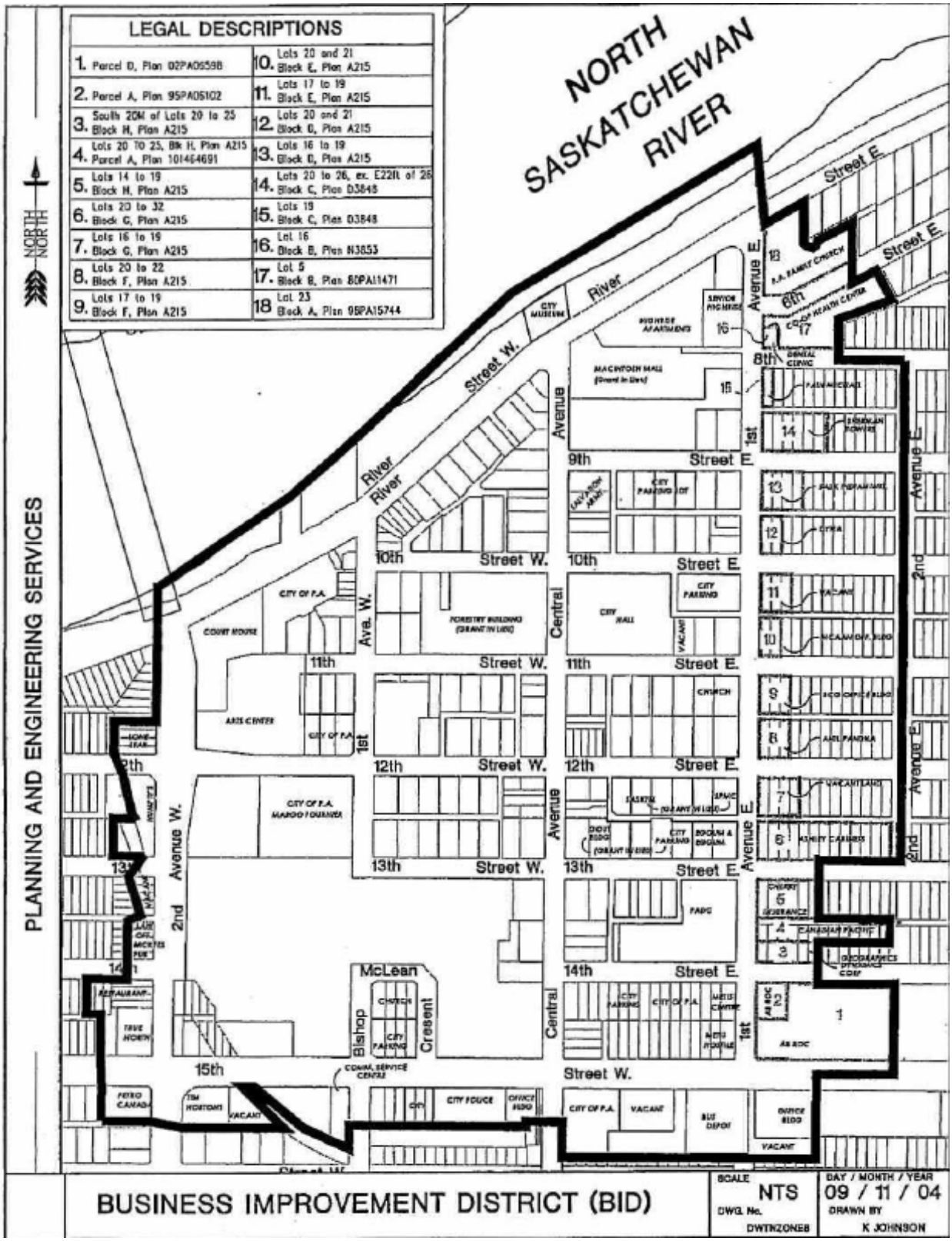
INTRODUCED AND READ A FIRST TIME THIS 25th DAY OF April, AD 2005.

READ A SECOND TIME THIS 25th DAY OF April, AD 2005.

READ A THIRD TIME AND PASSED THIS 25th DAY OF April, AD 2005.

"Jim Stiglitz" *"Cliff Skauge"*

MAYOR CITY CLERK


LEGAL DESCRIPTIONS
1. Parcel D, Plan 02PA05598
2. Parcel A, Plan 95PA05102
3. South 20M of Lots 20 to 25 Block H, Plan A215
4. Lots 20 TO 25, Blk H, Plan A215 Parcel A, Plan 101464691
5. Lots 14 to 19 Block H, Plan A215
6. Lots 20 to 32 Block G, Plan A215
7. Lots 16 to 19 Block G, Plan A215
8. Lots 20 to 22 Block F, Plan A215
9. Lots 17 to 19 Block F, Plan A215
10. Lots 20 and 21 Block E, Plan A215
11. Lots 17 to 19 Block E, Plan A215
12. Lots 20 and 21 Block D, Plan A215
13. Lots 16 to 19 Block D, Plan A215
14. Lots 20 to 26, ex. E22ft of 26 Block C, Plan D3848
15. Lots 19 Block C, Plan D3848
16. Lot 16 Block B, Plan N3853
17. Lot 5 Block B, Plan 80PA11471
18. Lot 23 Block A, Plan 95PA15744
NORTH SASKATCHEWAN RIVER
PLANNING AND ENGINEERING SERVICES
BUSINESS IMPROVEMENT DISTRICT (BID)
SCALE NTS
DWG. No. DWTNZONES
DAY / MONTH / YEAR 09 / 11 / 04
DRAWN BY K JOHNSON