



CITY OF PRINCE ALBERT

CITY COUNCIL REGULAR MEETING

AGENDA

**MONDAY, DECEMBER 11, 2023, 5:00 PM
COUNCIL CHAMBER, CITY HALL**

1. CALL TO ORDER

2. PRAYER

3. APPROVAL OF AGENDA

4. PRESENTATIONS & RECOGNITIONS

5. DECLARATION OF CONFLICT OF INTEREST

6. ADOPTION OF MINUTES

6.1 November 27, 2023 City Council Meeting Minutes for Approval (MIN 23-103)

7. NOTICE OF PROCLAMATIONS

8. PUBLIC HEARINGS

9. DELEGATIONS

10. COMMUNICATIONS

11. REPORTS OF ADMINISTRATION & COMMITTEES

11.1 2023 New Year's Eve Bus Service - Ride Free for NYE (RPT 23-431)

11.2 Tender #50-23 Poly-Aluminum Chloride (RPT 23-424)

- 11.3 ATM Supply & Service Agreement (RPT 23-299)
- 11.4 Cooke Municipal Golf Course Management Agreement (RPT 23-430)
- 11.5 Capital Project Update - November 2023 (RPT 23-428)
- 11.6 Financial Reporting - 3rd Quarter Reporting (RPT 23-425)
- 11.7 2024 General Fund Operating and Capital Budget (RPT 23-429)
 - 11.7.1 2024 General Fund Budget Recommendations for the Prince Albert Police Service (CORR 23-84)
 - 11.7.2 Paratransit Budget 2024 (CORR 23-85)
 - 11.7.3 Prince Albert Golf and Curling Club Inc. Request for Utility Assistance (CORR 23-86)
- 11.8 2024 Water Utility Fund Operating and Capital Budget (RPT 23-422)
- 11.9 2024 Sanitation Fund Operating and Capital Budget (RPT 23-423)
- 11.10 2024 Airport Fund Operating and Capital Budget (RPT 23-426)
- 11.11 2024 Land Fund Operating and Capital Budget (RPT 23-427)
- 11.12 Tax Title Tender Results - 163 29th Street East and 1610 15th Street West (RPT 23-421)
- 11.13 Agreement to Provide Fire Services - Rural Municipality of Prince Albert No. 461 (RPT 23-432)
- 11.14 Memorandum of Agreement to Conclude Collective Bargaining - CUPE 882 (RPT 23-435)
- 11.15 Municipal Revenue Sharing Declaration of Eligibility (RPT 23-416)

12. UNFINISHED BUSINESS

13. MAYOR & COUNCILLORS FORUM

14. INQUIRIES

15. INQUIRIES RESPONSES

- 15.1 November 27, 2023 City Council Inquiry Responses (INQ 23-12)

16. NOTICE OF MOTION

17. MOTIONS

17.1 Motion - Councillor Lennox-Zepp - Feasibility of Recycle Bins - Rotary Adventure Park Playground (MOT 23-15)

17.2 Motion - Councillor Head - Incentives for Boarded Up Houses (MOT 23-16)

18. PUBLIC FORUM

19. ADJOURNMENT



City of
Prince Albert

MIN 23-103

MOTION:

That the Minutes for the City Council Regular Meeting held November 27, 2023, be taken as read and adopted.

ATTACHMENTS:

1. Minutes



CITY OF PRINCE ALBERT

CITY COUNCIL REGULAR MEETING

MINUTES

**MONDAY, NOVEMBER 27, 2023, 5:00 P.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Kris Olsen, Fire Chief
Mitchell J. Holash, K.C., City Solicitor
Jeff Da Silva, Director of Public Works
Kiley Bear, Director of Corporate Services
Jody Boulet, Director of Community Services
Ramona Fauchoux, Director of Financial Services
Craig Guidinger, Director of Planning and Development Services

1. CALL TO ORDER

Mayor Dionne called the meeting to order.

2. LAND ACKNOWLEDGEMENT & PRAYER

Mayor Dionne asked that all members stand and that the City Clerk offer the prayer.

3. APPROVAL OF AGENDA

0371. **Moved by:** Councillor Head
Seconded by: Councillor Kilmer

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 Mayor.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogradnick

CARRIED UNANIMOUSLY

4. PRESENTATIONS & RECOGNITIONS

5. DECLARATION OF CONFLICT OF INTEREST

6. ADOPTION OF MINUTES

0372. **Moved by:** Councillor Miller
Seconded by: Councillor Edwards

That the Minutes of the Council Regular Meeting held November 6, 2023, be taken as read and adopted.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogradnick

CARRIED UNANIMOUSLY

7. NOTICE OF PROCLAMATIONS

8. PUBLIC HEARINGS

8.1 Byars Street Annexation – Bylaw Amendments (RPT 23-411)

Mayor Dionne declared the Hearing open.

Craig Guidinger, Director of Planning and Development Services presented the matter of the District Official Community Plan, the City of Prince Albert Official Community Plan and the Zoning Bylaw Amendment on behalf of Administration.

Mayor Dionne declared the Hearing closed.

0373. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That the following Bylaws be given second and third readings:

1. Bylaw No. 24 of 2023;
2. Bylaw No. 25 of 2023; and,
3. Bylaw No. 26 of 2023.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

0374. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That Bylaw No. 24 of 2023 be read a second time.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

0375. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That Bylaw No. 24 of 2023 be read a third time and passed; and, that Bylaw No. 24 of 2023 be now adopted, sealed and signed by the Mayor and City Clerk.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

0376. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That Bylaw No. 25 of 2023 be read a second time.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

0377. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That Bylaw No. 25 of 2023 be read a third time and passed; and, that Bylaw No. 25 of 2023 be now adopted, sealed and signed by the Mayor and City Clerk.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

0378. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That Bylaw No. 26 of 2023 be read a second time.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

0379. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That Bylaw No. 26 of 2023 be read a third time and passed; and, that Bylaw No. 26 of 2023 be now adopted, sealed and signed by the Mayor and City Clerk.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogradnick

CARRIED UNANIMOUSLY

9. DELEGATIONS

10. COMMUNICATIONS

11. REPORTS OF ADMINISTRATION & COMMITTEES

11.1 Water Main Directional Drilling Project – Utility Fund (RPT 23-415)

0380. **Moved by:** Councillor Lennox-Zepp
Seconded by: Councillor Solomon

1. That the reallocation of funds from savings that will be recognized within the 2023 Water Utility Fund Capital Program be approved to fund the costs for Clearing and Directional Drilling a Water Line in Hazeldell; and,
2. That the Mayor and City Clerk be authorized to execute the necessary documents on behalf of The City, if required.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogradnick

CARRIED UNANIMOUSLY

11.2 800 – 28th Street East – Payment for Earth Work (RPT 23-404)

0381. **Moved by:** Councillor Cody
Seconded by: Councillor Edwards

That payment in the amount of \$150,000 be issued to B&B Asphalt for the Earth Work completed at 800 – 28th Street West.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

11.3 2024 Board & Committee Appointments (RPT 23-409)

0382. **Moved by:** Councillor Kilmer
Seconded by: Councillor Miller

That the Appointments to City Council’s Boards and Committees be approved, as outlined in the attached Appendix A to RPT 23-409.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

11.4 Deputy Mayor Appointment Changes (RPT 23-413)

0383. **Moved by:** Councillor Edwards
Seconded by: Councillor Kilmer

That the Deputy Mayor Appointment Schedule be amended as follows:

Councillor D. Kilmer	November 16, 2023 – February 15, 2024;
Councillor T. Head	February 16, 2024 – May 15, 2024;
Councillor D. Ogrodnick	May 16, 2024 – August 15, 2024; and,
Councillor D. Solomon	August 16, 2024 – November 13, 2024.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

12. UNFINISHED BUSINESS

13. MAYOR & COUNCILLORS FORUM

14. INQUIRIES

14.1 Councillor Edwards – Snow Build Up – Bliss and Eagle Crescent

Could a No Parking Sign be implemented to assist with safety on the street outside of the apartments on Bliss Crescent and Eagle Crescent, as the snowplows clear the road and once it builds up, the sight lines for vehicles turning becomes poor.

15. INQUIRY RESPONSES

15.1 November 6, 2023 City Council Meeting Inquiry Responses (INQ 23-11)

0384. **Moved by:** Councillor Head
Seconded by: Councillor Miller

That INQ 23-11 be received as information and filed.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller, Solomon and Mayor Dionne

Absent: Councillor Ogradnick

CARRIED UNANIMOUSLY

16. NOTICE OF MOTION

16.1 Councillor Lennox-Zepp – Feasibility of Recycle Bins – Rotary Adventure Park Playground

That Administration provide a report regarding the feasibility of installing recycle bins at Rotary Adventure Park Playground.

16.2 Councillor Head – Incentives for Boarded Up Houses

That Administration provide a report to incentivize property owners to make improvements to boarded up Buildings and Houses.

17. MOTIONS

18. PUBLIC FORUM

19. ADJOURNMENT – 5:30 P.M.

0385. **Moved by:** Councillor Kilmer
Seconded by: Councillor Lennox-Zepp

That this Council do now adjourn.

In Favour: Councillors: Cody, Edwards, Head, Kilmer, Lennox-Zepp, Miller,
Solomon and Mayor Dionne

Absent: Councillor Ogrodnick

CARRIED UNANIMOUSLY

MAYOR GREG DIONNE CITY CLERK

MINUTES ADOPTED THIS 11TH DAY OF DECEMBER, A.D. 2023.



RPT 23-431

TITLE: 2023 New Year's Eve Bus Service - Ride Free for NYE

DATE: December 5, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That Council approves the Letter of Agreement between Saskatchewan Government Insurance and the City of Prince Albert to provide the 2023 New Year's Eve Bus Service Program "Ride Free for NYE" and;
2. That the Mayor and City Clerk be authorized to execute the Letter of Agreement, and any other documents, on behalf of the City.

TOPIC & PURPOSE:

To obtain approval from City Council for the execution of the Letter of Agreement between Saskatchewan Government Insurance and the City of Prince Albert to provide the 2023 New Year's Eve Bus Service Program.

BACKGROUND:

Ride Free for NYE is an SGI funded program that has been practiced in Prince Albert since 1989. The funding provided by SGI allows the City to operate New Year's Eve Transit hours to ensure that residents can get home safely for free. Since 1989, thousands of citizens have taken advantage of this service.

Along with the financial sponsors, this program allows local media outlets to join the campaign by providing free advertisements about the program and important messages that are a deterrent for impaired driving in our community.

PROPOSED APPROACH AND RATIONALE:

As per the Letter of Agreement, SGI will fund the direct costs of Public Transit from **7:15pm on December 31, 2023 to 3:15am on January 1, 2024**. This funding includes the following:

1. Operation of all City Transit Routes;

2. Operation of Access Transit;
3. Security Personnel;

It is of note that the Rush Hour Route was first included in this program in 2022. This year the route will be offered once again in order to provide improved service to Crescent Acres. Shown in the chart below is the New Year's Eve ridership between 2018 and 2022.

Route	Ridership 2018	Ridership 2019	Ridership 2021	Ridership 2022
East Flat	148	114	76	66
East Hill	118	99	42	85
West Hill	64	151	49	108
West Flat	77	164	37	72
All Day Express	35	117	26	15
Rush Hour				14
Access Transit	7	10	5	4
Total	449	655	235	364

Prior to New Year's Eve, there will be a media campaign to ensure the citizens are aware of this program and the availability of this service as opposed to driving while impaired.

CONSULTATIONS:

The Community Services Center, First Student ULC and the Commissionaires were consulted to ensure operational availability for the program.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Following the approval of the Letter of Agreement, a media campaign will be completed for this program. This campaign will include multiple formats including posters, public news releases, social media and information on the City of Prince Transit webpage. The goal is to ensure that the public is aware of the availability of this program for New Year's Eve.

This media campaign is a joint effort including representatives of SGI, local media, and the City of Prince Albert.

FINANCIAL IMPLICATIONS:

The Ride Free for NYE program is fully funded by SGI. Transit Service is provided on New Year's Eve free of charge to all residents.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to recommendation, policy, privacy or official community plan implications.

STRATEGIC PLAN:

The City strives to meet the needs of the community by providing safe and effective transportation on New Year's Eve in collaboration with SGI.

PUBLIC NOTICE:

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

PRESENTATION: None**ATTACHMENTS:**

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Written by: Evan Hastings, Transportation and Traffic Manager

Approved by: Director of Public Works & City Manager

RPT 23-424

TITLE: Tender #50-23 Poly-Aluminum Chloride

DATE: December 4, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the portion of Public Tender No. 50/23, the supply and delivery of Poly-Aluminum Chloride for the 2024 Water Purification Materials in the amount of \$621,600 (\$1.036/kg) plus 5% GST for a total of \$652,680 be awarded to KLEARWATER Equipment & Technologies.
2. That the Mayor and City Clerk be authorized to execute any applicable documents on behalf of the City.

TOPIC & PURPOSE:

The Poly-Aluminum Chloride portion of Public Tender No. 50/23 Water Purification Materials exceeds the \$100,000 threshold for City Manager Approval; therefore City Council must authorize the expenditures for the 2024 Fiscal year.

BACKGROUND:

Tenders are conducted on a yearly basis for all water purification materials used in the water treatment process. Purification materials used in the water treatment process must meet strict American Water Works Association (AWWA) specifications and be approved by the National Safety Foundation (NSF) for use in potable water treatment. The volume of all products used per year is highly dependent on the raw water characteristics in the North Saskatchewan River. On average the water treatment process uses 600,000kg of coagulant in a calendar year. Provincial sales tax is exempt for any materials used in water purification.

PROPOSED APPROACH AND RATIONALE:

Public Tender 50/23 for the supply and delivery Water Purification materials in 2024 was opened on Tuesday, November 7, 2023 at 2:00 p.m. Three vendors submitted tender pricing bidding on the Poly-Aluminum Chloride: The bid submissions were thoroughly screened to ensure that the products adhere to the AWWA, NSF and City tender specifications.

CONSULTATIONS:

All water purification materials are specialized items with only specific vendors able to supply materials. The pricing of products continues to be influenced by world trade markets impacting raw material costs. Price fluctuations from the trucking/freight industry in all of North America for the delivery of raw materials to factories and transferring the final product to the purchaser continue to be unpredictable. Discussions with the current vendors regarding product deliveries & market conditions occur throughout the year to stay current on price trends in the industry.

Working with the Purchasing Manager the department continually discusses the status of market conditions, reviews the product procurement process to provide the most economical options for the supply and purchase of water purification materials. Throughout the year the treatment process is analyzed for efficiencies and jar testing conducted to determine if alternate products would be more efficient in the treatment process.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Klearwater Equipment and Technologies will be provided a standing purchase order for the value of the approved tender in 2024.

POLICY IMPLICATIONS:

These recommendations are in accordance with the Purchasing Policy

FINANCIAL IMPLICATIONS:

The 2024 Operating budget of \$1,041,038.00 is to cover the supply and delivery of the nine different water purification materials used in the water treatment process. Potassium Permanganate, Poly-Aluminum Chloride, Poly-Acrylamide, Powder Activated Carbon, Sodium Hydroxide, Liquid Chlorine, Fluoride, Calcium Thiosulphate & Orthophosphate.

After receiving the tender packages three vendors submitted bids for the Poly-Aluminum Chloride. The lowest price meeting the specifications was \$1.0360/kg. This is a 5.65% increase from the 2023 pricing for this product.

Tender Results

<i>Tender 50/23</i>	<i>Material</i>	<i>Chemtrade</i>	<i>ClearTech</i>	<i>Klearwater</i>
600,000 kg	Poly Aluminum Chloride	\$1.2500/kg	\$1.1700/kg	\$1.0360/ kg

Three year cost comparison

<i>Tender 50/23</i>	<i>Material</i>	<i>2022 Cost</i>	<i>2023 Cost</i>	<i>2024 Cost</i>	<i>% Change</i>	<i>Dollar value</i>
600,000 kg	Poly Aluminum Chloride	\$0.889 / kg	\$0.979 / kg	\$1.0360/ kg	+ 5.65%	\$34,200

In regards to the other eight different water purification materials there was a decrease in the pricing from these products that offsets the price increase for the Poly-Aluminum Chloride. Therefor no adjustments were made to the 2024 budget amount of \$1,041,038.00

OTHER CONSIDERATIONS/IMPLICATIONS:

There is no justification for in camera, privacy implications, official community plan implementation strategies, options to the recommendation or other considerations.

STRATEGIC PLAN:

This report supports the long-term strategy of Fiscal Management and Accountability.

PUBLIC NOTICE:

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

ATTACHMENTS:

Poly-Aluminum Chloride Purchase Authorization Form

Written by: Andy Busse, Senior Utilities Manager

Approved by: Director of Public Works & City Manager



Tender# 50/23

Product/Service: Poly- Aluminum Chloride
Department: Public Works WTP

Prices Received: Applicable Taxes are Extra to Prices Below

Chemtrade	\$ 750,000.00
ClearTech	\$ 702,000.00
Klearwater	\$ 621,600.00

Recommendations/Comments: Recommend Klearwater Equipment and Technologies

Awarded to Compliant/Lowest Bidder: Yes

\$ 621,600.00	Don Cheeseman	November 22, 2023
Amount as Listed	Purchasing Manager	Date

Requisitioned By: Andy Busse

Comments: Recommend Klearwater Equipment and Technologies for 2024. This years tender Price is an increase of \$0.057/kg for a 5.65% increase from 2023 pricing.

<u><i>Busse</i></u>	<u><i>Dec 4/23</i></u>
Signature	Date

Charge to Account# 20-32-500-601-20614-7534

Council Resolution Approval (Over \$100,000)

Council Resolution#	Date
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TITLE: ATM Supply & Service Agreement

DATE: July 27, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the ATM Supply and Service Agreement be awarded to 101185387 Saskatchewan LTD (Nexcash ATM Solutions) for the ATM Services at City Facilities for a term commencing September 1, 2023 to August 31, 2025;
2. That the ATM Supplier pay to The City \$0.50 per ATM Transaction for the term of the Agreement; and,
3. That the Mayor and City Clerk be authorized to execute the ATM Supply and Service Agreement on behalf of The City, once prepared.

TOPIC & PURPOSE:

Requesting that City Council approve the awarding of the ATM Supply and Service Agreement to Nexcash ATM Solutions for ATM services at City facilities.

BACKGROUND:

A Request for Proposal was distributed in June 2023 for the ATM Services in City Facilities for a two year term with an option to renew the service for an additional two years.

One proposal was received through the process and evaluated by the Community Services Department in conjunction with the Purchasing Manager. A second company contacted us through the process however didn't submit a formal proposal. Essentially if their offer would have been submitted, it would have represented no revenue for the ATM transactions and would have been strictly a service.

ATM's are located at the following City Facilities:

<u>Facility Name</u>	<u>ATM's</u>	<u>ATM Locations</u>	<u>Schedule</u>
Art Hauser Centre	3	Main Lobby (2), Ches Leach Lounge (1)	Year Round
Kinsmen Arena	1	Main Lobby	September to May
Kinsmen Water Park	1	Front Entrance	June to August
Dave G. Steuart Arena	1	Main Lobby	Year Round
PA Municipal Airport	1	Main Terminal	Year Round
Alfred Jenkins Field House	1	Main Lobby	Year Round
EA Rawlinson Centre	1	Main Lobby	Year Round

PROPOSED APPROACH AND RATIONALE:

It is recommended that the City award the ATM Supply and Service Agreement to Nexcash ATM Solutions for a term of two years. The City in the RFP offered a term of two (2) years with an option to extend for one (1) subsequent term of up to two (2) years.

The proposal will provide the City with \$0.50/transaction with the total transaction not to exceed \$2.50. This is a decrease from the previous agreement in which the City generated \$1.75/transaction. Prior to COVID, the average annual revenue was \$15,544.00. Since the pandemic, that had dropped to \$4,570.00 due to a 70% decrease in ATM transactions. The City concessions also have debit & credit options in which we are seeing a significant decrease in transactions at the ATMS. Administration is recommending after 2 years we go through a review of ATMS and the future of this service in our facilities. At this time the Agreement still meets our purpose as a service when debit and credit machines are not operating and for larger events such as the Senators Cup.

Highlights include:

- The term will be September 1, 2023 to August 31, 2025.
- The ATM Supplier has the exclusive license to install and operate ATM's in City-owned facilities.
- The ATM Supplier will pay to the City \$0.50 per ATM transaction.
- The total ATM transaction fee will not exceed \$2.50 per ATM transaction.
- The ATM machines will be installed at the Facilities at the risk of the ATM Supplier.
- The ATM Supplier shall, at its own cost and expense:
 - service and maintain the ATM machines so they are continually in good operating condition.
 - ensure the ATM machines are frequently stocked with cash.
 - provide signage on the ATM machines indicating who can be contacted in the event of malfunction of equipment.
 - install the ATM machines with consideration for the surrounding décor.
 - address and manage customer concerns, suggestions, and complaints.

The Agreement may be terminated by either Party by providing 90 days written notice.

CONSULTATIONS:

The Purchasing Manager was consulted in order to issue the Request for Proposals for the ATM Supply and Service to City Facilities.

The City Solicitor's Office will also be consulted to develop the formal agreement for execution by the Mayor and City Clerk once prepared.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Upon approval of the recommendations the Community Services Department will work in conjunction with the Purchasing Manager to notify the Companies that submitted proposals.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no further option for consideration or any Official Community Plan, Policy, Financial or Privacy implications associated with the report.

STRATEGIC PLAN:

This agreement falls under the Building a Robust Economy - develop and maintain new and existing amenities and infrastructure within the Strategic Plan.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. Draft ATM Supply & Service Agreement

Written by: Curtis Olsen - Sport & Recreation Manager

Approved by: Director of Community Services and City Manager

ATM SUPPLY AND SERVICE AGREEMENT

THIS AGREEMENT date for reference this 1st day of September, A.D., 2021

BETWEEN:

THE CITY OF PRINCE ALBERT, a municipal corporation in the Province of Saskatchewan (herein referred to as "the City").

-and-

COMPANY 101185387 SASKATCHEWAN LTD. operating as NEXCASH ATM SOLUTIONS (herein referred to as "the ATM Supplier").

WHEREAS the City is the registered owner of City facilities in the City of Prince Albert, in the Province of Saskatchewan, upon which Automated Teller Machines (ATM's) identified in Appendix A are to be situated;

AND WHEREAS the City has agreed to grant the ATM Supplier the exclusive right to operate ATM's on the premises during the full Term pursuant to the terms and conditions of this Agreement;

NOW, THEREFORE, THIS AGREEMENT WITNESSETH that in consideration of the mutual covenants and agreements herein contained, the parties hereto agree as follows:

TERM

1. The City grants to the ATM Supplier the exclusive license to install and operate ATM's in the City-owned facilities listed in Appendix A (the "Facilities"), from September 1, 2021 to August 31, 2023.
2. The City, at its option, may extend the Agreement for a further period of up to two years, subject to terms and conditions agreeable to both parties, and subject to terms that are no less favorable for the City than the terms of the initial agreement.

TRANSACTION FEES

3. For each year of the Term the ATM Supplier shall pay to the City \$1.75 per ATM transaction from all ATM machines at all locations identified in Appendix A.
4. For each year of the Term, the total ATM transaction fee for all ATM machines at all locations shall not exceed \$2.50 per ATM transaction.

5. The ATM Supplier shall provide the City with a cheque for the City's portion of the ATM transaction fees no later than the 10th day of each month for the preceding month's sales, and within 15 days after the expiration or termination of the Agreement for the final month's sales.
6. Payments owing from the ATM Supplier to the City for the ATM transaction fees that are not paid as of the due date shall be subject to a late payment charge of 1.5% per month (18% per annum). This includes cheques that are returned due to insufficient funds.
7. The ATM Supplier shall acquire and pay for all licenses and pay all taxes lawfully imposed in respect of the ATM services.

RECORDS AND ACCOUNTING

8. The ATM Supplier shall provide a detailed accounting of sales in monthly reports for each facility which shall be provided to the City no later than the 10th day of each month for the preceding month's activities.
9. The accounting sales reports in provision 8 and all payments to the City pursuant to this Agreement shall be delivered or mailed to:

City of Prince Albert
Community Services Department
ATTN: Recreation Manager
1084 Central Avenue
Prince Albert, Saskatchewan
S6V 7P3

- a. The ATM Supplier shall keep books and records enabling the production of annual financial statements including a statement of revenue in accordance with Canadian generally accepted audit standards.
- b. Upon request by the City, the ATM Supplier shall submit the statements including a balance sheet, and a statement of revenue and expenditure.
- c. Upon request, the ATM Supplier shall provide an audited statement to the City.
- d. The ATM Supplier shall bear the cost of the audit under subprovision (c), if the audited statement shows a discrepancy of over 5% from the previous statements provided.

CITY'S COVENANTS

10. The City shall grant to the ATM Supplier the exclusive right to be the only ATM provider at the Facilities listed in Appendix A.
11. The City shall provide electrical power if necessary for the ATM services.
12. The City shall provide appropriate space for the operation of ATM machines in all City facilities listed in Appendix A.
13. The City agrees to permit operation of such equipment during usual business hours and under usual conditions without hindrance.

ATM SUPPLIER'S COVENANTS

14.
 - a. The ATM Supplier shall, at its own cost and expense:
 - i. service and maintain the ATM machines so they are continually in good operating condition;
 - ii. ensure the ATM machines are frequently stocked with cash;
 - iii. provide signage on the ATM machines indicating who can be contacted in the event of malfunction of equipment;
 - iv. install the ATM machines with consideration for the surrounding decor;
 - v. address and manage customer concerns, suggestions, and complaints;
 - vi. provide good customer service;
 - vii. provide wireless modem connections to the ATM machines where phone lines are not present; and
 - viii. Provide a waste paper receptacle as part of the ATM machines.
15. The ATM Supplier shall comply with all applicable federal and provincial Statutes, Regulations, Codes and Rules and with all applicable Bylaws and Resolutions as amended or replaced from time to time, including, but not limited to:;, *The Saskatchewan Employment Act*, *Workers' Compensation Act, 2013* and *The Public Health Act, 1994*.
16. The ATM Supplier shall take precautions to prevent fire from occurring and shall observe and comply with all laws and regulations in force respecting fire safety,

and with all instructions given from time to time by the City of Prince Albert Fire Department, or any other authority, with respect to fire safety and extinguishing of fires.

17. The ATM Supplier warrants that it is in good standing with the Saskatchewan Workers' Compensation Board.

INSTALLATION

18. Subject to the terms of this Agreement, the ATM Supplier shall install ATM machines in accordance with Appendix A.
19. The physical location and method of affixation of the ATM machines shall be selected by the ATM Supplier and the City by mutual agreement but subject ultimately to the City's approval; which may include relocation during the contract term.
20. The ATM Supplier agrees not to alter, add to or in any way make any repairs, alterations or installations without having first obtained the consent in writing of the City providing that any such alterations or additions shall be made at the sole cost and expense of the ATM Supplier. Any such repairs, alterations or additions shall accrue to the ownership of the City upon expiration or termination of the agreement.
21. The ATM Supplier shall replace or repair, to the satisfaction of the City any furnishings and equipment provided by the City that are damaged or destroyed by affixation of the vending equipment or because of improper use or because of negligence by any officer, servant, agent or other person under the control or supervision of the ATM Supplier.
22. The ATM machines or equipment installed by the ATM Supplier at the Facilities are the exclusive property of the ATM Supplier, notwithstanding any attachment or affixation to City property.
23. The ATM machines shall be installed at the Facilities at the risk of the ATM Supplier.
24.
 - a. The Parties may, by written agreement, add additional Facilities to Appendix A.
 - b. Any services provided to a Facility added to Appendix A during the Term, shall be subject to the terms and conditions of this Agreement.
25.
 - a. The City may delete a Facility from Appendix A by providing the ATM Supplier with 30 days written notice.

- b. If the City deletes a Facility pursuant to subprovision 25 (a), it shall not be required to provide compensation to the ATM Supplier.

INSURANCE AND INDEMNIFICATION

26. The ATM Supplier shall, within 7 days of becoming aware an the incident, notify the City of any incident that may result in a claim against either the ATM Supplier or the City, including, but not limited to such losses as, property damage to City assets, third party property damage, injury or death of any ATM Supplier employee, instructor or volunteer and any third party bodily injury.

27.

- a. In this provision, "City" includes the City's officers, agents, employees and affiliates.
- b. The ATM Supplier shall fully indemnify the City and hold the City harmless from and against any and all claims, demands, suits, causes of action, losses, damages, liabilities and costs relating to, arising out of, or connected to, directly or indirectly, with the ATM Supplier activities under the agreement including, without limitation and no matter when asserted, claims relating to:
 - i. the injury (physical or psychological) or death of any person; and
 - ii. damages to or loss of any property.
- c. The indemnity in subprovision (b) does not apply to the extent that any claim results from an act or omission amounting to the City's negligence, breach of contract, legal or willful misconduct or non-compliance with a statute, rule or regulation.

28. The ATM Supplier must obtain, maintain, pay the premiums on, and provide the City with Certificates of Insurance for policies of:

- a. general liability insurance including public liability and property damage insurance in the amount of \$5,000,000.00 dollars per occurrence;
- b. in the event that automobiles are required to provide the Services, maintain automobile accident liability in the amount of no less than \$1,000,000.00 dollars per occurrence; and
- c. provide the City with proof of the insurance in subprovision (a) and (b) in a form satisfactory to the City.

29. Insurance provided under the agreement shall contain a statement whereby the insurer waives all rights of subrogation against any party named or contemplated as an insured party in the required policies.
30. The ATM Supplier is solely responsible for full payment of any deductible amount which may be due in the event of any and all claims under policies required by the agreement.
31. The ATM Supplier shall ensure that all insurance policies required by the agreement contain an endorsement by the insurer that states that the policies and coverage thereunder shall neither be amended or cancelled until 30 calendar days after written notice to such effect has been given to all named insureds.
32. The City of Prince Albert shall be named as an additional insured on all policies of insurance with respect to the ATM Supplier's activities as they relate to the agreement.
33. The ATM Supplier shall not have, nor make any claim or demand, nor bring any action or suit or petition against the City for any damage, which the ATM Supplier may sustain by reason of any suspension, interruption or discontinuance in the services, supplied hereunder.

TERMINATION

34. The Agreement may, prior to the expiration of the term, be terminated immediately by the City if:
 - a. the ATM Supplier disbands, dissolves or is wound up;
 - b. the ATM Supplier is adjudged bankrupt or insolvent, or a Receiver is appointed with respect to the ATM Supplier's assets or if a general assignment be made in favour of creditors of the ATM Supplier;
 - c. the ATM Supplier is in default of its obligations under the Agreement and the default is not remedied within 30 days from the date the ATM Supplier receives notice of default under the Agreement, provided that if the breach is of such a nature that it could not be remedied by the ATM Supplier within the 30 days acting reasonably and promptly and provided such delay is not the result of financial inability of the ATM Supplier, then the period for remedy of the breach shall be equitably extended by the City; or
 - d. notwithstanding subprovision (c), the ATM Supplier commits and, after written notice to remedy, repeats any breach whatever of the agreement, whether such breach be substantial or otherwise.

35. Notwithstanding anything contained herein, this Agreement may be terminated by either Party for any reason or no reason whatsoever, by providing 90 days written notice to the other Party.
36. Unless otherwise directed by the City, no later than 7 days following the expiration or termination of the Agreement, the ATM Supplier shall:
- a. remove all ATM machines from the Facilities;
 - b. repair, at its own expense, any damage to the Facilities caused by the vending services or removal of the vending equipment;
 - c. pay all amounts owing to the City under this Agreement.

NOTICES

- 37.
- a. Any notices to be given by either Party to the other under this Agreement shall be personally delivered or sent by prepaid registered mail, addressed as follows:

For the City:

City of Prince Albert
Community Services Department
ATTN: Recreation Manager
1084 Central Avenue
Prince Albert, Saskatchewan
S6V 7P3

For the ATM Supplier :

Nexcash ATM Solutions
c/o Rick Wingate
Suite 502 – 224 – 4th Ave S
Saskatoon, Saskatchewan
S7K 5M5

INDEPENDENT CONTRACTOR

38. The ATM Supplier and anyone the ATM Supplier employs or allows to perform any part of the services are not and shall not ever be considered employees of the City within the meaning of *The Saskatchewan Employment Act* (or otherwise) or entitled to any of the benefits of an employee of the City as a result of their performance of any part of the services.

GENERAL PROVISIONS

39. The rights and privileges under this Agreement may not be assigned without the prior written consent of the other Party. Any consent given according to this provision shall not relieve the ATM Supplier from the ATM Supplier's obligations under this Agreement or impose any liability on the City related to the assignee.
40. This Agreement shall endure to the benefit of and be binding upon the Parties, their permitted successors and assigns.
41. This Agreement and its appendixes constitute the entire Agreement between the Parties and supersede all prior oral and written agreements and statements between the Parties with respect to the ATM machine services.
42. This Agreement may be amended only in writing by agreement of both Parties.
43. No waiver shall be inferred or implied by any forbearance by either Party or anything done or omitted to be done by either Party with respect to any breach unless it is an express written waiver. A waiver by either Party of any breach of the Agreement shall not be or deemed to be a waiver of any continuing or subsequent breach or a waiver of either Party's rights under the Agreement. The subsequent acceptance of payment by a Party is not a waiver of any preceding breach or continuing breach by the other Party, regardless of knowledge of any such preceding breach at the time payment is accepted.
44.
 - a. If either party is delayed or prevented from performing any obligation under the agreement due to fire, flood, explosion, acts of God, war, civil disturbance, strikes or other cause beyond the control of the party affected (except by reason of the financial condition of the party), the time for performance shall be extended by the period of the delay.
 - b. Neither the City nor the ATM Supplier is entitled to relief under provision 44(a), unless the party claiming relief gives written notice to the other party of the delay as soon as is practicable after they start the delay.
45. Notwithstanding the date of execution, this agreement shall be effective September 1, 2021.

IN WITNESS WHEREOF The City of Prince Albert has here unto affixed its corporate seal, duly witnessed by the hands of its proper officers in that behalf, duly authorized this _____ day of _____, A.D. 2021.

THE CITY OF PRINCE ALBERT

MAYOR

CITY CLERK

IN WITNESS WHEREOF 101185387 Saskatchewan Ltd. operating as Nexcash ATM Solutions has hereunto affixed its corporate seal, duly witnessed by the hands of its proper officers in that behalf, duly authorized this _____ day of _____, A.D. 2021.

**101185387 SASKATCHEWAN LTD.
o/a NEXCASH ATM SOLUTIONS**

Witness:

CANADA
PROVINCE OF SASKATCHEWAN
TO WIT:

DECLARATION

I, _____, of the City of Prince Albert, in the Province of Saskatchewan, DO SOLEMNLY DECLARE:

1. That I have been appointed by the Board of Directors as an Officer of _____ (name of Corporation).
2. That, pursuant to the Corporation's Bylaws and/or Board Resolution, I am authorized by the Corporation to execute all contracts, documents or instruments in writing generally required by the corporation, or to sign specific contracts, documents or instruments in writing, and all such contracts, documents or instruments in writing so signed are binding upon the Corporation without any further authorization or formality.
3. That I have been specifically authorized to execute the within or annexed document.
4. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath and by virtue of the Canada Evidence Act.

DECLARED BEFORE ME at the
City of Prince Albert, in the Province
of Saskatchewan, this _____ day
of _____, A.D., 20_____.

A COMMISSIONER FOR OATHS
in and for the Province of Saskatchewan.
My Commission expires:

APPENDIX A - FACILITIES

<u>Facility Name</u>	<u>ATM's Required</u>	<u>ATM Locations</u>	<u>Schedule</u>
Art Hauser Centre	3	Main Lobby (2), Ches Leach Lounge Entrance (1)	Year Round
Kinsmen Arena	1	Main Lobby	September to May
Kinsmen Water Park	1	Front Entrance	June to August
Dave G. Steuart Arena	1	Main Lobby	Year Round
PA Municipal Airport	1	Main Terminal	Year Round
Alfred Jenkins Field House	1	Main Lobby	Year Round
EA Rawlinson Centre	1	Main Lobby	Year Round



RPT 23-430

TITLE: Cooke Municipal Golf Course Management Agreement

DATE: December 5, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That the Golf Course Management Agreement with Darcy's Golf Shop Ltd. be approved for a three year term commencing January 1, 2024 and ending December 31, 2026.

That the Mayor and City Clerk be authorized to execute the Agreement on behalf of the City of Prince Albert.

TOPIC & PURPOSE:

The purpose of the report is to recommend the renewal of the Golf Course Management Agreement with Darcy's Golf Shop Ltd.

BACKGROUND:

Mr. Darcy Myers has served as the Head Professional at Cooke Municipal Golf Course since November 24, 2009. The current Agreement with Darcy's Golf Shop Ltd. consisted of a 3 year term that is set to expire on December 31, 2023.

A proposal was received by Darcy's Golf Shop Ltd. to renew the Golf Course Management Agreement at Cooke Municipal Golf Course. Upon review of the proposal the Department is prepared to submit the recommendation to renew the Agreement based on the information outlined in the report for consideration at the December 11, 2023 City Council meeting.

PROPOSED APPROACH AND RATIONALE:

A copy of the proposal is attached for reference purposes. The Head Professional reports directly to the Director of Community Services. Following the initial submission of the proposal by Darcy's Golf Shop the Director of Community Services and Mr. Myers met on separate occasions to negotiate a recommended renewal term.

Below are the highlights of the proposed Golf Course Management Agreement:

- 3 year term commencing January 1, 2024 and ending December 31, 2026.
- DGS Ltd. is responsible for a variety of services including but not limited to the Pro Shop & Driving Range Operation. This includes the staffing, equipment rentals, merchandise sales and overall marketing of the golf course locally and beyond.
- DGS Ltd. offers a variety of Golf Lessons for every skill level.
- The Head Professional serves as the Golf Course representative on the various Event Committees and works directly with our various Leagues.
- Management of the Sponsorship Procurement and Agreements.
- Participates in the development of the Golf Course Management Plan in conjunction with the Director of Community Services, Financial Services, Golf Course Superintendent & Golf Course Advisory Committee.
- Participates in the Annual Budget preparation for the Golf Course.
- Meets regularly with the Director of Community Services and Golf Course Superintendent regarding operational and maintenance requirements and communication to the users.
- A full list of the services provided under the Agreement are provided within the proposal.

As stated in the proposal it is recognized that Cooke Municipal Golf Course has endured numerous challenges over the time frame in which Darcy's Golf Shop has worked with the City under the Golf Course Management Agreement. These challenges include Plow Winds, Turf Damage, City Water Crisis, Vandalism, Renovation Disruption, Power Outages, Tent Caterpillar Infestation, Drought, Flooding, Shortened Seasons and COVID-19. Through each of these examples Mr. Myers and the staff have proven to be solution driven in conjunction with the Director of Community Services and Golf Course Superintendent. As a result of this team approach the Golf Course has remained financially stable and a popular destination. Mr. Myers' commitment to Prince Albert serves as a valuable asset to the Department, Cooke Municipal Golf Course and the City of Prince Albert.

CONSULTATIONS:

An important factor for the facilities operated under the Community Services Department is the attention to Customer Service. Over the term of the previous agreement the Department has received many points of positive feedback from the users of the golf course regarding the quality service of the staff.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Upon approval of the recommendations at the December 11th, 2023 City Council meeting, the Agreement will be formally executed and an announcement to the user groups will be communicated.

FINANCIAL IMPLICATIONS:

The Financial Implications of the new Golf Course Management Agreement are as follows:

- Annual Management Fee in the amount of \$67,500 with a negotiated 1% annual increase.
- Annual Wage Subsidy in the amount of \$42,500 with a negotiated 1% annual increase. This budgeted amount is fully directed toward Marshalling Services at the Golf Course.
- 9% Commission on all Season Passes, Green Fees & Punch Card Revenues. This represents a 0.5% increase from the previous term for a total projected amount of \$84,870 in 2024.
- 10% Commission on all Power Cart & Trail Fee revenues. This represents 0% increase for a total projected amount of \$25,300 in 2024.
- 10% Commission on all Sponsorship revenues. This represents a 0% increase for a total projected amount of \$7,850 in 2024.
- DGS Ltd. will retain all profit/loss of Pro Shop, Merchandise and Driving Range operations.

The total projected increase for 2024 is \$7,215.00. The increase is required to offset the increase to minimum wage and other cost escalation factors over the term of the Agreement. This will allow for the level of service to be maintained over the next three year term. The Agreement is structured in a way where DGS Ltd. shares in the financial success and challenges with the City of Prince Albert and provides incentives for the company to drive further revenue potential.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no further options for consideration or any policy or privacy implications.

STRATEGIC PLAN:

Proceeding with the terms and conditions of a Golf Course Management Agreement aligns with the Strategic Priority of Promoting a Progressive Community as outlined in the City's Strategic Plan.

OFFICIAL COMMUNITY PLAN:

The operation of Cooke Municipal Golf Course aligns with Section 9.2 – Parks & Recreation Facilities as outlined in the Official Community Plan.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. Cooke Municipal Golf Course Management Agreement
2. Darcy's Golf Shop Ltd. - Cooke Municipal Golf Course Management Proposal

Written by: Jody Boulet, Director of Community Services

Approved by: City Manager

GOLF COURSE MANAGEMENT AGREEMENT

THIS AGREEMENT made in duplicate this _____ day of _____, A.D.,2023.

BETWEEN:

THE CITY OF PRINCE ALBERT, a municipal corporation in the Province of Saskatchewan (hereinafter called “the City”)

- and -

DARCYS GOLF SHOP LTD., a business corporation in the Province of Saskatchewan (hereinafter called “the Contractor”)

WHEREAS the City owns the municipal golf course within the City of Prince Albert, in the Province of Saskatchewan, known as the Prince Albert Cooke Municipal Golf Course, (hereinafter called “the Golf Course”);

AND WHEREAS Darcy’s Golf Shop Ltd. is a corporation operating under the direction and control of its principal officer and shareholder, Darcy Myers of the City of Prince Albert, in the Province of Saskatchewan;

AND WHEREAS Darcy’s Golf Shop Ltd. has represented to the City that it has, through its key employee Darcy Myers, the expertise to manage the Golf Course, including the driving range and Golf Pro Shop.

AND WHEREAS the City has requested the Contactor and the Contractor has agreed to manage the Golf Course, driving range and Golf Pro Shop pursuant to the terms and conditions set out in this agreement.

WITNESSETH:

The City and the Contractor hereby agree that the Contractor shall manage the Golf Course, driving range and Golf Pro Shop pursuant to the terms and conditions of this agreement as follows:

1. The Contractor covenants and agrees:
 - (a) For the purpose of this agreement, a “Golf Season”, in each year, shall mean the period from March 1 until December 31.

- (b) The duties to be completed by the Contractor are to be carried out during the Golf Season unless otherwise excepted in this agreement.
 - (c) The term Director of Community Services shall mean the Director of Community Services of the City.
 - (d) That Darcy Myers shall be employed by the Contractor throughout the term of this agreement and shall act as the Head Golf Professional for the Golf Course (hereinafter referred to as the “Head Professional”), it being further understood and agreed that the remuneration and benefits of Mr. Myers shall be the exclusive responsibility of the Contractor.
 - (e) Notwithstanding any other provision of this Agreement, the Contractor acknowledges and agrees that its relationship to the City shall be one of an independent contractor.
2. The term of this Agreement shall be three years from January 1, 2024, until December 31, 2026 or sooner if terminated as hereinafter provided.
3. The Contractor covenants and agrees that it shall during the currency of this agreement:
- (a) Meet weekly with the management team consisting of the Head Professional, Greens Keeper and Director of Community Services or his/her designate, to ensure the efficient operation of the Golf Course, driving range and Golf Pro Shop.
 - (b) Obtain with its own funds, at no expense to the City, and sell at reasonable profits, golf balls, clubs and other usual accessories of the game of golf as they may from time to time require; all profits accruing from such sales may be kept by the Contractor.
 - (c) When requested to do so by individuals, undertake to provide instruction in the game of golf to players through the Head Professional at such rates as may be in keeping with industry standards retaining the sums so paid.
 - (d) Undertake the supervision, maintenance and control of the buildings and equipment belonging to, rented or leased by the City for the purpose of the Golf Course and used by the Contractor or other persons acting under its direction.
 - (e) Obtain prior permission from the Director of Community Services before incurring expenditures on behalf of the City, which have not been specifically approved in the operation budget.

- (f) During the Golf Season each year during which golf can be played and maintenance work may be done on the Golf Course, driving range and Golf Pro Shop devote its whole time and attention promoting the interests and welfare of the Golf Course, driving range and Golf Pro Shop and not engage in any business during the said Season, outside of the scope of this agreement.
- (g) During the Golf Season as well as such times during the month of December as may be specified by the Director of Community Services, collect from all players, seasonal fees and green fees which may be set from time to time by the City Council.
- (h) Remit weekly to the Director of Financial Services, or more frequently if required, all monies collected under the preceding subsection and shall keep such records as the Director of Financial Services may from time to time require to be kept with respect to the collection of any remittance of said monies, it being understood and agreed that the Contractor shall utilize any software which may be available from the City to record point of sale transactions. Such records of account shall, at any reasonable time, be open and available for inspection by the Director of Community Services, the Director of Financial Services or his agent, or by the City Auditors.
- (i) To provide the City interim monthly financial statements of all revenues and expenditures related to the operation and management of the Golf Course, driving range and Golf Pro Shop, for which the Contractor is responsible, for the period May 1st ending December 31st for each year during the term of the Agreement or any extension thereof.

These revenues shall include but not be limited to:

- i. green fees
- ii. seasonal fees
- iii. cart rental
- iv. driving range

The expenditures shall include but not be limited to:

- i. marshall and starter remuneration
- ii. golf pro shop staff remuneration
- iii. administrative
- iv. marketing expenditures

- (j) To provide annual unaudited financial statements on or before March 31, 2024, and every year thereafter during the term of this Agreement, provided the Contractor shall provide audited financial statements on request of the City to be carried out by an accounting firm of the City's choosing and at its expense.
- (k) Render full and accurate account of all expenditures, incurred by it for materials, equipment or services, in connection with the Golf Course, driving range and Golf Pro Shop, in such form as the Director of Community Services may direct.
- (l) Provide comprehensive reports to the Director of Community Services on all matters relative to the development, and operation of the Golf Course, driving range, and Golf Pro Shop, as may be required on a regular basis or from time to time as determined by the Director of Community Services.
- (m) Assist with budget preparation and prepare equipment programs for the Golf Course, driving range and Golf Pro Shop, as mutually agreed to by the Director of Community Services and the Contractor outside the Golf Season.
- (n) Collect and remit all cart fees payable from time to time by the users of motorized golf carts at such rate as may be established from time to time by City Council to the Director of Financial Services and retain 10% of sales as a commission for those sales.
- (o) Financially cover any shortfall of revenue to the City which may occur through theft or fraud of its employees.

4. The Contractor agrees:

- (a) To employ and supervise with its funds, at no expense to the City, sufficient personnel to provide adequate service for patrons in the Golf Pro Shop satisfactory to the Director of Community Services during the period that the Golf Course opens until October 15 of each season. The said employees are to work in the Golf Pro Shop to assist the Contractor in collecting golf fees, scheduling and controlling tee bookings, and such other services for patrons, which will promote use of the Golf Course that shall be assigned to them by the Contractor.

- (b) That the performance of the said employees must be acceptable to the Director of Community Services and if for any reason the Director of Community Services considers such performance to be otherwise, for just cause, the Contractor shall immediately terminate the service of the said employee from further duties in or upon any premises owned or leased by the City.
 - (c) The City of Prince Albert encourages the Contractor to have each of his employees working under this contract properly bonded with respect to theft, pilfering and/or similar offenses, in amounts deemed adequate by the Contractor to satisfy his obligations to the City of Prince Albert as identified in Section 3 (p) of this Agreement.
 - (d) To pay all the wages of its employees, assistants and agents engaged by it to carry out its duties under this Agreement, to comply with all the laws, bylaws, rules and regulations pertaining to them and that under no circumstances shall its employees, assistants or agents be or be deemed to be the employees, assistants or agents of the City.
- 5.
- (a) The City shall maintain a driving range and related building on the Golf Course to be operated by the Contractor during the same period as established in Sub-clause 4 (a) hereof.
 - (b) The Contractor shall be responsible to purchase and maintain all golf supplies necessary to operate the driving range facility including the equipment to retrieve the golf balls.
 - (c) The Contractor shall be responsible to employ at no expense to the City, sufficient personnel to provide adequate service for patrons at the driving range facility satisfactory to the Director of Community Services during the period that the Golf Course opens for the Season until Thanksgiving Day of each Season. The said employees are to work at the driving range facility to collect fees from the patrons, retrieve the golf balls and supervise the driving range activity to ensure the safety of its patrons and shall be subject to the conditions specified in Section 4 herein.
 - (d) The Contractor shall supply golf balls and golf clubs, which will be available to the patrons on a rental basis at such rates as may be approved from time to time by the Director of Community Services with the understanding that the Contractor shall be entitled to retain the sums so paid. It is to be clearly understood that the patrons utilizing the driving range facility will be obliged to rent the golf balls from the Contractor but may supply their own golf clubs for the activity.

- (e) All supervision of the maintenance of the driving range facility including the fence, buildings and grass areas shall be the responsibility of the Contractor in accordance with terms specified in this Golf Course Management Agreement.
- 6.
- (a) It is agreed that the Contractor shall have the exclusive right to manage the Golf Pro Shop, sell merchandise, rent golf equipment, provide golf club repair and cleaning services, rent pull carts, offer lessons and operate the driving range during the term of this Agreement.
 - b) It is agreed that the Contractor shall sell advertising on the Golf Course for the investment in Golf Course improvements and shall receive a 10% commission from all amounts collected from such advertising sales achieved by the Contractor.
 - c) It is agreed that the Contractor will have right to sell the advertisement on the scorecards and at the driving range at the Golf Course and retain all revenues derived therefrom.
7. It is understood the Contractor shall have the right to continue to operate in the Golf Pro Shop at the Cooke Municipal Golf Course during the period of time of the year outside of the Golf Season.
8. It is agreed the Contractor shall have the exclusive right to place memorabilia in the Golf Pro Shop and shall retain ownership and responsibility of said memorabilia including all costs related thereto.
- 9.
- (a) The Contractor hereby agrees to indemnify and save harmless the City against all or any claims which may be made against it by reason of the negligence of its employees in the operation of the Golf Pro Shop solely related to the business carried on by the Contractor in the Golf Pro Shop.
 - (b) The Contractor shall obtain an insurance policy in such amount as is deemed adequate by the Director of Financial Services to carry out the provisions of Sub-clause 9(a) hereof and shall supply a copy of such insurance to the City. The City shall be named as an additional insured on the contractors insurance policy. The City shall be given 15 days notification prior to the contractor changing or cancelling the policy.
 - (c) The City shall be liable for all other claims caused by negligence or otherwise arising from the operation of the Golf Course and the driving range.
 - (d) The City shall insure all the buildings on the Golf Course in respect to fire or other casualties and public liability.

10. All photos taken by the Head Professional for any professional use of Cooke Municipal Golf Course shall be the property of the City of Prince Albert.
11. The Contractor agrees to employ, train and supervise Course Starters and Marshalls at the Golf Course for the number of hours and at the rates as established under the City's approved budget for the Golf Course annually. In this regard the Contractor shall be responsible to employ the required number of staff to fulfill requirements of these positions which costs shall be reimbursed by the City plus a 15% administrative fee related thereto.
12. If the Contractor carries out all his obligations under this Agreement honestly, faithfully, and diligently, the Contractor shall receive by way of payment for its services the following monies:
 - (a) An annual management fee in the amount of \$67,500.00 plus Goods and Services Tax effective the date of this Agreement, and to be payable in equal monthly installments on the first day of each month and every month during the currency of this Agreement. After the first year of the term of this Agreement, the annual management fee shall be increased by one per cent (1%) of the annual management fee on each anniversary date during the remaining term of this agreement or any extension thereof. The Contractor shall be responsible for all payroll deductions as may be required; plus
 - (b) A sum equivalent to 9% of the total season ticket fees and green fees sales and a sum equivalent to 10% of the total power cart and trail fee sales, benchmarked at the previous year's sales to the signing of the term, minus applicable taxes collected at the Golf Course annually. This sum of money is intended to cover the financial obligations of the Contractor contemplated under Section 4 for the nine month period April 1 to December 31 plus those hours the Contractor may be directed to open the Golf Pro Shop during the months of March and December annually.
13. The City agrees to grant the Contractor the sole right to collect golf balls from water hazards at the Golf Course and utilize the same for purposes as it may deem appropriate.
14. It is also agreed that the City is responsible for all utility, maintenance and repair costs associated with use of the Golf Pro Shop.

15. It is agreed by the City that the Contractor is authorized to utilize the computer equipment owned by the City and located in the Golf Pro Shop, by paying the monthly sum of \$167.26. In addition, the City will provide for the Golf Pro Shop one photocopy machine, a fax machine and related supplies and the appropriate alarm and telephone equipment. The Contractor will be permitted to utilize the equipment at no cost; however, it will be responsible for any long distance telephone charges that may be incurred by the Contractor for business purposes only. All costs associated with any surveillance equipment utilized shall be the responsibility of the Contractor.
16. This Agreement may be suspended, canceled or terminated upon written notice from either party in the event that the performance of all or part of this Agreement is or will be prevented due to an event of Force Majeure. Notice pursuant to this provision shall be provided within 60 days of the event of Force Majeure. In the event of Force Majeure, each party will assume its own costs and fees incurred from the date of suspension, cancellation or termination of the Agreement without any liability, penalty and/or compensation to the other party. In particular and without limitation, the following are deemed to be events of Force Majeure: dangerous atmospheric conditions that prevent the safe presentation of cultural events or shows, floods, fires, interventions of civil or military authority, epidemics, pandemics or any similar event (including but not limited to COVID-19), strike, riot, demonstration, act of terror or terrorism and/or unionized labor shortages, or prohibitions by any court or governmental board, department, commission, or agency, or emergency declaration made pursuant to *The Emergency Planning Act*, SS 1989-90, c E-8.1. For certainty, inclement weather and lack of funds shall not be deemed an Event of Force Majeure. The parties further recognize and agree that the public health issues related to COVID-19 and its consequences are each deemed to be an event of force majeure. Either of the parties may validly suspend or terminate this contract at any time without any liability, indemnity, penalty and/or compensation, for any reason related to COVID-19 even if the COVID-19 situation and/or one or more of its consequences are currently foreseeable, known, existing or later become foreseeable, or known during the duration of this Agreement.
17. The parties agree that if a medical report advises that the Head Professional is unable to complete his duties within a 12 month period from the date of his initial absence the City may be at liberty to cancel this Agreement.

18. If the Contractor fails to perform, observe or keep any of the covenants and agreements herein contained, the City may give notice in writing requiring the Contractor to remedy any such default within 14 days or such longer period of time as the City may in its sole discretion deems reasonable and if the contractor does not remedy such default within the time prescribed by the City, the City may, by notice in writing, terminate this agreement and any rights and privileges of the Contractor hereunder, and on the day of such notice of termination, this agreement will terminate, together with such rights and privileges, whether or not the City or its agent has re-entered the premises, and the contractor will have no claim against the City for any losses or damaged due to such termination.
19. (a) The Contractor may terminate the Agreement by giving written notice of termination on or before September 30 in any given year in which event this agreement shall terminate on the 31st day of December in the same year notice is given.
- (b) The City may, at its discretion, extend the existing term by three, three year terms.
- (c) Notwithstanding the foregoing, the City shall be at liberty to terminate this Agreement at any time without notice in the event that the Contractor:
- i. neglects, fails or refuses to carry out their obligations under this Agreement, or any of them;
 - ii. if the Contractor becomes insolvent.
- (d) The City and Contractor agree to complete a review of the management fees upon submittal of annual audited statement from Darcy's Golf Shop Inc. after March 31st 2021.
20. That any notice which is required to be given under the terms of this Agreement may be effectually given by the Parties hereto by mailing the same by registered mail as follows:

Contractor's Address: #201, 1100 – 1st Avenue East
Prince Albert, SK S6V 2A7

City's Address: The City of Prince Albert
1084 Central Avenue
Prince Albert, SK S6V 7P3

Any such notice shall be deemed to be given on the second day following the day on which such mailing was registered by the sender.

- 21. It is expressly understood and agreed that reference to individuals in this Agreement shall include corporations, executors, administrators, successors and permitted assigns and references in the singular number shall include the plural number, and references in the masculine gender shall include the feminine gender of the neuter gender, whenever the context so requires.
- 22. This Agreement shall replace and supersede all previous Agreements, as amended, which may be in place prior to the execution of this Agreement.
- 23. In the event of any dispute with respect to any of the terms of this Agreement that cannot be reasonably resolved by negotiation between the Contractor and the Director of Community Services, the Contractor shall be at liberty to submit the issue to the Council of the City, whose decision shall be final and binding.
- 24. Time shall be of the essence.

IN WITNESS WHEREOF The City of Prince Albert has hereunto affixed its corporate seal, duly witnessed by the hands of its proper officers in that behalf, duly authorized this day of , A.D. 2023.

(Municipal Seal)

THE CITY OF PRINCE ALBERT

Per: _____
MAYOR

Per: _____
CITY CLERK

IN WITNESS WHEREOF Darcy's Golf Shop Ltd. has hereunto affixed its corporate seal, duly witnessed by the hand of its proper officers in that behalf, duly authorized this day of , A.D. 2023.

(Corporate seal)

DARCY'S GOLF SHOP LTD

Per: _____

**Cooke Municipal Golf Course
Management Agreement Proposal**



Submitted by: Darcy's Golf Shop Ltd.

November 26, 2023

Cooke Municipal Golf Course Management Proposal

Submitted by: Darcy Myers – President, Darcy’s Golf Shop Ltd.

Mission Statement

The mission of Cooke Municipal Golf Course and Darcy’s Golf Shop Ltd. Is to operate and promote a first-class golf course which provides accessible, affordable and pleasurable service to all people of all ages in a friendly, courteous and professional manner.

Vision

The vision of Cooke Municipal Golf Course and Darcy’s Golf Shop Ltd. Is a golf course that builds on its history and tradition to attract new golfers to the game in a welcoming and relaxing environment.

Background

On November 24, 2009, the City of Prince Albert and Darcy’s Golf Shop Ltd entered into a management agreement for the Cooke Municipal Golf Course and Darcy Myers becomes the 4th Head Golf Professional in the 100-year history of the golf course.

The Cooke Municipal Golf Course has endured numerous challenges and achieved many successes in the past and has benefitted from these experiences to build for the future. There has been plow winds, dead greens, water crisis, vandalism, renovation disruption, power outages, caterpillar infestation, drought, flash flooding, shortened seasons, Coronavirus and (what’s next) ...Cooke Municipal has remained profitable in 13 of the last 14 years.

More importantly, Cooke Municipal Golf Course provides a healthy and relaxing recreation option for residents from 5 years old to 95 years old and remains a beautiful asset and attraction to the City of Prince Albert.

In 2016, a sponsorship program was developed to raise funds for capital improvements to the golf course. To date, a total of over \$500,000 has been raised through hole sponsorship and cart advertising.

Fall 2018, a 2-million-dollar irrigation system replacement begins and takes approximately 18 months to complete.

DGS LTD. Contract Services

- Report to the Director of Community Services, City of Prince Albert.
- Actively promote and market CMGC and the game of golf locally, and abroad.
- Foster relationships and memberships with provincial and national organizations (PGA of Saskatchewan, Golf Saskatchewan, NGCOA, PGA of Canada)
- Prepare weekly/annual statements and budgets
- Collect all seasons pass and daily fee revenue on behalf of the City and remit accordingly.
- Recruit, hire, train, and schedule all employees and ambassadors of the pro shop, including assistant professionals, bookkeeper, starters and marshals, driving range and cart attendants. Maintaining a high standard of customer service and safety for all staff and patrons is crucial to the success of CMGC.
- Purchase, market and sell quality lines of merchandise, equipment, apparel and accessories for men, women, seniors and juniors.
- Purchase range balls and retrieving equipment, schedule employees and operate driving range.
- Provide private/group instruction, clinics as required utilizing certified PGA Professionals.
- Develop and promote an accessible junior golf program.
- Provide golf club rentals, pull cart rentals, and golf club repair services.
- Coordinate and schedule all league play for all of the user groups of CMGC.
- Assist, organize, lead and manage all local, provincial, and national championships and events.
- Work closely with all user groups of CMGC (men's club, senior men, Tuesday ladies, Wednesday ladies, juniors), the Director of Community Services and attend City Council and Golf Course Advisory Committees as required.
- Liaison with the Prince Albert Golf and Curling Centre.
- Investigate new revenue streams and potential sponsors/partners.
- Work closely with the Superintendent to ensure ideal playing conditions for all levels of golfers to enjoy.

Highlights

DGS LTD currently employs 3 full time employees and 22 part time/seasonal positions with a payroll expense of \$232,000 in 2022.

DGS LTD has fostered valuable relationships and continues to seek new sponsors and partnerships with various organizations, governing associations, local businesses and schools to promote Cooke Municipal Golf Course and to grow the game of golf.

The annual hole sponsorship/advertising program has raised over \$500,000 since 2016 and is now used to offset our irrigation loan payments.

DGS LTD has invested significant time and money in junior golf development, which helps to create new, lifelong customers.

DGS LTD will continue to explore new revenue streams and opportunities as well as cost-saving measures to maintain financial stability now and into the future.

Summary

Currently, DGS LTD. receives the following as per the CMGC Management Agreement:

- A retainer in the amount of \$66,300.00 + gst
- Marshal wage subsidy \$41,200.00 + gst
- 8.5% of all season pass, green fee and punch card revenue (\$943,000 @ 8.5% = \$80,155.00)
- 10% of all power cart and trail fee revenue (\$253,000 @ 10% = \$25,300.00)
- 10% commission on all sponsorship and advertising revenue (\$78,500 @ 10% = \$7850.00)
- Any profit/loss from driving range operation and pro shop retail sales.
- Reimbursement of credit card processing fees.

Earnings of \$220,805.00 based on 2022 financials

Proposal

The minimum wage has increased \$2 per hour in the last two years of the previous term and is scheduled to increase at least \$1 per hour in the 1st year of the proposed term. To maintain the level of service provided, DGS LTD is proposing the following:

Darcy's Golf Shop Ltd. Is seeking a 3-year (2024 – 2026) term for the Cooke Municipal Golf Course Management Agreement.

- Retainer (\$67,500 + GST) and wage subsidy (\$42,500 + GST) and 1% increases annually throughout the term. \$2500 increase
- 9% commission on all season passes, green fees and punch card revenues (\$943k @ 9% = \$84870) \$4715 increase
- 10% commission on power cart and trail fee revenues (\$253,000 @ 10% = \$25,300) 0 increase
- 10% commission on all sponsorship/advertising revenue (\$78,500 @ 10% = \$7850) 0 increase
- Any profit/loss from driving range operation and pro shop retail sales.

2024 proposed earnings for \$228,020.00 based on 2022 revenues.

Total increase of \$7215 to maintain level of service.

Respectfully Submitted by:

Darcy Myers

President – Darcy's Golf Shop Ltd.

306-763-2502

dmyers@citypa.com



RPT 23-428

TITLE: Capital Update – November 2023

DATE: **November 15, 2023**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE:

To provide an updated status to date on capital projects, the 2023 Roadways Paving Program, the 2023 Utility Replacement Program, and other capital fleet purchases.

BACKGROUND:

The Capital Projects attached to this Report for all funds have been approved by City Council.

REPORT:

The attachment illustrates the Capital Projects that were approved for the 2023 Funds, along with timelines for the completion of each project. The attachment also includes the listing of all fleet approved for each Fund for 2023. The listing also includes an update on the status of “Carry Forward Projects” from Year 2022.

This report includes the spending to date for all capital projects to the date of November 7, 2023. Please note that some projects may say “Project Completed”, but invoices are to be processed for payment.

Administration is forwarding this report to provide timeline information to keep Council apprised on the status of Capital Projects.

Attached to this Report includes spreadsheets relating to Capital Projects for the **General Fund, Airport Fund, Sanitation Fund, Land Fund and the Water and Sewer Utility Fund.**

Accountability

This document is intended to provide information to Executive Committee and City residents regarding capital spending to date. These details assist in understanding the current status of projects, but also the spending compared to budget. Reviewing spending on capital projects in relation to their completion status assists Departments in understanding their projections of capital costs and assists in evaluating projects in a timely manner.

Providing this financial information assists in the City's overall goal of remaining accountable and transparent.

PUBLIC AND/OR STAKEHOLDER INVOLVEMENT:

The spreadsheets were circulated to all Management involved with Capital Projects. The Directors have approved the timeline information for each Capital Project.

COMMUNICATION PLAN:

Attached to the Report is the Map for the 2023 Roadways Program and the 2023 Utility Replacement Program.

FINANCIAL IMPLICATIONS:

Each Fund is categorized by:

- 2023 Capital Projects approved through Budget Deliberations and City Council.
- 2022 Carry Forward Projects approved by Council.
- Capital Projects that were approved by a Council Motion or Agreement/Grant.

PUBLIC NOTICE:

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

ATTACHMENT:

1. November 2023 Updated Status on Capital Projects

Written by: Melodie Boulet, Finance Manager

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

2023

REPORTING



NOVEMBER 2023 UPDATE



City of
**Prince
Albert**

CAPITAL UPDATES



GENERAL FUND CAPITAL

NOVEMBER
2023 UPDATES



City of
**Prince
Albert**

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
CAPITAL FUNDING					
Community Services					
Playground Replacement Program	\$150,000.00	\$150,000.00	\$0.00	Capital Funding	<p>Scheduled for 2024 – Equipment has been ordered and will arrive in October 2023. Carry Forward to Year 2024.</p> <p>2023 spending is the deposit for the Spray Pad Demobilization.</p> <p>Council approved the Midtown Community Centre Playground and Spray Park Replacement Project at a total cost of \$650,000. Of that total amount, \$150,000 is funding from the capital funding of Playground Replacement Program. See other funding under Other Projects.</p>
Reconstruction of Park Pathways	\$60,000.00	\$52,048.84	(\$7,951.16)	Capital Funding	Invoices are being processed for 2023 pathway work. Project to be completed by end of year.
Roofing Replacements	\$200,000.00	\$50,085.00	(\$149,915.00)	Capital Funding	<p>Alfred Jenkins Field House - Quote received. To be completed by end of year.</p> <p>Prince Albert Fire Hall - Project to be completed within 3 weeks.</p> <p>Old City Yards main Building is completed. \$50,085 expensed.</p> <p><u>2023 Roofing Projects:</u></p> <ol style="list-style-type: none"> 1. Alfred Jenkins Field House Flat roofs \$325,000.00 - Year 2023 2. Prince Albert Fire Hall \$100,000.00 - Year 2023 3. Old City Yards Main Building \$110,000.00 - Year 2023
Landscaping-Multiple Locations	\$50,000.00	\$2,551.41	(\$47,448.59)	Capital Funding	Project to be completed in 2023.
TOTAL COMMUNITY SERVICES	\$460,000.00	\$254,685.25	(\$205,314.75)		

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
Public Works					
Roadways Recapping Program	\$4,100,000.00	\$4,233,455.72	\$133,455.72	Capital Funding	2023 Roadways Program underway. See project listing. <u>City Council Motion of August 8, 2023:</u> "That the Multi-Year Professional Services Agreement between The City and Stantec Consulting Ltd. for the Pavement Condition Assessment and Road Matrix Update, be approved for the following, including taxes: a. \$30,750.30 in 2023."
Concrete Sidewalk, Curb and Median Rehabilitation	\$300,000.00	\$0.00	(\$300,000.00)	Capital Funding	Concrete Program is underway. To be completed by end of season.
Resurfacing Municipal Service Centre Shop Bay Concrete Floor	\$50,000.00	\$0.00	(\$50,000.00)	Capital Funding	Administration in discussion with Vendor for timelines. Carry Forward to Year 204.
TOTAL PUBLIC WORKS	\$4,450,000.00	\$4,233,455.72	(\$216,544.28)		
TOTAL CAPITAL FUNDING	\$4,910,000.00	\$4,488,140.97	(\$421,859.03)		
			<i>(\$421,859.03)</i>		
RESERVE FUNDING					
Information Technology					
Business Continuity	\$215,000.00	\$97,163.45	(\$117,836.55)	Information Technology Reserve	Cybersecurity: Managed Threat Detection and Response (30% complete). Agents are installed and virtual risk scanner deployed. Still work to be done on setting up Office and Firewall scanners and setup awareness accounts. Tape Backup System: Quote received and reviewing options with Infrastructure team (5% complete). Carry Forward to Year 2024.
End User Computing & Printing	\$109,800.00	\$81,611.89	(\$28,188.11)	Information Technology Reserve	All desktops, laptops, monitors, iPads and one printer have been procured. Still need to gather requirements for remaining printers and deploy all evergreening equipment. All 'new' requests have been completed. Also, all POS equipment for the Perfect Mind project has been ordered. Carry Forward to 2024.
Corporate Portal & Intranet Systems	\$89,900.00	\$0.00	(\$89,900.00)	Information Technology Reserve	RFP for Agenda and Meeting Management software published and final vendor selection scheduled for the fall. 15% Complete. Carry Forward to 2024.
Finance & Administration Systems	\$49,500.00	\$0.00	(\$49,500.00)	Information Technology Reserve	GP Reporting Enhancements – actively working with Questica on budgeting reports in the new system. Carry Forward to 2024.
Networking	\$25,000.00	\$4,144.64	(\$20,855.36)	Information Technology Reserve	Project is back on-track. We have received all the equipment (resolved due to shipping delays) and Meraki devices installed in City Hall; approximately 12 more sites to complete. Remote Sites (SD Wan). Carry Forward to 2024.

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
Web & Portal Systems	\$10,500.00	\$6,830.55	(\$3,669.45)	Information Technology Reserve	Online Rec Programming 85% complete. All new hardware is installed at each location. Moved software to production including media release on-schedule. Finalizing post-implementation issues and fall programming to be completed and final export from ActiveNet before final decommission.
TOTAL IT Projects	\$499,700.00	\$189,750.53	(\$309,949.47)		
Community Services					
Prime Ministers Park Improvements	\$27,100.00	\$14,415.83	(\$12,684.17)	Prime Ministers Park Reserve Fund	Project includes: Shale, Fence Capping and 2 Scoreboard Controllers. Project to be completed by end of year.
EA Rawlinson Centre Improvements	\$40,000.00	\$31,510.58	(\$8,489.42)	EA Rawlinson Centre Facility Fee Reserve	Project Budget included: Headset System Replacement - \$3,500 Window Coverings - \$20,000 Server Window & Curved Wall Renovation - \$16,500 Project will be completed by end of Year.
Golf Course - Reconstruction and Repair of Pathways	\$60,000.00	\$82,578.53	\$22,578.53	Golf Course Improvement Reserve	All work for Year 2023 in relation to this project has been completed. There is an overage in spending for 2022 due to the extent of the reconstruction and repair of the pathway work at the Cooke Municipal Golf Course. This overage will be offset by approximately \$10,000 in savings for the Cooke Municipal Golf Course - Reconstruct and Repair of Stonewall and Tee Signs Project and Sponsorship revenues generated in 2023.
Little Red River Park - Stages of Development	\$210,000.00	\$210,000.00	\$0.00	Pehonan Parkway Reserve	Warm-up Shelter and Washrooms completed. <u>City Council Motion of June 12, 2023</u> That the Contract Services of Supply, Construction and Installation of a year-round Washroom at Little Red River Park be awarded to Container Guy Ltd. in the amount of \$125,263.17, plus applicable taxes.
Boat Launch Review and Recommendations	\$25,000.00	\$0.00	(\$25,000.00)	Pehonan Parkway Reserve	Carry forward to 2024. Project is under review in conjunction with the Public Works Department, Fire Department, Emergency Services and Oceans & Fisheries. Community Services is currently working on the significant costs required to restore the existing Boat Launch. Any modification to the current layout will require the dedication of resources from the respective department requesting the conceptual changes and funding allocation.
TOTAL COMMUNITY SERVICES	\$362,100.00	\$338,504.94	(\$23,595.06)		
Public Works					
Concrete Sidewalk Replacement Program - Senior Residence	\$65,000.00	\$55,244.61	(\$9,755.39)	Future Infrastructure Reserve	Project completed.
TOTAL PUBLIC WORKS	\$65,000.00	\$55,244.61	(\$9,755.39)		

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
LONG-TERM DEBT REPAYMENTS					
Long-Term Debt Repayment - Aquatic and Arenas Recreation Centre	\$242,400.00	\$0.00	(\$242,400.00)	Civic Facilities Reserve	Yearend Loan Payment.
Long Term Debt Repayment - Golf Course Irrigation Replacement	\$68,000.00	\$0.00	(\$68,000.00)	Golf Course Improvement Reserve	Yearend Loan Payment.
TOTAL LONG TERM DEBT	\$310,400.00	\$0.00	(\$310,400.00)		
TOTAL RESERVE FUNDING	\$1,237,200.00	\$583,500.08	(\$653,699.92)		
			<i>(\$653,699.92)</i>		
Long-Term Debts Payments					
Long Term Debt Repayment - West Hill Infrastructure Improvements	\$22,800.00	\$0.00	(\$22,800.00)	Capital Funding	Yearend Loan Payment.
Long-Term Debt Repayment - City Transit Buses	\$259,000.00	\$0.00	(\$259,000.00)	Capital Funding	Yearend Loan Payment.
TOTAL LONG-TERM DEBT PAYMENTS	\$281,800.00	\$0.00	(\$281,800.00)		
TOTAL 2023 CAPITAL BUDGET	\$6,429,000.00	\$5,071,641.05	(\$1,357,358.95)		
			<i>(\$1,357,358.95)</i>		
2023 APPROVED FLEET BUDGET					
EQUIPMENT FLEET RESERVE					
COMMUNITY SERVICES					
Replacement of Unit 6138 - Mower	\$165,000.00	\$191,375.68	\$26,375.68	Equipment and Fleet Reserve	Project completed. Unit in service. <u>City Council Motion of June 13, 2023</u> That Tender No. 43 of 2022, for the purchase of a new 4.87M Rotary Mower, be awarded to Oakcreek Golf and Turf at a cost of \$200,354.01, including all applicable taxes, to be funded from the Fleet Equipment Reserve.
Replacement of Unit 515	\$40,000.00	\$39,366.28	(\$633.72)	Equipment and Fleet Reserve	Project completed. Unit in service.
Replacement of Unit 120, 4504, and 4507 - Trucks	\$164,900.00	\$171,802.68	\$6,902.68	Equipment and Fleet Reserve	Project completed. The three units have arrived and are in service.
Replacement of Unit 145 - Pickup	\$100,000.00	\$0.00	(\$100,000.00)	Equipment and Fleet Reserve	Unit has been ordered with 2024 Delivery.
Replacement of Units 6073, 6072 and 6019 - Grass Mowers	\$160,000.00	\$125,335.41	(\$34,664.59)	Equipment and Fleet Reserve	In Service. Project completed.

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
Replacement of Unit 7410 - Zamboni	\$205,000.00	\$173,603.62	(\$31,396.38)	Equipment and Fleet Reserve	In Service at Art Hauser Centre. Project Completed. <u>City Council Motion of April 24, 2023</u> That Tender No. 18 of 2023, for the purchase of three (3) new Ice Resurfacing Machines, be awarded to Engo Ice Arena Equipment Sales at a total cost of \$550,439.01, which includes all applicable taxes, with \$183,469.67 to be funded from the Fleet Equipment Reserve and \$363,584.94 from the Equipment Fit-up and Furniture budget for the Aquatics and Arenas Recreation Centre.
TOTAL COMMUNITY SERVICES	\$834,900.00	\$701,483.67	(\$133,416.33)		
PUBLIC WORKS					
Replacement of Units 102 and 132 - Trucks	\$110,000.00	\$96,633.84	(\$13,366.16)	Equipment and Fleet Reserve	Units received. Project completed.
Replacement of Unit 123 - Truck 3/4 Ton	\$60,000.00	\$57,267.56	(\$2,732.44)	Equipment and Fleet Reserve	Project completed. Unit in service.
Replacement of Unit 14 - Loader	\$510,000.00	\$0.00	(\$1,120,000.00)	Equipment and Fleet Reserve	Delivery late Spring 2024. Carry Forward to Year 2024. <u>City Council Motion of February 13, 2023</u> That Tender No. 7 of 2023, for the purchase of two (2) new Wheel Loaders, be awarded to Finning at a total cost of \$940,136.70, including all applicable taxes, to be funded from the Fleet Equipment Reserve.
Replacement of Unit 28 - Four Yard Loader	\$610,000.00			Equipment and Fleet Reserve	
Replacement of Unit 802, 803 and 804 - Trucks	\$165,000.00	\$171,802.68	\$6,802.68	Equipment and Fleet Reserve	Delivered. Project Completed.
Replacement of Unit 36 - Motor Grader	\$475,000.00	\$0.00	(\$475,000.00)	Equipment and Fleet Reserve	Delivery late Spring 2024. Carry Forward to Year 2024. <u>City Council Motion of February 13, 2023</u> That Tender No. 6 of 2023, for the purchase of a new Motor Grader, be awarded to Finning at a total cost of \$494,486.13, including all applicable taxes, to be funded from the Fleet Equipment Reserve.
Replacement of Unit 440 - Paratransit Bus	\$120,000.00	\$0.00	(\$120,000.00)	Equipment and Fleet Reserve	Paratransit Bus was tendered and awarded. Has been ordered with delivery late Fall 2024. Awaiting grant approval from the Transit Assistance for Persons with Disabilities Program to approve Tender. <u>City Council Motion of August 8, 2023:</u> "That Tender No. 33 of 2023 for the purchase of a new Para Bus be awarded to Crestline Coach LTD. at a total cost of \$180,402.75, including all applicable taxes, with \$55,000 to be funded from the Transit Assistance for People with Disabilities Grant and the remaining \$125,402.75 to be funded from the Fleet Equipment Reserve."
TOTAL PUBLIC WORKS	\$2,050,000.00	\$325,704.08	(\$1,724,295.92)		

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
PLANNING & DEVELOPMENT SERVICES					
			<i>(\$1,724,295.92)</i>		
Replacement of Unit 502 Truck	\$40,000.00	\$39,366.28	(\$633.72)	Equipment and Fleet Reserve	<p>One SUV is this approved fleet purchase. Arrived. Project completed.</p> <p><u>Council Motion of February 13, 2023:</u> That Tender No. 3 of 2023, for the purchase of three (3) new mid-size SUVs, be awarded to Lakeland Ford at a cost of \$123,669.54, including all applicable taxes, to be funded from the Fleet Equipment Reserve.</p>
TOTAL PLANNING & DEVELOPMENT SERVICES	\$40,000.00	\$39,366.28	(\$633.72)		
SANITATION FUND					
Replacement of Loader - Sanitation Fund	\$850,000.00	\$0.00	(\$850,000.00)	Equipment and Fleet Reserve	<p>The loader was here and sent back to Brandt for deficiencies from the agreed tender, and should be delivered to the city by calendar yearend.</p> <p><u>City Council Motion of February 13, 2023</u> That Tender No. 8 of 2023, for the purchase of a new Landfill Wheel Loader, be awarded to Brandt at a total cost of \$858,366.33, including all applicable taxes, to be funded from the Fleet Equipment Reserve.</p>
Automated Waste Collection Truck	\$475,000.00	\$0.00	(\$475,000.00)	Equipment and Fleet Reserve	<p>Delivery mid 2024. Carry Forward to Year 2024.</p> <p><u>City Council Motion of February 13, 2023</u> That Tender No. 1 of 2023, for the purchase of a new Sanitation Truck, be awarded to Superior Truck at a total cost of \$489,837.56, including all applicable taxes, to be funded from the Fleet Equipment Reserve.</p>
TOTAL SANITATION FUND	\$1,325,000.00	\$0.00	(\$1,325,000.00)		
WATER AND SEWER UTILITY FUND					
Replacement of Steamer Unit	\$90,000.00	\$53,191.86	(\$36,808.14)	Equipment and Fleet Reserve	In Service. Project completed.
TOTAL WATER AND SEWER UTILITY FUND	\$90,000.00	\$53,191.86	(\$36,808.14)		
TOTAL EQUIPMENT AND FLEET RESERVE	\$4,339,900.00	\$1,119,745.89	(\$3,220,154.11)		
			<i>(\$3,220,154.11)</i>		
GOLF COURSE EQUIPMENT AND CART					
New Addition - Trim and Surround Mower	\$68,500.00	\$0.00	(\$68,500.00)	Golf Course Equipment Reserve	Ordered. Delivery 2024. Carry Forward to Year 2024.
Replacement Program - Golf Carts	\$70,000.00	\$0.00	(\$70,000.00)	Golf Course Carts Reserve	Delivery 2024. Carry Forward to Year 2024.
TOTAL GOLF COURSE RESERVES	\$138,500.00	\$0.00	(\$138,500.00)		
FIRE EQUIPMENT RESERVE					

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
FIRE SERVICES					
Self-Contained Breathing Apparatus Replacement Program	\$35,000.00	\$34,108.62	(\$891.38)	Fire Equipment Reserve	Project completed. Funds spent.
Replacement of Unit 2108 - Fire Engine	\$1,300,000.00	\$0.00	(\$1,300,000.00)	Fire Equipment Reserve	<p>Fire Engine ordered. Delivery is 36 months. Carry Forward to Year 2024.</p> <p><u>City Council Motion of September 5, 2023:</u> That the approved cost for the purchase of a new Pumper Fire Engine from Westvac Industrial LTD. be increased by \$40,000 for a total amount of \$1,403,788 including all applicable taxes to replace the specified and now unavailable Cummins L9 engine with a Cummins X12 engine and compatible transmission.</p> <p><u>City Council Motion of June 12, 2023</u> That Tender No. 24 of 2023, for the purchase of a Pumper Fire Engine, be awarded to Westvac Industrial Ltd. at a total cost of \$1,361,788.05, which includes all applicable taxes, to be funded from the Fire Equipment Reserve. That a Contingency Fund of \$3,059 for modifications, fire equipment and minor changes to the Fire Pumper during the pre-build meeting, be approved, if required.</p>
TOTAL FIRE EQUIPMENT RESERVE	\$1,335,000.00	\$34,108.62	(\$1,300,891.38)		
TOTAL 2023 FLEET PURCHASES	\$5,813,400.00	\$1,153,854.51	(\$4,659,545.49)		
			<i>(\$4,659,545.49)</i>		
2023 FLEET - EXTERNAL FUNDING					
Replacement of Unit 440 - Paratransit Bus	\$55,000.00	\$0.00	(\$55,000.00)	External Funding - Transit Assistance for Persons with Disabilities Program	See update above.
TOTAL 2023 FLEET - EXTERNAL FUNDING	\$55,000.00	\$0.00	(\$55,000.00)		
TOTAL FLEET PURCHASES = ALL	\$5,868,400.00	\$1,153,854.51	(\$4,714,545.49)		
			<i>(\$4,714,545.49)</i>		

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
2022 CARRY FORWARD PROJECTS					
Capital Committed Reserve					
Roofing Replacement Projects	\$355,234.75	\$0.00	(\$355,234.75)	Capital Committed Reserve	Unspent Roofing funding will be a carry forward to Year 2024.
Reconstruction of Park Pathways	\$18,983.67	\$18,983.67	\$0.00	Capital Committed Reserve	2022 C/F Funds fully spent.
2nd Floor Main Boardroom Renovations	\$4,412.20	\$4,412.20	\$0.00	Capital Committed Reserve	The new Boardroom table has been installed and new cabinets installed. Wall paper completed and electrical work completed.
Roadways Recapping Program	\$75,017.24	\$75,017.24	\$0.00	Capital Committed Reserve	2023 Roadways Program underway. See project listing. 2022 Carry Forward funds spent. <u>City Council Motion of March 27, 2023:</u> "The amount of \$75,017.24 be credited to the Capital Works Committed Reserve to fund additional Roadway and Concrete Sidewalk work in 2023."
Total Capital Committed Reserve	\$453,647.86	\$98,413.11	(\$355,234.75)		
			(\$355,234.75)		
Reserve Funding					
Community Services					
James Isbister Park Improvements	\$66,542.96	\$66,542.39	(\$0.57)	Future Infrastructure Reserve	James Isbister Park Improvement – Lighting has been completed along with Basketball Court Lining. Project completed.
Golf Course - Reconstruction and Repair of Park Pathways	\$9,730.43	\$9,730.43	\$0.00	Golf Course Improvement Reserve	2022 C/F Funds fully spent.
Little Red River Park - Stages of Development	\$146,800.00	\$142,011.71	(\$4,788.29)	Pehonan Parkway Reserve \$47,500 allocated to pathway work	Roadway and Parking Lot work completed.
Cooke Municipal Golf Course - Reconstruct and Repair of Stonewall and Tee Signs	\$14,491.00	\$0.00	(\$14,491.00)	Golf Course Improvement Reserve	Stonewall work has been completed. Tee Signs have been received and will be installed once the sponsorship signs are finalized. To be completed by the golf season in 2024.
Rotary Adventure Park - Phase 1	\$66,466.10	\$66,466.10	\$0.00	Reserve Funding: Pehonan Parkway Reserve External Funding: Rotary Club Malcolm Jenkins \$13,487.61 Deferred Revenue 1-4-46913-001	Playground construction has been completed, Park Opened Monday, August 31 with a Grand Opening scheduled for September 15.
Commission of Artwork	\$28,000.00	\$0.00	(\$28,000.00)	Public Art Reserve	Carry Forward to Year 2024.

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
Public Works					
Pedestrian Bridge Replacement Program	\$82,517.91	\$0.00	(\$82,517.91)	Future Infrastructure Reserve	The three pedestrian bridges are completed at Little Red River Park. Report to be provided to City Council on remaining bridges.
Fleet Purchases					
Replacement of Unit 67 - Automated Waste Collection Truck	\$423,200.00	\$0.00	(\$423,200.00)	Fleet Equipment Reserve	Truck has been delivered to City. Awaiting invoice to process payment.
Replacement of Forklift	\$68,900.00	\$80,452.20	\$11,552.20	Fleet Equipment Reserve	Project Completed.
Replacement of Unit 122 - Sign Truck	\$118,320.00	\$122,779.80	\$4,459.80	Fleet Equipment Reserve	Project Completed.
Wrote Off 1/2 Ton - SGI Proceeds	\$51,000.00	\$50,997.45	(\$2.55)	Fleet Equipment Reserve	Project Completed.
Transit for Disabled Bus	\$98,170.00	\$96,903.14	(\$1,266.86)	Fleet Equipment Reserve	Project completed.
Replacement Program - Golf Carts	\$70,740.00	\$0.00	(\$70,740.00)	Golf Course Cart Reserve	Delivery 2024. Carry Forward to Year 2024.
Replacement of Unit 6132 - Fringe Mower	\$82,000.00	\$0.00	(\$82,000.00)	Golf Course Equipment Reserve	Ordered. Delivery 2024. Carry Forward to Year 2024.
Information Technology					
Networking	\$204,000.00	\$0.00	(\$204,000.00)	IT Reserve	SD Wan Smart Services Project – All the Meraki switches have arrived and solution for the Web Application Functionality still being determined. Most remote locations have fiber installed as the preliminary work. Need to review current firewall rules and IP address configuration. Requesting additional network services to complete this work. Carry Forward to Year 2024.
Business Continuity	\$20,000.00	\$0.00	(\$20,000.00)	IT Reserve	On-site storage backup - No progress on this project due to lack of infrastructure resources. Carry Forward to Year 2024.
Work and Asset Management Systems	\$38,900.00	\$0.00	(\$38,900.00)	IT Reserve	This item is to be closed due to Planning and Development change in direction on using these resources. Project completed.
Finance and Admin Systems	\$21,000.00	\$10,565.75	(\$10,434.25)	IT Reserve	Worktech Decommission and implement Fixed Asset Module – all configuration finalized and go-live scheduled for Q3 2023. No activity on Sub ledger Review. Carry Forward to Year 2024.
Balance of the SW-Wan Project	\$110,460.20	\$23,386.83	(\$87,073.37)	IT Reserve	Project underway. Carry Forward to Year 2024.
Communications	\$0.00	\$11,342.00	\$11,342.00	IT Reserve	Invoices processed in 2023 for additional data cabling work in 2023. This will be funded from savings in the above Work and Asset Management Systems.
Total Reserve Funding	\$1,721,238.60	\$681,177.80	(\$1,040,060.80)		
			<i>(\$1,040,060.80)</i>		

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
External Funding					
Little Red River Park - CCRF Grant #23169 - Pathway Work	\$47,625.68	\$47,625.68	\$0.00	CCRF Grant Funding - Canada Community Revitalization Fund	Project completed. The City has received full payment of Canada Community Revitalization Funding in the amount of \$142,500.
Rotary Adventure Park	\$173,678.11	\$169,447.87	(\$4,230.24)	Reserve Funding: Pehonan Parkway Reserve External Funding: Rotary Club Malcolm Jenkins \$13,487.61 Deferred Revenue 1-4-46913-001	Playground construction has been completed, Park Opened Monday, August 31 with a Grand Opening scheduled for September 15.
2nd Floor Main Boardroom Renovations	\$18,795.39	\$10,520.44	(\$8,274.95)	Deferred Revenue 1-4-46913-000	The new Boardroom table has been installed and new cabinets installed. Wall paper completed and electrical work completed.
Transit for Disabled Bus	\$55,000.00	\$55,000.00	\$0.00	Transit Assistance for Persons with Disabilities	Project completed. In Year 2022, Council approved that Tender No. 26 of 2022 for the purchase of a new Para Transit Bus be awarded to Warner Bus Industries, at a cost of \$160,839, including all applicable taxes, funded from the Fleet Equipment Reserve and the Transit Assistance for People with Disabilities Grant. Awaiting delivery of Bus.
Chart of Accounts Restructure	\$18,615.85	\$24,008.00	\$5,392.15	Fiscal Stabilization Fund	Finance has rolled out the new Chart of Accounts to all Departments. Project completed.
Asset Management / Work Order Software	\$20,162.59	\$0.00	(\$20,162.59)	Fiscal Stabilization Fund	Includes decommissioning worktech and implementing great plains fixed assets. Completed all the configuration and setup of the fixed asset module in Great Plains and reviewed all the data from Worktech. Worktech is no longer being used by any employees and just needs to be formally decommissioned. Carry Forward to Year 2024.
Aquatic and Arenas Recreation Centre					
Aquatic and Arenas Recreation Centre	\$43,243,634.97	\$45,057,073.35	\$1,813,438.38	Ultimate Recipient Agreement Funding	Construction by Graham Construction for the Aquatic and Arenas Recreation Centre underway. Carry Forward to Year 2024. Project Budget has been increased by the awarded tender.
Total External Funding	\$43,577,512.59	\$45,363,675.34	\$1,786,162.75		
Total 2022 Carry Forward Projects	\$45,752,399.05	\$46,143,266.25	\$390,867.20		
			\$390,867.20		

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
OTHER Projects Approved by Motion	2023 BUDGET	2023 Spending	Variance	FUNDING	
Alfred Jenkins Field House Artificial Turf Replacement	\$510,000.00	\$0.00	(\$510,000.00)	\$447,500 - Alfred Jenkins Field House Improvement Reserve \$50,000 - PAYSAs Contribution \$12,500 - Fundraising Report 23-183 includes \$510,000 for budget.	<p>Purchase Order has been sent to the Contractor with project to start and be completed in July 2024. Carry Forward to 2024.</p> <p><u>City Council Motion of May 15, 2023</u> That the Request for Proposal No. 27 of 2023 for the Alfred Jenkins Field House Artificial Turf be awarded to Field Turf in the amount of \$470,694, including Provincial Sales Tax. That the project be funded through the Alfred Jenkins Field House Improvement Reserve in support of the Artificial Turf Replacement. That Maintenance Equipment for the Artificial Turf be purchased at a cost of \$17,807.82, including taxes, funded through the Alfred Jenkins Field House Improvement Reserve.</p>
Midtown Community Centre Playground and Spray Park Replacement	\$500,000.00	\$25,666.65	(\$474,333.35)	<u>Total Project Budget of \$650,000:</u> \$150,000 Capital - Playground Replacement 2023 + External Funding	<p>Canada Community Building Fund Investment Plan approved by Ministry for approval of funding under the CCBF Program.</p> <p>Equipment has been ordered and should be arriving in late September - early October for storage at the City Yards. 2023 spending is the deposit for the Spray Pad Demobilization.</p> <p>Carry Forward to Year 2024.</p> <p><u>City Council Motion of June 12, 2023</u> "That the Canada Community Building Fund Infrastructure Investment Plan under the Canada Community-Building Fund in the amount of \$185,195.20 for the Midtown Community Centre Playground and Spray Park Replacement, be approved."</p> <p><u>City Council Motion of March 6, 2023:</u> "1. That \$250,000 in matching funding in support of the Midtown Community Centre Playground and Spray Park Replacement be funded through the Future Infrastructure Reserve; and, 2. That the Community Services Department proceed with providing a deposit in the amount of \$395,570, plus applicable taxes, for the Playground and Spray Park Equipment Components and Blue Rubber Surfacing Product from Playgrounds-R-Us."</p>

2023 GENERAL FUND CAPITAL PROJECTS					
	2023 BUDGET	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
Warm Up Shelters and Camp Kitchen - Little Red River Park	\$100,000.00	\$11,085.74	(\$88,914.26)	Malcolm Jenkins Donation	<p>Warm-up Shelter #1 , #2 and #3 are all completed.</p> <p>Wood burning stoves have been installed and warm-up shelters will be ready to use once the weather cools and we get snow on the ground.</p> <p>All shelters have been provided rule signage, address signage, brooms, dust pans, garbage bins, snow shovels and coat hooks. We are waiting on 3 sets of coat hooks which will be arriving the week of November 27th, these will not impact the opening of the shelters should the weather turn.</p>
Event Centre Architectural Fees	\$0.00	\$351,522.50	\$351,522.50	Development Levies generated from The Yard District	<p>Carry Forward to Year 2024.</p> <p><u>City Council Motion of September 5, 2023</u> "That the Design budget for the new Event Centre with BBB Architects and KSA Architects be increased by \$700,000, including Provincial Sales Tax, to complete the Design to Tender ready."</p>
Other Projects Approved by Motion	\$1,110,000.00	\$388,274.89	(\$721,725.11)		
TOTAL GENERAL FUND SPENDING	\$59,159,799.05	\$52,757,036.70	(\$6,402,762.35)		

(\$6,402,762.35)

2023 ROADWAYS PAVING PROGRAM

STREET	FROM	TO	STATUS
15 St W	19 Ave W	20 St W	Complete
5 Ave E	24 St E	25 St E	Complete
5 Ave E	25 St E	28 St E	Complete
Central Ave	22 St	24 St	Project Cancelled
15 St W	15 Ave W	17 Ave W	Completed
Johnson Cres	MaArthur Dr	MacArthur Dr	Complete
13 Ave E	6 St E	7 St E	Carry Over to 2024
Riverside Dr	3 Ave NW	City Limit	Complete
22nd St E	10 Ave E	12 Ave E	Complete
12 St W	1 Ave W	2 Ave W	Complete
McDonald Ave	Branion Dr	28 St E	Complete
Fraser Pl	Branion Dr	10 Ave E	Complete
10 Ave E	Branion Dr	28 St E	Complete
9 St E	1 Ave E	2 Ave E	Complete
Allbright Cres	Fonyo Rd	McIntsh Dr	Complete
Grey Owl Drive	Chester Pl	Hogeweide Dr	Complete
Chester Pl	Grey Owl Drive	Grey Owl Drive	Complete
Grey Owl Avenue	Marquis Rd	Grey Owl Drive	Complete
32 St W	1 Ave W	2 Ave W	Complete
1 Ave W	30 St W	32 St W	Complete
6 Ave E	28th Intersection		Project Cancelled
20 St E	1 Ave E	3 Ave E	Completed

2023 Roadways Paving Program			
Account #	Treatment	Street	2023 Spending
81-32-155-225-20907-7239	Stantec		\$22,359.00
81-32-155-225-22264	5 Avenue East	24 - 28 Street East	\$461,606.85
81-32-155-225-22266	Central Avenue	22 - 24th Street	\$0.00
81-32-170-000-23002	Riverside Drive		\$436,189.13
81-32-170-000-23003	22nd Street	10 - 12 Avenue East	\$683,126.82
81-32-170-000-23006	15 Street West	19 - 20 Avenue West	\$47,757.35
81-32-170-000-23007	Johnson Crescent		\$180,848.32
81-32-170-000-23009	Grey Owl Crescent		\$297,323.47
81-32-170-000-23010	32 Street West	1 Avenue West	\$242,811.16
81-32-170-000-23017	15 Street West	15 - 17 Avenue West	\$1,119.86
81-32-170-000-23019	9th Street East	(1 - 2 Avenue East)	\$26,302.19
81-32-170-000-23020	McDonald Avenue		\$97,991.77
81-32-170-000-23021	Fraser Place	10th Avenue East	\$385,316.40
81-32-170-000-23022	Allbright Crescent		\$580,823.04
81-32-170-000-23023	24 Street East	5 - 6 Avenue	\$118,442.49
81-32-170-000-23026	20 Street East	1 - 3 Avenue East	\$297,317.07
81-32-170-000-23027	2 Avenue West		\$786.19
81-32-170-000-23030	14 Street East		\$43,616.58
81-32-170-000-23035	Highway 55 Diefen Ramp		\$134,565.97
81-32-170-000-23503	12 Street West	1 - 2 Avenue West	\$241,193.46
81-32-155-225-21193	7th Street East	10 AE	\$441.06
81-32-155-225-21258	15th Street East	6 AE	\$8,534.78
TOTAL 2023 SPENDING - ROADWAYS PAVING PROGRAM			\$4,308,472.96
2023 BUDGET			\$4,175,017.24
VARIANCE			\$133,455.72

2023 Roadways Paving Program - Budget	\$4,100,000.00
C/F to Year 2023 from Year 2022	\$75,017.24
Total Year 2023 Paving Budget	\$4,175,017.24
2023 Sidewalk Rehabilitation Budget	\$300,000.00
Total Year 2023 Sidewalk Rehabilitation	\$300,000.00



LAND FUND CAPITAL

NOVEMBER
2023 UPDATES



City of
**Prince
Albert**

2023 Land Fund Capital Projects					
	2023 Budget	2023 Spending (to Oct 26)	Variance	FUNDING	TIMELINES
LOAN PRINCIPLE PAYMENTS					
Long-Term Loan Repayment - West Hill Infrastructure Improvements	\$205,200.00	\$0.00	(\$205,200.00)	Land Development Fund Balance	Yearend Loan Payment
Long Term Debt Repayment - Marquis Road West Extension (Roadway Construction)	\$87,900.00	\$0.00	(\$87,900.00)	Development Levies Reserve	Yearend Loan Payment
TOTAL LOAN PRINCIPLE PAYMENTS	\$293,100.00	\$0.00	(\$293,100.00)		
CARRY FORWARD PROJECTS - 2022 LAND FUND					
Marquis Road West Extension - Landscaping	\$330,000.00	\$204,095.47	(\$125,904.53)	Debt Financing with Interest and Principle Payments to be funded by Development Levies Reserve	To be completed in 2024. Carry Forward to Year 2024.
21 Avenue Roadways (Byars Street to Highway 302)	\$171,209.49	\$53,211.21	(\$117,998.28)	Land Development Fund Balance	Currently in design phase. Carry Forward to 2024. City Council Motion of September 6, 2022: "1. That the Professional Services Agreement for Planning and Design for the 21st Avenue East roadway be awarded to AECOM Canada Ltd. for an estimated cost of 82,200 including PST; and, 2. That the City Manager be authorized to approve additional expenditures if required for the 21st Avenue East roadway design subject to them not exceeding the overall approved Capital Budget of \$200,000. 3. That the Land Fund approved budget of \$200,000 remain until the project is completed."
TOTAL 2022 CARRY FORWARD PROJECTS	\$501,209.49	\$257,306.68	(\$243,902.81)		
TOTAL 2023 LAND FUND	\$794,309.49	\$257,306.68	(\$537,002.81)		



AIRPORT FUND CAPITAL

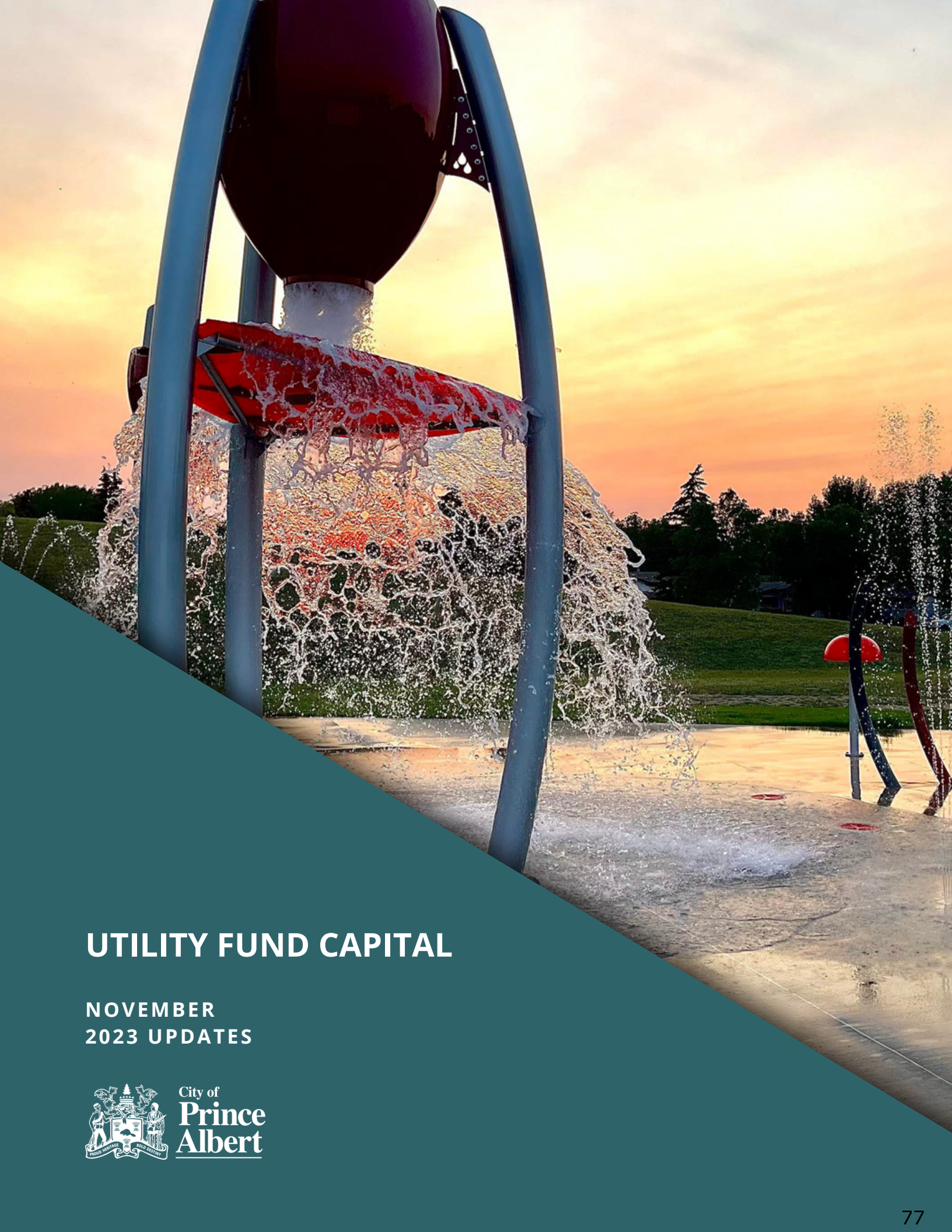
NOVEMBER
2023 UPDATES



2023 Airport Fund Capital Projects					
	2023 Budget	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
AIRPORT IMPROVEMENT FUND					
Automated Opener Gate #2 for Ambulance	\$9,000.00	\$9,313.86	\$313.86	50% Airport Improvement Fund 50% Community Airport Partnership	<p>Tender was awarded to Madsen Fence. Project is substantially completed and operational. Final Invoices to be processed along with Claim to CAP.</p> <p><u>City Council Motion of May 15, 2023:</u></p> <p>1. That the Community Airports Partnership Agreement between The City and Ministry of Highways for funding fifty percent (50%) of the Installation of an Automated Gate to a maximum cost of \$10,000, be approved;</p> <p>2. That the project cost for the Automated Opener Gate #2 for Ambulance be increased to \$27,500, which will be funded as follows:</p> <p>a. \$10,000 from the Community Airports Partnership;</p> <p>b. \$15,000 from the Airport Improvement Fund; and,</p> <p>c. \$2,500 from the Airport Operations Fence Repair and Maintenance Operating Budget.</p>
TOTAL AIRPORT IMPROVEMENT FUND	\$9,000.00	\$9,313.86	\$313.86		
COMMUNITY AIRPORT PARTNERSHIP					
Automated Opener Gate #2 for Ambulance	\$9,000.00	\$9,000.00	\$0.00	50% Airport Improvement Fund 50% Community Airport Partnership	See update above.
TOTAL CAP FUNDING	\$9,000.00	\$9,000.00	\$0.00		
TOTAL 2023 AIRPORT CAPITAL	\$18,000.00	\$18,313.86	\$313.86		

2023 Airport Fund Capital Projects					
	2023 Budget	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
2022 Carry Forward Airport Fund Capital Projects					
Airport Street Signs	\$15,176.66	\$1,484.00	(\$13,692.66)	Airport Improvement Fund	Project completed. Savings in Project.
Apron II Rehabilitation and Expansion Design	\$127,099.91	\$0.00	(\$127,099.91)	Airport Improvement Fund	There was no construction funding approved.
Apron II Utilities - Design	\$50,000.00	\$0.00	(\$50,000.00)	Airport Improvement Fund	There was no construction funding approved.
Airport Utilities Map	\$9,471.40	\$915.00	(\$8,556.40)	Airport Improvement Fund	Project completed. Savings in Project.
Subdivision Survey	\$11,351.00	\$3,890.02	(\$7,460.98)	Airport Improvement Fund	The airport subdivision project was approved and registered with ISC earlier this year. The legal descriptions found on the plan can now be used to reference these properties for ongoing and future projects, lease agreements, etc. Project Completed.
Total Airport Improvement Fund	\$213,098.97	\$6,289.02	(\$206,809.95)		
PASSENGER FACILITY FEE RESERVE					
Safety / Customer Service Requirements	\$12,931.34	\$0.00	(\$12,931.34)	Passenger Facility Fee Reserve	Projects to be identified by Airport users and Airport Manager relating to safety and customer service requirements. Unspent funds will be a Carry Forward to Year 2024.
Total Passenger Facility Fee Reserve	\$12,931.34	\$0.00	(\$12,931.34)		
ACAP FUNDING					
Replacement Runway Plow Truck, Plow and Sander	\$405,000.00	\$404,609.42	(\$390.58)	Deferred Revenue 1-4-46913-000	Revenue was received in 2022 from ACAP. Plow Truck has been received. Project completed.
Total ACAP Funding	\$405,000.00	\$404,609.42	(\$390.58)		
TOTAL 2022 C/F PROJECTS	\$631,030.31	\$410,898.44	(\$220,131.87)		

2023 Airport Fund Capital Projects					
	2023 Budget	2023 Spending (to Nov 7)	Variance	FUNDING	TIMELINES
Airport Other Council Motions					
	<u>BUDGET</u>			<u>FUNDING</u>	<u>TIMELINES</u>
PASSENGER FACILITY FEE RESERVE					
Airport Terminal - Detailed Design	\$1,333,710.00	\$872,572.50	(\$461,137.50)	Passenger Facility Fee Reserve Increase of \$854,718 (May 15) + \$452,982 (July 10) = \$1,307,700 2022 Budget approved of \$635,040 + \$1,307,700 = \$1,942,740 Total. Budget of \$1,307,700 + PST	City Council on May 15, 2023 approved additional budget of \$854,718 for Design Fees to be funded from Passenger Facility Fee Reserve. Amount charged to date is \$854,717.92 + \$17,854.58 PST. New increase approved of \$452,982. Carry Forward to Year 2024. <u>City Council Motion of July 10th, 2023:</u> That the cost for the Detailed Design of the Airport Terminal with Prairie Architecture Incorporated be increased by \$452,982 for a total Design Fee of \$1,942,740 excluding Provincial Sales Tax, to complete the remaining thirty percent (30%) Detailed Design, bringing the design to Tender ready; That the cost increase be funded from the Passenger Facility Fee Reserve.
Total Other Motions	\$1,333,710.00	\$872,572.50	(\$461,137.50)		
TOTAL AIRPORT CAPITAL PROJECTS	\$1,982,740.31	\$1,301,784.80	(\$680,955.51)		



UTILITY FUND CAPITAL

NOVEMBER
2023 UPDATES



City of
**Prince
Albert**

2023 Water and Sewer Utility Fund Capital Projects					
	2023 BUDGET	2023 SPENDING (to Nov 7)	VARIANCE	FUNDING	TIMELINES
WATERWORKS IMPROVEMENT FUND					
Watermain Replacement Program	\$1,500,000.00	\$1,234,270.34	(\$265,729.66)	Waterworks Improvement Fund	Projects underway. Any unspent funds will be a carry forward to Year 2024.
Sanitary and Storm Sewer Replacement Program	\$800,000.00	\$492,392.06	(\$307,607.94)	Waterworks Improvement Fund	
Lead Service Replacement Program	\$155,000.00	\$76,205.93	(\$78,794.07)	Waterworks Improvement Fund	
Fire Hydrant Replacement Program	\$105,000.00	\$103,866.73	(\$1,133.27)	Waterworks Improvement Fund	
Fire Hydrant - Fire Protection	\$60,000.00	\$55,394.75	(\$4,605.25)	Waterworks Improvement Fund	
Former Raw Water Pump House Decommission	\$50,000.00	\$0.00	(\$50,000.00)	Waterworks Improvement Fund	
Replacement of Postage Machine	\$15,200.00	\$0.00	(\$15,200.00)	Waterworks Improvement Fund	Carry Forward to Year 2024. Under Review.
River Street Reservoir Refurbish and Repairs	\$400,000.00	\$292,225.50	(\$107,774.50)	Waterworks Improvement Fund	The River Street Reservoir is in full operation and substantial completion has been issued.
TOTAL WATER UTILITY IMPROVEMENT FUND	\$3,085,200.00	\$2,254,355.31	(\$830,844.69)		
TOTAL 2023 UTILITY CAPITAL APPROVED	\$3,085,200.00	\$2,254,355.31	(\$830,844.69)		
			<i>(\$830,844.69)</i>		

2023 Water and Sewer Utility Fund Capital Projects					
	2023 BUDGET	2023 SPENDING (to Nov 7)	VARIANCE	FUNDING	TIMELINES
2022 Carry Forward Utility Projects					
WATERWORKS IMPROVEMENT FUND					
Lead Service Replacement Program	\$38,720.08	\$38,720.08	\$0.00	Waterworks Improvement Fund	2022 C/F Funds fully spent.
Filter to Waste Isolation	\$23,708.74	\$0.00	(\$23,708.74)	Waterworks Improvement Fund	Project is on hold right now with the transition in the roles within Public Works. Carry Forward to Year 2024.
Former Raw Water Pump House Decommission	\$170,000.00	\$0.00	(\$170,000.00)	Waterworks Improvement Fund	Project to be re-evaluated in Year 2024. Carry Forward to Year 2024.
River Street Reservoir Refurbish and Repairs	\$400,000.00	\$400,000.00	\$0.00	Waterworks Improvement Fund	2022 C/F Funds fully spent.
WTP PLC and SCADA System Upgrades	\$70,187.01	\$45,577.52	(\$24,609.49)	Waterworks Improvement Fund	Project was completed in early January of 2023. Savings in Project.
TOTAL WATERWORKS IMPROVEMENT FUND	\$702,615.83	\$484,297.60	(\$218,318.23)		
DEBT FINANCING					
Waste Water Treatment Plant - Detailed Design Year 1	\$1,203,445.42	\$115,892.10	(\$1,087,553.32)	Debt Financing	Due to staff changes and transitions in Public Works, the Project is temporarily on hold. Carry Forward to Year 2024.
TOTAL DEBT FINANCING	\$1,203,445.42	\$115,892.10	(\$1,087,553.32)		
City's Debt Financing - RWPH					
Raw Water Pump House	\$100,000.00	\$111,192.32	\$11,192.32	City's Debt Financing - RWPH	The Raw Water Pump House is in full operation and substantial completion has been issued. Any remaining deficiencies are being undertaken.
TOTAL DEBT FINANCING	\$100,000.00	\$111,192.32	\$11,192.32		
TOTAL 2022 CARRY FORWARD PROJECTS	\$2,006,061.25	\$711,382.02	(\$1,294,679.23)		
TOTAL UTILITY CAPITAL SPENDING	\$5,091,261.25	\$2,965,737.33	(\$2,125,523.92)		

(\$2,125,523.92)

2023 Water and Sewer Utility Fund Capital Projects					
	2023 BUDGET	2023 SPENDING (to Nov 7)	VARIANCE	FUNDING	TIMELINES

2023 Utility Replacement Program	
5 Ave E - Water main	Completed
5 Ave E - Sanitary main	Completed
Central Ave - Water main	Cancelled
Central Ave - Storm main	Cancelled
15 St W - Water main	Completed
13 Ave E - Water main	Carry-over to 2024
12 St W - Water main	Completed
12 St W - Storm main	Completed
9 St E - Water main	Completed
20 St E - Water main	Completed
Riverside Drive - Water main Relining	Completed
24/25 Street E - Water main Relining	Completed



SANITATION FUND CAPITAL

NOVEMBER
2023 UPDATES



YEAR 2023 - SANITATION FUND CAPITAL BUDGET - CAPITAL SPENDING

	2023 BUDGET	2023 Spending YTD (Nov 8)	Variance YTD	FUNDING	Timelines
2023 SANITATION CAPITAL					
SANITATION IMPROVEMENT FUND					
Long Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	\$544,800.00	\$0.00	(\$544,800.00)	Sanitation Improvement Fund	Yearend entry for loan payment.
TOTAL SANITATION IMPROVEMENT FUND	\$544,800.00	\$0.00	(\$544,800.00)		
TOTAL 2023 SANITATION CAPITAL	\$544,800.00	\$0.00	(\$544,800.00)		
			<i>(\$544,800.00)</i>		
2022 Carry Forward Capital Projects					
SANITATION IMPROVEMENT FUND					
Landfill Expansion - Cell 2B Design and Project Services	\$0.00	\$23,117.60	\$23,117.60	Sanitation Improvement Fund	A report on the Landfill Cell Construction was forwarded to Executive Committee in 2022 relating to the final project costs. The contractor just completed deficiency repairs, which included some upgrades to leachate pumping materials. The final costs for the project will be expensed in 2023.
TOTAL SANITATION IMPROVEMENT FUND	\$0.00	\$23,117.60	\$23,117.60		
TOTAL 2022 C/F CAPITAL PROJECTS	\$0.00	\$23,117.60	\$23,117.60		
			<i>\$23,117.60</i>		
TOTAL 2023 CAPITAL SPENDING	\$544,800.00	\$23,117.60	(\$521,682.40)		



City of
**Prince
Albert**



RPT 23-425

TITLE: Financial Reporting - 3rd Quarter Reporting

DATE: December 4, 2023

TO: City Council

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 3rd Quarter of 2023 in comparison to the approved 2023 Budget.

PROPOSED APPROACH AND RATIONALE:

Below is an overview of the specific Funds ending the 3rd Quarter:

General Fund

The General Fund is under budget by the amount of \$29,023 as follows:

City Additional Revenue over Budget	\$942,514
Revenue Specific to Project Spending	(\$805,713)
Adjusted Additional Revenue over Budget	\$136,801
City Expenses over Budget	\$1,193,832
Expenses with Funding Source	(\$1,086,054)
Adjusted Expenses over Budget	\$107,778
General Fund Under Budget 3rd Quarter	\$29,023

Sanitation Fund

The Sanitation Fund is under budget by the amount of \$984,652 relating to additional revenue generated from Landfill Fees, the Sanitation Surcharge and additional grant funding from North Central Saskatchewan Waste Management Corporation as follows:

Sanitation Fund	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance
Sanitation Administration	(\$5,674,260)		(\$3,627,190)	(\$3,992,859)	(\$365,669)
Residential Waste Collection	\$1,485,350		\$1,124,450	\$1,000,050	(\$124,400)
Residential Recycling	\$747,340		\$330,670	\$116,600	(\$214,070)
Landfill Operations	\$2,638,940		\$1,588,340	\$1,310,642	(\$277,698)
Interfund Transactions	\$1,305,110		\$236,340	\$233,525	(\$2,815)
Total	\$502,480		(\$347,390)	(\$1,332,042)	(\$984,652)

Airport Fund

Passenger Facility Fee is under budget by the amount of \$100,691. The actual revenue collected is transferred to the Passenger Facility Fee Reserve at yearend. As such, the impact of the reduced revenue does not impact the operational surplus or deficit.

If you don't factor Passenger Facility Fees, the revenue is under budget by \$9,787, however, expenditures are under budget by \$90,198, as such, overall the Airport Fund ending the 3rd Quarter is under budget by \$80,411.

Land Fund

Land Fund ending the 3rd Quarter has an unfavourable balance of \$236,443, excluding the amount of \$154,979 expensed relating to capital work to be capitalized.

The City has received the amount of \$100,000 as per below Offer to Purchase. The remaining \$900,000 will be credited to the Land Fund as follows: \$450,000 by May 1, 2024 and the 2nd \$450,000 by May 1, 2025.

City Council Meeting of February 13, 2023

That the Offer to Purchase from BRAR Investment Group located at 800 – 28th Street West, legally described as Parcel H, Plan No. 102132199 be approved in the amount of \$1,000,000, subject to the City Solicitor reviewing and making revisions to the offer as necessary.

Utility Fund

Ending the 3rd Quarter, both the Water and Waste Water Treatment Plant Operations are under budget. The Administration Functional Area reflects the shortfall in revenue to budget.

Ending the 3rd Quarter, the Utility Fund has a favourable balance of \$147,914 relating to Operations, excluding the budgeted Interfund Transactions and Capital Revenue.

Utility Fund	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	(\$12,037,850)	(\$11,177,736)	\$860,114
Water Treatment Plant Operations	\$4,480,700	\$4,153,465	(\$327,235)
Waste Water Treatment Plant	\$3,775,380	\$3,060,029	(\$715,351)
Custom Order	\$0	\$34,558	\$34,558
Total Operating Surplus	(\$3,781,770)	(\$3,929,684)	(\$147,914)
Interfund Transfers	\$663,930	\$623,485	(\$40,445)
Capital Revenue	(\$327,098)	\$0	\$327,098
Total	(\$3,444,938)	(\$3,306,199)	\$138,739

The Capital Revenue is recorded in the last quarter. Custom Work orders will be invoiced for costs in the last quarter.

Cautionary Surplus

While showing a surplus compared to budget is a great sign and a great start to the first nine 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 the first three quarters, makes the City appear to have a surplus at the end of the 3rd 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 September 30, 2023.
2. Other Funds Financial Reporting ending September 30, 2023.

Written by: Melodie Boulet, Finance Manager

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



Attachment No. 1 to RPT 23-425

TITLE: Unaudited General Fund Financial Reporting ending September 30, 2023

DATE: **November 30, 2023**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

That this report be received as information and filed.

TOPIC & PURPOSE:

The purpose of this report is to provide Council updated financial information for 3rd Quarter operational spending. The information is unaudited and subject to change.

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 in the last quarter. Service adjustments or other budget mitigation measures are considered as the year progresses.

As 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 September 30, 2023.

Staff are collectively monitoring and assessing the financial impacts to the City and will continue to update Council.

Executive Summary

The attached Financial Reporting Document is similar to the approved 2023 Budget Document. It provides the financial information per Functional Area in the City Departments, which details the 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 (monthly) and Council (quarterly) 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 are forecasting to 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.

At the end of the 3rd Quarter, the General Fund is over budget by \$369,335, as provided in the following pages, which is due to:

- \$1,803,972 over budget on expenditures;
- \$38,850 over budget on interfund transfers;
- Offset by additional revenue of \$1,473,487.

However, there are various expenditures that have a funding source that was not budgeted and are being funded from a Reserve or other grant funding. The above items also include any variances incurred by the Prince Albert Police Service. After accounting for these funded items, and factoring out the Police Service, the General Fund operating budget relating to City Departments only, is under budget by approximately \$29,023. The subsequent pages provide details on this amount.

City Departments

This section will provide a financial summary for the overage specific to City Departments and will exclude the Prince Albert Police Service.

City Departments - Expenditures

City Departments, excluding the Police Service, are over budget in the amount of \$1,193,832 relating to expenditures as follows:

Expenditures	City Dept Budget	City Dept Spending	Variance
Council Remuneration	\$307,350	\$296,540	(\$10,810)
Salaries Wages and Benefits	\$18,546,680	\$18,235,964	(\$310,716)
Contracted and General Services	\$6,137,540	\$6,970,597	\$833,057
Financial Charges	\$107,540	\$116,544	\$9,004
Grants and Donations	\$721,340	\$832,415	\$111,075
Utilities	\$2,054,610	\$1,902,995	(\$151,615)
Interest on Long Term Debt	\$83,310	\$212,285	\$128,975
Fleet Expenses	\$2,625,380	\$2,793,201	\$167,821
Maintenance Materials and Supplies	\$3,418,010	\$4,006,558	\$588,548
Quarterly Transfer to Trust Fund	\$0	\$5,000	\$5,000
Insurance	\$478,410	\$441,844	(\$36,566)
Bad Debt Expense	\$198,970	\$59,030	(\$139,940)
TOTAL	\$34,679,140	\$35,872,972	\$1,193,832

Expenses with Funding Source

There are expenditures in the amount of \$1,086,054 that have a corresponding funding source to offset the overage, leaving the amount of \$107,778 as an overage on expenditures in City Departments. These items are as follows:

By-Election - Funded from Fiscal Stabilization	\$15,184
Building Safer Community Grant Expenses - Grant Funding	\$77,728
First Time Home Buyer Program - Funded from Housing Reserve	\$10,000
Downtown Payment Assistant Application - Funded from Housing Reserve	\$6,158
Boarded Up Homes - Additional Revenue	\$47,476
Sask Lotteries Grant Funding to be received	\$116,800
Recreation Facility Grant Program - Reserve Funded	\$11,712
Grand Slam - Funded from Fundraising	\$21,780
Custom Work - Revenue to be generated (invoiced)	\$30,000
Urban Highway Connector Program Funding	\$117,368
Transit One Time Grant Funding	\$188,645
DCG Fundraising Campaign - Aquatic Funding Model	\$252,350
Destination Marketing Fund Grants - Funded from Reserve	\$159,590
Legion War Memorial Grant Funding	\$31,263
Total Expenditures being Funded outside Budget	\$1,086,054

Increased Costs

While a number of the additional expenses incurred have a related funding source, there were also a number of items that required funding beyond their original budget, as listed below. The majority of these items relate to unforeseen maintenance issues or crime and social issues relating to security and vandalism at City Facilities. The below items do not include any of the Police Service’s spending.

Increased Costs	
Legal Services Over Budget	\$201,025
Asbestos File Removal City Yards	\$5,332
Commissionaire Security at City Facilities (AJ Fieldhouse, Art Hauser Centre, Dave Steuart Arena, Little Red River Park, etc.)	\$64,949
Vandalism Costs	\$75,626
Tourism Merchandise for Resale and Advertising	\$33,416
Art Hauser Centre Maintenance Items	\$72,900
City Hall - AC Compressor Replacement	\$32,145
EA Rawlinson Maintenance Items	\$29,200
Little Red Cleaning of Washrooms	\$10,803
WCB Wages	\$102,661
	\$628,057

City Departments – Revenue

At the end of the 3rd Quarter, City Departments, excluding the Police Service, have generated additional revenue beyond the budget, including:

Revenues	City Dept Budget	City Dept Revenue	Variance
Taxation	\$45,666,550	\$45,968,050	\$301,500
User Charges and Fees	\$5,886,540	\$6,022,331	\$135,791
Operating Grants and Donations	\$4,848,930	\$4,748,327	(\$100,603)
Grants in Lieu of Taxes	\$6,409,090	\$6,219,116	(\$189,974)
Interest and Penalties	\$753,480	\$1,505,338	\$751,858
Sundry	\$126,530	\$170,472	\$43,942
Total Revenues	\$63,691,120	\$64,633,634	\$942,514

Revenue for Projects

Of the additional revenue of \$942,514, the amount of \$805,713 is related to specific projects not included in the Budget, as calculated on the subsequent page. This revenue is available only for the specific project, and not available to offset any unbudgeted costs.

Additional Revenue	\$942,514
One Time Grant Funding - Transit	(\$207,519)
Building Safer Communities	(\$111,843)
Additional Building Permit to Reserve	(\$255,375)
Yard Building Permits to Aquatic Funding Model	(\$75,500)
Yard Taxation to Aquatic Funding Model	(\$82,000)
PA Elks Club Donation for Aquatic Centre	(\$26,000)
Boarded Up Homes - Costs Expensed	(\$47,476)
Additional Revenue Dedicated to Projects	(\$805,713)

Under Budget Revenue

There are revenues that are under budget which impacts the City’s financial situation ending the 3rd Quarter. The actual revenue received is less than the revenue budgeted, which negatively impacts the City’s financial situation. These items include, but aren’t limited to (Police Services is excluded in the below):

Under Budget Revenue

Parking Meter Revenue	\$164,302
Parking Lot - Sask Polytech	\$10,905
Parking - Interest and Penalties	\$148,946
Impound Lot - Storage Fees	\$105,869
SGI - Fire and Rescue	\$44,150
Cemetery	\$59,760
Total Revenue Impacts	\$533,932

City Departments - Summary

After considering the expenses that have a specific funding source, and the revenue that has been received for specific projects, the General Fund’s adjusted variance is \$29,023 under budget, as calculated below. This variance excludes any of the Police Service’s items.

City Additional Revenue over Budget	\$942,514
Revenue Specific to Project Spending	(\$805,713)
Adjusted Additional Revenue over Budget	\$136,801
City Expenses over Budget	\$1,193,832
Expenses with Funding Source	(\$1,086,054)
Adjusted Expenses over Budget	\$107,778
General Fund Under Budget 3rd Quarter	\$29,023

General Fund Operating 3rd Quarter Highlights

The previous section of this report was focused on only City Departments (i.e. excludes the Police Service), pin-pointing the overages, and reconciling to additional funding sources. The following section is meant as an overview of the City’s entire General Fund operating budget, which includes the Police Service.

	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
Taxation	\$45,950,360	\$45,666,550	\$45,968,050	\$301,500
User Charges and Fees	\$8,685,140	\$6,695,710	\$6,985,516	\$289,806
Operating Grants and Donations	\$12,243,020	\$7,719,930	\$7,996,285	\$276,355
Grants in Lieu of Taxes	\$7,776,070	\$6,409,090	\$6,219,116	(\$189,974)
Interest and Penalties	\$1,101,190	\$753,480	\$1,505,338	\$751,858
Sundry	\$274,690	\$126,530	\$170,472	\$43,942
Total Revenues	\$76,030,470	\$67,371,290	\$68,844,777	\$1,473,487
EXPENSES				
Council Remuneration	\$450,140	\$307,350	\$296,540	(\$10,810)
Salaries Wages and Benefits	\$45,323,390	\$32,937,230	\$32,962,266	\$25,036
Contracted and General Services	\$9,573,030	\$7,437,220	\$8,511,590	\$1,074,370
Financial Charges	\$146,670	\$108,080	\$117,502	\$9,422
Grants and Donations	\$922,620	\$721,340	\$832,415	\$111,075
Utilities	\$2,973,790	\$2,159,320	\$2,001,312	(\$158,008)
Interest on Long Term Debt	\$1,323,570	\$83,310	\$212,285	\$128,975
Fleet Expenses	\$4,317,780	\$3,247,820	\$3,415,791	\$167,971
Maintenance Materials and Supplies	\$5,572,390	\$4,328,370	\$4,956,260	\$627,890
Quarterly Transfer to Trust Fund	\$0	\$0	\$5,000	\$5,000
Insurance	\$654,400	\$493,920	\$456,912	(\$37,008)
Bad Debt Expense	\$272,000	\$198,970	\$59,030	(\$139,940)
Total Expenses	\$71,529,780	\$52,022,930	\$53,826,902	\$1,803,972
Operating (Surplus) Deficit	(\$4,500,690)	(\$15,348,360)	(\$15,017,875)	\$330,485
CAPITAL AND INTERFUND				
Amortization	\$7,800,000	\$0	\$0	\$0
Interfund Transfers	(\$4,578,280)	(\$642,600)	(\$603,750)	\$38,850
Capital and Interfund Transactions	\$3,221,720	(\$642,600)	(\$603,750)	\$38,850
TOTAL (SURPLUS) DEFICIT	(\$1,278,970)	(\$15,990,960)	(\$15,621,625)	\$369,335

The 2023 budget surplus of \$1,278,970 is allocated as follows for a balanced budget:

- (\$7,800,000) non-cash adjustment for amortization
- \$4,910,000 for capital expenditures
- \$3,887,170 for reserve allocations
- \$281,800 for principal payments on loans

Taxation

After approval of the 2023 Budget, the tax tools were adjusted to incorporate \$300,000 into the Roadways Special Tax and out of the Property Tax Levy. This is why the Roadways Special Tax generated additional taxation. The remaining variance is due primarily to properties in The Yard District which is not available for the Operating Budget:

	Budget	Actual	Difference
Taxation Levy	\$34,221,550	\$34,116,386	\$105,164
Paving Special Tax	\$4,100,000	\$4,428,159	(\$328,159)
			(\$222,995)

- Discounts on current taxes are under budget by the amount of \$21,470 resulting in savings to the City. This item 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.
- 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.
- Tax penalties have generated an additional \$51,440 above budget. This account records the penalties charged on arrears property taxes (taxes outstanding as of January 1st). Total revenue ending the 3rd Quarter is \$514,630 as follows: \$192,524 for current tax penalties and \$322,106 for arrears on tax penalties.
- \$128,126 has been approved by Council relating to tax abatements, however, only \$39,732 has been spent from the \$100,000 budget as the remaining \$88,394 was adjusted through tax tools.

User Charges and Fees

Favourable balance mainly attributed to:

- \$330,875 additional revenue generated from Building Permits. Of that \$75,500 is for the Yard District that will be part of the Funding Model for the Aquatic and Arenas Recreation Centre. The remaining will be transferred to the Building Inspection Services Reserve at the end of the Year.

City Council Motion of September 25, 2023

1. *That a Building Inspection Services Reserve be established;*
2. *That all Surplus Revenue from the Building Inspection Services Division be transferred into the Building Inspection Services Reserve at the end of each year; and,*
3. *That a Class III Building Inspector be hired for a three (3) year term to be funded from the Building Inspection Services Reserve.*

- \$56,720 additional revenue received in the 1st Quarter relating to the Fire Services Agreement with the Rural Municipality of Prince Albert. 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.
- \$164,372 additional revenue for the Cooke Municipal Golf Course. 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 along with increased revenue generated from golf course cart rentals.
- \$43,660 additional revenue generated in fees from Applications for Property Assessment Appeals.
- \$63,273 additional revenue generated from securing property affected by fire and non-compliance with the fire safety bylaw.
- \$34,395 increased revenue generated from Admission at the Water Park along with sale of concession products
- \$129,584 increased revenue from ridership with Public Transit offset by shortfall of \$56,250 for provincial funding with transit passes.
- Shortfall in revenue in the amount of \$175,207 to budget for parking revenue relating to meters and parking lots.
- Shortfall in revenue in the amount of \$113,101 to budget for Storage Fees for the Impound Lot.
- Shortfall in revenue of \$44,150 to budget for SGI Fire and Rescue Services.

Operating Grants and Donations

Favourable balance mainly attributed to:

- \$207,519 Operating Grant and Donation 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.
- \$75,600 grant funding received from the Canadian Artists Presentation Fund for the EA Rawlinson Centre.

- \$113,848.25 grant revenue relating to Federal Grant: Building Safer Communities.
- \$13,263 has been received from the Government of Canada for the Community War Memorial Project. There is a project expense for the Legion Memorial Monuments related to this grant funding.
- \$64,187 increased grant revenue received from the Transit Assistance for People with Disabilities under Public Transit.
- \$51,000 Operating Grants and Donations as follows:
 - \$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
- \$376,958 additional revenue for the Prince Albert Police Service in grant funding.
- Shortfall of \$559,684 regarding Municipal Revenue Sharing. The revenue was budgeted to be paid over the last 7 months of the year at \$1,109,680 per month. The City has been receiving the payment over 8 months (June to January) at a payment of \$969,759. Municipal Revenue Sharing is under budget by \$559,684 due to a difference between budgeted monthly revenue and actual payments received. This item will be on budget by the end of the year.

Grants In Lieu

SaskEnergy Franchise Fee revenue is under budget by \$169,134. Revenue received from SaskEnergy is related to the municipal surcharge paid by customers within City Limits. SaskEnergy repealed rate increases originally announced for 2023 which has reduced the revenue collected to date in 2023. SaskEnergy proposed a further rate reduction beginning Oct 2023 that will carry into 2024. Therefore a reduction was anticipated and the budget for 2024 has been adjusted to account for this.

SaskPower Franchise Fee revenue is under budget \$49,790. Revenue received from SaskPower related to the municipal surcharge paid by customers within City limits.

Interest and Penalties

Favourable balance mainly attributed to:

- \$862,933 - 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.
- Shortfall in revenue to budget in the amount of \$148,946 for Parking Tickets and Meters budgeted for Interest and Penalties.

Sundry

Favourable balance mainly attributed to:

- \$33,039 collected in donations for the Street Fair from PADBID.
- \$12,000 increased revenue for the Alfred Jenkins Field House relating to sponsorship revenue.
- \$5,062 - This relates to the rebate the City receives from the Purchasing Card agreement the City has with MasterCard.

Salaries Wages and Benefits

Savings in the 3rd Quarter due to staffing vacancies as follows:

Salaries Wages and Benefits	2023 Budget		9 Months Budget	9 Months Actual	Variance
Corporate Governance	\$1,128,860		\$844,020	\$777,629	(\$66,391)
Corporate Services	\$1,863,840		\$1,384,910	\$1,266,678	(\$118,232)
Planning & Development Services	\$1,915,170		\$1,433,900	\$1,370,188	(\$63,712)
Financial Services	\$2,464,250		\$1,840,520	\$1,665,641	(\$174,879)
Fire Services	\$7,967,740		\$5,609,860	\$5,540,918	(\$68,942)
Community Services	\$6,828,210		\$5,277,900	\$5,386,954	\$109,054
Public Works	\$2,794,840		\$2,155,570	\$2,124,842	(\$30,728)
General Government	\$572,200		\$0	\$103,114	\$103,114
Total City Departments	\$25,535,110		\$18,546,680	\$18,235,964	(\$310,716)
Police Service	\$19,788,280		\$14,390,550	\$14,726,302	\$335,752
TOTAL	\$45,323,390		\$32,937,230	\$32,962,266	\$25,036

City Departments are under budget by the amount of \$310,716 relating to staffing vacancies. While a portion of this would relate to the labour disruption, the majority is due to vacancies throughout the year as the disruption began on September 11th.

Contracted and General Services

Unfavourable balance mainly attributed to:

- \$252,350 paid to DCG Philanthropic Services relating to the Fundraising Campaign for the Aquatic and Arenas Recreation Centre, as funded by the Funding Model.
- \$64,949 overage for the use of commissionaire security services.

- \$201,025 overage expensed for outside legal services. City Council at its meeting of September 5, 2023 approved that the Prince Albert Golf & Curling Centre Legal Fees in the amount of \$57,246.31 be paid by the City of Prince Albert through the Legal Services Account of the City Solicitor's Functional Area. The overage includes that payment along with other costs for assessment appeals and building/bylaw matters. 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 Variance 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.
- \$64,969 expensed as funded by the One-Time Grant Funding for Public Transit.
- \$9,258 for TJ Ewert Professional Services for consulting services on assessment matters approved by Council.
- \$19,231 expensed for septic pump outs at Little Red Park and \$16,403 expensed for professional cleaning of new washrooms.
- \$47,476 expensed relating to contracted fees for securing property affected by fire. There is corresponding revenue under User Charges and Fees.
- \$36,793 expensed for vandalism contracted services, such as graffiti, repairing fences, etc.
- \$5,332 for asbestos tile removal at City Yards; \$8,450 for Hazeldell Hall Assessment and \$7,420 for Energy Management Planning – new process for facilities.
- \$11,635 expensed relating to maintenance items for Community Clubs.
- \$241,313 overage for Prince Albert Police Service for contracted services.

Grants and Donations

Favourable balance mainly attributed to:

- \$30,780 was budgeted for the 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. Payment has not been made.
- \$52,920 is budgeted to be paid to Prince Albert Housing Authority for Municipal Settlement Housing Losses. Payment will be expensed in the last quarter.
- \$6,158 has been expensed for Downtown Payment Assistance Applications and \$10,000 for First Time Home Buyer Program Applications. Both of these amounts are funded from a Transfer from the Housing Reserve at yearend.
- \$26,180 has not been expensed as budgeted relating to Saskatchewan Lotteries Program.

- \$159,590 has been expensed ending the 3rd Quarter relating 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.

Utilities

Utilities expenses under budget for the 3rd Quarter of 2023 as follows:

- \$89,918 under budget for Water and Sewer. The reading for the Golf Course occurs at the end of the season. Budget to be adjusted accordingly.
- \$75,988 under budget for Heating Fuels.

Interest on Long Term Debt

Interest on Long Term Debt is \$128,975 over budget ending the 3rd 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:

- \$85,475 overage on fleet for Snow Management ending the 3rd Quarter.
- \$36,230 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.
- \$37,375 overage for Parks relating to fleet costs for grass cutting, parks equipment, etc.

Maintenance Materials and Supplies

Unfavourable balance mainly attributed:

- \$77,728 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."* The corresponding revenue is identified in Operating Grants and Donations.
- \$51,530 has been expensed relating to the One-Time Grant Funding received. Revenue is identified in Operating Grants and Donations.
- \$123,659 overage relating to maintenance priorities for the Art Hauser Centre including merchandise concession products, chemicals, heat exchange replacement, east dehumidifier, etc.
- \$34,145 expensed for AC compressor replacement at City Hall.

- \$37,513 expensed for vandalism.
- \$42,539 expensed for advertising and merchandise products for EA Rawlinson Centre.
- \$51,974 expensed relating to reconciliation park signage.
- \$12,542 expensed for the By-Election held.
- \$20,700 expensed for Board of Revision Refunds.
- \$300,832 was paid to Saskatchewan Rivers School Division as per the Joint Use Agreement for the Frank Dunn Pool. The overage is a budgeting matter as the remainder budget is in the 4th Quarter. Overage of \$152,237 for 3rd Quarter, which will be resolved before the end of the year. Sask Rivers School Division Agreement: City share is 62% SRSD share is 38%.

Labour Disruption

City Council at their meeting of October 10, 2023 requested that Administration provide up to date costs and savings for the CUPE 882 Strike. CUPE 882 began their strike on September 11, 2023, therefore approximately three weeks of this 9 months reporting would be impacted by the strike. As this represents only 7% of this reporting period, any costs/savings within this reporting period are insignificant. Administration will provide a full summary of costs and savings within the Yearend Report, once all amounts are final.

PUBLIC NOTICE:

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

ATTACHMENT:

1. General Fund Quarterly Report Ending September 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
SEPTEMBER 30, 2023



City of
**Prince
Albert**

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GENERAL FUND – CONSOLIDATED OPERATING BUDGET

	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
Taxation	\$45,950,360	\$45,666,550	\$45,968,050	\$301,500
User Charges and Fees	\$8,685,140	\$6,695,710	\$6,985,516	\$289,806
Operating Grants and Donations	\$12,243,020	\$7,719,930	\$7,996,285	\$276,355
Grants in Lieu of Taxes	\$7,776,070	\$6,409,090	\$6,219,116	(\$189,974)
Interest and Penalties	\$1,101,190	\$753,480	\$1,505,338	\$751,858
Sundry	\$274,690	\$126,530	\$170,472	\$43,942
Total Revenues	\$76,030,470	\$67,371,290	\$68,844,777	\$1,473,487
EXPENSES				
Council Remuneration	\$450,140	\$307,350	\$296,540	(\$10,810)
Salaries Wages and Benefits	\$45,323,390	\$32,937,230	\$32,962,266	\$25,036
Contracted and General Services	\$9,573,030	\$7,437,220	\$8,511,590	\$1,074,370
Financial Charges	\$146,670	\$108,080	\$117,502	\$9,422
Grants and Donations	\$922,620	\$721,340	\$832,415	\$111,075
Utilities	\$2,973,790	\$2,159,320	\$2,001,312	(\$158,008)
Interest on Long Term Debt	\$1,323,570	\$83,310	\$212,285	\$128,975
Fleet Expenses	\$4,317,780	\$3,247,820	\$3,415,791	\$167,971
Maintenance Materials and Supplies	\$5,572,390	\$4,328,370	\$4,956,260	\$627,890
Quarterly Transfer to Trust Fund	\$0	\$0	\$5,000	\$5,000
Insurance	\$654,400	\$493,920	\$456,912	(\$37,008)
Bad Debt Expense	\$272,000	\$198,970	\$59,030	(\$139,940)
Total Expenses	\$71,529,780	\$52,022,930	\$53,826,902	\$1,803,972
Operating (Surplus) Deficit	(\$4,500,690)	(\$15,348,360)	(\$15,017,875)	\$330,485
CAPITAL AND INTERFUND				
Amortization	\$7,800,000	\$0	\$0	\$0
Interfund Transfers	(\$4,578,280)	(\$642,600)	(\$603,750)	\$38,850
Capital and Interfund Transactions	\$3,221,720	(\$642,600)	(\$603,750)	\$38,850
TOTAL (SURPLUS) DEFICIT	(\$1,278,970)	(\$15,990,960)	(\$15,621,625)	\$369,335



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

Budgeted Surplus:

TOTAL (SURPLUS) DEFICIT	(\$1,278,970)
Allocations:	
Capital Expenditures	\$4,910,000
Reserve Allocations	\$3,887,170
Principal Payments on Loans	\$281,800
Non-Cash Adjustment - Amortization	(\$7,800,000)
	\$1,278,970
Balanced Budget - (Surplus) Deficit	\$0



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

GENERAL FUND – BY DEPARTMENT

General Fund	2023 Budget		9 Months Budget	2023 Actual (to Sept 30/23)	(Fav) / Unfav
City Clerk	\$596,480		\$445,730	\$383,167	(\$62,563)
City Manager	\$464,350		\$345,640	\$343,762	(\$1,878)
Mayor	\$202,160		\$151,210	\$134,542	(\$16,668)
City Council	\$405,160		\$304,870	\$287,587	(\$17,283)
City Solicitor	\$496,350		\$372,120	\$564,396	\$192,276
Corporate Governance	\$2,164,500		\$1,619,570	\$1,713,454	\$93,884
Corporate Communications	\$156,420		\$110,630	\$108,792	(\$1,838)
Human Resources	\$996,020		\$745,650	\$749,184	\$3,534
OHS	\$146,640		\$106,440	\$98,020	(\$8,420)
Information Technology	\$1,401,050		\$1,046,110	\$884,778	(\$161,332)
Corporate Services	\$2,700,130		\$2,008,830	\$1,840,774	(\$168,056)
Planning	\$859,810		\$580,550	\$433,979	(\$146,571)
Building Inspections	\$61,870		\$45,880	(\$320,846)	(\$366,726)
Economic Development	(\$178,320)		(\$190,220)	(\$141,554)	\$48,666
Bylaw Services Division	\$751,150		\$567,555	\$548,306	(\$19,249)
Parking Tickets and Meters	(\$658,460)		(\$548,955)	(\$269,903)	\$279,052
Impound Lot	(\$201,270)		(\$149,910)	(\$56,023)	\$93,887
Planning & Dev Services	\$634,780		\$304,900	\$193,959	(\$110,941)
Assessment	\$626,550		\$487,660	\$467,655	(\$20,005)
Asset Management	\$88,870		\$66,690	\$66,690	\$0
Financial Services	\$1,657,730		\$1,252,170	\$1,067,861	(\$184,309)
Purchasing and Stores	\$364,970		\$274,570	\$263,627	(\$10,943)
Financial Services	\$2,738,120		\$2,081,090	\$1,865,833	(\$215,257)
Fire Administration	\$1,234,210		\$914,160	\$825,972	(\$88,188)
Fire Fighting	\$6,304,930		\$4,371,360	\$4,361,028	(\$10,332)
Fire Prevention	\$308,020		\$229,090	\$225,835	(\$3,255)
Fire Fleet and Equipment	\$676,830		\$507,560	\$513,157	\$5,597
Fire Building Maintenance	\$103,710		\$80,260	\$84,055	\$3,795
Fire Services	\$8,627,700		\$6,102,430	\$6,010,047	(\$92,383)



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

GENERAL FUND – BY DEPARTMENT CON'T

General Fund	2023 Budget		9 Months Budget	2023 Actual (to Sept 30/23)	(Fav) / Unfav
Facilities Maintenance	\$164,930		\$122,710	\$124,707	\$1,997
Alfred Jenkins Field House	\$257,940		\$278,440	\$302,519	\$24,079
Art Hauser Centre	\$698,580		\$444,900	\$685,389	\$240,489
Arts Centre	\$161,250		\$118,700	\$100,219	(\$18,481)
Aquatic and Arenas Centre	\$1,212,530		\$0	\$66,000	\$66,000
Bernice Sayese Centre	\$74,080		\$56,150	\$64,160	\$8,010
Cemetery	\$87,550		\$67,740	\$148,470	\$80,730
Facilities - City Hall	\$447,120		\$335,690	\$415,155	\$79,465
Community Clubs	\$401,310		\$314,700	\$351,360	\$36,660
Community Services Admin	\$670,070		\$511,620	\$590,542	\$78,922
Cooke Municipal Golf Course	(\$95,520)		(\$229,880)	(\$438,604)	(\$208,724)
Dave Steuart Arena	\$168,360		\$120,840	\$141,208	\$20,368
EA Rawlinson Centre	\$451,930		\$423,370	\$539,542	\$116,172
City Beautification	\$76,300		\$69,470	\$67,331	(\$2,139)
Frank Dunn Swimming Pool	\$518,220		\$357,350	\$517,098	\$159,748
Prince Albert Public Library	\$22,860		\$17,270	\$28,784	\$11,514
Kinsmen Arena	\$273,810		\$212,810	\$231,433	\$18,623
Kinsmen Park	\$110,440		\$96,090	\$143,529	\$47,439
Kinsmen Ski Hill	\$90,520		\$62,450	\$68,507	\$6,057
Kinsmen Water Park	\$240,020		\$234,710	\$253,161	\$18,451
Little Red River Park	\$272,340		\$197,600	\$275,813	\$78,213
MFC - Kinsmen Heritage	\$39,780		\$30,310	\$35,988	\$5,678
Museums	\$186,490		\$165,380	\$133,937	(\$31,443)
Outdoor Sports Field	\$194,780		\$224,120	\$315,861	\$91,741
Parks	\$1,665,180		\$1,397,910	\$1,400,745	\$2,835
Playgrounds and Structures	\$262,840		\$265,120	\$289,723	\$24,603
PA Golf & Curling Club	\$133,800		\$129,210	\$113,975	(\$15,235)
Recreation	\$625,750		\$468,090	\$466,570	(\$1,520)
MCAP	\$40,000		\$56,190	\$11,257	(\$44,933)
Public Art	\$15,000		\$14,930	\$3,660	(\$11,270)
Saskatchewan Lotteries	\$0		\$0	\$116,800	\$116,800
Skateboard Park	\$31,820		\$29,810	\$28,814	(\$996)
Tourism Information Centre	\$24,400		\$19,080	\$15,684	(\$3,396)
Community Services	\$9,524,480		\$6,612,880	\$7,609,337	\$996,457



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

GENERAL FUND – BY DEPARTMENT CON'T

General Fund	2023 Budget		9 Months Budget	2023 Actual (to Sept 30/23)	(Fav) / Unfav
Public Works Admin	\$975,870		\$727,000	\$812,862	\$85,862
Municipal Service Centre	\$190,140		\$153,690	\$287,942	\$134,252
City Yards	\$129,280		\$103,390	\$156,378	\$52,988
Backlanes Maintenance	\$83,810		\$72,080	\$51,483	(\$20,597)
Sidewalks	\$232,020		\$181,790	\$139,189	(\$42,601)
Snow Downtown	\$0		\$0	\$0	\$0
Snow Management	\$1,548,900		\$1,057,430	\$907,926	(\$149,504)
Street Lighting	\$985,460		\$752,490	\$737,449	(\$15,041)
Streets and Roads	\$923,170		\$789,830	\$690,686	(\$99,144)
Street Sweeping	\$306,010		\$301,790	\$310,145	\$8,355
Parking Lots	\$0		\$0	\$0	\$0
Traffic Counts and Markings	\$198,250		\$185,620	\$193,537	\$7,917
Traffic Lights	\$370,840		\$281,540	\$211,456	(\$70,084)
Traffic Signs	\$351,320		\$263,230	\$351,823	\$88,593
City Public Transit	\$1,586,510		\$1,206,370	\$1,014,369	(\$192,001)
Public Works	\$7,881,580		\$6,076,250	\$5,865,245	(\$211,005)
General Government	(\$60,866,270)		(\$56,359,250)	(\$56,363,024)	(\$3,774)
Police Albert Police Service	\$18,694,760		\$13,663,620	\$13,742,787	\$79,167
PADBID	\$142,000		\$98,150	\$60,410	(\$37,740)
Prince Albert Public Library	\$2,253,950		\$1,690,470	\$1,690,463	(\$7)
Museums	\$71,080		\$53,310	\$53,310	\$0
PA Arts Board	\$25,000		\$18,750	\$18,750	\$0
Special Needs Transp	\$571,760		\$428,850	\$428,975	\$125
Special Needs - Fleet	\$122,640		\$91,980	\$91,980	\$0
Seniors Transportation	\$69,500		\$52,110	\$52,125	\$15
Mann Art Gallery	\$100,000		\$75,000	\$75,000	\$0
PA Mobile Crisis Unit	\$43,600		\$32,700	\$32,700	\$0
External Agencies	\$3,257,530		\$2,443,170	\$2,443,303	\$133
Interfund Transfers	(\$4,578,280)		(\$642,600)	(\$603,750)	\$38,850
Amortization	\$7,800,000		\$0	\$0	\$0
TOTAL	(\$1,278,970)		(\$15,990,960)	(\$15,621,625)	\$369,335



GENERAL FUND – HIGHLIGHTS

General Fund Operating Budget – Salaries Wages and Benefits

Summary of Salaries Benefits and Wages as follows. City Departments are under budget by the amount of \$310,716 ending the 3rd Quarter:

City Departments	2023 Budget		9 Months Budget	9 Months Actuals	Variance
Corporate Governance	\$1,128,860		\$844,020	\$777,629	(\$66,391)
Corporate Services	\$1,863,840		\$1,384,910	\$1,266,678	(\$118,232)
Planning & Development Services	\$1,915,170		\$1,433,900	\$1,370,188	(\$63,712)
Financial Services	\$2,464,250		\$1,840,520	\$1,665,641	(\$174,879)
Fire Services	\$7,967,740		\$5,609,860	\$5,540,918	(\$68,942)
Community Services	\$6,828,210		\$5,277,900	\$5,386,954	\$109,054
Public Works	\$2,794,840		\$2,155,570	\$2,124,842	(\$30,728)
General Government	\$572,200		\$0	\$103,114	\$103,114
Total City Departments	\$25,535,110		\$18,546,680	\$18,235,964	(\$310,716)
Police Service	\$19,788,280		\$14,390,550	\$14,726,302	\$335,752
TOTAL	\$45,323,390		\$32,937,230	\$32,962,266	\$25,036

General Government relates to:

WCB Wages	\$102,660
Wellness Program	\$454
Total Salaries Wages and Benefits	\$103,114

This report will provide a financial summary for the overage as specific to City Departments and will exclude the Prince Albert Police Service.

However, there are various expenditures that have a funding source that was not budgeted and are being funded from a Reserve or other grant funding. The above items also include any variances incurred by the Prince Albert Police Service. After accounting for these funded items, and factoring out the Police Service, the General Fund operating budget relating to City Departments only, is under budget by approximately \$29,023. The subsequent pages provide details on this amount.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

City Departments – Expenditures

City Departments are over budget in the amount of \$1,193,832 relating to expenditures as follows:

Expenditures	City Dept Budget	City Dept Spending	Variance
Council Remuneration	\$307,350	\$296,540	(\$10,810)
Salaries Wages and Benefits	\$18,546,680	\$18,235,964	(\$310,716)
Contracted and General Services	\$6,137,540	\$6,970,597	\$833,057
Financial Charges	\$107,540	\$116,544	\$9,004
Grants and Donations	\$721,340	\$832,415	\$111,075
Utilities	\$2,054,610	\$1,902,995	(\$151,615)
Interest on Long Term Debt	\$83,310	\$212,285	\$128,975
Fleet Expenses	\$2,625,380	\$2,793,201	\$167,821
Maintenance Materials and Supplies	\$3,418,010	\$4,006,558	\$588,548
Quarterly Transfer to Trust Fund	\$0	\$5,000	\$5,000
Insurance	\$478,410	\$441,844	(\$36,566)
Bad Debt Expense	\$198,970	\$59,030	(\$139,940)
TOTAL	\$34,679,140	\$35,872,972	\$1,193,832

There are expenditures in the amount of \$1,086,054 that have a corresponding funding source to offset the overage, leaving the amount of \$107,778 as an overage on expenditures.

These are expenditures that have a funding source to offset the costs:

By-Election - Funded from Fiscal Stabilization	\$15,184
Building Safer Community Grant Expenses - Grant Funding	\$77,728
First Time Home Buyer Program - Funded from Housing Reserve	\$10,000
Downtown Payment Assistant Application - Funded from Housing Reserve	\$6,158
Boarded Up Homes - Additional Revenue	\$47,476
Sask Lotteries Grant Funding to be received	\$116,800
Recreation Facility Grant Program - Reserve Funded	\$11,712
Grand Slam - Funded from Fundraising	\$21,780
Custom Work - Revenue to be generated (invoiced)	\$30,000
Urban Highway Connector Program Funding	\$117,368
Transit One Time Grant Funding	\$188,645
DCG Fundraising Campaign - Aquatic Funding Model	\$252,350
Destination Marketing Fund Grants - Funded from Reserve	\$159,590
Legion War Memorial Grant Funding	\$31,263
Total Expenditures being Funded outside Budget	\$1,086,054



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

At the end of the 3rd Quarter, City Departments have generated additional revenue beyond the budget, including:

Revenues	City Dept Budget	City Dept Revenue	Variance
Taxation	\$45,666,550	\$45,968,050	\$301,500
User Charges and Fees	\$5,886,540	\$6,022,331	\$135,791
Operating Grants and Donations	\$4,848,930	\$4,748,327	(\$100,603)
Grants in Lieu of Taxes	\$6,409,090	\$6,219,116	(\$189,974)
Interest and Penalties	\$753,480	\$1,505,338	\$751,858
Sundry	\$126,530	\$170,472	\$43,942
Total Revenues	\$63,691,120	\$64,633,634	\$942,514

Of the additional revenue of \$942,514, the amount of \$697,713 is related to specific projects not included in the Budget:

Additional Revenue	\$942,514
One Time Grant Funding - Transit	(\$207,519)
Building Safer Communities	(\$111,843)
Additional Building Permit to Reserve	(\$255,375)
Yard Building Permits to Aquatic Funding Model	(\$75,500)
Yard Taxation to Aquatic Funding Model	(\$82,000)
PA Elks Club Donation for Aquatic Centre	(\$26,000)
Boarded Up Homes - Costs Expensed	(\$47,476)
Additional Revenue Dedicated to Projects	(\$805,713)

City Departments - Summary

After considering the expenses that have a specific funding source, and the revenue that has been received for specific projects, the General Fund's adjusted variance is \$29,023 under budget, as calculated below. This variance excludes any of the Police Service's items.

City Additional Revenue over Budget	\$942,514
Revenue Specific to Project Spending	(\$805,713)
Adjusted Additional Revenue over Budget	\$136,801
City Expenses over Budget	\$1,193,832
Expenses with Funding Source	(\$1,086,054)
Adjusted Expenses over Budget	\$107,778
General Fund Under Budget 3rd Quarter	\$29,023





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

CORPORATE GOVERNANCE

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

CORPORATE GOVERNANCE

CORORATE GOVERNANCE	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$3,000	\$3,000	\$44,060	\$41,060
Sundry	\$800	\$630	\$567	(\$63)
Total Revenues	\$3,800	\$3,630	\$44,627	\$40,997
EXPENSES				
Council Remuneration	\$450,140	\$307,350	\$296,540	(\$10,810)
Salaries Wages and Benefits	\$1,128,860	\$844,020	\$777,629	(\$66,391)
Contracted and General Services	\$462,950	\$348,420	\$551,416	\$202,996
Maintenance Materials and Supplies	\$126,350	\$123,410	\$132,496	\$9,086
Total Expenses	\$2,168,300	\$1,623,200	\$1,758,081	\$134,881
TOTAL (SURPLUS) DEFICIT	\$2,164,500	\$1,619,570	\$1,713,454	\$93,884

Highlights

- **Additional User Charges and Fees revenue generated in fees from Applications for Property Assessment Appeals.**
- **Salary Savings in the amount of \$66,391 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 savings in other areas for Maintenance Materials and Supplies.**
- **Total spending for 2023 for the Ward 8 By-Election is \$15,148.14.**



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$3,000		\$3,000	\$44,060	\$41,060
Sundry	\$800		\$630	\$567	(\$63)
Total Revenues	\$3,800		\$3,630	\$44,627	\$40,997
EXPENSES					
Salaries Wages and Benefits	\$566,280		\$421,180	\$373,716	(\$47,464)
Contracted and General Services	\$12,450		\$10,560	\$12,531	\$1,971
Maintenance Materials and Supplies	\$21,550		\$17,620	\$41,547	\$23,927
Total Expenses	\$600,280		\$449,360	\$427,794	(\$21,566)
TOTAL (SURPLUS) DEFICIT	\$596,480		\$445,730	\$383,167	(\$62,563)

REVENUES

User Charges and Fees Revenue - Total Revenue of \$44,060

3rd Quarter Revenue for Board of Revision Fees is **\$43,660**. Additional revenue generated in fees from Applications for Property Assessment Appeals. **\$400** in revenue from Ward 8 Election – non-refundable.

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

3rd Quarter Revenue is \$567.

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 \$47,464 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

\$12,531 total spending as follows:

- \$3,006 for Contracted and General Services relating to the **Election**.
- \$100 spending on Property Maintenance Appeals Board.
- \$9,425 spending for Board of Revision Consulting (Appeals).

2023 Budget of \$12,450 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 3rd Quarter in the total amount of \$41,547 as follows:

- \$12,542 spent on Election.
- \$20,700 for Board of Revision Refunds.
- \$3,889 for City Clerk Maintenance Materials and Supplies.
- \$4,011 for the purchase of cabinet for file storage.
- \$405 for MasterCard Accrual for the month of September.

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 in Year 2023 for Election is \$15,548.14 less \$400 in revenue = \$15,148.14.

Functional Area:

CITY MANAGER

Department:

City Manager, City Solicitor, City Clerk, Mayor, and City Council



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$401,080		\$297,570	\$308,414	\$10,844
Maintenance Materials and Supplies	\$63,270		\$48,070	\$35,348	(\$12,722)
Total Expenses	\$464,350		\$345,640	\$343,762	(\$1,878)
TOTAL (SURPLUS) DEFICIT	\$464,350		\$345,640	\$343,762	(\$1,878)

Salaries Wages and Benefits

Salaries Wages and Benefits are over budget by the amount of \$10,844 in relation to the approved motion by City Council on August 21, 2023 relating to general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;

The budgeted retro-payment was budgeted under General Government, however, the respective salaries are increased in the respective Divisions.

Maintenance Materials and Supplies

There is currently savings ending the 3rd Quarter in the amount of \$12,722. Part of that savings is \$5,837 savings relating to meeting incidentals for Council and Executive Committee meetings. There are other savings for the City Manager’s Office relating to training and supplies.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Council Remuneration	\$104,420	\$80,460	\$81,882	\$1,422
Salaries Wages and Benefits	\$82,760	\$55,810	\$39,516	(\$16,294)
Maintenance Materials and Supplies	\$14,980	\$14,940	\$13,144	(\$1,796)
Total Expenses	\$202,160	\$151,210	\$134,542	(\$16,668)
TOTAL (SURPLUS) DEFICIT	\$202,160	\$151,210	\$134,542	(\$16,668)

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. The term position is savings.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Council Remuneration	\$345,720	\$226,890	\$214,658	(\$12,232)
Salaries Wages and Benefits	\$33,850	\$35,910	\$30,774	(\$5,136)
Maintenance Materials and Supplies	\$25,590	\$42,070	\$42,155	\$85
Total Expenses	\$405,160	\$304,870	\$287,587	(\$17,283)
TOTAL (SURPLUS) DEFICIT	\$405,160	\$304,870	\$287,587	(\$17,283)

EXPENDITURES

Council Remuneration

Savings of \$12,232 in Elected Official Indemnification ending the 3rd Quarter.

2023 Budget: Salaries Wages and Benefits

- Represents 30% 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. The term position is savings.

Maintenance Materials and Supplies

On Budget.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$44,890		\$33,550	\$25,209	(\$8,341)
Contracted and General Services	\$450,500		\$337,860	\$538,885	\$201,025
Maintenance Materials and Supplies	\$960		\$710	\$302	(\$408)
Total Expenses	\$496,350		\$372,120	\$564,396	\$192,276
TOTAL (SURPLUS) DEFICIT	\$496,350		\$372,120	\$564,396	\$192,276

EXPENDITURES

2023 Budget: Salaries Wages and Benefits

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

Savings of \$8,341 ending the 3rd Quarter.

The 2023 Budget included the Confidential Secretary budgeted at 50% City Clerk and 50% Legal Services. That position has been restructured to be 100% dedicated to the City Clerk’s Office as the cost of secretarial duties for the City Solicitor is included within the City Solicitor Contract. As such, there will be further savings for the last quarter. The 50% cost for position will be charged to the City Clerk Functional Division for last quarter.

For the 2024 Budget, the position has been restructured as a full time position in the City Clerk’s Office. Transfer of budget to Functional Area is a net zero, as the reduction is noted under the Legal Services Functional Area.



Contracted and General Services

Legal Services is over budget in the 3rd Quarter by the amount of **\$201,025**.

That amount includes the approved cost approved by Council for the Prince Albert Golf & Curling Club.

City Council, at its meeting of September 5, 2023, approved the following amount to be expended under Legal Services, which contributes to the overage in this area:

That the Prince Albert Golf & Curling Centre Legal Fees in the amount of \$57,246.31 be paid by the City of Prince Albert through the Legal Services Account of the City Solicitor's Functional Area.

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 Variance 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.



GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

CORPORATE SERVICES

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

CORPORATE SERVICES

CORPORATE SERVICES	2023 Approved Budget		9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$1,863,840		\$1,384,910	\$1,266,678	(\$118,232)
Contracted and General Services	\$627,120		\$467,400	\$469,503	\$2,103
Fleet Expenses	\$2,650		\$1,980	\$0	(\$1,980)
Maintenance Materials and Supplies	\$206,520		\$154,540	\$104,593	(\$49,947)
Total Expenses	\$2,700,130		\$2,008,830	\$1,840,774	(\$168,056)
TOTAL (SURPLUS) DEFICIT	\$2,700,130		\$2,008,830	\$1,840,774	(\$168,056)

Highlights

- Salary Savings in the amount of \$118,232 as per vacant positions mainly in the Information Technology Division.
- Fleet savings as a vehicle for OHS was budgeted but not included in the fleet purchases for this year, as such, there are no expenses to be charged.
- Savings in Maintenance Materials and Supplies ending the 3rd Quarter mainly related to telephone and training savings.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$104,110		\$77,380	\$75,980	(\$1,400)
Contracted and General Services	\$15,000		\$7,500	\$7,282	(\$218)
Maintenance Materials and Supplies	\$37,310		\$25,750	\$25,530	(\$220)
Total Expenses	\$156,420		\$110,630	\$108,792	(\$1,838)
TOTAL (SURPLUS) DEFICIT	\$156,420		\$110,630	\$108,792	(\$1,838)

EXPENDITURES

Contracted and General Services

3rd Quarter Spending of \$7,282:

- \$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.
- \$179 for World Refuge Day Pictures.

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



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$859,680		\$638,650	\$637,734	(\$916)
Contracted and General Services	\$31,000		\$24,030	\$31,790	\$7,760
Maintenance Materials and Supplies	\$105,340		\$82,970	\$79,660	(\$3,310)
Total Expenses	\$996,020		\$745,650	\$749,184	\$3,534
TOTAL (SURPLUS) DEFICIT	\$996,020		\$745,650	\$749,184	\$3,534

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits is **under budget** by the amount of \$41,785 as the position of Human Resources Manager was vacant for 4.5 months. However, those savings are offset by \$10,870 expensed for overtime. 2023 was the first full year of the transition of Payroll from Finance to HR. In that transition there was one full-time Payroll Manager eliminated. The result has been an increase in overtime within the division to accommodate the loss of the full time management position.

The amount of \$26,322 has been expensed for the tracking of union employees on union time during City hours and bargaining committee costs. This is not budgeted and as such creates a cost. The time is tracked and charged to Human Resources Legal and Investigative accounts.

Payroll benefits are over budget ending the 3rd Quarter by the amount of \$3,677.



Contracted and General Services

2nd Quarter Spending of \$31,790:

- \$305 payments for professional health care service assessments.
- \$31,485 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

Savings in Maintenance Materials and Supplies relate to savings in training and print shop services ending the 3rd Quarter.

\$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 Hosting 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 departmental level across the organization.

2023 2nd Quarter Spending is \$52,470. That represents the budget for nine 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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$113,480	\$84,720	\$83,403	(\$1,317)
Contracted and General Services	\$4,650	\$3,510	\$448	(\$3,062)
Fleet Expenses	\$2,650	\$1,980	\$0	(\$1,980)
Maintenance Materials and Supplies	\$25,860	\$16,230	\$14,169	(\$2,061)
Total Expenses	\$146,640	\$106,440	\$98,020	(\$8,420)
TOTAL (SURPLUS) DEFICIT	\$146,640	\$106,440	\$98,020	(\$8,420)

EXPENDITURES

Contracted and General Services

2023 Spending of \$448 for health services. Ergonomics assessments to be completed in the last quarter.

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

A vehicle for OHS was budgeted but not included in the fleet purchases for this year; therefore no expenses charged to this account.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$786,570		\$584,160	\$469,561	(\$114,599)
Contracted and General Services	\$576,470		\$432,360	\$429,983	(\$2,377)
Maintenance Materials and Supplies	\$38,010		\$29,590	(\$14,766)	(\$44,356)
Total Expenses	\$1,401,050		\$1,046,110	\$884,778	(\$161,332)
TOTAL (SURPLUS) DEFICIT	\$1,401,050		\$1,046,110	\$884,778	(\$161,332)

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits are **under budget** by the amount of \$114,599 due to several vacancies in the Department for IT staffing. Vacancies in the Infrastructure Systems Analyst position for the first half of this year. Vacancies experienced in the Infrastructure Team lead position for three months and IT support technician position currently vacant.

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 \$429,983 as follows:

- \$420,606 charged for Centralization of IT Computer Services.
- \$9,376 for IT Consulting.

All licensing and support fees for approximately 70 software applications used across all departments. Spending for the years is on track and projected to be within budget by year end.

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 by the amount of \$44,356 due to savings that include \$36,579 savings in telephone, \$7,310 savings in training and \$7,629 savings in memberships. Those savings are offset by the September MasterCard Accrual of \$5,277. The accrual will be reversed and charges 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. Training is under budget due to staff vacancies. Telephone actuals are well under budget similar to 2022 and have been adjusted for the 2024 budget. All other spending projected to be within budget by year end.

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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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:

<u>INFORMATION TECHNOLOGY ALLOCATIONS</u>				
		BUDGET	BUDGET	
		<u>Year 2022</u>	<u>Year 2023</u>	<u>Increase</u>
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)
<u>410 Allocations to Departments</u>		<u>Year 2022</u>	<u>Year 2023</u>	<u>Increase</u>
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.





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

PLANNING AND DEVELOPMENT SERVICES

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

PLANNING & DEVELOPMENT SERVICES

PLANNING & DEVELOPMENT	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$1,717,000	\$1,421,980	\$1,482,553	\$60,573
Grants and Donations	\$0	\$0	\$113,848	\$113,848
Interest and Penalties	\$454,600	\$341,010	\$204,910	(\$136,100)
Sundry	\$0	\$0	\$0	\$0
Total Revenues	\$2,171,600	\$1,762,990	\$1,801,311	\$38,321
EXPENSES				
Salaries Wages and Benefits	\$1,915,920	\$1,433,900	\$1,370,188	(\$63,712)
Contracted and General Services	\$428,760	\$321,740	\$315,600	(\$6,140)
Financial Charges	\$6,890	\$5,220	\$4,727	(\$493)
Grants and Donations	\$97,920	\$33,750	\$26,208	(\$7,542)
Utilities	\$17,510	\$12,920	\$11,789	(\$1,131)
Fleet Expenses	\$72,420	\$54,180	\$49,616	(\$4,564)
Maintenance Materials and Supplies	\$213,330	\$167,210	\$186,573	\$19,363
Insurance	\$1,630	\$0	\$1,155	\$1,155
Bad Debt Expense	\$52,000	\$38,970	\$29,414	(\$9,556)
Total Expenses	\$2,806,380	\$2,067,890	\$1,995,270	(\$72,620)
TOTAL (SURPLUS) DEFICIT	\$634,780	\$304,900	\$193,959	(\$110,941)

Highlights

- There is additional revenue generated exceeding budgeted revenue for Building Permits (excluding the Yard) in the amount of \$255,375. The Yard District has generated \$75,500 in revenue from Building Permits.
- Interest and Penalties is under budgeted revenue ending the 3rd Quarter.
- There is funding of \$113,842.75 relating to the funded Program “Building Safer Communities”. Total expenditures ending the 3rd Quarter total \$77,728.
- User Charges and Fees Revenue for Parking Meters and Parking Lots is under budget by the amount of \$175,207.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Grants and Donations	\$0	\$0	\$113,848	\$113,848
User Charges and Fees	\$120,000	\$112,500	\$150,336	\$37,836
Total Revenues	\$120,000	\$112,500	\$264,184	\$151,684
EXPENSES				
Salaries Wages and Benefits	\$828,010	\$616,050	\$587,260	(\$28,790)
Contracted and General Services	\$16,840	\$12,630	\$16,076	\$3,446
Financial Charges	\$0	\$0	\$256	\$256
Grants and Donations	\$52,920	\$0	\$0	\$0
Maintenance Materials and Supplies	\$82,040	\$64,370	\$94,571	\$30,201
Total Expenses	\$979,810	\$693,050	\$698,163	\$5,113
TOTAL (SURPLUS) DEFICIT	\$859,810	\$580,550	\$433,979	(\$146,571)

Ending the 3rd Quarter, Planning is under budget by the amount of \$146,571. Of that amount, \$36,120 represents funding from the Building Safer Communities to fund costs in the last quarter. Remaining savings are from staffing vacancies.

The overage in Maintenance Materials and Supplies is attributed to expenditures for Merchandise for Resale and Advertising relating to Tourism.



BUILDING SAFER COMMUNITIES FUNDING – Grants and Donations 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.”*

Grant revenue in the amount of \$113,848.25 has been credited as a Federal Grant under Planning ending the 3rd Quarter.

There is a favourable amount in grant funding ending the 3rd Quarter as follows. That favourable amount will fund the last quarter expenditures:

Building Safer Communities

Revenue - Grant Funding	(\$113,848)
Expenditures:	
Salaries Wages Benefits	\$67,851
Building Rent	\$6,000
Furniture & Office	\$3,030
Telephone	\$47
Video	\$800
Total Expenditures YTD	\$77,728
Additional Grant Funding	(\$36,120)

User Charges and Fees

Additional revenue generated in 2023 from Development Permits and new Tourism revenue.

\$150,336 Total User Charges and Fees Revenue ending the 3rd Quarter as follows:

- \$46,722 for Development Permits. This has exceeded budget.
- \$90,520 for Pattison Billboard.
- \$4,500 for Billboard with Magnet Signs.
- \$8,461 revenue generated from Tourism.
- \$133 revenue generated in selling fishing licenses.

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 \$96,641** for Salaries Wages and Benefits for the 3rd Quarter. That is due to several vacancies in Planning of a Planner position and Development Coordinator position along with savings beginning of September due to labour disruption.

However, those savings are offset by the expense for the Building Safer Communities. The City has hired a fulltime Coordinator for Building Safer Communities. The amount of \$67,851 is funded from the Building Safer Communities Funding.

Contracted and General Services

2023 Spending of **\$16,076** as follows:

- \$2,862 Town folio
- \$2,057 for ISC Searches
- \$8,130: \$2,710 for each quarter for the payment to Prince Albert District Planning Commission
- \$2,646 represents the monthly download of Information Services Corporation (ISC) data that is used in GIS applications. ISC provides all registered line work from the City of Prince Albert included lanes, parcels, and lots and registered.
- \$381 expensed for Tourism – consignment seller.

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.

Financial Charges

\$256 expensed for financial charges for banking transaction costs at Tourism.

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.

Payment will be made in the last quarter to the Prince Albert Housing Authority.

Maintenance Materials and Supplies

\$30,201 over budget for Maintenance Materials and Supplies.

Several increases include:

- \$9,877 expenses for Building Safer Communities as funded.
- \$16,537 expenses related to Merchandise for Resale at Tourism.
- \$16,879 expenses related to Advertising for Tourism.

The spending relating to Tourism is being funded by PAREDA Funding.

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 3rd Quarter is \$8,130.**

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.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$260,000	\$195,030	\$525,905	\$330,875
Interest and Penalties	\$0	\$0	\$22,731	\$22,731
Total Revenues	\$260,000	\$195,030	\$548,636	\$353,606
EXPENSES				
Salaries Wages and Benefits	\$298,570	\$221,950	\$215,775	(\$6,175)
Fleet Expenses	\$9,370	\$7,020	\$7,020	\$0
Maintenance Materials and Supplies	\$13,930	\$11,940	\$4,995	(\$6,945)
Total Expenses	\$321,870	\$240,910	\$227,790	(\$13,120)
TOTAL (SURPLUS) DEFICIT	\$61,870	\$45,880	(\$320,846)	(\$366,726)

REVENUES

User Charges and Fee: 3rd Quarter Building Permit Revenue of \$525,905 as follows:

- \$450,405 for Building Permit Revenue.
- \$75,500 is for the Building Permit Revenue for the Yard District. **That revenue will be credited to the Funding Model for the Aquatic and Arenas Recreation Centre.**

Additional revenue of \$255,375 generated in Year 2023 from Building Permits.

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



Building Inspection Services Reserve Establishment (RPT 23-368)

City Council Motion of September 25, 2023

- 1. That a Building Inspection Services Reserve be established;*
- 2. That all Surplus Revenue from the Building Inspection Services Division be transferred into the Building Inspection Services Reserve at the end of each year; and,*
- 3. That a Class III Building Inspector be hired for a three (3) year term to be funded from the Building Inspection Services Reserve.*

The surplus at yearend for the Building Inspections Functional Division will be transferred to the Building Inspection Services Reserve.

Interest and Penalties:

The amount of \$22,731 has been generated in 2023 relating to court judgements. Additional revenue of \$22,731.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are under budget by the amount of \$6,945 ending the 3rd Quarter relating to training, clothing and office supplies.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$300,000	\$281,830	\$262,000	(\$19,830)
Total Revenues	\$300,000	\$281,830	\$262,000	(\$19,830)
EXPENSES				
Salaries Wages and Benefits	\$64,180	\$47,810	\$86,137	\$38,327
Contracted and General Services	\$0	\$0	\$0	\$0
Financial Charges	\$1,500	\$1,170	\$880	(\$290)
Grants and Donations	\$45,000	\$33,750	\$26,208	(\$7,542)
Maintenance Materials and Supplies	\$11,000	\$8,880	\$7,221	(\$1,659)
Total Expenses	\$121,680	\$91,610	\$120,446	\$28,836
TOTAL (SURPLUS) DEFICIT	(\$178,320)	(\$190,220)	(\$141,554)	\$48,666

REVENUES

3rd Quarter Revenue of \$262,000 as follows:

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
Portable Sign Permits	\$8,375	\$11,250	(\$2,875)	\$15,000
Business License Revenue	\$246,900	\$261,800	(\$14,900)	\$275,000
Intermunicipal Business Licensing	\$1,625	\$5,000	(\$3,375)	\$5,000
Direct Sellers Revenue	\$100	\$3,780	(\$3,680)	\$5,000
Rental Revenue	\$5,000	\$0	\$5,000	\$0
Total Revenue	\$262,000	\$281,830	(\$19,830)	\$300,000

Revenue is under budget mainly due to reduction of Business Licenses sold.



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 3rd Quarter by the amount of \$38,327. That is from the wages of the Economic Development Manager being charged. Those salaries will be funded from funding relating to PAREDA.

Grants and Donations

3rd Quarter Spending of \$26,208 as follows:

- \$6,158 for Downtown Payment Assistance Applications.
- \$10,000 for First Time Home Buyer Program Applications.
- \$10,000 paid to Chamber of Commerce for the operation of Tourism Centre.
- \$50 charged for Information Services Corporation.

City Council has approved the following First Time Home Buyer Program Applications to be funded from the Housing Reserve. Payment of \$10,000 has been expensed year to date.

First Time Home Buyers Application - Quinton Dunbar <i>City Council Resolution #0074 dated March 6, 2023</i>	\$5,000.00
First Time Home Buyers Application - Tracey Warden <i>City Council Resolution #0159 dated April 24, 2023</i>	\$5,000.00
First Time Home Buyers Application - Courtney Sevigny <i>City Council Resolution #0214 dated June 12, 2023</i>	\$5,000.00
First Time Home Buyers Application - Darien Frantik <i>City Council Resolution #0268 dated August 8, 2023</i>	\$5,000.00
Downtown Payment Assistance Applications	\$6,158.30

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



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Interest and Penalties	\$14,600	\$10,980	\$1,095	(\$9,885)
Total Revenues	\$14,600	\$10,980	\$1,095	(\$9,885)
EXPENSES				
Salaries Wages and Benefits	\$415,800	\$316,065	\$288,921	(\$27,144)
Contracted and General Services	\$310,600	\$232,920	\$233,190	\$270
Fleet Expenses	\$28,050	\$21,060	\$17,160	(\$3,900)
Maintenance Materials and Supplies	\$11,300	\$8,490	\$10,130	\$1,640
Total Expenses	\$765,750	\$578,535	\$549,401	(\$29,134)
TOTAL (SURPLUS) DEFICIT	\$751,150	\$567,555	\$548,306	(\$19,249)

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 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 \$27,144. There was 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

3rd Quarter spending of \$233,190 is the payments to SPCA for the months of January to September 2023 as follow:

- Animal Control Service Agreement - \$61,200 (75% of \$81,600)
- Poundkeeping Agreement - \$171,750 (75% 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$600,000	\$504,840	\$329,633	(\$175,207)
Interest and Penalties	\$440,000	\$330,030	\$181,084	(\$148,946)
Total Revenues	\$1,040,000	\$834,870	\$510,717	(\$324,153)
EXPENSES				
Salaries Wages and Benefits	\$306,560	\$229,885	\$191,532	(\$38,353)
Contracted and General Services	\$0	\$0	(\$2,391)	(\$2,391)
Financial Charges	\$3,590	\$2,700	\$2,343	(\$357)
Utilities	\$8,010	\$5,810	\$5,647	(\$163)
Fleet Expenses	\$33,410	\$25,020	\$24,950	(\$70)
Maintenance Materials and Supplies	\$29,970	\$22,500	\$18,733	(\$3,767)
Total Expenses	\$381,540	\$285,915	\$240,814	(\$45,101)
TOTAL (SURPLUS) DEFICIT	(\$658,460)	(\$548,955)	(\$269,903)	\$279,052

The sources of parking revenue for the City of Prince Albert:

- SK Polytech parking lot - Short term paid parking for Sask Polytech students.
- Parking Tickets – 48 hour, expired meters, etc.
- Parking Meters – both “on street” and “off street” parking meters throughout downtown.
- Parking Passes – may be purchased at City owned parking lots.



REVENUES

User Charges and Fees

User Charges and Fees Revenues for the 3rd Quarter is under budgeted revenue in the amount of \$175,207. Parking Meter Revenue includes the downtown lots.

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
Parking Meter Revenue	\$257,538	\$421,840	(\$164,302)	\$504,000
Parking Lot - Sask Polytechnic	\$72,095	\$83,000	(\$10,905)	\$96,000
Total Revenue - 2nd Quarter	\$329,633	\$504,840	(\$175,207)	\$600,000

Overall, NET revenue associated with parking has trended downward quite drastically since COVID. In 2016-2018 the average net revenue totaled over \$1.2 million dollars per year on average, whereas in 2022-2023 that revenue has been reduced. This represents a reduction of 48% in only 3-5 years.

Interest and Penalties

3rd Quarter Revenue for Interest and Penalties is \$181,084. Currently 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 **\$38,353** for the 3rd Quarter. There is a casual filling a Permanent position at lower salary rates to create some savings for 2023, and the savings from beginning of September relating to labour disruption.

Contracted and General Services

Credit of \$2,391 relating to invoicing for bagged meters.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$437,000	\$327,780	\$214,679	(\$113,101)
Sundry	\$0	\$0	\$0	\$0
Total Revenues	\$437,000	\$327,780	\$214,679	(\$113,101)
EXPENSES				
Salaries Wages and Benefits	\$2,800	\$2,140	\$563	(\$1,577)
Contracted and General Services	\$101,320	\$76,190	\$68,725	(\$7,465)
Financial Charges	\$1,800	\$1,350	\$1,248	(\$102)
Utilities	\$9,500	\$7,110	\$6,142	(\$968)
Fleet Expenses	\$1,590	\$1,080	\$486	(\$594)
Maintenance Materials and Supplies	\$65,090	\$51,030	\$50,923	(\$107)
Insurance	\$1,630	\$0	\$1,155	\$1,155
Bad Debt Expense	\$52,000	\$38,970	\$29,414	(\$9,556)
Total Expenses	\$235,730	\$177,870	\$158,656	(\$19,214)
TOTAL (SURPLUS) DEFICIT	(\$201,270)	(\$149,910)	(\$56,023)	\$93,887



REVENUES

User Charges and Fees

3rd Quarter Revenues of \$214,679 as follows:

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
Rental and Lease Revenue	\$19,286	\$22,500	(\$3,214)	\$30,000
Towing Revenue	\$954	\$5,220	(\$4,266)	\$7,000
Vehicle Disposals Revenue	\$22,333	\$15,030	\$7,303	\$20,000
Storage Fees	\$152,881	\$258,750	(\$105,869)	\$345,000
Impound Lot Fees	\$19,225	\$26,280	(\$7,055)	\$35,000
Total Revenue	\$214,679	\$327,780	(\$113,101)	\$437,000

Revenue for Storage Fees at the Impound Lot are under budgeted revenue ending the 3rd Quarter by \$105,869.

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

3rd Quarter spending of \$68,725 for Contracted and General Services as follows:

Auction Commission Costs	\$7,836
Fee to Auto Rescue	\$59,253
Commissionaire Services	\$413
ISC Searches	\$1,004
Monitoring Services	\$219
Total Contracted and General Services	\$68,725



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

3rd Quarter Bad Debt Expense is \$29,414. Under budget by the amount of \$9,556.

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.





24%

**\$533.18
Education**

Taxes for Education collected through Property Taxes on behalf of the School Boards.

External Agencies
Includes: Library, Senior Transportation, Mann Art Gallery, etc.

Repaving Program

8%
**\$188.31
Fire Department**



A home in Prince Albert with an assessed value of \$146,800 (\$117,440 Taxable Assessment) will pay

\$2,208.73

in Property Taxes in 2023
This is what those tax dollars pay for:



8%
**\$182.29
Community Services**

Includes: Parks, Facilities, Arts & Culture, Playgrounds, etc.

6%
**\$126.80
Reserves**
Includes: fleet, playground, park pathway

GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

FINANCIAL SERVICES

FOR MONTH ENDING
SEPTEMBER 30, 2023



FINANCIAL SERVICES

FINANCIAL SERVICES	2023 Approved Budget		9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$65,420		\$29,270	\$34,884	\$5,614
Sundry	\$18,500		\$18,500	\$23,562	\$5,062
Total Revenues	\$83,920		\$47,770	\$58,446	\$10,676
EXPENSES					
Salaries Wages and Benefits	\$2,464,250		\$1,840,520	\$1,665,641	(\$174,879)
Contracted and General Services	\$107,630		\$100,000	\$82,387	(\$17,613)
Financial Charges	\$6,100		\$4,590	(\$107)	(\$4,697)
Fleet Expenses	\$15,230		\$11,430	\$11,475	\$45
Maintenance Materials and Supplies	\$228,830		\$172,320	\$164,883	(\$7,437)
Total Expenses	\$2,822,040		\$2,128,860	\$1,924,279	(\$204,581)
TOTAL (SURPLUS) DEFICIT	\$2,738,120		\$2,081,090	\$1,865,833	(\$215,257)

Highlights

- Increased revenue for both User Charges and Fees and Sundry.
- Salary Savings in the amount of \$174,879 due to vacancy of the Senior Operations Manager, small savings from the Purchasing Manager, and customer service representative vacancies in the first three quarters.
- Contracted and General Services has a favorable balance ending the 3rd Quarter, however, the final invoice relating to the audit of the Financial Statements in the approximate amount of \$25,540 is yet to be paid in the last quarter.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$54,600	\$20,700	\$19,184	(\$1,516)
Total Revenues	\$54,600	\$20,700	\$19,184	(\$1,516)
EXPENSES				
Salaries Wages and Benefits	\$601,680	\$447,830	\$431,876	(\$15,954)
Contracted and General Services	\$13,200	\$9,600	\$17,109	\$7,509
Fleet Expenses	\$9,380	\$7,020	\$7,020	\$0
Maintenance Materials and Supplies	\$56,890	\$43,910	\$30,834	(\$13,076)
Total Expenses	\$681,150	\$508,360	\$486,839	(\$21,521)
TOTAL (SURPLUS) DEFICIT	\$626,550	\$487,660	\$467,655	(\$20,005)

REVENUES

2nd Quarter Revenue of \$19,184 for assessment and tax certificate and search fees.

Revenue for Tax Enforcement Fees is recorded in the last quarter.

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

Salaries Wages and Benefits

Salaries Wages and Benefits are under budget by the amount of \$15,954.

Contracted and General Services

2023 Spending of \$17,109 as follows:

- \$2,438 relating to ISC Searches.
- \$9,258 for TJ Ewert Professional Services for consulting services approved by Council.
- \$5,413 for Living Skies Reporting – Court Reporter Fees.

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.

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

- \$12,000 for CAMA lot 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 \$13,076 under budget for the 3rd Quarter as due to the labour disruption, as there was no attendance at the budgeted SAAA Conference. As well, a video for advertising has not been undertaken resulting in additional savings.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$88,870		\$66,690	\$66,690	\$0
Total Expenses	\$88,870		\$66,690	\$66,690	\$0
TOTAL (SURPLUS) DEFICIT	\$88,870		\$66,690	\$66,690	\$0

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

Represents an allocation of 50% of the Asset Manager position and 50% of an Accounting Clerk position for Asset Management.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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, 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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$8,820	\$6,570	\$15,700	\$9,130
Sundry	\$18,500	\$18,500	\$23,562	\$5,062
Total Revenues	\$27,320	\$25,070	\$39,262	\$14,192
EXPENSES				
Salaries Wages and Benefits	\$1,429,810	\$1,065,950	\$911,810	(\$154,140)
Contracted and General Services	\$94,430	\$90,400	\$65,278	(\$25,122)
Financial Charges	\$500	\$360	\$92	(\$268)
Maintenance Materials and Supplies	\$160,310	\$120,530	\$129,943	\$9,413
Total Expenses	\$1,685,050	\$1,277,240	\$1,107,123	(\$170,117)
TOTAL (SURPLUS) DEFICIT	\$1,657,730	\$1,252,170	\$1,067,861	(\$184,309)

REVENUES

User Charges and Fees

3rd Quarter Revenue of \$15,700 for various service charges, NSF cheques and AR Finance charges.

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 \$5,062 over budgeted revenue for the 3rd 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 **\$154,140 under budget** for the 3rd Quarter due to vacancies mainly relating to savings of the Senior Operations Manager and other in-scope positions. There will be further savings in vacancies in the 4th 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 \$25,122 under budget for the 3rd 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 3rd Quarter but the City expects to be on budget at the end of the year. Remaining budget of \$25,540.

2023 Spending of \$65,278 as follows:

- \$2,498 for MEEP Audit.
- \$51,892 billed by end of 3rd Quarter for Audit of Financial Statements.
- \$9,893 for the Garda Bank Courier and Coin Rolling Services Contract.
- \$995 for shredding of confidential documents of Finance.

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 \$54,390. Remaining amount to be paid in 4th 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 \$9,893.**
- \$1,500 annual document shredding for the Department. **2023 Spending of \$995.**

Maintenance Materials and Supplies

Maintenance Materials and Supplies expenses are \$9,413 over budget for the 3rd Quarter due 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. After adjusting for this carry forward amount, maintenance materials and supplies is not over budget.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$2,000		\$2,000	\$0	(\$2,000)
Total Revenues	\$2,000		\$2,000	\$0	(\$2,000)
EXPENSES					
Salaries Wages and Benefits	\$343,890		\$260,050	\$255,265	(\$4,785)
Financial Charges	\$5,600		\$4,230	(\$199)	(\$4,429)
Fleet Expenses	\$5,850		\$4,410	\$4,455	\$45
Maintenance Materials and Supplies	\$11,630		\$7,880	\$4,106	(\$3,774)
Total Expenses	\$366,970		\$276,570	\$263,627	(\$12,943)
TOTAL (SURPLUS) DEFICIT	\$364,970		\$274,570	\$263,627	(\$10,943)

REVENUES

2023 Budget: \$2,000 Total User Charges and Fees revenue for items sold at Auction.

EXPENDITURES

Salaries Wages and Benefits are **\$4,785 under budget** due to budget allocations and small vacancy of the Purchasing Manager.

\$5,600 Total Financial Charges:

- \$5,000 for estimate on items identified through the year to be written off as no longer required. **2023 Spending of \$147.**
- \$600 for estimate on inventory variances through the year. Examples - Landed costs, taxes, cycle counts, damaged items, etc. **2023 cash over of (\$346).**

Maintenance Materials and Supplies – Under budget relating to savings in training, travel and supplies.





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

FIRE DEPARTMENT

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

FIRE SERVICES

FIRE SERVICES	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$365,070	\$281,020	\$355,887	\$74,867
Interest and Penalties	\$0	\$0	\$742	\$742
Sundry	\$29,000	\$18,720	\$10,765	(\$7,955)
Total Revenues	\$394,070	\$299,740	\$367,394	\$67,654
EXPENSES				
Salaries Wages and Benefits	\$7,967,740	\$5,609,860	\$5,540,918	(\$68,942)
Contracted and General Services	\$40,380	\$35,080	\$73,965	\$38,885
Utilities	\$50,400	\$38,630	\$33,715	(\$4,915)
Fleet Expenses	\$546,930	\$410,220	\$412,920	\$2,700
Maintenance Materials and Supplies	\$412,230	\$305,240	\$313,002	\$7,762
Insurance	\$4,090	\$3,140	\$2,921	(\$219)
Total Expenses	\$9,021,770	\$6,402,170	\$6,377,441	(\$24,729)
TOTAL (SURPLUS) DEFICIT	\$8,627,700	\$6,102,430	\$6,010,047	(\$92,383)

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 \$68,942 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 slightly over budget ending the 3rd Quarter relating to purchase of safety supplies.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Interest and Penalties	\$0	\$0	\$742	\$742
User Charges and Fees	\$15,000	\$11,250	\$74,523	\$63,273
Total Revenues	\$15,000	\$11,250	\$75,265	\$64,015
EXPENSES				
Salaries Wages and Benefits	\$1,177,400	\$871,290	\$812,407	(\$58,883)
Contracted and General Services	\$15,000	\$11,250	\$47,476	\$36,226
Maintenance Materials and Supplies	\$56,600	\$42,660	\$41,205	(\$1,455)
Insurance	\$210	\$210	\$149	(\$61)
Total Expenses	\$1,249,210	\$925,410	\$901,237	(\$24,173)
TOTAL (SURPLUS) DEFICIT	\$1,234,210	\$914,160	\$825,972	(\$88,188)

REVENUE

Interest and Penalties

Unbudgeted revenue of \$742 ending 3rd Quarter relating to interest earned on the invested \$100,000 GIC from the bequeathal of the Estate of Dr. Andre Marais. **The interest earned at yearend will be transferred to the Fire Station Reserve.**

City Council Motion of June 12, 2023

Dr. Andre Marais Bequeathal

- 1. That a Fire Station Reserve Fund be established to fund future Fire Stations;*
- 2. That the bequeathal of \$100,000 from Dr. Andre Marais's Estate, to the Prince Albert Fire Department, be allocated to the Fire Station Reserve Fund to assist with funding future Fire Stations; and,*
- 3. That the Financial Services Department invest the \$100,000 into a Guaranteed Investment Certificate (GIC).*



User Charges and Fees

3rd Quarter Revenue of \$74,523 for User Charges and Fees. 2023 Revenue ending 3rd Quarter has exceeded budget revenue by \$63,273. This revenue is generated from securing property affected by fire and non-compliance with the fire safety bylaw. Additional revenue generated from additional expenditure for boarding up homes.

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.

EXPENDITURES

Salaries Wages and Benefits are \$58,883 under budget for the 3rd Quarter due to a vacant position of Fire Administrative Manager.

Contracted and General Services

2023 Spending of \$47,476 relating to contracted fees for securing property affected by fire. There is corresponding revenue under User Charges and Fees.

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.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$337,070	\$259,960	\$272,316	\$12,356
Sundry	\$29,000	\$18,720	\$10,765	(\$7,955)
Total Revenues	\$366,070	\$278,680	\$283,081	\$4,401
EXPENSES				
Salaries Wages and Benefits	\$6,474,020	\$4,503,040	\$4,491,223	(\$11,817)
Contracted and General Services	\$22,880	\$21,940	\$21,448	(\$492)
Maintenance Materials and Supplies	\$174,100	\$125,060	\$131,438	\$6,378
Total Expenses	\$6,671,000	\$4,650,040	\$4,644,109	(\$5,931)
TOTAL (SURPLUS) DEFICIT	\$6,304,930	\$4,371,360	\$4,361,028	(\$10,332)

User Charges and Fees

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
SGI - Fire and Rescue Services	\$16,960	\$61,110	(\$44,150)	\$80,000
Sask Penitentiary - Agreement	\$28,356	\$28,570	(\$214)	\$28,570
R.M. of Prince Albert - Agreement	\$227,000	\$170,280	\$56,720	\$227,000
Fire and Fire Extinguisher Training	\$0	\$0	\$0	\$1,500
Total Revenue - 2nd Quarter	\$272,316	\$259,960	\$12,356	\$337,070



User Charges and Fees are \$12,356 over budgeted revenue for the 3rd 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 \$44,150.

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

Revenue of \$10,765 ending the 3rd Quarter. Revenue for Sundry is the amount of \$9,265 relating to fire work permits, etc. The amount of \$1,500 has been generated from fire fighter recruitment fees.

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 \$11,817 under budget for the 3rd 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 \$620.**
- \$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 \$1,950.**

Maintenance Materials and Supplies expenses is over budget by the amount of \$6,378. However, Administration expects to be on budget by yearend.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$8,000		\$6,030	\$8,898	\$2,868
Total Revenues	\$8,000		\$6,030	\$8,898	\$2,868
EXPENSES					
Salaries Wages and Benefits	\$302,990		\$225,270	\$227,061	\$1,791
Maintenance Materials and Supplies	\$13,030		\$9,850	\$7,672	(\$2,178)
Total Expenses	\$316,020		\$235,120	\$234,733	(\$387)
TOTAL (SURPLUS) DEFICIT	\$308,020		\$229,090	\$225,835	(\$3,255)

Revenue in the 3rd Quarter is \$8,898 from Fire Inspections.

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



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$5,000		\$3,780	\$150	(\$3,630)
Total Revenues	\$5,000		\$3,780	\$150	(\$3,630)
EXPENSES					
Salaries Wages and Benefits	\$1,850		\$1,350	\$532	(\$818)
Fleet Expenses	\$546,930		\$410,220	\$410,220	\$0
Maintenance Materials and Supplies	\$133,000		\$99,720	\$102,485	\$2,765
Insurance	\$50		\$50	\$70	\$20
Total Expenses	\$681,830		\$511,340	\$513,307	\$1,967
TOTAL (SURPLUS) DEFICIT	\$676,830		\$507,560	\$513,157	\$5,597

REVENUES

Revenue of \$150 for the sale of used fire helmets.

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

EXPENDITURES

Maintenance Materials and Supplies expenses are \$2,765 over budget for the 3rd Quarter. The expense are for safety gear such as turnout gear, helmets, wildland gear, structural fire boots and other safety supplies.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$11,480	\$8,910	\$9,695	\$785
Contracted and General Services	\$2,500	\$1,890	\$5,041	\$3,151
Fleet Expenses	\$0	\$0	\$2,700	\$2,700
Utilities	\$50,400	\$38,630	\$33,715	(\$4,915)
Maintenance Materials and Supplies	\$35,500	\$27,950	\$30,202	\$2,252
Insurance	\$3,830	\$2,880	\$2,702	(\$178)
Total Expenses	\$103,710	\$80,260	\$84,055	\$3,795
TOTAL (SURPLUS) DEFICIT	\$103,710	\$80,260	\$84,055	\$3,795

EXPENDITURES

Contracted and General Services

2023 Spending is \$1,816 for fire alarm inspection, \$2,855 for laundry services and \$370 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 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:

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

Project completed.





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

COMMUNITY SERVICES

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

COMMUNITY SERVICES

COMMUNITY SERVICES	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$4,867,150	\$3,706,410	\$3,608,652	(\$97,758)
Operating Grants and Donations	\$306,580	\$191,030	\$234,936	\$43,906
Sundry	\$208,390	\$88,680	\$102,337	\$13,657
Total Revenues	\$5,382,120	\$3,986,120	\$3,945,925	(\$40,195)
EXPENSES				
Salaries Wages and Benefits	\$6,828,210	\$5,277,900	\$5,386,954	\$109,054
Contracted and General Services	\$1,195,120	\$1,009,170	\$1,206,203	\$197,033
Financial Charges	\$84,090	\$61,100	\$74,879	\$13,779
Grants and Donations	\$475,520	\$415,720	\$403,211	(\$12,509)
Utilities	\$1,600,370	\$1,117,840	\$999,855	(\$117,985)
Interest on Long Term Debt	\$1,276,440	\$47,940	\$161,706	\$113,766
Fleet Expenses	\$960,320	\$757,870	\$816,480	\$58,610
Maintenance Materials and Supplies	\$2,204,760	\$1,696,780	\$2,297,697	\$600,917
Quarterly Transfer to Trust Fund	\$0	\$0	\$5,000	\$5,000
Bad Debt Expense	\$0	\$0	\$2,082	\$2,082
Insurance	\$281,770	\$214,680	\$201,196	(\$13,484)
Total Expenses	\$14,906,600	\$10,599,000	\$11,555,263	\$956,263
TOTAL (SURPLUS) DEFICIT	\$9,524,480	\$6,612,880	\$7,609,338	\$996,458

Highlights

- Increase in Commissionaire Security Services in the amount of \$64,949 related to security responses and patrols.
- Vandalism ending September is \$75,626. There is no budget allocated for vandalism costs.
- Payment was made to the Saskatchewan Rivers School Division as per the Joint Use Agreement. This caused a timing overage of \$151,402 as the budget is included in the 4th Quarter.
- Revenue in the amount of \$142,980 was budgeted for the 3rd Quarter from Saskatchewan Lotteries but no funding was received in the 3rd Quarter.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$131,060	\$98,060	\$67,530	(\$30,530)
Contracted and General Services	\$200	\$180	\$22,464	\$22,284
Fleet Expenses	\$0	\$0	\$1,050	\$1,050
Utilities	\$11,530	\$7,290	\$7,287	(\$3)
Maintenance Materials and Supplies	\$22,140	\$17,180	\$26,376	\$9,196
Total Expenses	\$164,930	\$122,710	\$124,707	\$1,997
TOTAL (SURPLUS) DEFICIT	\$164,930	\$122,710	\$124,707	\$1,997

Salaries Wages and Benefits

Salaries Wages and Benefits are favorable by the amount of \$30,563 as there was a vacancy of the Project Coordinator Position.

Contracted and General Services

2023 Spending of \$22,464 as follows for unbudgeted priorities:

- \$5,332 for asbestos tile removal at City Yards.
- \$8,450 for Hazeldell Hall Assessment
- \$7,420 for Energy Management Planning – new process for facilities.
- \$450 for fire alarm inspection.
- \$812 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$534,350	\$381,070	\$366,472	(\$14,598)
Operating Grants and Donations	\$3,000	\$0	\$0	\$0
Sundry	\$90,800	\$5,170	\$35,151	\$29,981
Total Revenues	\$628,150	\$386,240	\$401,623	\$15,383
EXPENSES				
Salaries Wages and Benefits	\$532,950	\$400,130	\$377,454	(\$22,676)
Contracted and General Services	\$49,500	\$37,080	\$52,366	\$15,286
Financial Charges	\$14,690	\$11,310	\$14,657	\$3,347
Utilities	\$160,600	\$119,540	\$125,389	\$5,849
Fleet Expenses	\$5,860	\$4,520	\$8,880	\$4,360
Maintenance Materials and Supplies	\$84,970	\$63,930	\$100,093	\$36,163
Insurance	\$37,520	\$28,170	\$25,303	(\$2,867)
Total Expenses	\$886,090	\$664,680	\$704,142	\$39,462
TOTAL (SURPLUS) DEFICIT	\$257,940	\$278,440	\$302,519	\$24,079

REVENUES

User Charges and Fees

3rd Quarter Revenue for User Charges and Fees is under budget by the amount of \$14,598 as per rental bookings for the Alfred Jenkins Field House and concession product sales.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

User Charges and Fees	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Sale of Products - Concession Sales	\$25,180	\$32,000	(\$6,820)	\$40,000
Rentals of Field House	\$316,292	\$317,070	(\$778)	\$434,350
PAYSA Lease, etc.	\$25,000	\$32,000	(\$7,000)	\$60,000
Total Revenue - 2nd Quarter	\$366,472	\$381,070	(\$14,598)	\$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. Revenue to be received in last quarter.

Sundry Revenue

3rd Quarter Revenue for Sundry exceeded the budgeted revenue by \$29,891 as revenue was not budgeted for the first six months.

Revenue of \$35,151 is as follows:

- \$15,000 has been received from PAYSA as per Lease.
- \$12,000 has been received for sponsorship at Alfred Jenkins Field House.
- \$8,151 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.	\$31,060	\$0	\$31,060	\$83,500
Vending Machines	\$4,091	\$5,170	(\$1,079)	\$7,300
Total Revenue - 2nd Quarter	\$35,151	\$5,170	\$29,981	\$90,800

2023 Budget:



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

- \$83,500 Sundry Revenue is the Transfer to the Alfred Jenkins Field House Reserve. Includes the PAYSAs 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 \$22,676 as there was a short-term vacancy of Recreation Programmer as follows:

	2023 Spending	9 month Budget	Variance
Salaries Regular	\$117,191	\$135,000	(\$17,809)
Salaries Overtime	\$2,220	\$1,680	\$540
Salaries Casual	\$54,486	\$58,370	(\$3,884)
Wages Regular	\$123,827	\$119,600	\$4,227
Wages Overtime	\$3,655	\$2,930	\$725
Payroll Benefits	\$76,075	\$82,550	(\$6,475)
Total Salaries	\$377,454	\$400,130	(\$22,676)

Contracted and General Services

Contracted and General Services are over budget in the 3rd Quarter by the amount of \$15,286, 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	\$16,358	\$2,970	\$13,388	\$4,000
Housekeeping Services (mats)	\$3,901	\$2,250	\$1,651	\$3,000
Program Instructors	\$27,771	\$29,970	(\$2,199)	\$40,000
Pest Control Services	\$2,890	\$1,170	\$1,720	\$1,500
Surveillance and Monitoring	\$1,446	\$720	\$726	\$1,000
Total Contracted and General Services	\$52,366	\$37,080	\$15,286	\$49,500

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



Utilities

Utilities expenses ending the 3rd Quarter is as follows:

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	\$13,448	\$5,310	\$8,138	\$7,100
Electricity	\$92,172	\$96,320	(\$4,148)	\$121,930
Heating Fuels	\$19,769	\$17,910	\$1,859	\$31,570
Total Utilities	\$125,389	\$119,540	\$5,849	\$160,600

Maintenance Materials and Supplies

Additional maintenance items occurred in the first three quarters 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
- \$2,538 fitness equipment purchased at Flaman
- \$5,300 expensed for box filters

As well, an unfavorable variance in Maintenance Materials and Supplies relates to a \$3,505 accrual at the end of September for all Community Services MasterCard purchases in the month. The accrual will be reversed in October 2023 and charges will be 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$825,280	\$568,970	\$583,591	\$14,621
Sundry	\$40,000	\$28,450	\$16,415	(\$12,035)
Total Revenues	\$865,280	\$597,420	\$600,006	\$2,586
EXPENSES				
Salaries Wages and Benefits	\$759,890	\$516,380	\$603,991	\$87,611
Contracted and General Services	\$22,970	\$16,940	\$16,057	(\$883)
Financial Charges	\$12,710	\$8,440	\$10,286	\$1,846
Utilities	\$345,750	\$210,410	\$236,556	\$26,146
Fleet Expenses	\$53,000	\$33,150	\$39,550	\$6,400
Maintenance Materials and Supplies	\$306,010	\$209,390	\$333,049	\$123,659
Insurance	\$63,530	\$47,610	\$45,906	(\$1,704)
Total Expenses	\$1,563,860	\$1,042,320	\$1,285,395	\$243,075
TOTAL (SURPLUS) DEFICIT	\$698,580	\$444,900	\$685,389	\$240,489

REVENUES

User Charges and Fees

User Charges and Fees have are unfavourable as ice rentals are under budgeted revenue offset by increased revenue for concession sales.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Sale of Products - Concession Sales	\$319,647	\$250,000	\$69,647	\$400,000
Rentals (ice rentals, ches leach, etc.)	\$263,944	\$318,970	(\$55,026)	\$425,280
Total Revenue - 2nd Quarter	\$583,591	\$568,970	\$14,621	\$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

3rd Quarter Revenue for Sundry is \$16,415 as follows:

Sundry Revenue	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Ice Rentals - Surcharge Revenue	\$5,016	\$10,950	(\$5,934)	\$15,000
Vending Machines	\$11,399	\$17,500	(\$6,101)	\$25,000
Total Revenue - 2nd Quarter	\$16,415	\$28,450	(\$12,035)	\$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:



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

	2023 Spending	9 month Budget	Variance
Salaries Regular	\$61,926	\$63,130	(\$1,204)
Salaries Overtime	\$2,714	\$1,950	\$764
Salaries Casual	\$60,051	\$44,760	\$15,291
Wages Regular	\$286,572	\$265,330	\$21,242
Wages Overtime	\$51,916	\$24,900	\$27,016
Payroll Benefits	\$140,812	\$116,310	\$24,502
Total Salaries	\$603,991	\$516,380	\$87,611

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	\$10,796	\$9,750	\$1,046	\$13,000
Entandem Licensing Fees & Bartender Fees	\$5,185	\$4,850	\$335	\$6,900
Alarm Monitoring	\$76	\$90	(\$14)	\$100
Housekeeping Services	\$0	\$2,250	(\$2,250)	\$2,970
Total Contracted and General Services	\$16,057	\$16,940	(\$883)	\$22,970

Utilities

Utilities expenses are over budget ending the 3rd Quarter as follows, mainly related to Electricity:

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	\$25,157	\$27,090	(\$1,933)	\$36,170
Electricity	\$153,157	\$127,770	\$25,387	\$209,480
Heating Fuels	\$58,242	\$55,550	\$2,692	\$100,100
Total Utilities	\$236,556	\$210,410	\$26,146	\$345,750



Maintenance Materials and Supplies

\$123,659 over budget ending the 3rd Quarter.

Additional maintenance items occurred in the first three quarters such as:

- \$48,529 additional cost over nine 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.
- \$12,765 for east dehumidifier.
- \$16,826 for remove and installation of compressor.
- \$7,186 for electronic Zamboni charger.
- \$2,326 to replace automatic door opener.
- \$3,623 to upgrade building controls.
- \$4,129 for stucco repairs.
- \$2,284 to repair #3 brine pump.
- \$3,250 for oil change on compressors.
- \$2,257 for burner inspection.
- \$5,132 for Big Drum Media for St. Mary Graduation.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

Functional Area: AQUATIC AND ARENAS RECREATION CENTRE
Department: Community Services Department
Fund: General Fund

AQUATIC AND ARENAS RECREATION	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Operating Grants and Donations	\$0	\$0	\$26,000	\$26,000
Total Revenues	\$0	\$0	\$26,000	\$26,000
EXPENSES				
Interest on Long Term Debt	\$1,212,530	\$0	\$92,000	\$92,000
Total Expenses	\$1,212,530	\$0	\$92,000	\$92,000
TOTAL (SURPLUS) DEFICIT	\$1,212,530	\$0	\$66,000	\$66,000

Revenue of \$26,000 from the Prince Albert Elks Lodge as per Tax Exemption Agreement for the Funding Model.

Interest on Long Term Debt is \$66,000 over budget for the 3rd 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.

Aquatic and Arenas Recreation Centre Debt Financing

City Council, at its meeting of March 27, 2023, awarded Request for Proposal No. 9 of 2023 to the Municipal Financing Corporation of Saskatchewan to be payable over thirty-five (35) years in the amount of \$30,000,000 for the construction of the Aquatic and Arenas Recreation Centre.

City Administration has received the Debenture and the interest rate will be fixed for 35 years at the rate of 4.40%. The annual interest and principal payment will be **\$1,695,689.30 annually for the borrowing of an additional \$30.0 million.**

Interest on Long Term Debt

Interest expense for the \$16.0 million Arenas and Aquatic Centre loan borrowed March 1, 2022 is \$545,030. The loan is a 35 year debenture with an interest rate of 3.45%. Interest expense for the \$30.0 million Arenas and Aquatic Centre loan borrowed May 1, 2023 is \$667,500. The loan is a 35 year debenture with an interest rate of 4.40%.

Total Long Term Debt Payments of \$1,212,530.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

Functional Area: MARGO FOURNIER ARTS CENTRE
Department: Community Services Department
Fund: General Fund

The Margo Fournier 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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$60,000	\$45,600	\$45,654	\$54
Operating Grants and Donations	\$10,000	\$10,000	\$12,125	\$2,125
Total Revenues	\$70,000	\$55,600	\$57,779	\$2,179
EXPENSES				
Salaries Wages and Benefits	\$123,260	\$92,200	\$101,526	\$9,326
Contracted and General Services	\$38,370	\$26,930	\$22,810	(\$4,120)
Financial Charges	\$2,800	\$2,070	\$1,910	(\$160)
Utilities	\$15,540	\$10,060	\$9,799	(\$261)
Maintenance Materials and Supplies	\$48,910	\$41,240	\$20,318	(\$20,922)
Insurance	\$2,370	\$1,800	\$1,635	(\$165)
Total Expenses	\$231,250	\$174,300	\$157,998	(\$16,302)
TOTAL (SURPLUS) DEFICIT	\$161,250	\$118,700	\$100,219	(\$18,481)

REVENUES

User Charges and Fees Revenue

3rd Quarter Revenue for User Charges and Fees Revenue is \$46,654 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	\$1,016	\$1,500	(\$484)	\$3,000
Arts Centre Commissionaire Services	\$1,590	\$150	\$1,440	\$0
Program Instructors	\$19,385	\$23,390	(\$4,005)	\$32,500
Pottery Studio - Housecleaning	\$743	\$1,350	(\$607)	\$1,800
Alarm Monitoring	\$76	\$360	(\$284)	\$500
Pest Control	\$0	\$180	(\$180)	\$250
Other	\$0	\$0	\$0	\$320
Total Contracted and General Services	\$22,810	\$26,930	(\$4,120)	\$38,370

Maintenance Materials and Supplies

Maintenance Materials and Supplies is under budget by the amount of \$20,922 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
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Access 2000 is waiting for the lift arrive. Once arrived at the Shop, an installation date will be arranged.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$11,500	\$8,640	\$9,005	\$365
Total Revenues	\$11,500	\$8,640	\$9,005	\$365
EXPENSES				
Salaries Wages and Benefits	\$8,040	\$6,200	\$10,064	\$3,864
Contracted and General Services	\$6,100	\$4,590	\$4,794	\$204
Grants and Donations	\$16,580	\$12,750	\$12,750	\$0
Utilities	\$41,410	\$31,230	\$24,906	(\$6,324)
Fleet Expenses	\$0	\$0	\$60	\$60
Maintenance Materials and Supplies	\$7,350	\$5,430	\$15,957	\$10,527
Insurance	\$6,100	\$4,590	\$4,634	\$44
Total Expenses	\$85,580	\$64,790	\$73,165	\$8,375
TOTAL (SURPLUS) DEFICIT	\$74,080	\$56,150	\$64,160	\$8,010

3rd Quarter Revenue is the revenue from River Bank Development Office for their lease January to September 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: \$3,000 for housekeeping, \$1,105 annual alarm inspection; \$100 for monitoring; \$557 for hardware and \$32 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 Materials and Supplies relating to \$1,766 for snow removal; \$1,808 for roof repairs; \$1,078 to repair lights; \$2,605 for mechanical and \$2,143 to repair dx coil.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$155,000	\$116,280	\$56,520	(\$59,760)
Sundry	\$0		\$0	\$0
Total Revenues	\$155,000	\$116,280	\$56,520	(\$59,760)
EXPENSES				
Salaries Wages and Benefits	\$155,290	\$117,960	\$125,400	\$7,440
Contracted and General Services	\$3,410	\$3,340	\$4,085	\$745
Utilities	\$6,230	\$4,300	\$3,561	(\$739)
Fleet Expenses	\$48,980	\$36,750	\$34,374	(\$2,376)
Maintenance Materials and Supplies	\$28,090	\$21,220	\$37,191	\$15,971
Insurance	\$550	\$450	\$379	(\$71)
Total Expenses	\$242,550	\$184,020	\$204,990	\$20,970
TOTAL (SURPLUS) DEFICIT	\$87,550	\$67,740	\$148,470	\$80,730

REVENUES

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

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
Cemetery Revenue - Rates and Fees	\$51,220	\$105,030	(\$53,810)	\$140,000
Perpetual Fees to Reserve	\$5,300	\$11,250	(\$5,950)	\$15,000
Total Revenue	\$56,520	\$116,280	(\$59,760)	\$155,000



2023 Budget:

\$155 Total User Charges and Fees Revenues:

- \$140,000 relating to revenue from the Cemetery as per rates and fees.
- \$15,000 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 3rd Quarter as follows:

Salaries Wages and Benefits	YTD Actual	YTD Budget	Variance Change	Annual Budget
Cemetery Wages	\$91,982	\$87,500	\$4,482	\$113,800
Cemetery Wages Overtime	\$2,883	\$3,510	(\$627)	\$4,730
Cemetery Payroll Benefits	\$30,535	\$26,950	\$3,585	\$36,760
Total Salaries Wages and Benefits	\$125,400	\$117,960	\$7,440	\$155,290

Contracted and General Services

2023 Spending: \$2,967 commissionaires, \$1,051 Septic and Pest Control and \$76 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.

Maintenance Materials and Supplies

Maintenance Materials and Supplies over budget by the amount of \$15,971 as follows:

- \$8,003 for fencing;
- \$2,147 for graffiti cleaning; and
- \$6,307 for licensing and permits.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$214,730	\$162,260	\$158,153	(\$4,107)
Contracted and General Services	\$55,440	\$39,710	\$59,075	\$19,365
Utilities	\$105,900	\$75,940	\$73,228	(\$2,712)
Fleet Expenses	\$410	\$410	\$1,170	\$760
Maintenance Materials and Supplies	\$57,850	\$47,740	\$114,362	\$66,622
Insurance	\$12,790	\$9,630	\$9,167	(\$463)
Total Expenses	\$447,120	\$335,690	\$415,155	\$79,465
TOTAL (SURPLUS) DEFICIT	\$447,120	\$335,690	\$415,155	\$79,465

EXPENDITURES

Contracted and General Services

Contracted and General Services	YTD Actual	YTD Budget	Variance Change	Annual Budget
Pest Control Services	\$510	\$1,170	(\$660)	\$1,500
Alarm Monitoring	\$5,363	\$270	\$5,093	\$300
Commissionaire Services	\$43,018	\$34,110	\$8,908	\$45,440
Housekeeping	\$8,594	\$4,000	\$4,594	\$8,000
Other	\$1,590	\$160	\$1,430	\$200
Total Contracted and General Services	\$59,075	\$39,710	\$19,365	\$55,440

Housekeeping budget of \$8,000 for window cleaning, floor waxing & carpet cleaning services. 2023 spending year to date includes \$1,272 for carpet cleaning and \$5,512 to strip and wax the main foyer floors.



Overage for commissionaires due to additional security at City Hall.

Other spending of \$1,590 consists of \$1,054 to remove desk/debris from renovations and \$536 to move desk as per renovations early January.

Alarm Monitoring overage is the camera installation cost of \$5,217 with Thor Security.

Maintenance Materials and Supplies

Additional maintenance items occurred in the first three quarters 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
- \$34,145 for AC compressor replacement.
- \$4,580 for masonry repairs around the exterior of City Hall
- \$3,336 for elevator maintenance
- \$5,824 for boardroom table power data.

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. <i>One-time expenditure of \$10,000.</i>	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 <i>One-time expenditure of \$7,000.</i>	7,000



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$20,280	\$13,580	\$15,927	\$2,347
Total Revenues	\$20,280	\$13,580	\$15,927	\$2,347
EXPENSES				
Salaries Wages and Benefits	\$25,560	\$16,610	\$28,486	\$11,876
Contracted and General Services	\$18,660	\$14,040	\$25,627	\$11,587
Grants and Donations	\$160,220	\$136,120	\$161,594	\$25,474
Utilities	\$175,900	\$130,410	\$105,106	(\$25,304)
Fleet Expenses	\$530	\$550	\$756	\$206
Maintenance Materials and Supplies	\$2,040	\$1,570	\$14,419	\$12,849
Insurance	\$38,680	\$28,980	\$31,299	\$2,319
Total Expenses	\$421,590	\$328,280	\$367,287	\$39,007
TOTAL (SURPLUS) DEFICIT	\$401,310	\$314,700	\$351,360	\$36,660

REVENUES

User Charges and Fees

3rd Quarter Revenue represents three months of the payments for Lease Agreements as budgeted: Children Choice - \$1,142/month and Small World - \$550/month. Revenue also received of \$526 from Crescent Acres Community Club.

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 \$25,627 as follows:

- \$11,635 for maintenance items with Community Clubs.
- \$6,493 for Septic Pump outs.
- \$1,423 for Commissionaire Security services.
- \$6,086 for Ella Muzzy Pool floors.

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 \$161,594 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 and \$11,711.83 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.*



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

2023 Recreation Facility Grant Program – 1st Intake (RPT 23-298)

City Council at its meeting of August 8, 2023 approved the following:

That the following be approved under the 1st intake of the 2023 Recreation Facility Grant Program and funded through the Community Services Building Reserve:

1. *West Hill Community Club receive \$2,758.23 for replacement of Concession Countertops and Taps; and,*
2. *Nordale Community Club receive \$8,953.60 for Heating, Ventilation, and Air Conditioning (HVAC) Replacement.*

Payment of \$11,711.83 expensed for the 3rd 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 Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	\$23,615	\$26,010	(\$2,395)	\$34,700
Electricity	\$55,837	\$62,600	(\$6,763)	\$78,260
Heating Fuels	\$25,654	\$41,800	(\$16,146)	\$62,940
Total Utilities	\$105,106	\$130,410	(\$25,304)	\$175,900

Maintenance Materials and Supplies

Maintenance Materials and Supplies over budget relating to maintenance items, \$3,812 for fencing; \$3,248 for asphalt; \$437 for sidewalk concrete; \$3,811 for Nordal Hall fencing; and \$1,272 for AED.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$0	\$0	(\$195)	(\$195)
Operating Grants and Donations	\$22,500	\$0	\$0	\$0
Total Revenues	\$22,500	\$0	(\$195)	(\$195)
EXPENSES				
Salaries Wages and Benefits	\$530,120	\$391,170	\$391,578	\$408
Contracted and General Services	\$0	\$0	\$36,793	\$36,793
Financial Charges	\$0	\$0	(\$275)	(\$275)
Utilities	\$490	\$300	\$368	\$68
Fleet Expenses	\$1,780	\$590	\$531	(\$59)
Bad Debt Expense	\$0	\$0	\$2,082	\$2,082
Maintenance Materials and Supplies	\$160,180	\$119,560	\$159,270	\$39,710
Total Expenses	\$692,570	\$511,620	\$590,347	\$78,727
TOTAL (SURPLUS) DEFICIT	\$670,070	\$511,620	\$590,542	\$78,922

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)



\$195 cost charged in Revenues for Public Skating reimbursement.

Vandalism

The City is tracking vandalism costs in one separate account. This cost is an overage as there is no budget for vandalism.

The total amount charged for vandalism for 2023 is **\$75,626.**

The amount of \$1,320 is charged to Salaries Wages and Benefits.

Contracted and General Services

The amount of \$36,793 has been expensed for vandalism which includes anti graffiti paint, repair fences, etc.

Maintenance Materials and Supplies

The amount of \$37,513 has been expensed this year relating to Vandalism of City Facilities. This includes broken windows, new gates, replacing doors, locksmith, etc.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$1,255,810	\$1,198,430	\$1,362,802	\$164,372
Operating Grants and Donations	\$0			\$0
Total Revenues	\$1,255,810	\$1,198,430	\$1,362,802	\$164,372
EXPENSES				
Salaries Wages and Benefits	\$341,210	\$276,060	\$261,126	(\$14,934)
Contracted and General Services	\$191,390	\$172,360	\$212,268	\$39,908
Financial Charges	\$17,000	\$12,780	\$6,348	(\$6,432)
Grants and Donations	\$65,200	\$48,870	\$48,870	\$0
Utilities	\$131,900	\$112,160	\$22,716	(\$89,444)
Interest on Long Term Debt	\$63,910	\$47,940	\$69,706	\$21,766
Fleet Expenses	\$211,800	\$176,850	\$186,635	\$9,785
Maintenance Materials and Supplies	\$135,060	\$119,370	\$114,611	(\$4,759)
Insurance	\$2,820	\$2,160	\$1,918	(\$242)
Total Expenses	\$1,160,290	\$968,550	\$924,198	(\$44,352)
TOTAL (SURPLUS) DEFICIT	(\$95,520)	(\$229,880)	(\$438,604)	(\$208,724)

REVENUES

User Charges and Fees

Revenue is over budgeted revenue by the amount of **\$164,372**. 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 this year. As well, there was increased revenue from golf fees and cart rentals.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
Golf Course Fees	\$977,282	\$871,190	\$106,092	\$918,000
Darcy's Golf Shop	\$1,577	\$1,350	\$227	\$1,810
Trackage Fees - Using own Golf Cart	\$16,012	\$18,000	(\$1,988)	\$18,000
Golf Course Sponsorship	\$92,500	\$91,000	\$1,500	\$91,000
Golf Course Cart Rentals	\$275,431	\$216,890	\$58,541	\$225,000
Food and Beverage Cart - Agreement	\$0	\$0	\$0	\$2,000
Total Revenue	\$1,362,802	\$1,198,430	\$164,372	\$1,255,810

EXPENDITURES

Salaries Wags and Benefits

Salaries Wages and Benefits ending the 3rd Quarter is under budget by \$14,934 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 \$39,908 as the Golf Course Management Contract with Darcy's Golf Shop is based on 8.5% fees and increased cost for Commissionaire Security Services.

Contracted and General Services	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Golf Course Management Contract	\$165,199	\$131,630	\$33,569	\$150,600
Golf Course Marshalls	\$38,500	\$40,000	(\$1,500)	\$40,000
Pest Control and Septic Pump outs	\$851	\$640	\$211	\$640
Monitoring	\$324	\$90	\$234	\$150
Commissionaires	\$7,394	\$0	\$7,394	\$0
Contracted and General Services	\$212,268	\$172,360	\$39,908	\$191,390

2023 Budget:

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 nine months of the Lease Agreement Payment to Golf & Curling Club.
\$65,200 x =75% - \$48,870.

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 to be adjusted accordingly.

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	\$1,672	\$90,000	(\$88,328)	\$100,000
Electricity	\$19,528	\$20,000	(\$472)	\$29,000
Heating Fuels	\$1,516	\$2,160	(\$644)	\$2,900
Total Utilities	\$22,716	\$112,160	(\$89,444)	\$131,900

Interest on Long Term Debt

Interest on Long Term Debt is \$21,766 over budget for the 3rd 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 \$4,759. There will be more spending in the last quarters relating to supplies for the Golf Course. The savings are from granular, asphalt, and hired equipment savings.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$211,870	\$125,810	\$84,782	(\$41,028)
Sundry	\$6,930	\$3,260	\$2,661	(\$599)
Total Revenues	\$218,800	\$129,070	\$87,443	(\$41,627)
EXPENSES				
Salaries Wages and Benefits	\$218,620	\$148,840	\$122,915	(\$25,925)
Contracted and General Services	\$4,450	\$3,060	\$17,979	\$14,919
Financial Charges	\$5,560	\$3,310	\$4,409	\$1,099
Utilities	\$103,620	\$57,460	\$51,527	(\$5,933)
Fleet Expenses	\$20,000	\$11,440	\$10,513	(\$927)
Maintenance Materials and Supplies	\$30,210	\$22,290	\$18,043	(\$4,247)
Insurance	\$4,700	\$3,510	\$3,265	(\$245)
Total Expenses	\$387,160	\$249,910	\$228,651	(\$21,259)
TOTAL (SURPLUS) DEFICIT	\$168,360	\$120,840	\$141,208	\$20,368

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	Variance Change	Annual Budget
Sale of Products - Concession Sales	\$12,183	\$18,560	(\$6,377)	\$30,100
Rental Revenue (ice rentals, lacrosse)	\$72,599	\$107,250	(\$34,651)	\$181,770
User Charges and Fees	\$84,782	\$125,810	(\$41,028)	\$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

3rd Quarter revenue for Sundry is as follows:

Sundry Revenue	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Surcharge Revenue	\$1,141	\$1,330	(\$189)	\$3,530
Vending Machines	\$1,520	\$1,930	(\$410)	\$3,400
Sundry Revenue	\$2,661	\$3,260	(\$599)	\$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

Salaries Wages and Benefits

Salaries Wages and Benefits are under budget by the amount of \$25,925 ending the 3rd Quarter.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	Variance Change	Annual Budget
Commissionaire Services at Arena	\$16,967	\$720	\$16,247	\$1,000
Janitorial Services - Laundry/carpet cleaning	\$0	\$1,530	(\$1,530)	\$2,000
Public Skating Supervisor Wages	\$936	\$540	\$396	\$1,100
Monitoring Services	\$76	\$90	(\$14)	\$100
Pest Control	\$0	\$180	(\$180)	\$250
Total Contracted and General Services	\$17,979	\$3,060	\$14,919	\$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	\$3,815	\$4,860	(\$1,045)	\$6,430
Electricity	\$28,137	\$27,040	\$1,097	\$57,520
Heating Fuels	\$19,575	\$25,560	(\$5,985)	\$39,670
Total Utilities	\$51,527	\$57,460	(\$5,933)	\$103,620



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$782,800	\$547,900	\$385,430	(\$162,470)
Operating Grants and Donations	\$48,100	\$1,550	\$80,901	\$79,351
Sundry	\$0	\$0	\$0	\$0
Total Revenues	\$830,900	\$549,450	\$466,331	(\$83,119)
EXPENSES				
Salaries Wages and Benefits	\$584,330	\$435,010	\$410,114	(\$24,896)
Contracted and General Services	\$338,810	\$267,600	\$253,605	(\$13,995)
Financial Charges	\$13,000	\$8,710	\$12,424	\$3,714
Fleet Expense	\$0	\$0	\$420	\$420
Utilities	\$160,380	\$120,690	\$105,592	(\$15,098)
Maintenance Materials and Supplies	\$171,400	\$129,650	\$213,170	\$83,520
Insurance	\$14,910	\$11,160	\$10,548	(\$612)
Total Expenses	\$1,282,830	\$972,820	\$1,005,873	\$33,053
TOTAL (SURPLUS) DEFICIT	\$451,930	\$423,370	\$539,542	\$116,172



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

REVENUES

User Charges and Fees

User Charges and Fees Revenue is under budgeted revenue by the amount of \$162,470.

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	\$31,824	\$29,970	\$1,854	\$40,000
ATM Commission Revenue	\$536	\$1,100	(\$564)	\$1,800
TIPS - Volunteers Services	\$1,518	\$660	\$858	\$1,000
Ticket Sales Revenue	\$170,812	\$299,970	(\$129,158)	\$400,000
Food and Beverage Sales	\$30,401	\$25,000	\$5,401	\$40,000
Rentals Revenue	\$67,626	\$59,350	\$8,276	\$95,000
Youth Fees - Ticket Surcharge	\$15,912	\$22,500	(\$6,588)	\$30,000
Advertising and Sponsorship Revenue	\$27,041	\$68,750	(\$41,709)	\$110,000
Facility Fees - Rawlinson to Reserve	\$39,760	\$40,600	(\$840)	\$65,000
Total User Charges and Fees	\$385,430	\$547,900	(\$162,470)	\$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.
- \$310 donation revenue.

- **\$45,600 CAPF Grant Funding from Government of Canada (Canadian Arts Presentation Fund)**
 - 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.

Revenue was not budgeted in the 3rd Quarter for Grant Funding, but has been received.

	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Grant Funding Revenue	\$80,600	\$0	\$80,600	\$45,600
Donations	\$301	\$1,550	(\$1,249)	\$2,500
Total Revenue - 2nd Quarter	\$80,901	\$1,550	\$79,351	\$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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

EXPENDITURES

Salaries Wages and Benefits are under budget by the amount of \$24,896 for the 3rd Quarter:

	YTD Actual	YTD Budget	(Fav) / Unfav Variance	Annual Budget
EA Rawlinson - Salaries	\$279,682	\$300,000	(\$20,318)	\$410,420
EA Rawlinson - Overtime	\$9,992	\$5,220	\$4,772	\$7,000
EA Rawlinson - Casual Wages	\$36,545	\$32,940	\$3,605	\$45,000
EA Rawlinson - Wages Regular	\$2,999	\$2,970	\$29	\$4,000
EA Rawlinson - Payroll Benefits	\$69,691	\$76,690	(\$6,999)	\$95,650
Maintenance - Wages Regular	\$7,436	\$11,580	(\$4,144)	\$15,000
Maintenance - Overtime	\$647	\$630	\$17	\$800
Maintenance - Payroll Benefits	\$3,122	\$4,980	(\$1,858)	\$6,460
Total Salaries Wages and Benefits	\$410,114	\$435,010	(\$24,896)	\$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	\$203,160	\$221,050	(\$17,890)	\$276,310
Janitorial Services - Rawlinson	\$41,144	\$45,000	(\$3,856)	\$60,000
Laundry Services	\$0	\$1,550	(\$1,550)	\$2,500
Monitoring	\$1,240	\$0	\$1,240	\$0
Commissionaire Services	\$8,061	\$0	\$8,061	\$0
Total Contracted and General	\$253,605	\$267,600	(\$13,995)	\$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 are under budget for the 3rd Quarter of 2023 as follows:

	YTD	YTD	(Fav) Unfav	Annual
	Actual	Budget	Variance	Budget
Water and Sewer	\$5,131	\$7,740	(\$2,609)	\$10,340
Electricity	\$84,755	\$81,220	\$3,535	\$105,300
Heating Fuels	\$15,706	\$31,730	(\$16,024)	\$44,740
Total Utilities	\$105,592	\$120,690	(\$15,098)	\$160,380

Maintenance Materials and Supplies

Maintenance Materials and Supplies are over budget by the amount of \$83,520 for various reasons:

- \$15,041 for Musical Rights Permit.
- \$10,767 for Concord Theatre Permit.
- \$11,328 for water damage to Rawlinson.
- \$33,174 additional costs relating to Advertising over budget.
- \$9,365 additional costs for Merchandise for Resale over budget.
- \$1,246 for heater motor.
- \$4,836 to repair chiller.
- \$1,457 for roof repairs.
- \$9,010 to Nagy Holdings for repairs.
- \$1,357 to repair air temperature sensor.

Administration will monitor the spending in this area.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$20,080		\$17,600	\$7,304	(\$10,296)
Contracted and General Services	\$35,000		\$30,640	\$20,208	(\$10,432)
Fleet Expenses	\$500		\$500	\$879	\$379
Maintenance Materials and Supplies	\$20,720		\$20,730	\$38,940	\$18,210
Total Expenses	\$76,300		\$69,470	\$67,331	(\$2,139)
TOTAL (SURPLUS) DEFICIT	\$76,300		\$69,470	\$67,331	(\$2,139)

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 \$20,208 ending 3rd Quarter for Contracted.**

\$20,720 is purchase of flowers, fertilizer, watering cans, tools, flower barrels to help support the beautification efforts. **2023 Spending of \$38,940 which includes the cost of metal signage from Parking Naming Initiatives. \$11,549.76 charged for Park Naming Signage and \$9,600 expensed for turf care products.**



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$225,000	\$112,380	\$91,119	(\$21,261)
Sundry	\$5,400	\$4,050	\$4,300	\$250
Total Revenues	\$230,400	\$116,430	\$95,419	(\$21,011)
EXPENSES				
Salaries Wages and Benefits	\$388,410	\$275,720	\$283,787	\$8,067
Contracted and General Services	\$29,620	\$28,220	\$7,740	(\$20,480)
Financial Charges	\$5,200	\$3,890	\$2,803	(\$1,087)
Maintenance Materials and Supplies	\$325,390	\$165,950	\$318,187	\$152,237
Total Expenses	\$748,620	\$473,780	\$612,517	\$138,737
TOTAL (SURPLUS) DEFICIT	\$518,220	\$357,350	\$517,098	\$159,748

REVENUES

Payment from the Saskatchewan Rivers School Division to be paid in last quarter.

	YTD Actual	YTD Budget	Variance Change	Annual Budget
Swimming Lessons	\$91,119	\$102,200	(\$11,081)	\$140,000
Saskatchewan River School Division	\$0	\$10,180	(\$10,180)	\$85,000
Total Revenue	\$91,119	\$112,380	(\$21,261)	\$225,000



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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

3rd Quarter Sundry Revenue: \$4,300.

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:

Salaries Wages and Benefits	YTD Actual	YTD Budget	Variance Change	Annual Budget
Salaries Regular	\$34,379	\$116,770	(\$82,391)	\$159,760
Salaries Overtime	\$8,842	\$7,950	\$892	\$9,000
Salaries Casual Regular	\$183,623	\$99,300	\$84,323	\$149,090
Wages Regular	\$13,683	\$8,660	\$5,023	\$13,000
Payroll Benefits	\$43,260	\$43,040	\$220	\$57,560
Total Salaries Wages and Benefits	\$283,787	\$275,720	\$8,067	\$388,410



Contracted and General Services

3rd Quarter Spending is the amount of \$7,740:

- \$1,405 paid to Program Instructors.
- \$6,335 paid to Saskatchewan Rivers School Division as per Agreement.

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 \$2,749.

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

Maintenance Materials and Supplies

Maintenance Materials and Supplies is over budget as the total amount of \$300,832 was paid to Saskatchewan Rivers School Division as per Agreement. The overage is a budgeting matter as the remainder budget is in the 4th Quarter. Overage of \$152,237 for 3rd Quarter.

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%.

Amount of \$300,832 paid for 2023.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$6,560		\$4,860	\$10,153	\$5,293
Fleet Expenses	\$0		\$0	\$1,170	\$1,170
Utilities	\$850		\$630	\$628	(\$2)
Maintenance Materials and Supplies	\$7,380		\$5,750	\$11,134	\$5,384
Insurance	\$8,070		\$6,030	\$5,699	(\$331)
Total Expenses	\$22,860		\$17,270	\$28,784	\$11,514
TOTAL (SURPLUS) DEFICIT	\$22,860		\$17,270	\$28,784	\$11,514

EXPENDITURES

Salaries Wags and Benefits

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

Maintenance Materials and Supplies

Over budget relating to:

- \$2,677 expensed for heat exchanger.
- \$8,840 for coupling for the ice plant.

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



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$323,550	\$197,800	\$174,944	(\$22,856)
Sundry	\$14,960	\$8,910	\$7,942	(\$968)
Total Revenues	\$338,510	\$206,710	\$182,886	(\$23,824)
EXPENSES				
Salaries Wages and Benefits	\$286,300	\$193,790	\$202,250	\$8,460
Contracted and General Services	\$3,740	\$2,670	\$92	(\$2,578)
Financial Charges	\$7,030	\$4,480	\$15,370	\$10,890
Utilities	\$144,160	\$91,630	\$90,379	(\$1,251)
Fleet Expenses	\$26,210	\$13,140	\$13,900	\$760
Maintenance Materials and Supplies	\$135,710	\$106,970	\$85,960	(\$21,010)
Insurance	\$9,170	\$6,840	\$6,368	(\$472)
Total Expenses	\$612,320	\$419,520	\$414,319	(\$5,201)
TOTAL (SURPLUS) DEFICIT	\$273,810	\$212,810	\$231,433	\$18,623

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	\$63,814	\$51,290	\$12,524	\$91,000
Rental Revenue (ice rentals, lacrosse)	\$111,130	\$146,510	(\$35,380)	\$232,550
Total User Charges and Fees	\$174,944	\$197,800	(\$22,856)	\$323,550

2023 Budget:



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

\$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	\$1,916	\$2,610	(\$694)	\$6,090
Vending Machines	\$6,026	\$6,300	(\$274)	\$8,870
Sundry Revenue	\$7,942	\$8,910	(\$968)	\$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

\$92 spent on commissionaire services and monitoring ending the 3rd 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 3rd Quarter due to break-ins at Kinsmen Arena and the stealing of money. The amount of \$5,718 relates to theft.

The amount of \$8,259 has been expensed relating to ActiveNet Fees and \$1,393 for bank charges.

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

Utilities

Utilities expenses under budget for the 3rd Quarter as per Electricity shown below.

Utilities	YTD Actual	YTD Budget	(Fav) Unfav Variance	Annual Budget
Water and Sewer	\$5,544	\$6,840	(\$1,296)	\$9,100
Electricity	\$50,577	\$50,850	(\$273)	\$81,360
Heating Fuels	\$34,258	\$33,940	\$318	\$53,700
Total Utilities	\$90,379	\$91,630	(\$1,251)	\$144,160

Maintenance Materials and Supplies

Maintenance Materials and Supplies are under budget ending the 3rd Quarter by \$21,010 as the flooring is to be expensed:

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



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$41,880	\$32,870	\$76,931	\$44,061
Contracted and General Services	\$17,980	\$18,000	\$14,201	(\$3,799)
Utilities	\$20,300	\$17,800	\$23,369	\$5,569
Fleet Expenses	\$12,000	\$12,040	\$13,332	\$1,292
Maintenance Materials and Supplies	\$15,600	\$13,400	\$13,886	\$486
Insurance	\$2,680	\$1,980	\$1,810	(\$170)
Total Expenses	\$110,440	\$96,090	\$143,529	\$47,439
TOTAL (SURPLUS) DEFICIT	\$110,440	\$96,090	\$143,529	\$47,439

Salaries Wages and Benefits

Salaries Wags and Benefits are over budget by \$44,061 as per additional maintenance work completed at Kinsmen Park.

Salaries Wages and Benefits	YTD Actual	YTD Budget	Variance Change
Wages Regular	\$42,704	\$23,390	\$19,314
Wages Overtime	\$16,093	\$1,980	\$14,113
Payroll Benefits	\$18,134	\$7,500	\$10,634
Total Salaries Wages and Benefits	\$76,931	\$32,870	\$44,061



Contracted and General Services

2023 spending of \$14,201:

- \$12,362 for washroom cleaning
- \$318 fence rental
- \$1,352 for Sask Power
- \$170 maintenance contracting.

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.

Utilities

Utilities are over budget relating to water and sewer cost.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$6,260	\$3,180	\$1,170	(\$2,010)
Contracted and General Services	\$1,360	\$1,020	\$4,709	\$3,689
Grants and Donations	\$25,000	\$18,750	\$18,750	\$0
Utilities	\$400	\$210	\$356	\$146
Fleet Expenses	\$33,990	\$25,500	\$29,280	\$3,780
Maintenance Materials and Supplies	\$19,480	\$10,730	\$11,476	\$746
Insurance	\$4,030	\$3,060	\$2,766	(\$294)
Total Expenses	\$90,520	\$62,450	\$68,507	\$6,057
TOTAL (SURPLUS) DEFICIT	\$90,520	\$62,450	\$68,507	\$6,057

Contracted and General Services

2023 spending of \$4,709 as follows:

- \$1,829 repair tow rope
- \$1,068 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$270,000	\$270,000	\$304,395	\$34,395
Sundry	\$0	\$0	\$0	\$0
Total Revenues	\$270,000	\$270,000	\$304,395	\$34,395
EXPENSES				
Salaries Wages and Benefits	\$345,340	\$342,030	\$395,066	\$53,036
Contracted and General Services	\$830	\$800	\$2,088	\$1,288
Financial Charges	\$5,700	\$5,710	\$6,947	\$1,237
Utilities	\$15,550	\$15,560	\$15,991	\$431
Fleet Expenses	\$1,630	\$1,650	\$0	(\$1,650)
Maintenance Materials and Supplies	\$138,150	\$136,800	\$135,509	(\$1,291)
Insurance	\$2,820	\$2,160	\$1,955	(\$205)
Total Expenses	\$510,020	\$504,710	\$557,556	\$52,846
TOTAL (SURPLUS) DEFICIT	\$240,020	\$234,710	\$253,161	\$18,451

REVENUES

User Charges and Fees Revenue has a favorable balance ending September 2023 by the amount of \$34,395 as per increased revenue generated from Admission at the Water Park along with sale of concession products.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

User Charges and Fees	YTD Actual	YTD Budget	Fav / (Unfav) Variance	Annual Budget
Sale of Products - Concession Sales	\$91,261	\$75,000	\$16,261	\$170,000
Revenue from Admissions, Programs	\$187,535	\$170,000	\$17,535	\$75,000
Surcharge Revenue	\$25,599	\$25,000	\$599	\$25,000
Total User Charges and Fees	\$304,395	\$270,000	\$34,395	\$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 \$53,036 ending the 3rd Quarter as per the Operations of the Kinsmen Water Park. In looking the September 2022 Actuals ending the 3rd Quarter, the actuals were \$402,648. 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 2024 Budget was increased to reflect the cost of staffing for the Kinsmen Water Park.

Salaries Wages and Benefits	YTD Actual	YTD Budget	Variance Change
Salaries Regular	\$7,020	\$7,400	(\$380)
Salaries Overtime	\$27,804	\$12,940	\$14,864
Salaries Casual Regular	\$282,398	\$232,240	\$50,158
Wages Regular	\$22,157	\$44,550	(\$22,393)
Wages Overtime	\$61	\$1,000	(\$939)
Payroll Benefits	\$55,626	\$43,900	\$11,726
Total Salaries Wages and Benefits	\$395,066	\$342,030	\$53,036



\$2,088 spent ending the 3rd Quarter for Contracted and General Services as follows:

- \$2,000 for PA Lifeguard Scholarship; and,
- \$88 for water samples.

\$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 slightly under budget.

Maintenance Materials and Supplies

2023 Facility Project Approved

Project	Story	Taxation	Reserve	Total
Kinsmen Water Park Maintenance Issues	<p>Community Services is recommending the following be completed in the spring of 2023 at the Kinsmen Water Park:</p> <p>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</p> <p>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.</p> <p><i>One-time expenditure of \$50,000.</i></p>	25,000	25,000	50,000

Boiler has been replaced.

Waterslide Preventative Maintenance completed.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
Sundry	\$6,000		\$6,000	\$6,000	\$0
Total Revenues	\$6,000		\$6,000	\$6,000	\$0
EXPENSES					
Salaries Wages and Benefits	\$92,400		\$70,990	\$78,963	\$7,973
Contracted and General Services	\$43,060		\$32,660	\$79,968	\$47,308
Grants and Donations	\$28,260		\$22,970	\$37,967	\$14,997
Utilities	\$60,950		\$37,200	\$36,832	(\$368)
Fleet Expenses	\$5,240		\$2,640	\$10,757	\$8,117
Maintenance Materials and Supplies	\$35,590		\$27,510	\$26,547	(\$963)
Insurance	\$12,840		\$9,630	\$10,779	\$1,149
Total Expenses	\$278,340		\$203,600	\$281,813	\$78,213
TOTAL (SURPLUS) DEFICIT	\$272,340		\$197,600	\$275,813	\$78,213

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 are over budget by \$7,973 ending the 3rd Quarter relating to work completed at Little Red River Park.

Contracted and General Services

Contracted and General Services is over budget by \$70,275 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	Variance Change	Annual Budget
Septic Pump outs	\$19,321	\$15,030	\$4,291	\$20,000
Alarm Monitoring & Fire Ext Cert.	\$255	\$60	\$195	\$60
Commissionaire Services	\$38,540	\$11,250	\$27,290	\$15,000
Professional Cleaning - Washrooms	\$16,403	\$5,600	\$10,803	\$7,000
Contracted Services - Specialized	\$5,449	\$720	\$4,729	\$1,000
Total Contracted and General	\$79,968	\$32,660	\$47,308	\$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 \$22,967 has been paid for the operation of the Cosmo Lodge for January to June 2023.

As well, the grant amount of \$15,000 was paid to the PA Ski Club. This grant has been included in the 2024 Budget.

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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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 COMMUNITY HERITAGE	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$0	\$0	(\$70)	(\$70)
Total Revenues	\$0	\$0	(\$70)	(\$70)
EXPENSES				
Salaries Wages and Benefits	\$13,500	\$10,400	\$13,858	\$3,458
Contracted and General Services	\$4,700	\$3,600	\$9,305	\$5,705
Financial Charges	\$0	\$0	\$0	\$0
Utilities	\$13,010	\$9,810	\$980	(\$8,830)
Maintenance Materials and Supplies	\$8,200	\$6,230	\$11,501	\$5,271
Insurance	\$370	\$270	\$274	\$4
Total Expenses	\$39,780	\$30,310	\$35,918	\$5,608
TOTAL (SURPLUS) DEFICIT	\$39,780	\$30,310	\$35,988	\$5,678

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 3rd Quarter Spending is \$8,014 for commissionaire; \$76 for alarm monitoring and \$1,215 for pest control services.

Maintenance over budget due to \$15,946 expensed for new lennox condensing coil.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
Operating Grants and Donations	\$20,000		\$20,000	\$19,215	(\$785)
Total Revenues	\$20,000		\$20,000	\$19,215	(\$785)
EXPENSES					
Salaries Wages and Benefits	\$151,580		\$143,140	\$123,956	(\$19,184)
Contracted and General Services	\$5,500		\$4,050	\$4,186	\$136
Utilities	\$25,780		\$20,050	\$15,858	(\$4,192)
Maintenance Materials and Supplies	\$19,080		\$14,370	\$5,531	(\$8,839)
Insurance	\$4,550		\$3,770	\$3,621	(\$149)
Total Expenses	\$206,490		\$185,380	\$153,152	(\$32,228)
TOTAL (SURPLUS) DEFICIT	\$186,490		\$165,380	\$133,937	(\$31,443)

2023 Budget: \$20,000 Total Operating Grants and Donations Revenue represents Employment grants in support of the Historical Society.

The City received grant funding in the amount of \$19,215.

Salaries are under budget by the amount of \$19,184 ending the 3rd Quarter.

Contracted and General Services spending is \$916 housekeeping; \$305 alarm monitoring; \$500 for fire inspection and \$2,465 for pest control services.

Utilities are under budget relating to electricity and heating fuels.

Maintenance is also under budget relating to building maintenance.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$175,110	\$104,870	\$105,850	\$980
Sundry	\$34,300	\$22,840	\$26,500	\$3,660
Total Revenues	\$209,410	\$127,710	\$132,350	\$4,640
EXPENSES				
Salaries Wages and Benefits	\$219,090	\$188,300	\$216,622	\$28,322
Contracted and General Services	\$31,610	\$29,440	\$71,186	\$41,746
Financial Charges	\$400	\$400	\$0	(\$400)
Grants and Donations	\$6,500	\$2,500	\$6,600	\$4,100
Utilities	\$40,350	\$30,250	\$35,367	\$5,117
Fleet Expenses	\$34,470	\$34,500	\$24,405	(\$10,095)
Maintenance Materials and Supplies	\$55,200	\$54,020	\$82,979	\$28,959
Insurance	\$16,570	\$12,420	\$11,052	(\$1,368)
Total Expenses	\$404,190	\$351,830	\$448,211	\$96,381
TOTAL (SURPLUS) DEFICIT	\$194,780	\$224,120	\$315,861	\$91,741



REVENUES

User Charges and Fees

User Charges and Fees Revenue are under budgeted revenue by \$3,777 as follows:

User Charges and Fees	YTD Actual	YTD Budget	Variance Change
Sale of Products - Concession Sales	\$40,330	\$50,000	(\$9,670)
Rentals	\$65,520	\$54,870	\$10,650
Total Revenue - 2nd Quarter	\$105,850	\$104,870	\$980

User Charges and Fees – Ending 3rd Quarter

Crescent Acres	\$22,240
Prime Minister's Park	\$71,099
Playfields	\$12,511
Total User Charges and Fees Revenue	\$105,850

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 \$26,500 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefits ending the 3rd Quarter is as follows. Overage relates to additional work completed for the hosting of Ball Nationals:

Salaries Wages and Benefits	YTD Actual	YTD Budget	Variance Change
Salaries Regular	\$7,021	\$7,400	(\$379)
Salaries Overtime	\$166	\$360	(\$194)
Salaries Casual Regular	\$7,938	\$12,000	(\$4,062)
Wages Regular	\$130,293	\$114,930	\$15,363
Wages Overtime	\$22,999	\$10,500	\$12,499
Payroll Benefits	\$48,205	\$42,910	\$5,295
Clothing	\$0	\$200	(\$200)
Total Salaries Wages and Benefits	\$216,622	\$188,300	\$28,322

Contracted and General Services

Contracted and General Services is over budget by the amount of \$41,746. 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	\$26,395	\$20,000	\$6,395	\$22,200
Housekeeping - washrooms	\$0	\$1,000	(\$1,000)	\$1,000
Commissionaire Services	\$2,066	\$2,000	\$66	\$2,000
Fire Extinguisher Certification & Alarm	\$76	\$90	(\$14)	\$60
Contracted Services - Specialized	\$20,869	\$6,350	\$14,519	\$6,350
Crescent Acres Renovations - Grand Slam	\$21,780	\$0	\$21,780	\$0
Total Contracted and General	\$71,186	\$29,440	\$41,746	\$31,610

There is an overage for the cost of porta potties.

As well, contracted specialized services are over budget due to:

- \$3,344 for electrical issues at Andy Zwack Field.
- \$5,247 repair of 2 bleachers.
- \$1,400 for litter clean up.
- \$4,133 for wind storm damage.



The project for Grand Slam Park is being funded by sponsorship. As such, that does not cause an overage to the area. Administration will reconcile with PA Minor Baseball at the end of the season for any work that was completed by the City as part of the campaign in 2023.

2023 Budget: 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.

Maintenance Materials and Supplies

The amount of \$12,490 for lawn weed killer and roundup and \$10,924 for fencing.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Grants and Donations	\$5,000	\$0	\$16,263	\$16,263
User Charges and Fees	\$8,000	\$7,980	\$17,195	\$9,215
Total Revenues	\$13,000	\$7,980	\$33,458	\$25,478
EXPENSES				
Salaries Wages and Benefits	\$858,940	\$707,930	\$705,228	(\$2,702)
Contracted and General Services	\$165,100	\$164,760	\$161,954	(\$2,806)
Grants and Donations	\$30,780	\$30,780	\$0	(\$30,780)
Utilities	\$4,780	\$4,120	\$4,625	\$505
Fleet Expenses	\$495,190	\$395,380	\$432,755	\$37,375
Maintenance Materials and Supplies	\$99,660	\$84,990	\$116,195	\$31,205
Insurance	\$23,730	\$17,930	\$13,446	(\$4,484)
Total Expenses	\$1,678,180	\$1,405,890	\$1,434,203	\$28,313
TOTAL (SURPLUS) DEFICIT	\$1,665,180	\$1,397,910	\$1,400,745	\$2,835

REVENUES

Grants and Donations

The amount of \$3,000 has been received from Saskatchewan Parks and Recreation Association for Into the Woods Grant Funding.

The amount of \$13,263 has been received from the Government of Canada for the Community War Memorial Project. There is a project expensed of Legion Memorial Monuments related to this grant funding.



User Charges and Fees

2023 Revenue of \$17,195 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 \$2,702.

Contracted and General Services

For the 3rd Quarter, \$161,954 has been expensed as follows:

Pest Control	\$11,480
Commissionaire Services	\$445
Urban Forestry Services	\$91,419
Park General Services	\$37,716
Housekeeping	\$5,250
Noxious Weed Services	\$1,255
Legion Memorial Monuments	\$14,389
Total Contracted and General Services	\$161,954

Park General Services Spending includes the following:

- \$14,663 for painting;
- \$1,400 for downtown cleanup;
- \$9,879 for River Estate Signage.

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 3rd 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 \$31,205 relating to reconciliation park signage and other park supplies. The amount of \$19,018 was expensed for landscaping supplies. There is also the amount of \$20,760.74 funded from the below Grant Funding:

Legion Memorial Monuments Project

Concrete Pads for Monuments	\$26,145.42
Flanders Fields Benches	\$9,004.32
Total Project Costs	\$35,149.74
<hr/>	
Grant Funding	\$31,262.82

The amount of \$13,263 has been received from the Government of Canada for the Community War Memorial Project.

The amount of \$18,000 from Prince Albert Legion will be recorded as revenue in the last quarter to offset the above costs.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$2,600	\$2,600	\$339	(\$2,261)
Operating Grants and Donations	\$20,000	\$16,500	\$19,432	\$2,932
Total Revenues	\$22,600	\$19,100	\$19,771	\$671
EXPENSES				
Salaries Wages and Benefits	\$180,010	\$180,050	\$174,412	(\$5,638)
Contracted and General Services	\$8,100	\$8,110	\$9,371	\$1,261
Utilities	\$3,600	\$2,500	\$1,595	(\$905)
Fleet Expenses	\$3,430	\$3,440	\$3,406	(\$34)
Maintenance Materials and Supplies	\$90,300	\$90,120	\$120,710	\$30,590
Insurance	\$0	\$0	\$0	\$0
Total Expenses	\$285,440	\$284,220	\$309,494	\$25,274
TOTAL (SURPLUS) DEFICIT	\$262,840	\$265,120	\$289,723	\$24,603

REVENUES

\$339 generated for User Charges and Fees.

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

2023 Revenue ending the 3rd Quarter of \$19,432 as follows:

- \$500 Grant - Diamond North Credit Union - KitzFest
- \$10,000 Grant – Northern Lights Community Development Corporation - KitzFest
- \$500 Grant – Cosmo Club - KitzFest
- \$6,500 Grant – Sask Lotteries Grant for KitzFest
- \$1,000 Grant - Saskatchewan Liquor and Gaming Authority – KitzFest
- \$500 Grant – SaskTel - 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 has been corrected in the 2024 Budget.

Contracted and General Services

2023 spending under Contracted and General Services in the amount of \$9,371 relating Kizfest as follows:

- \$964 commissionaire services
- \$110 for registration under Prince Albert Early Childhood Council – Family Expo Registration
- \$8,297 – KitzFest Entertainment

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 \$30,590 over budget as the amount of \$51,974 has been expensed for the Park Naming Signage displayed in the City.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$5,920	\$4,580	\$7,932	\$3,352
Contracted and General Services	\$23,100	\$23,090	\$1,393	(\$21,697)
Grants and Donations	\$0	\$0	(\$120)	(\$120)
Financial Charges	\$0	\$0	\$0	\$0
Fleet Expenses	\$1,000	\$500	\$1,008	\$508
Maintenance Materials and Supplies	\$92,780	\$90,040	\$90,792	\$752
Quarterly Transfer to Trust Fund	\$0	\$0	\$5,000	\$5,000
Insurance	\$11,000	\$11,000	\$7,970	(\$3,030)
Total Expenses	\$133,800	\$129,210	\$113,975	(\$15,235)
TOTAL (SURPLUS) DEFICIT	\$133,800	\$129,210	\$113,975	(\$15,235)

Contracted and General Services

2023 Spending of \$1,393 as follows:

- \$280 for Pest Control
- \$1,113 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 on budget.

\$31,270 expensed for the installation of leak detector.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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. <i>One-time expenditure of \$15,000.</i>		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. <i>One-time expenditure of \$5,000.</i>	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. <i>One-time expenditure of \$50,000.</i>	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. <i>One-time expenditure of \$25,000.</i>	25,000		25,000
Total for Prince Albert Golf & Curling Club		60,000	35,000	95,000

Work is completed and expensed.

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.

The remaining amount of \$5,000 will be paid in the 4th Quarter.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Sundry	\$10,000	\$10,000	\$3,369	(\$6,631)
Total Revenues	\$10,000	\$10,000	\$3,369	(\$6,631)
EXPENSES				
Salaries Wages and Benefits	\$565,360	\$421,410	\$408,572	(\$12,838)
Contracted and General Services	\$1,000	\$720	\$5,422	\$4,702
Fleet Expenses	\$4,300	\$4,320	\$1,589	(\$2,731)
Maintenance Materials and Supplies	\$64,630	\$51,280	\$54,013	\$2,733
Insurance	\$460	\$360	\$343	(\$17)
Total Expenses	\$635,750	\$478,090	\$469,939	(\$8,151)
TOTAL (SURPLUS) DEFICIT	\$625,750	\$468,090	\$466,570	(\$1,520)

Sundry

2023 Revenue of \$3,369.

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 \$12,838 as there was a Recreation Coordinator vacancy.

Contracted and General Services

\$5,422 spent on Contracted and General Services as follows:

- \$3,239 has been expensed for general service requirements in support of community events hosted on City Property.
- \$34 for commissionaire security services.
- \$2,149 for monitoring service and portable toilet rental.

Budget: \$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 3rd Quarter.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

Functional Area: MUNICIPAL CULTURAL ACTION PLAN (MCAP)
Department: Community Services Department
Fund: General Fund

The Municipal Cultural Action Plan (MCAP) Inclusion, Diversity, Equity and Accessibility (IDEA) micro grant will support community initiatives and projects that ensure that inclusion, diversity, equity and accessibility are thoughtfully considered and build intercultural awareness and understanding in the community.

MCAP	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
Operating Grants and Donations	\$35,000		\$0	\$51,000	\$51,000
Total Revenues	\$35,000		\$0	\$51,000	\$51,000
EXPENSES					
Salaries Wages and Benefits	\$0		\$0	\$2,085	\$2,085
Contracted and General Services	\$65,250		\$48,960	\$56,993	\$8,033
Maintenance Materials and Supplies	\$9,750		\$7,230	\$3,179	(\$4,051)
Total Expenses	\$75,000		\$56,190	\$62,257	\$6,067
TOTAL (SURPLUS) DEFICIT	\$40,000		\$56,190	\$11,257	(\$44,933)

REVENUES

\$51,000 Operating Grants and Donations as follows:

- \$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

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.



EXPENDITURES

\$56,993 Contracted and General Services for various Artists in Communities Project.

2023 Budget: \$65,250 Total Contracted and General Services as follows:

- \$65,250 for grants under the Municipal Cultural Action Plan as per below.
 - Artists in Communities project; Event grant; Diversity, Equity, Inclusion grant; Culture Days; Reconciliation initiatives; Diversity initiatives, etc.

\$3,179 Maintenance Materials and Supplies as follows:

- \$112 on Advertising with Adcom Solutions;
- \$111 for membership and dues for Zoom Canada;
- \$308 for meeting supplies; and,
- \$2,648 for Program Supplies.

2023 Budget: \$9,750 Total Maintenance Materials and Supplies as follows:

- \$3,250 for Advertising
- \$500 Meeting Incidentals
- \$6,000 Program Supplies for Cultural Days, targeted initiatives and cultural protocols.

Municipal Cultural Action Plan

The total budget for the Municipal Culture Action Plan is \$40,000.

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.

Municipal Cultural Action Plan Expense Budget of \$75,000:

- \$3,250 for Advertising (Culture Days; culturecatch; Celebrations and Awareness Days/Weeks/Months; Annual Report; Photography).
- \$65,250 for Artists in Communities project; Event and Riverbank Animation Grant Inclusion, Diversity, Equity, Accessibility Grant; Culture Days; Reconciliation Initiatives; Diversity and Inclusion initiatives; Indigenous Naming Initiative; Training Initiatives; Targeted projects; Tracking & evaluation support.
- \$500 Meeting Incidentals (MCAP Working Group Meetings; Artists in Communities Meetings).
- \$6,000 Program Supplies for Cultural Days, targeted initiatives and cultural protocols.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

Functional Area: PUBLIC ART
Department: Community Services Department
Fund: General Fund

The Public Art Working Group oversees and advises on the Public Art Policy and projects to the Community Services Advisory Committee and City Council. The goals of the City of Prince Albert's Public Art Policy are to encourage the placement of public art throughout our City including large scale developments and residential neighbourhoods, identifying the unique character and/or history of that neighbourhood; and, offer an engaging option for commemoration of individuals, groups or events.

PUBLIC ART	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Operating Grants and Donations	\$0	\$0	\$10,000	\$10,000
Total Revenues	\$0	\$0	\$10,000	\$10,000
EXPENSES				
Contracted and General Services	\$11,250	\$11,250	\$12,883	\$1,633
Maintenance Materials and Supplies	\$3,750	\$3,680	\$777	(\$2,903)
Total Expenses	\$15,000	\$14,930	\$13,660	(\$1,270)
TOTAL (SURPLUS) DEFICIT	\$15,000	\$14,930	\$3,660	(\$11,270)

REVENUES

Operating Grants and Donations

- \$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*)



EXPENDITURES

\$12,883 for Contracted and General Services as follows:

- \$700 for Artist in Residence.
- \$1,100 for Deposit on the SK River.
- \$5,000 for Public Art Stimulus Fund – PACSD Holy Cross Mural.
- \$4,468 for bronze plaques.
- \$1,590 for Aspen Films Video Production.
- \$25 for Working Group Meetings.

2023 Budget: \$11,250 Total Contracted and General Services is as follows:

- \$11,250 for: Public Art Restoration Project \$4,250 and Public Art Partnership Stimulus Fund \$7,000.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
Operating Grants and Donations	\$142,980		\$142,980	\$0	(\$142,980)
Total Revenues	\$142,980		\$142,980	\$0	(\$142,980)
EXPENSES					
Grants and Donations	\$142,980		\$142,980	\$116,800	(\$26,180)
Total Expenses	\$142,980		\$142,980	\$116,800	(\$26,180)
TOTAL (SURPLUS) DEFICIT	\$0		\$0	\$116,800	\$116,800

\$116,800 has been expensed as grants under the Saskatchewan Lotteries Program ending the 3rd Quarter.

The City had not yet received funding in the amount of \$142,980 from the Saskatchewan Lotteries Grant Program by the end of the 3rd Quarter. The funding amount of \$142,985 was deposited in the City’s account on October 24, 2023.

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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$15,950	\$15,880	\$15,180	(\$700)
Contracted and General Services	\$9,800	\$8,350	\$11,136	\$2,786
Fleet Expenses	\$0	\$0	\$60	\$60
Utilities	\$1,920	\$1,440	\$1,436	(\$4)
Maintenance Materials and Supplies	\$4,150	\$4,140	\$1,002	(\$3,138)
Total Expenses	\$31,820	\$29,810	\$28,814	(\$996)
TOTAL (SURPLUS) DEFICIT	\$31,820	\$29,810	\$28,814	(\$996)

\$11,136 spent on Commissionaire Security Services for Contracted and General Service.

2023 Budget: \$9,800 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$6,000		\$4,500	\$4,892	\$392
Total Revenues	\$6,000		\$4,500	\$4,892	\$392
EXPENSES					
Salaries Wages and Benefits	\$5,570		\$4,290	\$5,148	\$858
Contracted and General Services	\$8,820		\$7,000	\$5,445	(\$1,555)
Utilities	\$9,470		\$6,850	\$6,404	(\$446)
Maintenance Materials and Supplies	\$5,030		\$4,270	\$2,520	(\$1,750)
Insurance	\$1,510		\$1,170	\$1,059	(\$111)
Total Expenses	\$30,400		\$23,580	\$20,576	(\$3,004)
TOTAL (SURPLUS) DEFICIT	\$24,400		\$19,080	\$15,684	(\$3,396)

REVENUES

User Charges and Fees

3rd Quarter Revenue of \$4,892 is as follows:

- \$4,892 is the revenue from the Chamber of Commerce Lease Agreement.

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

3rd Quarter spending of \$5,445 is \$4,804 housekeeping; \$16 commissionaire security services and \$625 for pest control services.





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

PUBLIC WORKS

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

PUBLIC WORKS

PUBLIC WORKS	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$591,890	\$429,860	\$488,733	\$58,873
Operating Grants and Donations	\$348,360	\$219,180	\$510,507	\$291,327
Sundry	\$0	\$0	\$167	\$167
Total Revenues	\$940,250	\$649,040	\$999,407	\$350,367
EXPENSES				
Salaries Wages and Benefits	\$2,803,790	\$2,155,570	\$2,124,842	(\$30,728)
Contracted and General Services	\$2,075,250	\$1,598,630	\$1,672,479	\$73,849
Utilities	\$1,163,300	\$882,970	\$857,386	(\$25,584)
Interest on Long Term Debt	\$43,300	\$32,490	\$46,470	\$13,980
Fleet Expenses	\$1,767,510	\$1,297,360	\$1,410,730	\$113,370
Maintenance Materials and Supplies	\$939,610	\$736,310	\$733,559	(\$2,751)
Insurance	\$29,070	\$21,960	\$19,186	(\$2,774)
Total Expenses	\$8,821,830	\$6,725,290	\$6,864,652	\$139,362
TOTAL (SURPLUS) DEFICIT	\$7,881,580	\$6,076,250	\$5,865,245	(\$211,005)

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.
- Provincial Safety Grant Funding received in the amount of \$30,330 for crosswalk initiatives.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
Grants and Donations	\$0		\$0	\$32,296	\$32,296
Sundry	\$0		\$0	\$167	\$167
User Charges and Fees	\$25,000		\$18,810	\$12,420	(\$6,390)
Total Revenues	\$25,000		\$18,810	\$44,883	\$26,073
EXPENSES					
Salaries Wages and Benefits	\$762,090		\$566,620	\$595,971	\$29,351
Contracted and General Services	\$0		\$0	\$0	\$0
Fleet Expenses	\$35,830		\$26,910	\$39,900	\$12,990
Maintenance Materials and Supplies	\$199,290		\$149,490	\$219,021	\$69,531
Insurance	\$3,660		\$2,790	\$2,853	\$63
Total Expenses	\$1,000,870		\$745,810	\$857,745	\$111,935
TOTAL (SURPLUS) DEFICIT	\$975,870		\$727,000	\$812,862	\$85,862

REVENUES

Grants and Donations

\$32,296 Sundry Revenue as follows:

- \$30,330 Provincial Safety Grant Funding for Crosswalk received in 2023.
- \$1,966 unspent Provincial Safety Grant Funding for crosswalk received in 2022.

Sundry Revenue

Sundry Revenue is \$167. The amount of (\$8,491) relates to a billing adjustment in January 2023 to reverse revenue recorded in error in December 2022 for custom work order. That is offset by Custom Work Order Revenue of \$8,658. There will be additional invoices processed to charge for Custom Work completed in the third quarter.



User Charges and Fees

\$12,420 User Charges and Fees Revenue as follows:

- \$3,500 relating to Adnac Phase II deficiencies.
- \$8,920 generated from permits.

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 \$29,351 as a result of a percentage of a payout in the amount of \$32,430.99 charged in the 2nd Quarter. There is also the unbudgeted expense of \$3,881 expensed relating to Custom Work Orders.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are over budget by the amount of \$69,531 specific to Custom Work Orders expensed as follows:

- \$62,691 expensed for concrete.
- \$2,428 expensed for asphalt.
- \$170 expensed for granular.
- \$20,861 expensed for operating supplies.

Total expenditures of \$86,150 expensed for Custom Work Orders offset by savings in Public Works Administration for advertising, training, permits and supplies. If you remove the Custom Work expenditures, Public Works Administration is under budget for Maintenance Materials and Supplies.

Relates 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 will offset costs expensed for the work.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$141,510		\$107,520	\$152,807	\$45,287
Contracted and General Services	\$41,500		\$41,170	\$44,539	\$3,369
Utilities	\$90,740		\$67,080	\$58,538	(\$8,542)
Fleet Expenses	\$62,940		\$47,460	\$70,700	\$23,240
Maintenance Materials and Supplies	(\$159,040)		(\$118,990)	(\$46,083)	\$72,907
Insurance	\$12,490		\$9,450	\$7,441	(\$2,009)
Total Expenses	\$190,140		\$153,690	\$287,942	\$134,252
TOTAL (SURPLUS) DEFICIT	\$190,140		\$153,690	\$287,942	\$134,252

Salaries Wages and Benefits

Salaries Wages and Benefits expenses are \$45,287 over budget for the 3rd Quarter. The budget for this account is for shop staff when hours are not billable to equipment or for meetings and office work. There has been a number of staff injured and placed on light duty and therefore not able to work on equipment.

The budget for Streets and Roads is under budget for Salaries Wages and Benefits by the amount of \$60,072. There is an overage in this area funded by savings in Streets and Roads.



Contracted and General Services

3rd Quarter spending of \$44,539 as follows:

- \$1,198 for alarm monitoring and fire alarm inspection.
- \$770 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.

Total spending for Renovations is \$42,571.

Fleet Expenses

Fleet Expenses are unfavorable ending the 3rd Quarter by the amount of \$23,240. This relates to work completed by the Works Garage Staff utilizing fleet.

Maintenance Materials and Supplies

Maintenance Material and Supplies expenses are unfavorable for the 3rd Quarter. The unfavorable variance in Maintenance Materials and Supplies relates to an \$83,720 accrual at the end of September for all Public Works MasterCard purchases in the month. The accrual will be reversed and charges will be 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.

There was also the expense of \$8,475 for the south gate replacement as per vandalism.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

Functional Area: CITY YARDS – BUILDING OPERATIONS
Department: Public Works Department
Fund: General Fund

The City Yards houses the parking meter shop, sign shop, parks operations, some mechanics, the maintenance shop (small motors), building maintenance, and concrete operations.

CITY YARDS	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$68,270	\$51,260	\$86,608	\$35,348
Contracted and General Services	\$8,500	\$6,390	\$3,804	(\$2,586)
Utilities	\$54,650	\$39,770	\$36,874	(\$2,896)
Fleet Expenses	\$340	\$270	\$19,428	\$19,158
Maintenance Materials and Supplies	(\$14,220)	(\$3,120)	\$1,584	\$4,704
Insurance	\$11,740	\$8,820	\$8,080	(\$740)
Total Expenses	\$129,280	\$103,390	\$156,378	\$52,988
TOTAL (SURPLUS) DEFICIT	\$129,280	\$103,390	\$156,378	\$52,988

EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefit expenses are \$35,348 over budget for the 3rd 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.

The budget for Streets and Roads is under budget for Salaries Wages and Benefits by the amount of \$60,072. There is an overage in this area funded by savings in Streets and Roads.



Contracted and General Services

3rd Quarter spending of \$3,804 consists of \$630 for pest control, \$397 for housekeeping, \$1,892 for commissionaire security and \$885 for alarm monitoring.

2023 Budget: \$8,500 Total Contracted and General Services: \$6,500 for commissionaire security services for the City Yards and \$2,000 for alarm monitoring.

Fleet Expenses

Fleet Expenses are \$19,158 over budget for the 3rd 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 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 City Yards would be offset by savings in other Functional Areas.

Maintenance Materials and Supplies

2023 Facility Project Approved

This project has been completed and the total costs to replace the flooring was expensed at \$23,487.81

City Yards Replace Flooring	The flooring in the main building at City Yards is past needing replacement. Tiles are missing throughout and the floor around the urinals is a health concern. <i>One-time expenditure of \$30,000.</i>	30,000
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QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$27,310		\$19,180	\$11,274	(\$7,906)
Contracted and General Services	\$22,500		\$22,560	\$29,850	\$7,290
Fleet Expenses	\$25,000		\$21,300	\$10,226	(\$11,074)
Maintenance Materials and Supplies	\$9,000		\$9,040	\$133	(\$8,907)
Total Expenses	\$83,810		\$72,080	\$51,483	(\$20,597)
TOTAL (SURPLUS) DEFICIT	\$83,810		\$72,080	\$51,483	(\$20,597)

Contracted and General Services

An invoice was paid in June of 2023 in the total amount of \$22,500 for tree trimming. Total amount spent for contracted tree trimming ending the 3rd Quarter is \$29,580.

The increased contracted and general services costs are funded by savings in salaries and fleet expenses.

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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$37,230	\$25,740	\$33,083	\$7,343
Contracted and General Services	\$155,000	\$116,250	\$92,875	(\$23,375)
Fleet Expenses	\$9,790	\$9,800	\$4,990	(\$4,810)
Maintenance Materials and Supplies	\$30,000	\$30,000	\$8,241	(\$21,759)
Total Expenses	\$232,020	\$181,790	\$139,189	(\$42,601)
TOTAL (SURPLUS) DEFICIT	\$232,020	\$181,790	\$139,189	(\$42,601)

Contracted and General Services

\$92,875 expensed for contracting and general services relating to sidewalk maintenance.

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 favorable ending the 3rd Quarter. There will be further invoices processed in the last quarter relating to concrete and supplies.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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, 2021.

SNOW MANAGEMENT	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Salaries Wages and Benefits	\$696,900		\$522,780	\$409,195	(\$113,585)
Contracted and General Services	\$0		\$0	\$1,330	\$1,330
Fleet Expenses	\$565,900		\$345,150	\$430,625	\$85,475
Maintenance Materials and Supplies	\$286,100		\$189,500	\$66,776	(\$122,724)
Total Expenses	\$1,548,900		\$1,057,430	\$907,926	(\$149,504)
TOTAL (SURPLUS) DEFICIT	\$1,548,900		\$1,057,430	\$907,926	(\$149,504)

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.

This budget includes snow cleaning of the downtown core.



EXPENDITURES

Salaries Wages and Benefits

Salaries Wages and Benefit expenses are \$113,585 under budget for the 3rd Quarter. As part of the 2023 Budget process, the budget was increased by \$136,140 to reflect rising costs in the prior years.

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 \$85,475 over budget for the 3rd 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 \$122,724 under budget for the 3rd 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: \$286,100 Total Maintenance Materials and Supplies is as follows:

- \$160,000 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.
- \$15,350 for Purchase of grader blades, loader blades and skid steer brooms.
- \$750 for overtime meal allowance provided for staff working 1.5 hours past their regularly scheduled shift.

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES					
Utilities	\$985,460		\$752,490	\$737,449	(\$15,041)
Total Expenses	\$985,460		\$752,490	\$737,449	(\$15,041)
TOTAL (SURPLUS) DEFICIT	\$985,460		\$752,490	\$737,449	(\$15,041)

Ending the 3rd Quarter, street lighting is under budget by the amount of \$15,041.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Operating Grants and Donations	\$168,360	\$84,180	\$48,980	(\$35,200)
Total Revenues	\$168,360	\$84,180	\$48,980	(\$35,200)
EXPENSES				
Salaries Wages and Benefits	\$523,240	\$410,900	\$350,828	(\$60,072)
Contracted and General Services	\$138,530	\$103,860	\$28,078	(\$75,782)
Utilities	\$1,100	\$740	\$487	(\$253)
Fleet Expenses	\$248,000	\$193,730	\$152,249	(\$41,481)
Maintenance Materials and Supplies	\$180,660	\$164,780	\$208,024	\$43,244
Total Expenses	\$1,091,530	\$874,010	\$739,666	(\$134,344)
TOTAL (SURPLUS) DEFICIT	\$923,170	\$789,830	\$690,686	(\$99,144)

REVENUES

Operating Grants and Donations

Revenue of \$48,980 relates to the Urban Highway Connector Program. The City has not received a further payment from the Urban Highway Connector Program 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 \$60,072 under budget ending the 3rd 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.

The savings in this area offsets the overages in both MSC and City Yards Salaries Wages and Benefits.

Contracted and General Services

2023 spending of \$28,078 ending 3rd 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).
- \$100 for Auto Rescue Towing Bill.
- \$250 for SGI Driver Medical.

Contracted and General Services expenses under budget for the 3rd 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.

Maintenance Materials and Supplies are over budget relating to asphalt in the amount of \$94,660 charged for the Urban Highway Connector Program. The savings in Contracted and General Services relates to costs expensed as asphalt.

Fleet Expenses

Fleet expenses are under budget ending the 3rd Quarter by the amount of \$41,481. The savings are offset by other charges to MSC and City Yards Fleet Expenses.

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 expenses of **\$166,348** relating to the Urban Highway Connector Program for 2023 is:

- \$27,728 under Contracted and General Services (included bridge cleaning).
- \$138,620 for asphalt.

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

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$130,910	\$128,310	\$130,827	\$2,517
Contracted and General Services	\$11,000	\$11,000	\$20,384	\$9,384
Fleet Expenses	\$150,600	\$150,900	\$156,501	\$5,601
Maintenance Materials and Supplies	\$13,500	\$11,580	\$2,433	(\$9,147)
Total Expenses	\$306,010	\$301,790	\$310,145	\$8,355
TOTAL (SURPLUS) DEFICIT	\$306,010	\$301,790	\$310,145	\$8,355

2023 Contracted and General Services spending of \$20,384 ending 3rd 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.

Maintenance Materials and Supplies are under budget relating to reduced costs for operating supplies and hired equipment in the first three quarters.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance 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		\$56,880	\$48,026	(\$8,854)
Contracted and General Services	\$95,000		\$95,000	\$125,954	\$30,954
Insurance	\$0		\$0	\$2	\$2
Fleet Expenses	\$1,000		\$720	\$1,590	\$870
Maintenance Materials and Supplies	\$39,110		\$33,020	\$18,643	(\$14,377)
Total Expenses	\$199,250		\$185,620	\$194,215	\$8,595
TOTAL (SURPLUS) DEFICIT	\$198,250		\$185,620	\$193,537	\$7,917

REVENUES

2023 Budget: \$1,000 Total User Charges and Fees Revenue for taxi stand permits. 2023 revenue of \$678.

EXPENDITURES

Contracted and General Services – Over budget due to longitudinal traffic line painting. Invoice processed September 2023 in the amount of \$40,304 as last invoice.

2023 Budget: \$95,000 Total Contracted and General Services for longitudinal traffic line painting.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	\$132,760	\$102,080	\$69,735	(\$32,345)
Utilities	\$29,650	\$21,630	\$22,810	\$1,180
Insurance	\$0	\$0	\$5	\$5
Fleet Expenses	\$35,150	\$26,370	\$36,461	\$10,091
Maintenance Materials and Supplies	\$173,280	\$131,460	\$82,445	(\$49,015)
Total Expenses	\$370,840	\$281,540	\$211,456	(\$70,084)
TOTAL (SURPLUS) DEFICIT	\$370,840	\$281,540	\$211,456	(\$70,084)

EXPENDITURES

Salaries Wages and Benefits expenses are under budget by \$32,345 for the 3rd Quarter. It is expected that actual expenses will closely approximate budget by year end.

Maintenance Materials and Supplies expenses are under budget by \$49,015 for the 3rd Quarter primarily due to the following:

- Operating supplies are \$10,607 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 \$34,290 under budget for the 3rd Quarter as the City has not been invoiced yet.

The savings in this Functional Division will be funding the overages for the Traffic Signs Functional Division.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$18,000		\$13,610	\$11,971	(\$1,639)
Total Revenues	\$18,000		\$13,610	\$11,971	(\$1,639)
EXPENSES					
Salaries Wages and Benefits	\$219,430		\$164,300	\$227,463	\$63,163
Contracted and General Services	\$0		\$0	\$0	\$0
Utilities	\$1,700		\$1,260	\$1,228	(\$32)
Fleet Expenses	\$67,420		\$50,580	\$63,637	\$13,057
Maintenance Materials and Supplies	\$79,590		\$59,800	\$70,661	\$10,861
Insurance	\$1,180		\$900	\$805	(\$95)
Total Expenses	\$369,320		\$276,840	\$363,794	\$86,954
TOTAL (SURPLUS) DEFICIT	\$351,320		\$263,230	\$351,823	\$88,593

The savings of \$70,084 in the Traffic Lights Functional Area will fund the overage for Traffic Signs.

REVENUES

3rd Quarter revenue of \$11,971 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.



EXPENDITURES

It appears through Financial Reporting that this area has been over budget for the last several years. Budget has not been increased to reflect the cost for labour. The Sign Shop hires a standard amount of staff that work regular hours. The 2024 Budget was increased to reflect the cost of Traffic Signs.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$547,890	\$397,440	\$463,664	\$66,224
Operating Grants and Donations	\$180,000	\$135,000	\$429,231	\$294,231
Total Revenues	\$727,890	\$532,440	\$892,895	\$360,455
EXPENSES				
Salaries Wages and Benefits	\$0	\$0	\$9,025	\$9,025
Contracted and General Services	\$1,603,220	\$1,202,400	\$1,325,665	\$123,265
Interest on Long Term Debt	\$43,300	\$32,490	\$46,470	\$13,980
Fleet Expenses	\$565,540	\$424,170	\$424,423	\$253
Maintenance Materials and Supplies	\$102,340	\$79,750	\$101,681	\$21,931
Total Expenses	\$2,314,400	\$1,738,810	\$1,907,264	\$168,454
TOTAL (SURPLUS) DEFICIT	\$1,586,510	\$1,206,370	\$1,014,369	(\$192,001)

REVENUES

User Charges and Fees

User Charges and Fee revenue exceeded budget by \$66,224 for the 3rd 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.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

2023 3rd Quarter Revenue as follows:

User Charges and Fees	YTD Actual	YTD Budget	Variance Change	Annual Budget
Bus Passes and Tickets	\$399,194	\$269,610	\$129,584	\$375,000
Bus Shelters and Benches	\$28,235	\$28,440	(\$205)	\$37,890
Transit Passes - City Portion - Social	\$36,235	\$43,140	(\$6,905)	\$60,000
Transit Passes - Provincial Portion	\$0	\$56,250	(\$56,250)	\$75,000
Financial Contribution - Funding			\$0	\$0
Total User Charges and Fees	\$463,664	\$397,440	\$66,224	\$547,890

The revenue from the Ministry is recorded as Sundry Revenue.

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.

Operating Grants and Donations

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. Increased revenue related to the Transit Assistance for People with Disabilities grant. The City has received the full funding in the third quarter.

Operating Grants and Donations	YTD Actual	YTD Budget	Variance Change	Annual Budget
Transit Assistance with People	\$199,187	\$135,000	\$64,187	\$180,000
Funding from Ministry - Social Assist	\$22,525	\$0	\$22,525	\$0
Grant Funding - One-time	\$207,519	\$0	\$207,519	\$0
Total Operating Grants & Donations	\$429,231	\$135,000	\$294,231	\$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.

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. 50% paid by the provincial government and 50% by the federal government. This funding must be completely expended by March 31, 2024 as per the terms of the Agreement.

The amount of \$207,519 has been received from the Government of Saskatchewan in the first quarter.

The 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. Projects underway include:

- 4 new transit shelters
- 10 new transit benches
- Extended Weekday Transit Hours to 10:15pm (Trial began June 12, 2023)
- Little Red Transit Trial (July 19 – September 9)
- Connectivity Improvements to sidewalks/pathways that access major bus stops

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	\$9,025
Fuel and Transit Services	\$63,121
Maintenance Materials and Supplies	\$51,530
Contracted and General Services	\$64,969
Total Expenses - Grant Funding	\$188,645
<i>Note: Materials - Transit Bus Pads</i>	



Contracted and General Services

2023 Contracted and General Services Spending ending 3rd Quarter is as follows:

Transit Operation - First Bus	\$1,250,838
Bus Passes - Vendor Commission	\$9,858
Grant Funding One-Time Contracted	\$64,969
Total Contracted and General Services	\$1,325,665

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 \$13,980 over budget for the 3rd 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.

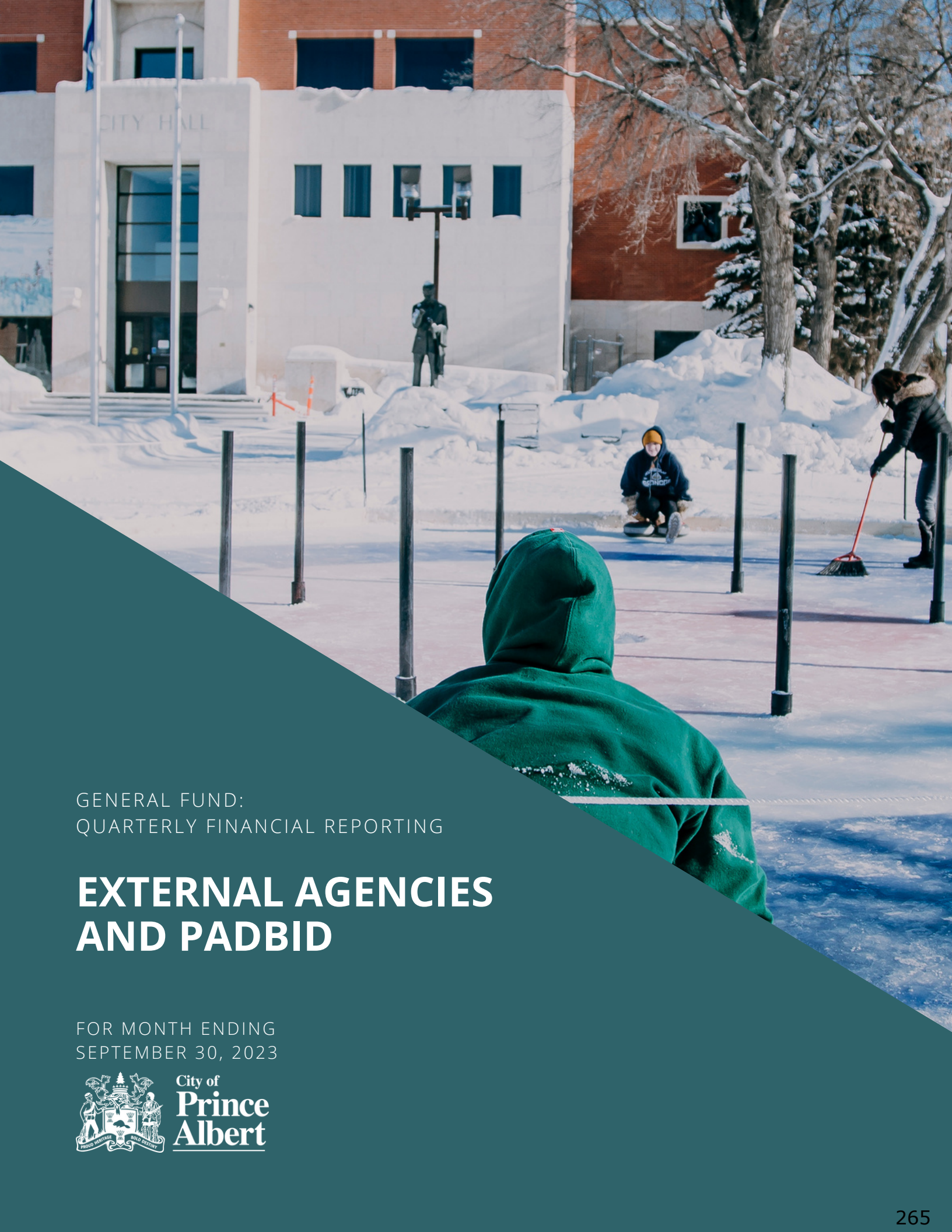
Interest on Long-Term Debt relating to the Loan for the purchased Transit Buses. Each year, interest drops every year as principle payments increase.

Maintenance Materials and Supplies

Maintenance Materials and Supplies are showing unfavourable, however, the expenses are funded from the one-time grant funding.

Excluding the expenditures related to the one-time grant funding, Maintenance Materials and Supplies are under budget by \$29,599.





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

EXTERNAL AGENCIES AND PADBID

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

EXTERNAL AGENCIES

External Agencies on Budget.

EXTERNAL AGENCIES	2023 Approved Budget	9 Months Budget	2023 YTD (to Sept 30/23)	Variance Change
EXPENSES				
Contracted and General Services	\$2,825,710	\$2,119,320	\$2,119,438	\$118
Fleet Expenses	\$122,640	\$91,980	\$91,980	
Grants and Donations	\$309,180	\$231,870	\$231,885	\$15
Total Expenses	\$3,257,530	\$2,443,170	\$2,443,303	\$133
TOTAL (SURPLUS) DEFICIT	\$3,257,530	\$2,443,170	\$2,443,303	\$133

EXTERNAL AGENCIES	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Prince Albert Public Library	\$2,253,950	\$1,690,470	\$1,690,463	(\$7)
Museums	\$71,080	\$53,310	\$53,310	\$0
PA Arts Board	\$25,000	\$18,750	\$18,750	\$0
Special Needs Transportation	\$571,760	\$428,850	\$428,975	\$125
Special Needs - Fleet	\$122,640	\$91,980	\$91,980	\$0
Seniors Transportation	\$69,500	\$52,110	\$52,125	\$15
Mann Art Gallery	\$100,000	\$75,000	\$75,000	\$0
PA Mobile Crisis Unit	\$43,600	\$32,700	\$32,700	\$0
Total Expenses	\$3,257,530	\$2,443,170	\$2,443,303	\$133
TOTAL (SURPLUS) DEFICIT	\$3,257,530	\$2,443,170	\$2,443,303	\$133



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Grants and Donations	\$0	\$0	\$10,000	\$10,000
Sundry – Fundraising	\$0	\$0	\$33,039	\$33,039
Taxation	\$78,000	\$78,000	\$64,345	(\$13,655)
Total Revenues	\$78,000	\$78,000	\$107,384	\$29,384
EXPENSES				
Contracted and General Services	\$142,000	\$106,750	\$125,342	\$18,592
Grants and Donations	\$40,000	\$40,000	\$11,521	(\$28,479)
Insurance	\$250	\$250	\$14	(\$236)
Utilities	\$3,000	\$2,250	\$250	(\$2,000)
Maintenance Materials and Supplies	\$34,750	\$26,900	\$30,667	\$3,767
Total Expenses	\$220,000	\$176,150	\$167,794	(\$8,356)
TOTAL (SURPLUS) DEFICIT	\$142,000	\$98,150	\$60,410	(\$37,740)

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



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

REVENUES

Grants and Donations

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. The City has received the total grant amount of \$10,000 from the Northern Lights Community Development Corporation for the Street Fair and Cultural Village.

Sundry Revenue

PADBID has collected fundraising donations ending the 3rd Quarter in the amount of \$33,039.

PADBID Levy

The amount collected for the PADBID Levy is \$64,345.

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

The revenue generated from fundraising offsets the costs related to self-employed contractors as follows:

Contracted and General Services

	BUDGET	SPENDING	VARIANCE
Executive Director Position	\$37,500	\$40,093	\$2,593
Self-Employed Contractors	\$8,250	\$31,966	\$23,716
Downtown Security	\$56,250	\$49,533	(\$6,717)
Additional Contractor	\$3,750	\$3,750	\$0
Computer	\$1,000	\$0	(\$1,000)
	\$106,750	\$125,342	\$18,592

Grants and Donations

Grants (Façade, etc.)	\$40,000	\$11,521	(\$28,479)
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QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

	BUDGET	SPENDING	VARIANCE
Insurance			
Insurance Costs	\$250	\$14	(\$236)
Utilities			
Electricity	\$2,250	\$250	(\$2,000)
Maintenance Materials and Supplies			
Telephone	\$1,350	\$1,347	(\$3)
Advertising	\$4,320	\$6,777	\$2,457
Publications	\$720	\$398	(\$322)
Equipment	\$3,500	\$0	(\$3,500)
Rentals - Building	\$11,250	\$11,507	\$257
Meeting Incidentals	\$720	\$228	(\$492)
Operating Supplies	\$3,780	\$5,187	\$1,407
Office Supplies	\$360	\$520	\$160
Specialized Equipment	\$900	\$4,703	\$3,803
	\$26,900	\$30,667	\$3,767

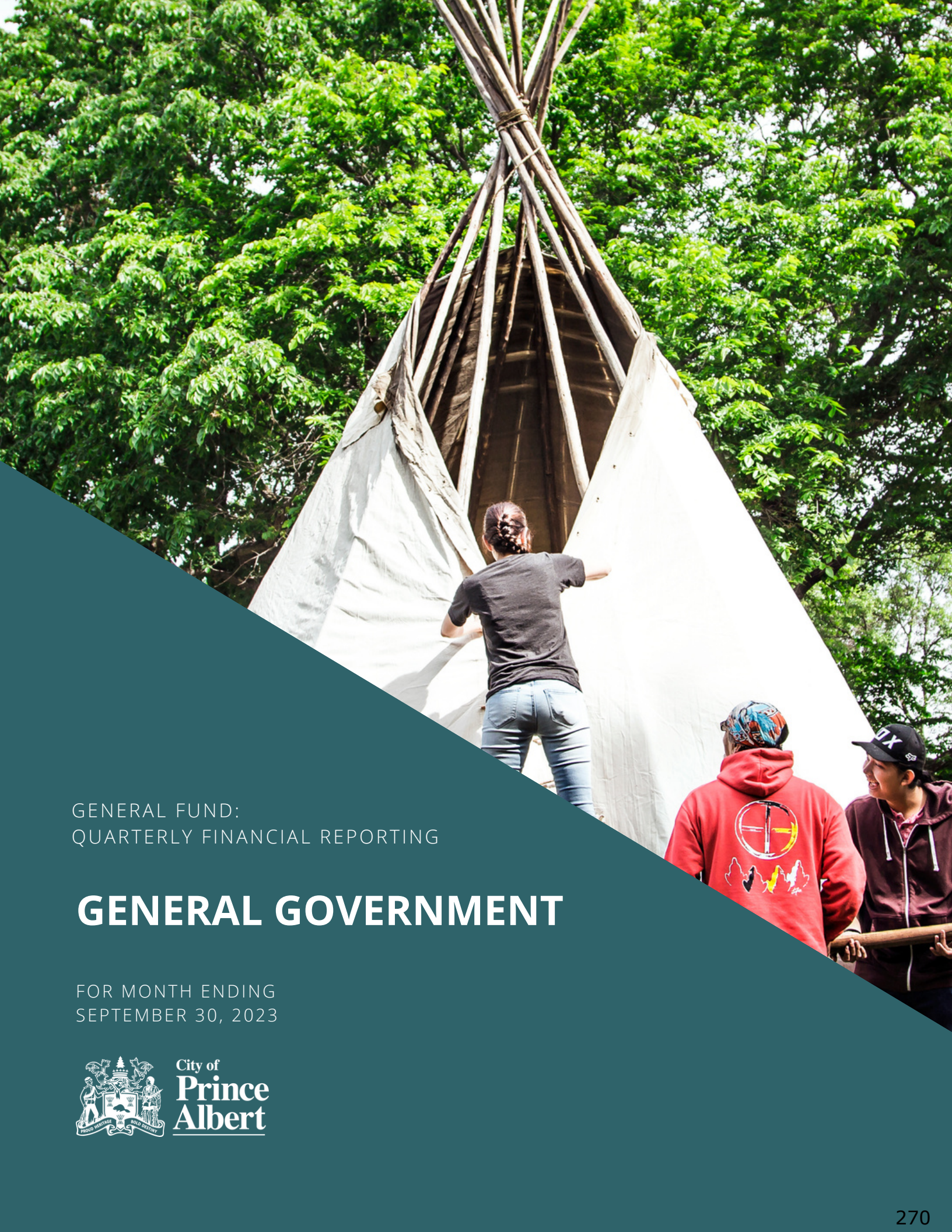
Grants and Donations

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

The amount of \$11,521 have been approved by the Board for Grant Funding. The grants are funded by a Transfer from the Downtown Improvement Reserve at Yearend.





GENERAL FUND:
QUARTERLY FINANCIAL REPORTING

GENERAL GOVERNMENT

FOR MONTH ENDING
SEPTEMBER 30, 2023



City of
**Prince
Albert**

QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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.

GENERAL GOVERNMENT	2023 Total Budget	6 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Taxation	\$45,872,360	\$45,588,550	\$45,903,705	\$315,155
User Charges and Fees	\$20,000	\$15,000	\$7,562	(\$7,438)
Operating Grants and Donations	\$7,760,000	\$4,438,720	\$3,879,036	(\$559,684)
Grants in Lieu of Taxes	\$7,776,070	\$6,409,090	\$6,219,116	(\$189,974)
Interest and Penalties	\$646,590	\$412,470	\$1,299,686	\$887,216
Sundry	\$18,000	\$0	\$35	\$35
Total Revenues	\$62,093,020	\$56,863,830	\$57,309,140	\$445,310
EXPENSES				
Salaries Wages and Benefits	\$562,500	\$0	\$103,114	\$103,114
Contracted and General Services	\$38,000	\$31,030	\$354,264	\$323,234
Financial Charges	\$48,840	\$36,630	\$37,045	\$415
Grants and Donations	\$0	\$0	\$159,590	\$159,590
Interest on Long Term Debt	\$3,830	\$2,880	\$4,109	\$1,229
Fleet Expenses	\$500	\$360	\$0	(\$360)
Maintenance Materials and Supplies	\$35,300	\$35,300	\$43,088	\$7,788
Insurance	\$317,780	\$238,380	\$217,372	(\$21,008)
Bad Debt Expense	\$220,000	\$160,000	\$27,534	(\$132,466)
Total Expenses	\$1,226,750	\$504,580	\$946,116	\$441,536
Operating (Surplus) Deficit	(\$60,866,270)	(\$56,359,250)	(\$56,363,024)	(\$3,774)
CAPITAL AND INTERFUND TRANSACTIONS				
Amortization	\$7,800,000	\$0	\$0	\$0
Interfund Transfers	(\$4,578,280)	(\$642,600)	(\$603,750)	\$38,850
Capital and Interfund Transactions	\$3,221,720	(\$642,600)	(\$603,750)	\$38,850
TOTAL (SURPLUS) DEFICIT	(\$57,644,550)	(\$57,001,850)	(\$56,966,774)	\$35,076



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

REVENUES

Taxation

Taxation is favorable by the amount of \$315,155 as follows:

Taxation	YTD Actual	YTD Budget	Variance Change	Annual Budget
Property Tax Levy	\$34,116,386	\$34,221,550	(\$105,164)	\$34,221,550
Supplemental - Property Tax Levy	\$0	\$0	\$0	\$100,000
Special Tax - Snow	\$1,557,488	\$1,473,560	\$83,928	\$1,473,560
Special Tax - Paving	\$4,428,159	\$4,100,000	\$328,159	\$4,100,000
Special Tax- Police	\$553,363	\$554,600	(\$1,237)	\$554,600
Base Tax	\$724,270	\$720,000	\$4,270	\$720,000
Street Oiling Levy	\$32,145	\$50,000	(\$17,855)	\$58,000
Destination Marketing Levy	\$303,500	\$351,500	(\$48,000)	\$351,500
Capital Projects Levy	\$1,559,371	\$1,543,200	\$16,171	\$1,543,200
Supplemental - Capital Projects	\$1,392	\$2,000	(\$608)	\$4,000
Property Tax Penalties	\$514,630	\$463,190	\$51,440	\$637,000
Discounts Current Tax Discounts-Expense	(\$23,530)	(\$45,000)	\$21,470	(\$45,000)
Property Tax Rebates Tax Rebates-Expense	(\$128,127)	(\$100,000)	(\$28,127)	(\$100,000)
Library Levy	\$2,264,658	\$2,253,950	\$10,708	\$2,253,950
Total Taxation	\$45,903,705	\$45,588,550	\$315,155	\$45,872,360

After approval of the 2023 Budget, the tax tools were adjusted to incorporate \$300,000 into the Roadways Special Tax and out of the Property Tax Levy. This is why the Roadways Special Tax generated additional taxation. The remaining variance is due primarily to properties in The Yard District which is not available for the Operating Budget:

	Budget	Actual	Difference
Taxation Levy	\$34,221,550	\$34,116,386	\$105,164
Paving Special Tax	\$4,100,000	\$4,428,159	(\$328,159)
			(\$222,995)



Snow Special Tax

The revenue generated for the Snow Special Tax is favorable by the amount of \$7,229 to proposed below. 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: \$1,557,488

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: \$4,428,159

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 \$553,363 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 \$724,270 ending the third quarter.

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 \$1,559,371 to be credited to the Recreation Centre Reserve for 2023 at yearend.

Property Tax Penalties

Account records the penalties charged on arrears property taxes (taxes outstanding as of January 1st). Total revenue ending the 3rd Quarter is \$514,630 as follows: \$192,524 for current tax penalties and \$322,106 for arrears on tax penalties.

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 Abatements

The following has been expensed as Property Tax Abatements. As Abbeyfield and Prism Holdings Ltd. were included in the 2023 Property Tax Tools, the actual spending relating to Property Tax Abatements is **\$39,723.22** as follows:

Property Tax Abatement	Amount
Abbeyfield	\$10,698.07
Prism Holdings Ltd.	\$77,705.33
Unserviced Lands	\$7,643.00
Mak Homes Lodge	\$5,138.22
Personal Care Homes	\$11,828.65
Rose Garden Hospice	\$6,577.15
Country Residential Abatements	\$1,864.69
SPCA & Masonic Temple	\$6,671.51
TOTAL	\$128,126.62

City Council has approved the following recommendations at the Council meeting of July 10, 2023:

2023 Care Home Abatements

1. That the Municipal Property Tax Abatement for fifteen (15) Personal Care Homes, as outlined in the attachment to RPT 23-258, in the amount of \$12,643.99, be approved; and,
2. That the Education Property Tax Abatement portion for fifteen (15) Personal Care Homes be based on approval from the Saskatchewan Ministry of Government Relations, if required, and the Prince Albert Catholic Separate School Division No. 6.

Note: The variance to the above \$11,828.65 relates to Abbeyfield property amount of \$815.34 included in this motion, however, has been approved by separate motion and included in the overall property abatement.



Rose Garden Hospice – Abatement for Year 2023

That a Tax Abatement of \$10,489.32, for the Rose Garden Hospice for Year 2023 for the term of January 1, 2023 to May 31, 2023, be approved, as follows:

1. The Municipal Property Tax portion in the amount of \$6,577.16; and,
2. The Education Property Tax portion in the amount of \$3,912.16, subject to approval from the Saskatchewan Ministry of Government Relations and the Prince Albert Catholic Separate School Division No. 6.

2023 Request for Tax Relief

1. That the Tax Abatement of \$2,744, for the portion of 2023 taxes attributable to the Prince Albert Catholic Separate School Division No. 6 for the Catholic Family Services of Prince Albert Inc. property located at 1008 – 1st Avenue West, be approved, subject to approval by the School Board;
2. That the Tax Abatement of \$5,729.01 for the Prince Albert Society for the Prevention of Cruelty to Animals for the property located at 1125 North Industrial Drive, be approved; and,
3. That the Tax Abatement of \$942.50 for the Masonic Temple Corporation for the property located at 292 – 15th Avenue East, be approved.

City Council Meeting of February 13, 2023

Five Year Tax Relief Request – Abbeyfield Houses Society of Prince Albert Inc.

1. That a seventy-five percent (75%) Tax Exemption Agreement with Abbeyfield Houses Society of Prince Albert Inc. for a five (5) year term be approved for the years 2023 to 2027 inclusive, including Municipal Taxes and Levies, except Local Improvements;
2. That a seventy-five percent (75%) Tax Exemption of Public and Separate School Taxes be approved, subject to receiving approval from the Saskatchewan Ministry of Government Relations, if required, and the Prince Albert Catholic School Division.

City Council Meeting of June 12, 2023

2023 Base Tax Abatement on Unserviced Land

1. That the Snow Management and Roadways Special Tax portions of the 2023 taxes on the properties, as outlined in RPT 23-236, for a total of \$6,305, be abated due to being unserviced and vacant, and;
2. That the Snow Management and Roadways Special Tax portions of the 2023 taxes on airport parking properties, as outlined in RPT 23-236, for a total of \$1,338, be abated due to being unserviced with development limited to temporary structures.

City Council Meeting of April 1, 2020

Prism Holdings Ltd. - Request for Tax Exemption - Amendment

That Council approves granting an amended tax exemption as follows in relation to a new 30,240 square feet construction of a brand new development on 15th Street East to Prism Holdings Ltd. as follows:

January 1, 2022	100% tax abatement (conditional on 100% construction completed)
	January 1, 2023 75% tax abatement
January 1, 2024	50% tax abatement
January 1, 2025	25% tax abatement
January 1, 2026	0% tax abatement

Library Levy

The City of Prince Albert Public Library Board is funded by library levy. The revenue generated from the Library Levy for 2023 is \$2,264,658.

User Charges and Fees

3rd Quarter revenue of \$7,562 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 ending the 3rd Quarter for Urban Revenue Sharing is \$3,879,036. The remaining revenue from the Urban Revenue Sharing Grant from the Province will be received in the last quarter of the Year.

This was budgeted to be paid over the last 7 months of the year at \$1,109,680 per month. The City has been receiving the payment over 8 months (June to January) at a payment of \$969,759. Municipal Revenue Sharing is under budget by \$559,684 due to a difference between budgeted monthly revenue and actual payments received. This item will be on budget by the end 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 unfavorable by the amount of \$189,974 ending the 3rd Quarter as follows:

Grants in Lieu	YTD Actual	YTD Budget	Variance Change	Annual Budget
Power Corporation Surcharge	\$3,121,730	\$3,171,520	(\$49,790)	\$4,240,000
Federal Government	\$147,313	\$143,000	\$4,313	\$143,000
Provincial Government	\$1,811,806	\$1,801,000	\$10,806	\$1,801,000
First Nations Reserve Lands	\$379,304	\$363,100	\$16,204	\$363,100
SaskEnergy Natural Gas Franchise	\$708,366	\$877,500	(\$169,134)	\$1,170,000
Transgas Natural Gas Franchise	\$18,493	\$19,000	(\$507)	\$25,000
Eastview/Driftwood Trailer Courts	\$32,105	\$31,800	\$305	\$31,800
Twilite Motel	\$0	\$2,170	(\$2,170)	\$2,170
Total Grants in Lieu	\$6,219,116	\$6,409,090	(\$189,974)	\$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.

SaskEnergy Franchise Fee

SaskEnergy Franchise Fee revenue is under budget by \$169,134. Revenue received from SaskEnergy is related to the municipal surcharge paid by customers within City Limits. SaskEnergy repealed rate increases originally announced for 2023 which has reduced the revenue collected to date in 2023. SaskEnergy proposed a further rate reduction beginning Oct 2023 that will carry into 2024. Therefore a reduction was anticipated and the budget for 2024 has been adjusted to account for this.

SaskPower Franchise Fee

SaskPower Franchise Fee revenue is under budget \$49,790. Revenue received from SaskPower related to the municipal surcharge paid by customers within City limits.



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

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 \$24,283 in interest has been earned ending the Quart 3rd 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	Variance Change	Annual Budget
Interest Income	\$1,275,403	\$412,470	\$862,933	\$550,000
Interest Income on Group Benefits Reserve	\$24,283	\$0	\$24,283	\$0
Water Meter Loan - Interest Revenue	\$0	\$0	\$0	\$96,590
Total Interest and Penalties	\$1,299,686	\$412,470	\$887,216	\$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

3rd Quarter Spending for Salary Wages and Benefits is as follows:

WCB Wages	\$102,661
Wellness Program	\$454
Total Salaries Wages and Benefits	\$103,114



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 Actual
Group Insurance Consulting (WCB)	\$78,057
General Insurance Consulting	\$3,360
Boarding Up Costs	\$6,050
Custom Unsightly	\$0
Commissionaire Security Services	\$8,651
Sask Public Safety Lone Worker Program	\$5,796
DCG Philanthropic Services - Fundraising	\$252,350
Total Contracted and General Services	\$354,264

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 – September (7 months) = \$252,350.



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 City of Prince Albert had a credit on their account for 2023 of \$4,704.00 from the fee restructure in 2022. Invoice 3241 for \$10,500 was issued in December 2022 leaving a balance to be paid of \$5,796.00 which was paid for Year 2023.

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: \$159,590:

The amount of \$159,590 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

\$4,109 Total spending **for the West Hill Infrastructure Loan:**

Budget for 2023	2023 Budget
West Hill Infrastructure Loan	\$3,830
Total Interest on Long Term Debt	\$3,830



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending Sept 30, 2023

Maintenance Materials and Supplies

3rd Quarter spending as follows:

FCM 2023 Membership	\$8,950
SUMA 2023 Membership	\$28,590
Chamber of Commerce	\$1,123
Sask Assessment Appraisers Association	\$300
Demolitions Building Maintenance	\$3,577
Province of Saskatchewan - E & H Tax	\$547
Total	\$43,088

Insurance

3rd Quarter Spending as follows:

Insurance	YTD Actual	YTD Budget	Variance Change
Damage Claims	(\$6,299)	\$7,500	(\$13,799)
Insurance Premiums	\$213,671	\$223,380	(\$9,709)
Insurance Deductible	\$10,000	\$7,500	\$2,500
Total Insurance	\$217,372	\$238,380	(\$21,008)

Interfund Transfers

Interfund Transfers	YTD Actual	YTD Budget	Variance Change	Annual Budget
Land Development Capital Fund	\$0	\$0	\$0	\$76,500
Transfer from Utility Fund	\$623,485	\$660,690	(\$37,205)	\$614,000
Transfer from Sanitation Fund	\$233,525	\$235,170	(\$1,645)	\$266,510
Transfer from Fleet	\$0	\$0	\$0	\$3,645,000
Transfer to Airport Fund	(\$253,260)	(\$253,260)	\$0	(\$337,690)
Transfer to Prince Albert Police Service	\$0	\$0	\$0	\$18,336,700
Transfer from Utility Fund - City Facilities	\$0	\$0	\$0	\$266,930
Transfer from Sanitation Fund - City Facilities	\$0	\$0	\$0	\$47,030
Prince Albert Police Service - Transfer	\$0	\$0	\$0	(\$18,336,700)
PADBID - Grant in Lieu of Taxes	\$0	\$0	\$0	\$22,000
PADBID - Transfer for Grant in Lieu of Taxes	\$0	\$0	\$0	(\$22,000)
Total Interfund Transfers	\$603,750	\$642,600	(\$38,850)	\$4,578,280



QUARTERLY FINANCIAL REPORTING – GENERAL FUND

For Month Ending September 30, 2023

- \$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. Is there is no actual revenue in 2023 for land sales, there is no transfer to General Fund.

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:

	<u>Year 2023</u>
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**



Attachment No. 2 to RPT 23-425

TITLE: Unaudited Other Funds Financial Reporting ending September 30, 2023

DATE: **November 30, 2023**

TO: City Council

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 September 30, 2023, which is the 3rd Quarter. The information is unaudited and subject to change.

PROPOSED APPROACH AND RATIONALE:

Attached to this report is the Financial Reporting Summary for the following Funds to September 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 September 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.

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 September 30, 2023.
2. Sanitation Fund Operating Financial Quarterly Report Ending September 30, 2023.
3. Water and Sewer Utility Fund Operating Financial Quarterly Report Ending September 30, 2023.
4. Land Fund Operating Financial Quarterly Report Ending September 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
SEPTEMBER 30, 2023



City of
**Prince
Albert**

AIRPORT FUND

QUARTERLY FINANCIAL REPORTING – AIRPORT FUND

For Month Ending September 30, 2023

AIRPORT FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$1,088,110	\$819,040	\$708,595	(\$110,445)
Interest and penalties	\$1,500	\$1,080	\$119	(\$961)
Sundry	\$6,000	\$4,500	\$5,428	\$928
Total Revenues	\$1,095,610	\$824,620	\$714,142	(\$110,478)
EXPENSES				
Salaries Wages and Benefits	\$617,820	\$444,030	\$413,616	(\$30,414)
Contracted and General Services	\$183,300	\$159,150	\$121,311	(\$37,839)
Financial Charges	\$750	\$540	\$665	\$125
Utilities	\$137,710	\$103,320	\$84,089	(\$19,231)
Fleet Expenses	\$132,390	\$91,630	\$109,272	\$17,642
Maintenance Materials and Supplies	\$172,230	\$146,020	\$127,530	(\$18,490)
Insurance	\$23,600	\$17,730	\$17,809	\$79
Bad Debt Expense	\$2,700	\$2,070	\$0	(\$2,070)
Total Expenses	\$1,270,500	\$964,490	\$874,292	(\$90,198)
Operating (Surplus) Deficit	\$174,890	\$139,870	\$160,150	\$20,280
CAPITAL AND INTERFUND TRANSFERS				
Amortization	\$745,000	\$0	\$0	\$0
Interfund Transfers	(\$341,570)	(\$253,260)	(\$253,260)	\$0
Capital and Interfund Transfers	\$403,430	(\$253,260)	(\$253,260)	\$0
TOTAL (SURPLUS) DEFICIT	\$578,320	(\$113,390)	(\$93,110)	\$20,280
Allocated as Follows:				
(Surplus) / Deficit	\$578,320			
Amortization	(\$745,000)			
Total Adjusted	(\$166,680)			

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.



QUARTERLY FINANCIAL REPORTING – AIRPORT FUND

For Month Ending September 30, 2023

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.

Ending the 3rd Quarter, the Airport Fund has an unfavourable balance of \$20,280.

Airport Fund	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	(\$595,340)	(\$500,973)	\$94,367
Airfield Maintenance	\$398,260	\$349,399	(\$48,861)
Airfield Snow Clearing	\$109,730	\$101,892	(\$7,838)
Airfield Grass Cutting	\$20,970	\$26,568	\$5,598
Terminal Building Maintenance	\$156,260	\$145,563	(\$10,697)
Building Maintenance	\$49,990	\$37,701	(\$12,289)
Interfund Transfers	(\$253,260)	(\$253,260)	\$0
TOTAL AIRPORT FUND	(\$113,390)	(\$93,110)	\$20,280

Passenger Facility Fee is under budget by the amount of \$100,691. The actual revenue collected is transferred to the Passenger Facility Fee Reserve at yearend as shown above in Allocations. As such, the impact of the reduced revenue does not impact the operational surplus or deficit.

If you don't factor Passenger Facility Fees, the revenue is under budget by \$9,787, however, expenditures are under budget by \$90,198, as such, overall the Airport Fund ending the 3rd Quarter is under budget by \$80,411.



REVENUES

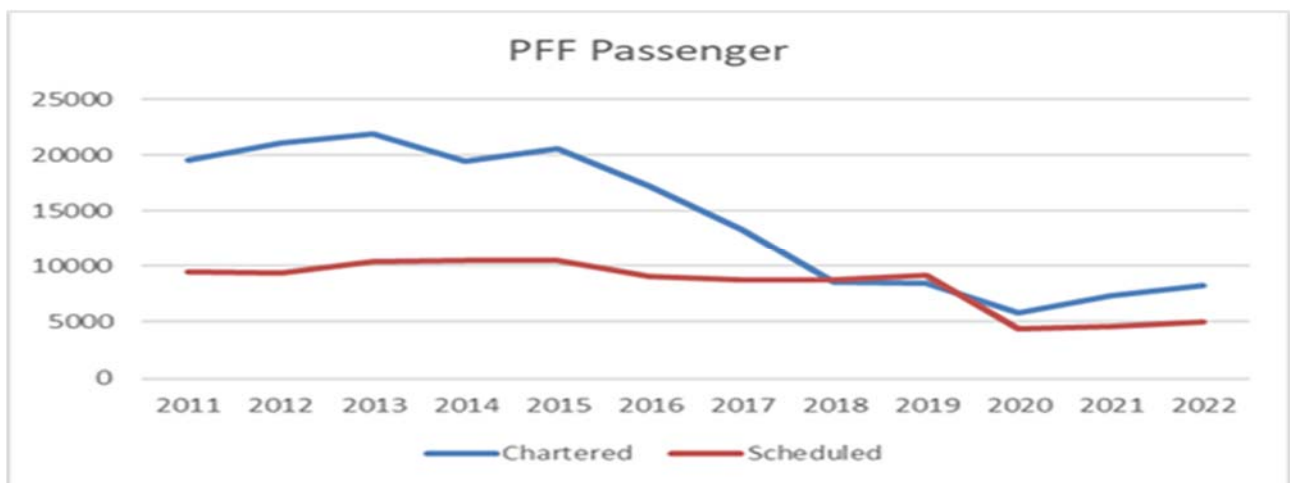
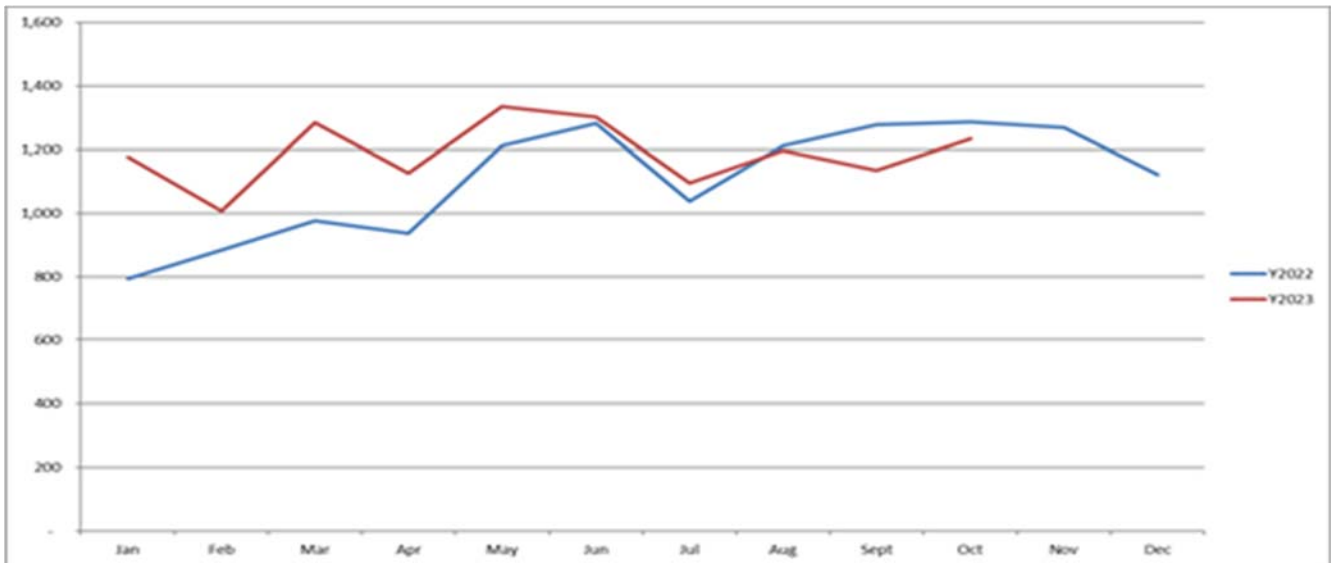
User Charges and Fees

User Charges and Fees are unfavourable by the amount of \$110,445, mainly as per Passenger Facility Fee Revenue.

Passenger Facility Fee is under budget by the amount of \$100,691. The actual revenue collected is transferred to the Passenger Facility Fee Reserve at yearend. As such, the impact of the reduced revenue does not impact the operational surplus or deficit.

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.



QUARTERLY FINANCIAL REPORTING – AIRPORT FUND

For Month Ending September 30, 2023

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.

If you don't factor Passenger Facility Fees, the revenue is under budget by \$9,754:

User Charges and Fees	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Aircraft Landing Fees	\$240,000		\$180,000	\$184,438	\$4,438
Aircraft Parking Fees	\$8,600		\$6,480	\$3,458	(\$3,022)
Leases - Rentals - Hangars	\$126,200		\$94,680	\$82,599	(\$12,081)
Leases - Rentals - Terminal	\$67,500		\$50,580	\$52,352	\$1,772
Land Rentals - Agriculture	\$14,560		\$14,560	\$14,555	(\$5)
Snowbird Fuel - Truck Diesel Sales	\$15,000		\$10,500	\$8,576	(\$1,924)
Parking Revenue	\$200,000		\$150,030	\$157,347	\$7,317
Airport Pay & Display Revenue	\$25,000		\$18,720	\$18,452	(\$268)
Passenger Facility Fee Revenue	\$380,000		\$285,030	\$184,339	(\$100,691)
Airport Sundry Revenue	\$10,000		\$7,470	\$1,879	(\$5,591)
Airport Sundry - ATM Revenue	(\$400)		(\$270)	\$0	\$270
Advertising	\$1,650		\$1,260	\$600	(\$660)
Total User Charges and Fees	\$1,088,110		\$819,040	\$708,595	(\$110,445)

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.

\$119 revenue in 3rd Quarter generated from Interest and Penalties.

Sundry

3rd Quarter Revenue of \$3,234 from Concession Vending Machine.

3rd Quarter Revenue of \$2,194 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

Expenditures are under budget ending the 3rd Quarter by the amount of \$90,198 relating to salaries, contracted and general services and maintenance materials and supplies:

EXPENDITURES	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Salaries Wages and Benefits	\$617,820		\$444,030	\$413,616	(\$30,414)
Contracted and General Services	\$183,300		\$159,150	\$121,311	(\$37,839)
Financial Charges	\$750		\$540	\$665	\$125
Utilities	\$137,710		\$103,320	\$84,089	(\$19,231)
Fleet Expenses	\$132,390		\$91,630	\$109,272	\$17,642
Maintenance Materials Supplies	\$172,230		\$146,020	\$127,530	(\$18,490)
Insurance	\$23,600		\$17,730	\$17,809	\$79
Bad Debt Expense	\$2,700		\$2,070	\$0	(\$2,070)
Total Expenses	\$1,270,500		\$964,490	\$874,292	(\$90,198)



QUARTERLY FINANCIAL REPORTING – AIRPORT FUND

For Month Ending September 30, 2023

Salaries Wages and Benefits

Salaries Wages and Benefits are favorable for the 3rd Quarter in the amount of \$30,414. 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. Terminal Salaries are for airport janitors and facilities personnel performing maintenance.

Salaries Wages and Benefits	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$211,680		\$134,900	\$137,111	\$2,211
Airfield Maintenance	\$243,920		\$184,860	\$186,291	\$1,431
Airfield Snow Clearing	\$55,200		\$40,370	\$31,046	(\$9,324)
Airfield Grass Cutting	\$12,140		\$10,950	\$9,072	(\$1,878)
Terminal Building	\$92,460		\$71,060	\$47,361	(\$23,699)
Building Maintenance	\$2,420		\$1,890	\$2,735	\$845
Total Salaries Wages Benefits	\$617,820		\$444,030	\$413,616	(\$30,414)

Salaries Wages and Benefits	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Salaries Regular	\$182,550		\$111,540	\$113,153	\$1,613
Salaries Overtime	\$0		\$0	\$755	\$755
Wages Regular	\$267,750		\$205,790	\$178,740	(\$27,050)
Wages Overtime	\$32,000		\$21,580	\$24,130	\$2,550
Payroll Benefits	\$135,520		\$105,120	\$96,838	(\$8,282)
Total Salaries Wages Benefits	\$617,820		\$444,030	\$413,616	(\$30,414)

Salaries overtime amount of \$755 is the payout of overtime with severance payment.

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 the cost for Audit Services are under budget and Airport Maintenance costs are also under budget.

2023 Budget consists of:

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. **2023 Spending of \$2,000.**
- \$10,600 for the iFIDS Computer Program that tracks and calculates landing data and fees. **2023 Spending of \$6,124.**

Commissionaire Services

- \$15,000 for commissionaire security services. Security is a requirement of our Federal permit for securely stored items. **2023 Spending is \$8,617.**

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 \$65,806. 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 \$25,026:

- **\$1,096 for pest control and loraas service.**
- **\$33 for floor cleaner.**
- **\$165 for monitoring services.**
- **\$14,344 for fencing. This is to be reallocated as capital spending.**
- **\$1,034 for commissionaire security services.**
- **\$8,383 for specialized services and repair.**



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 \$5,175.**
- **2023 Spending of \$310 for pest control services and \$153 for alarm monitoring.**

Financial Charges

The City pays a monthly fee for the Airport Park & Display pay station machines.

3rd Quarter Financial Charges of \$665.

Utilities

Utilities ending the 3rd Quarter is favourable mainly related to Electricity as follows:

Utilities	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Airfield Maintenance - Electricity	\$44,950		\$33,750	\$30,149	(\$3,601)
Terminal Building - Water and Sewer	\$1,770		\$1,350	\$1,124	(\$226)
Terminal Building - Heating Fuels	\$6,500		\$4,860	\$3,975	(\$885)
Terminal Building - Electricity	\$46,470		\$34,830	\$29,751	(\$5,079)
Building Maintenance – Water and Sewer	\$2,110		\$1,620	\$1,564	(\$56)
Building Maintenance - Heating Fuels	\$12,500		\$9,360	\$5,684	(\$3,676)
Building Maintenance - Electricity	\$23,410		\$17,550	\$11,842	(\$5,708)
Total Utilities	\$137,710		\$103,320	\$84,089	(\$19,231)



QUARTERLY FINANCIAL REPORTING – AIRPORT FUND

For Month Ending September 30, 2023

Fleet Expenses

Fleet ending the 3rd Quarter is unfavourable in the amount of \$17,642 as follows:

The budget for Airport Administration includes two (2) Trucks. Increase was reflective in 2022 when an Airport Truck previously charged to Airport Maintenance was changed to Airport Administration. Budget has been adjusted in 2024 to reflect this.

Airfield snow clearing fleet is reflective in the amount of snow to be cleared in the given year.

Fleet	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$8,840		\$6,660	\$14,970	\$8,310
Airfield Maintenance	\$42,400		\$28,320	\$29,718	\$1,398
Airfield Snow Clearing	\$68,900		\$46,040	\$58,606	\$12,566
Airfield Grass Cutting	\$11,660		\$10,020	\$5,498	(\$4,522)
Terminal Building Maintenance	\$590		\$590	\$300	(\$290)
Building Maintenance	\$0		\$0	\$180	\$180
Total Fleet	\$132,390		\$91,630	\$109,272	\$17,642

Maintenance Materials and Supplies

Maintenance Materials and Supplies is under budget by the amount of \$18,490 ending the 3rd Quarter.

Maintenance Materials and Supplies	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$39,240		\$30,310	\$27,919	(\$2,391)
Airfield Maintenance	\$51,780		\$47,350	\$37,435	(\$9,915)
Airfield Snow Clearing	\$33,300		\$23,320	\$12,240	(\$11,080)
Airfield Grass Cutting	\$0		\$0	\$11,998	\$11,998
Terminal Building Maintenance	\$37,660		\$35,910	\$34,245	(\$1,665)
Building Maintenance	\$10,250		\$9,130	\$3,693	(\$5,437)
Total Maintenance Materials	\$172,230		\$146,020	\$127,530	(\$18,490)



Airfield Maintenance: \$9,915 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 completed and expensed at \$23,219. As such, there is savings for the project.**

Insurance

Insurance is on budget.

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 3rd 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		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Transfer from General Fund	\$337,690		\$253,260	\$253,260	\$0
Transfer from Utility Fund – City Facilities	\$3,880		\$0	\$0	\$0
Total Interfund Transfers	\$341,570		\$253,260	\$253,260	\$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
SEPTEMBER 30, 2023



City of
**Prince
Albert**

SANITATION FUND

QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

SANITATION FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES					
User Charges and Fees	\$5,342,590		\$3,639,170	\$4,031,659	\$392,489
Grants and Donations	\$412,170		\$206,080	\$440,945	\$234,865
Interest and Penalties	\$0		\$0	\$6,441	\$6,441
Sundry	\$1,000		\$720	\$254	(\$466)
Total Revenues	\$5,755,760		\$3,845,970	\$4,479,299	\$633,329
EXPENSES					
Salaries Wages and Benefits	\$1,610,980		\$1,167,960	\$1,103,215	(\$64,745)
Contracted and General Services	\$365,740		\$248,840	\$70,081	(\$178,759)
Grants and Donations	\$142,100		\$106,590	\$106,575	(\$15)
Financial Charges	\$7,050		\$5,220	\$6,580	\$1,360
Utilities	\$37,180		\$21,810	\$26,639	\$4,829
Interest on Long Term Debt	\$177,080		\$0	\$31,822	\$31,822
Fleet Expenses	\$2,007,000		\$1,510,850	\$1,454,498	(\$56,352)
Maintenance Materials and Supplies	\$591,720		\$195,480	\$108,163	(\$87,317)
Insurance	\$7,280		\$5,490	\$6,159	\$669
Bad Debt Expenses	\$7,000		\$0	\$0	\$0
Total Expenses	\$4,953,130		\$3,262,240	\$2,913,732	(\$348,508)
Operating (Surplus) / Deficit	(\$802,630)		(\$583,730)	(\$1,565,567)	(\$981,837)
CAPITAL AND INTERFUND					
Amortization	\$990,000		\$0	\$0	\$0
Interfund Transfers	\$315,110		\$236,340	\$233,525	(\$2,815)
Total Capital and Interfund	\$1,305,110		\$236,340	\$233,525	(\$2,815)
TOTAL (SURPLUS) DEFICIT	\$502,480		(\$347,390)	(\$1,332,042)	(\$984,652)

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.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

The allocation as follows for balanced budget:

<u>Allocated as Follows:</u>	
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

SUMMARY OF SANITATION FUND ENDING 3RD QUARTER

Ending the 3rd Quarter, the Sanitation Fund has a favourable balance of \$984,652.

Sanitation Fund	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance
Sanitation Administration	(\$5,674,260)	(\$3,627,190)	(\$3,992,859)	(\$365,669)
Residential Waste Collection	\$1,485,350	\$1,124,450	\$1,000,050	(\$124,400)
Residential Recycling	\$747,340	\$330,670	\$116,600	(\$214,070)
Landfill Operations	\$2,638,940	\$1,588,340	\$1,310,642	(\$277,698)
Interfund Transactions	\$1,305,110	\$236,340	\$233,525	(\$2,815)
Total	\$502,480	(\$347,390)	(\$1,332,042)	(\$984,652)

The favourable balance is attributed to increased revenue over budget in the amount of \$392,489 from revenue generated at the Landfill and the Sanitation Surcharge.

As well, the grant from the North Central Saskatchewan Waste Management Corporation was received in full in the third quarter resulting in a favourable balance over budget in the amount of \$234,865.

Expenditures ending the 3rd Quarter are \$348,508 under budget relating to contracted and general services and maintenance materials and supplies.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

REVENUES

User Charges and Fees

User Charges and Fees revenue is a favourable balance of \$392,489 with revenue generated ending the 3rd Quarter for Landfill Operations and the Sanitation Surcharge.

Landfill Operations is a **favourable balance of \$243,682 with revenue of \$2,279,483**. Revenue for the 3rd Quarter in 2022 was \$1,949,656. As such, for 2023, increased revenue generated for Landfill Operations.

Sanitation Surcharge is a **favourable balance of \$147,832 with revenue of \$1,738,502**. The surplus is a result of monthly budgeted revenues and the timing of actual billings. Revenue for the 3rd Quarter in 2022 was \$1,681,058.

Generally the City has received additional volumes of waste and the Sanitation Surcharge fee increases annually.

User Charges and Fees	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
Landfill Operations	\$2,700,000	\$2,035,800	\$2,279,483	\$243,682
Bioreactor Building Rentals	\$16,990	\$12,700	\$13,675	\$975
Sanitation Surcharge	\$2,575,000	\$1,590,670	\$1,738,502	\$147,832
City Facilities	\$50,600	\$0	\$0	
TOTAL REVENUE	\$5,342,590	\$3,639,170	\$4,031,660	\$392,489

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.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 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.
- **\$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.

Operating Grants and Donations

- Revenue received ending the 3rd Quarter from the North Central Saskatchewan Waste Management Corporation is **\$436,365**. Revenue is favourable as the budget was only \$206,080, with the remainder budgeted in the last quarter. Overall there is increased funding over budget in the amount of \$24,195 from the North Central Saskatchewan Waste Management Corporation.
- **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.

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 \$254 in 3rd Quarter.**

QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

EXPENDITURES

Expenditures ending the 3rd Quarter are **\$348,508 under budget**, mainly in the areas of contracted and general services, salaries and maintenance materials and supplies as follows:

EXPENDITURES	2023 Total		9 Months	2023 Actual	Variance
Salaries Wages and Benefits	\$1,610,980		\$1,167,960	\$1,103,215	(\$64,745)
Contracted and General Services	\$365,740		\$248,840	\$70,081	(\$178,759)
Grants and Donations	\$142,100		\$106,590	\$106,575	(\$15)
Financial Charges	\$7,050		\$5,220	\$6,580	\$1,360
Utilities	\$37,180		\$21,810	\$26,639	\$4,829
Interest on Long Term Debt	\$177,080		\$0	\$31,822	\$31,822
Fleet Expenses	\$2,007,000		\$1,510,850	\$1,454,498	(\$56,352)
Maintenance Materials and Supplies	\$591,720		\$195,480	\$108,163	(\$87,317)
Insurance	\$7,280		\$5,490	\$6,159	\$669
Bad Debt Expenses	\$7,000		\$0	\$0	\$0
Total Expenses	\$4,953,130		\$3,262,240	\$2,913,732	(\$348,508)

Salaries Wages and Benefits

Salaries Wages and Benefits are favourable ending the 3rd Quarter in the amount of \$64,745 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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Sanitation Administration	\$74,500	\$0	\$0	\$0
Residential Waste Collection	\$478,100	\$367,410	\$307,226	(\$60,184)
Landfill Operations	\$872,040	\$137,170	\$160,384	\$23,214
Residential Recycling	\$186,340	\$663,380	\$635,605	(\$27,775)
Total Salaries Wages Benefits	\$1,610,980	\$1,167,960	\$1,103,215	(\$64,745)



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

Salaries Wages Benefits	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Salaries Regular	\$345,190	\$197,850	\$209,305	\$11,455
Salaries Overtime	\$0	\$0	\$795	\$795
Wages Regular	\$790,000	\$603,200	\$524,877	(\$78,323)
Wages Overtime	\$62,350	\$47,460	\$73,361	\$25,901
Payroll Benefits	\$413,440	\$319,450	\$294,877	(\$24,573)
Total Salaries Wages Benefits	\$1,610,980	\$1,167,960	\$1,103,215	(\$64,745)

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.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

Contracted and General Services

Contracted and General Services have a **favourable balance of \$178,759**, mainly as Concrete Crushing did not occur in the first nine months as projected. Last year, the City crushed concrete late in the fall.

Contracted and General Services	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Concrete Crushing and Scrap Tire Pick-up	\$229,000	\$171,720	\$0	(\$171,720)
Monitoring and Reporting	\$85,000	\$52,470	\$28,095	(\$24,375)
Pest Control Services & Septic Services	\$2,500	\$2,340	\$6,377	\$4,037
Medical Assessments for Driver Licenses	\$540	\$0	\$0	\$0
Security System for Landfill	\$500	\$360	\$248	(\$112)
Recycling Program	\$21,000	\$15,750	\$13,002	(\$2,748)
Bioreactor Facility - Monitoring	\$11,000	\$0	\$0	\$0
Janitorial Services	\$0	\$0	\$0	\$0
Annual Pitch in Week Community	\$6,200	\$6,200	\$12,187	\$5,987
Other small contracted services	\$0	\$0	\$844	\$844
Housekeeping	\$0	\$0	\$9,328	\$9,328
Consulting Services - Landfill	\$10,000	\$0	\$0	\$0
Total Contracted and General Services	\$365,740	\$248,840	\$70,081	(\$178,759)

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.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

- **\$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.
- **\$3,040** for pest control services and septic services.
- **\$500** for alarm monitoring.

Grants and Donations

3rd Quarter expense for Grants and Donations is **\$106,575 (\$35,525 x 3 Quarters)**. That represents nine 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.

QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

Financial Charges

3rd Quarter expenses for Financial Charges is \$6,580 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. **2023 charged is \$976.**
- \$5,800 for Property Taxes for Bioreactor Site, paid to the Rural Municipality of Buckland. **2023 amount charged is \$5,604.**

Utilities

Utilities are slightly over budget for heating fuels.

Utilities	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Water and Sewer	\$2,260	\$1,710	\$1,591	(\$119)
Heating Fuels	\$16,500	\$9,030	\$13,137	\$4,107
Electricity	\$18,420	\$11,070	\$11,911	\$841
Total Utilities	\$37,180	\$21,810	\$26,639	\$4,829

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 was budgeted for the last quarter.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

Interest on Long Term Debt	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance 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 3rd Quarter, however, spending is lower than the **spending in the 3rd Quarter of 2022 of \$1,549,874.**

Fleet Expenses	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Landfill Operations	\$770,000	\$577,530	\$536,556	(\$40,974)
Residential Waste Collection	\$900,000	\$675,000	\$656,556	(\$18,444)
Residential Recycling & Yard Waste	\$337,000	\$258,320	\$261,387	\$3,067
Total Fleet Expenses	\$2,007,000	\$1,510,850	\$1,454,499	(\$56,351)

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.



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

Maintenance Materials and Supplies

Maintenance Materials and Supplies are favourable by \$87,317, mainly as follows:

- \$52,385 not spent for the purchase of rollout bins; and,
- \$33,750 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	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Residential Waste Collection	\$100,200	\$75,120	\$22,651	(\$52,469)
Residential Recycling	\$60,900	\$18,920	\$16,195	(\$2,725)
Landfill Operations	\$430,620	\$101,440	\$69,317	(\$32,123)
Total Maintenance Materials Supplies	\$591,720	\$195,480	\$108,163	(\$87,317)

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).



QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

- **\$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

3rd Quarter Insurance costs are \$6,159

2023 Budget: \$7,280.

QUARTERLY FINANCIAL REPORTING – SANITATION FUND

For Month Ending September 30, 2023

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 3rd Quarter, as this amount is typically recorded at yearend.**

Interfund Transfers

Interfund Transfers	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Transfer from Utility Fund - City Facilities	(\$2,000)	(\$1,530)	\$0	\$1,530
Contribution to General Fund	\$266,510	\$235,170	\$233,525	(\$1,645)
Transfer to General Fund - City Facilities	\$47,030	\$0	\$0	\$0
City Facilities – Sanitation Surcharge	(\$50,600)	\$0	\$0	\$0
Contribution to Utility Fund	\$3,570	\$2,700	\$0	(\$2,700)
Total Interfund Transfers	\$264,510	\$236,340	\$233,525	(\$2,815)

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
SEPTEMBER 30, 2023



City of
**Prince
Albert**

UTILITY FUND

QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

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		\$13,969,800	\$13,080,276	(\$889,524)
Interest and Penalties	\$140,300		\$105,250	\$90,299	(\$14,951)
Sundry	\$140,000		\$105,030	\$100,157	(\$4,873)
Total Revenues	\$19,955,250		\$14,180,080	\$13,270,732	(\$909,348)
EXPENSES					
Salaries Wages and Benefits	\$6,307,990		\$4,547,050	\$4,412,776	(\$134,274)
Contracted and General Services	\$1,257,030		\$1,115,170	\$687,696	(\$427,474)
Utilities	\$1,267,680		\$942,590	\$824,840	(\$117,750)
Interest on Long Term Debt	\$1,060,440		\$321,010	\$568,926	\$247,916
Fleet Expenses	\$870,150		\$637,240	\$672,304	\$35,064
Maintenance Materials and Supplies	\$3,331,370		\$2,756,080	\$2,131,185	(\$624,895)
Insurance	\$55,550		\$41,670	\$43,321	\$1,651
Bad Debt Expenses	\$75,000		\$37,500	\$0	(\$37,500)
Total Expenses	\$14,225,210		\$10,398,310	\$9,341,048	(\$1,057,262)
Operating (Surplus) / Deficit	(\$5,730,040)		(\$3,781,770)	(\$3,929,684)	(\$147,914)
CAPITAL AND INTERFUND					
Capital Revenues	(\$436,130)		(\$327,098)	\$0	\$327,098
Amortization	\$5,750,000		\$0	\$0	\$0
Contribution to General Fund	\$614,000		\$460,530	\$460,530	\$0
Contribution to GF - City Facilities	\$266,930		\$200,160	\$162,955	(\$37,205)
Contribution to Airport Fund	\$5,830		\$4,410	\$0	(\$4,410)
Contribution to Sanitation Fund	\$2,000		\$1,530	\$0	(\$1,530)
Transfer from Sanitation Fund	(\$3,570)		(\$2,700)	\$0	\$2,700
Total Capital and Interfund	\$6,199,060		\$336,832	\$623,485	\$286,653
TOTAL (SURPLUS) DEFICIT	\$469,020		(\$3,444,938)	(\$3,306,199)	\$138,739

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 3rd Quarter, the Utility Fund has a favourable balance of \$147,914 relating to Operations, excluding the budgeted Interfund Transactions and Capital Revenue.



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

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

Ending the 3rd Quarter, both the Water and Waste Water Treatment Plant Operations are under budget. Administration reflects the shortfall in revenue to budget:

Utility Fund	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	(\$12,037,850)	(\$11,177,736)	\$860,114
Water Treatment Plant Operations	\$4,480,700	\$4,153,465	(\$327,235)
Waste Water Treatment Plant Operations	\$3,775,380	\$3,060,029	(\$715,351)
Interfund Transfers	\$663,930	\$623,485	(\$40,445)
Custom Order	\$0	\$34,558	\$34,558
Capital Revenue	(\$327,098)	\$0	\$327,098
Total	(\$3,444,938)	(\$3,306,199)	\$138,739

The Capital Revenue is recorded in the last quarter.

Custom Work orders will be invoiced for costs in the last quarter.



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.



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

REVENUES

User Charges and Fees

User Charges and Fees ending the 3rd Quarter is greater than the actuals for Year 2022 as shown below. The budget forecast will need to be adjusted to reflect a more accurate projection of revenue each quarter.

User Charges and Fees	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change	Year 2022 Jan - Sept
REVENUES					
Sale of Water - In City Users	\$4,625,080	\$2,682,540	\$3,019,062	\$336,522	\$2,941,705
Water Crane	\$80,000	\$60,030	\$103,500	\$43,470	\$74,220
Sale of Water (Sask Pen, etc.)	\$302,670	\$226,980	\$194,853	(\$32,127)	\$199,490
Sale of Water (Trailer Courts, A&W)	\$80,950	\$60,750	\$48,540	(\$12,210)	\$51,720
Rural Water Consumption	\$556,500	\$417,330	\$323,715	(\$93,615)	\$429,026
Rural Water Fixed Charges	\$654,050	\$490,500	\$516,027	\$25,527	\$498,256
Water Fixed Charges	\$4,465,310	\$3,348,990	\$3,054,104	(\$294,886)	\$2,926,844
Reconnection Charges	\$25,000	\$18,720	\$30,450	\$11,730	\$24,750
CF - Sale of Water	\$245,190	\$183,870	\$66,770	(\$117,100)	\$67,126
CF - Water Capital Works (meters)	\$34,030	\$25,560	\$23,882	(\$1,678)	\$23,594
Sewer Consumption	\$4,372,470	\$3,279,330	\$2,858,424	(\$420,906)	\$2,806,534
Sewer Fixed Charges	\$4,005,100	\$3,003,840	\$2,730,114	(\$273,726)	\$2,631,255
Septic Dumping Fees	\$70,000	\$52,470	\$38,360	(\$14,110)	\$46,624
CF - Sewer Service Charges	\$127,480	\$95,580	\$50,985	(\$44,595)	\$55,135
CF- Sewer Capital Works	\$31,120	\$23,310	\$21,490	(\$1,820)	\$21,248
TOTAL REVENUE	\$19,674,950	\$13,969,800	\$13,080,276	(\$889,524)	\$12,797,527

Sale of water to City users is greater for Q3 YTD 2023 than the last year.

Water Crane has generated an additional \$43,470 over budgeted revenue.

The water and sewer fixed meter charges increase annually and generated additional revenue in for Q3 YTD compared to 2022.

The 2024 Budget has adjusted water sold based on actual revenue over the last couple years.



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

The budgeted consumption of water sold to Prince Albert Rural Water has decreased as Muskoday has built their own Water Treatment Plant. This results in a reduction of 213 homes. In 2023, Prince Albert Rural Water extended water service to Little Red. There are 101 homes in the Little Red area. The impact is a reduction of 112 homes (213-101). As shown above, the revenue for Prince Albert Rural Water for water sold is below budget.

City Facilities – Sale of Water

City Facilities consumption revenue is under budget by \$117,100 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 \$107,363, and the corresponding revenue is under budget by the amount of \$117,100. Administration amended 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 revenue are under budgeted revenue by the amount of \$14,951, 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 allows utility customers to make monthly payments on their utility account as opposed to making quarterly payments), there are less penalties being charged. The 2024 Budget has been reduced accordingly.

Interest and Penalties	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Penalties	\$140,000	\$105,030	\$90,299	(\$14,731)
Finance Charges - A/R	\$300	\$220	\$0	(\$220)
Total Interest and Penalties	\$140,300	\$105,250	\$90,299	(\$14,951)



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

Sundry Revenue

Sundry revenue is from tag fees, bill reprint fees, frozen or burnt water meters, etc.

Slightly under budgeted revenue.

Sundry	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Sundry Revenue	\$140,000	\$105,030	\$100,157	(\$4,873)
Total Sundry	\$140,000	\$105,030	\$100,157	(\$4,873)



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

EXPENDITURES

WATER AND SEWER UTILITY FUND – BY FUNCTIONAL AREA

Administration	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	2,231,210	\$1,482,190	\$1,447,102	(\$35,088)
Contracted and General Services	170,000	\$127,530	\$117,822	(\$9,708)
Interest on Long Term Debt	150,540	\$26,980	\$53,953	\$26,973
Fleet Expenses	27,000	\$20,250	\$21,060	\$810
Maintenance Materials and Supplies	447,230	\$335,280	\$345,759	\$10,479
Bad Debt Expense	75,000	\$37,500	\$0	(\$37,500)
Total Admin Functional Area	\$3,100,980	\$2,029,730	\$1,985,696	(\$44,034)

Water Treatment Plant Operations	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	2,436,650	\$1,847,150	\$1,749,518	(\$97,632)
Contracted and General Services	73,730	\$58,330	\$45,014	(\$13,316)
Utilities	623,630	\$472,590	\$469,359	(\$3,231)
Interest on Long Term Debt	828,150	\$294,030	\$501,174	\$207,144
Fleet Expenses	394,090	\$295,560	\$295,652	\$92
Maintenance Materials and Supplies	1,820,650	\$1,546,700	\$1,168,333	(\$378,367)
Insurance	35,080	\$26,370	\$27,914	\$1,544
Total WTP Functional Area	\$6,211,980	\$4,540,730	\$4,256,964	(\$283,766)

Waste Water Treatment Plant Operations	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
EXPENSES				
Salaries Wages and Benefits	1,640,130	\$1,217,710	\$1,216,155	(\$1,555)
Contracted and General Services	1,013,300	\$929,310	\$524,860	(\$404,450)
Utilities	644,050	\$470,000	\$355,481	(\$114,519)
Interest on Long Term Debt	81,750	\$0	\$13,800	\$13,800
Fleet Expenses	449,060	\$321,430	\$355,592	\$34,162
Maintenance Materials and Supplies	1,063,490	\$874,100	\$617,092	(\$257,008)
Insurance	20,470	\$15,300	\$15,407	\$107
Total WWTP Functional Area	\$4,912,250	\$3,827,850	\$3,098,387	(\$729,463)



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

Salaries Wages and Benefits

Salaries Wages and Benefits ending the 3rd Quarter are under budget by the amount of \$132,274 due to vacancies in staffing.

Salaries Wages and Benefits	9 Months Budget	2023 Actual (to Sept 30/23)	Variance
Salaries Regular	\$656,760	\$610,350	(\$46,410)
Salaries Overtime	\$0	\$3,687	\$3,687
Statutory Pay	\$75,720	\$65,150	(\$10,570)
Salaries Casual Regular	\$45,080	\$0	(\$45,080)
Wages Regular	\$2,135,560	\$2,052,181	(\$83,379)
Wages Overtime	\$215,150	\$239,891	\$24,741
Payroll Benefits	\$1,061,750	\$1,084,488	\$22,738
Salary Allocations	\$357,030	\$357,030	\$0
Total Salaries Wages and Benefits	\$4,547,050	\$4,412,776	(\$134,274)

As per above Wages Overtime, the amount of \$27,727 relates to the construction work completed this summer by the Water and Sewer Crews. The work includes watermain installations.

Currently down two full time Relief Operators and the wage for the Assistant Environmental Manager. In review of the Water Treatment Plant and the Raw Water Pump House, there is roughly \$10,000 more in regular wages coded to the new RWPH due to the frequency for the cleaning of the new wells etc. This is offset by those wages not being coded to the WTP regular time.

For the WWTP wages down one Relief Operator position and the Assistant Environmental Manager position. However, there are wages for the contract operations of the WWTP Manager under contracted and general services.

Salaries Wages Benefits	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$2,231,210	\$1,482,190	\$1,447,104	(\$35,086)
Water Treatment Plant	\$2,436,650	\$1,847,150	\$1,749,518	(\$97,632)
Waste Water Treatment Plant	\$1,640,130	\$1,217,710	\$1,216,154	(\$1,556)
Total Salaries Wages Benefits	\$6,307,990	\$4,547,050	\$4,412,776	(\$134,274)



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

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%



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

Administration is under budget for Salaries Regular as per vacancy of the Manager position.

Wages overtime and Payroll Benefits are slightly over due to the charging for Custom Work.

This includes the staffing of the Water Meter Readers.

Administration - Salaries Wages Benefits	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Salaries Regular	\$1,148,120	\$656,760	\$610,350	(\$46,410)
Salaries Overtime	\$0	\$0	\$3,687	\$3,687
Salaries Casual	\$27,690	\$15,840	\$0	(\$15,840)
Wages Regular	\$265,000	\$203,830	\$231,251	\$27,421
Wages Overtime	\$7,500	\$5,780	\$9,739	\$3,959
Staff Allocations	\$475,980	\$242,950	\$230,098	(\$12,852)
Payroll Benefits	\$306,920	\$357,030	\$361,979	\$4,949
Total Salaries Wages Benefits	\$2,231,210	\$1,482,190	\$1,447,104	(\$35,086)

The salaries for the Water Treatment Plant (WTP) Operations are under budget by the amount of \$97,632. The savings are primarily attributed to staff vacancies for WTP operators (\$69,482) and a reallocation of resources for maintenance / trade workers between Functional Areas and the Sanitation Fund.

WTP - Salaries Wages Benefits	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Stat Pay	\$77,000	\$51,120	\$45,073	(\$6,047)
Salaries Casual	\$20,000	\$14,620	\$0	(\$14,620)
Wages Regular	\$1,511,330	\$1,153,260	\$1,060,596	(\$92,664)
Wages Overtime	\$197,000	\$150,070	\$142,399	(\$7,671)
Payroll Benefits	\$631,320	\$478,080	\$501,450	\$23,370
Total Salaries Wages Benefits	\$2,436,650	\$1,847,150	\$1,749,518	(\$97,632)



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

The salaries for the WWTP Operations are as follows. As per Wages Overtime, the amount of \$27,727 relates to the construction work completed this summer by the Water and Sewer Crews. The work includes watermain installations.

WWTP - Salaries Wages Benefits	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Stat Pay	\$37,000	\$24,600	\$20,077	(\$4,523)
Salaries Casual	\$20,000	\$14,620	\$0	(\$14,620)
Wages Regular	\$1,055,750	\$778,470	\$760,333	(\$18,137)
Wages Overtime	\$75,140	\$59,300	\$87,752	\$28,452
Payroll Benefits	\$452,240	\$340,720	\$347,992	\$7,272
Total Salaries Wages Benefits	\$1,640,130	\$1,217,710	\$1,216,154	(\$1,556)

Contracted and General Services

Contracted and General Services are under budget by \$427,474 as the costs for sewer relining in the budget amount of \$271,051 is expensed as capital spending and other savings in sewer maintenance for sewer photography and sewer jetting. Some of the savings will offset the Hazell dell project:

Contracted and General Services	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$170,000	\$127,530	\$117,822	(\$9,708)
Water Treatment Plant	\$73,730	\$58,330	\$45,014	(\$13,316)
Waste Water Treatment Plant	\$1,013,300	\$929,310	\$524,860	(\$404,450)
Total Salaries Wages Benefits	\$1,257,030	\$1,115,170	\$687,696	(\$427,474)



Water Administration

Total spending of \$117,822 as follows:

- \$117,279 regarding Badger – Water Meter Replacement Program.
- \$243 for billing and collection.
- \$300 for E-Billing contest.

This area is under budget by the amount of \$9,708, mainly related to Water Meter Replacement Program.

Water Treatment Plant Operations

Currently under budget by the amount of \$13,316 ending the 3rd Quarter.

Total spending of \$45,014 as follows:

- \$1,405 for housekeeping.
- \$1,690 for annual folding machine.
- \$19,682 for water sampling and testing.
- \$14,872 for watermain repairs.
- \$3,512 for specialized computer programming.
- \$3,853 for reporting.

Waste Water Treatment Plant

Currently under budget by the amount of \$404,450 as the costs for sewer relining have been expensed as capital spending.

Total spending of \$524,860 as follows:

- \$78,949 relating to sewer relining work.
- \$226,060 related to Sewer Photography.
- \$68,676 relating to septic pumpout rebates.
- \$10,812 for sampling.
- \$31,000 for consulting expertise to manage the WWTP with vacancy.
- \$13,563 for computer programming.
- \$81,938 for Sanitary Sewer Connection - Relining of sanitary sewer services, sewer photography, and root cleaning costs.
- \$13,000 for West Hill Storm Hydraulic Annual.
- \$862 for Greenland Waste.



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

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
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



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

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 \$117,750 ending the 3rd Quarter, mainly related to Water and Sewer for the Waste Water Treatment Plant.

Utilities	2023 Total Budget	6 Months Budget	2023 Actual (to June 30/23)	(Fav) / Unfav Change
Water and Sewer	\$162,660	\$121,950	\$14,587	(\$107,363)
Heating Fuels	\$199,170	\$127,650	\$97,033	(\$30,617)
Electricity	\$905,850	\$692,990	\$713,220	\$20,230
Total Utilities	\$1,267,680	\$942,590	\$824,840	(\$117,750)

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 \$107,363, and the corresponding revenue is under budgeted revenue by the amount of \$117,100.

Heating Fuels are under budget by \$30,617 related primarily to the reduced rates.

Electricity is over budget by \$20,230 related primarily to Raw Water Pumphouse.



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

Fleet Expenses

Fleet expenses ending the 3rd Quarter are over budget by \$35,064 based on usage for the Waste Water Treatment Plant. This includes the work for trunk sewer maintenance, sewer jetting and sewer service connection work:

Fleet Expenses	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$27,000	\$20,250	\$21,060	\$810
Water Treatment Plant	\$394,090	\$295,560	\$295,652	\$92
Waste Water Treatment Plant	\$449,060	\$321,430	\$355,592	\$34,162
Total Utilities	\$870,150	\$637,240	\$672,304	\$35,064

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 and Supplies	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Administration	\$447,230	\$335,280	\$345,759	\$10,479
Water Treatment Plant	\$1,820,650	\$1,546,700	\$1,168,334	(\$378,366)
Waste Water Treatment Plant	\$1,063,490	\$874,100	\$617,092	(\$257,008)
Total Salaries Wages Benefits	\$3,331,370	\$2,756,080	\$2,131,185	(\$624,895)

Administration is over budget as the amount of \$16,092 has been expensed relating to Custom Work Orders to be charged back offset by other savings.

The WTP chemical usage is lower this year as we had favorable raw water conditions and the new Raw Water Pump House removed more sand and organic material prior to the treatment process. We can quantify this better after one more summer of operations to prove the theory better. We are forecasting a likely savings of \$150,000 in the chemical costs by yearend. For maintenance there are purchases in the 4th quarter that will use up the favorable variances. This done strategically in case we have emergency repairs earlier in the year so we can try to balance the budget towards the end of the 4th quarter.



Interest on Long Term Debt

Interest on Long Term Debt is \$247,916 over budget ending the 3rd 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.

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.

QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

Interest on Long Term Debt	2023 Total Budget	2023 Actual (to Sept 30/23)
Upgrades at the Water Treatment Plant	\$53,950	\$0
River Street Reservoir	\$202,520	\$220,876
2nd Avenue and Marquis Road Reservoir	\$189,500	\$206,681
Water Meter Replacement Project	\$96,590	\$53,953
Raw Water Pump House	\$436,130	\$73,617
Waste Water Treatment Plant Design	\$81,750	\$13,800
Total Interest on Long Term Debt	\$1,060,440	\$568,926

Insurance

Insurance for Q3 YTD 2023 is on budget.

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.

Q23 YTD 2023 Bad Debt Expense is nil. Bad debt expense is recorded at year end.



QUARTERLY FINANCIAL REPORTING – WATER AND SEWER UTILITY FUND

For Month Ending September 30, 2023

2023 Capital and Interfund Transactions

The transfer relating to City Facilities will be completed in the last quarter.

Interfund Transfers	2023 Total		8 Months	2023 Actual	Variance
	Budget		Budget	(to Sept 30/23)	Change
Contribution to General Fund	\$614,000		\$460,530	\$460,530	\$0
Contribution to GF - City Facilities	\$266,930		\$200,160	\$162,955	(\$37,205)
Contribution to Airport Fund – City Facilities	\$5,830		\$4,410	\$0	(\$4,410)
Contribution to Sanitation Fund – City Facilities	\$2,000		\$1,530	\$0	(\$1,530)
Transfer from Sanitation Fund – City Facilities	(\$3,570)		(\$2,700)	\$0	\$2,700
Total Interfund Transfers	\$885,190		\$663,930	\$623,485	(\$40,445)

\$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
SEPTEMBER 30, 2023



City of
**Prince
Albert**

LAND FUND

LAND FUND – CONSOLIDATED OPERATING BUDGET

	2023 Total Budget	9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
REVENUES				
User Charges and Fees	\$35,000	\$26,280	\$13,899	(\$12,381)
Land Sales	\$450,000	\$337,500	\$156,020	(\$181,480)
Total Revenues	\$485,000	\$363,780	\$169,919	(\$193,861)
EXPENSES				
Salaries Wages and Benefits	\$110,750	\$82,220	\$66,199	(\$16,021)
Contracted and General Services	\$24,000	\$24,000	\$103,241	\$79,241
Financial Charges	\$0	\$0	\$1,975	\$1,975
Interest on Long Term Debt	\$149,230	\$25,860	\$56,532	\$30,672
Maintenance Materials and Supplies	\$0	\$0	\$101,694	\$101,694
Total Expenses	\$283,980	\$132,080	\$329,641	\$197,561
Operating (Surplus) / Deficit	(\$201,020)	(\$231,700)	\$159,722	\$391,422
Capital and Interfund				
Interfund Transactions	\$76,500	\$0	\$0	\$0
Capital and Interfund Transactions	\$76,500	\$0	\$0	\$0
TOTAL (SURPLUS) / DEFICIT	(\$124,520)	(\$231,700)	\$159,722	\$391,422

Ending the 3rd Quarter, the Land Fund has an unfavourable balance of \$391,422, however, the amount of \$154,979 is related to capital and will be capitalized at yearend.



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 relating to Land Sales are as follows:

Revenues	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Lease Rentals and Leases	\$35,000		\$26,280	\$13,899	(\$12,381)
Land Sales	\$450,000		\$337,500	\$156,020	(\$181,480)
Total Revenues	\$485,000		\$363,780	\$169,919	(\$193,861)

Please note that the Council has approved an Offer to Purchase from BRAR Investment Group located at 800 – 28th Street West, legally described as Parcel H, Plan No. 102132199 in the amount of \$1,000,000. Full payment of that land sale will provide a surplus for the Land Fund.

The remaining \$900,000 will be paid as follows: \$450,000 by May 1, 2024 and the 2nd \$450,000 by May 1, 2025.



Lease Rentals and Leases

\$12,381 under budget for the 3rd 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.

The revenue amount of \$16,599 was credited to the Land Fund early November. That will put the total revenue at \$30,498. The 2023 Budget amount is \$35,000.

Revenue for Leased Land:

2022 Revenue	(\$29,563)
2021 Revenue	(\$25,061)
2020 Revenue	(\$24,521)

Land Sales

\$156,020 Land Sale Revenue as follows ending the 3rd Quarter:

- \$30,000 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.
- \$6,519.50 from an Offer to Purchase from Aquifer Investments Ltd. for 590 – 42nd Street East at the price of \$6,519.50.
- \$100,000 deposit from an Offer to Purchase from BRAR Investment Group located at 800 – 28th Street West, legally described as Parcel H, Plan No. 102132199. Total amount is \$1,000,000, subject to the City Solicitor reviewing and making revisions to the offer as necessary.
- \$3,000 for sale of lot.
- \$16,500 for the sale of 26 and 30 Hadley Road.

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.

Land Sales:

Land Sale – Offer to Purchase 129 – 23rd Street West (RPT 23-190)

City Council Meeting of May 15, 2023

That the Offer to Purchase from Karlee Franc for 129 – 23rd Street West in the amount of \$30,000, be approved.

Property Sale - 800 28th Street West (RPT 23-63)

City Council Meeting of February 13, 2023

That the Offer to Purchase from BRAR Investment Group located at 800 – 28th Street West, legally described as Parcel H, Plan No. 102132199 be approved in the amount of \$1,000,000, subject to the City Solicitor reviewing and making revisions to the offer as necessary.

Property Sale - 1928 Central Avenue (RPT 23-62)

City Council Meeting of February 13, 2023

1. *That the City owned land immediately adjacent to 1928 Central Avenue, legally described as a portion of Lots 49, 50 and 51, Block 10, Plan No. E be sold to 11912046 Canada Corporation in the amount of \$30,000, subject to:*
 - a. *A Sale Agreement being prepared and executed by both parties; and,*
2. *That the Application to subdivide and consolidate the subject property with the owner’s current land holdings to the South, be approved; a*



Residual Land Sale – Offer to Purchase 590 – 42nd Street East (RPT 23-273)

City Council Meeting of July 10, 2023

That the Offer to Purchase from Aquifer Investments Ltd. for 590 – 42nd Street East, legally described as Lots 24-26, Block 31, Plan No. S1506, Extension 1, in the amount of \$6,519.50, be approved.

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.

Salaries Wages and Benefits	2023 Total Budget		9 Months Budget	2023 Actual (to Sept 30/23)	Variance Change
Salaries Regular	\$54,740		\$39,980	\$41,469	\$1,489
Salaries Overtime	\$0		\$0	\$755	\$755
Wages Regular	\$34,610		\$25,340	\$12,818	(\$12,522)
Wages Overtime	\$0		\$0	\$519	\$519
Payroll Benefits	\$21,400		\$16,900	\$10,638	(\$6,262)
Total Salaries Wages Benefits	\$110,750		\$82,220	\$66,199	(\$16,021)



Contracted and General Services

3rd Quarter total spending of \$103,241 as follows:

- \$53,311 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.**
- \$49,930 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.

Financial Charges

There is no budget for Financial Charges.

The amount of \$1,975 has been expensed relating to 2023 Taxes for RM of Prince Albert.

Maintenance Materials and Supplies

There is no budget for Maintenance Materials and Supplies.

The amount of \$101,694 has been expensed as follows:

- \$26 for telephone for Manager of Utilities.
- The amount of \$101,668 has been expensed for the Marquis Road West Extension Project. **This is an approved capital project and the costs incurred in 2023 will be capitalized or moved to Work in Progress at year end.**
 - \$11,444 expensed for Asphalt.
 - \$45,524 expensed for Concrete.
 - \$47,700 for Boulevard Contracting.



Interest on Long Term Debt

Interest on Long Term Debt is \$30,672 over budget for the 3rd 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	\$36,982
Total 3rd Quarter Expensed	\$56,532

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**

TITLE: 2024 General Fund Operating and Capital Budget

DATE: **December 5, 2023**

TO: City Council

PUBLIC: **X**

INCAMERA:

RECOMMENDATION:

1. That the City of Prince Albert 2024 General Fund Budget, as attached, be approved;
2. That \$48,672,456 of revenue necessary to balance the General Fund Operating Budget be raised from Municipal Taxation;
3. That the City of Prince Albert 2024 General Fund Capital Budget in the amount of \$6,822,920, including principal payments on loans and \$338,800 in Police Capital, be approved;
4. That the 2024 transfer of \$5,115,000 from General Fund Operating to General Fund Capital be approved for Capital Projects (excluding Long Term Debt Payments);
5. That the City of Prince Albert 2024 Fleet Budget in the amount of \$3,601,500, including \$371,000 in Police Service requirements, be approved;
6. That the 2024 Prince Albert Police Service be funded in the amount of \$19,095,963, which includes a budget reduction of \$759,264, including \$338,800 in Capital Expenditures and the Police Base Tax;
7. That the City of Prince Albert 2024 Reserve Allocations of \$3,468,700 and Principal Payments on loans of \$289,600 be approved for a total amount of \$3,758,300;
8. That the following reserves be established:
 - a) That a Municipal Cultural Action Plan Reserve be established to fund initiatives outlined in the Municipal Cultural Action Plan; and
 - b) That a Recreation Centre Reserve be established for the funding of the Prince Albert Recreation Centre Project;

9. That the motions from the Unofficial 2024 General Fund Budget Committee deliberations be ratified and that Administration proceed as authorized; and,
10. That the 2024 General Fund Budgeted expenditures be approved for disbursement effective January 1, 2024.

TOPIC & PURPOSE:

For City Council to approve the 2024 General Fund Operating and Capital Budget along with the resolutions of the Budget Committee.

BACKGROUND:

City Council's Budget Committee undertook the 2024 General Fund Budget deliberations as follows:

- October 23, 2023 - Delivery of Budget Materials to Budget Committee
- October 30, 2023 - Budget Committee's External Agencies Business Plan Review
- November 1, 2023 - Public Release of General Fund Operating and Capital Budget
- November 16, 17, 18 and 30, 2023 – Budget Committee convened to review the proposed 2024 General Fund Operating and Capital Budgets.

PROPOSED APPROACH AND RATIONALE:

Enclosed for Council's approval is the City of Prince Albert's 2024 General Fund Budget. The City's detailed financial plans and budgets are linked to, and derived from, the City's broader planning processes including Council's overall strategic direction.

The General Fund accounts for the widest variety of City activities. The costs of policing, fire services, streets and roads, transit operations, parks, recreation, building maintenance, as well as the majority of administrative costs of the City are shown in this fund. Most areas of service within the General Fund will have some revenue that is used to help offset the cost of the service provided. The bulk of the costs within the General Fund are funded by the property tax levy.

The Director of Financial Services presented the budget package to the Budget Committee that included a format that provided budgeted 2024 revenues and expenditures along with the changes relative to the previous years approved budget. The 2024 budget was presented using a line by line budget. Each functional area displayed budget and historical cost information for the Budget Committee's review at an account level. Individual financial statements for each Functional Area were provided and grouped by revenue and expense categories.

The 2024 General Fund Budget presented for City Council's approval has been amended to reflect the motions of the Budget Committee as set forth in the attached 2024 General Fund Budget Deliberation Minutes (Unofficial).

2024 Budget Summary

This budget follows generally accepted accounting principles by recording all revenues as operating revenues and only operating expenses as expenses. The result is a surplus from operations that is then available for capital purchases / projects, loan principal payments and contribution to reserves. The proposed budget identifies \$1.073 million as the operating surplus, \$8.873 million after adjusting for non-cash amortization. The adjusted surplus will be allocated as follows: \$5.115 million for capital projects, \$0.290 million for loan payments, and \$3.469 million in net contributions to reserves. This results in an overall balanced budget as shown in the following table:

Operating Surplus to be Allocated	\$1,073,300
Non-Cash Adjustment - Amortization	\$7,800,000
Operating Surplus - Adjusted	\$8,873,300
<u>Allocations:</u>	
Capital Expenditures	(\$5,115,000)
Reserve Allocations	(\$3,468,700)
Principal Payments on Loans	(\$289,600)
Total Allocations	(\$8,873,300)
Balanced Budget	\$0

The proposed 2024 budget requires operating revenues of \$80.70 million, which will require an increase in General Municipal Taxation of approximately \$2.56 million.

CONSULTATIONS:

A media release notified the public that the Budget Committee meetings for the 2023 General Fund Operating and Capital Budget were scheduled to be considered from November 16, 2023 to November 18, 2023. A final Budget Committee meeting was held on November 30, 2023 to finalize the budget to be forwarded for Council's approval.

In addition, the budget submissions to the Budget Committee were available on eagenda.citypa.ca, the City's website for the public's review.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once the 2024 General Fund Budget is approved by City Council it will be posted on the City of Prince Albert website.

FINANCIAL IMPLICATIONS:

There is a net budgetary cost increase of approximately \$2.56 million which will need to be addressed through tax policy.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, policy or privacy implications or other considerations.

STRATEGIC PLAN:

This budget supports the strategic priority of Building a Robust Economy by creating an equitable taxation structure that promotes community growth, developing and maintaining new and existing amenities and infrastructure, and promoting positive economic development outcomes so new residents will be attracted to Prince Albert.

This budget also supports numerous other strategic priorities set forth in the 2023 to 2025 Strategic Plan.

OFFICIAL COMMUNITY PLAN:

The Official Community Plan was considered by Departments when preparing their budgets for the 2024 year.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. 2024 City of Prince Albert General Fund Budget – Final for Council approval
2. November 16, 2023 Budget Committee Minutes – General Fund (Unofficial)
3. November 17, 2023 Budget Committee Minutes – General Fund (Unofficial)
4. November 18, 2023 Budget Committee Minutes – General Fund (Unofficial)
5. November 30, 2023 Budget Committee Minutes – General Fund (Unofficial)

Written by: Jason Maier, Finance Controller

Approved by: Director of Financial Services & City Manager

2024

GENERAL FUND BUDGET APPROVED BY CITY COUNCIL

PREPARED BY
FINANCIAL SERVICES



City of
**Prince
Albert**

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MESSAGE FROM THE CITY MANAGER

Following Budget Committee's consideration, we are pleased to provide you with the 2024 General Fund Municipal Budget.

Highlights from this budget include reconstruction of park pathways, ball field improvements at both Lakeland Ford Park and Prime Ministers' Park along with investment in the Playground Replacement Program. In addition, we have dedicated \$4.4 million for the annual paving program which continues to successfully fund the reconstruction and paving of municipal roadways.

This is a challenging budget year as we face significant financial pressures, most notably from increases in salaries, wages and benefits across all work units along with the increase in costs due to homelessness, crime and social issues. We are committed to reviewing these areas over the coming year to explore options and opportunities for greater efficiencies.

Together, Administration and Council successfully reduced overall spending by \$1.8 million to minimize tax impacts on residents without cutting any existing services. Although there are challenges to overcome, we are pleased that the 2024 budget remains focused on accomplishing the priorities established by City Council in the City of Prince Albert's 2023-2025 Strategic Plan and we look forward to accomplishing those priorities in the coming year.

Sherry Person
City Manager

LETTER OF TRANSMITTAL: DIRECTOR OF FINANCIAL SERVICES

December 3, 2023

This document represents The City of Prince Albert's General Fund Budget for 2024.

The General Fund accounts for a wide variety of City services and activities. The costs of policing, fire services, streets and roads, transit operations, parks, recreation, building maintenance as well as the majority of administrative costs of the City are shown in this fund. Although most areas of service within the General Fund will have revenue that is used to help offset the cost of the service provided, the remaining costs within the General Fund are funded by the property tax levy.

The other Funds that make up the balance of The City of Prince Albert's activities are: Water Utility Fund, Sanitation Fund, Airport Fund, and Land Fund.

The City of Prince Albert presents its budget document pursuant to municipal best practices. The 2024 Budget Document presents all General Fund revenues and all General Fund expenses in a single table, but then further segments those values by operating areas sorted by Departments and Functional Areas. Overall the formatting makes the ongoing comparison of Budgets and Financial Statements more understandable and meaningful.

A few notable comments to make with respect to the information within the City's Budget are:

- The General Fund Budget is separated by two distinct areas – operating and capital. The operating section focuses on the costs incurred in day to day operations in order to provide City services and continues to enhance and improve upon the delivery of those services. The capital section focuses on larger scale projects and endeavors to support the City's infrastructure to ensure it can continue to provide a long lasting benefit.
- While the impact of COVID-19 is less significant than it was in previous years, there continues to be an impact on global economics causing inflationary pressures. The City worked to ensure the 2024 budget was as lean as possible in the areas that were under our control in order to mitigate the impact on the costs outside of our control.

The City of Prince Albert's 2024 General Fund Budget recognizes projected revenues necessary to fund operating expenses, capital projects, and transfers to reserves.

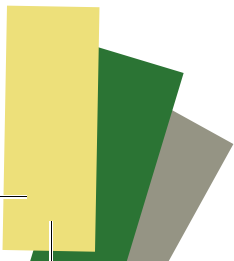
Ramona Fauchoux
Director of Financial Services



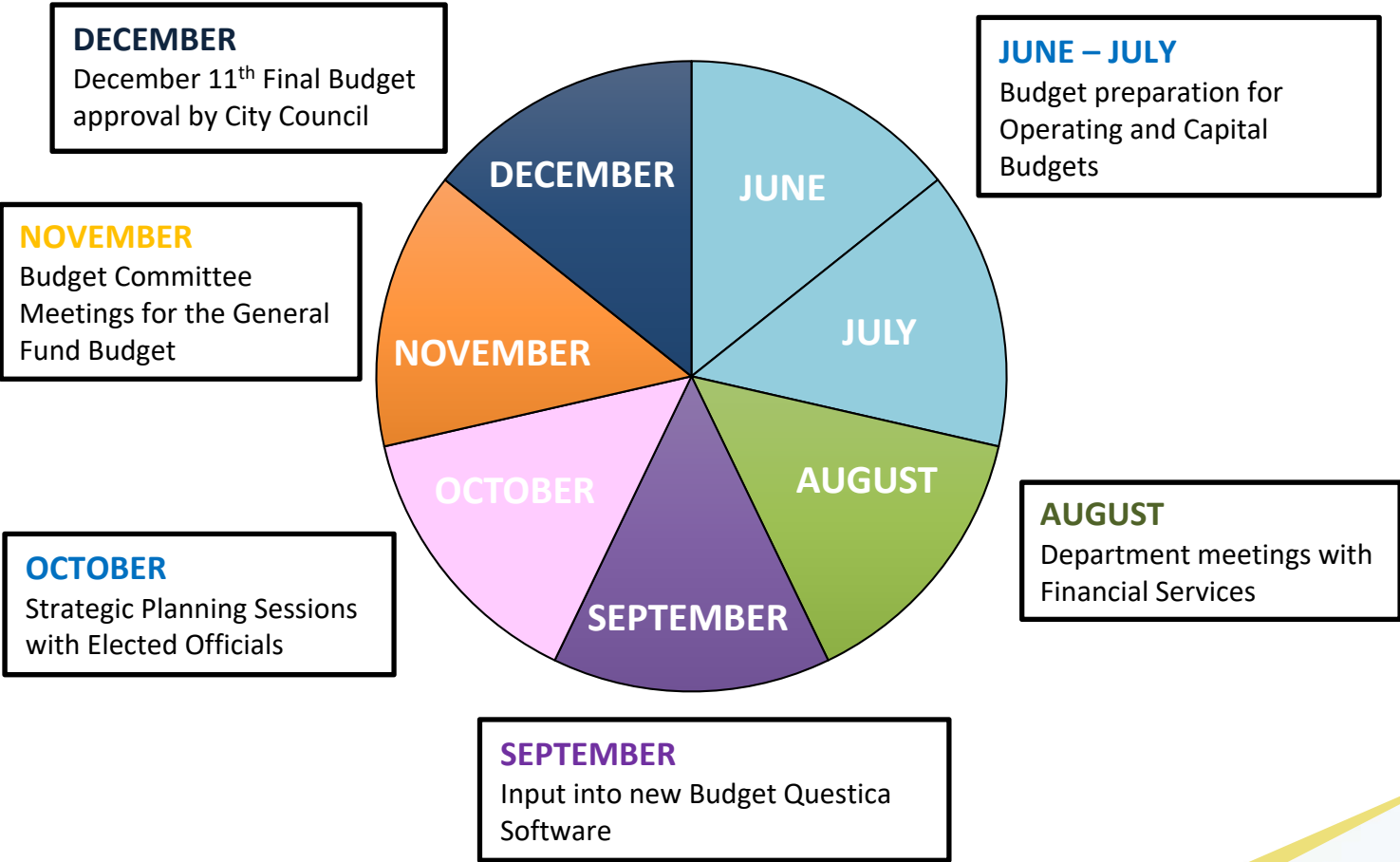


Strategic Plan 2023-2025

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.



2024 BUDGETING PROCESS



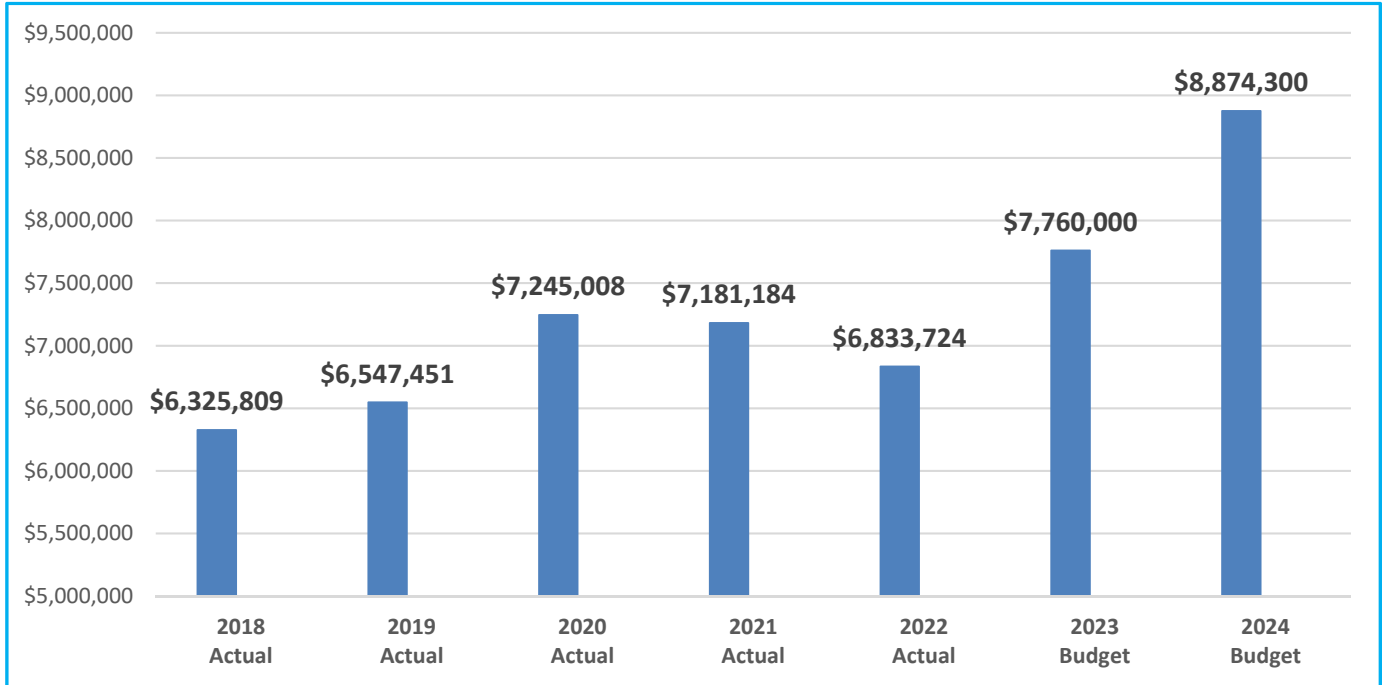
HIGHLIGHTS OF THE 2024 OPERATIONAL BUDGET

- \$1,114,300 increase in the Municipal Revenue Sharing Grant from the Province which is based on PST revenues.
- \$119,900 decrease for Grants in Lieu of Taxes. Revenue received from SaskEnergy related to the municipal surcharge paid by customers within City Limits. SaskEnergy repealed rate increases originally announced for 2023 which has reduced the revenue collected to date in 2023. SaskEnergy proposed a further rate reduction beginning October 2023 that will carry into 2024.
- \$121,480 increase in the collection of the Library Levy.
- \$18,000 increase for the annual sidewalk maintenance program. 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. Annually, the Administration budgets a total to complete in sidewalk maintenance between City crews and contractors.
- \$19,500 increase for backlanes maintenance. 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. The 2024 Budget approved additional funding of \$19,500 for Tree Pruning. The state of Back Lanes is making it very difficult to get equipment in to maintain the Lane. Current Budget is not enough to keep up to the need to keep these Back Lanes accessible for City Equipment.
- \$43,000 increase for longitudinal lane markings. \$108,000 of this budget line is for traditional longitudinal painting for the spring and fall. \$30,000 is for thermoplastic inlay markings. This is a common practice throughout the country and has a lifespan of 10-12 years (as opposed to painting twice each year). The treatment will save approximately 50% on expenses over the next decade not including additional savings associated with labour for pre-marking.
- \$125,000 increase in revenue in Bus Passes and Tickets. 2023 has seen a massive resurgence in transit ridership and is expected to total to the most yearly riders in PA history. 2024 projections anticipate further increases to transit ridership and revenue for passes sold.
- \$451,480 increase in Transit Operation. This budget includes an additional \$163,000 for extended weekday transit hours in 2024. This marks a 15% increase in total transit hours for the year. Although statistics are not yet available for the increased revenue due to the extended transit hours it is expected that transit pass revenue will increase by at least 8%. Budget increase of \$95,000 as a 2nd East Flat bus was implemented in September 2023 and is required to handle the transit capacity at peak hours.

- \$100,000 increase in the sale of products at Concessions for Recreation Facilities.
- \$42,000 increase in revenue for golf fees and cart rentals at Cooke Municipal Golf Course.
- \$125,750 for operating grants for 9 Community Clubs in the City.
- \$26,000 increase associated with operating costs for the year round operation of the washrooms at Little Red River Park which includes pump outs, water supply and annual cleaning.
- \$143,800 for use on monitoring and surveying 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.
- \$45,600 revenue for Year 2024 for the EA Rawlinson Centre who has received a 2 year term with the Canadian Artists Presentation Fund.
- \$400,000 budgeted for roofing projects for Alfred Jenkins Field House Flat Roofs and Prince Albert Fire Hall.



MUNICIPAL REVENUE SHARING GRANT



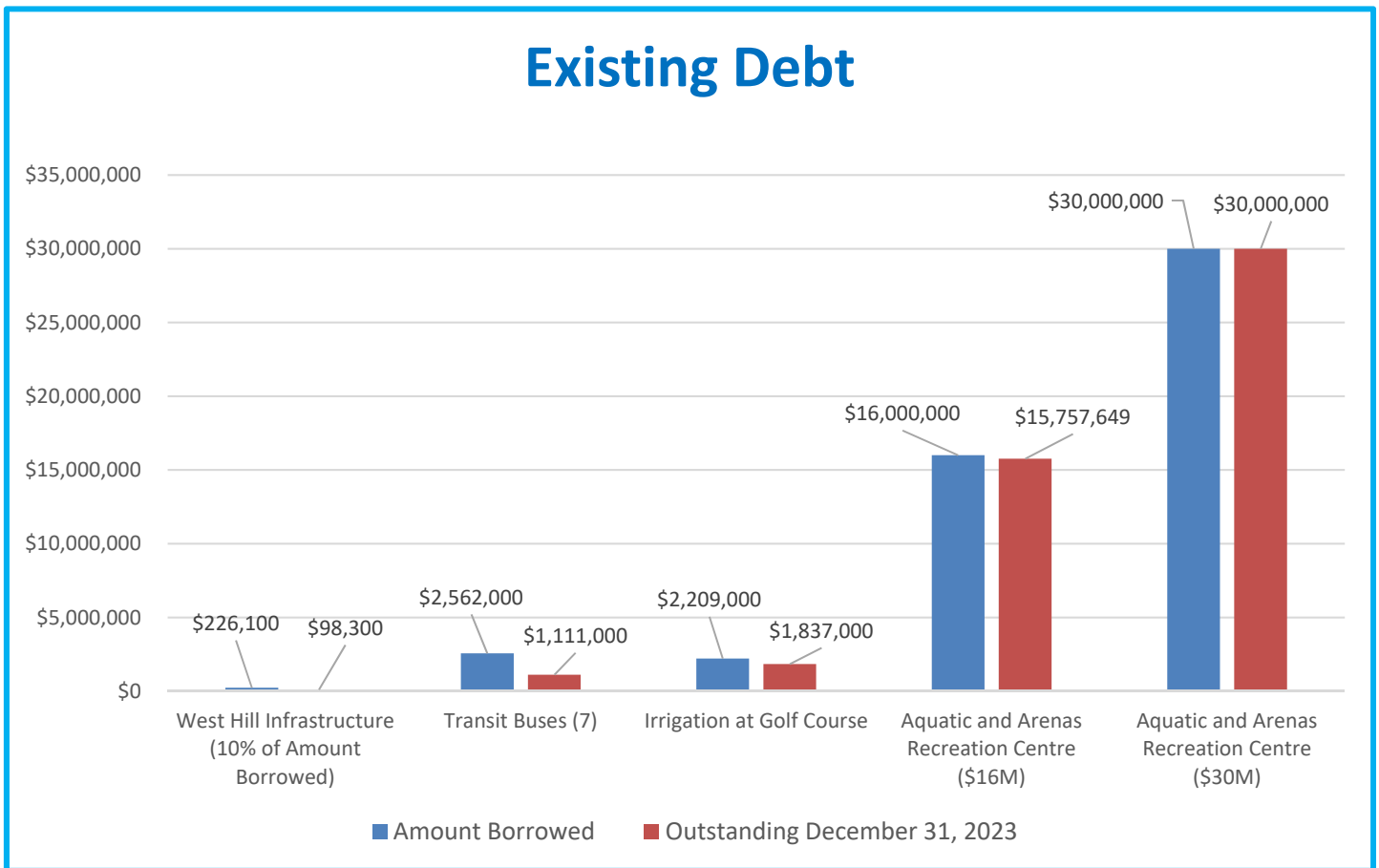
GRANTS IN LIEU OF TAXES

Grants in Lieu	2024 Budget	2023 Budget	Variance
Power Corporation Surcharge	\$4,240,000	\$4,240,000	\$0
Federal Government	\$147,000	\$143,000	\$4,000
Provincial Government	\$1,830,000	\$1,801,000	\$29,000
First Nations Reserve Lands	\$379,000	\$363,100	\$15,900
SaskEnergy Natural Gas Franchise	\$1,000,000	\$1,170,000	(\$170,000)
Transgas Natural Gas Franchise	\$25,000	\$25,000	\$0
Eastview/Driftwood Trailer Courts	\$33,000	\$31,800	\$1,200
Twilite Motel	\$2,170	\$2,170	\$0
Total Grants in Lieu	\$7,656,170	\$7,776,070	(\$119,900)



EXISTING DEBT

Purpose of Loan	Year Borrowed	Amount Borrowed	Outstanding December 31, 2023	Interest Rate	Final Year of Payment	Term (Years)
West Hill Infrastructure (10% of Amount Borrowed)	2017	\$226,100	\$98,300	3.40%	2027	10
Transit Buses (7)	2017	\$2,562,000	\$1,111,000	3.40%	2027	10
Irrigation at Golf Course	2017	\$2,209,000	\$1,837,000	3.40%	2042	25
Aquatic and Arenas Recreation Centre (\$16M)	2022	\$16,000,000	\$15,757,649	3.45%	2057	35
Aquatic and Arenas Recreation Centre (\$30M)	2023	\$30,000,000	\$30,000,000	4.40%	2058	35
TOTAL EXISTING DEBT		\$50,997,100	\$48,803,949			



HISTORICAL OPERATING BUDGETS - REVENUES

Revenues	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Taxation	\$41,154,280	\$44,370,240	\$45,950,360	\$48,672,456
User Charges and Fees	8,335,830	8,380,340	8,685,140	8,942,575
Operating Grants and Donations	11,625,640	11,860,650	12,243,020	13,911,030
Grants in Lieu of Taxes	7,765,960	6,940,860	7,776,070	7,656,170
Interest and Penalties	1,099,050	1,024,870	1,101,190	1,041,335
Sundry	365,000	382,980	274,690	475,565
Total Revenues	\$70,345,760	\$72,959,940	\$76,030,470	\$80,699,131
% Increase		3.7%	4.2%	6.1%

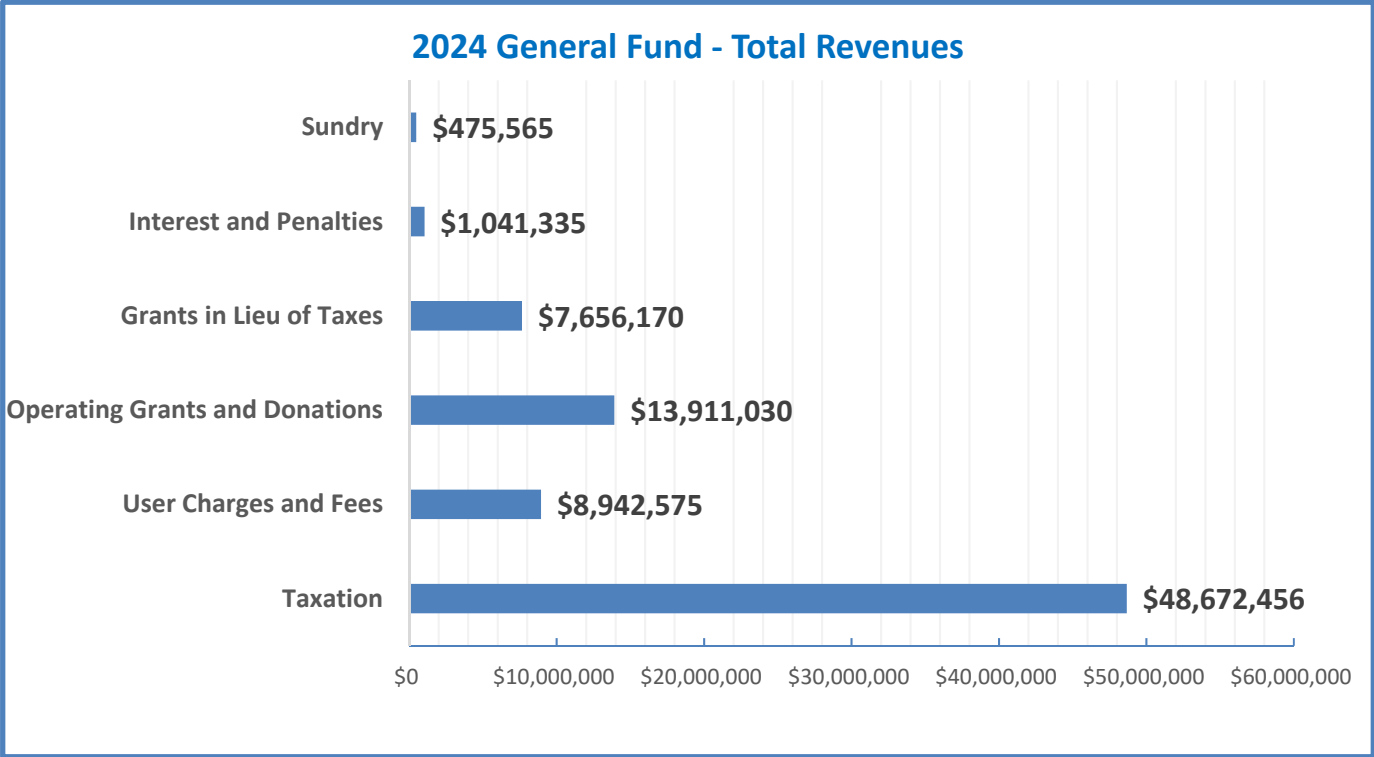
HISTORICAL OPERATING BUDGETS - EXPENSES

Expenses	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Council Remuneration	\$426,620	\$447,930	\$426,300	\$454,110
Salaries Wages and Benefits	41,244,860	43,023,100	45,313,430	47,412,723
Contracted and General Services	5,873,020	5,724,290	9,573,030	11,749,319
Financial Charges	150,000	158,500	146,670	157,669
Grants and Donations	3,368,560	3,434,150	922,620	976,774
Utilities	2,761,900	2,726,260	2,973,790	2,969,720
Interest on Long Term Debt	341,850	593,450	1,323,570	1,945,008
Fleet Expenses	3,414,950	3,648,990	4,317,780	4,115,114
Maintenance Materials and Supplies	5,902,540	6,726,290	5,606,190	6,045,420
Insurance	546,510	550,630	654,400	663,980
Bad Debt Expense	152,400	153,510	272,000	290,000
Total Expenses	\$64,183,210	\$67,187,100	\$71,529,780	\$76,779,837
% Increase		4.7%	6.5%	7.3%



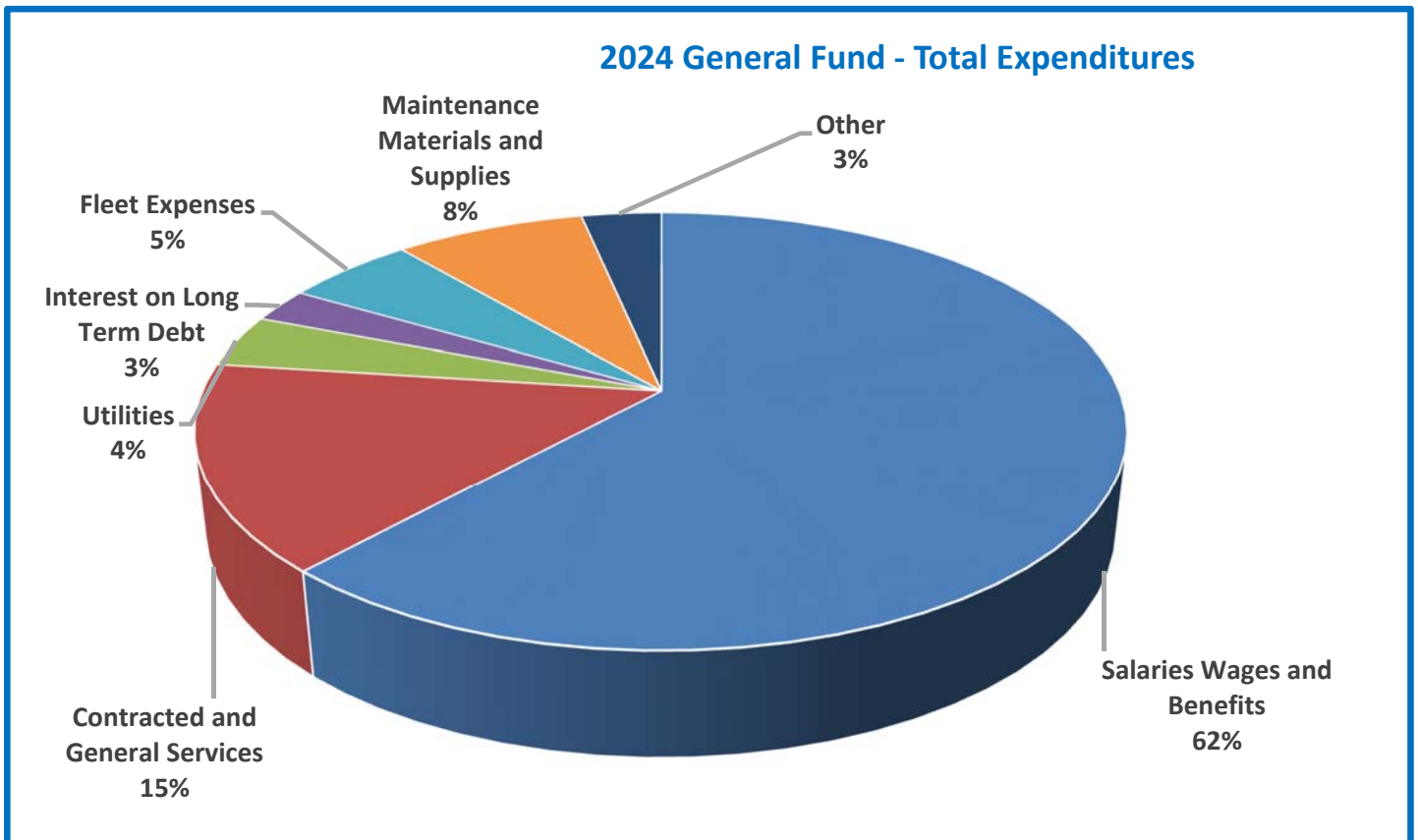
2024 GENERAL FUND - REVENUES

The total 2024 Revenues for the City is as follows:



2024 GENERAL FUND - EXPENDITURES

	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Council Remuneration	\$454,110	\$426,300	\$27,810	6.5%	0.6%
Salaries Wages and Benefits	\$47,412,723	\$45,313,430	\$2,099,293	4.6%	61.8%
Contracted and General Services	\$11,749,319	\$9,573,030	\$2,176,289	22.7%	15.3%
Financial Charges	\$157,669	\$146,670	\$10,999	7.5%	0.2%
Grants and Donations	\$976,774	\$922,620	\$54,154	5.9%	1.3%
Utilities	\$2,969,720	\$2,973,790	(\$4,070)	-0.1%	3.9%
Interest on Long Term Debt	\$1,945,008	\$1,323,570	\$621,438	47.0%	2.5%
Fleet Expenses	\$4,115,114	\$4,317,780	(\$202,666)	-4.7%	5.4%
Maintenance Materials and Supplies	\$6,045,420	\$5,606,190	\$439,230	7.8%	7.9%
Insurance	\$663,980	\$654,400	\$9,580	1.5%	0.9%
Bad Debt Expense	\$290,000	\$272,000	\$18,000	6.6%	0.4%
Total Expenses	\$76,779,837	\$71,529,780	\$5,250,057	7.3%	100.0%



SIGNIFICANT INCREASES FOR 2024

For Year 2024, the significant increased costs are as follows:

	% Increase in Mill Rate
Salaries Wages and Benefits – City Departments	5.60%
Salaries Wages and Benefits – Police Service	2.30%
Contracted and General Services – City Departments	4.56%
Contracted and General Services – Police Service	2.13%
Total 2024 Significant Increases	14.59%

The 2024 Budget includes an increase to general wages, including applicable step increases, and payroll benefit increases.

GENERAL WAGE ADJUSTMENTS

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.

PAYROLL BENEFITS

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023. **This resulted in approximately \$240,000 of additional WCB costs in 2023.**

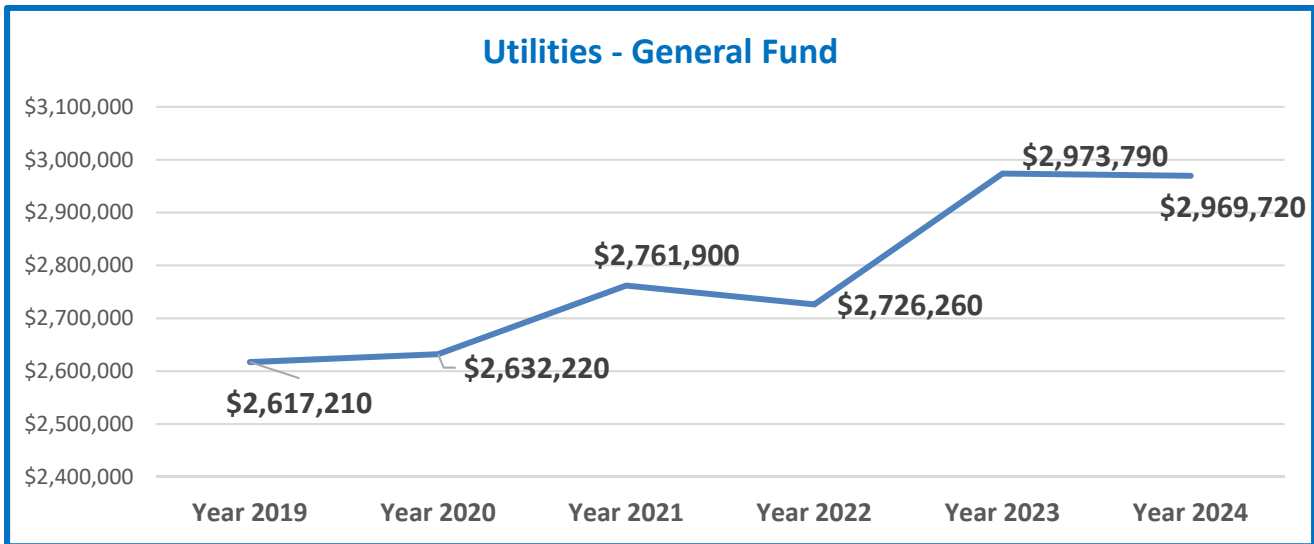


UTILITIES

Heating:

- SaskEnergy:
 - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
 - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

As per SaskEnergy decreases, the overall impact to the 2024 Budget for Utilities is favorable by \$4,070 as follows:



Utilities	Year 204	Year 2023	Increase	% Increase
Electricity Increase	\$2,165,667	\$2,106,390	\$59,277	2.81%
Heating Fuels Increase	\$493,799	\$553,440	(\$59,641)	-10.78%
Water & Sewer Increase	\$310,254	\$313,960	(\$3,706)	-1.18%
Total Increase – Utilities	\$2,969,720	\$2,973,790	(\$4,070)	-0.14%



INTEREST ON LONG TERM DEBT PAYMENTS

Interest on Long Term Debt has increased \$621,430 since 2023. The 2024 Budget includes an interest expense for the borrowing of \$30.0 million for the Aquatic and Arenas Recreation Centre, which is being funded through Reserve allocation, not general taxation.

Interest on Long Term Debt	2024	2023	Variance
	Budget	Budget	from 2023
West Hill Infrastructure Loan	\$3,060	\$3,830	(\$770)
Aquatic and Arenas Recreation Centre - Loan of \$16.0 million	\$536,430	\$545,030	(\$8,600)
Aquatic and Arenas Recreation Centre - Loan of \$30.0 million	\$1,308,980	\$667,500	\$641,480
Golf Course Irrigation Project	\$61,930	\$63,910	(\$1,980)
Transit Buses	\$34,600	\$43,300	(\$8,700)
Total Interest on Long Term Debt	\$1,945,000	\$1,323,570	\$621,430

AQUATIC AND ARENAS RECREATION CENTRE

City Council, at its meeting of March 27, 2023, awarded Request for Proposal No. 9 of 2023 to the Municipal Financing Corporation of Saskatchewan to be payable over thirty-five (35) years in the amount of \$30,000,000 for the construction of the Aquatic and Arenas Recreation Centre.

City Administration has received the Debenture and the interest rate will be fixed for 35 years at the rate of 4.40%.

The annual interest and principal payment will be **\$1,695,689.30 annually for the borrowing of an additional \$30.0 million.**

Interest on Long Term Debt

Interest expense for the \$16.0 million Arenas and Aquatic Centre loan borrowed March 1, 2022 is \$536,430. The loan is a 35 year debenture with an interest rate of 3.45%.

Interest expense for the \$30.0 million Arenas and Aquatic Centre loan borrowed May 1, 2023 is \$1,308,980. The loan is a 35 year debenture with an interest rate of 4.40%.

The interest expense for these loans in the total amount of \$1,845,410 are funded from a transfer from the Recreation Centre Reserve, as such, nil impact to the 2024 Budget.

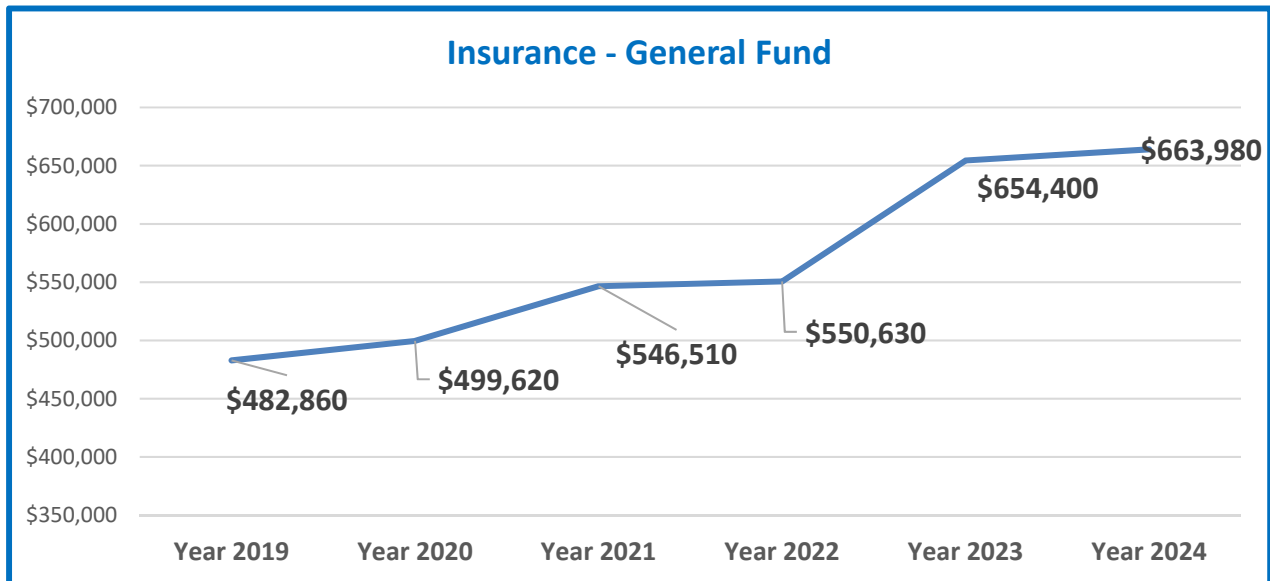
FLEET EXPENSES

Fleet expenses have **decreased** by **\$178,825** for 2024. The 2024 Budget **incorporates a 0% increase related to the general fleet charge**. There are some areas that fleet needed to be increased based on historical spending and actuals. The decrease is primarily attributed to reduced public transit fleet charges.

Fleet Expenses	2024 Budget	2023 Budget	Increase	% Increase
Police Service	\$859,764	\$829,580	\$30,184	3.64%
Fire Services	\$574,170	\$546,930	\$27,240	4.98%
Public Transit	\$275,000	\$565,540	(\$290,540)	-51.37%
Cooke Municipal Golf Course	\$224,510	\$211,800	\$12,710	6.00%
Snow Management	\$573,900	\$565,900	\$8,000	1.41%
All others	\$1,631,611	\$1,598,030	\$33,581	2.10%
Total Fleet Expenses	\$4,138,955	\$4,317,780	(\$178,825)	-4.14%

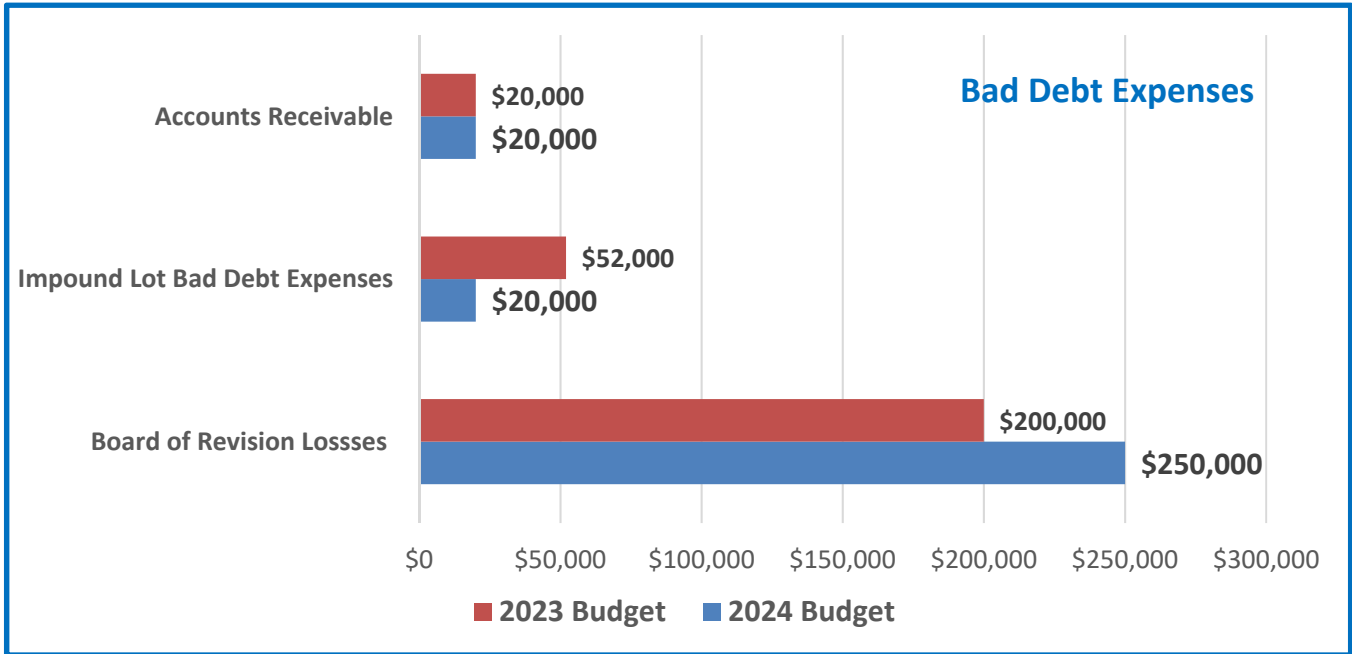
INSURANCE

Insurance has increased by the amount of \$9,580 over 2023, representing a 1.46% increase. The increase also incorporates estimates for annual increases provided from the City’s Insurance Broker and insurance related to new property additions since prior year’s budget.



BAD DEBT EXPENSE

Bad Debt Expense has increased by the amount of **\$18,000 over 2023, representing a 6.62% increase.**



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. The current budget is sufficient based on this.

Impound Lot Bad Debt Expense

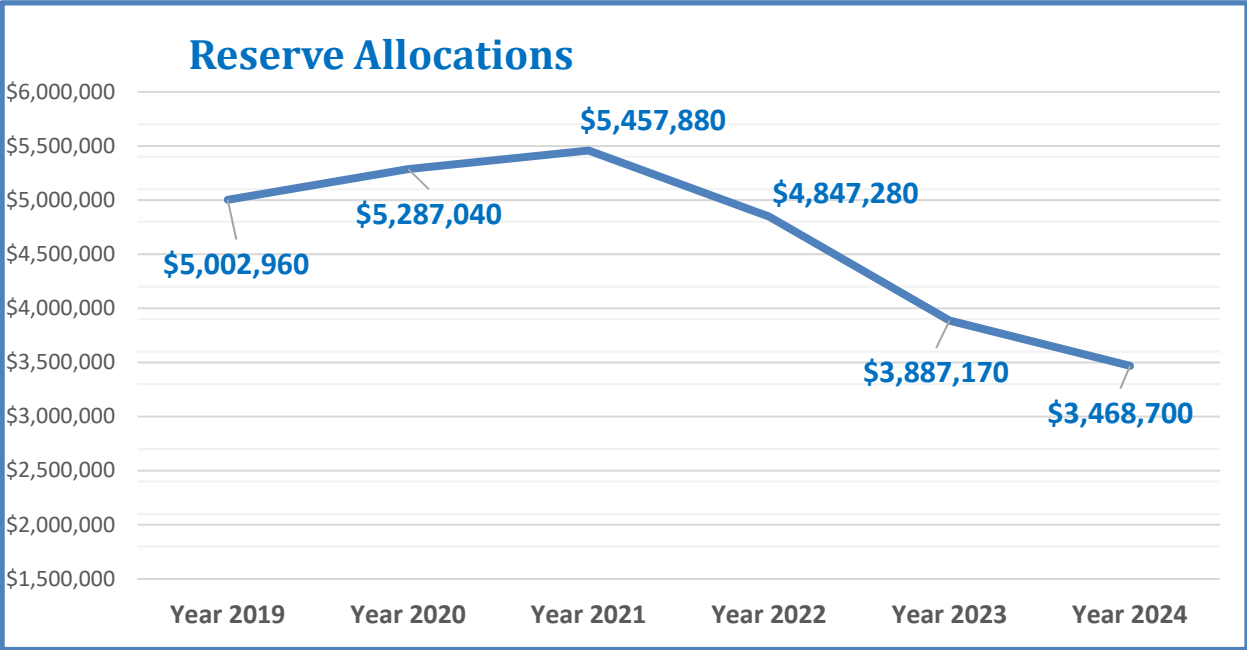
Vehicles are sent to auction if they are abandoned and not picked up after being towed. If the proceeds from the auction do not cover all the outstanding fees the balance is written off to bad debt. This has been **reduced** by \$32,000 for Year 2024 as the process for calculating bad debt is changing and we will not be charging storage after 30 days as they are technically the City's property at that point.

Board of Revision Lossses Bad Debt Expense

Amount represents budgets for potential payout of successful assessment appeals. 2024 Budget increased by \$50,000 to account for increased appeals over the past number of years.



RESERVE ALLOCATIONS



GENERAL FUND CONSOLIDATED OPERATING BUDGET

	2024 Budget	2023 Budget	Variance
REVENUES			
Taxation	\$48,672,456	\$45,950,360	\$2,722,096
User Charges and Fees	\$8,942,575	\$8,685,140	\$257,435
Operating Grants and Donations	\$13,911,030	\$12,243,020	\$1,668,010
Grants in Lieu of Taxes	\$7,656,170	\$7,776,070	(\$119,900)
Interest and Penalties	\$1,041,335	\$1,101,190	(\$59,855)
Sundry	\$475,565	\$274,690	\$200,875
Total Revenues	\$80,699,131	\$76,030,470	\$4,668,661
EXPENSES			
Council Remuneration	\$454,110	\$426,300	\$27,810
Salaries Wages and Benefits	\$47,412,723	\$45,313,430	\$2,099,293
Contracted and General Services	\$11,749,319	\$9,573,030	\$2,176,289
Financial Charges	\$157,669	\$146,670	\$10,999
Grants and Donations	\$976,774	\$922,620	\$54,154
Utilities	\$2,969,720	\$2,973,790	(\$4,070)
Interest on Long Term Debt	\$1,945,008	\$1,323,570	\$621,438
Fleet Expenses	\$4,115,114	\$4,317,780	(\$202,666)
Maintenance Materials and Supplies	\$6,045,420	\$5,606,190	\$439,230
Insurance	\$663,980	\$654,400	\$9,580
Bad Debt Expense	\$290,000	\$272,000	\$18,000
Total Expenses	\$76,779,837	\$71,529,780	\$5,250,057
Operating Surplus	\$3,919,294	\$4,500,690	(\$581,396)
CAPITAL AND INTERFUND TRANSACTIONS			
Budget Committee Reduction – Police	(\$759,264)	\$0	(\$759,264)
Amortization	\$7,800,000	\$7,800,000	\$0
Interfund Transfers	(\$4,194,745)	(\$4,578,280)	\$383,535
Capital and Interfund Transactions	\$2,845,991	\$3,221,720	(\$375,729)
TOTAL SURPLUS	\$1,073,303	\$1,278,970	(\$205,667)
Allocations:			
Capital Expenditures	\$5,115,000	\$4,910,000	\$205,000
Reserve Allocations	\$3,468,703	\$3,887,170	(\$418,467)
Principal Payments on Loans	\$289,600	\$281,800	\$7,800
Non-Cash Adjustment - Amortization	(\$7,800,000)	(\$7,800,000)	\$0
Total Allocations	\$1,073,303	\$1,278,970	(\$205,667)
Balanced Budget	\$0	\$0	\$0



DEPARTMENT OPERATING BUDGET SUMMARY

General Fund	2024 Budget	2023 Budget		Variance
City Clerk	\$739,380	\$596,480		\$142,900
City Manager	\$527,500	\$464,350		\$63,150
Mayor	\$205,670	\$202,160		\$3,510
City Council	\$429,470	\$405,160		\$24,310
Legal Services	\$660,810	\$496,350		\$164,460
Corporate Governance	\$2,562,830	\$2,164,500		\$398,330
Corporate Communications	\$175,640	\$156,420		\$19,220
Human Resources	\$1,211,555	\$996,020		\$215,535
OHS	\$158,870	\$146,640		\$12,230
Information Technology	\$1,526,540	\$1,401,050		\$125,490
Corporate Services	\$3,072,605	\$2,700,130		\$372,475
Planning	\$871,535	\$859,810		\$11,725
Building Inspections	\$179,330	\$61,870		\$117,460
GIS	\$216,950	\$0		\$216,950
Tourism	\$140,690	\$0		\$140,690
Economic Development	(\$65,420)	(\$178,320)		\$112,900
Bylaw Services Division	\$726,490	\$681,150		\$45,340
Parking Tickets and Meters	(\$436,590)	(\$588,460)		\$151,870
Impound Lot	(\$220,240)	(\$201,270)		(\$18,970)
Planning & Dev Services	\$1,412,745	\$634,780		\$777,965
Assessment	\$775,770	\$626,550		\$149,220
Asset Management	\$130,000	\$88,870		\$41,130
Financial Services	\$1,711,390	\$1,657,730		\$53,660
Purchasing and Stores	\$435,360	\$364,970		\$70,390
Financial Services	\$3,052,520	\$2,738,120		\$314,400
Fire Administration	\$1,218,690	\$1,234,210		(\$15,520)
Fire Fighting	\$6,548,120	\$6,304,930		\$243,190
Fire Prevention	\$331,990	\$308,020		\$23,970
Fire Fleet and Equipment	\$687,700	\$676,830		\$10,870
Fire Building Maintenance	\$107,570	\$103,710		\$3,860
Fire Services	\$8,894,070	\$8,627,700		\$266,370



DEPARTMENT OPERATING BUDGET SUMMARY

General Fund	2024 Budget	2023 Budget	Variance
Facilities Maintenance	\$494,695	\$164,930	\$329,765
Alfred Jenkins Field House	\$290,645	\$257,940	\$32,705
Art Hauser Centre	\$749,575	\$698,580	\$50,995
Arts Centre	\$154,560	\$161,250	(\$6,690)
Aquatic & Arenas Recreation	\$1,845,410	\$1,212,530	\$632,880
Bernice Sayese Centre	\$76,985	\$74,080	\$2,905
Cemetery	\$94,410	\$87,550	\$6,860
Facilities - City Hall	\$435,330	\$447,120	(\$11,790)
Community Clubs	\$407,245	\$401,310	\$5,935
Community Services Admin	\$698,550	\$660,230	\$38,320
Cooke Municipal Golf Course	(\$95,740)	(\$95,520)	(\$220)
Dave Steuart Arena	\$190,015	\$168,360	\$21,655
EA Rawlinson Centre	\$449,320	\$451,930	(\$2,610)
City Beautification	\$78,145	\$76,300	\$1,845
Frank Dunn Swimming Pool	\$669,385	\$518,220	\$151,165
Prince Albert Public Library	\$25,720	\$22,860	\$2,860
Kinsmen Arena	\$193,505	\$273,810	(\$80,305)
Kinsmen Park	\$125,410	\$110,440	\$14,970
Kinsmen Ski Hill	\$89,295	\$90,520	(\$1,225)
Kinsmen Water Park	\$267,590	\$240,020	\$27,570
Little Red River Park	\$312,905	\$272,340	\$40,565
MFC - Kinsmen Heritage	\$47,730	\$39,780	\$7,950
Museums	\$206,850	\$186,490	\$20,360
Outdoor Sports Field	\$184,615	\$194,780	(\$10,165)
Parks	\$1,779,200	\$1,675,020	\$104,180
Playgrounds and Structures	\$286,105	\$262,840	\$23,265
PA Golf & Curling Club	\$69,240	\$133,800	(\$64,560)
Recreation	\$576,240	\$625,750	(\$49,510)
Municipal Cultural Plan	\$40,000	\$40,000	\$0
Public Art	\$13,500	\$15,000	(\$1,500)
Saskatchewan Lotteries	\$0	\$0	\$0
Skateboard Park	\$35,775	\$31,820	\$3,955
Tourism Information Centre	\$24,395	\$24,400	(\$5)
Community Services	\$10,816,605	\$9,524,480	\$1,292,125



DEPARTMENT OPERATING BUDGET SUMMARY

General Fund	2024 Budget	2023 Budget		Variance
Public Works Administration	\$1,083,420	\$975,870		\$107,550
Municipal Service Centre	\$213,795	\$190,140		\$23,655
City Yards	\$123,990	\$129,280		(\$5,290)
Backlanes Maintenance	\$98,910	\$83,810		\$15,100
Sidewalks	\$256,080	\$232,020		\$24,060
Snow Management	\$1,682,850	\$1,548,900		\$133,950
Street Lighting	\$1,033,730	\$985,460		\$48,270
Streets and Roads	\$954,015	\$923,170		\$30,845
Street Sweeping	\$323,190	\$306,010		\$17,180
Traffic Counts and Markings	\$236,100	\$198,250		\$37,850
Traffic Lights	\$398,900	\$370,840		\$28,060
Traffic Signs	\$437,760	\$351,320		\$86,440
City Public Transit	\$1,653,700	\$1,586,510		\$67,190
Public Works	\$8,496,440	\$7,881,580		\$614,860
Prince Albert Police Service	\$19,448,785	\$18,694,760		\$754,025
Police Albert Police Service	\$19,448,785	\$18,694,760		\$754,025
PADBID	\$102,000	\$142,000		(\$40,000)
PADBID	\$102,000	\$142,000		(\$40,000)
External Agencies				
Prince Albert Public Library	\$2,375,430	\$2,253,950		\$121,480
Museums	\$71,080	\$71,080		\$0
PA Arts Board	\$25,000	\$25,000		\$0
Special Needs Transportation	\$571,760	\$571,760		\$0
Special Needs - Fleet	\$122,640	\$122,640		\$0
Seniors Transportation	\$69,500	\$69,500		\$0
Mann Art Gallery	\$100,000	\$100,000		\$0
PA Mobile Crisis Unit	\$43,600	\$43,600		\$0
External Agencies	\$3,379,010	\$3,257,530		\$121,480





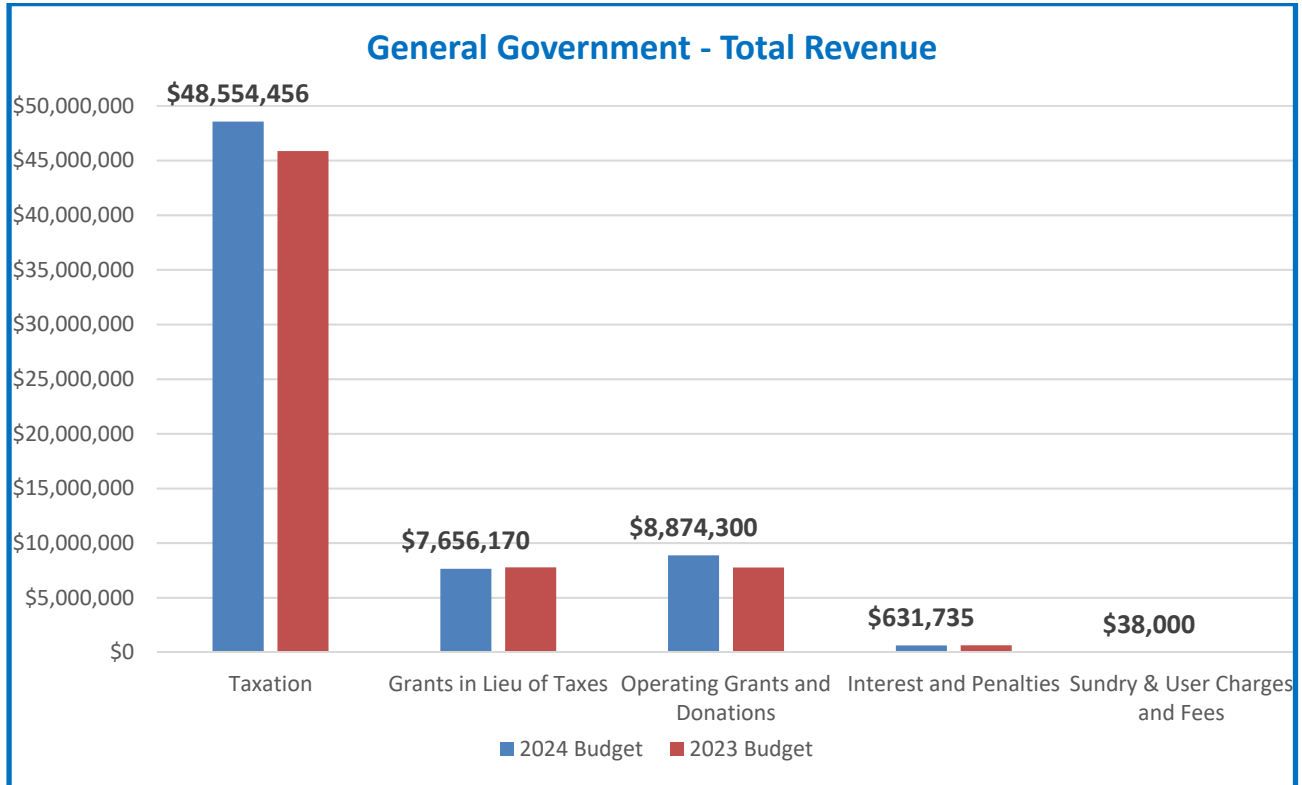
GENERAL GOVERNMENT



City of
**Prince
Albert**

2024 BUDGET

General Government



TAXATION

There is a net budgetary cost increase of approximately **\$2.56 million** which will need to be addressed through tax policy.

Special taxes (2023 Rates)

- 2023 Police special tax: \$35/door
- 2023 Snow special tax: \$72/residential roll, \$23/multi-residential unit, sliding commercial scale
- 2023 Roadways special tax: \$204/residential roll, \$67/multi-residential unit, sliding commercial scale

Base tax (2023 Rates)

- A new base tax was introduced in 2022 charged as \$40/residential roll.
- \$20/multi-residential unit, and a sliding commercial scale.
- This base tax was introduced in order to isolate the previous snow management and future infrastructure base tax into one special tax dedicated to snow management.
- The revenue generated from this base tax is available to fund general operations of the City.



Taxation revenue also includes budgeted items for property tax discounts, penalties, supplemental adjustments during the year, and rebates/abatements.

Taxation	2024 Budget	2023 Budget	Variance
Property Tax Levy	\$36,271,076	\$34,221,550	\$2,049,526
Supplemental - Property Tax Levy	\$75,000	\$100,000	(\$25,000)
Special Tax - Snow	\$1,682,850	\$1,473,560	\$209,290
Special Tax - Paving	\$4,400,000	\$4,100,000	\$300,000
Special Tax- Police	\$554,600	\$554,600	\$0
Base Tax	\$720,000	\$720,000	\$0
Street Oiling Levy	\$58,000	\$58,000	\$0
Destination Marketing Levy	\$351,500	\$351,500	\$0
Capital Projects Levy	\$1,550,000	\$1,543,200	\$6,800
Supplemental - Capital Projects	\$4,000	\$4,000	\$0
Property Tax Penalties	\$654,000	\$637,000	\$17,000
Discounts Current Tax Discounts-Expense	(\$42,000)	(\$45,000)	\$3,000
Property Tax Rebates Tax Rebates-Expense	(\$100,000)	(\$100,000)	\$0
Library Levy	\$2,375,430	\$2,253,950	\$121,480
Total Taxation	\$48,554,456	\$45,872,360	\$2,682,096

USER CHARGES AND FEES

\$20,000 Total User Charges and Fees Revenue:

- **\$20,000** for the cost to remove a structure is usually transferred to the tax roll but most properties with unsightly properties eventually go through tax enforcement and become City owned properties. The property is written down to market value and any loss is incurred as "Tax Title Land Losses - Bad Debt Expense". This revenue is offset by \$20,000 in contracted and general services.

OPERATING GRANTS AND DONATIONS

\$1,114,300 increase for Operating Grants and Donations regarding an increase in Municipal Revenue Sharing Grant from the Province. Total 2024 Revenue of \$8,874,300.



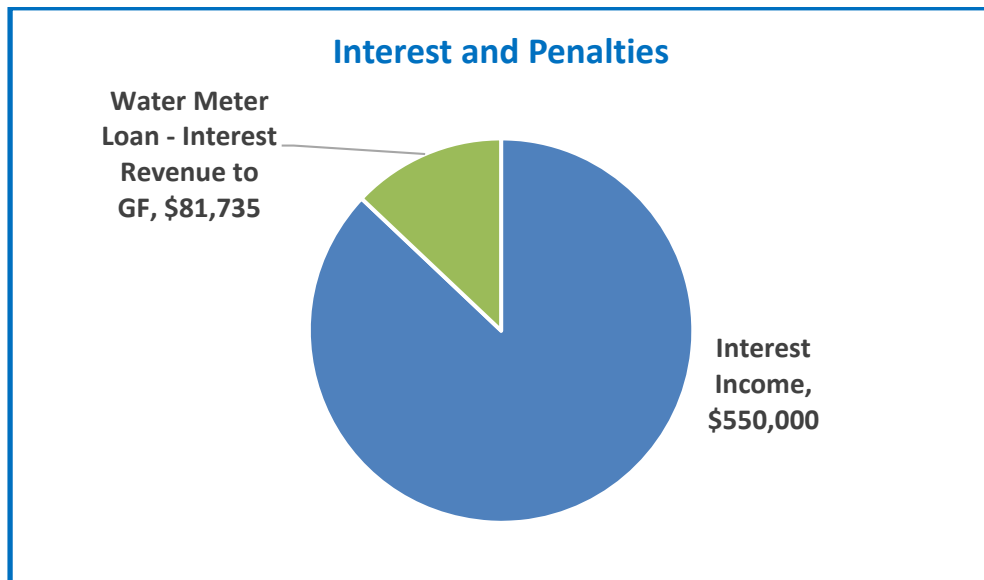
GRANTS IN LIEU

\$119,900 decrease for Grants in Lieu of Taxes. Revenue received from SaskEnergy related to the municipal surcharge paid by customers within City Limits. SaskEnergy repealed rate increases originally announced for 2023 which has reduced the revenue collected to date in 2023. SaskEnergy proposed a further rate reduction beginning October 2023 that will carry into 2024.

Therefore a reduction will be anticipated for the surcharge revenue. Total 2024 Revenue of \$7,656,170.

INTEREST AND PENALTIES

\$14,855 decrease in Interest and Penalties.



Notes:

- Interest Income relates to interest earned on bank account balances at a rate of primes less 1.05%.
- Water Meter Loan - Interest paid by the Water Utility Fund related to the internal loan for the Water Meter Replacement Project. The interest decreases annually as principal payments are made.



SALARIES WAGES AND BENEFITS

\$1,447,500 decrease in Salaries Wages and Benefits as follows:

- **\$712,500 decrease** as the 2023 budget included retro payment accruals. For Year 2024, the respective Department Divisions include the general wage increase approved by City Council, as such, retro payment is not budgeted for 2024.
- **\$750,000 increase** for Vacancy Management savings for Year 2024 specific to City Departments which results in budget savings.
- **\$15,000 increase** for Wellness Program.

Salaries Wages and Benefits	2024 Budget	2023 Budget	Variance
Salaries Regular	\$0	\$712,500	(\$712,500)
Vacancy Management Savings	(\$1,000,000)	(\$250,000)	(\$750,000)
Payroll Benefits	\$75,000	\$75,000	\$0
Wellness Program	\$40,000	\$25,000	\$15,000
Total	(\$885,000)	\$562,500	(\$1,447,500)

CONTRACTED AND GENERAL SERVICES

\$38,000 Total Contracted and General Services:

- **\$20,000** to fund removal of structures. These costs are usually transferred to the tax roll but most properties with unsightly properties eventually go through tax enforcement and become City owned properties. The property is written down to market value and any loss is incurred as "Tax Title Land Losses - Bad Debt Expense". There is matching revenue of \$20,000 under User Charges and Fees Revenue.
- **\$10,000** as the City renegotiated the Lone Worker Program Agreement in 2022 to a fee of \$10,000 per year.
- **\$8,000** relates to fees to independent adjuster for claims (i.e. legal claims against the City). Budgeted amount is consistent with previous year averages.



BAD DEBT EXPENSE

\$50,000 increase for Bad Debt Expense. On September 26, 2022, Council approved that the budget for Board of Revision Losses in 2023 be increased from \$100,000 to \$250,000 to cover potential appeal losses. For 2024, the budget amount represents potential payout of successful assessment appeals. Budget increased by \$50,000 to account for increased appeals over the past number of years.

\$270,000 Total Bad Debt as follows:

- **\$250,000** budgeted for Assessment Appeals; and,
- **\$20,000** budgeted for regular bad debt on uncollectable accounts. 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.

AMORTIZATION

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is **\$7,800,000**.

INTERFUND TRANSFERS

Below are the Interfund Transfers approved for the General Fund Budget:

Interfund Transfers	2024 Budget	2023 Budget	Variance
Land Development Capital Fund	\$76,500	\$76,500	\$0
Transfer from Utility Fund	\$614,000	\$614,000	\$0
Transfer from Sanitation Fund	\$285,258	\$266,510	\$18,748
Transfer from Fleet	\$3,285,000	\$3,645,000	(\$360,000)
Transfer to Airport Fund	(\$381,150)	(\$337,690)	(\$43,460)
Transfer from Utility Fund - City Facilities	\$269,087	\$266,930	\$2,157
Transfer from Sanitation Fund - City Facilities	\$46,050	\$47,030	(\$980)
Total Interfund Transfers	\$4,194,745	\$4,578,280	(\$383,535)



Functional Area: GENERAL GOVERNMENT

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.

	2024 Budget	2023 Budget	Variance
REVENUES			
Taxation	\$48,554,456	\$45,872,360	\$2,682,096
User Charges and Fees	\$20,000	\$20,000	\$0
Operating Grants and Donations	\$8,874,300	\$7,760,000	\$1,114,300
Grants in Lieu of Taxes	\$7,656,170	\$7,776,070	(\$119,900)
Interest and Penalties	\$631,735	\$646,590	(\$14,855)
Sundry	\$18,000	\$18,000	\$0
Total Revenues	\$65,754,661	\$62,093,020	\$3,661,641
EXPENSES			
Salaries Wages and Benefits	(\$885,000)	\$562,500	(\$1,447,500)
Contracted and General Services	\$38,000	\$38,000	\$0
Financial Charges	\$59,065	\$48,840	\$10,225
Interest on Long Term Debt	\$3,060	\$3,830	(\$770)
Fleet Expenses	\$500	\$500	\$0
Maintenance Materials and Supplies	\$39,000	\$35,300	\$3,700
Insurance	\$313,870	\$317,780	(\$3,910)
Bad Debt Expense	\$270,000	\$220,000	\$50,000
Total Expenses	(\$161,505)	\$1,226,750	(\$1,388,255)
Operating Surplus	(\$65,916,166)	(\$60,866,270)	(\$5,049,896)
CAPITAL AND INTERFUND TRANSACTIONS			
Amortization	\$7,800,000	\$7,800,000	\$0
Interfund Transfers	(\$4,194,745)	(\$4,578,280)	\$383,535
Capital and Interfund Transactions	\$3,605,255	\$3,221,720	\$383,535
TOTAL SURPLUS	(\$62,310,911)	(\$57,644,550)	(\$4,666,361)





CORPORATE GOVERNANCE



City of
**Prince
Albert**

2024 BUDGET

Corporate Governance

CITY MANAGER, CITY CLERK, MAYOR, CITY COUNCIL AND CITY SOLICITOR

TOTAL REVENUES

\$119,375 increase in 2024 budgeted revenues related to the following:

- **\$113,575 increase** in Sundry revenue related primarily to cost recovery revenue budgeted for the 2024 General Municipal Election. The City recovers a portion of the election costs from the School Boards.
- **\$6,000 increase** in User Charges and Fees revenue for Board of Revision Fees received from Applications for Property Assessment Appeals.
- **\$200 decrease** in the rental of ballot boxes.

TOTAL EXPENSES

\$517,705 increase in 2024 budgeted expenses as discussed below.

COUNCIL REMUNERATION

\$27,810 increase in Council remuneration. The Mayor's indemnity/compensation is based on 57% of the indemnities and expense allowance paid to a Saskatchewan Cabinet Minister. Council Remuneration is based on 33.6% of the Mayor's Remuneration.

SALARIES WAGES AND BENEFITS

\$107,445 increase in Salaries Wages and Benefits primarily related to awarded general wage increases approved by City Council, including applicable wage adjustments, step increases, and payroll benefit increases.

CONTRACTED AND GENERAL SERVICES

\$278,350 increase in Contracted and General Services related to the following:

- **\$209,350 increase** for legal services. The 2024 Budget includes additional budget for Assessment Appeals. Assessment Appeals are becoming more complex and time consuming. The appeal numbers are increasing even in non-revaluation years. The legal counsel requirements are increasing due to the increased activity and future development of the department especially in preparation for the 2025 Revaluation.
- **\$69,000 increase** related to 2024 Election costs partially offset by the additional cost recovery revenue from School Boards mentioned above.

MAINTENANCE MATERIALS AND SUPPLIES

\$104,100 increase in Maintenance Materials and Supplies primarily related to the following:

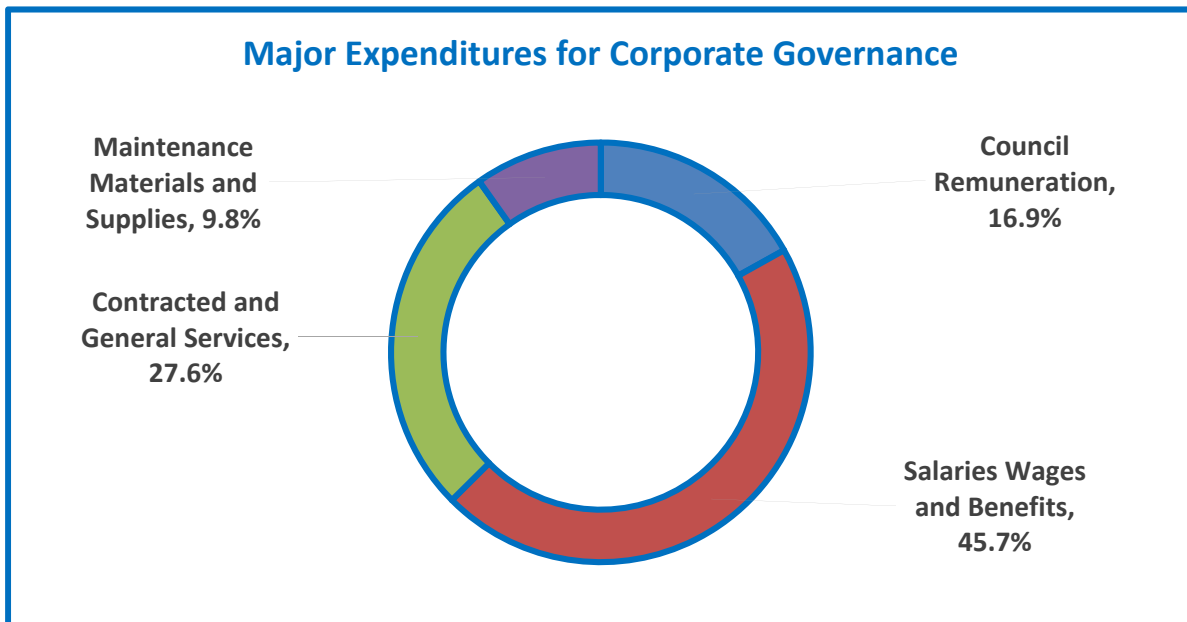
- **\$94,750 increase** due to the 2024 election related to ballots, polling stations, advanced pool, signage, transportation, etc.
- **\$9,350 increase** relating to allocations from Information Technology, training costs, meeting costs, and conference costs.



CORPORATE GOVERNANCE

CITY MANAGER, CITY CLERK, MAYOR, CITY COUNCIL AND CITY SOLICITOR

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$9,000	\$3,000	\$6,000	200.00%
Sundry	\$114,175	\$800	\$113,375	14171.88%
Total Revenues	\$123,175	\$3,800	\$119,375	3141.45%
EXPENSES				
Council Remuneration	\$454,110	\$426,300	\$27,810	6.52%
Salaries Wages and Benefits	\$1,226,345	\$1,118,900	\$107,445	9.60%
Contracted and General Services	\$741,300	\$462,950	\$278,350	60.13%
Maintenance Materials and Supplies	\$264,250	\$160,150	\$104,100	65.00%
Total Expenses	\$2,686,005	\$2,168,300	\$517,705	23.88%
TOTAL (SURPLUS) DEFICIT	\$2,562,830	\$2,164,500	\$398,330	18.40%



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 (LAFOIP) and the Returning Officer for Municipal and In-City School Division Elections.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
User Charges and Fees	\$9,000	\$3,000	\$6,000	200.00%
Sundry	\$114,175	\$800	\$113,375	14171.88%
Total Revenues	\$123,175	\$3,800	\$119,375	3141.45%
EXPENSES				
Salaries Wages and Benefits	\$667,665	\$566,280	\$101,385	17.90%
Contracted and General Services	\$81,450	\$12,450	\$69,000	554.22%
Maintenance Materials and Supplies	\$113,440	\$21,550	\$91,890	426.40%
Total Expenses	\$862,555	\$600,280	\$262,275	43.69%
TOTAL (SURPLUS) DEFICIT	\$739,380	\$596,480	\$142,900	23.96%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$453,150	\$401,080	\$52,070	12.98%
Maintenance Materials and Supplies	\$74,350	\$63,270	\$11,080	17.51%
Total Expenses	\$527,500	\$464,350	\$63,150	13.60%
TOTAL (SURPLUS) DEFICIT	\$527,500	\$464,350	\$63,150	13.60%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Council Remuneration	\$111,550	\$107,220	\$4,330	4.04%
Salaries Wages and Benefits	\$74,940	\$74,960	(\$20)	-0.03%
Maintenance Materials and Supplies	\$19,180	\$19,980	(\$800)	-4.00%
Total Expenses	\$205,670	\$202,160	\$3,510	1.74%
TOTAL (SURPLUS) DEFICIT	\$205,670	\$202,160	\$3,510	1.74%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Council Remuneration	\$342,560	\$319,080	\$23,480	7.36%
Salaries Wages and Benefits	\$30,590	\$31,690	(\$1,100)	-3.47%
Maintenance Materials and Supplies	\$56,320	\$54,390	\$1,930	3.55%
Total Expenses	\$429,470	\$405,160	\$24,310	6.00%
TOTAL (SURPLUS) DEFICIT	\$429,470	\$405,160	\$24,310	6.00%



Functional Area: LEGAL SERVICES
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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$0	\$44,890	(\$44,890)	-100.00%
Contracted and General Services	\$659,850	\$450,500	\$209,350	46.47%
Maintenance Materials and Supplies	\$960	\$960	\$0	0.00%
Total Expenses	\$660,810	\$496,350	\$164,460	33.13%
TOTAL (SURPLUS) DEFICIT	\$660,810	\$496,350	\$164,460	33.13%





CORPORATE SERVICES



City of
**Prince
Albert**

2024 BUDGET

CORPORATE SERVICES

CORPORATE COMMUNICATIONS, HUMAN RESOURCES, PAYROLL, OCCUPATIONAL HEALTH & SAFETY AND INFORMATION TECHNOLOGY

TOTAL EXPENSES

\$372,475 increase in 2024 budgeted expenses as discussed below.

SALARIES WAGES AND BENEFITS

\$305,975 increase in Salaries Wages and Benefits primarily related to the following:

- **\$195,671 increase** for general wage increases approved by City Council, including applicable wage adjustments, step increases, and payroll benefit increases.
- **\$95,304 increase** related to the position of Human Resources Coordinator. In 2023, Fire Administration included funding for a Fire Administration Manager. For Year 2024, that budget is being transferred to the Human Resources Division Functional Area to fund an out of scope Human Resources Coordinator, which is a net zero impact to budget. There is a corresponding decrease to the Fire Administration Functional Area.
- **\$15,000 increase** for overtime. 2023 was the first full year of the transition of Payroll from Finance to HR. In that transition there was one full-time Payroll Manager eliminated. The result has been an increase in overtime within the division to accommodate the loss of the full time management position.



CONTRACTED AND GENERAL SERVICES AND MAINTENANCE MATERIALS AND SUPPLIES

\$66,500 increase overall primarily related to the Information and Technology Functional Area. The overall increase for Contracted and General Services and Maintenance Materials and Supplies for the Information Technology is **\$65,820** as follows:

Information Technology	2024 Budget	2023 Budget	Difference	
IT Licensing and Software – All Departments	\$604,675	\$561,470	\$43,205	These costs net to nil in the IT budget as they are included in the respective department budgets
Allocation to All Departments	(\$604,675)	(\$561,470)	(\$43,205)	
IT Support to other Funds	(\$66,000)	(\$66,010)	\$10	
Training & Travel	\$14,500	\$14,500	\$0	
Operating and Office Supplies	\$14,950	\$14,250	\$700	
Consulting	\$15,000	\$15,000	\$0	
Memberships	\$29,260	\$50,450	(\$21,190)	
Telephone	\$52,800	\$72,800	(\$20,000)	
IT licensing - Cyber Security, network, etc.	\$194,790	\$63,490	\$131,300	
Transfer to IT Reserves	\$425,000	\$450,000	(\$25,000)	
TOTAL	\$680,300	\$614,480	\$65,820	

2024 APPROVED CAPITAL PROJECTS TO BE FUNDED FROM INFORMATION TECHNOLOGY RESERVE

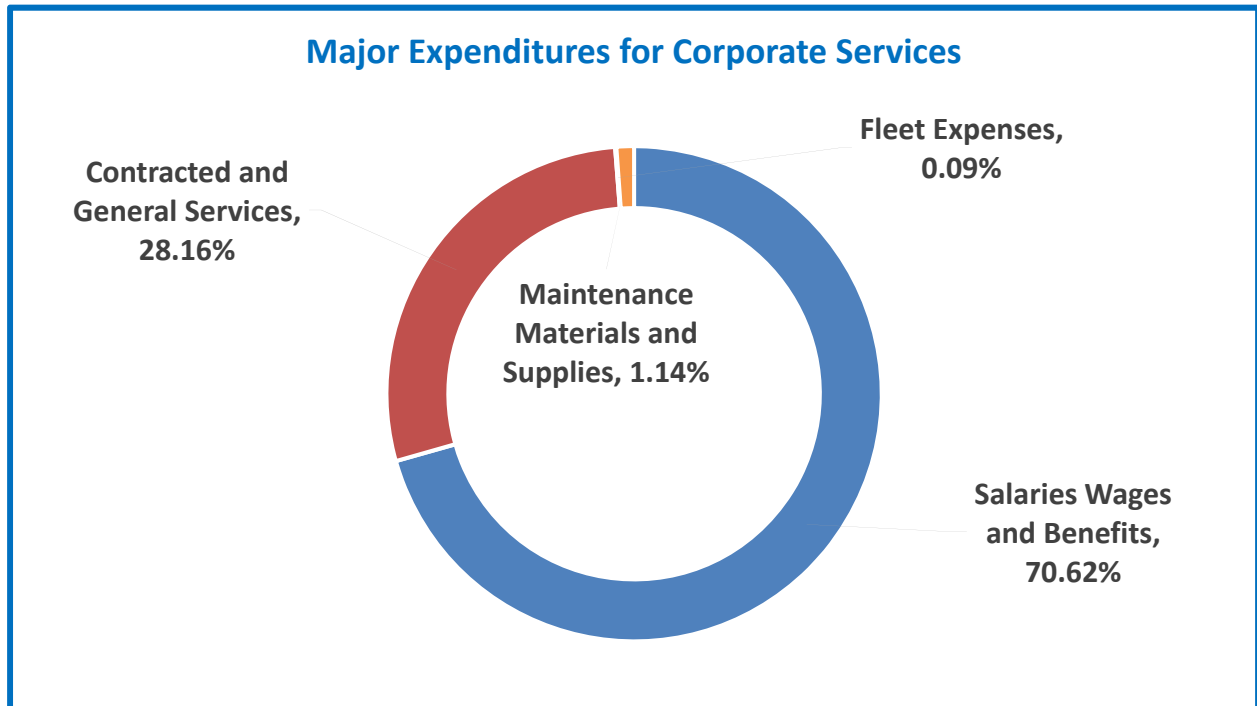
- \$108,400 IT Projects
- \$45,200 Backups
- \$33,500 Web Portal System
- \$25,000 Work & Asset Management
- \$20,000 Data Centre

TOTAL CAPITAL SPENDING \$234,100



CORPORATE SERVICES

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$2,169,815	\$1,863,840	\$305,975	16.42%
Contracted and General Services	\$865,115	\$627,120	\$237,995	37.95%
Fleet Expenses	\$2,650	\$2,650	\$0	0.00%
Maintenance Materials and Supplies	\$35,025	\$206,520	(\$171,495)	-83.04%
Total Expenses	\$3,072,605	\$2,700,130	\$372,475	13.79%
TOTAL (SURPLUS) DEFICIT	\$3,072,605	\$2,700,130	\$372,475	13.79%



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. The Corporate Communications Office provides a degree of centralization for City communications. Each City department maintains responsibility for the distribution of 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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$120,580	\$104,110	\$16,470	15.82%
Contracted and General Services	\$15,000	\$15,000	\$0	0.00%
Maintenance Materials and Supplies	\$40,060	\$37,310	\$2,750	7.37%
Total Expenses	\$175,640	\$156,420	\$19,220	12.29%
TOTAL (SURPLUS) DEFICIT	\$175,640	\$156,420	\$19,220	12.29%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$1,073,075	\$859,680	\$213,395	24.82%
Contracted and General Services	\$31,000	\$31,000	\$0	0.00%
Maintenance Materials and Supplies	\$107,480	\$105,340	\$2,140	2.03%
Total Expenses	\$1,211,555	\$996,020	\$215,535	21.64%
TOTAL (SURPLUS) DEFICIT	\$1,211,555	\$996,020	\$215,535	21.64%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$129,920	\$113,480	\$16,440	14.49%
Contracted and General Services	\$4,650	\$4,650	\$0	0.00%
Fleet Expenses	\$2,650	\$2,650	\$0	0.00%
Maintenance Materials and Supplies	\$21,650	\$25,860	(\$4,210)	-16.28%
Total Expenses	\$158,870	\$146,640	\$12,230	8.34%
TOTAL (SURPLUS) DEFICIT	\$158,870	\$146,640	\$12,230	8.34%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$846,240	\$786,570	\$59,670	7.59%
Contracted and General Services	\$814,465	\$576,470	\$237,995	41.28%
Maintenance Materials and Supplies	(\$134,165)	\$38,010	(\$172,175)	-452.97%
Total Expenses	\$1,526,540	\$1,401,050	\$125,490	8.96%
(SURPLUS) DEFICIT	\$1,526,540	\$1,401,050	\$125,490	8.96%





PLANNING AND DEVELOPMENT SERVICES



City of
**Prince
Albert**

2024 BUDGET

PLANNING & DEVELOPMENT SERVICES

PLANNING, ECONOMIC DEVELOPMENT, BUILDING INSPECTIONS, GIS DIVISION, TOURISM, BYLAW ENFORCEMENT, PARKING TICKETS AND METERS, AND IMPOUND LOT

TOTAL REVENUES

\$276,545 increase in 2024 budgeted revenues related to the following:

- **\$398,545 increase** in Grants and Donations revenue related to Building Safer Communities funding.
 - The 2024 Budget includes funding as Grants and Donations in the amount of \$398,545 to be funded from the Building Safer Communities Fund. There are matching expenditures in the amount of \$398,545, as such, this results in a nil impact to the 2024 Budget.
- **\$40,000 increase** in Building Permit revenue based on current construction trends in 2022 and 2023 and expectations for 2024.
- **\$5,000 decrease** in development permit revenue based on the current market and expectations for 2024.
- **\$20,500 decrease** in Business License revenue based on a review of average revenue the last three years.
- **\$29,500 increase** in revenue related to the Tourism Gift Shop as Planning and Development has taken over the operations of the Prince Albert Tourism Visitor Centre and 2024 is the first year that its operations have been included in the City's budget.
- **\$96,000 decrease** in Parking Meter and Parking Lot revenue based on a review of actual results and expectations for 2024.
- **\$55,000 decrease** in Interest and Penalties relating to Parking Ticket Violations based on a review of actual results and expectations for 2024.
- **\$15,000 decrease** in revenue for the Impound Lot. Budgeted storage revenue has been reduced by \$25,000. Budgeted revenue for lien checks, removing plates and returning to SGI, reimbursement of SGI auction costs, and revenue from sales of vehicles where auction proceeds exceed the amount owing has been increased by \$10,000.

TOTAL EXPENSES

\$1,054,510 increase in 2024 budgeted expenses with significant items discussed below.

SALARIES WAGES AND BENEFITS

\$711,274 increase in Salaries Wages and Benefits primarily related to the following:

- **\$160,097 increase** for general wage increases approved by City Council, including applicable wage adjustments, step increases, and payroll benefit increases.
- **\$60,473 increase** for the Planning Manager position that created savings for the 2023 Budget. The 2023 Budget included the Planning Manager position budgeted at 50% as per Maternity Leave. For 2024, the full annual wage is budgeted.
- **\$125,000 increase** for the Community Safety and Well-Being Coordinator position funded from Building Safer Communities Funding (as shown in Grants and Donations).
- **\$112,054 increase** for the new Building Inspector Class III position funded from the Building Inspections Services Reserve.
- **\$118,710 increase** for the Economic Development Manager position. City Council reduced the funding to PAREDA in 2023. For 2024, the previous PAREDA funding is now funding an Economic Development Manager position and Tourism Coordinator position.
- **\$134,940 increase** related to the Prince Albert Tourism Centre that is now operated by the City.

CONTRACTED AND GENERAL SERVICES

\$179,006 increase in Contracted and General Services related primarily to **\$180,000 increase** for the Building Safer Communities Project for professional and consultant costs. The cost is funded from the Building Safer Communities Funding (as shown in Grants and Donations).

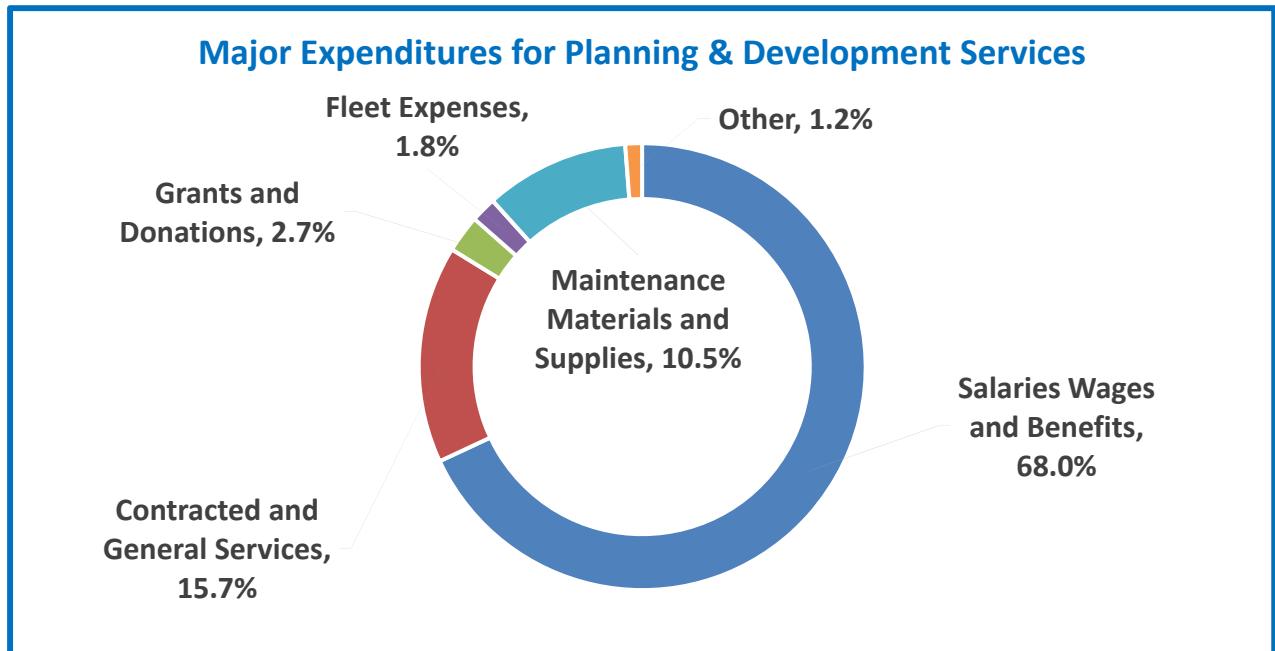
MAINTENANCE MATERIALS AND SUPPLIES

\$190,330 increase in Maintenance Materials and Supplies primarily related to the following:

- **\$93,545 increase** related due to the Building Safer Communities Project funded from Building Safer Communities Funding.
- **\$54,040 increase** regarding Information Technology allocation costs to Departments (annual licenses, programming, and software). The increase is attributed to GIS software.
- **\$29,400 increase** related to the Prince Albert Tourism Centre that is now operated by the City.
- **\$13,345 increase** relating to various items based on a review of historical costs and requirements for 2024.

PLANNING & DEVELOPMENT SERVICES

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$1,650,000	\$1,717,000	(\$67,000)	-3.90%
Grants and Donations	\$398,545	\$0	\$398,545	
Interest and Penalties	\$399,600	\$454,600	(\$55,000)	-12.10%
Total Revenues	\$2,448,145	\$2,171,600	\$276,545	12.73%
EXPENSES				
Salaries Wages and Benefits	\$2,627,194	\$1,915,920	\$711,274	37.12%
Contracted and General Services	\$607,766	\$428,760	\$179,006	41.75%
Financial Charges	\$7,390	\$6,890	\$500	7.26%
Grants and Donations	\$104,465	\$97,920	\$6,545	6.68%
Utilities	\$17,755	\$17,510	\$245	1.40%
Fleet Expenses	\$71,020	\$72,420	(\$1,400)	-1.93%
Maintenance Materials and Supplies	\$403,660	\$213,330	\$190,330	89.22%
Insurance	\$1,640	\$1,630	\$10	0.61%
Bad Debt Expense	\$20,000	\$52,000	(\$32,000)	-61.54%
Total Expenses	\$3,860,890	\$2,806,380	\$1,054,510	37.58%
TOTAL (SURPLUS) DEFICIT	\$1,412,745	\$634,780	\$777,965	122.56%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Grants and Donations	\$398,545	\$0	\$398,545	
User Charges and Fees	\$115,000	\$120,000	(\$5,000)	-4.17%
Total Revenues	\$513,545	\$120,000	\$393,545	327.95%
EXPENSES				
Salaries Wages and Benefits	\$875,165	\$828,010	\$47,155	5.69%
Contracted and General Services	\$183,000	\$16,840	\$166,160	986.70%
Grants and Donations	\$104,465	\$52,920	\$51,545	97.40%
Maintenance Materials and Supplies	\$222,450	\$82,040	\$140,410	171.15%
Total Expenses	\$1,385,080	\$979,810	\$405,270	41.36%
TOTAL (SURPLUS) DEFICIT	\$871,535	\$859,810	\$11,725	1.36%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$300,000	\$260,000	\$40,000	15.38%
Total Revenues	\$300,000	\$260,000	\$40,000	15.38%
EXPENSES				
Salaries Wages and Benefits	\$449,900	\$298,570	\$151,330	50.68%
Contracted and General Services	\$2,500	\$0	\$2,500	
Fleet Expenses	\$9,370	\$9,370	\$0	0.00%
Maintenance Materials and Supplies	\$17,560	\$13,930	\$3,630	26.06%
Total Expenses	\$479,330	\$321,870	\$157,460	48.92%
TOTAL (SURPLUS) DEFICIT	\$179,330	\$61,870	\$117,460	189.85%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$279,500	\$300,000	(\$20,500)	-6.83%
Total Revenues	\$279,500	\$300,000	(\$20,500)	-6.83%
EXPENSES				
Salaries Wages and Benefits	\$189,830	\$64,180	\$125,650	195.78%
Contracted and General Services	\$3,000	\$0	\$3,000	
Financial Charges	\$1,500	\$1,500	\$0	0.00%
Grants and Donations	\$0	\$45,000	(\$45,000)	-100.00%
Maintenance Materials and Supplies	\$19,750	\$11,000	\$8,750	79.55%
Total Expenses	\$214,080	\$121,680	\$92,400	75.94%
TOTAL (SURPLUS) DEFICIT	(\$65,420)	(\$178,320)	\$112,900	-63.31%



Functional Area: GIS DIVISION
Department: Planning and Development Services
Fund: General Fund

The City of Prince Albert's GIS Division is responsible for collecting, maintaining, and analyzing geographic data to support municipal planning, infrastructure management and community development. Its professionals use advanced geospatial technology to enhance decision-making and provide valuable spatial insights for the city's operations.

	2024 Budget	2023 Budget	Variance
EXPENSES			
Salaries Wages and Benefits	\$208,624	\$0	\$208,624
Contracted and General Services	\$2,496	\$0	\$2,496
Maintenance Materials and Supplies	\$5,830	\$0	\$5,830
Total Expenses	\$216,950	\$0	\$216,950
TOTAL (SURPLUS) DEFICIT	\$216,950	\$0	\$216,950



Functional Area: TOURISM DIVISION
Department: Planning and Development Services
Fund: General Fund

The Tourism Prince Albert Visitor Centre serves as a hub for visitors exploring the picturesque city of Prince Albert and Northern Saskatchewan. Offering a wealth of information, maps, and resources, the center provides assistance in planning adventures, discovering local attractions, and immersing in the area's rich culture and outdoor activities.

	2024 Budget	2023 Budget	Variance
REVENUES			
User Charges and Fees	\$29,500	\$0	\$29,500
Total Revenues	\$29,500	\$0	\$29,500
EXPENSES			
Salaries Wages and Benefits	\$134,940	\$0	\$134,940
Contracted and General Services	\$5,350	\$0	\$5,350
Financial Charges	\$500	\$0	\$500
Maintenance Materials and Supplies	\$29,400	\$0	\$29,400
Total Expenses	\$170,190	\$0	\$170,190
TOTAL (SURPLUS) DEFICIT	\$140,690	\$0	\$140,690



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Interest and Penalties	\$14,600	\$14,600	\$0	0.00%
Total Revenues	\$14,600	\$14,600	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$386,040	\$345,800	\$40,240	11.64%
Contracted and General Services	\$310,600	\$310,600	\$0	0.00%
Fleet Expenses	\$28,050	\$28,050	\$0	0.00%
Maintenance Materials and Supplies	\$16,400	\$11,300	\$5,100	45.13%
Total Expenses	\$741,090	\$695,750	\$45,340	6.52%
TOTAL (SURPLUS) DEFICIT	\$726,490	\$681,150	\$45,340	6.66%



Functional Area: PARKING TICKETS, DOWNTOWN PARKING LOTS AND METERS
Department: Financial Services
Fund: General Fund

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

This budget accounts for revenue from parking ticket violations, downtown parking lots 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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$504,000	\$600,000	(\$96,000)	-16.00%
Interest and Penalties	\$385,000	\$440,000	(\$55,000)	-12.50%
Total Revenues	\$889,000	\$1,040,000	(\$151,000)	-14.52%
EXPENSES				
Salaries Wages and Benefits	\$380,865	\$376,560	\$4,305	1.14%
Financial Charges	\$3,590	\$3,590	\$0	0.00%
Utilities	\$8,325	\$8,010	\$315	3.93%
Fleet Expenses	\$32,700	\$33,410	(\$710)	-2.13%
Maintenance Materials and Supplies	\$26,930	\$29,970	(\$3,040)	-10.14%
Total Expenses	\$452,410	\$451,540	\$870	0.19%
TOTAL (SURPLUS) DEFICIT	(\$436,590)	(\$588,460)	\$151,870	-25.81%



Functional Area: **IMPOUND LOT**
 Department: **Financial 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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$422,000	\$437,000	(\$15,000)	-3.43%
Total Revenues	\$422,000	\$437,000	(\$15,000)	-3.43%
EXPENSES				
Salaries Wages and Benefits	\$1,830	\$2,800	(\$970)	-34.64%
Contracted and General Services	\$100,820	\$101,320	(\$500)	-0.49%
Financial Charges	\$1,800	\$1,800	\$0	0.00%
Utilities	\$9,430	\$9,500	(\$70)	-0.74%
Fleet Expenses	\$900	\$1,590	(\$690)	-43.40%
Maintenance Materials and Supplies	\$65,340	\$65,090	\$250	0.38%
Insurance	\$1,640	\$1,630	\$10	0.61%
Bad Debt Expense	\$20,000	\$52,000	(\$32,000)	-61.54%
Total Expenses	\$201,760	\$235,730	(\$33,970)	-14.41%
TOTAL (SURPLUS) DEFICIT	(\$220,240)	(\$201,270)	(\$18,970)	9.43%





FINANCIAL SERVICES



City of
**Prince
Albert**

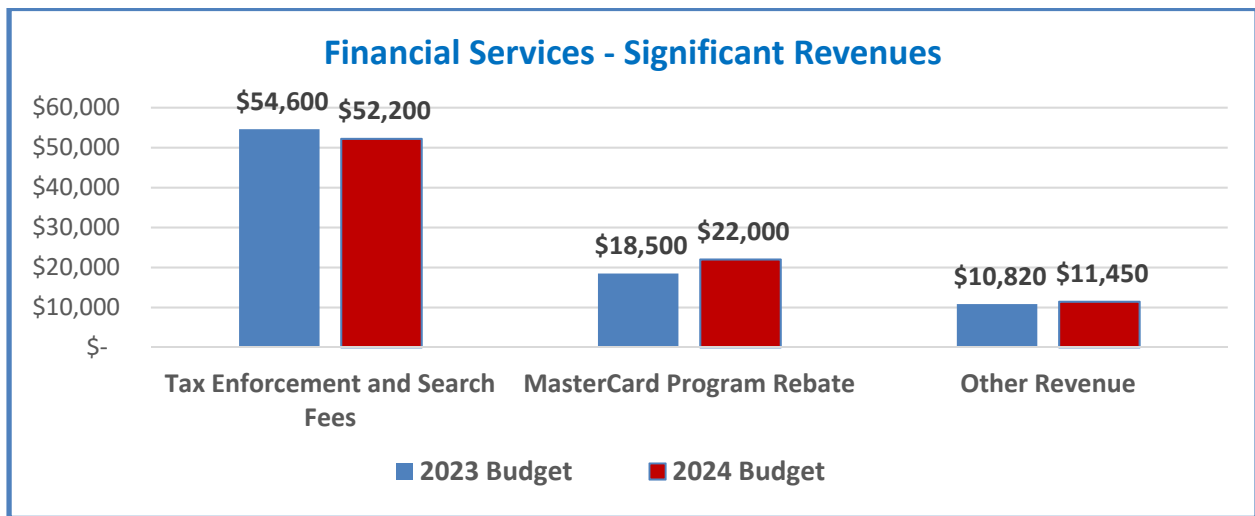
2024 BUDGET

FINANCIAL SERVICES

ASSESSMENT, TAXATION, ASSET MANAGEMENT, FINANCIAL SERVICES, PURCHASING AND STORES

TOTAL REVENUES

\$1,730 increase in 2024 budgeted revenues.



TOTAL EXPENSES

\$316,130 increase in 2024 budgeted expenses with significant items discussed below.

SALARIES WAGES AND BENEFITS

\$226,290 increase in Salaries Wages and Benefits primarily related to the following:

- **\$235,550 increase** for general wage increases approved by City Council, including applicable wage adjustments, step increases, and payroll benefit increases.
- **\$32,660 increase** for the casual position of Storekeeper relating to the City’s Inventory. The budget was increased to reflect the actual amount paid in the last several years relating for casual and summer coverage.
- **\$41,920 decrease** with the restructuring of Financial Services and the elimination of an Assistant Director of Financial Services position.



CONTRACTED AND GENERAL SERVICES

\$84,570 increase in Contracted and General Services related primarily to the following:

- **\$76,600 increase** for Assessment Consulting services.
- **\$4,050 increase** for the City's Bank Courier and Coin Rolling Contract. The contract was approved by City Council in 2023.
- **\$4,120 increase** for the City's annual Audit of Financial Statements as per the current contract in place.
- **\$200 decrease** in ISC expenses.

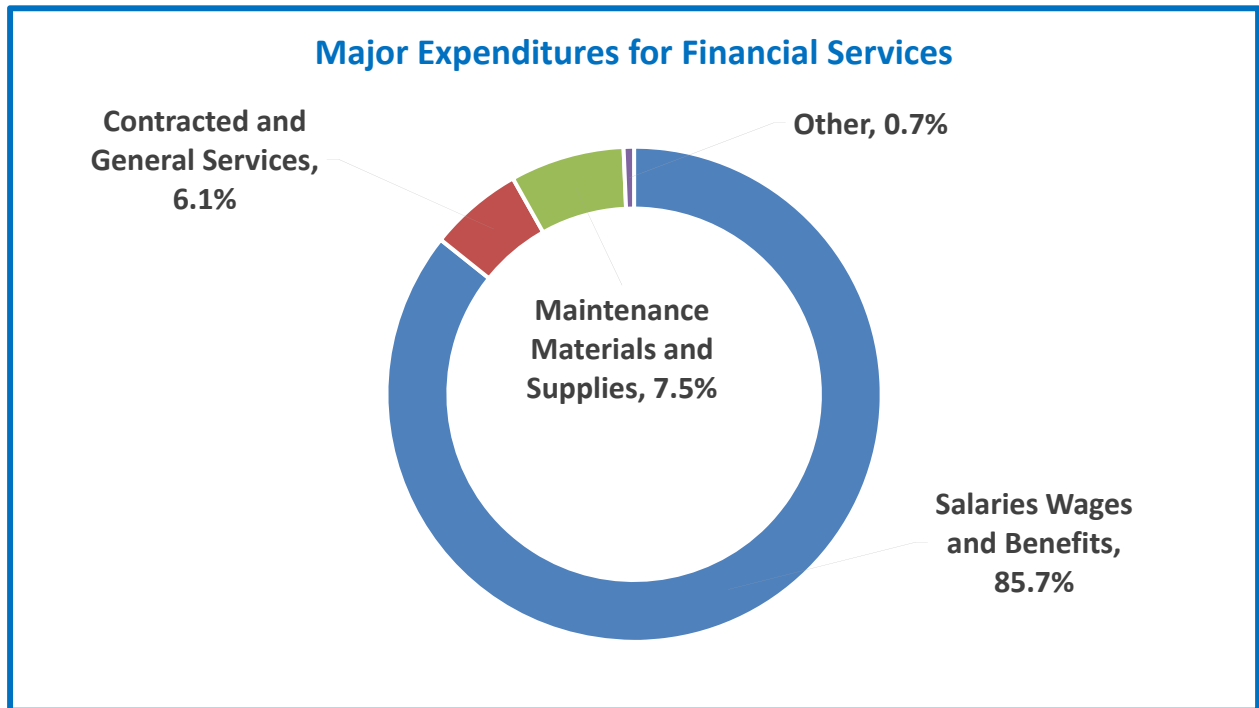
MAINTENANCE MATERIALS AND SUPPLIES

\$5,270 increase in Maintenance Materials and Supplies related to various items based on a review of historical costs and requirements for 2024.



FINANCIAL SERVICES

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$63,650	\$65,420	(\$1,770)	-2.71%
Sundry	\$22,000	\$18,500	\$3,500	18.92%
Total Revenues	\$85,650	\$83,920	\$1,730	2.06%
EXPENSES				
Salaries Wages and Benefits	\$2,690,540	\$2,464,250	\$226,290	9.18%
Contracted and General Services	\$192,200	\$107,630	\$84,570	78.57%
Financial Charges	\$6,100	\$6,100	\$0	0.00%
Fleet Expenses	\$15,230	\$15,230	\$0	0.00%
Maintenance Materials and Supplies	\$234,100	\$228,830	\$5,270	2.30%
Total Expenses	\$3,138,170	\$2,822,040	\$316,130	11.20%
TOTAL (SURPLUS) DEFICIT	\$3,052,520	\$2,738,120	\$314,400	11.48%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$52,200	\$54,600	(\$2,400)	-4.40%
Total Revenues	\$52,200	\$54,600	(\$2,400)	-4.40%
EXPENSES				
Salaries Wages and Benefits	\$668,520	\$601,680	\$66,840	11.11%
Contracted and General Services	\$89,600	\$13,200	\$76,400	578.79%
Fleet Expenses	\$9,380	\$9,380	\$0	0.00%
Maintenance Materials and Supplies	\$60,470	\$56,890	\$3,580	6.29%
Total Expenses	\$827,970	\$681,150	\$146,820	21.55%
TOTAL (SURPLUS) DEFICIT	\$775,770	\$626,550	\$149,220	23.82%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$129,800	\$88,870	\$40,930	46.06%
Maintenance Materials and Supplies	\$200	\$0	\$200	
Total Expenses	\$130,000	\$88,870	\$41,130	46.28%
TOTAL (SURPLUS) DEFICIT	\$130,000	\$88,870	\$41,130	46.28%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$9,450	\$8,820	\$630	7.14%
Sundry	\$22,000	\$18,500	\$3,500	18.92%
Total Revenues	\$31,450	\$27,320	\$4,130	15.12%
EXPENSES				
Salaries Wages and Benefits	\$1,483,140	\$1,429,810	\$53,330	3.73%
Contracted and General Services	\$102,600	\$94,430	\$8,170	8.65%
Financial Charges	\$500	\$500	\$0	0.00%
Maintenance Materials and Supplies	\$156,600	\$160,310	(\$3,710)	-2.31%
Total Expenses	\$1,742,840	\$1,685,050	\$57,790	3.43%
TOTAL (SURPLUS) DEFICIT	\$1,711,390	\$1,657,730	\$53,660	3.24%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$2,000	\$2,000	\$0	0.00%
Total Revenues	\$2,000	\$2,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$409,080	\$343,890	\$65,190	18.96%
Financial Charges	\$5,600	\$5,600	\$0	0.00%
Fleet Expenses	\$5,850	\$5,850	\$0	0.00%
Maintenance Materials and Supplies	\$16,830	\$11,630	\$5,200	44.71%
Total Expenses	\$437,360	\$366,970	\$70,390	19.18%
TOTAL (SURPLUS) DEFICIT	\$435,360	\$364,970	\$70,390	19.29%





FIRE SERVICES



City of
**Prince
Albert**

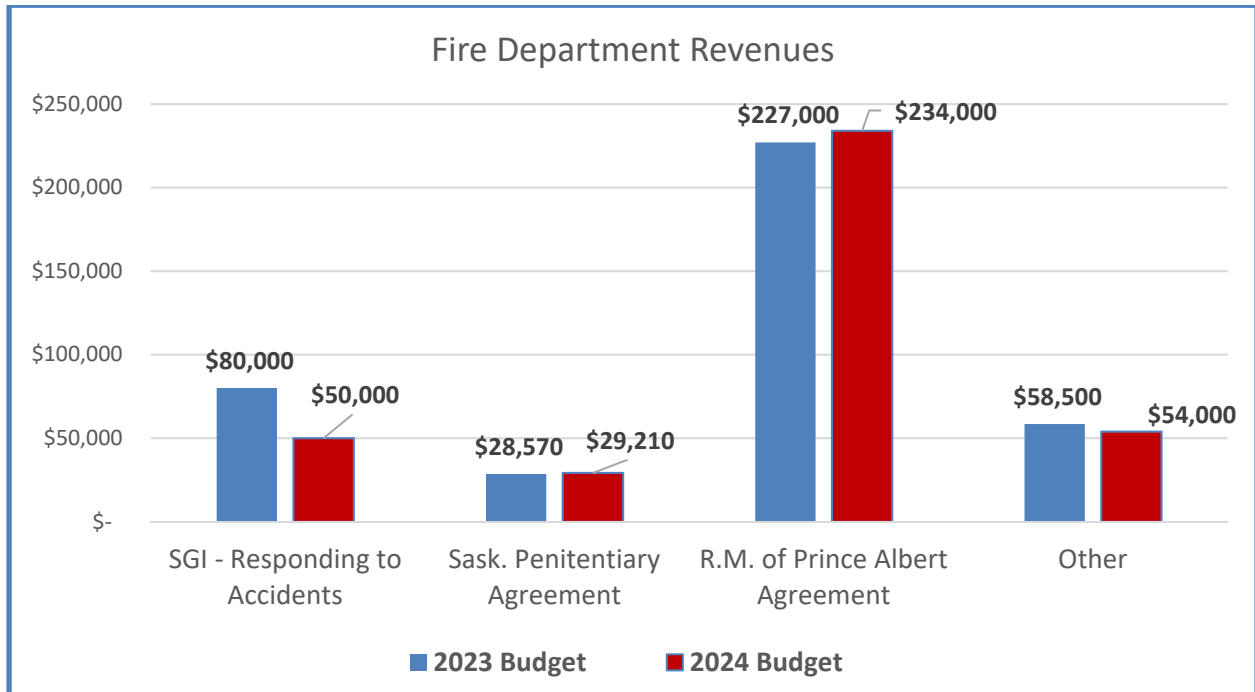
2024 BUDGET

FIRE SERVICES

“THE PRINCE ALBERT FIRE DEPARTMENT IS DEDICATED TO THE SAFETY OF OUR RESIDENTS, BUSINESS COMMUNITY AND TOURISTS.”

TOTAL REVENUES

\$26,860 decrease in 2024 budgeted revenues.



- **\$30,000 decrease** in revenue generated from Saskatchewan Government Insurance for fire and rescue services provided by PAFD involving SGI insured vehicles. The decrease reflects a review of actual revenue for the last three years.



TOTAL EXPENSES

\$239,510 increase in 2024 budgeted expenses with significant items discussed below.

SALARIES WAGES AND BENEFITS

\$212,240 increase in Salaries Wages and Benefits primarily related to the following:

- **\$307,544 increase** for general wage increases as per contract rates in the Collective Bargaining Agreement including applicable wage adjustments, step increases, and payroll benefit increases.
- **\$95,304 decrease** related to the transfer of an Out of Scope Fire Administrative Manager position to a Human Resources Coordinator position in Corporate Services.

CONTRACTED AND GENERAL SERVICES

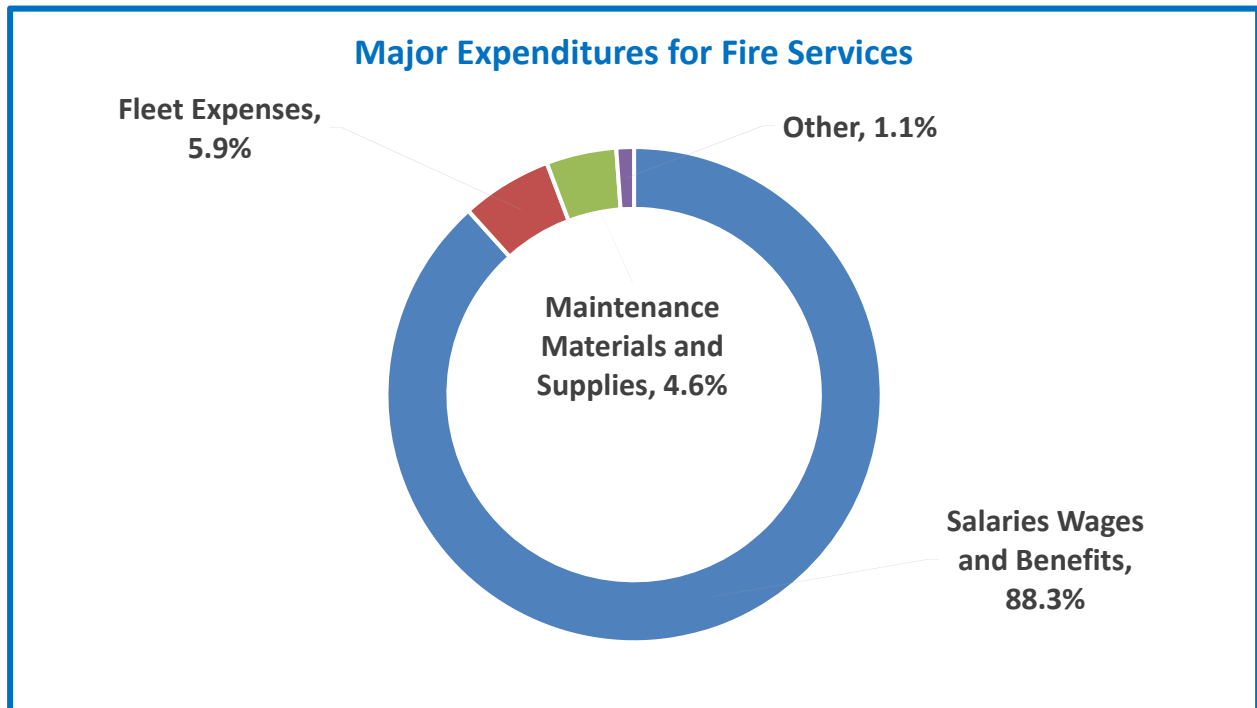
- **\$10,240 increase** in Contracted and General Services related primarily to a \$9,440 increase regarding the 911 Dispatching Service Agreement with the Saskatchewan Public Safety Agency. As per Amendment No. 1, the Per Capita Charge increased January 1, 2024 by \$0.25 to a total of \$0.75 per capita charge.

MAINTENANCE MATERIALS AND SUPPLIES

\$12,270 increase in Maintenance Materials and Supplies related primarily to increased licensing fees for Operational Communication equipment and various items based on a review of historical costs and requirements for 2024.

FIRE SERVICES

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$339,210	\$365,070	(\$25,860)	-7.08%
Interest and Penalties	\$10,000	\$0	\$10,000	
Sundry	\$18,000	\$29,000	(\$11,000)	-37.93%
Total Revenues	\$367,210	\$394,070	(\$26,860)	-6.82%
EXPENSES				
Salaries Wages and Benefits	\$8,179,980	\$7,967,740	\$212,240	2.66%
Contracted and General Services	\$50,620	\$40,380	\$10,240	25.36%
Utilities	\$51,740	\$50,400	\$1,340	2.66%
Fleet Expenses	\$550,330	\$546,930	\$3,400	0.62%
Maintenance Materials and Supplies	\$424,500	\$412,230	\$12,270	2.98%
Insurance	\$4,110	\$4,090	\$20	0.49%
Total Expenses	\$9,261,280	\$9,021,770	\$239,510	2.65%
TOTAL (SURPLUS) DEFICIT	\$8,894,070	\$8,627,700	\$266,370	3.09%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$15,000	\$15,000	\$0	0.00%
Interest and Penalties	\$10,000	\$0	\$10,000	
Total Revenues	\$25,000	\$15,000	\$10,000	66.67%
EXPENSES				
Salaries Wages and Benefits	\$1,171,810	\$1,177,400	(\$5,590)	-0.47%
Contracted and General Services	\$15,000	\$15,000	\$0	0.00%
Maintenance Materials and Supplies	\$56,670	\$56,600	\$70	0.12%
Insurance	\$210	\$210	\$0	0.00%
Total Expenses	\$1,243,690	\$1,249,210	(\$5,520)	-0.44%
TOTAL (SURPLUS) DEFICIT	\$1,218,690	\$1,234,210	(\$15,520)	-1.26%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$314,210	\$337,070	(\$22,860)	-6.78%
Sundry	\$18,000	\$29,000	(\$11,000)	-37.93%
Total Revenues	\$332,210	\$366,070	(\$33,860)	-9.25%
EXPENSES				
Salaries Wages and Benefits	\$6,665,410	\$6,474,020	\$191,390	2.96%
Contracted and General Services	\$32,320	\$22,880	\$9,440	41.26%
Maintenance Materials and Supplies	\$182,600	\$174,100	\$8,500	4.88%
Total Expenses	\$6,880,330	\$6,671,000	\$209,330	3.14%
TOTAL (SURPLUS) DEFICIT	\$6,548,120	\$6,304,930	\$243,190	3.86%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$9,000	\$8,000	\$1,000	12.50%
Total Revenues	\$9,000	\$8,000	\$1,000	12.50%
EXPENSES				
Salaries Wages and Benefits	\$327,760	\$302,990	\$24,770	8.18%
Maintenance Materials and Supplies	\$13,230	\$13,030	\$200	1.53%
Total Expenses	\$340,990	\$316,020	\$24,970	7.90%
TOTAL (SURPLUS) DEFICIT	\$331,990	\$308,020	\$23,970	7.78%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$1,000	\$5,000	(\$4,000)	-80.00%
Total Revenues	\$1,000	\$5,000	(\$4,000)	-80.00%
EXPENSES				
Salaries Wages and Benefits	\$1,860	\$1,850	\$10	0.54%
Fleet Expenses	\$550,330	\$546,930	\$3,400	0.62%
Maintenance Materials and Supplies	\$136,500	\$133,000	\$3,500	2.63%
Insurance	\$10	\$50	(\$40)	-80.00%
Total Expenses	\$688,700	\$681,830	\$6,870	1.01%
TOTAL (SURPLUS) DEFICIT	\$687,700	\$676,830	\$10,870	1.61%



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.

	2024	2023	Variance	%
	Budget	Budget		Change
EXPENSES				
Salaries Wages and Benefits	\$13,140	\$11,480	\$1,660	14.46%
Contracted and General Services	\$3,300	\$2,500	\$800	32.00%
Utilities	\$51,740	\$50,400	\$1,340	2.66%
Maintenance Materials and Supplies	\$35,500	\$35,500	\$0	0.00%
Insurance	\$3,890	\$3,830	\$60	1.57%
Total Expenses	\$107,570	\$103,710	\$3,860	3.72%
TOTAL (SURPLUS) DEFICIT	\$107,570	\$103,710	\$3,860	3.72%





COMMUNITY SERVICES



City of
**Prince
Albert**

2024 BUDGET

COMMUNITY SERVICES

KEY HIGHLIGHTS:

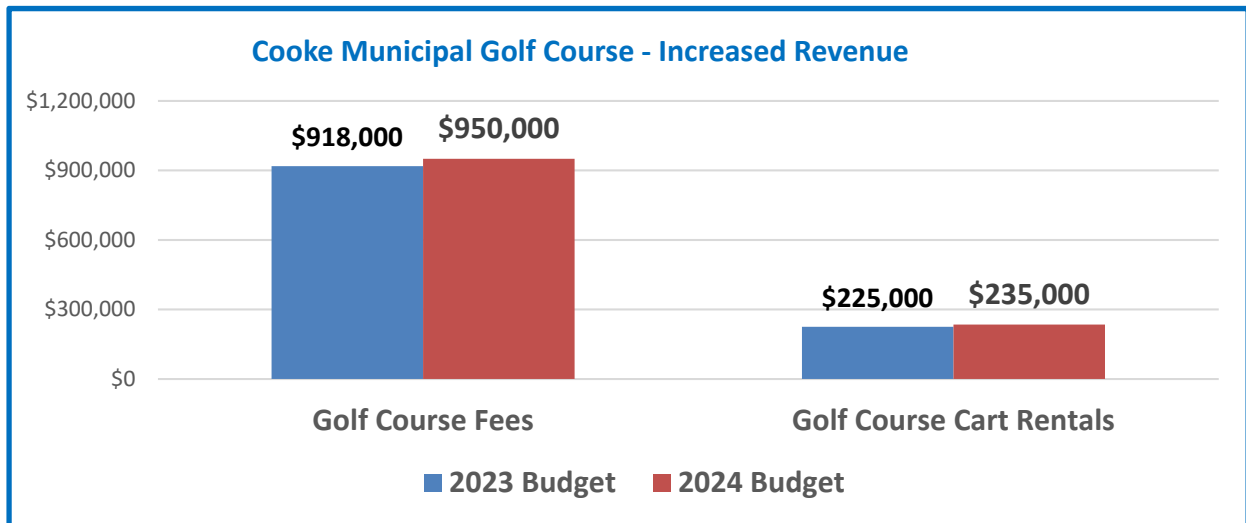
- **\$100,000** increase in the sale of products at Concessions for Recreation Facilities.

INCREASE IN CONCESSION REVENUES AT CITY FACILITIES: 14.58%

	2024 Budget	2023 Budget	Increase
Alfred Jenkins Field House	\$40,000	\$40,000	\$0
Art Hauser	\$475,000	400,000	\$75,000
Steuart Arena	\$30,100	30,100	\$0
Kinsmen Arena	\$91,000	91,000	\$0
Kinsmen Water Park	\$100,000	75,000	\$25,000
Outdoor Sports Fields	\$50,000	50,000	\$0
Total Concession Revenue	\$786,100	\$686,100	\$100,000
			14.58%

- **\$32,000** increase anticipated in revenue for Golf Fees. This is a result of an increase in rounds of golf played and a 2% Fee increase as per Cooke Municipal Golf Course Rates & Fees Report.
- **\$10,000** increase anticipated in revenue for Golf Cart Rentals at Cooke Municipal Golf Course.

INCREASE IN REVENUE FOR COOKE MUNICIPAL GOLF COURSE: \$42,000, 3.67%



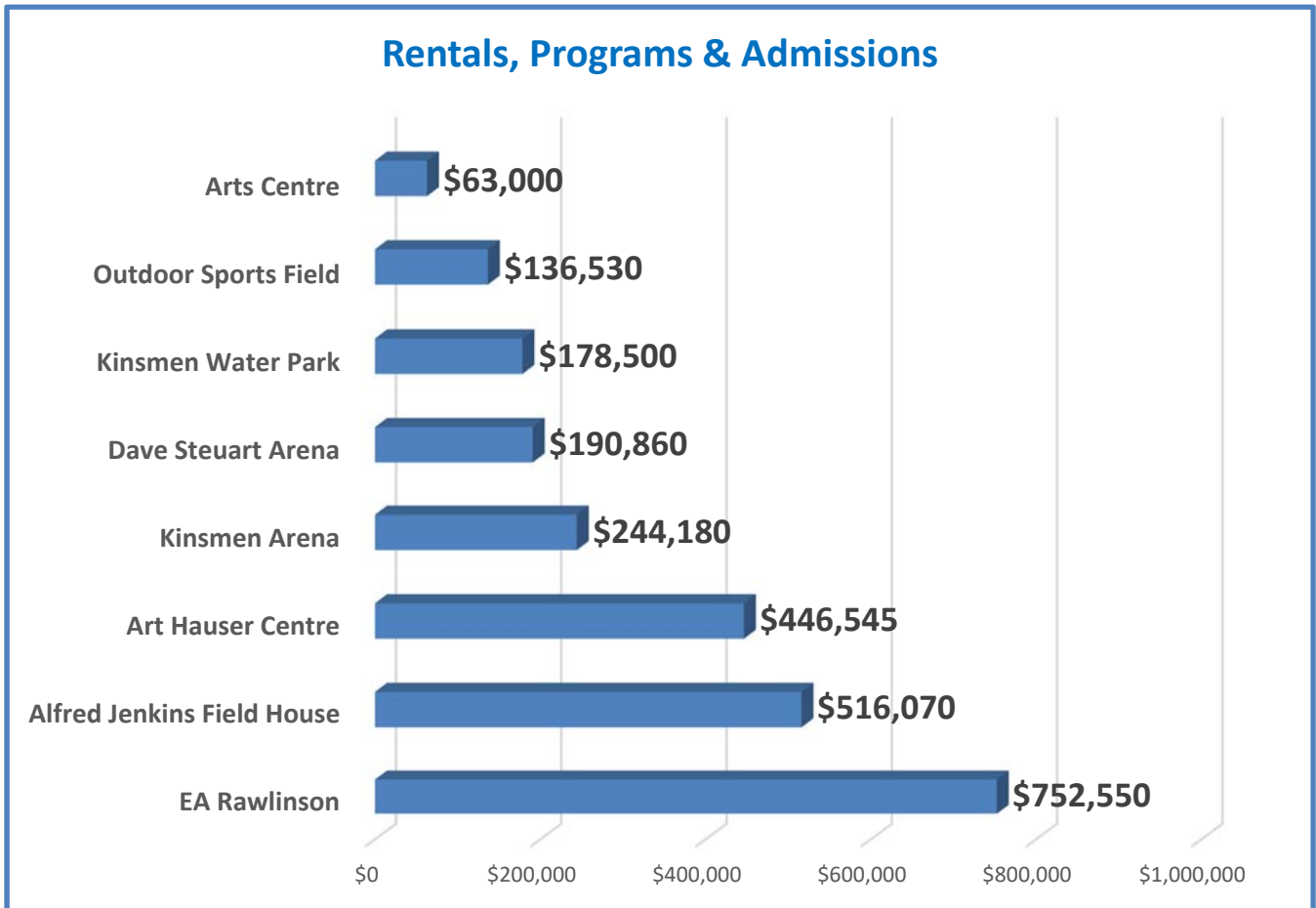
KINSMEN WATER PARK

- 2023 attendance was over 30,000
- Increase in Admission revenue of \$8,500
- Increase in Concession revenue of \$25,000

EA RAWLINSON CENTRE

\$45,600 revenue for Year 2024. The EA Rawlinson Centre has received a 2 year term with the Canadian Artists Presentation Fund. **THIS IS THE SECOND YEAR OF THE GRANT FUNDING.**

RENTALS, PROGRAMS AND ADMISSIONS FOR CITY FACILITIES:

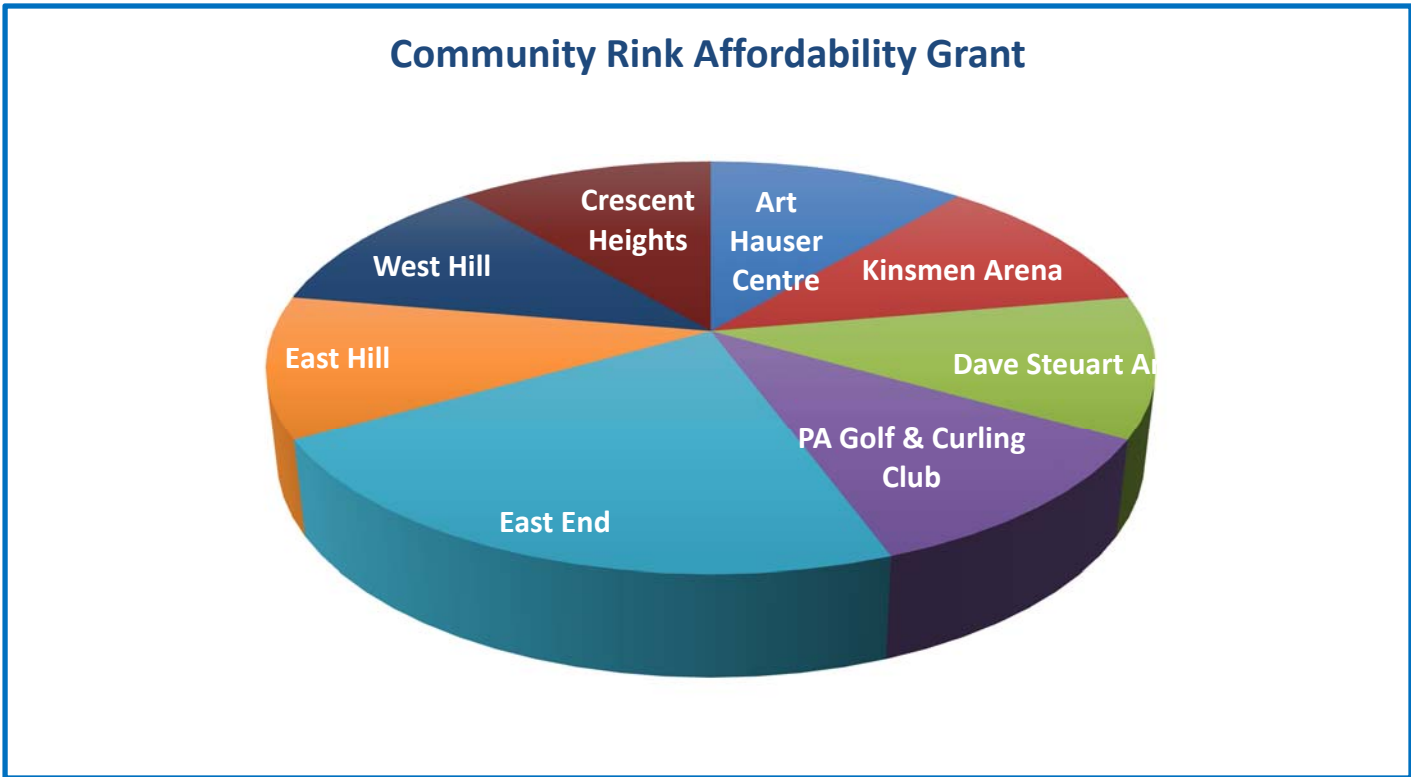


COMMUNITY CLUBS

- **\$125,750** for Operating Grants for 9 Community Clubs: \$15,000 per Year
4 Community Clubs with Indoor Rinks: \$15,500 per Year
 - West Hill, East Hill, Crescent Heights and East End5 Community Clubs (Halls, Recreation) – \$12,750 per year
 - Crescent Acres, Carlton Park, Midtown, Hazeldell, Nordale
- **\$34,470** Maintenance Grant for Community Club (\$3,830 per Club)

COMMUNITY RINK AFFORDABILITY GRANT: \$22,500

7 Community Clubs – \$2,500
East End - \$5,000



SASKATCHEWAN LOTTERIES PROGRAM

\$164,239 Total Operating Grants and Donations Revenue regarding Community Grant Program. City of Prince Albert receives \$164,239 per year. This is based off the formula of population (37,756) X Per Capita Amount (\$4.35) = \$164,239. The Community Grant Program is funded by Saskatchewan Lotteries. The Community Grant program assists non-profit volunteer organizations with the goal of developing sports, cultures and recreation.

This grant is aimed to get people involved in activities by assisting in the needs of city residents.

OTHER GRANTS AND DONATIONS

\$65,200 - Lease Agreement Payment to the Prince Albert Golf & Curling Club.

\$30,780 - 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.

\$6,700 - As per the Operating Agreement with Knotty Pine Bistro for the operation of the Cosmo Lodge. January to April \$1,666 monthly plus PST.

\$25,000 – Operational Grant for running the Kinsmen Ski Hill.

\$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.

\$6,500 - Operating Grants to PA Slo-Pitch League for the Lakeland Ford Park & PA Minor Baseball for Mair Park.

\$10,000 – Allocation to the Prince Albert Golf & Curling Club Trust fund to fulfill the City's commitments.

\$15,000 – Grant to the Kinsmen Ski Club as per the Agreement.

KINSMEN COMMUNITY HERITAGE CENTRE

The City maintains a Lease Agreement for the Kinsmen Community Heritage Centre. Under the Lease Agreement the City will continue to provide maintenance & janitorial services.

COMMISSIONAIRE SERVICES

- **\$51,230** increase in the cost of commissionaire security services for City Facilities.

LITTLE RED RIVER PARK

- **\$26,000** increase associated with operating costs for the year round operation of the washrooms at Little Red River Park which includes pump outs, water supply and annual cleaning.

PARKS

- **\$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.

MUNICIPAL CULTURE PLAN

The total expenses budgeted for the Municipal Cultural Action Plan is **\$75,000**. That represents \$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. The funds are budgeted to be used as follows:

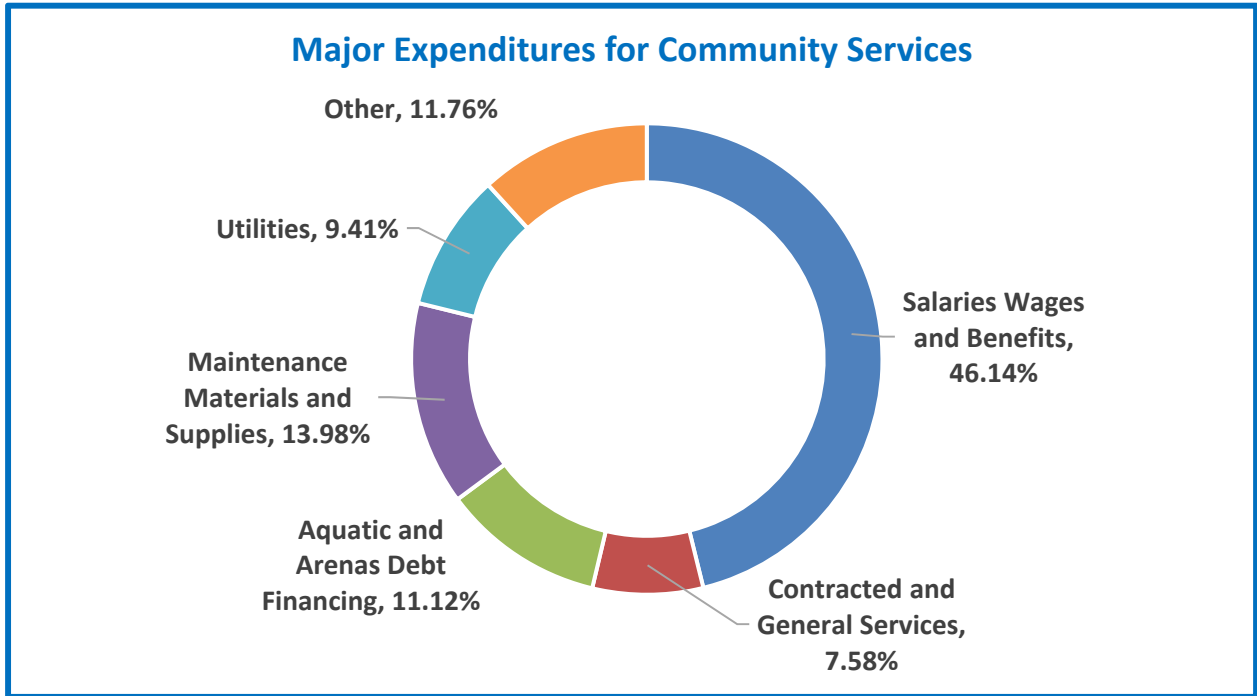
- \$63,750 for Event Grants and Artists in Communities Project:
Artists in Communities project; Event grant; Diversity, Equity, Inclusion grant;
Culture Days; Reconciliation initiatives; Diversity initiatives, etc.
- \$7,250 Program Supplies for Cultural Days, targeted initiatives and cultural protocols.
- \$3,000 for Advertising
- \$1,000 Meeting Incidentals

ROOFING PROJECTS FOR 2024

\$400,000 to be completed in 2024

- Alfred Jenkins Field House Flat Roofs - \$20,000
- Prince Albert Fire Hall - \$380,000

MAJOR EXPENDITURES FOR COMMUNITY SERVICES:



Note: Other consists of Financial Charges, Interest on Long Term Debt (Golf Course Irrigation), Insurance (City Facilities) and Grants and Donations (Community Club Grants, Saskatchewan Lotteries Grants, etc.)

2024 APPROVED CAPITAL PROJECTS TO BE FUNDED FROM TAXATION:

- \$200,000 Roofing Repair Projects
- \$170,000 Art Hauser Centre Ice Plant Replacement
- \$150,000 Playground Replacement Program
- \$60,000 Reconstruction of Park Pathways
- \$50,000 Landscapping Projects

2024 APPROVED CAPITAL PROJECTS TO BE FUNDED FROM RESERVES

- \$60,000 Golf Course Improvements – Pathways
- \$30,000 Lakeland Ford Park - PA Slo-Pitch League Improvements
- \$30,000 Prime Minister's Park Improvements

TOTAL CAPITAL SPENDING \$750,000



COMMUNITY SERVICES

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$5,146,025	\$4,867,150	\$278,875	5.73%
Operating Grants and Donations	\$327,840	\$306,580	\$21,260	6.93%
Sundry	\$303,390	\$208,390	\$95,000	45.59%
Total Revenues	\$5,777,255	\$5,382,120	\$395,135	7.34%
EXPENSES				
Salaries Wages and Benefits	\$7,657,045	\$6,828,210	\$828,835	12.14%
Contracted and General Services	\$1,258,250	\$1,195,120	\$63,130	5.28%
Financial Charges	\$84,390	\$84,090	\$300	0.36%
Grants and Donations	\$523,130	\$475,520	\$47,610	10.01%
Utilities	\$1,561,715	\$1,600,370	(\$38,655)	-2.42%
Interest on Long Term Debt	\$1,907,340	\$1,276,440	\$630,900	49.43%
Fleet Expenses	\$984,910	\$960,320	\$24,590	2.56%
Maintenance Materials and Supplies	\$2,320,320	\$2,204,760	\$115,560	5.24%
Insurance	\$296,760	\$281,770	\$14,990	5.32%
Total Expenses	\$16,593,860	\$14,906,600	\$1,687,260	11.32%
TOTAL (SURPLUS) DEFICIT	\$10,816,605	\$9,524,480	\$1,292,125	13.57%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$160,620	\$131,060	\$29,560	22.55%
Contracted and General Services	\$200	\$200	\$0	0.00%
Utilities	\$11,590	\$11,530	\$60	0.52%
Maintenance Materials and Supplies	\$322,285	\$22,140	\$300,145	1355.67%
Total Expenses	\$494,695	\$164,930	\$329,765	199.94%
TOTAL (SURPLUS) DEFICIT	\$494,695	\$164,930	\$329,765	199.94%



2024 Proposed Facilities Operating Project List				
Project	Story	Taxation	Reserve	Total
Alfred Jenkins Field House - Upgrade to Building Control System	The upgrade is a web based HTML5 enterprise software package upgrading the graphics to HTML5 which will allow for easier and more intuitive control of the building automation system. Funded from Alfred Jenkins Field House Improvements Reserve.		15,500	15,500
Alfred Jenkins Field House - Painting of Lines on Walking Track	The lines on the walking track have faded over time. These lines should be repainted for the activities on the track. Funded from Alfred Jenkins Field House Reserve.		11,000	11,000
	Total for Alfred Jenkins Field House		26,500	26,500
Arts Center - Concrete Repairs	Stairs from the side walk to the landing and the 3 stairs at the northeast corner of the property are badly broken / deteriorated and need to be replaced.	25,000		25,000
	Total for Arts Centre	25,000		25,000
Art Hauser Centre - Complete Building Control Upgrade	The City completed part of this upgrade in February 2023 so it could have better control of the new air handler. The City needs to finish the upgrade in 2024. Funded from the Arenas Improvements Reserve.		9,500	9,500
Art Hauser Centre - Dressing Rooms Floor Replacement	The flooring in dressing rooms 1, 2, 3 and 4 need to be replaced as they are beyond repair. Funded from the Arenas Improvements Reserve.		23,500	23,500
	Total for Art Hauser Centre		33,000	33,000



2024 Proposed Facilities Operating Project List				
Project	Story	Taxation	Reserve	Total
City Hall - Building Control Assessment of VAV (Variable Air Volume) Boxes and Associated Valves.	This would provide an on-site controls assessment. This would assess the VAV box controls and associated valves and stats. The City would be provided a report and recommendations for repair.	10,000		10,000
	Total for City Hall	10,000		10,000
City Yards - Renovation to the Locker Rooms to Address Privacy Issues.	Don Wood & Kiley Bear had concerns that the women at City Yards had to enter the men's locker room to get to the women's washroom and change room. This renovation would separate the 2 change rooms.	9,000		9,000
	Total for City Yards	9,000		9,000
EA Rawlinson Centre - Upgrade Current Obsolete Elevator 211 Control Board	This upgrade will assist in improving reliability and extending the system life of the facilities elevator. Funded from the EA Rawlinson Centre Fee Reserve.		22,500	22,500
	Total for EA Rawlinson Centre		22,500	22,500
Prince Albert Fire Hall - Recommended Repairs to Building Control System	DMA Building service did an assessment in 2023 and found a number of deficiencies that need to be dealt with. This would improve the supply of heat and cooling in the building.	10,200		10,200
Prince Albert Fire Hall - Unit Heater Replacement	Facilities is recommending replacing 2 unit heaters in the truck bay at the Fire Hall.	7,000		7,000
	Total for Prince Albert Fire Hall	17,200		17,200



2024 Proposed Facilities Operating Project List				
Project	Story	Taxation	Reserve	Total
Kinsmen Water Park - Replace the Chain Link Fence at the Top of the Water Slide Tower	This chain link fence is badly damaged and has the potential to become a safety concern. Funded from the Kinsmen Water Park Surcharge Reserve.		6,500	6,500
	Total for Kinsmen Water Park		6,500	6,500
Kinsmen Arena - Ice Plant Overhaul	Required as per the City's ice plant overhaul schedule for maintenance.	27,000		27,000
Kinsmen Arena -Floor Replacement in all 4 Dressing Rooms and the Referee Room	The floor is completely worn out and is in need of replacement. Funded from the Arenas Improvements Reserve.		22,000	22,000
	Total for Kinsmen Arena	27,000	22,000	49,000
Little Red River Park - Ski Hill Pump House Replacement	The pump house has deteriorated to a point of no repair because of its location (it sits in the bush), the pump needs to be replaced.	22,900		22,900
Little Red River Park - Camp Kitchen Roof Replacement and Concrete Work	The camp kitchen at the bottom of the toboggan hill has 2 large holes in the roof. The concrete pad it sits on has a large hole in it as well that needs repair. The structure itself is in good shape and the camp kitchen is very well used.	11,545		11,545
	Total for Little Red River Park	34,445		34,445



2024 Proposed Facilities Operating Project List				
Project	Story	Taxation	Reserve	Total
Museums - All 4 Museums Require Maintenance (Historical, Police & Corrections, Education and the Diefenbaker House)	This maintenance work would include: - Historical Museum: Fixing water damage 2nd floor, leaks on the east side above door, and a dehumidifier for the basement. - Police and Corrections Museum: reinforce all window spaces on west side to prevent break ins and add light on the south side. - Education Museum: Paint and install new door and lock -Diefenbaker House: Add exterior light on the north side for security.	25,000		25,000
	Total for Museums	25,000		25,000
Steuart Arena - Ice Plant Overhaul	Required as per the City's ice plant overhaul schedule for maintenance.	37,000		37,000
	Total for Steuart Arena	37,000		37,000
Tourist Information Centre - Upgrade Lighting	The building currently has old T-8 bulbs and this project would switch them to an LED bulb that would be significantly more efficient.	5,000		5,000
	Total for Tourist Information Centre	5,000		5,000
Total 2024 Proposed Facility Projects		189,645	110,500	300,145
Total Funded From:		Taxation	Reserve	Total



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$556,070	\$534,350	\$21,720	4.06%
Operating Grants and Donations	\$3,000	\$3,000	\$0	0.00%
Sundry	\$90,800	\$90,800	\$0	0.00%
Total Revenues	\$649,870	\$628,150	\$21,720	3.46%
EXPENSES				
Salaries Wages and Benefits	\$577,685	\$532,950	\$44,735	8.39%
Contracted and General Services	\$65,500	\$49,500	\$16,000	32.32%
Financial Charges	\$14,690	\$14,690	\$0	0.00%
Utilities	\$154,680	\$160,600	(\$5,920)	-3.69%
Fleet Expenses	\$5,860	\$5,860	\$0	0.00%
Maintenance Materials and Supplies	\$85,670	\$84,970	\$700	0.82%
Insurance	\$36,430	\$37,520	(\$1,090)	-2.91%
Total Expenses	\$940,515	\$886,090	\$54,425	6.14%
TOTAL (SURPLUS) DEFICIT	\$290,645	\$257,940	\$32,705	12.68%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$921,545	\$825,280	\$96,265	11.66%
Sundry	\$40,000	\$40,000	\$0	0.00%
Total Revenues	\$961,545	\$865,280	\$96,265	11.13%
EXPENSES				
Salaries Wages and Benefits	\$850,260	\$759,890	\$90,370	11.89%
Contracted and General Services	\$22,970	\$22,970	\$0	0.00%
Financial Charges	\$12,710	\$12,710	\$0	0.00%
Utilities	\$354,660	\$345,750	\$8,910	2.58%
Fleet Expenses	\$53,000	\$53,000	\$0	0.00%
Maintenance Materials and Supplies	\$351,410	\$306,010	\$45,400	14.84%
Insurance	\$66,110	\$63,530	\$2,580	4.06%
Total Expenses	\$1,711,120	\$1,563,860	\$147,260	9.42%
TOTAL (SURPLUS) DEFICIT	\$749,575	\$698,580	\$50,995	7.30%



Functional Area: AQUATIC AND ARENAS RECREATION CENTRE
Department: Community Services Department
Fund: General Fund

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Interest on Long Term Debt	\$1,845,410	\$1,212,530	\$632,880	52.19%
Total Expenses	\$1,845,410	\$1,212,530	\$632,880	52.19%
TOTAL (SURPLUS) DEFICIT	\$1,845,410	\$1,212,530	\$632,880	52.19%



Functional Area: MARGO FOURNIER ARTS CENTRE
Department: Community Services Department
Fund: General Fund

The Margo Fournier 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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$63,000	\$60,000	\$3,000	5.00%
Operating Grants and Donations	\$10,000	\$10,000	\$0	0.00%
Total Revenues	\$73,000	\$70,000	\$3,000	4.29%
EXPENSES				
Salaries Wages and Benefits	\$141,590	\$123,260	\$18,330	14.87%
Contracted and General Services	\$38,600	\$38,370	\$230	0.60%
Financial Charges	\$3,100	\$2,800	\$300	10.71%
Fleet Expenses	\$300	\$0	\$300	
Utilities	\$15,540	\$15,540	\$0	0.00%
Maintenance Materials and Supplies	\$26,080	\$48,910	(\$22,830)	-46.68%
Insurance	\$2,350	\$2,370	(\$20)	-0.84%
Total Expenses	\$227,560	\$231,250	(\$3,690)	-1.60%
TOTAL (SURPLUS) DEFICIT	\$154,560	\$161,250	(\$6,690)	-4.15%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$11,500	\$11,500	\$0	0.00%
Total Revenues	\$11,500	\$11,500	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$13,155	\$8,040	\$5,115	63.62%
Contracted and General Services	\$6,100	\$6,100	\$0	0.00%
Grants and Donations	\$16,580	\$16,580	\$0	0.00%
Utilities	\$38,630	\$41,410	(\$2,780)	-6.71%
Maintenance Materials and Supplies	\$7,350	\$7,350	\$0	0.00%
Insurance	\$6,670	\$6,100	\$570	9.34%
Total Expenses	\$88,485	\$85,580	\$2,905	3.39%
TOTAL (SURPLUS) DEFICIT	\$76,985	\$74,080	\$2,905	3.92%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$155,000	\$155,000	\$0	0.00%
Total Revenues	\$155,000	\$155,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$165,150	\$155,290	\$9,860	6.35%
Contracted and General Services	\$3,410	\$3,410	\$0	0.00%
Utilities	\$6,160	\$6,230	(\$70)	-1.12%
Fleet Expenses	\$46,060	\$48,980	(\$2,920)	-5.96%
Maintenance Materials and Supplies	\$28,090	\$28,090	\$0	0.00%
Insurance	\$540	\$550	(\$10)	-1.82%
Total Expenses	\$249,410	\$242,550	\$6,860	2.83%
TOTAL (SURPLUS) DEFICIT	\$94,410	\$87,550	\$6,860	7.84%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$218,715	\$214,730	\$3,985	1.86%
Contracted and General Services	\$55,440	\$55,440	\$0	0.00%
Utilities	\$105,645	\$105,900	(\$255)	-0.24%
Fleet Expenses	\$1,480	\$410	\$1,070	260.98%
Maintenance Materials and Supplies	\$40,850	\$57,850	(\$17,000)	-29.39%
Insurance	\$13,200	\$12,790	\$410	3.21%
Total Expenses	\$435,330	\$447,120	(\$11,790)	-2.64%
TOTAL (SURPLUS) DEFICIT	\$435,330	\$447,120	(\$11,790)	-2.64%



2024 APPROVED GENERAL FUND BUDGET

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

The residents of Prince Albert are fortunate to have 9 community clubs available for sports and recreation activities: Carlton Park, Crescent Acres, Crescent Heights, East End, East Hill, Hazeldale, Midtown, Nordale, and West Hill.

	2024 Budget	2023 Budget	Variance	%
				Change
REVENUES				
User Charges and Fees	\$20,280	\$20,280	\$0	0.00%
Total Revenues	\$20,280	\$20,280	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$27,665	\$25,560	\$2,105	8.24%
Contracted and General Services	\$18,660	\$18,660	\$0	0.00%
Grants and Donations	\$160,220	\$160,220	\$0	0.00%
Utilities	\$171,400	\$175,900	(\$4,500)	-2.56%
Fleet Expenses	\$470	\$530	(\$60)	-11.32%
Maintenance Materials and Supplies	\$4,040	\$2,040	\$2,000	98.04%
Insurance	\$45,070	\$38,680	\$6,390	16.52%
Total Expenses	\$427,525	\$421,590	\$5,935	1.41%
TOTAL (SURPLUS) DEFICIT	\$407,245	\$401,310	\$5,935	1.48%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Operating Grants and Donations	\$22,500	\$22,500	\$0	0.00%
Total Revenues	\$22,500	\$22,500	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$582,310	\$524,550	\$57,760	11.01%
Maintenance Materials and Supplies	\$138,740	\$158,180	(\$19,440)	-12.29%
Total Expenses	\$721,050	\$682,730	\$38,320	5.61%
TOTAL (SURPLUS) DEFICIT	\$698,550	\$660,230	\$38,320	5.80%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$1,297,810	\$1,255,810	\$42,000	3.34%
Total Revenues	\$1,297,810	\$1,255,810	\$42,000	3.34%
EXPENSES				
Salaries Wages and Benefits	\$375,190	\$341,210	\$33,980	9.96%
Contracted and General Services	\$191,390	\$191,390	\$0	0.00%
Financial Charges	\$17,000	\$17,000	\$0	0.00%
Grants and Donations	\$65,200	\$65,200	\$0	0.00%
Utilities	\$126,030	\$131,900	(\$5,870)	-4.45%
Interest on Long Term Debt	\$61,930	\$63,910	(\$1,980)	-3.10%
Fleet Expenses	\$224,510	\$211,800	\$12,710	6.00%
Maintenance Materials and Supplies	\$138,060	\$135,060	\$3,000	2.22%
Insurance	\$2,760	\$2,820	(\$60)	-2.13%
Total Expenses	\$1,202,070	\$1,160,290	\$41,780	3.60%
TOTAL (SURPLUS) DEFICIT	(\$95,740)	(\$95,520)	(\$220)	0.23%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$220,960	\$211,870	\$9,090	4.29%
Sundry	\$6,930	\$6,930	\$0	0.00%
Total Revenues	\$227,890	\$218,800	\$9,090	4.15%
EXPENSES				
Salaries Wages and Benefits	\$232,225	\$218,620	\$13,605	6.22%
Contracted and General Services	\$23,450	\$4,450	\$19,000	426.97%
Financial Charges	\$5,560	\$5,560	\$0	0.00%
Utilities	\$100,960	\$103,620	(\$2,660)	-2.57%
Fleet Expenses	\$20,000	\$20,000	\$0	0.00%
Maintenance Materials and Supplies	\$31,010	\$30,210	\$800	2.65%
Insurance	\$4,700	\$4,700	\$0	0.00%
Total Expenses	\$417,905	\$387,160	\$30,745	7.94%
TOTAL (SURPLUS) DEFICIT	\$190,015	\$168,360	\$21,655	12.86%



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.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
User Charges and Fees	\$817,550	\$782,800	\$34,750	4.44%
Operating Grants and Donations	\$48,100	\$48,100	\$0	0.00%
Sundry			\$0	
Total Revenues	\$865,650	\$830,900	\$34,750	4.18%
EXPENSES				
Salaries Wages and Benefits	\$628,220	\$584,330	\$43,890	7.51%
Contracted and General Services	\$338,810	\$338,810	\$0	0.00%
Financial Charges	\$13,000	\$13,000	\$0	0.00%
Utilities	\$148,350	\$160,380	(\$12,030)	-7.50%
Maintenance Materials and Supplies	\$171,400	\$171,400	\$0	0.00%
Insurance	\$15,190	\$14,910	\$280	1.88%
Total Expenses	\$1,314,970	\$1,282,830	\$32,140	2.51%
TOTAL (SURPLUS) DEFICIT	\$449,320	\$451,930	(\$2,610)	-0.58%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$21,755	\$20,080	\$1,675	8.34%
Contracted and General Services	\$35,000	\$35,000	\$0	0.00%
Fleet Expenses	\$670	\$500	\$170	34.00%
Maintenance Materials and Supplies	\$20,720	\$20,720	\$0	0.00%
Total Expenses	\$78,145	\$76,300	\$1,845	2.42%
TOTAL (SURPLUS) DEFICIT	\$78,145	\$76,300	\$1,845	2.42%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$240,500	\$225,000	\$15,500	6.89%
Sundry	\$5,400	\$5,400	\$0	0.00%
Total Revenues	\$245,900	\$230,400	\$15,500	6.73%
EXPENSES				
Salaries Wages and Benefits	\$549,340	\$388,410	\$160,930	41.43%
Contracted and General Services	\$30,920	\$29,620	\$1,300	4.39%
Financial Charges	\$5,200	\$5,200	\$0	0.00%
Maintenance Materials and Supplies	\$329,825	\$325,390	\$4,435	1.36%
Total Expenses	\$915,285	\$748,620	\$166,665	22.26%
TOTAL (SURPLUS) DEFICIT	\$669,385	\$518,220	\$151,165	29.17%



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

This budget is for the maintenance costs of the Prince Albert Public Library Building and contractual service for maintenance of the emergency power system.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$9,290	\$6,560	\$2,730	41.62%
Utilities	\$840	\$850	(\$10)	-1.18%
Maintenance Materials and Supplies	\$7,380	\$7,380	\$0	0.00%
Insurance	\$8,210	\$8,070	\$140	1.73%
Total Expenses	\$25,720	\$22,860	\$2,860	12.51%
TOTAL (SURPLUS) DEFICIT	\$25,720	\$22,860	\$2,860	12.51%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024 Budget	2023 Budget	Variance	%
				Change
REVENUES				
User Charges and Fees	\$335,180	\$323,550	\$11,630	3.59%
Sundry	\$14,960	\$14,960	\$0	0.00%
Total Revenues	\$350,140	\$338,510	\$11,630	3.44%
EXPENSES				
Salaries Wages and Benefits	\$297,710	\$286,300	\$11,410	3.99%
Contracted and General Services	\$3,740	\$3,740	\$0	0.00%
Financial Charges	\$7,030	\$7,030	\$0	0.00%
Utilities	\$132,975	\$144,160	(\$11,185)	-7.76%
Fleet Expenses	\$26,210	\$26,210	\$0	0.00%
Maintenance Materials and Supplies	\$66,810	\$135,710	(\$68,900)	-50.77%
Insurance	\$9,170	\$9,170	\$0	0.00%
Total Expenses	\$543,645	\$612,320	(\$68,675)	-11.22%
TOTAL (SURPLUS) DEFICIT	\$193,505	\$273,810	(\$80,305)	-29.33%



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 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 that are also opened seasonally and closed for the winter.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$51,195	\$41,880	\$9,315	22.24%
Contracted and General Services	\$17,980	\$17,980	\$0	0.00%
Utilities	\$27,525	\$20,300	\$7,225	35.59%
Fleet Expenses	\$10,500	\$12,000	(\$1,500)	-12.50%
Maintenance Materials and Supplies	\$15,600	\$15,600	\$0	0.00%
Insurance	\$2,610	\$2,680	(\$70)	-2.61%
Total Expenses	\$125,410	\$110,440	\$14,970	13.55%
TOTAL (SURPLUS) DEFICIT	\$125,410	\$110,440	\$14,970	13.55%



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 covering the period from October 2023 to May 2028. 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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$5,300	\$6,260	(\$960)	-15.34%
Contracted and General Services	\$1,360	\$1,360	\$0	0.00%
Grants and Donations	\$25,000	\$25,000	\$0	0.00%
Utilities	\$485	\$400	\$85	21.25%
Fleet Expenses	\$33,990	\$33,990	\$0	0.00%
Maintenance Materials and Supplies	\$19,180	\$19,480	(\$300)	-1.54%
Insurance	\$3,980	\$4,030	(\$50)	-1.24%
Total Expenses	\$89,295	\$90,520	(\$1,225)	-1.35%
TOTAL (SURPLUS) DEFICIT	\$89,295	\$90,520	(\$1,225)	-1.35%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$303,500	\$270,000	\$33,500	12.41%
Total Revenues	\$303,500	\$270,000	\$33,500	12.41%
EXPENSES				
Salaries Wages and Benefits	\$435,760	\$345,340	\$90,420	26.18%
Contracted and General Services	\$930	\$830	\$100	12.05%
Financial Charges	\$5,700	\$5,700	\$0	0.00%
Utilities	\$15,900	\$15,550	\$350	2.25%
Fleet Expenses	\$1,630	\$1,630	\$0	0.00%
Maintenance Materials and Supplies	\$108,350	\$138,150	(\$29,800)	-21.57%
Insurance	\$2,820	\$2,820	\$0	0.00%
Total Expenses	\$571,090	\$510,020	\$61,070	11.97%
TOTAL (SURPLUS) DEFICIT	\$267,590	\$240,020	\$27,570	11.49%



2024 APPROVED GENERAL FUND BUDGET

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 park staff are responsible for the care and maintenance of the Park grounds and road maintenance.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Sundry	\$6,000	\$6,000	\$0	0.00%
Total Revenues	\$6,000	\$6,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$94,975	\$92,400	\$2,575	2.79%
Contracted and General Services	\$84,060	\$43,060	\$41,000	95.22%
Grants and Donations	\$21,700	\$28,260	(\$6,560)	-23.21%
Utilities	\$59,510	\$60,950	(\$1,440)	-2.36%
Fleet Expenses	\$8,190	\$5,240	\$2,950	56.30%
Maintenance Materials and Supplies	\$35,790	\$35,590	\$200	0.56%
Insurance	\$14,680	\$12,840	\$1,840	14.33%
Total Expenses	\$318,905	\$278,340	\$40,565	143.62%
TOTAL (SURPLUS) DEFICIT	\$312,905	\$272,340	\$40,565	143.62%



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

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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$21,430	\$13,500	\$7,930	58.74%
Contracted and General Services	\$4,700	\$4,700	\$0	0.00%
Maintenance Materials and Supplies	\$8,200	\$8,200	\$0	0.00%
Utilities	\$13,010	\$13,010	\$0	0.00%
Insurance	\$390	\$370	\$20	5.41%
Total Expenses	\$47,730	\$39,780	\$7,950	19.98%
TOTAL (SURPLUS) DEFICIT	\$47,730	\$39,780	\$7,950	19.98%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Operating Grants and Donations	\$20,000	\$20,000	\$0	0.00%
Total Revenues	\$20,000	\$20,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$171,440	\$151,580	\$19,860	13.10%
Contracted and General Services	\$5,500	\$5,500	\$0	0.00%
Utilities	\$26,280	\$25,780	\$500	1.94%
Maintenance Materials and Supplies	\$19,080	\$19,080	\$0	0.00%
Insurance	\$4,550	\$4,550	\$0	0.00%
Total Expenses	\$226,850	\$206,490	\$20,360	9.86%
TOTAL (SURPLUS) DEFICIT	\$206,850	\$186,490	\$20,360	10.92%



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.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
User Charges and Fees	\$186,530	\$175,110	\$11,420	6.52%
Sundry	\$34,300	\$34,300	\$0	0.00%
Total Revenues	\$220,830	\$209,410	\$11,420	5.45%
EXPENSES				
Salaries Wages and Benefits	\$237,145	\$219,090	\$18,055	8.24%
Contracted and General Services	\$31,610	\$31,610	\$0	0.00%
Financial Charges	\$400	\$400	\$0	0.00%
Grants and Donations	\$6,500	\$6,500	\$0	0.00%
Utilities	\$29,890	\$40,350	(\$10,460)	-25.92%
Fleet Expenses	\$28,780	\$34,470	(\$5,690)	-16.51%
Maintenance Materials and Supplies	\$55,200	\$55,200	\$0	0.00%
Insurance	\$15,920	\$16,570	(\$650)	-3.92%
Total Expenses	\$405,445	\$404,190	\$1,255	0.31%
TOTAL (SURPLUS) DEFICIT	\$184,615	\$194,780	(\$10,165)	-5.22%



2024 APPROVED GENERAL FUND BUDGET

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 park 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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Grants and Donations	\$5,000	\$5,000	\$0	0.00%
User Charges and Fees	\$8,000	\$8,000	\$0	0.00%
Total Revenues	\$13,000	\$13,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$943,490	\$864,510	\$78,980	9.14%
Contracted and General Services	\$165,100	\$165,100	\$0	0.00%
Grants and Donations	\$30,780	\$30,780	\$0	0.00%
Utilities	\$5,880	\$5,270	\$610	11.57%
Fleet Expenses	\$514,720	\$496,970	\$17,750	3.57%
Maintenance Materials and Supplies	\$100,810	\$101,660	(\$850)	-0.84%
Insurance	\$31,420	\$23,730	\$7,690	32.41%
Total Expenses	\$1,792,200	\$1,688,020	\$104,180	6.17%
TOTAL (SURPLUS) DEFICIT	\$1,779,200	\$1,675,020	\$104,180	6.22%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$2,600	\$2,600	\$0	0.00%
Operating Grants and Donations	\$20,000	\$20,000	\$0	0.00%
Total Revenues	\$22,600	\$22,600	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$202,110	\$180,010	\$22,100	12.28%
Contracted and General Services	\$8,100	\$8,100	\$0	0.00%
Utilities	\$4,395	\$3,600	\$795	22.08%
Fleet Expenses	\$3,800	\$3,430	\$370	10.79%
Maintenance Materials and Supplies	\$90,300	\$90,300	\$0	0.00%
Total Expenses	\$308,705	\$285,440	\$23,265	8.15%
TOTAL (SURPLUS) DEFICIT	\$286,105	\$262,840	\$23,265	8.85%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$6,480	\$5,920	\$560	9.46%
Contracted and General Services	\$8,100	\$23,100	(\$15,000)	-64.94%
Grants and Donations	\$32,910	\$0	\$32,910	
Fleet Expenses	\$1,000	\$1,000	\$0	0.00%
Maintenance Materials and Supplies	\$12,780	\$92,780	(\$80,000)	-86.23%
Insurance	\$7,970	\$11,000	(\$3,030)	-27.55%
Total Expenses	\$69,240	\$133,800	(\$64,560)	-48.25%
TOTAL (SURPLUS) DEFICIT	\$69,240	\$133,800	(\$64,560)	-48.25%



Functional Area: RECREATION SUPERVISION
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.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
Sundry	\$105,000	\$10,000	\$95,000	950.00%
Total Revenues	\$105,000	\$10,000	\$95,000	950.00%
EXPENSES				
Salaries Wages and Benefits	\$611,380	\$565,360	\$46,020	8.14%
Contracted and General Services	\$1,000	\$1,000	\$0	0.00%
Fleet Expenses	\$3,740	\$4,300	(\$560)	-13.02%
Maintenance Materials and Supplies	\$64,630	\$64,630	\$0	0.00%
Insurance	\$490	\$460	\$30	6.52%
Total Expenses	\$681,240	\$635,750	\$45,490	7.16%
TOTAL (SURPLUS) DEFICIT	\$576,240	\$625,750	(\$49,510)	-7.91%



Functional Area: MUNICIPAL CULTURAL ACTION PLAN (MCAP)
Department: Community Services Department
Fund: General Fund

The Municipal Cultural Action Plan (MCAP) Inclusion, Diversity, Equity and Accessibility (IDEA) micro grant will support community initiatives and projects that ensure that inclusion, diversity, equity and accessibility are thoughtfully considered and build intercultural awareness and understanding in the community.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Operating Grants and Donations	\$35,000	\$35,000	\$0	0.00%
Total Revenues	\$35,000	\$35,000	\$0	0.00%
EXPENSES				
Contracted and General Services	\$63,750	\$65,250	(\$1,500)	-2.30%
Maintenance Materials and Supplies	\$11,250	\$9,750	\$1,500	15.38%
Total Expenses	\$75,000	\$75,000	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$40,000	\$40,000	\$0	0.00%



Functional Area: **PUBLIC ART**
 Department: **Community Services Department**
 Fund: **General Fund**

The Public Art Working Group oversees and advises on the Public Art Policy and projects to the Community Services Advisory Committee and City Council. The goals of the City of Prince Albert's Public Art Policy are to encourage the placement of public art throughout our City including large scale developments and residential neighbourhoods, identifying the unique character and/or history of that neighbourhood; and, offer an engaging option for commemoration of individuals, groups or events.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Contracted and General Services	\$13,250	\$11,250	\$2,000	17.78%
Maintenance Materials and Supplies	\$250	\$3,750	(\$3,500)	-93.33%
Total Expenses	\$13,500	\$15,000	(\$1,500)	-10.00%
TOTAL (SURPLUS) DEFICIT	\$13,500	\$15,000	(\$1,500)	-10.00%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Operating Grants and Donations	\$164,239	\$142,980	\$21,259	14.87%
Total Revenues	\$164,239	\$142,980	\$21,259	14.87%
EXPENSES				
Grants and Donations	\$164,239	\$142,980	\$21,259	14.87%
Total Expenses	\$164,239	\$142,980	\$21,259	14.87%
TOTAL (SURPLUS) DEFICIT	\$0	\$0	\$0	0.00%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$19,435	\$15,950	\$3,485	21.85%
Contracted and General Services	\$9,800	\$9,800	\$0	0.00%
Utilities	\$2,390	\$1,920	\$470	24.48%
Maintenance Materials and Supplies	\$4,150	\$4,150	\$0	0.00%
Total Expenses	\$35,775	\$31,820	\$3,955	12.43%
TOTAL (SURPLUS) DEFICIT	\$35,775	\$31,820	\$3,955	12.43%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$6,000	\$6,000	\$0	0.00%
Total Revenues	\$6,000	\$6,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$6,025	\$5,570	\$455	8.17%
Contracted and General Services	\$8,820	\$8,820	\$0	0.00%
Utilities	\$8,990	\$9,470	(\$480)	-5.07%
Maintenance Materials and Supplies	\$5,030	\$5,030	\$0	0.00%
Insurance	\$1,530	\$1,510	\$20	1.32%
Total Expenses	\$30,395	\$30,400	(\$5)	-0.02%
TOTAL (SURPLUS) DEFICIT	\$24,395	\$24,400	(\$5)	-0.02%





PUBLIC WORKS

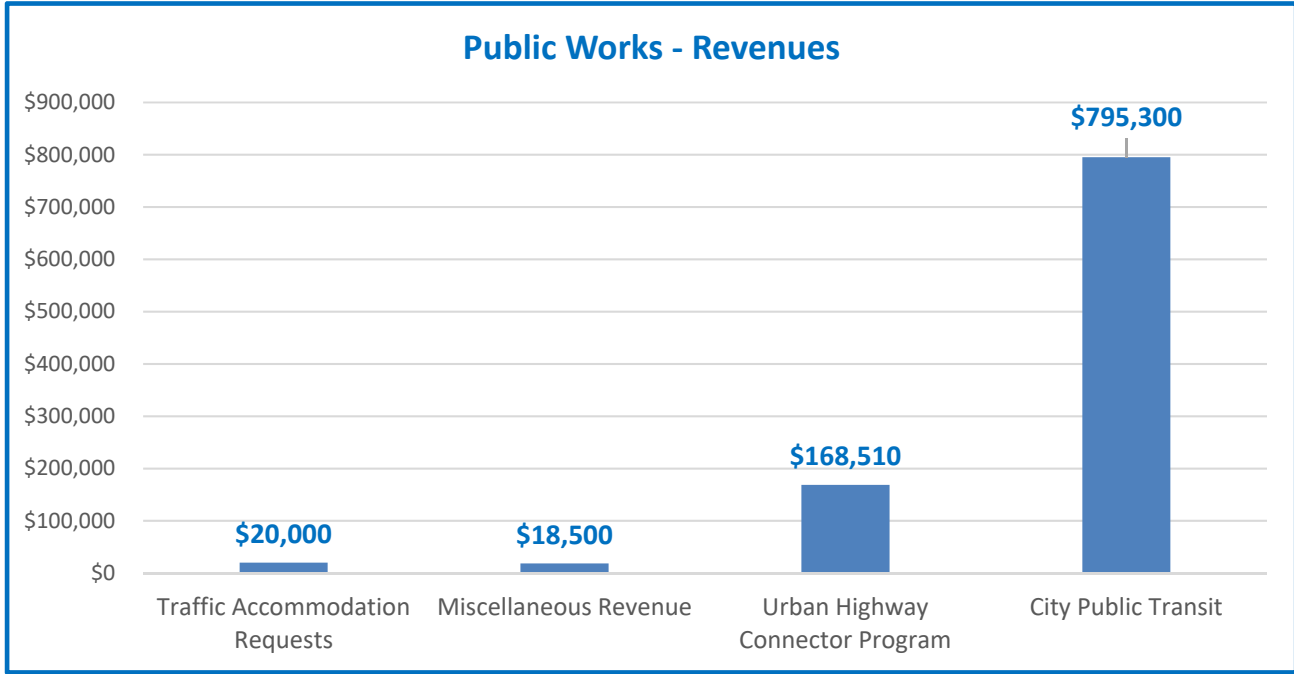


City of
**Prince
Albert**

2024 BUDGET

PUBLIC WORKS

2024 PUBLIC WORKS REVENUES

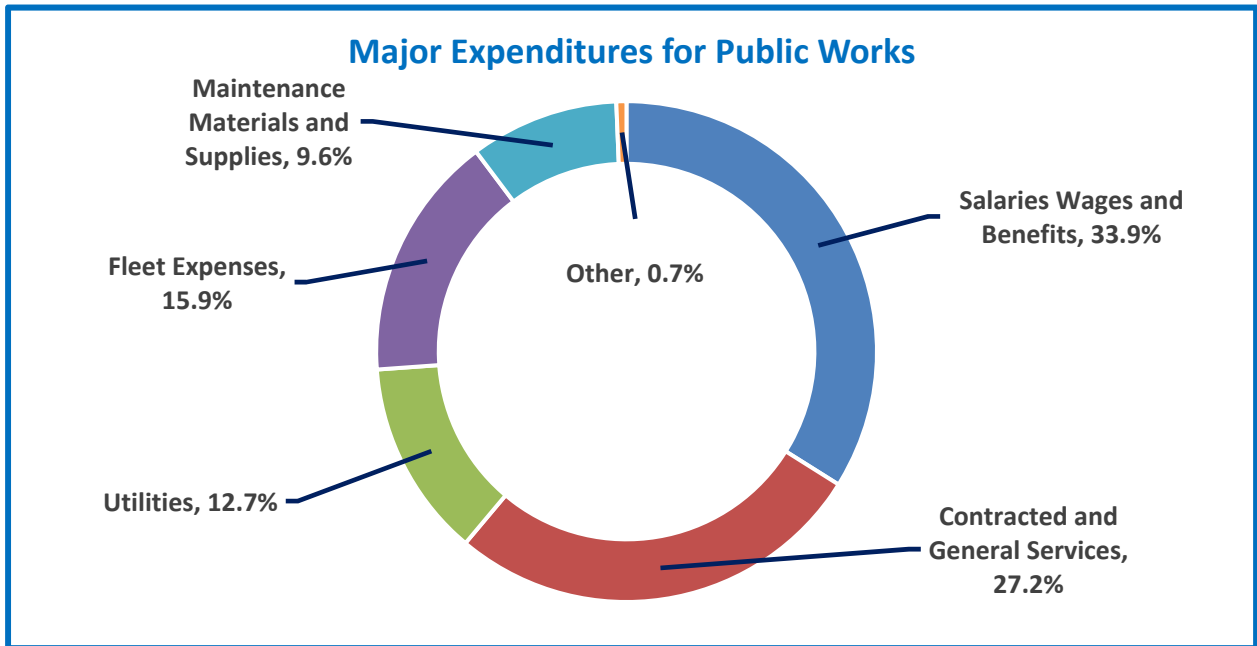


\$62,060 increase in budgeted Public Works revenue in 2024 from \$940,250 in 2023 to \$1,002,310 in 2024. The net increase in budgeted revenue relates primarily to the following items:

- **\$67,410 increase** in Public Transit revenue. 2023 has seen a massive resurgence in transit ridership and is expected to total to the most yearly riders in PA history. 2024 projections anticipate further increases to transit ridership and revenue for passes sold. The increase in revenue is expected to come from sales of bus passes and tickets as well as advertising revenue from bus shelters and benches.
- **\$2,000 increase** related to fees charged for traffic accommodation requests.
- **\$7,350 decrease** in revenue budgeted for moving permits and other miscellaneous items.



2024 PUBLIC WORKS EXPENDITURES



Note: Other consists of Insurance and Interest on Long Term Debt (Transit Buses).

\$676,920 increase in budgeted Public Works expenditures in 2024 from \$8,821,830 in 2023 to \$9,498,750 in 2024. The net increase in budgeted expenditures relates primarily to the following items:

SALARIES WAGES AND BENEFITS

\$417,465 increase in Salaries Wages and Benefits including applicable step increases, wage adjustments and payroll benefit increases. In 2023, budgeted retro pay for Local 882, 160, and Out of Scope employees was budgeted under the General Government Functional Area. The 2024 Budget reflects the expected cost for each Functional Area based on settlements and expected settlements.



CONTRACTED AND GENERAL SERVICES

\$510,180 increase in Contracted and General Services related primarily to the following item:

- **\$451,480 increase** under Transit Operation as the costs for contracted transit services as per the existing contract between the City and First Canada. Costs for contracted transit services as per the existing contract between the City and First Canada. The cost for transit services in 2024 will be increased based on the set rates in the contract. Operating costs will increase due to the price of leased transit buses through First Canada. This cost includes \$315,000 to lease 9 transit buses for the year (Agreement between the City and First Student) and \$4,200 for cleaning fees. This budget includes an additional \$163,000 for extended weekday transit hours in 2024. This marks a 15% increase in total transit hours for the year. Although statistics are not yet available for the increased revenue due to the extended transit hours it is expected that transit pass revenue will increase by at least 8%. Budget increase of \$95,000 as a 2nd East Flat bus was implemented in September 2023 and is required to handle the transit capacity at peak hours. This bus will operate from 7am – 10am and 230pm – 530pm on weekdays (January – April and September – December). Since this bus has been implemented transit ridership has continued to increase and students/workers have not been passed by due to capacity issues.
- **\$15,000 increase** for facility assessment to evaluate the current layout within the MSC facility.
- **\$18,000 increase** for the annual sidewalk maintenance program. 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. Annually, the Administration budgets a total to complete in sidewalk maintenance between City crews and contractors.
- **\$43,000 increase** for longitudinal lane markings. \$108,000 of this budget line is for traditional longitudinal painting for the spring and fall. \$30,000 is for thermoplastic inlay markings on 15th Street between 1st Ave E - 6th Ave E) and 2nd Ave W (between 17th St - 22nd St). Thermoplastic inlay was installed on 15th Street East (between 4th Ave E - 5th Ave E) in 2022. This is a common practice throughout the country and has a lifespan of 10-12 years (as opposed to painting twice each year). The treatment will save approximately 50% on expenses over the next decade not including additional savings associated with labour for pre-marking.
- **\$19,500 increase** for back lanes maintenance. 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. The 2024 Budget approved additional funding of \$19,500 for Tree Pruning. The state of Back Lanes is making it very difficult to get equipment in to maintain the Lane. Current Budget is not enough to keep up to the need to keep these Back Lanes accessible for City Equipment.
- **\$40,000 decrease** for one-time project for office renovations at the Municipal Service Centre.

UTILITIES

\$45,340 increase in Utilities related primarily to Street Lighting costs. The 2024 budget for SaskPower was determined based on a review of historical usage, expectations for 2024, and a review of actual costs. The increase for street lighting is directly attributable to increased SaskPower rates. At the time of budget preparation, rate increases have not been announced for 2024, however based on history, an increase in rates of approximately 3% is budgeted. Further, SaskPower has announced carbon tax increases of \$15/tonne annually until 2030 - the increased budget accounts for this as the rate will go from \$65/tonne to \$80/tonne in 2024.

INTEREST ON LONG TERM DEBT

\$8,700 decrease for Interest on Long Term Debt relating to the loan for the purchased Transit Buses. Each year, interest drops every year as principle payments increase

FLEET EXPENSES

\$259,440 decrease for Fleet Expenses primarily related to the Public Transit Functional Area. The fleet budget for Public Transit is based on the Asset Management Plan / Fleet projections for the Public Transit Reserve. As per the Asset Management Plan, the fleet expense is required to cover fuel and minor maintenance costs as well putting away funds for the future replacement of the buses to avoid the requirement for debt financing when replacement is required. As the City is currently leasing transit buses, the annual transfer to the Public Transit Reserve is nil for 2024. As there is no budgeted transfer to the Public Transit Reserve, the fleet has been reduced by \$290,540 to \$275,000 for 2024 which is required to cover fuel and minor maintenance costs.

MAINTENANCE MATERIALS AND SUPPLIES

\$26,125 decrease for Maintenance Materials and Supplies related to the removal of one-time expenditures for 2023 and a thorough review of historical actuals to identify areas where budgets could be reduced.

URBAN HIGHWAY CONNECTOR PROGRAM

The amended funding is **\$168,510** as per the Urban Highway Connector Program (UHCP) 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.

The 2024 expenditures under the Urban Highway Connector Program is as follows:

- \$138,530 for Contracted and General Services
- \$10,000 for Operating Supplies
- \$11,470 for fleet costs
- \$8,510 for Salaries Wages and Benefits

Total Expenditures is \$168,510.

SNOW MANAGEMENT COSTS

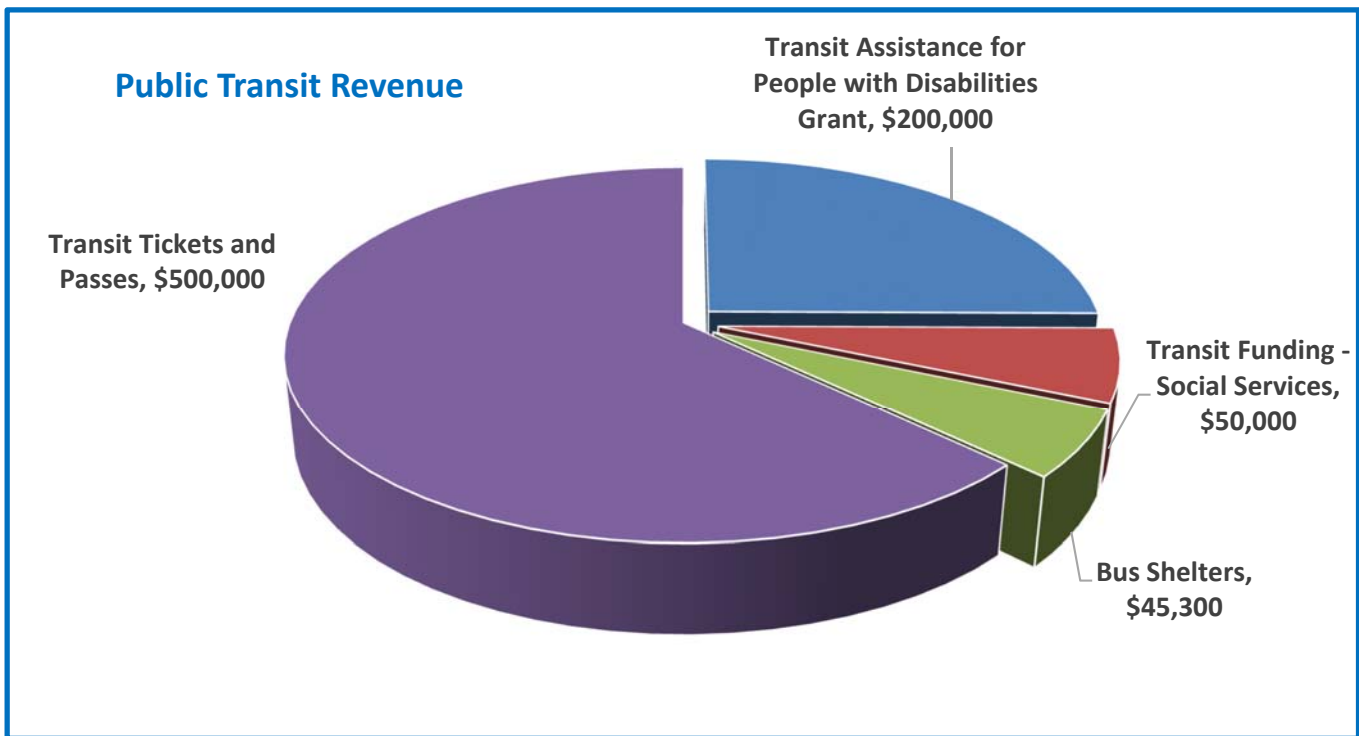
\$133,950 increase in the budgets for Snow Management based on actuals over the last three years actuals:

- \$115,950 increase in Salaries Wages and Benefits.
- \$8,000 increase for Fleet Expenses.
- \$10,000 increase for Maintenance Materials and Supplies as the purchase of grader blades, loader blades and skid steer brooms.

PUBLIC TRANSIT

- **\$125,000 increase** in revenue in Bus Passes and Tickets. 2023 has seen a massive resurgence in transit ridership and is expected to total to the most yearly riders in PA history. 2024 projections anticipate further increases to transit ridership and revenue for passes sold.
- **\$7,410 increase** in Bus Shelters and Benches. Revenue from Bus Shelters and Benches as per the City's Contract with the advertising contractor. Funded infrastructure (5 added benches, 4 added shelters) installed in 2023 will lead to an additional \$7,710 in yearly revenue based on number of units with advertising. 2024 revenue per shelter = \$1,621.70 (total of 23 advertising shelters). 2024 revenue per bench = \$244.10 (total of 33 advertising benches).

THE REVENUE FROM PUBLIC TRANSIT IS AS FOLLOWS: \$795,300 TOTAL



\$2,054,700 Total Contracted and General Services is as follows:

- \$2,043,200 for Transit Operation:
 - 9 leased buses - \$315,000
 - Cleaning - \$4,200
 - 2nd East Flat bus - \$95,000
 - Extended Weekday Transit Hours for 2024 - \$163,000
 - Transit Operation - \$1,466,000
- \$11,500 for or bus pass vendor 10% commission fees for sold bus passes.



PUBLIC WORKS

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$633,800	\$591,890	\$41,910	7.08%
Operating Grants and Donations	\$368,510	\$348,360	\$20,150	5.78%
Sundry	\$0	\$0	\$0	
Total Revenues	\$1,002,310	\$940,250	\$62,060	6.60%
EXPENSES				
Salaries Wages and Benefits	\$3,221,255	\$2,803,790	\$417,465	14.89%
Contracted and General Services	\$2,585,430	\$2,075,250	\$510,180	24.58%
Utilities	\$1,208,640	\$1,163,300	\$45,340	3.90%
Interest on Long Term Debt	\$34,600	\$43,300	(\$8,700)	-20.09%
Fleet Expenses	\$1,508,070	\$1,767,510	(\$259,440)	-14.68%
Maintenance Materials and Supplies	\$913,485	\$939,610	(\$26,125)	-2.78%
Insurance	\$27,270	\$29,070	(\$1,800)	-6.19%
Total Expenses	\$9,498,750	\$8,821,830	\$676,920	7.67%
TOTAL (SURPLUS) DEFICIT	\$8,496,440	\$7,881,580	\$614,860	7.80%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$17,500	\$25,000	(\$7,500)	-30.00%
Total Revenues	\$17,500	\$25,000	(\$7,500)	-30.00%
EXPENSES				
Salaries Wages and Benefits	\$856,285	\$762,090	\$94,195	12.36%
Fleet Expenses	\$47,650	\$35,830	\$11,820	32.99%
Maintenance Materials and Supplies	\$192,875	\$199,290	(\$6,415)	-3.22%
Insurance	\$4,110	\$3,660	\$450	12.30%
Total Expenses	\$1,100,920	\$1,000,870	\$100,050	10.00%
TOTAL (SURPLUS) DEFICIT	\$1,083,420	\$975,870	\$107,550	11.02%



Functional Area: MUNICIPAL SERVICE CENTRE
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.

	2024	2023	Variance	%
	Budget	Budget		Change
EXPENSES				
Salaries Wages and Benefits	\$177,580	\$141,510	\$36,070	25.49%
Contracted and General Services	\$16,500	\$41,500	(\$25,000)	-60.24%
Utilities	\$84,550	\$90,740	(\$6,190)	-6.82%
Fleet Expenses	\$70,720	\$62,940	\$7,780	12.36%
Maintenance Materials and Supplies	(\$145,915)	(\$159,040)	\$13,125	-8.25%
Insurance	\$10,360	\$12,490	(\$2,130)	-17.05%
Total Expenses	\$213,795	\$190,140	\$23,655	12.44%
TOTAL (SURPLUS) DEFICIT	\$213,795	\$190,140	\$23,655	12.44%



2024 APPROVED GENERAL FUND BUDGET

Functional Area: **CITY YARDS**
 Department: **Public Works Department**
 Fund: **General Fund**

The City Yards houses the parking meter shop, sign shop, parks operations, some mechanics, the maintenance shop (small motors), building maintenance, and concrete operations.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$80,630	\$68,270	\$12,360	18.10%
Contracted and General Services	\$8,700	\$8,500	\$200	2.35%
Utilities	\$55,330	\$54,650	\$680	1.24%
Fleet Expenses	\$3,340	\$340	\$3,000	882.35%
Maintenance Materials and Supplies	(\$35,650)	(\$14,220)	(\$21,430)	150.70%
Insurance	\$11,640	\$11,740	(\$100)	-0.85%
Total Expenses	\$123,990	\$129,280	(\$5,290)	-4.09%
TOTAL (SURPLUS) DEFICIT	\$123,990	\$129,280	(\$5,290)	-4.09%



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.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
EXPENSES				
Salaries Wages and Benefits	\$29,410	\$27,310	\$2,100	7.69%
Contracted and General Services	\$42,000	\$22,500	\$19,500	86.67%
Fleet Expenses	\$23,500	\$25,000	(\$1,500)	-6.00%
Maintenance Materials and Supplies	\$4,000	\$9,000	(\$5,000)	-55.56%
Total Expenses	\$98,910	\$83,810	\$15,100	18.02%
TOTAL (SURPLUS) DEFICIT	\$98,910	\$83,810	\$15,100	18.02%



2024 APPROVED GENERAL FUND BUDGET

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.

	2024	2023	Variance	%
	Budget	Budget		Change
EXPENSES				
Salaries Wages and Benefits	\$43,290	\$37,230	\$6,060	16.28%
Contracted and General Services	\$173,000	\$155,000	\$18,000	11.61%
Fleet Expenses	\$9,790	\$9,790	\$0	0.00%
Maintenance Materials and Supplies	\$30,000	\$30,000	\$0	0.00%
Total Expenses	\$256,080	\$232,020	\$24,060	10.37%
TOTAL (SURPLUS) DEFICIT	\$256,080	\$232,020	\$24,060	10.37%



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, 2021.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$812,850	\$696,900	\$115,950	16.64%
Fleet Expenses	\$573,900	\$565,900	\$8,000	1.41%
Maintenance Materials and Supplies	\$296,100	\$286,100	\$10,000	3.50%
Total Expenses	\$1,682,850	\$1,548,900	\$133,950	8.65%
TOTAL (SURPLUS) DEFICIT	\$1,682,850	\$1,548,900	\$133,950	8.65%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Utilities	\$1,033,730	\$985,460	\$48,270	4.90%
Total Expenses	\$1,033,730	\$985,460	\$48,270	4.90%
TOTAL (SURPLUS) DEFICIT	\$1,033,730	\$985,460	\$48,270	4.90%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
Operating Grants and Donations	\$168,510	\$168,360	\$150	0.09%
Total Revenues	\$168,510	\$168,360	\$150	0.09%
EXPENSES				
Salaries Wages and Benefits	\$563,010	\$523,240	\$39,770	7.60%
Contracted and General Services	\$138,530	\$138,530	\$0	0.00%
Utilities	\$1,110	\$1,100	\$10	0.91%
Fleet Expenses	\$250,000	\$248,000	\$2,000	0.81%
Maintenance Materials and Supplies	\$169,875	\$180,660	(\$10,785)	-5.97%
Total Expenses	\$1,122,525	\$1,091,530	\$30,995	2.84%
TOTAL (SURPLUS) DEFICIT	\$954,015	\$923,170	\$30,845	3.34%



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.

	2024	2023	Variance	%
	Budget	Budget		Change
EXPENSES				
Salaries Wages and Benefits	\$149,590	\$130,910	\$18,680	14.27%
Contracted and General Services	\$14,000	\$11,000	\$3,000	27.27%
Fleet Expenses	\$150,600	\$150,600	\$0	0.00%
Maintenance Materials and Supplies	\$9,000	\$13,500	(\$4,500)	-33.33%
Total Expenses	\$323,190	\$306,010	\$17,180	5.61%
TOTAL (SURPLUS) DEFICIT	\$323,190	\$306,010	\$17,180	5.61%



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.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$1,000	\$1,000	\$0	0.00%
Total Revenues	\$1,000	\$1,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$64,990	\$64,140	\$850	1.33%
Contracted and General Services	\$138,000	\$95,000	\$43,000	45.26%
Fleet Expenses	\$1,000	\$1,000	\$0	0.00%
Maintenance Materials and Supplies	\$33,110	\$39,110	(\$6,000)	-15.34%
Total Expenses	\$237,100	\$199,250	\$37,850	19.00%
TOTAL (SURPLUS) DEFICIT	\$236,100	\$198,250	\$37,850	19.09%



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.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Salaries Wages and Benefits	\$148,190	\$132,760	\$15,430	11.62%
Utilities	\$32,260	\$29,650	\$2,610	8.80%
Fleet Expenses	\$35,150	\$35,150	\$0	0.00%
Maintenance Materials and Supplies	\$183,300	\$173,280	\$10,020	5.78%
Total Expenses	\$398,900	\$370,840	\$28,060	7.57%
TOTAL (SURPLUS) DEFICIT	\$398,900	\$370,840	\$28,060	7.57%



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.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
User Charges and Fees	\$20,000	\$18,000	\$2,000	11.11%
Total Revenues	\$20,000	\$18,000	\$2,000	11.11%
EXPENSES				
Salaries Wages and Benefits	\$295,430	\$219,430	\$76,000	34.64%
Utilities	\$1,660	\$1,700	(\$40)	-2.35%
Fleet Expenses	\$67,420	\$67,420	\$0	0.00%
Maintenance Materials and Supplies	\$92,090	\$79,590	\$12,500	15.71%
Insurance	\$1,160	\$1,180	(\$20)	-1.69%
Total Expenses	\$457,760	\$369,320	\$88,440	23.95%
TOTAL (SURPLUS) DEFICIT	\$437,760	\$351,320	\$86,440	24.60%



Functional Area: CITY PUBLIC TRANSIT
Department: Public Works Department
Fund: General Fund

The City's Public Transit System, operated by First Canada ULC is designed to provide safe, reliable, affordable and accessible transportation in support of Council's vision for inclusiveness, accessibility, affordability and environmental sustainability.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
User Charges and Fees	\$595,300	\$547,890	\$47,410	8.65%
Operating Grants and Donations	\$200,000	\$180,000	\$20,000	11.11%
Total Revenues	\$795,300	\$727,890	\$67,410	9.26%
EXPENSES				
Contracted and General Services	\$2,054,700	\$1,603,220	\$451,480	28.16%
Interest on Long Term Debt	\$34,600	\$43,300	(\$8,700)	-20.09%
Fleet Expenses	\$275,000	\$565,540	(\$290,540)	-51.37%
Maintenance Materials and Supplies	\$84,700	\$102,340	(\$17,640)	-17.24%
Total Expenses	\$2,449,000	\$2,314,400	\$134,600	5.82%
TOTAL (SURPLUS) DEFICIT	\$1,653,700	\$1,586,510	\$67,190	4.24%





POLICE SERVICE



City of
**Prince
Albert**

2024 BUDGET

PRINCE ALBERT POLICE SERVICE

“WITH INTEGRITY AND INNOVATION WE DELIVER PROFESSIONAL SERVICE TO OUR CITIZENS”

The Prince Albert Police Service is dedicated to community safety and committed to reducing crime. The diverse group of men and women within the Prince Albert Police Service work diligently to make Prince Albert a safe place to live, work and do business.

The City of Prince Albert Police Service reports to the Prince Albert Board of Police Commissioners, which in turn, reports to City Council.

City Council in Year 2021 approved the Prince Albert Police Service Multi-Year Proactive Policing Strategy. Council approved that the City transfer to the Prince Albert Board of Police Commissioners the funding amount of \$554,000 annually to be directed to the Proactive Policing Strategy for the Prince Albert Police Service; and, that the unspent funds from the annual City transfer of \$554,000 be forwarded to the Police Service Proactive Policing Reserve created specifically to fund the proposed six (6) year Multi-Year Proactive Policing Strategy for the Prince Albert Police Service.

For Year 2024, the amount of \$691,622 is budgeted to be transferred from the Proactive Policing Reserve to fund the Proactive Policing Strategy for 2024.

The Budget Committee approved a reduction of \$759,264 in the transfer of funding to the Prince Albert Police Service.

This results in a **net budget request for 2024 of \$19,095,963** compared to \$18,336,700.

	<u>Year 2024</u>
Operating (Surplus) Deficit	\$20,208,049
2024 Police Service Capital Projects	\$338,800
Transfer from Proactive Policing Reserve	(\$691,622)
Budget Committee Reduction	(\$759,264)
Year 2024 Transfer from the City	\$19,095,963
Approved 2023 Transfer from the City	\$18,336,700
Increase in 2024 Budget from 2023 Budget	\$759,263
Percentage Increase	4.14%

2024 APPROVED GENERAL FUND BUDGET

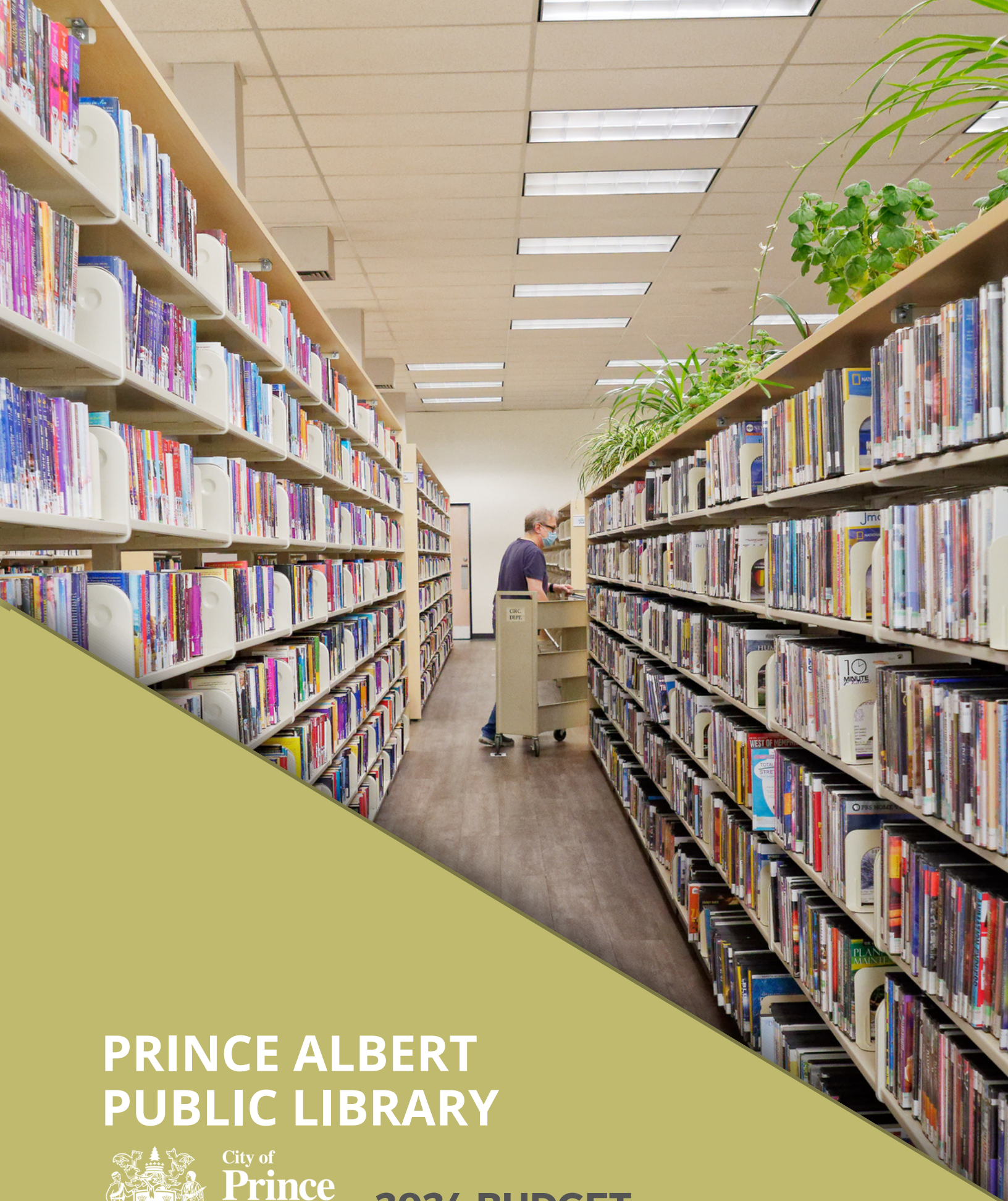
Functional Area: POLICE SERVICE
Department: Police Service
Fund: General Fund

The Prince Albert Police Service is dedicated to community safety and committed to reducing crime. The diverse group of men and women within the Prince Albert Police Service work diligently to make Prince Albert a safe place to live, work and do business.

The City of Prince Albert Police Service reports to the Prince Albert Board of Police Commissioners, which in turn, reports to City Council.

	2024 Budget	2023 Budget	Variance	% Change
REVENUES				
User Charges and Fees	\$1,080,900	\$1,055,610	\$25,290	2.40%
Operating Grants and Donations	\$3,941,835	\$3,828,080	\$113,755	2.97%
Total Revenues	\$5,022,735	\$4,883,690	\$139,045	2.85%
EXPENSES				
Salaries Wages and Benefits	\$20,525,535	\$19,788,280	\$737,255	3.73%
Contracted and General Services	\$2,310,748	\$1,630,110	\$680,638	41.75%
Financial Charges	\$750	\$750	\$0	0.00%
Utilities	\$129,873	\$139,210	(\$9,337)	-6.71%
Fleet Expenses	\$859,764	\$829,580	\$30,184	3.64%
Maintenance Materials and Supplies	\$1,383,984	\$1,170,710	\$213,274	18.22%
Insurance	\$20,130	\$19,810	\$320	1.62%
Total Expenses	\$25,230,784	\$23,578,450	\$1,652,334	7.01%
TOTAL (SURPLUS) DEFICIT	\$20,208,049	\$18,694,760	\$1,513,289	8.09%
CAPITAL & RESERVE ALLOCATIONS:				
Budget Committee Reduction	(\$759,264)	\$0	(\$759,264)	
Capital Expenditures	\$338,800	\$263,040	\$75,760	28.80%
Transfer from Proactive Policing Reserve	(\$691,622)	(\$621,100)	(\$70,522)	11.35%
Total Capital & Reserve Allocations	(\$1,112,086)	(\$358,060)	(\$754,026)	210.59%
TOTAL (SURPLUS) DEFICIT	\$19,095,963	\$18,336,700	\$759,263	4.14%



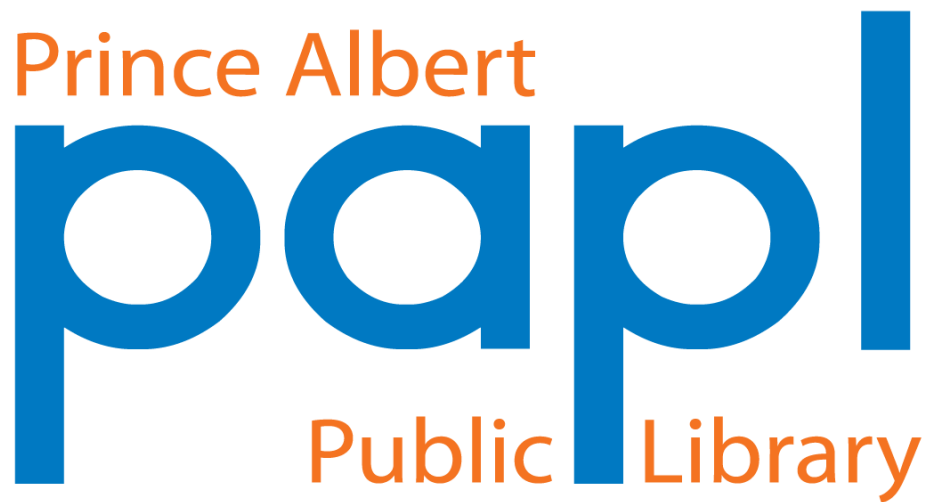


PRINCE ALBERT PUBLIC LIBRARY



City of
**Prince
Albert**

2024 BUDGET



PRINCE ALBERT PUBLIC LIBRARY

For Year 2024, the budget has been **increased by the amount of \$121,480** as per the increased revenue to be levied from the Library Levy.

Increases in the request are driven by the following factors:

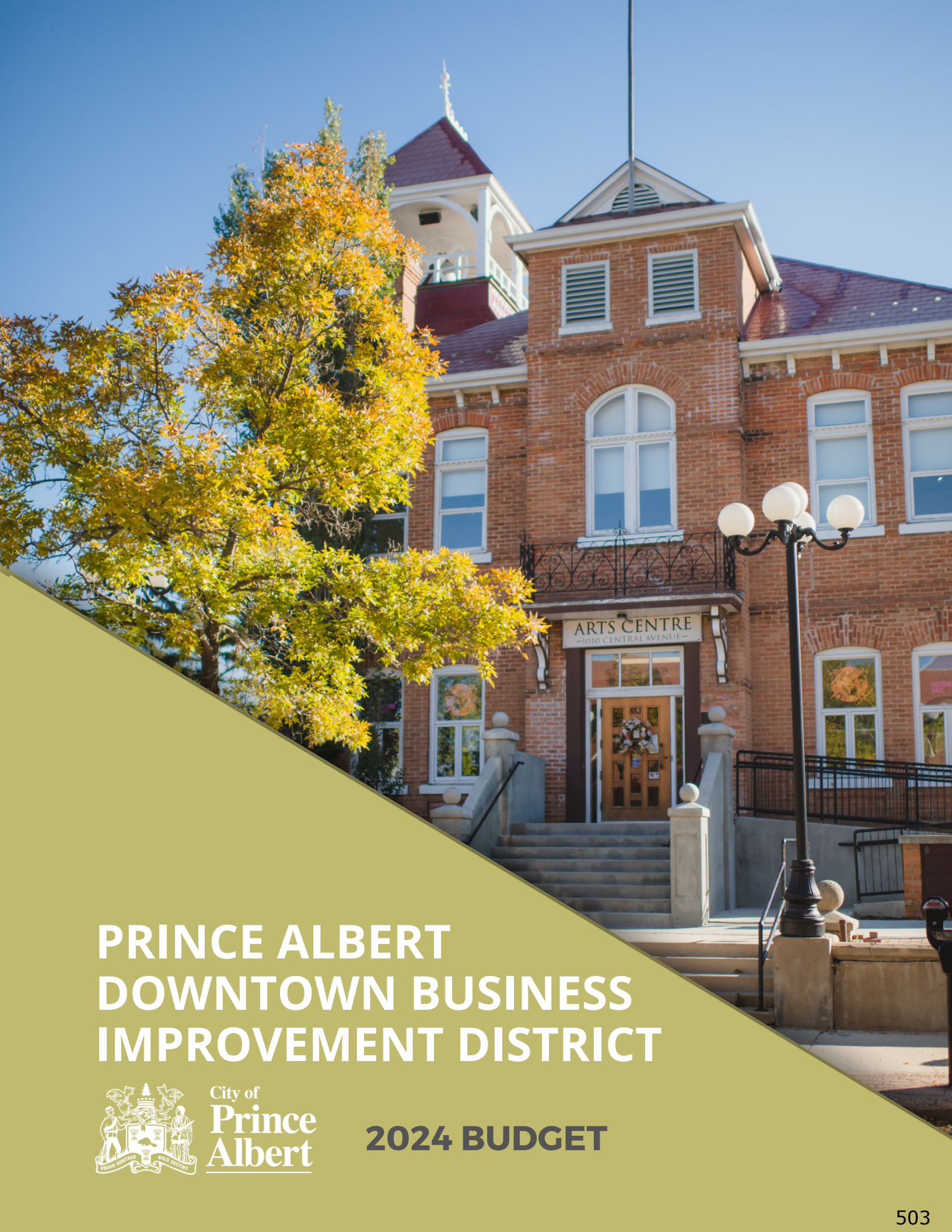
- **\$52,582 increase** for Salaries Wages and Benefits costs based on negotiated agreements.
- **\$42,498 increase** in costs for building operations and library materials based on a review of historical costs and expectations for 2024.
- **\$26,400 increase** related to the replacement of the Library's building controls for an air compressor and replacement of a control board for the elevator.

Functional Area: THE CITY OF PRINCE ALBERT PUBLIC LIBRARY BOARD
 Department: THE CITY OF PRINCE ALBERT PUBLIC LIBRARY BOARD
 Fund: General Fund

The Prince Albert Public Library receives grant funding from the City of Prince Albert collected through a levy to support general and capital activities in four categories: acquiring digital and physical materials for the collection, programs and community outreach, building operation and renovations, and staff salaries.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Contracted and General Services	\$2,375,430	\$2,253,950	\$121,480	5.39%
Total Expenses	\$2,375,430	\$2,253,950	\$121,480	5.39%
TOTAL (SURPLUS) DEFICIT	\$2,375,430	\$2,253,950	\$121,480	5.39%





ARTS CENTRE
-1010 CENTRAL AVENUE-

PRINCE ALBERT DOWNTOWN BUSINESS IMPROVEMENT DISTRICT



City of
**Prince
Albert**

2024 BUDGET



PRINCE ALBERT DOWNTOWN BUSINESS IMPROVEMENT DISTRICT

\$40,000 increase for the PADBID levy charged only to downtown properties. Historically this amount has remained at \$78,000. For 2024, PADBID has requested to increase the levy by \$40,000 to fund ½ of the downtown security costs in 2024.

The amount of \$80,000 has been approved to fund Downtown Security. The Downtown Security will be funded \$40,000 from an increase to the PADBID Levy and \$40,000 funded from City Taxation.

The \$220,000 expenditures for the Prince Albert Downtown Business Improvement District is funded as follows:

Prince Albert Business Improvement Tax Levy	\$118,000
City of Prince Albert Grant In Lieu of Taxes	\$22,000
Reserve Funding for Programs and Projects	\$40,000
City Taxation	\$40,000
Total Funding	\$220,000

\$40,000 under Grants and Donations is regarding the Grants paid as follows funded from the Downton Improvement Reserve:

- \$20,000 for Events – Street Fair/Bike Derby/Monster Mash/Parade
- \$10,000 for Major Façade Grant
- \$10,000 for Mini Façade Grants

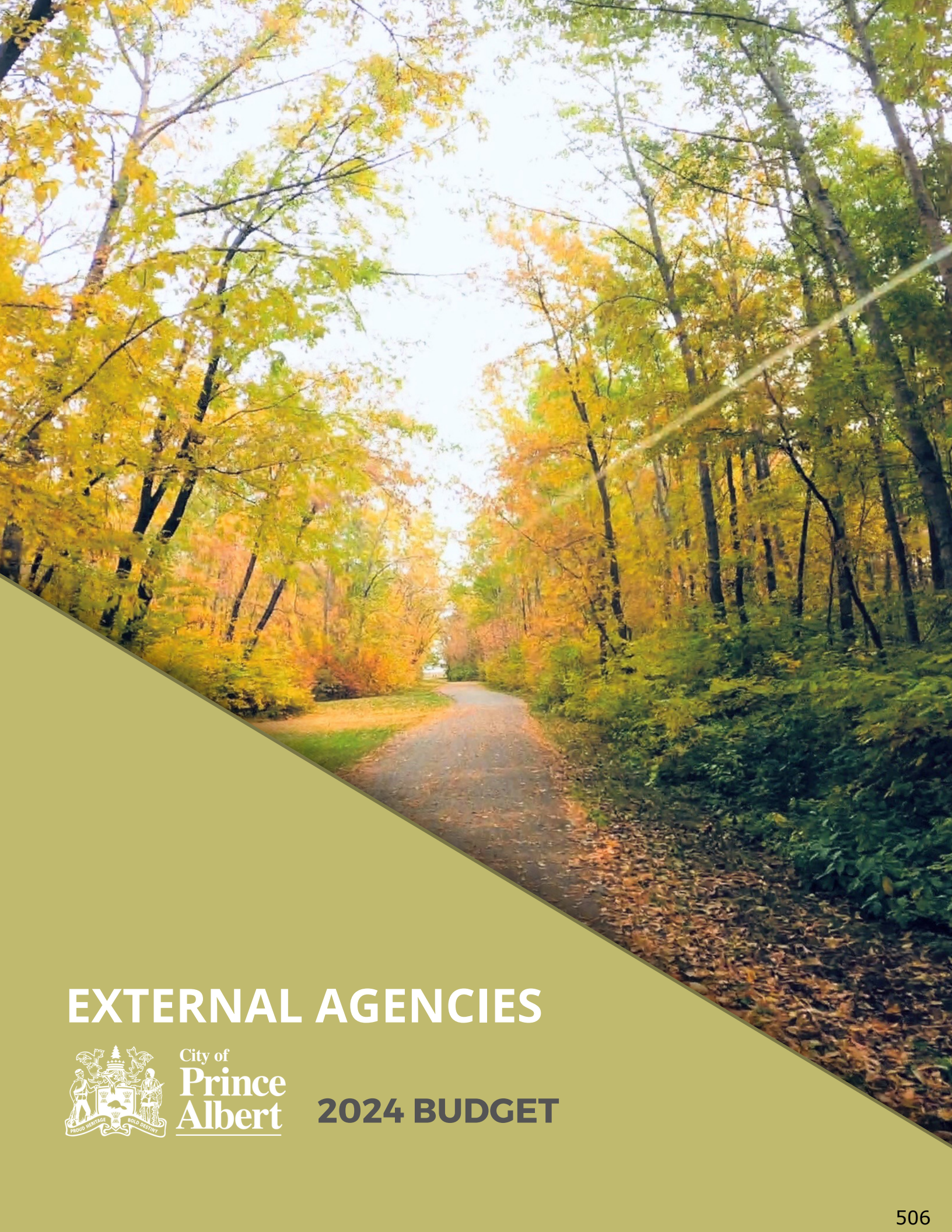


Functional Area: PRINCE ALBERT DOWNTOWN BUSINESS IMPROVEMENT DISTRICT
Department: Prince Albert Downtown Business Improvement District
Fund: General Fund

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. The mission is to encourage and facilitate the continuing development of a vibrant and prosperous downtown district by promoting and marketing the area and by undertaking initiatives and projects. The City collects a levy on behalf of PADBID. The PADBID levy is reviewed when property tax tools are approved by Council after the budget is approved. The City also provides a grant in lieu of taxes for City owned properties within the PADBID District.

	2024	2023	Variance	%
	Budget	Budget		Change
REVENUES				
Taxation	\$118,000	\$78,000	\$40,000	51.28%
Total Revenues	\$118,000	\$78,000	\$40,000	51.28%
EXPENSES				
Contracted and General Services	\$152,700	\$142,000	\$10,700	7.54%
Grants and Donations	\$40,000	\$40,000	\$0	0.00%
Insurance	\$200	\$250	(\$50)	-20.00%
Utilities	\$0	\$3,000	(\$3,000)	-100.00%
Maintenance Materials and Supplies	\$27,100	\$34,750	(\$7,650)	-22.01%
Total Expenses	\$220,000	\$220,000	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$102,000	\$142,000	(\$40,000)	-28.17%





EXTERNAL AGENCIES



City of
**Prince
Albert**

2024 BUDGET

EXTERNAL AGENCIES

PRINCE ALBERT AND DISTRICT COMMUNITY SERVICE CENTRE – SPECIAL NEEDS TRANSPORTATION

The City provides the buses required for this service. The budget for fleet costs for 2024 has not changed from 2023 for a total fleet budget / grant of \$122,640.

PRINCE ALBERT AND DISTRICT COMMUNITY SERVICE CENTRE – SENIOR'S TRANSPORTATION

PRINCE ALBERT ARTS BOARD

The City provides in kind support to the Arts Board through 20% of the Arts & Culture Coordinator's time for admin support and 2 events at the EA Rawlinson Centre (Arts Board Hall of Fame event & Parts for the Arts event).

PRINCE ALBERT HISTORICAL SOCIETY

In addition to the annual funding grant, the City provides the building that the organization operates out of rent free and the City pays for the maintenance, utilities, and building insurance costs, and the Museum Tour Guides wages. The cost for utilities in 2022 was \$10,970 and insurance was \$1,810 for a total of \$12,780.

THE MANN ART GALLERY

In addition to the annual funding grant, the City provides the building that the organization operates out of rent free and the City pays for the maintenance, utilities, and building insurance costs.

PRINCE ALBERT MOBILE CRISIS UNIT

Functional Area: PRINCE ALBERT COMMUNITY SERVICE CENTRE
- SPECIAL NEEDS TRANSPORTATION
Department: External Agencies
Fund: General Fund

The City provides a fee for service grant to the Prince Albert Community Service Centre, who provide barrier-free, courteous, door-to-door service, seven days a week, including holidays, to disabled persons within the City limits. A lift provides convenient, roll-on, roll-off access for wheelchairs, and accessible stairs aid clients with walkers, elbow crutches, canes, or someone who cannot walk long distances. Bus rides can also be scheduled up to a month in advance or for regular transportation to work or school. The Prince Albert Community Service Centre is subsidized by the City and the Province of Saskatchewan.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Contracted and General Services	\$571,760	\$571,760	\$0	0.00%
Fleet Expenses	\$122,640	\$122,640	\$0	0.00%
Total Expenses	\$694,400	\$694,400	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$694,400	\$694,400	\$0	0.00%



Functional Area: PRINCE ALBERT COMMUNITY SERVICE CENTRE – SENIOR’S
TRANSPORTATION
Department: External Agencies
Fund: General Fund

The City provides a grant to the Prince Albert Community Service Centre, who provides courteous, door-to-door transportation and car services, five days a week, to seniors who have difficulties using other transportation.

The Prince Albert Community Service Centre is subsidized by the City and the Province of Saskatchewan.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Grants and Donations	\$69,500	\$69,500	\$0	0.00%
Total Expenses	\$69,500	\$69,500	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$69,500	\$69,500	\$0	0.00%



Functional Area: **PRINCE ALBERT ARTS BOARD**
 Department: External Agencies
 Fund: General Fund

Prince Albert Arts Board’s mandate is to develop, promote, administer and co-ordinate arts policies, program, facilities and issues of the arts in the City and to implement and provide advice to City Council pursuant to the City’s Civic Arts Policy.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Grants and Donations	\$25,000	\$25,000	\$0	0.00%
Total Expenses	\$25,000	\$25,000	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$25,000	\$25,000	\$0	0.00%



Functional Area: PRINCE ALBERT HISTORICAL SOCIETY - MUSEUM
Department: External Agencies
Fund: General Fund

The Prince Albert Historical Society manages the Prince Albert Historical Museum, the Rotary Museum of Police and Corrections, Evolution of Education Museum, Diefenbaker House Museum, is responsible for the Nisbet Presbyterian School as well as the Bill Smiley Archives to serve the people of Prince Albert and area.

The grant funding provided by the City assists with staffing costs as well as other operation costs, including the salary and benefits of the museum curator.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Grants and Donations	\$71,080	\$71,080	\$0	0.00%
Total Expenses	\$71,080	\$71,080	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$71,080	\$71,080	\$0	0.00%



Functional Area: **MANN ART GALLERY**
 Department: **External Agencies**
 Fund: **General Fund**

The Mann Art Gallery engages and facilitates the development, presentation and preservation of the visual arts in a diverse and inclusive community. The gallery is located within the EA Rawlinson Centre and is governed by a board of directors elected by the Mann Art Gallery membership. It is incorporated as a not-for-profit organization with charitable status.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Grants and Donations	\$100,000	\$100,000	\$0	0.00%
Total Expenses	\$100,000	\$100,000	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$100,000	\$100,000	\$0	0.00%



Functional Area: **PRINCE ALBERT MOBILE CRISIS**
 Department: **External Agencies**
 Fund: **General Fund**

Prince Albert Mobile Crisis provides emergency intervention and support services to the people of the City of Prince Albert and surrounding areas. They provide crisis intervention service, having no fee for service. The service they provide spans across the specific mandates of the community agencies and groups responsible for social and health programs. Funding for this program comes from four agencies: City of Prince Albert, Prince Albert Parkland Health Region, Ministry of Social Services and Ministry of Justice.

	2024 Budget	2023 Budget	Variance	% Change
EXPENSES				
Grants and Donations	\$43,600	\$43,600	\$0	0.00%
Total Expenses	\$43,600	\$43,600	\$0	0.00%
TOTAL (SURPLUS) DEFICIT	\$43,600	\$43,600	\$0	0.00%





CAPITAL BUDGET



City of
**Prince
Albert**

2024 BUDGET

2024 CAPITAL BUDGET

2024 APPROVED CAPITAL PROJECTS TO BE FUNDED FROM TAXATION - \$5,404,600:

PUBLIC WORKS

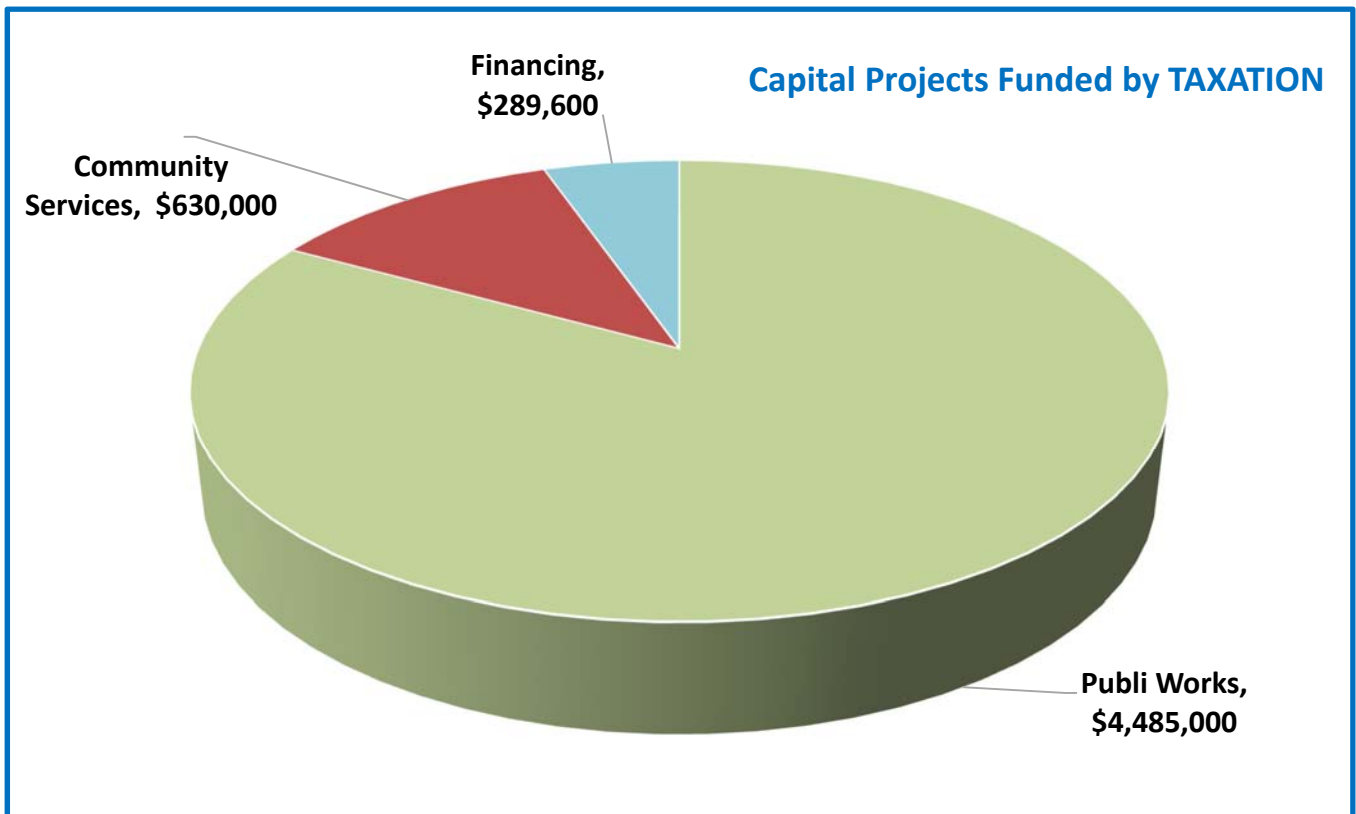
- \$4,400,000 Roadways Recapping Program
- \$20,000 Continuation of Resurfacing MSC Shop Bay Concrete Floor
- \$65,000 Cloverdale Road - Road Upgrades

COMMUNITY SERVICES

- \$200,000 Roofing Repair Projects
- \$170,000 Art Hauser Centre Ice Plant Replacement
- \$150,000 Playground Replacement Program
- \$60,000 Reconstruction of Park Pathways
- \$50,000 Landscapping Projects

FINANCING

- \$266,000 Long Term Debt Repayment – Transit Buses
- \$23,600 Long-Term Debt Repayment – West Hill Infrastructure Improvements



2024 APPROVED CAPITAL PROJECTS TO BE FUNDED FROM RESERVES - \$1,079,520

PUBLIC WORKS

\$30,000 Continuation of Resurfacing MSC Shop Bay Concrete Floor

COMMUNITY SERVICES

\$60,000 Golf Course Improvements – Pathways
 \$30,000 Lakeland Ford Park - PA Slo-Pitch League Improvements
 \$30,000 Prime Minister's Park Improvements

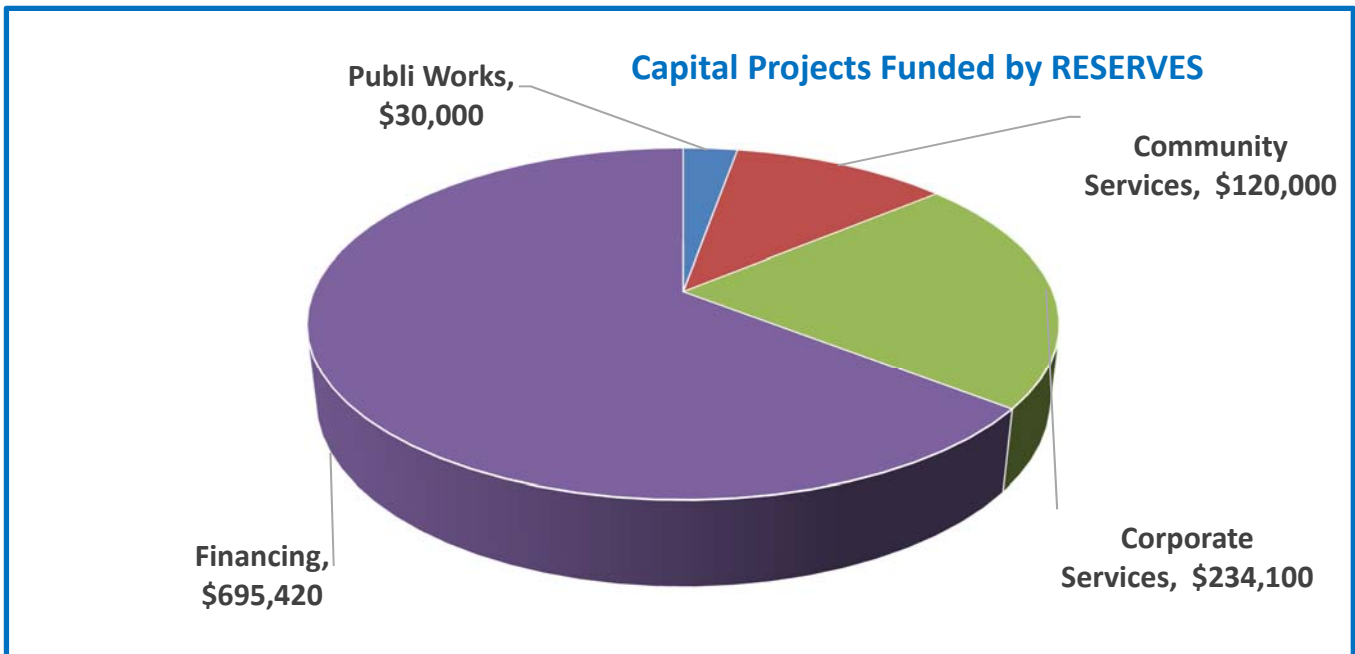
CORPORATE SERVICES

\$108,400 IT Projects
 \$45,200 Backups
 \$35,500 Web Portal System
 \$25,000 Work & Asset Management
 \$20,000 Data Centre

FINANCING

\$375,700 Long Term Debt Repayment - Aquatic and Arenas Recreation Centre (\$30M)
 \$250,720 Long Term Debt Repayment - Aquatic and Arenas Recreation Centre (\$16M)
 \$69,000 Long-Term Debt Repayment - Golf Course Irrigation Replacement

Note: The above figures exclude Police Capital of \$338,800



2024 CAPITAL PROJECTS				
CORPORATE SERVICES				
C-01	IT Projects	Capital	Reserve	Externally Funded
	<p>Purpose: This program includes the renewal of all hardware to support the City’s operations including computers, laptops, monitors, printers, Point of Sale/Retail hardware and tablets. This includes new laptops for City Council to coincide with the Agenda and Meeting Management software replacement project scheduled for implementation in 2024. Several printers were scheduled to be replaced in 2023 as part of the IT equipment renewal plan but with new onboarding of staff in 2023, these funds were allocated to laptop/workstation onboarding.</p> <p>Funding Source: IT Reserve</p>		108,400	
C-02	Backups	Capital	Reserve	Externally Funded
	<p>Purpose: This program includes capital planning for disaster recovery and backup services to ensure the City can restore information, as required, to satisfy operations and is fully prepared to continue operations in the event of natural disaster or cyber-attack.</p> <p><u>Disaster Recovery as a Service</u></p> <p>This system allows for online backup and recovery in case of compliance needs, data loss or full-scale disaster with scheduled or on-demand backup and data archival services. This solution allows planning and support to minimize risk of data loss and downtime.</p> <p>Funding Source: IT Reserve</p>		45,200	



C-03	Web Portal System	Capital	Reserve	Externally Funded
	<p>Purpose: This program includes capital planning for online and mobile services for residents including the City’s website, online payments, recreation programs & registration, resident portal/mobile app and related systems. Initiative previously funded that extends into 2024 includes online payments (Virtual City Hall); a one-time implementation cost to fully setup this portal for viewing utilities and tax statements online. This module was purchased several years ago as part of ongoing operations.</p> <p><u>Citizen Portal - \$17,500</u></p> <p>Citizen Portal allows one login (or social media logins) for residents to find the information on waste management, register for recreation programs, news/alerts, and Report a Concern forms.</p> <p><u>Parking Ticket Management System - \$18,000</u></p> <p>System that will track and manage parking tickets from issuance to payment or cancellation. The current hand held devices are no longer compatible and need to be replaced. The system includes Canadian-based cloud infrastructure to meet regular security and patch updates.</p> <p>Funding Source: IT Reserve</p>		35,500	
C-04	Work & Asset Management	Capital	Reserve	Externally Funded
	<p>Purpose: This program includes capital planning for the City’s GIS, asset & work management and related systems.</p> <p><u>Cityworks Expansion – PLL (Planning & Dev)</u></p> <p>Expansion of the existing Cityworks Work & Assessment Management system to include the Permits, Licensing and Land (PLL) module. The building permits and inspections data will be primarily used in Planning & Development and will help keep other departments updated with construction projects such as Assessment and eliminate information silos. The Cityworks PLL system is foundational to real-time project data and one digital location for community development, permitting and licenses.</p> <p>Funding Source: IT Reserve</p>		25,000	



2024 APPROVED GENERAL FUND BUDGET

C-05	Data Centre	Capital	Reserve	Externally Funded
	<p>Purpose: As the City starts to investigate data migration and storage to the cloud (or co-locating), there are still fundamental systems that will require local storage. Planned storage expansion is required to support backing up files and data for security and hardware issues, ranging from hard disk failures to malware attacks.</p> <p>Funding Source: IT Reserve</p>		20,000	
CORPORATE SERVICES TOTAL		-	234,100	-

COMMUNITY SERVICES				
C-06	Roofing Repair Projects	Capital	Reserve	Externally Funded
	<p>Purpose: The department inspects the various roof structures each season to determine their status and provide a report to City Council with recommendations for that season. The department outlines the annual inventory of roof conditions in the report to City Council. The long term replacement program has been in place as an annual program since 2006.</p> <p>Funding Source: Taxation</p>	200,000		
C-07	Art Hauser Centre Ice Plant Replacement	Capital	Reserve	Externally Funded
	<p>Purpose: Art Hauser ice plant replacement. The 12 cylinder Sabroe compressor has a vibration that has gotten worse over the last few years. The City's ice plant contractor believes it is the crankshaft and parts for this 1991 model would be impossible to acquire. The risk of not completing this project could result in a complete failure of the ice plant.</p> <p>Funding Source: Taxation</p>	170,000		
C-08	Playground Replacement Program	Capital	Reserve	Externally Funded
	<p>Purpose: The Community Services Department annually inspects and completes an assessment for the entire inventory of playground equipment and park amenities. The results have been compiled through the State of the Playgrounds Report. The funding for 2024 will be allocated to the Funding Model for the Midtown Community Club Centre Playground and Spray Park Replacement Project. This project was approved in the 2023 Capital Project. This funding will be allocated to that project for 2024.</p> <p>Funding Source: Taxation</p>	150,000		



C-09	Reconstruction of Park Pathways	Capital	Reserve	Externally Funded
	<p>Purpose: Administration will determine the priority work to be completed and will proceed based on available budgetary funding. Administration has identified potential candidates for pathway construction noting that these still require further discussion on the Public Works side regarding pricing and how much can we reasonably get done with the budget dollars provided. Pathways to be considered for 2024 are:</p> <ul style="list-style-type: none"> - Midtown Playground & Spray Park connecting walkways - Cook Drive to McDonald Avenue - Lake Estates around the lake - AC Howard Park <p>Funding Source: Taxation</p>	60,000		
C-10	Landscaping Projects	Capital	Reserve	Externally Funded
	<p>Purpose: There are a number areas where landscaping assistance is required on an annual basis. The annual funding is available for contractor assistance so that the department can complete the annual commitments. The department receives approximately 250 landscaping jobs each season and it is impossible to complete utilizing only internal resources.</p> <p>This capital project has proven to be effective since implementing the funding in 2019 as the department has been able to significantly decrease the number of outstanding work orders. This budget is specifically used to help in situations where the department needs additional support in place to complete work that may be at risk of non-completion.</p> <p>Funding Source: Taxation</p>	50,000		



2024 APPROVED GENERAL FUND BUDGET

C-11	Golf Course Improvements - Pathways	Capital	Reserve	Externally Funded
	<p>Purpose: Reconstruction & Repair of the Pathways at the Cooke Municipal Golf Course. The pathway network throughout the golf course continues to deteriorate and requires continued investment. Similar to the annual amount allocated for the City's Park Pathways, it is recommended that an annual amount be budgeted in order to complete the work over time.</p> <p>It is also recommended that a portion of the annual funding collected through Cart Rentals & Pathway Fees serve as the funding source. The golf course generates an annual average of \$250,000 in revenue through Cart Rentals & Pathway fees. \$60,000 of the total fees collected is recommended to be allocated to the Golf Course Improvements Reserve for this purpose. The Golf Course Advisory Committee has recommended the pathways on Hole 8 for 2024.</p> <p>Funding Source: Golf Course Improvement Reserve</p>		60,000	
C-12	Lakeland Ford Park - PA Slo-Pitch League Improvements	Capital	Reserve	Externally Funded
	<p>Purpose: Improvements for PA Slo-Pitch League at Lakeland Ford Park. Community Services is recommending the following projects for 2024:</p> <ul style="list-style-type: none"> - Fencing Repairs - \$15,000 - Ball Diamond Infield Grooming Equipment - \$11,000 - New Bases - \$4,000 <p>Funding Source: PA Slo-Pitch League Reserve</p>		30,000	
C-13	Prime Minister's Park Improvements	Capital	Reserve	Externally Funded
	<p>Purpose: Improvements to Prime Minister's Park. The following projects are planned to be completed in 2024:</p> <ul style="list-style-type: none"> - Replenish Shale Supply: \$12,000 - Purchase New Sound System for Kinsmen Field; \$3,000 - Change Rotary Field Backstop to a Heavier Gauge: \$7,000 - Repair Bleachers: \$8,000 <p>Funding Source: Prime Minister's Park Improvement Reserve</p>		30,000	
COMMUNITY SERVICES TOTAL		630,000	120,000	-



PUBLIC WORKS				
C-14	Roadways Recapping Program	Capital	Reserve	Externally Funded
	<p>Purpose: Asphalt Milling, Recapping and Reconstruction of the City's paved roadway network and Concrete Sidewalk, Curb & Median Rehabilitation Program. This project is based on the results obtained from the Pavement Management System compiled in 2005 and updated yearly which indicates that \$4.5 million per year is required to maintain the pavement quality index. This does not address the current backlog estimated at \$45.5 million. The cost of construction increased dramatically due to inflation in 2022 which reduced the amount of City streets that were able to be paved.</p> <p>The Roadways Special Tax (previously Base Tax) collects revenue to fund the annual Roadways Paving Program of \$4,100,000. The 2023 Property Tax Tools approved that the Roadways Special Tax 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.</p> <p>The \$300,000 Concrete Sidewalk, Curb & Median Rehabilitation Program has been historically funded by the General Municipal Levy. The Program is 100% funded by the Roadways Special Tax, which helps alleviate the mill rate increase. This change also aligns all Roadways Paving Program costs including paving, sidewalk and rehabilitation together as one Program funded by the Roadways Special Tax.</p> <p>Funding Source: Taxation</p>	4,400,000		



2024 APPROVED GENERAL FUND BUDGET

C-15	Continuation of Resurfacing MSC Shop Bay Concrete Floor	Capital	Reserve	Externally Funded
	<p>Purpose: Refurbishing two shop bay floors in the MSC shop with a specialized concrete patching material. The MSC shop was built in the mid 70's and the concrete in some of the bays and walkways is damaged from salt and water from years of equipment coming and going as well as storing sanders and other snow removal equipment. The spalling concrete makes it impossible to roll lifting jacks under a vehicle or use a creeper. It is a safety concern to have damaged concrete breaking under the weight of the lifting devices required for servicing equipment. This is year four of this multiyear project. Due to the costs to re-pour the floors this project will occur over multiple years until the floor is once again in usable condition.</p> <p>Funding Source: Taxation and Safety Reserve</p>	20,000	30,000	
C-16	Cloverdale Road - Road Upgrades	Capital	Reserve	Externally Funded
	<p>Purpose: Cloverdale Road is a gravel road serving connectivity from Highway 55 to Pulp Haul Road. Cloverdale Road is 10.51 km in length. 2.58 km is in City Limits, and 7.93 km is in the Rural Municipality of Buckland (RM). Of the City's portion, 0.9 km is considered Rural Residential, directly serving City residential properties. The City and the RM are each responsible for the maintenance of their respective portions.</p> <p>This project is for the rehabilitation of the Cloverdale Road to reduce maintained, improve levels of service, and to reduce dust. If there is remaining budget and schedule after the completion of the Cloverdale Road Surface Rehabilitation Project, the remaining budget will be used to apply asphalt millings to roadway sections in Nordale.</p> <p>Funding Source: Taxation</p>	65,000		
PUBLIC WORKS TOTAL		4,485,000	30,000	-



LONG-TERM DEBT PRINCIPAL PAYMENTS				
C-17	Long-Term Debt Repayment - Golf Course Irrigation Replacement	Capital	Reserve	Externally Funded
	<p>Purpose: 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 at an interest rate of 3.40%.</p> <p>Funding Source: Golf Course Improvements Reserve</p>		69,000	
C-18	Long-Term Debt Repayment - Aquatic & Arenas Recreation Centre (\$16M)	Capital	Reserve	Externally Funded
	<p>Purpose: The City's initial portion of the project is \$16 million and is being funded from a long-term debenture. The funds were borrowed on March 1, 2022. The budget for the principal repayment is based on an interest rate of 3.45% and a 35 year repayment schedule.</p> <p>Funding Source: Recreation Centre Reserve</p>		250,720	
C-19	Long-Term Debt Repayment - Aquatic & Arenas Recreation Centre (\$30M)	Capital	Reserve	Externally Funded
	<p>Purpose: City Council approved additional borrowing of \$30 million and is being funded from a long-term debenture. The funds were borrowed on May 1, 2023. The budget for the principal repayment is based on an interest rate of 4.40% and a 35 year repayment schedule.</p> <p>Funding Source: Recreation Centre Reserve</p>		375,700	
C-20	Long-Term Debt Repayment - West Hill Infrastructure Improvements	Capital	Reserve	Externally Funded
	<p>Purpose: 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 3.40% 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.</p> <p>Funding Source: Taxation</p>	23,600		



2024 APPROVED GENERAL FUND BUDGET

C-21	Long-Term Debt Repayment - City Transit uses	Capital	Reserve	Externally Funded
	<p>Purpose: 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 at an interest rate of 3.40%.</p> <p>Funding Source: Taxation</p>	266,000		
LONG-TERM DEBT PRINCIPAL PAYMENTS TOTAL		289,600	695,420	-

Total Capital Requests (Excluding Police Items)	5,404,600	1,079,520	-
Police Capital (Refer to Police Budget Report)	-	338,800	-
Total Capital Spending by Funding Source including Police	5,404,600	1,418,320	-
Grand Total of All Capital Requests		6,822,920	

Capital Funding (Taxation) - Projects	\$5,115,000
Capital Funding (Taxation) - Long Term Debt Payments	\$289,600
Prime Minister's Park Reserve Fund	\$30,000
PA Slo Pitch League Reserve	\$30,000
Safety Reserve	\$30,000
Golf Course Improvements Reserve	\$129,000
Information Technology Reserve	\$234,100
Recreation Centre Reserve	\$626,420
Police Service - Taxation	\$338,800
Total Capital Projects - Funding	\$6,822,920





FLEET BUDGET

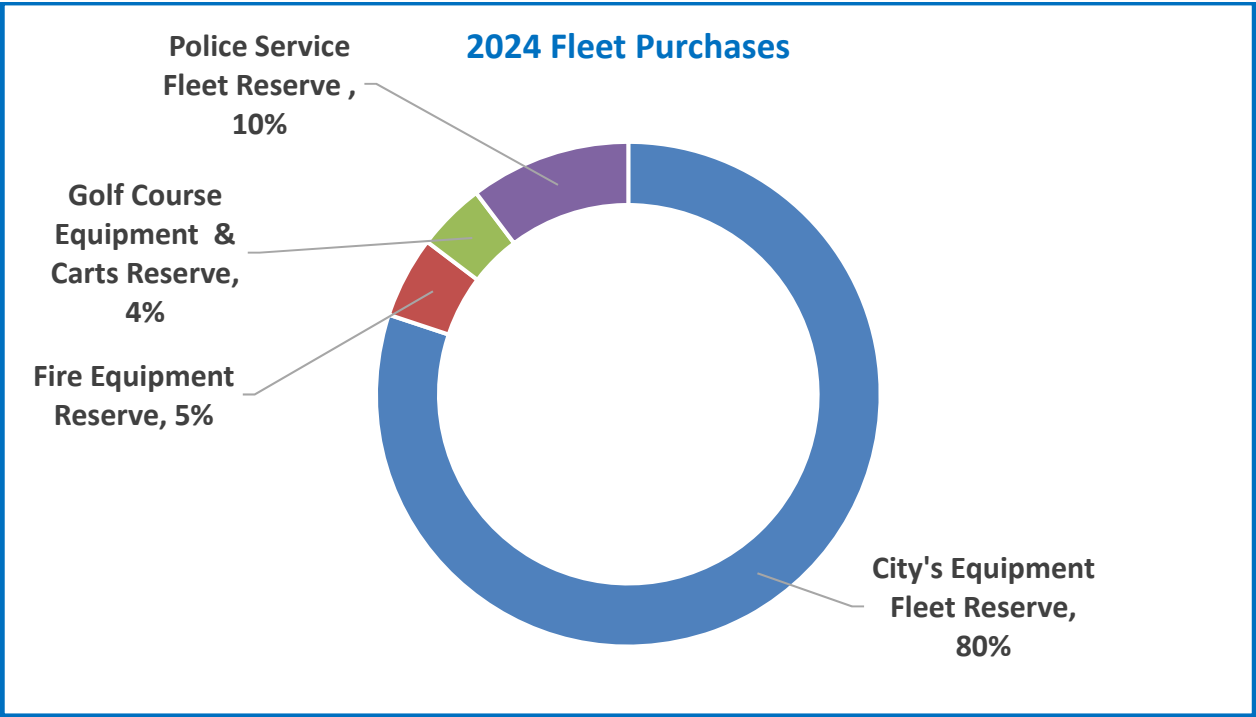


City of
**Prince
Albert**

2024 BUDGET

2024 FLEET BUDGET

City's Equipment Fleet Reserve	\$2,885,000
Fire Equipment Reserve	\$188,000
Golf Course Equipment Reserve	\$157,500
Police Service Fleet Reserve	\$371,000
Total Fleet Purchases - Funding	\$3,601,500



COMMUNITY SERVICES - EQUIPMENT				
FL-01	Replacement of Units 4544 and 4545 - 1/2 Ton Crew Cab Trucks	Capital	Reserve	Externally Funded
	<p>Purpose: This is for the replacement of two 2008 Ford 1/2 ton light duty pickups used by Community Services. These trucks are both used by the foreman in zone 1 and 2. Both units have high hours and Unit 4545 is experiencing engine issues. These units were recommended for replacement in 2023 and should be replaced before maintenance becomes an issue.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		140,000	
FL-02	Replacement of Unit 4604 - Truck with Aerial Device	Capital	Reserve	Externally Funded
	<p>Purpose: This 2013 unit is due for replacement as by the time a new unit arrives it will be over a year and the truck will be 12 years old. Currently there is no spare for this tree trimming truck as the spare was sold in 2023 because it would no longer pass the SGI commercial vehicle safety inspection. If the replacement is approved Unit 4604 would be kept as a spare.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		450,000	
FL-03	Replacement of Unit 4609 - 1 Ton Truck	Capital	Reserve	Externally Funded
	<p>Purpose: This is the 2011 cemetery 1 ton dump truck. A replacement would be of the same size. The box on the unit is badly rusted and the rest of the truck is also starting to rust.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		100,000	
FL-04	Replacement of Unit 6139 - 11 Foot Mower	Capital	Reserve	Externally Funded
	<p>Purpose: This 11 foot large areas mower is at the end of its life. It will be replaced with a 15 foot mower, this unit has had its fair share of electrical and engine problems. It is time to replace it before major repairs are required that will cost more than its value.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		215,000	



Golf Course - Equipment				
FL-05	Replacement of Unit 6137 Fairway Mower	Capital	Reserve	Externally Funded
	<p>Purpose: Unit 6137 is a 2010 fairway mower with 4,900 hours on it. The left hydraulic drive motor has completely failed and the right one is showing early signs of beginning to fail as well. The City was able to secure a used drive motor to replace the left hydraulic drive motor that failed to get it operational but this is just a Band-Aid solution.</p> <p>The City has attempted to source new replacement drive motors but has not found a source that could provide an estimated delivery date. The company that supplies them has been waiting for one since November of 2022 (basically meaning the delivery date would be years away).</p> <p>If Unit 6137 is not replaced it will require a new set of reels as they are worn past the point of being able to be sharpened anymore. The replacement cost will be upwards of \$10,000. In Administration's opinion it does not make sense to invest that amount of money into a unit that has 4,900 hours on it with two used hydraulic drive motors.</p> <p>Funding Source: Golf Course Equipment Reserve</p>		140,000	
FL-06	Replacement of Unit 6205 Turbine Blower	Capital	Reserve	Externally Funded
	<p>Purpose: Unit 6205 is a 2012 Turbine blower with 900 hours on it. It has had numerous issues from engine to remote communications over the past couple years. This unit was slated to be replaced in 2027, but with the ongoing repairs and the fact that this piece of equipment is available for delivery in 2024, it would be beneficial to replace it now.</p> <p>Funding Source: Golf Course Equipment Reserve</p>		17,500	
COMMUNITY SERVICES TOTAL		-	1,062,500	-



FIRE SERVICES - EQUIPMENT				
FL-07	Replacement Program - Self Contained Breathing Apparatus (SCBA)	Capital	Reserve	Externally Funded
	<p>Purpose: SCBAs are an integral piece of equipment for firefighters. They have a limited life span. This replacement program is intended to cycle the SCBA's to ensure that this equipment does not exceed its life cycle. This amount is for 3 new SCBA.</p> <p>Funding Source: Fire Fleet Reserve</p>		38,000	
FL-08	Replacement of Unit 2101 - Truck - 1 Ton and Unit 2149 Ultra High Pressure Mounted Skid	Capital	Reserve	Externally Funded
	<p>Purpose: This is a Utility / Grassfire / backup Command truck equipped with a skid mounted water pump and tank. Unit 2101 is a 2008 one ton 4 X 4 F350 truck with over 85,000 km and over 3,500 hours. This unit is equipped with a high pressure skid mounted fire pump and tank that is also foam capable.</p> <p>Funding Source: Fire Fleet Reserve</p>		150,000	
FIRE SERVICES TOTAL		-	188,000	-



PUBLIC WORKS - EQUIPMENT				
FL-09	Replacement of Unit 54 - Automated Waste Collection Truck	Capital	Reserve	Externally Funded
	<p>Purpose: This is for the replacement of one 2016 single axle sanitation truck. This is the small truck that picks up garbage down town and other areas in Prince Albert. It is a light duty Ford F550. Mileage is almost 200,000km. The body is rusted and the cab was replaced once and is breaking apart again.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		250,000	
FL-10	Replacement of Unit 66 - Garbage Truck with Rapid Rail Compactor	Capital	Reserve	Externally Funded
	<p>Purpose: Unit 66 is a 2014 garbage truck scheduled for replacement in 2024. The Fleet Manager reviews a list of criteria from the City's Fleet Replacement Program before determining which units should be replaced. Delivery time will be over a year and Unit 66 will have approximately 15,000 hours on it at this time and is at a stage when a total rebuild is uneconomical.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		495,000	
FL-11	Replacement of Unit 71 - Sander	Capital	Reserve	Externally Funded
	<p>Purpose: This is a 2004 small 2 yard slide in sander for a single axle truck. 20 years of salt and sand have caused structural issues as cross members are rusted out as well as the bottom of the hopper. This unit is used by Parks in the winter for the rotary trail and parking lots as required.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		25,000	
FL-12	Replacement of Unit 90 - Tandem Axle Gravel / Sander Truck	Capital	Reserve	Externally Funded
	<p>Purpose: Unit 90 is a 2013 IHC that went into service in 2012. This unit is used as a gravel truck all summer and has a slide in sander in the winter. This unit has exceeded 10,000 hours and signs of rust are present. The cab floors were replaced in 2020 and is now needing other structural repairs. The box cab and frame are rusted and the unit needs to be replaced. Delivery is expected to take 1 year.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		285,000	



2024 APPROVED GENERAL FUND BUDGET

FL-13	Replacement of Unit 93 - Tandem Axle Gravel / Sander Truck	Capital	Reserve	Externally Funded
	<p>Purpose: Unit 93 is set up as a gravel / sander and plow truck with side wing. This unit tends to see less hours on it than the other tandems due to the way the box is set up, that is why it has had its replacement delayed. The unit is 18 years old (2006) and salt corrosion is taking hold of the main frame as well as the cab. The unit will be replaced with a similar setup with a wing, plow and slide in sander.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		500,000	
FL-14	Replacement of Unit 97 - Tandem Axle Gravel / Sander Truck	Capital	Reserve	Externally Funded
	<p>Purpose: Unit 97 is a 2011 IHC that went into service in 2011. This unit is used as a gravel truck all summer and had a slide in sander in the winter. This unit has exceeded 10,000 hours and is very badly rusted. The cab floor has been replaced and now other components are rusted bad enough a safety inspection may not be possible without a major cash expenditure far exceeding the value of the truck.</p> <p>Funding Source: Equipment and Fleet Reserve</p>		285,000	
FL-15	Replacement of Units 102 and 133 - Two (2) 1/2 Ton Trucks	Capital	Reserve	Externally Funded
	<p>Purpose:</p> <ul style="list-style-type: none"> - Unit 102 is a 2011 Ford F150 used by the Traffic painting crew. This unit has significant rust and a lot of idle hours. - Unit 133 is a 2009 Ford F150 used by the Traffic painting crew. This unit has significant rust and a lot of idle hours. - Unit 146 is a 2009 Chevrolet 1500 used by the Sanitation department. It is a high mileage with rust. <p>Funding Source: Equipment and Fleet Reserve</p>		140,000	
PUBLIC WORKS TOTAL		-	1,980,000	-



FLEET SUMMARY	Capital	Reserve	Externally Funded
Total Fleet Purchases (Excluding Police Items)	-	3,230,500	-
Police Fleet Purchases (Refer to Police Budget Report)		371,000	
Total Fleet Purchases by Funding Source Including Police	-	3,601,500	-
Grand Total of Fleet Purchase Requests		3,601,500	

City's Equipment Fleet Reserve	\$2,885,000
Fire Equipment Reserve	\$188,000
Golf Course Equipment Reserve	\$157,500
Police Service Fleet Reserve	\$371,000
Total Fleet Purchases - Funding	\$3,601,500





RESERVE ALLOCATIONS



City of
**Prince
Albert**

2024 BUDGET

2024 RESERVE ALLOCATIONS

RESERVE ALLOCATIONS	2023 Approved Allocations	2024 Budgeted Allocation	Variance
Alfred Jenkins Field House Improvements Reserve	\$103,500	\$77,000	(\$26,500)
Arenas Improvements Reserve	\$44,620	(\$10,380)	(\$55,000)
Building Inspection Services Reserve	\$0	(\$116,850)	(\$116,850)
Community Services Building Reserve	\$20,000	\$20,000	\$0
Destination Marketing Levy	\$351,500	\$351,500	\$0
E.A. Rawlinson Facility Reserve	\$65,000	\$42,500	(\$22,500)
E.A. Rawlinson Mechanical Reserve	\$10,000	\$10,000	\$0
Equipment and Fleet Reserve	\$1,880,000	\$2,200,000	\$320,000
Fire Fleet Reserve	\$300,000	\$320,000	\$20,000
Fire Station Capital Reserve	\$0	\$100,000	\$100,000
Future Infrastructure	\$320,000	\$620,000	\$300,000
Golf Course Cart Reserve	\$40,000	\$40,000	\$0
Golf Course Equipment Reserve	\$80,000	\$80,000	\$0
Golf Course Reserve - Improvements	\$195,000	\$195,000	\$0
Group Insurance Reserve	(\$525,000)	(\$25,000)	\$500,000
Housing Reserve	(\$52,920)	(\$104,465)	(\$51,545)
Information Technology Reserve	\$450,000	\$425,000	(\$25,000)
Kinsmen Water Park Reserve	\$0	\$18,500	\$18,500
Prince Albert Slo-Pitch League Reserve	\$34,300	\$34,300	\$0
PADBID Operating Reserve	(\$80,000)	\$0	\$80,000
Prince Albert Golf and Curling Club Mechanical	(\$10,000)	\$10,000	\$20,000
Pehonan Parkway	\$82,000	\$82,000	\$0
Police Capital Reserve	\$263,040	\$338,800	\$75,760
Police Fleet Reserve	\$250,000	\$220,000	(\$30,000)
Police Operating Reserve	(\$200,000)	\$0	\$200,000
Prime Minister's Park Improvement Reserve	\$3,760	\$3,130	(\$630)
Proactive Policing Reserve	(\$66,500)	(\$137,025)	(\$70,525)
Project Beach Reserve	\$3,000	\$3,000	\$0
Public Art Capital Reserve	\$30,000	\$30,000	\$0
Public Transit Reserve	(\$34,800)	(\$451,480)	(\$416,680)
Recreation Centre Reserve	\$330,670	(\$921,830)	(\$1,252,500)
Transfer from Safety Reserve	(\$15,000)	\$0	\$15,000
South Hill Cemetery Perpetual Care Reserve	\$15,000	\$15,000	\$0
TOTAL	\$3,887,170	\$3,468,700	(\$418,470)





**PREPARED BY
FINANCIAL SERVICES**



City of
**Prince
Albert**



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**THURSDAY, NOVEMBER 16, 2023, 8:05 A.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Kris Olsen, Fire Chief
Melodie Boulet, Finance Manager
Jeff Da Silva, Director of Public Works
Kiley Bear, Director of Corporate Services
Briane Folmer, Senior Accounting Manager
Jody Boulet, Director of Community Services
Wilna Furstenberg, Communications Coordinator
Ramona Fauchoux, Director of Financial Services
Craig Guidinger, Director of Planning and Development Services

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

2. APPROVAL OF AGENDA

0007. **Moved by:** Councillor Head

That the Agenda for this meeting be approved, with the following amendment, and, that the presentations, delegations and speakers listed on the Agenda be heard when called forward by the Mayor:

1. That the Motion from the November 14, 2023 Executive Committee Meeting regarding 2024 Senior Rates for Cooke Municipal Golf Course be added with Item No. 5.11.11.

Absent: Councillor Ogrodnick

CARRIED

3. DECLARATION OF CONFLICT OF INTEREST

- 3.1 Councillor Miller – Item No. 5.8.1 – Chair on the Prince Albert Housing Authority.
- 3.2 Councillor Edwards – Item No. 5.11.9 – Board Member of the Carlton Park Community Club.
- 3.3 Councillor Lennox-Zepp – Item No 5.8.7 (Incamera) – Spouse is employed with Canadian Union of Public Employees National and assigned as with Canadian Union of Public Employees Local No. 160 Bargaining Representative.

4. ADOPTION OF MINUTES

0008. **Moved by:** Councillor Miller

That the Minutes for the following Public Budget Committee Meetings be taken as read and adopted:

1. November 1, 2022;
2. November 16, 2022;
3. November 17, 2022;
4. November 18, 2022; and,
5. November 30, 2022.

Absent: Councillor Ogrodnick

CARRIED

5. GENERAL FUND BUDGET FOR REVIEW

5.1 OVERVIEW & FINANCIAL HIGHLIGHTS

5.1.1 Overview & Financial Highlights

Verbal Presentation was provided by Sherry Person, City Manager and Briane Folmer, Senior Accounting Manager.

5.1.1.1 Report Tab 1 – Items Referred to 2024 Budget from City Council/Executive Committee/Budget Committee (RPT 23-383)

5.1.1.2 Report Tab 2 – 2024 Long Term Debt Summary (RPT 23-378)

5.1.1.3 Report Tab 3 – 2023 General Fund Capital Projects Update (RPT 23-384)

5.2 CAPITAL PROJECTS

5.2.1 C-01 – IT Projects

0009. **Moved by:** Councillor Head

That Item No. C-01 with respect to IT Projects be removed from the Information Technology Reserve for a cost savings of \$108,400.

Absent: Councillor Ogradnick

MOTION DEFEATED

0010. **Moved by:** Councillor Kilmer

That Item No. C-01 with respect to IT Projects be approved at a cost of \$108,400 from the Information Technology Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.2 C-02 – Backups

0011. **Moved by:** Councillor Miller

That Item No. C-02 with respect to Backups be approved at a cost of \$45,200 from the Information Technology Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.3 C-03 – Web Portal System

0012. **Moved by:** Councillor Edwards

That Item No. C-03 with respect to Web Portal System be approved at a cost of \$35,500 from the Information Technology Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.4 C-04 – Work & Asset Management

0013. **Moved by:** Councillor Miller

That Item No. C-04 with respect to Work & Asset Management be approved at a cost of \$25,000 from the Information Technology Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.5 C-05 – Data Centre

0014. **Moved by:** Councillor Head

That Item No. C-05 with respect to Data Centre be approved at a cost of \$20,000 from the Information Technology Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.6 C-06 – Roofing Repair Projects

5.2.6.1 Report Tab 17 – 2023 Roofing Report (RPT 23-379)

0015. **Moved by:** Councillor Edwards

That Item No. C-06 with respect to Roofing Repair Projects be approved at a cost of \$200,000.

Absent: Councillor Ogradnick

CARRIED

5.2.7 C-07 – Art Hauser Centre Ice Plant Replacement

0016. **Moved by:** Councillor Miller

That Item No. C-07 with respect to Art Hauser Centre Ice Plant Replacement be approved at a cost of \$170,000.

Absent: Councillor Ogradnick

CARRIED

5.2.8 C-08 – Playground Replacement Program

0017. **Moved by:** Councillor Lennox-Zepp

That Item No. C-08 with respect to Playground Replacement Program be approved at a cost of \$150,000.

Absent: Councillor Ogradnick

CARRIED

5.2.9 C-09 – Reconstruction of Park Pathways

0018. **Moved by:** Councillor Head

That Item No. C-09 with respect to Reconstruction of Park Pathways be approved at a cost of \$60,000.

Absent: Councillor Ogradnick

CARRIED

5.2.10 C-10 – Landscaping Projects

0019. **Moved by:** Councillor Miller

That Item No. C-10 with respect to Landscaping Projects be approved at a cost of \$50,000.

Absent: Councillor Ogradnick

CARRIED

5.2.11 C-11 – Golf Course Improvements – Pathways

5.2.11.1 Report Tab 9 – 2024 Golf Course Improvements (RPT 23-360)

0020. **Moved by:** Councillor Cody

That Item No. C-11 with respect to Golf Course Improvements – Pathways be approved at a cost of \$60,000 from the Golf Course Improvements Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.12 C-12 – Lakeland Ford Park – PA Slo-Pitch League Improvements

0021. **Moved by:** Councillor Solomon

That Item No. C-12 with respect to Lakeland Ford Park – PA Slo-Pitch League Improvements be approved at a cost of \$30,000 from the PA Slo-Pitch League Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.13 C-13 – Prime Minister’s Park Improvements

0022. **Moved by:** Councillor Kilmer

That Item No. C-13 with respect to Prime Minister’s Park Improvements be approved at a cost of \$30,000 from the Prime Minister’s Park Improvement Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.14 C-14 – Roadways Recapping Program

0023. **Moved by:** Councillor Miller

That Item No. C-14 with respect to Roadways Recapping Program be approved at a cost of \$4,400,000.

Absent: Councillor Ogradnick

CARRIED

5.2.15 C-15 – Continuation of Resurfacing Municipal Service Centre Shop Bay Concrete Floor

0024. **Moved by:** Councillor Kilmer

1. That Item No. C-15 with respect to Continuation of Resurfacing Municipal Service Centre Shop Bay Concrete Floor be approved at a cost of \$50,000, which includes \$30,000 from the Safety Reserve; and,
2. That Administration review the purpose and future funding of the Safety Reserve prior to the 2025 Budget deliberations.

Absent: Councillor Ogradnick

CARRIED

5.2.16 C-16 – Cloverdale Road – Road Upgrades

5.2.16.1 Report Tab 20 – Cloverdale Road Upgrades (RPT 23-348)

0025. **Moved by:** Councillor Lennox-Zepp

That Item No. C-16 with respect to Cloverdale Road – Road Upgrades be approved at a cost of \$65,000.

Absent: Councillor Ogradnick

CARRIED

5.2.17 C-17 – Long-Term Debt Repayment – Golf Course Irrigation Replacement

0026. **Moved by:** Councillor Cody

That Item No. C-17 with respect to Long-Term Debt Repayment – Golf Course Irrigation Replacement be approved at a cost of \$69,000 from the Golf Course Improvements Reserve.

Absent: Councillor Ogradnick

CARRIED

5.2.18 C-18 – Long-Term Debt Repayment – Aquatic & Arenas Recreation Centre (\$16M)

0027. **Moved by:** Councillor Edwards

That Item No. C-18 with respect to Long-Term Debt Repayment – Aquatic & Arenas Recreation Centre (\$16M) be approved at a cost of \$250,720 from the Recreation Centre Reserve.

Absent: Councillor Ogrodnick

CARRIED

5.2.19 C-19 – Long-Term Debt Repayment – Aquatic & Arenas Recreation Centre (\$30M)

0028. **Moved by:** Councillor Kilmer

That Item No. C-19 with respect to Long-Term Debt Repayment – Aquatic & Arenas Recreation Centre (\$30M) be approved at a cost of \$375,700 from the Recreation Centre Reserve.

Absent: Councillor Ogrodnick

CARRIED

5.2.20 C-20 – Long-Term Debt Repayment – West Hill Infrastructure Improvements

0029. **Moved by:** Councillor Solomon

That Item No. C-20 with respect to Long-Term Debt Repayment – West Hill Infrastructure Improvements be approved at a cost of \$23,600.

Absent: Councillor Ogrodnick

CARRIED

5.2.21 C-21 – Long-Term Debt Repayment – City Transit Buses

0030. **Moved by:** Councillor Miller

That Item No. C-21 with respect to Long-Term Debt Repayment – City Transit Buses be approved at a cost of \$266,000.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 9:28 a.m.

The meeting reconvened at 9:43 a.m.

5.3 CAPITAL PROJECTS DETAILS NOT FUNDED

5.3.1 Capital Projects Details Not Funded

5.3.1.1 Report Tab 18 – Little Red River Park Development Update (RPT 23-364)

0031. **Moved by:** Councillor Lennox-Zepp

That Item No. UC-04 with respect to Future of Dave Steuart Arena be approved at a cost of \$625,000.

Absent: Councillor Ogrodnick

MOTION DEFEATED

0032. **Moved by:** Councillor Miller

That the following 2024 Capital Budget Projects be received as information and filed:

UC-01	Prince Albert Historical Museum – Window Replacement	\$250,000
UC-02	Little Red River Park Development	\$125,000
UC-03	Future of Frank Dunn Pool	\$125,000
UC-04	Future of Dave Steuart Arena	\$625,000

Absent: Councillor Ogrodnick

CARRIED

5.4 CAPITAL BUDGET

5.4.1 2023 Capital Budget Approval

0033. **Moved by:** Councillor Cody

That the amount of \$338,800 in Police Capital be considered under Item No. 5.14 with respect to the Police Service Budget.

Absent: Councillor Ogrodnick

CARRIED

0034. **Moved by:** Councillor Cody

That the 2024 General Fund Capital Budget in the total amount of \$6,484,120 be approved as follows:

Capital Funding	\$5,115,000
Reserve Funding	\$1,079,520
Long-Term Debts Principal Payments	\$289,600
Total Capital Spending	\$6,484,120

Absent: Councillor Ogradnick

CARRIED

5.5 FLEET

5.5.1 Funded Fleet Equipment Requests

0035. **Moved by:** Councillor Head

That the following Community Services Equipment requests be approved:

FL-01	Replacement of Units 4544 and 4545 – ½ Ton Crew Cab Trucks	\$140,000
FL-02	Replacement of Unit 4604 – Truck with Aerial Device	\$450,000
FL-03	Replacement of Unit 4609 – 1 Ton Truck	\$100,000
FL-04	Replacement of Unit 6139 – 11 Foot Mower	\$215,000
FL-05	Replacement of Unit 6137 – Fairway Mower	\$140,000
FL-06	Replacement of Unit 6205 – Turbine Blower	\$17,500

Absent: Councillor Ogradnick

CARRIED

0036. **Moved by:** Councillor Kilmer

That the following Fire Services Equipment requests be approved:

FL-07	Replacement Program – Self Contained Breathing Apparatus (SCBA)	\$38,000
FL-08	Replacement of Unit 2101 – Truck 1 Ton and Unit 2149 – Ultra High Pressure Mounted Skid	\$150,000

Absent: Councillor Ogradnick

CARRIED

0037. **Moved by:** Councillor Head

That the following Public Works Equipment requests be approved:

FL-09	Replacement of Unit 54 – Automated Waste Collection Truck	\$250,000
FL-10	Replacement of Unit 66 – Garbage Truck with Rapid Rail Compactor	\$495,000
FL-11	Replacement of Unit 71 – Sander	\$25,000
FL-12	Replacement of Unit 90 – Tandem Axle Gravel/Sander Truck	\$285,000
FL-13	Replacement of Unit 93 – Tandem Axle Gravel/Sander Truck	\$500,000
FL-14	Replacement of Unit 97 – Tandem Axle Gravel/Sander Truck	\$285,000
FL-15	Replacements of Units 102 and 133 – Two (2) ½ Ton Trucks	\$140,000

Absent: Councillor Ogradnick

CARRIED

5.5.2 Unfunded Fleet Equipment Requests

0038. **Moved by:** Councillor Miller

That the following 2024 Unfunded Fleet Equipment Requests be received as information and filed:

Community Services Equipment		
UFL-01	Replacement of Unit 4547 – ½ Ton Truck	\$70,000
UFL-02	Replacement of Unit 4715 – John Deere Truckster	\$28,000
UFL-03	Replacement of Unit 4802 – Fork Lift	\$135,000
UFL-04	Replacement of Unit 4914 – Agricultural Tractor	\$125,000
UFL-05	Replacement of Units 5620 and 5621 – Mower Mounted Weed Sprayers	\$40,000
Public Works Equipment		
UFL-06	Replacement of Unit 98 – Tandem Axle Gravel Truck	\$285,000
UFL-07	Replacement of Unit 87 – Single Axle Gravel/Sander Truck	\$225,000
UFL-08	Replacement of Unit 146 – ½ Ton Truck	\$70,000

Absent: Councillor Ogradnick

CARRIED

0039. **Moved by:** Councillor Head

That the total 2024 Budget for the Fleet Equipment be approved at a cost of \$3,230,500 funded from the City's Equipment and Fleet, Fire Equipment and Golf Course Equipment Reserve, identified as follows:

Reserve Allocation	
City's Equipment and Fleet Reserve	\$2,885,000
Fire Equipment Reserve	\$188,000
Golf Course Equipment Reserve	\$157,500
Total Fleet Funding	\$3,230,500

Absent: Councillor Ogradnick

CARRIED

5.6 CORPORATE GOVERNANCE

5.6.1 City Clerk Functional Area

0040. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the City Clerk Functional Area be approved at a cost of \$739,380, which includes an increased revenue of \$30,000.

Absent: Councillor Ogradnick

CARRIED

5.6.2 City Manager Functional Area

0041. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the City Manager Functional Area be approved at a cost of \$527,500, as presented.

Absent: Councillor Ogradnick

CARRIED

5.6.3 Mayor Functional Area

0042. **Moved by:** Councillor Lennox-Zepp

That the total 2024 Operating Budget for the Mayor Functional Area be approved at a cost of \$201,340, which includes a cost savings of \$4,330.

Absent: Councillor Ogrodnick

MOTION DEFEATED

0043. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Mayor Functional Area be approved at a cost of \$205,670, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.6.4 City Council Functional Area

0044. **Moved by:** Councillor Lennox-Zepp

That the total 2024 Operating Budget for the City Council Functional Area be approved at a cost of \$405,990, which includes a cost savings of \$23,480.

Absent: Councillor Ogrodnick

MOTION DEFEATED

0045. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the City Council Functional Area be approved at a cost of \$429,470, as presented.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 11:19 a.m.

The meeting reconvened at 11:29 a.m.

5.6.5 Legal Services Functional Area

5.6.5.1 Report Tab 5 – Assessment Legal Counsel (RPT 23-67)

This Item has been postponed for consideration at the Incamera Portion of the meeting, as it relates to a Labour matter.

5.7 CORPORATE SERVICES

5.7.1 Corporate Communications Functional Area

0046. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Corporate Communications Functional Area be approved at a cost of \$175,640, as presented.

Absent: Councillor Ogradnick

CARRIED

5.7.2 Human Resources Functional Area

0047. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Human Resources Functional Area be approved at a cost of \$1,211,555, as presented.

Absent: Councillor Ogradnick

CARRIED

5.7.3 Occupational Health and Safety Functional Area

0048. **Moved by:** Councillor Solomon

That the total 2024 Operating Budget for the Occupational Health and Safety Functional Area be approved at a cost of \$158,870, as presented.

Absent: Councillor Ogradnick

CARRIED

5.7.4 Information Technology Functional Area

0049. **Moved by:** Councillor Head

That the total 2024 Operational Budget for the Information Technology Functional Area be reduced by \$100,000 in Reserve Transfer for a cost of \$1,426,540.

Absent: Councillor Ogrodnick

MOTION DEFEATED

0050. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Information Technology Functional Area be approved at a cost of \$1,526,540, as presented.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 12:07 p.m.

The meeting reconvened at 1:00 p.m.

5.8 PLANNING & DEVELOPMENT SERVICES

5.8.1 Planning Functional Area

5.8.1.1 Report Tab 16 – Saskatchewan Housing Corporation – Municipal Settlement Share (CORR 23-72)

0051. **Moved by:** Councillor Kilmer

That Administration prepare a report regarding a plan to increase the Housing Reserve, for consideration at an upcoming Executive Committee meeting prior to the 2025 Budget deliberations.

Absent: Councillor Ogrodnick

Absent - Declared Conflict of Interest: Councillor Miller

CARRIED

0052. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Planning Functional Area be approved at a cost of \$871,535, which includes a cost savings of \$10,840.

Absent: Councillor Ogrodnick

CARRIED

5.8.2 Building Inspections Functional Area

5.8.2.1 Report Tab 21 – Building Inspection Services Reserve Establishment (RPT 23-368)

0053. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Building Inspections Functional Area be approved at a cost of \$179,330, which includes an increased revenue of \$30,000.

Absent: Councillor Ogrodnick

CARRIED

5.8.3 Economic Development Functional Area

0054. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Economic Development Functional Area be approved at a surplus of \$65,420, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.8.4 GIS Division Functional Area

0055. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the GIS Division Functional Area be approved at a cost of \$216,950, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.8.5 Tourism Division Functional Area

0056. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Tourism Division Functional Area be approved at a cost of \$140,690, which includes a cost savings of \$500.

Absent: Councillor Ogrodnick

CARRIED

5.8.6 Bylaw Services Division Functional Area

0057. **Moved by:** Councillor Solomon

That the total 2024 Operating Budget for the Bylaw Services Division Functional Area be approved at a cost of \$726,490, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.8.7 Parking Tickets, Downtown Parking Lots and Meters Functional Area

This Item has been postponed for consideration at the Incamera Portion of the meeting, as it relates to a Labour matter.

5.8.8 Impound Lot Functional Area

0058. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Impound Lot Functional Area be approved at a surplus of \$220,240, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.9 FINANCIAL SERVICES

5.9.1 Assessment Functional Area

5.9.1.1 Report Tab 6 – Assessment Consultant Services (RPT 23-188)

0059. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Assessment Functional Area be approved at a cost of \$775,770, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.9.2 Asset Management Functional Area

0060. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Asset Management Functional Area be approved at a cost of \$130,000, as presented.

Absent: Councillor Ogradnick

CARRIED

5.9.3 Financial Services Functional Area

0061. **Moved by:** Councillor Kilmer

That Administration prepare a report to determine how to streamline payments at all City Facilities for consideration at an upcoming Executive Committee meeting in the 1st Quarter of 2024.

Absent: Councillor Ogradnick

CARRIED

0062. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Financial Services Functional Area be approved at a cost of \$1,711,390, as presented.

Absent: Councillor Ogradnick

CARRIED

5.9.4 Purchasing and Stores Functional Area

0063. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Purchasing and Stores Functional Area be approved at a cost of \$435,360, as presented.

Absent: Councillor Ogradnick

CARRIED

The meeting recessed at 2:26 p.m.

The meeting reconvened at 2:49 p.m.

5.10 FIRE SERVICES

5.10.1 Fire Administration Functional Area

0064. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Fire Administration Functional Area be approved at a cost of \$1,218,690, as presented.

Absent: Councillor Ogradnick

CARRIED

5.10.2 Fire Fighting Functional Area

0065. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Fire Fighting Functional Area be approved at a cost of \$6,548,120, as presented.

Absent: Councillor Ogradnick

CARRIED

5.10.3 Fire Prevention Functional Area

0066. **Moved by:** Councillor Solomon

That the total 2024 Operating Budget for the Fire Prevention Functional Area be approved at a cost of \$331,990, as presented.

Absent: Councillor Ogradnick

CARRIED

5.10.4 Fire Fleet and Equipment Functional Area

0067. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Fire Fleet and Equipment Functional Area be approved at a cost of \$687,700, which includes a cost savings of \$23,840.

Absent: Councillor Ogradnick

CARRIED

5.10.5 Fire Building Maintenance Functional Area

0068. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Fire Building Maintenance Functional Area be approved at a cost of \$107,570, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11 COMMUNITY SERVICES

5.11.1 Facilities Maintenance – Other Functional Area

2024 List of Proposed Facility Projects – Operating

0069. **Moved by:** Councillor Head

That the request for Carpet Replacement on the 3rd Floor of City Hall be removed for a cost savings of \$15,500.

Absent: Councillor Ogradnick

CARRIED

0070. **Moved by:** Councillor Head

That the request for Security Fob Upgrade at City Hall be removed for a cost savings of \$6,500.

Absent: Councillor Ogradnick

CARRIED

0071. **Moved by:** Councillor Head

That the request for Ice Plant Overhaul at the Steuart Arena be removed for a cost savings of \$37,000.

Absent: Councillor Ogradnick

MOTION DEFEATED

0072. **Moved by:** Councillor Head

That the request for Upgrade Lighting at the Tourist Information Centre be removed for a cost savings of \$5,000.

MOTION WITHDRAWN

0073. **Moved by:** Councillor Kilmer

1. That the requests for Battery Replacement for UPS (Backup Power) and Building Controls for Air Compressor for the Prince Albert Public Library be removed for a cost savings of \$26,400; and,
2. That the Prince Albert Public Library Board be requested to approve the costs with funding from the Library Levy.

Absent: Councillor Ogradnick

CARRIED

0074. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Facilities Maintenance – Other Functional Area be approved at a cost of \$494,695, which includes a cost savings of \$48,400.

Absent: Councillor Ogradnick

CARRIED

Councillor Lennox-Zepp assumed the Chair.

5.11.2 Alfred Jenkins Field House Functional Area

Mayor Dionne resumed the Chair.

0075. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Alfred Jenkins Field House Functional Area be approved at a cost of \$290,645, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.3 Art Hauser Centre Functional Area

0076. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Art Hauser Centre Functional Area be approved at a cost of \$749,575, as presented.

Absent: Councillor Ogrodnick

CARRIED

7. ADJOURNMENT – 4:35 P.M.

0077. **Moved by:** Councillor Kilmer

That this Committee do now adjourn until Friday, November 17, 2023 at 8:00 a.m. to continue consideration of the 2024 General Fund Operating and Capital Budgets.

Absent: Councillor Ogrodnick

CARRIED

MAYOR GREG DIONNE

CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**FRIDAY, NOVEMBER 17, 2023, 8:04 A.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Kris Olsen, Fire Chief

Melodie Boulet, Finance Manager (Excused at 1:25 p.m. Returned at 3:45 p.m.)

Jeff Da Silva, Director of Public Works (Excused at 1:00 p.m., Returned at 4:06 p.m.)

Kiley Bear, Director of Corporate Services

Briane Folmer, Senior Accounting Manager (Excused at 1:00 p.m.)

Jody Boulet, Director of Community Services

Wilna Furstenberg, Communications Coordinator

Ramona Fauchoux, Director of Financial Services

Mohammad Kraishan, Acting Director of Public Works (Attended at 1:00 p.m., Excused at 4:06 p.m.)

Craig Guidinger, Director of Planning and Development Services

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

5. GENERAL FUND BUDGET FOR REVIEW CONTINUED

5.12 PUBLIC WORKS

5.12.1 Public Works Administration Functional Area

0078. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Public Works Administration Functional Area be approved at a cost of \$1,083,420, as presented.

Absent: Councillor Ogradnick

CARRIED

5.12.2 Municipal Service Centre Functional Area

0079. **Moved by:** Councillor Solomon

That the total 2024 Operating Budget for the Municipal Service Centre Functional Area be approved at a cost of \$213,795, as presented.

Absent: Councillor Ogradnick

CARRIED

5.12.3 Old City Yards Functional Area

0080. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Old City Yards Functional Area be approved at a cost of \$123,990, as presented.

Absent: Councillor Ogradnick

CARRIED

5.12.4 Back Lanes Maintenance Functional Area

0081. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Back Lanes Maintenance Functional Area be approved at a cost of \$98,910, as presented.

Absent: Councillor Ogradnick

CARRIED

5.12.5 Sidewalks Functional Area

0082. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Sidewalks Functional Area be approved at a cost of \$256,080, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.6 Snow Management Functional Area

0083. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Snow Management Functional Area be approved at a cost of \$1,682,850, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.7 Street Lighting Functional Area

0084. **Moved by:** Councillor Edwards

That the Mayor's Office forward a request to the Minister responsible for Crown Corporations to explain why LED Light Programs continue to increase in cost.

Absent: Councillor Ogrodnick

CARRIED

0085. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Street Lighting Functional Area be approved at a cost of \$1,033,730, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.8 Streets and Roads Functional Area

0086. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Streets and Roads Functional Area be approved at a cost of \$954,015, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.9 Street Sweeping Functional Area

0087. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Street Sweeping Functional Area be approved at a cost of \$323,190, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.10 Traffic Counts and Lane Markings Functional Area

0088. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Traffic Counts and Lane Markings Functional Area be approved at a cost of \$236,100, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.11 Traffic Lights Functional Area

0089. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Traffic Lights Functional Area be approved at a cost of \$398,900, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.12.12 Traffic Signs Functional Area

0090. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Traffic Signs Functional Area be approved at a cost of \$437,760, as presented.

Absent: Councillor Ogradnick

CARRIED

5.12.13 City Public Transit Functional Area

5.12.13.1 Report Tab 13 – Transit Extended Hours – Budget 2024 (RPT 23-358)

0091. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the City Public Transit Functional Area be approved at a cost of \$1,653,700, as presented.

Absent: Councillor Ogradnick

CARRIED

0092. **Moved by:** Councillor Lennox-Zepp

That the Central Avenue Revitalization Construction Project be considered in the 2025 Budget document.

Absent: Councillor Ogradnick

CARRIED

The meeting recessed at 9:29 a.m.

The meeting reconvened at 9:48 a.m.

0093. **Moved by:** Councillor Edwards

1. That User Groups utilizing Community Service Facilities be required at the time of program registrations to collect a non-resident user fee for each non-resident participant for submission to the City as follows:
 - a. \$150 for programs held at indoor facilities; and,
 - b. \$75 for programs held at outdoor facilities; and,

2. That the Community Services Department forward a report to an upcoming Executive Committee meeting outlining the implementation of the initiative for consideration.

Absent: Councillor Ogradnick

CARRIED

5.11.4 Aquatic and Arenas Recreation Centre Functional Area

0094. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Aquatic and Arenas Recreation Centre Functional Area be approved at a cost of \$1,845,410, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.5 Margo Fournier Arts Centre Functional Area

0095. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Margo Fournier Arts Centre Functional Area be approved at a cost of \$154,560, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.6 Bernice Sayese Centre Functional Area

0096. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Bernice Sayese Centre Functional Area be approved at a cost of \$76,985, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.7 Cemetery Functional Area

0097. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Cemetery Functional Area be approved at a cost of \$94,410, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.8 Facilities Maintenance – City Hall Functional Area

0098. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Facilities Maintenance – City Hall Functional Area be approved at a cost of \$435,330, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.9 Community Clubs Functional Area

0099. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Community Clubs Functional Area be approved at a cost of \$407,245, as presented.

Absent: Councillor Ogradnick

Absent - Declared Conflict of Interest: Councillor Edwards

CARRIED

Councillor Lennox-Zepp assumed the Chair.

0100. **Moved by:** Mayor Dionne

That Administration complete an in-depth report on the life span and future plans of City owned Community Clubs for consideration in 2024.

Absent: Councillor Ogradnick

Absent - Declared Conflict of Interest: Councillor Edwards

CARRIED

Mayor Dionne resumed the Chair.

5.11.10 Community Services Administration Functional Area

5.11.10.1 Report Tab 7 – 2024 Rates & Fees – Community Services Department (RPT 23-363)

0101. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Community Services Administration Functional Area be approved at a cost of \$698,550, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.11 Cooke Municipal Golf Course Functional Area

5.11.11.1 Report Tab 8 – 2024 Rates & Fees – Cooke Municipal Golf Course (RPT 23-361)

5.11.11.2 2024 Rates & Fees – Cooke Municipal Golf Course Executive Committee Motion (PRESENTED AT MEETING)

0102. **Moved by:** Councillor Cody

1. That the total 2024 Operating Budget for the Cooke Municipal Golf Course Functional Area be approved at a surplus of \$95,740, as presented;
2. That the annual Sponsorship Funding for Cooke Municipal Golf Course be allocated to the Golf Course Improvements Reserve;
3. That \$60,000 of the annual Revenue Generated through Pathway Fees and Cart Rentals be allocated to the Golf Course Improvements Reserve for the purpose of Pathway Reconstruction and Repair; and,
4. That the 2024 Golf Course Pathway Improvement Plan, as attached to RPT 23-333, be approved.

Absent: Councillor Ogradnick

CARRIED

5.11.12 Dave G. Steuart Arena Functional Area

0103. **Moved by:** Councillor Solomon

That the total 2024 Operating Budget for the Dave G. Steuart Arena Functional Area be approved at a cost of \$190,015, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.13 E.A. Rawlinson Centre Functional Area

0104. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the E.A. Rawlinson Centre Functional Area be approved at a cost of \$449,320, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.14 City Beautification Functional Area

0105. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the City Beautification Functional Area be approved at a cost of \$78,145, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.15 Frank J. Dunn Swimming Pool Functional Area

0106. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Frank J. Dunn Swimming Pool Functional Area be approved at a cost of \$669,385, as presented.

Absent: Councillor Ogrodnick

CARRIED

0107. **Moved by:** Councillor Edwards

That Administration implement and prepare a report regarding residents of Prince Albert having the first opportunity to register for swimming lessons.

Absent: Councillor Ogrodnick

CARRIED

5.11.16 Prince Albert Public Library Functional Area

0108. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Prince Albert Public Library Functional Area be approved at a cost of \$25,720, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.17 Kinsmen Arena Functional Area

0109. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Kinsmen Arena Functional Area be approved at a cost of \$193,505, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.18 Kinsmen Park Functional Area

0110. **Moved by:** Councillor Lennox-Zepp

That the total 2024 Operating Budget for the Kinsmen Park Functional Area be approved at a cost of \$125,410, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.19 Kinsmen Ski Hill Functional Area

0111. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Kinsmen Ski Hill Functional Area be approved at a cost of \$89,295, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.20 Kinsmen Water Park Functional Area

0112. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Kinsmen Water Park Functional Area be approved at a cost of \$267,590, as presented.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 12:03 p.m.

The meeting reconvened at 1:05 p.m.

5.11.21 Little Red Park Functional Area

5.11.21.1 Report Tab 10 – Little Red River Park Washroom (RPT 23-219)

0113. **Moved by:** Councillor Lennox-Zepp

1. That the total 2024 Operating Budget for the Little Red Park Functional Area be approved at a cost of \$312,905, which includes a cost savings of \$19,000; and,
2. That the proposed 2024 initiatives at the Little Red River Park, as outlined in RPT 23-364, be approved.

Absent: Councillor Ogrodnick

CARRIED

5.11.22 Kinsmen Community Heritage Centre Functional Area

0114. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Kinsmen Community Heritage Centre Functional Area be approved at a cost of \$47,730, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.23 Museums Functional Area

0115. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Museums Functional Area be approved at a cost of \$206,850, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.24 Outdoor Sports Fields Functional Area

0116. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Outdoor Sports Fields Functional Area be approved at a cost of \$184,615, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.25 Parks Functional Area

0117. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Parks Functional Area be approved at a cost of \$1,779,200, as presented.

Absent: Councillor Ogradnick

CARRIED

5.11.26 Playgrounds and Playstructures Functional Area

0118. **Moved by:** Councillor Lennox-Zepp

That the total 2024 Operating Budget for the Playgrounds and Playstructures Functional Area be approved at a cost of \$286,105, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.27 Prince Albert Golf and Curling Centre Functional Area

5.11.27.1 Report Tab 15 – Prince Albert Golf & Curling Centre – Request for Utility Assistance (CORR 23-62)

0119. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the Prince Albert Golf and Curling Centre Functional Area be approved at a cost of \$46,330, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.28 Recreation Supervision Functional Area

5.11.28.1 Report Tab 14 – 2024 Waiving of Fees Requests (RPT 23-376)

0120. **Moved by:** Councillor Edwards

1. That the total 2024 Operating Budget for the Recreation Supervision Functional Area be approved at a cost of \$576,240, which includes an increased revenue of \$100,000; and,
2. That the 2024 Waiving of Fees Requests, as outlined in RPT 23-376, be approved.

Absent: Councillor Ogrodnick

CARRIED

5.11.29 Municipal Cultural Action Plan (MCAP) Functional Area

5.11.29.1 Report Tab 11 – Municipal Cultural Action Plan (MCAP) Update (RPT 23-261)

0121. **Moved by:** Councillor Head

1. That the total 2024 Operating Budget for the Municipal Cultural Action Plan (MCAP) Functional Area be approved at a cost of \$40,000, as presented; and,
2. That a Reserve Fund be established to fund initiatives outlined in the Municipal Cultural Action Plan.

Absent: Councillor Ogrodnick

CARRIED

5.11.30 Public Art Functional Area

5.11.30.1 Report Tab 12 – Public Art Update (RPT 23-262)

0122. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Public Art Functional Area be approved at a cost of \$13,500, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.31 Saskatchewan Lotteries Program Functional Area

0123. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Saskatchewan Lotteries Program Functional Area be approved at a cost of \$0, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.32 Skateboard Park Functional Area

0124. **Moved by:** Councillor Kilmer

That the total 2024 Operating Budget for the Skateboard Park Functional Area be approved at a cost of \$35,775, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.11.33 Tourist Information Centre Functional Area

0125. **Moved by:** Councillor Solomon

That the total 2024 Operating Budget for the Tourist Information Centre Functional Area be approved at a cost of \$24,395, as presented.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 2:05 p.m.

The meeting reconvened at 2:18 p.m.

5.13 EXTERNAL AGENCIES

5.13.1 Prince Albert Community Service Centre – Special Needs Transportation Functional Area

5.13.1.1 Prince Albert Community Service Centre 2024 Budget Submission

0126. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Prince Albert Community Service Centre – Special Needs Transportation Functional Area be approved at a cost of \$694,400, as presented.

Absent: Councillor Ogrodnick

CARRIED

5.13.2 Prince Albert Community Service Centre – Seniors Transportation Functional Area

0127. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Prince Albert Community Service Centre – Seniors Transportation Functional Area be approved at a cost of \$69,500, as presented.

Absent: Councillor Ogradnick

CARRIED

5.13.3 Prince Albert Arts Board Functional Area

5.13.3.1 Prince Albert Arts Board 2024 Budget Submission

0128. **Moved by:** Councillor Miller

That the total 2024 Operating Budget for the Prince Albert Arts Board Functional Area be approved at a cost of \$25,000, as presented.

Absent: Councillor Ogradnick

CARRIED

5.13.4 Prince Albert Historical Society – Museum Functional Area

5.13.4.1 Prince Albert Historical Society 2024 Budget Submission

0129. **Moved by:** Councillor Lennox-Zepp

That the total 2024 Operating Budget for the Prince Albert Historical Society – Museum Functional Area be approved at a cost of \$71,080, as presented.

Absent: Councillor Ogradnick

CARRIED

5.13.5 Mann Art Gallery Functional Area

5.13.5.1 Mann Art Gallery 2024 Budget Submission

0130. **Moved by:** Councillor Lennox-Zepp

That the total 2024 Operating Budget for the Mann Art Gallery Functional Area be approved at a cost of \$100,000, as presented.

Absent: Councillor Ogradnick

CARRIED

5.13.6 Prince Albert Mobile Crisis Functional Area

5.13.6.1 Prince Albert Mobile Crisis Unit 2024 Budget Submission

0131. **Moved by:** Councillor Head

That the total 2024 Operating Budget for the Prince Albert Mobile Crisis Functional Area be approved at a cost of \$43,600, as presented.

Absent: Councillor Ogradnick

CARRIED

5.14 POLICE SERVICE

5.14.1 Police Service Functional Area

5.14.1.1 2024 Prince Albert Police Service Budget – Chief of Police Financial Overview (RPT 23-390)

PowerPoint Presentation was provided by Patrick Nogier, Chief of Police.

0132. **Moved by:** Councillor Kilmer

1. That the 2024 Prince Albert Police Service be funded in the amount of \$19,095,963, which includes a reduction of \$759,264, including \$338,800 in Capital expenditures and the Police Base Tax; and,
2. That the 2024 Budget for the Police Fleet Equipment be approved at a cost of \$371,000 funded from the Police Fleet Reserve.

Absent: Councillor Ogradnick

CARRIED

The meeting recessed at 3:45 p.m.

The meeting reconvened at 3:55 p.m.

5.15 PRINCE ALBERT PUBLIC LIBRARY

5.15.1 Prince Albert Public Library Functional Area

5.15.1.1 Prince Albert Public Library 2024 Budget Submission (CORR 23-68)

PowerPoint Presentation was provided by Alex Juorio, Director, Library Services, Prince Albert Public Library.

0133. **Moved by:** Councillor Lennox-Zepp

That the 2024 Prince Albert Public Library be funded inclusive of Capital expenditures in the amount of \$2,375,430, which includes an increased cost of \$26,400.

Absent: Councillor Ogrodnick

CARRIED

5.16 PRINCE ALBERT DOWNTOWN BUSINESS IMPROVEMENT DISTRICT

5.16.1 Prince Albert Downtown Business Improvement District Functional Area

5.16.1.1 Prince Albert Downtown Business Improvement District 2024 Budget Submission (CORR 23-69)

5.16.1.2 Request for Funding – Downtown Private Security (CORR 23-70)

Verbal Presentation was provided by Rhonda Trusty, Executive Director, Prince Albert Downtown Business Improvement District.

0134. **Moved by:** Councillor Lennox-Zepp

That the 2024 Prince Albert Downtown Business Improvement District be funded in the amount of \$62,000.

Absent: Councillor Ogrodnick

CARRIED

7. ADJOURNMENT – 4:28 P.M.

0135. **Moved by:** Councillor Kilmer

That this Committee do now adjourn until Saturday, November 18, 2023 at 8:00 a.m. to continue consideration of the 2024 General Fund Operating and Capital Budgets.

Absent: Councillor Ogradnick

CARRIED

MAYOR GREG DIONNE

CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.

UNOFFICIAL



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**SATURDAY, NOVEMBER 18, 2023, 8:07 A.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Kris Olsen, Fire Chief
Melodie Boulet, Finance Manager
Jeff Da Silva, Director of Public Works
Kiley Bear, Director of Corporate Services
Jody Boulet, Director of Community Services (Excused at 10 a.m.)
Ramona Fauchoux, Director of Financial Services
Craig Guidinger, Director of Planning and Development Services

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

5. GENERAL FUND BUDGET FOR REVIEW CONTINUED

5.17 OPERATING ISSUES NOT FUNDED

5.17.1 Operating Issues Not Funded

0136. **Moved by:** Councillor Lennox-Zepp

That Item No. UF-06 with respect to Historical Society – Cost of Living and New Position be approved at a cost of \$45,471.

Absent: Councillor Ogrodnick

MOTION DEFEATED

0137. **Moved by:** Councillor Head

That Item No. UF-02 with respect to Prince Albert Golf and Curling Centre – Request for Additional Grant to Cover Utility Cost be approved in the amount of \$22,910, for increased funding to the Prince Albert Golf and Curling Centre for a total cost of \$69,240.

Absent: Councillor Ogrodnick

CARRIED

Councillor Lennox-Zepp assumed the Chair.

0138. **Moved by:** Mayor Dionne

That Item No. UF-05 with respect to Community Service Centre – Special Needs Transportation – Increased Costs – Fuel, Salary, Wages and Benefits be discussed at the Incamera portion of the meeting.

0139. **Moved by:** Mayor Dionne

That Item No. UF-04 with respect to PADBID – Downtown Security be approved in the amount of \$40,000 for increased funding to the Prince Albert Downtown Business Improvement District for a total cost of \$102,000.

Absent: Councillor Ogrodnick

CARRIED

Mayor Dionne resumed the Chair.

0140. **Moved by:** Councillor Miller

That the following 2024 Operating Budget Issues be received as information and filed:

UF-01	Parks – Cost of Installing Sprinkler System for Irrigation along Riverbank that Encompasses the Downtown Area	\$250,000
UF-03	PADBID – Clean and Clear the Empty Lot on Corner of 11 th Street and Central Avenue then Level it and Plant Grass	\$35,000
UF-05	Community Service Centre – Special Needs Transportation – Increased Costs – Fuel, Salary, Wages and Benefits	\$103,525
UF-06	Historical Society – Cost of Living and New Position	\$45,471

Absent: Councillor Ogradnick

CARRIED

The Committee met Incamera from 8:21 a.m. to 9:20 a.m.

The meeting recessed at 9:20 a.m.

The meeting reconvened at 9:40 a.m.

5.6.5 Legal Services Functional Area

0141. **Moved by:** Councillor Head

1. That the total 2024 Operating Budget for the Legal Services Functional Area be approved at a cost of \$660,810, as presented; and,
2. That Administration bring forward a report regarding the structure for Legal Services for consideration by the Executive Committee prior to October 1, 2024.

Absent: Councillor Ogradnick

CARRIED

5.8.7 Parking Tickets, Downtown Parking Lots and Meters Functional Area

0142. **Moved by:** Councillor Edwards

That the total 2024 Operating Budget for the Parking Tickets, Downtown Parking Lots and Meters Functional Area be approved at a surplus of (\$436,590), as presented.

Absent: Councillor Ogradnick

CARRIED

5.18 UNFINISHED BUSINESS

5.19 RESERVE ALLOCATIONS

5.19.1 Reserve Allocations

5.19.1.1 Report Tab 19 – Fire Station Capital Reserve (RPT 23-95)

0143. **Moved by:** Councillor Lennox-Zepp

That a transfer to the Housing Reserve be increased at a cost of \$42,850.

Absent: Councillor Ogradnick

MOTION DEFEATED

0144. **Moved by:** Councillor Head

That the transfer request to the Fire Station Capital Reserve be reduced from \$500,000 to \$100,000.

Absent: Councillor Ogradnick

CARRIED

0145. **Moved by:** Councillor Head

That the Budget Transfers be approved as follows:

Alfred Jenkins Field House Improvements Reserve	\$103,500
Transfer from Alfred Jenkins Field House – Facility Projects	(\$26,500)
Arenas Improvement Reserve	\$44,620
Transfer from Arenas Improvement Reserve – Facility Projects	(\$55,000)
Transfer from Building Inspection Services Reserve	(\$116,850)

City Equipment and Fleet Reserve	\$2,200,000
Community Services Building Reserve	\$20,000
Destination Marketing Levy Reserve	\$351,500
Downtown Improvement Reserve	\$40,000
Downtown Improvement – Grants	(\$40,000)
E.A. Rawlinson Facility Reserve	\$65,000
Transfer from E.A. Rawlinson Facility Reserve – Facility Project	(\$22,500)
E.A. Rawlinson Mechanical Equipment Reserve	\$10,000
Fire Fleet Reserve	\$320,000
Fire Station Capital Reserve	\$100,000
Future Infrastructure Reserve	\$620,000
Golf Course Carts Reserve	\$40,000
Golf Course Equipment Reserve	\$80,000
Golf Course Reserve – Improvements	\$195,000
Information Technology Reserve	\$425,000
Kinsmen Water Park Reserve	\$25,000
Transfer from Kinsmen Water Park Reserve – Facility Project	(\$6,500)
Prince Albert Slo-Pitch League Reserve	\$34,300
Prince Albert Golf and Curling Club Mechanical Equipment Reserve	\$10,000
Pehonan Parkway Reserve	\$82,000
Police Capital Reserve	\$338,800
Police Fleet Reserve	\$220,000
Prime Ministers' Park Improvement Reserve	\$3,130
Proactive Policing Reserve	\$554,600
Transfer from Proactive Policing Reserve – 2024 Policing Strategy	(\$691,625)
Project Beach Reserve	\$3,000
Public Art Capital Reserve	\$30,000
Transfer from Public Transit Reserve	(\$451,480)
Recreation Centre Reserve	\$1,550,000
Transfer from Recreation Centre Reserve – Debt Financing	(\$2,471,830)
South Hill Cemetery Perpetual Care Reserve	\$15,000
Transfer from Housing Reserve – Municipal Settlement Share	(\$104,465)
TOTAL	\$3,493,700

Absent: Councillor Ogrodnick

CARRIED

0146. **Moved by:** Councillor Edwards

1. That a Recreation Centre Reserve be established for the funding of the Prince Albert Recreation Centre Project;
2. That Item No. 2 of City Council Resolution No. 0287 dated September 5, 2023, to allocate The Yard District Development Levies to the Civic Facilities Reserve, be rescinded;
3. That the Recreation Centre Reserve be credited with the following:
 - a. Annual revenue collected from the Civic Facilities Levy;
 - b. Building Permit revenue generated annually from The Yard District;
 - c. Applicable Taxation revenue generated annually from The Yard District;
 - d. Development Levy revenue generated annually from The Yard District; and
 - e. All Fundraising revenue collected for the Prince Albert Recreation Centre Project;
4. That the amount of \$47,147.09 credited to the Civic Facilities Reserve in 2022 from the Building Permit and Taxation Revenue of The Yard District be transferred to the Recreation Centre Reserve;
5. That the Recreation Centre Reserve fund the annual debt financing payments for the borrowing related to the Aquatic and Arenas Recreation Centre; and,
6. That all approved capital expenditures relating to the Prince Albert Recreation Centre be funded from the Recreation Centre Reserve.

Absent: Councillor Ogradnick

CARRIED

5.20 GENERAL GOVERNMENT

5.20.2 General Government Functional Area

0147. **Moved by:** Councillor Kilmer

That the General Government Salaries, Wages and Benefits be decreased by \$430,000.

Absent: Councillor Ogradnick

CARRIED

0148. **Moved by:** Councillor Cody

That the General Government Library Levy be increased by \$26,400 for a total revenue of \$2,375,430.

Absent: Councillor Ogradnick

CARRIED

0149. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the General Government Functional Area be approved at a surplus of \$62,335,911.

Absent: Councillor Ogradnick

CARRIED

7. ADJOURNMENT – 10:35 A.M.

0150. **Moved by:** Councillor Kilmer

That this Committee do now adjourn until Thursday, November 29, 2023 at 4:00 p.m., or later to continue consideration of the 2024 General Fund Operating and Capital Budgets.

Absent: Councillor Ogradnick

CARRIED

MAYOR GREG DIONNE

CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**THURSDAY, NOVEMBER 30, 2023, 4:05 P.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Kris Olsen, Fire Chief
Melodie Boulet, Finance Manager
Jeff Da Silva, Director of Public Works
Kiley Bear, Director of Corporate Services
Briane Folmer, Senior Accounting Manager
Jody Boulet, Director of Community Services
Ramona Fauchoux, Director of Financial Services
Craig Guidinger, Director of Planning and Development Services

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

5. GENERAL FUND BUDGET FOR REVIEW CONTINUED

5.19.1 Reserve Allocations

0158. **Moved by:** Councillor Edwards

That a transfer from the Group Benefits Reserve be approved in the amount of \$25,000.

Absent: Councillor Ogradnick

CARRIED

5.11.11 Cooke Municipal Golf Course Functional Area

0159. **Moved by:** Councillor Head

That the Seniors Season Pass Discount be calculated by reducing the Adult Season Pass from nineteen percent (19%) to fifteen percent (15%) in 2024.

Absent: Councillor Ogradnick

CARRIED

5.20 GENERAL GOVERNMENT

5.20.2 General Government Functional Area

0160. **Moved by:** Councillor Cody

That the total 2024 Operating Budget for the General Government Functional Area be approved at a surplus of \$62,310,911.

Absent: Councillor Ogradnick

CARRIED

5.20.1 Allocation of Budgeted Operating Surplus

0161. **Moved by:** Councillor Cody

That the Budgeted Operating Surplus of \$1,073,300, be allocated as follows:

Operating Surplus	(\$1,073,300)
Non-Cash Adjustment - Amortization	(\$7,800,000)
Operating Surplus – Adjusted	(\$8,873,300)
Allocations:	
Capital Budget	\$5,115,000
Reserve Allocation	\$3,468,700
Principal Payments on Loans	\$289,600
Total Allocations	\$8,873,300
Balanced Budget (Surplus)	\$0

Absent: Councillor Ogrodnick

CARRIED

6. SUBMIT TO COUNCIL

6.1 Submit to Council

0162. **Moved by:** Councillor Edwards

1. That The City of Prince Albert 2024 General Fund Operating and Capital Budgets, as amended, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval; and,
2. That a Tax Policy Report, to raise the required amount of funding to balance the 2024 General Fund Budgets, be forwarded to City Council for consideration, in due course.

Absent: Councillor Ogrodnick

CARRIED

7. ADJOURNMENT – 4:48 P.M.

0163. **Moved by:** Councillor Kilmer

That this Committee do now adjourn.

Absent: Councillor Ogrodnick

CARRIED

MAYOR GREG DIONNE

CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.

UNOFFICIAL



City of
Prince Albert

CORR 23-84

TITLE: 2024 General Fund Budget Recommendations for the Prince Albert Police Service

DATE: December 7, 2023

TO: City Council

PUBLIC: X

INCAMERA:

ATTACHMENTS:

1. Letter dated December 6, 2023

Written by: Janet Carriere, Chairperson, Prince Albert Board of Police Commissioners

PRINCE ALBERT BOARD OF POLICE COMMISSIONERS

1084 Central Avenue
Prince Albert, SK
S6V 7P3
PHONE: (306) 953-4343
EMAIL: bopc@papolice.ca



December 6, 2023

City Clerk's Office
1084 Central Avenue
Prince Albert, SK S6V 7P3

Attention: Terri Mercier, City Clerk

Dear Mrs. Mercier:

RE: 2024 General Fund Budget Recommendations for the Prince Albert Police Service

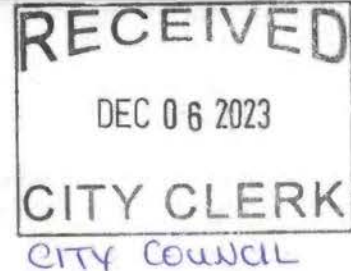
Thank you for your correspondence dated December 1, 2023. We appreciate the opportunity you have given the Prince Albert Board of Police Commissioners to submit a revised estimate of the Police Service budget for the December 11, 2023 City Council meeting.

Although we understand the very difficult decisions City Council has had to make with respect to the 2024 budget, the Board would like to take this opportunity to explain our concerns with the initial decision to reduce the Police Service budget by \$759,264.

We would clarify that our original request did not reflect expansion or net growth in services whatsoever. It was a reflection of the bare minimum required for the Prince Albert Police Service to ensure safety and security of the residents and visitors to our City.

It is crucial to understand that our revised budget request is required to cover *fixed costs*, many of which are beyond the Police Service's control. For example, approximately 96% of the proposed budget was allocated for salaries, benefits and contracted services. Council's initial decision to reduce the budget by \$759,264 overlooked these fixed and essential costs. Any reduction to the proposed budget means that resources will be strained and could potentially lead to a decline in the standard of public safety that the Police Service is able to provide.

The safety and well-being of citizens was a paramount consideration in the Board's approval of both the original Police Service budget that was discussed at the 2024 budget deliberations and this revised budget request which City Council will review on December 11, 2023.



The Police Chief has worked diligently to mitigate the financial impact the Police Service has on the City budget and has found reductions totaling \$240,863. This proposed revised budget is a reflection of the **minimum necessary expenditures** to ensure that the Police Service can continue to provide a safe and secure community for all residents. We believe our community's safety and the effectiveness of our Police Service should be of utmost priority, and approving the revised budget could be key to transforming our community and how we align police enforcement to it.

We support our Police Chief in his belief that effective financial stewardship is not solely about reducing expenditures; it is also about making strategic investments that yield long-term benefits. The original proposed budget was a result of meticulous planning, designed to ensure that the Police Service will be adequately funded today and also put the City in a position for being prepared for the evolving demands in public safety into the future. We believe it is imperative to support the revised Prince Albert Police Service budget so they can continue to evolve and improve.

In November 2022, the Prince Albert Board of Police Commissioners received confirmation from the Ministry of Corrections, Policing and Public Safety of the appointment of an independent policing expert to provide a review and report of the challenges, needs, relationships and operations of policing in Prince Albert.

As a result of a special inquiry into the operations of the Prince Albert Police Service, a report and forty-five recommendations was released by the Ministry of Corrections, Policing and Public Safety.

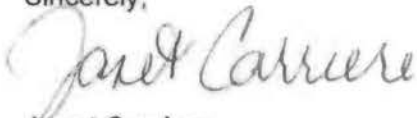
At that time, the Board reinforced its commitment to make the changes that need to occur, and began prioritizing the recommendations within the report. The Board has made a commitment to the Province and Police Service to implement the recommendations and support constructive change in the governance and operations of the Prince Albert Police Service.

Prince Albert's unique public safety situation is reflected in our overall crime severity which has increased over the past 3 years. This reality is indicative of significant challenges and the need for proper resource allocation to ensure our Police Service is capable of maintaining law and order. The high CSI, and the complexity of the crimes being committed, underscore the need for a substantial investment in policing to not only address current crime rates but also to implement preventative measures and community outreach programs that can help reduce crime in the long term.

It is the Board's responsibility to support the continued effectiveness and efficiency of the Prince Albert Police Service and it is our belief that decreasing the Police Service budget more than \$240,863 will negatively affect their actions, programs and services. **We request that City Council reconsider its original budget reduction of \$759,264 and accept our revised budget reduction request of \$240,863.** Please see our revised 2024 budget submission in this regard.

The City, Police Service, and community must move forward together. The Board understands that 2024 is an extremely challenging budget year for City Council but we ask that you please keep in mind the critical role the Prince Albert Police Service plays in maintaining the safety and security of our City in your further budget deliberation.

Sincerely,



Janet Carriere
CHAIRPERSON
Prince Albert Board of Police Commissioners

Attach - Prince Albert Police Service Revised 2024 Budget Submission

cc Prince Albert Board of Police Commissioners
Patrick Nogier, Chief of Police

	2024	2023	(fav)	Percentage
	Budget	Budget	Unfav Change	Change
REVENUES				
User Charges and Fees	\$ (3,941,835)	\$ (3,828,080)	\$ (113,755)	2.97
Operating Grants and Donations	\$ (1,080,900)	\$ (1,055,610)	\$ (25,290)	2.40
Total Revenues	\$ (5,022,735)	\$ (4,883,690)	\$ (139,045)	2.85
EXPENSES				
Salaries Wages and Benefits	\$ 20,397,432	\$ 19,788,280	\$ 609,152	3.08
Contracted and General Services	\$ 2,262,758	\$ 1,630,110	\$ 632,648	38.81
Financial Charges	\$ 750	\$ 750	\$ -	-
Utilities	\$ 129,873	\$ 139,210	\$ (9,337)	(6.71)
Fleet Expenses	\$ 859,764	\$ 829,580	\$ 30,184	3.64
Maintenance Materials and Supplies	\$ 1,351,214	\$ 1,170,710	\$ 180,504	15.42
Insurance	\$ 20,130	\$ 19,810	\$ 320	1.62
Total Expenses	\$ 25,021,920	\$ 23,578,450	\$ 1,443,470	6.12
Net Operating Deficit	\$ 19,999,186	\$ 18,694,760	\$ 1,304,426	6.98
CAPITAL AND RESERVE TRANSACTIONS				
Transfer for Capital Reserve	\$ 306,800	\$ 263,040	\$ 43,760	16.64
Transfer for Proactive Policing Reserve	\$ (691,622)	\$ (621,100)	\$ (70,522)	11.35
Transfer from Operating Reserve				
Total Capital and Reserve Transactions	\$ (384,822.00)	\$ (358,060.00)	\$ (26,762)	
NET OPERATING AND CAPITAL BUDGET	\$ 19,614,363.86	\$ 18,336,700.00	\$ 1,277,663.86	6.97
Funding from the City	\$ 19,614,363.86	\$ 18,336,700.00	\$ 1,277,663.86	6.97
Balanced Budget	\$ -	\$ -	\$ -	
Increase in funding from the city over 2023				6.97%

Salaries Wages and Benefits	20,525,535	81%
Contracted and General Services	2,310,748	9%
Financial Charges	750	0%
Utilities	129,873	1%
Fleet Expenses	859,764	3%
Maintenance Materials and Supplies	1,383,984	5%
Insurance	20,130	0%
Total Expenditures	25,230,783	100%

Tax Increase (Mill Rate) = 4.75%



City of
Prince Albert

CORR 23-85

TITLE: Paratransit Budget 2024

DATE: December 7, 2023

TO: City Council

PUBLIC: X

INCAMERA:

ATTACHMENTS:

1. Letter dated November 28, 2023

Written by: Bill Powalinsky, Chief Executive Officer, 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

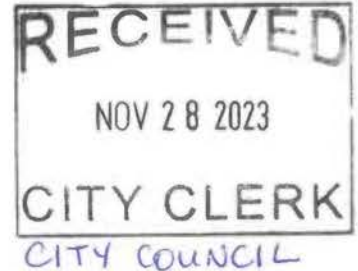
E-mail:
b.powalinsky@pacsc.com

To: Mayor and City Council,
Budget Committee c/o City Clerk

From: Bill Powalinsky

Date: Tuesday, November 28, 2023

Subject: Paratransit Budget 2024



I understand that the motion to approve the request for an additional \$103,521 for the 2024 Paratransit Budget was defeated. I am requesting the opportunity to speak to council on this issue.

We have worked hard, with support from the City, to improve service in a cost-effective manner. This is keeping in mind the Saskatchewan Human Rights Commission principles of comparable, accessible and equivalent transportation services for historically marginalized and vulnerable citizens. Over the years we have grown the program to include evening and weekend services, reduce waiting lists, and implement our safety charter.

The decision not to grant the increase requested will have several negative outcomes:

- Elimination of weekend services
- Elimination of evening services
- Elimination of transport of persons requiring weekend dialysis
- Elimination of access to social events such as hockey games, movies, special Olympics activities, church, concerts etc.
- Severe reduction in quality of life for persons with disabilities

Regards

A handwritten signature in black ink, appearing to read "Bill Powalinsky".

Wm. (Bill) Powalinsky
Chief Executive Office



... 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

- " ...every person is free and equal in dignity and rights..." (Section 3, The Saskatchewan Human Rights Code)
- The Saskatchewan Human Rights Commission has a history of working to remove barriers to public transportation for people with disabilities. This includes access to taxi services, conventional transit, and paratransit.
- The access to paratransit services is a right under the Saskatchewan Human Rights Code under Section 12, subsections A and B
- People with disability are entitled to comparable, equivalent and accessible transit services
- Not granting the request for additional funds in the amount of \$103,521 for 2024 will adversely affect the right of persons with disability to transportation. Total ask is for \$675,285 from the City for 2024 funding
- Freeze on funding will eliminate weekend services thereby removing all opportunity for people with disabilities to attend events such as sports activities, entertainment, social activities, etc.
- Freeze on funding will result in elimination of weekend services thereby removing the opportunity for church attendance, shopping, community events around special occasions, etc.
- The issues are quality of life, inclusion, and citizen's rights
- Transportation Assistance for Persons with Disabilities provides the City with funds to apply to Paratransit services
- Transportation should be viewed holistically for regular transit, paratransit services, and taxi services.
- Community Service Centre surrendered Seniors' Transportation taxi license to be applied to accessible taxi. No accessible taxi services available

A handwritten signature in black ink, appearing to read "Bill", with a stylized flourish at the end.

Wm. (Bill) Powalinsky
Chief Executive Officer



City of
Prince Albert

CORR 23-86

TITLE: Prince Albert Golf and Curling Club Inc. Request for Utility Assistance

DATE: December 7, 2023

TO: City Council

PUBLIC: X

INCAMERA:

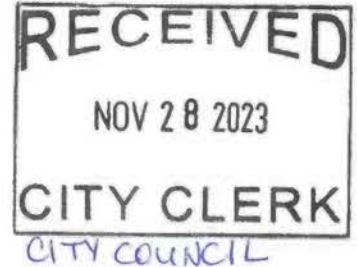
ATTACHMENTS:

1. Letter received November 28, 2023

Written by: Mel Kelley, President, Prince Albert Golf and Curling Club



PRINCE ALBERT GOLF AND CURLING CENTRE



City Council

c/o City Clerk

Dear Members of City Council

RE: Prince Albert Golf and Curling Club Inc. request for utility assistance

In our annual fall meeting with Prince Albert Golf & Curling management team and the Director of Community Services, he was able to share that we have received initial support regarding our request for utility assistance to the amount of \$22,910. Recognizing the budget process has not been finalized we are hopeful that council recognizes how important these dollars are and can revisit to include annual water costs of about \$ 7,500 for a total of approximately \$30,000.

Some financial considerations we are struggling with for the upcoming year:

Sept 30, 2023 financial statement Loss of \$ 20,021 however huge improvement from last years' loss of \$164,042.

CEWS (Canada Emergency Wage Subsidy) repayment - \$30,000 by Jan 18, 2024

Utility Costs for the 2022-23 as stated in our year end Sept 30 Financials prepared by MNP.

Energy - \$ 47,481.66 Power- \$ 74,088.19 Water- \$ 7458.92

Last year we hosted the National Mixed Curling Championship and netted \$80,697. We will continue to host future curling events but nothing for this upcoming year. We had a very successful year fundraising this past year totaling \$35,391 -comedy nights, special events and a spring crafts sale which are planned again for this year.

We believe Prince Albert Golf & Curling Center with the leadership of our General Manager Darcy Myers has a sound business model and needs the same subsidized support offered other recreational facilities and Prince Albert Community clubs.

Please feel free to reach out if you need clarification or would like further discussion.

Thank You,


Mel Kelley

President PAGCC

Contact Information:

Mel Kelley

kelley.bimm@sasktel.net

Darcy Myers

gm.pagcc@sasktel.net

TITLE: 2024 Water Utility Fund Operating and Capital Budget

DATE: December 1, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the 2024 Water Utility Fund Operating Budget be approved as follows:
 - a) Operating revenues of \$19,766,455;
 - b) Operating expenses of \$14,205,530;
 - c) Capital and interfund transactions of \$6,005,530; and,
 - d) A deficit of \$444,605. After adjusting for non-cash amortization, the surplus is \$5,305,395 to fund capital projects and loan principal payments;
2. That the 2024 Water Utility Fund capital expenditures of \$2,675,000 and loan principal payments of \$1,834,425, be approved;
3. That the motions from the 2024 Water Utility Fund Budget Committee deliberations be ratified and that Administration proceed as authorized; and,
4. That the 2024 Water Utility Fund budgeted expenditures be approved for disbursement effective January 1, 2024.

TOPIC & PURPOSE:

For City Council to approve the 2024 Water Utility Fund Operating and Capital Budget along with the resolutions of the Budget Committee.

BACKGROUND:

On November 29, 2023 the Budget Committee considered the 2024 Water Utility Fund Operating and Capital Budgets and recommended that the 2024 Water Utility Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, be forwarded to City Council for final approval.

PROPOSED APPROACH AND RATIONALE:

The Water Utility Fund budget includes operating and capital. The Water Utility Fund is intended to be self-sustaining by generating an operating surplus sufficient for debt repayment and future capital expenditures in order to operate the water and waste water systems independent of the City's tax base. It generates revenue by collecting utility fees for providing safe potable drinking water and for treating the effluent generated by the City.

The Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021 includes a 3% increase in the average annual rates and fees paid by an average Prince Albert household for 2024, an approximate increase of \$2.72 per month for an average household. The recommended rate increases are required to ensure that sufficient funds exist to cover annual operating and capital costs for 2024. The rate increases recommended in the Bylaw partially address the need to recover prior Water Utility Fund losses and the need to address the increase in projected capital spending.

The Director of Finance presented the budget package to the Budget Committee that included a format that provided budgeted 2024 revenues and expenditures along with the changes relative to the previous years approved budget. For 2024 there are budgetary adjustments to the revenues and expenditures which are summarized in the final budget which is attached.

2024 Budgeted Revenue

Budgeted revenues have decreased \$188,795 from \$19,955,250 in 2023 to \$19,766,455 in 2024.

2023 Budgeted Expenses

Budgeted expenses have decreased by \$19,680 from \$14,225,210 in 2023, to \$14,205,530 in 2024.

2023 Capital and Interfund Transactions

Budgeted capital and interfund transactions have decreased \$193,530, from \$6,199,060 in 2023 to \$6,005,530 in 2024.

2024 Capital Budget

\$4,509,425 in capital spending is proposed for 2024 and is listed below:

- \$1,500,000 for the watermain replacement program.
- \$850,000 for sanitary and storm sewer replacement program.
- \$155,000 for the lead service replacement program.
- \$105,000 for the fire hydrant replacement program.
- \$65,000 for fire hydrant fire protection.
- \$1,834,425 for loan principal payments.

Please see below for a summary of 2024 capital spending and the funding sources:

Water Utility Improvement Fund	\$4,308,805
Community Canada Building Fund (Gas Tax)	\$200,620
TOTAL CAPITAL FUNDING	\$4,509,425

CONSULTATIONS:

A media release notified the public that the Budget Committee meetings for the 2024 Water Utility, Sanitation, Airport, and Land Fund Budgets were scheduled for November 29, 2023.

In addition, the budget submissions to the Budget Committee were available on eagenda.citypa.ca and the City's website for the public's review.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once the 2024 Water Utility Fund Budget is approved by Council it will be posted on the City of Prince Albert website.

FINANCIAL IMPLICATIONS:

A summary of the 2024 budget's impact on the Water Utility Improvement Fund Balance is as follows:

- The contribution from operations is \$5,305,395;
- The funding of \$4,509,425 is required for the Capital Committed 2024 Capital Expenditures.
- This results in the net surplus transfer of \$795,970 to the Water Improvement Fund Balance bringing the estimated 2024 year end deficit to \$404,872.

Note: The beginning balance for the Water Utility Improvement Fund Balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$12.8 million in debt financing received for the Raw Water Pump House, and \$2.4 million received for the Waste Water Treatment Plant design, however a portion of these funds had either been re-allocated to a different project, or were unspent at the end of 2022. Approximately \$5.8M of the Raw Water Pump House loan, and approximately \$1.2M of the Waste Water Treatment Plant design loan were remaining to be spent/re-allocated. This results in approximately \$7M (\$5.8M + \$1.2M) included in the opening Water Improvement Fund balance that is earmarked for a specific purpose, and not available to offset the Water Utility Improvement Fund's deficit.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, official community plan, policy, or privacy implications or considerations.

STRATEGIC PLAN:

The 2024 Water Utility Fund Budget supports the strategic priority of Investing in Infrastructure by ensuring necessary water treatment and distribution infrastructure is built, maintained, and replaced as necessary as reflected in both the operating and capital budgets.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. 2024 Water Utility Fund Operating and Capital Budget – Final for Council Approval
2. November 29, 2023 Budget Committee Minutes - Unofficial

Written by: Jason Maier, Finance Controller

Approved by: Director of Finance and City Manger

2024

UTILITY FUND BUDGET



BUDGET
APPROVED BY
CITY COUNCIL



City of
**Prince
Albert**

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

2024 WATER UTILITY FUND BUDGET	PAGE
Water Utility Fund Budget Overview and Financial Highlights	1
Water Utility Fund Operating Budget	4
Functional Area: Administration, Billing and Meter Maintenance	31
Functional Area: Water Treatment and Maintenance	32
Functional Area: Waste Water Treatment and Maintenance	33
Capital Committed	34
Water Utility Improvement Fund Balance	35

BUDGET OVERVIEW AND FINANCIAL HIGHLIGHTS



The Water Utility Fund budget includes operating and capital. The Water Utility Fund is intended to be self-sustaining by generating an operating surplus sufficient for debt repayment and future capital expenditures in order to operate the water and waste water systems independent of the City's tax base. It generates revenue by collecting utility fees for providing safe potable drinking water and for treating the effluent generated by the City.

The Water and Sewer Utility Rates and Fees Bylaw No. 22 of 2021 includes a 3% increase in the average annual rates and fees paid by an average Prince Albert household for 2024, an approximate increase of \$2.72 per month for an average household. The recommended rate increases are required to ensure that sufficient funds exist to cover annual operating and capital costs for 2024. The rate increases recommended in the Bylaw partially address the need to recover prior Water Utility Fund losses and the need to address the increase in projected capital spending.

Below are the increased rates based on an average residential user:

Average Residential - Monthly Charges for 14 cubic meters monthly

14 cubic meters 5/8 or 3/4 inch meter	Year 2023		Year 2024	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$19.74	\$1.45	\$20.30
Sewer Consumption	\$1.25	\$17.50	\$1.29	\$18.06
Water Fixed Charges	\$28.10	\$28.10	\$28.90	\$28.90
Monthly Fixed Charges	\$26.10	\$26.10	\$26.90	\$26.90
TOTAL MONTHLY CHARGES		\$91.44		\$94.16
Monthly Increase				\$2.72
Yearly Increase				\$32.64
Percentage Increase				3%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Average Residential - Monthly Charges for 22.9 cubic meters monthly

22.9 cubic meters 5/8 or 3/4 inch meter	Year 2023		Year 2024	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$32.29	\$1.45	\$33.21
Sewer Consumption	\$1.25	\$28.63	\$1.29	\$29.54
Water Fixed Charges	\$28.10	\$28.10	\$28.90	\$28.90
Monthly Fixed Charges	\$26.10	\$26.10	\$26.90	\$26.90
TOTAL MONTHLY CHARGES		\$115.11		\$118.55
Monthly Increase				\$3.43
Yearly Increase				\$41.18
Percentage Increase				3%

Average Residential - Monthly Charges for 45.8 cubic meters monthly

45.8 cubic meters 5/8 or 3/4 inch meter	Year 2023		Year 2024	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$64.58	\$1.45	\$66.41
Sewer Consumption	\$1.25	\$57.25	\$1.29	\$59.08
Water Fixed Charges	\$28.10	\$28.10	\$28.90	\$28.90
Monthly Fixed Charges	\$26.10	\$26.10	\$26.90	\$26.90
TOTAL MONTHLY CHARGES		\$176.03		\$181.29
Monthly Increase				\$5.26
Yearly Increase				\$63.17
Percentage Increase				3%

Commercial User – Monthly Charges for 250 cubic meters monthly

Average Commercial 250 cubic meters 1" Meter Size	Year 2023		Year 2024	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.41	\$352.50	\$1.45	\$362.50
Sewer Consumption	\$1.25	\$312.50	\$1.29	\$322.50
Water Fixed Charges	\$39.34	\$39.34	\$40.46	\$40.46
Monthly Fixed Charges	\$36.54	\$36.54	\$37.66	\$37.66
TOTAL MONTHLY CHARGES		\$740.88		\$763.12
Monthly Increase				\$22.24
Yearly Increase				\$266.88
Percentage Increase				3%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

2024 FINANCIAL HIGHLIGHTS

The 2024 Budget includes a surplus transfer to the Water Utility Improvement Fund in the amount of **\$795,970** as follows:

SUMMARY	Year 2024	Year 2023	Variance
Administration, Billing and Meter Maintenance	\$16,650,800	\$16,704,270	(\$53,470)
Water Treatment Plant Operations	(\$6,382,745)	(\$6,131,980)	(\$250,765)
Waste Water Treatment Plant Operations	(\$4,707,130)	(\$4,842,250)	\$135,120
Total Operations Surplus	\$5,560,925	\$5,730,040	(\$169,115)
Funding for Capital Projects	(\$2,675,000)	(\$3,085,200)	\$410,200
Funding for Long Term Debt Financing Payments	(\$1,834,425)	(\$1,579,300)	(\$255,125)
Interfund Transfers	(\$885,400)	(\$885,190)	(\$210)
Add: Capital Revenues	\$629,870	\$436,130	\$193,740
Total Capital and Interfund Transactions	(\$4,764,955)	(\$5,113,560)	\$348,605
Surplus Revenue: Transfer to Water Utility Improvement Fund	\$795,970	\$616,480	\$179,490

Note: The chart above does not take amortization into account as it is a non-cash item.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

2024 WATER UTILITY FUND BUDGET APPROVED

WATER UTILITY FUND	2024 Budget	2023 Budget	Variance Change
REVENUES			
User Charges and Fees	\$19,491,155	\$19,674,950	(\$183,795)
Interest and Penalties	\$135,300	\$140,300	(\$5,000)
Sundry	\$140,000	\$140,000	\$0
Total Revenues	\$19,766,455	\$19,955,250	(\$188,795)
EXPENSES			
Salaries Wages and Benefits	\$6,564,595	\$6,307,990	\$256,605
Contracted and General Services	\$1,260,540	\$1,257,030	\$3,510
Utilities	\$1,252,720	\$1,267,680	(\$14,960)
Interest on Long Term Debt	\$998,835	\$1,060,440	(\$61,605)
Fleet Expenses	\$877,900	\$870,150	\$7,750
Maintenance Materials and Supplies	\$3,138,550	\$3,331,370	(\$192,820)
Insurance	\$62,390	\$55,550	\$6,840
Bad Debt Expense	\$50,000	\$75,000	(\$25,000)
Total Expenses	\$14,205,530	\$14,225,210	(\$19,680)
Operating Surplus	\$5,560,925	\$5,730,040	(\$169,115)
CAPITAL AND INTERFUND TRANSACTIONS			
Capital Revenues	\$629,870	\$436,130	\$193,740
Amortization	(\$5,750,000)	(\$5,750,000)	\$0
Contribution to General Fund	(\$614,000)	(\$614,000)	\$0
Contribution to GF - City Facilities	(\$269,090)	(\$266,930)	(\$2,160)
Contribution to Airport Fund	(\$3,710)	(\$5,830)	\$2,120
Contribution of Sanitation Fund	(\$2,200)	(\$2,000)	(\$200)
Transfer from Sanitation Fund	\$3,600	\$3,570	\$30
Capital and Interfund Transactions	(\$6,005,530)	(\$6,199,060)	\$193,530
TOTAL DEFICIT	(\$444,605)	(\$469,020)	\$24,415
Allocated as Follows:			
Total Deficit	(\$444,605)	(\$469,020)	\$24,415
Non-Cash Adjustment - Amortization	\$5,750,000	\$5,750,000	\$0
Total Surplus - Adjusted for Amortization	\$5,305,395	\$5,280,980	\$24,415
Transfer to Water Utility Improvement Fund Balance	(\$795,970)	(\$616,480)	(\$179,490)
Capital Long Term Debt Financing Principal Payments	(\$1,834,425)	(\$1,579,300)	(\$255,125)
Capital Expenditures	(\$2,675,000)	(\$3,085,200)	\$410,200
	(\$5,305,395)	(\$5,280,980)	(\$24,415)
BALANCED BUDGET	\$0	\$0	\$0

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

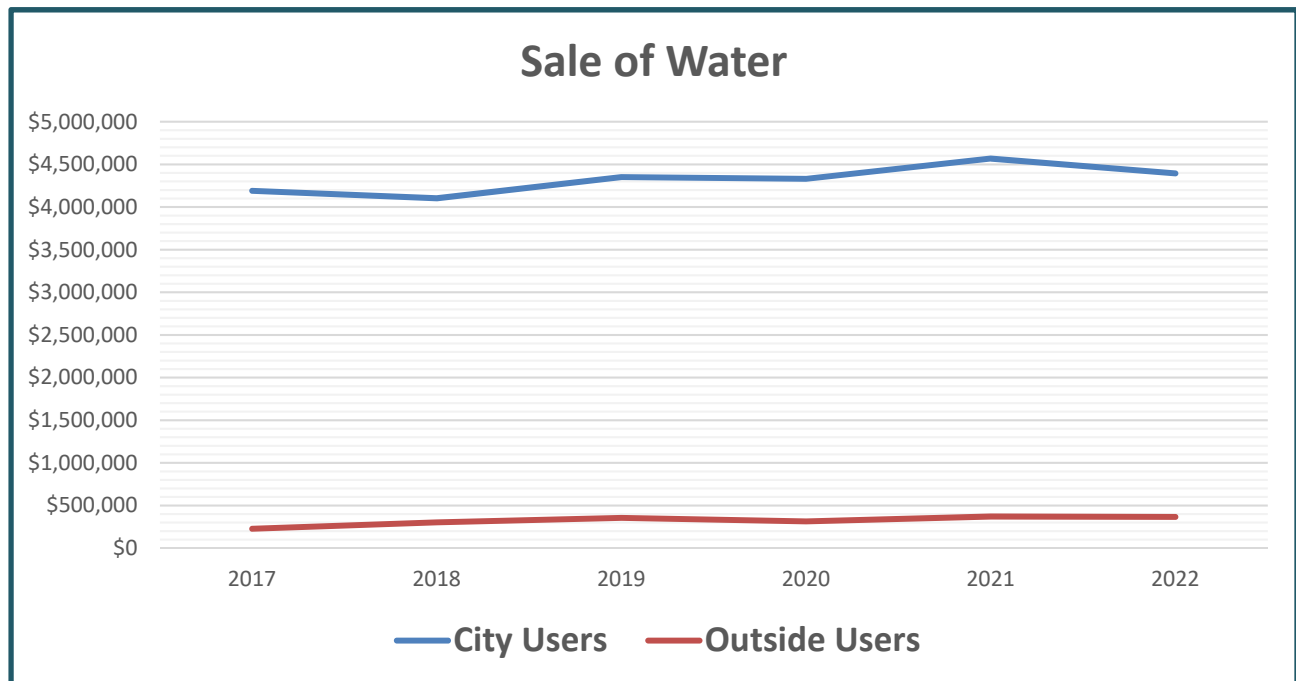
2024 WATER UTILITY FUND REVENUES

Budgeted revenues have decreased by the amount of **\$188,795** as follows over 2023:

	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue	% Change
User Charges and Fees	\$19,491,155	\$19,674,950	(\$183,795)	-0.93%
Interest and Penalties	\$135,300	\$140,300	(\$5,000)	-3.56%
Sundry	\$140,000	\$140,000	\$0	0.00%
Total Revenue	\$19,766,455	\$19,955,250	(\$188,795)	-0.95%

Below is the revenue relating to the Sale of Water over the last several years, excluding sale of water to Prince Albert Rural Water.

	2017	2018	2019	2020	2021	2022
City Users	\$4,190,167	\$4,102,391	\$4,351,082	\$4,330,036	\$4,568,174	\$4,394,581
Outside Users	\$227,346	\$303,200	\$354,680	\$313,056	\$370,895	\$365,660
	\$4,417,513	\$4,405,591	\$4,705,762	\$4,643,092	\$4,939,069	\$4,760,241
Change from Prior Year		-\$11,922	\$300,171	-\$62,670	\$295,977	-\$178,828



2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

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.

USER CHARGES AND FEES REVENUE

User Charges and Fees revenue for Year 2024 have **decreased** by the amount of **\$183,795** as follows:

User Charges and Fees	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Consumption	\$10,007,805	\$9,937,679	\$70,125
Fixed Charges	\$8,912,950	\$9,124,450	(\$211,500)
Other Revenue	\$570,400	\$612,820	(\$42,420)
Total User Charges and Fees	\$19,491,155	\$19,674,950	(\$183,795)

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

The decrease in revenue is attributed to less water being sold to users and more water conservation. As such, the 2024 Budget has adjusted water consumption sales to be more reflective of water conservation.

As well, the reduction in revenue takes into account the fact that we approximately 210 water accounts for properties that are vacant where water service is turned off. The City has another 324 accounts with no consumption which are primarily vacant rental units or houses that are vacant that the owner is leaving vacant or trying to sell.

The budgeted consumption of water to be sold to Prince Albert Rural Water has also been adjusted as Muskoday has built their own Water Treatment Plant. This results in a reduction of 213 homes. In 2023, Prince Albert Rural Water extended water service to Little Red. There are 101 homes in the Little Red area. The impact is a reduction of 112 homes (213-101). Water consumption for Prince Albert Rural Water has been decreased by 65,000 cubic meters for the 2024 Budget. If you factor high water users at 45 cubic meters per month multiplied by 112 homes it equates to 60,480 cubic meters less water sold. As such, the 2024 Budget has factored the reduction of water sold in relation to Muskoday being disconnected from Prince Albert Rural Water.

Water Consumption Rates

Water Consumption Rates	Year 2024	Year 2023	Increase
In-City User	\$1.45	\$1.41	\$0.04
Outside User	\$2.54	\$2.47	\$0.07

** Rate per cubic meter

Sewer Consumption Rates

Sewer Consumption Rates	Year 2024	Year 2023	Increase
In-City User	\$1.29	\$1.25	\$0.04
Outside User	\$2.26	\$2.19	\$0.07

** Rate per cubic meter

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Water and Sewer Consumption Revenue – Increased Revenue of \$70,125

Consumption Revenue	2024 Utility Rates	2024 Consumption	2024 Revenue	2023 Utility Rates	2023 Consumption	2023 Revenue	Increased (Decreased) Revenue
Sale of Water - Residential, Commercial and Industrial (In-City Rate)	\$1.45	3,080,000	\$4,466,000	\$1.41	3,280,200	\$4,625,080	(\$159,080)
Sask Pen Consumption - Outside User	\$2.54	112,000	\$284,480	\$2.47	117,000	\$288,698	(\$4,218)
Sale of Water – Outside City Rate (Twilite and Heartland)	\$2.54	5,600	\$14,225	\$2.47	5,665	\$13,978	\$247
Trailers Courts Consumption	\$2.54	25,000	\$63,500	\$2.47	27,000	\$66,623	(\$3,123)
Sale of Water (Super 8 Motel)	\$2.54	5,600	\$14,220	\$2.47	5,805	\$14,324	(\$104)
Rural Water Consumption	\$3.37	285,000	\$960,450	\$1.59	350,000	\$556,500	\$403,950
Sewer Consumption – In City Rate	\$1.29	3,000,000	\$3,870,000	\$1.25	3,228,900	\$4,036,125	(\$166,125)
Sewer Consumption – Outside City Rate	\$2.26	148,200	\$334,930	\$2.19	153,760	\$336,350	(\$1,420)
Consumption Revenue			\$10,007,805			\$9,937,679	\$70,125

Revenue from water consumption from Residential, Commercial and Industrial properties has **decreased** by **\$159,080** due to less water being sold. The projected water consumption for 2024 was reduced by 200,200 cubic meters, which results in a reduction to budgeted revenue. Over the last couple years, water is being conserved by users and less water is being sold.

Revenue from water consumption from Outside Users is projected to also **decrease** as a result of less water being used. The consumption for the Trailer Courts and Sask Penitentiary was reduced for Year 2024, based on average water sold.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Revenue for sewer consumption from Residential, Commercial and Industrial properties has also **decreased** by **\$166,125** as a result of less water being sold. Consumption for 2024 was decreased by 228,900 cubic meters, based on an average review of consumption.

Revenue from sewer consumption for Outside City Users is projected to **decrease** as well by **\$1,420**.

Prince Albert Rural Water

The present 10 year water supply agreement between the City and PARWU expired on May 4th 2021. This was the second 10 year agreement and PARWU wishes to continue receiving their water supply from the City. The previous water agreement rate structure was based on both fixed and water consumption charges. The formulas used to calculate these rates were complicated and not transparent in nature.

Administration conducted an internal review of the Water Utility Fund's Capital and Operating Budgets incorporating best practices from the Federation of Canadian Municipalities (FCM) Water and Sewer Rates Full Cost Recovery to provide a base line point to develop an external rate structure.

The old rate structure, as per Bylaw No. 22 of 2021, included a water consumption rate based on water sold and a fixed rate per user per month.

The new proposed rate structure is strictly charged on **water sold to the Prince Albert Rural Water Utility**. The new rate structure is calculated based on water usage by the users of the Prince Albert Rural Water Utility. There is no longer the requirement of users/households.

The new proposed rate structure is based on a markup over the City's cost per cubic meter for water. Over time, with the expansion of the Prince Albert Rural Water Utility, water consumption will increase which will generate additional revenue for water sold in the years to come.

The new rate structure provides transparency to the Prince Albert Rural Water Utility users and transparent costs for the City to produce water for its consumers.

The new Agreement between The City and Prince Albert Rural Water Utility (PARWU) includes a mark up of \$1.10 per cubic meter above the yearly calculated City water costs.

Based on 2024 budgeted expenditures, the rate for Prince Albert Rural Water is \$3.37. The projected consumption for Prince Albert Rural Water has been decreased as a result of the loss of Muskoday as a user. **As such, for 2024, you will only see a consumption charge for Prince Albert Rural Water, as the consumption and fixed charges have been combined into one fee with a mark-up cost to the users of PARWU. That reduction is illustrated in the charts as you will only see a consumption charges and no fixed charges.**

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Water and Sewer Fixed Charges – Decreased Revenue \$211,500

Fixed Charges	2024 Rate Per User	# of Users	2024 Revenue	2023 Rate Per User	# of Users	2023 Revenue	Increased (Decreased) Revenue
Water Fixed Charges							
Prince Albert Rural Water	\$0.00	0	\$0	\$49.37	1,104	\$654,054	(\$654,054)
Saskatchewan Penitentiary	\$53.01	283	\$180,022	\$49.37	329	\$194,913	(\$14,891)
Provincial Correctional Facilities	\$53.01	314	\$199,742	\$49.37	261	\$154,627	\$45,115
Trailer Courts (Eastview and Driftwood)	\$53.01	187	\$118,954	\$49.37	187	\$110,786	\$8,168
Sewer Fixed Charges							
Saskatchewan Penitentiary	\$33.63	283	\$114,207	\$32.63	329	\$128,823	(\$14,616)
Provincial Correctional Facilities	\$33.63	314	\$126,718	\$32.63	261	\$102,197	\$24,521
Trailer Courts (Eastview and Driftwood)	\$26.90	187	\$60,364	\$26.10	187	\$58,568	\$1,796
In City Users							
Fixed Water Charges - Meters			\$4,211,264			\$4,004,928	\$206,336
Fixed Sewer Charges - Meters			\$3,901,679			\$3,715,554	\$186,125
Total Fixed Charges			\$8,912,950			\$9,124,450	(\$211,500)

Water and Sewer Fixed Charges

The fixed water and sewer charges for Residential, Commercial, Industrial, Trailer Courts, Sask Pen and Provincial Correctional Facilities and Federal Institutions (Penitentiaries) have **increased** in the total amount of **\$442,554** as per the increased fixed water and sewer charges.

Trailer Courts

- based on the number of users/households “outside of the City of Prince Albert Corporate Limits” connected to the City's watermain system = Equivalent Customers
 - Equivalent Customers x \$ rate = Monthly Water Service Charge
 - Equivalent Customers x \$ rate = Monthly Sewer Service Charge

Provincial Correctional Facilities and Federal Institutions (Penitentiaries)

- based on the number of inmates divided by 2.5 = Equivalent Customers
 - Equivalent Customers x \$ rate = Monthly Water Service Charge
 - Equivalent Customers x \$ rate = Monthly Sewer Service Charge

The number of users for the Provincial Correctional Facilities and Federal Institutions (Penitentiaries) have been updated based on inmate estimates.

Prince Albert Rural Water

As per the new Agreement, there is only a water consumption charge. The new proposed rate structure is strictly charged on **water sold to the Prince Albert Rural Water Utility**. The new rate structure is calculated based on water usage by the users of the Prince Albert Rural Water Utility. There is no longer the requirement of users/households.

For 2024, you will only see a consumption charge for Prince Albert Rural Water, as the consumption and fixed charges have been combined into one fee with a mark-up cost to the users of PARWU. That reduction is illustrated in the chart as you will only see a consumption charges and no fixed charges.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

The fixed water and sewer charges will be increasing as follows:

<i>Monthly Water Fixed Charge</i>	2024 Water Fixed	2023 Water Fixed	Monthly Increase	Yearly Increase
5/8 inches	\$28.90	\$28.10	\$0.80	\$9.60
3/4 inches	\$28.90	\$28.10	\$0.80	\$9.60
1 inch	\$40.46	\$39.34	\$1.12	\$13.44
1.5 inches	\$52.02	\$50.58	\$1.44	\$17.28
2 inches	\$83.81	\$81.49	\$2.32	\$27.84
3 inches	\$317.90	\$309.10	\$8.80	\$105.60
4 inches	\$404.60	\$393.40	\$11.20	\$134.40
<i>Monthly Sewer Fixed Charge</i>	2024 Sewer Fixed	2023 Sewer Fixed	Monthly Increase	Yearly Increase
5/8 inches	\$26.90	\$26.10	\$0.80	\$9.60
3/4 inches	\$26.90	\$26.10	\$0.80	\$9.60
1 inch	\$37.66	\$36.54	\$1.12	\$13.44
1.5 inches	\$48.42	\$46.98	\$1.44	\$17.28
2 inches	\$78.01	\$75.69	\$2.32	\$27.84
3 inches	\$295.90	\$287.10	\$8.80	\$105.60
4 inches	\$376.60	\$365.40	\$11.20	\$134.40

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Other Revenue – Decreased Revenue of \$42,420

Water Crane revenue has been **increased by \$35,000** as a result of increased water sold at the Water Crane. As well, there is an increase in revenue relating to reconnection charges for utility users in the City.

There is a decrease in User Charges and Fees Revenue related to Water and Sewer services provided to City Facilities. The City makes an accounting entry to record these costs to City Facilities. The majority of the decrease 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. There is also a corresponding decrease in the budgeted expenditures for water and sewer services for City Facilities.

Other Revenue	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Water Crane	\$115,000	\$80,000	\$35,000
Septic Dumping Fees	\$70,000	\$70,000	\$0
Reconnection Charges	\$32,000	\$25,000	\$7,000
CF - Sale of Water	\$201,680	\$245,190	(\$43,510)
CF - Water Capital Works (meters)	\$37,130	\$34,030	\$3,100
CF - Sewer Service Charges	\$81,385	\$127,480	(\$46,095)
CF - Sewer Capital Works (meters)	\$33,205	\$31,120	\$2,085
Total Revenue	\$570,400	\$612,820	(\$42,420)

INTEREST AND PENALTIES

Interest and Penalties revenue has **decreased by \$5,000** 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 allows utility customers to make monthly payments on their utility account as opposed to making quarterly payments), there are less penalties being charged.

Interest and Penalties	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Penalties	\$135,000	\$140,000	(\$5,000)
Interest	(\$300)	(\$300)	\$0

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

SUNDRY REVENUE

Sundry revenue is generated from tag fees, bill reprint fees, frozen or burnt water meters, etc.

Budget remains at **\$140,000** based on a review of prior year actuals and expectations for 2024:

2024 WATER UTILITY FUND EXPENDITURES

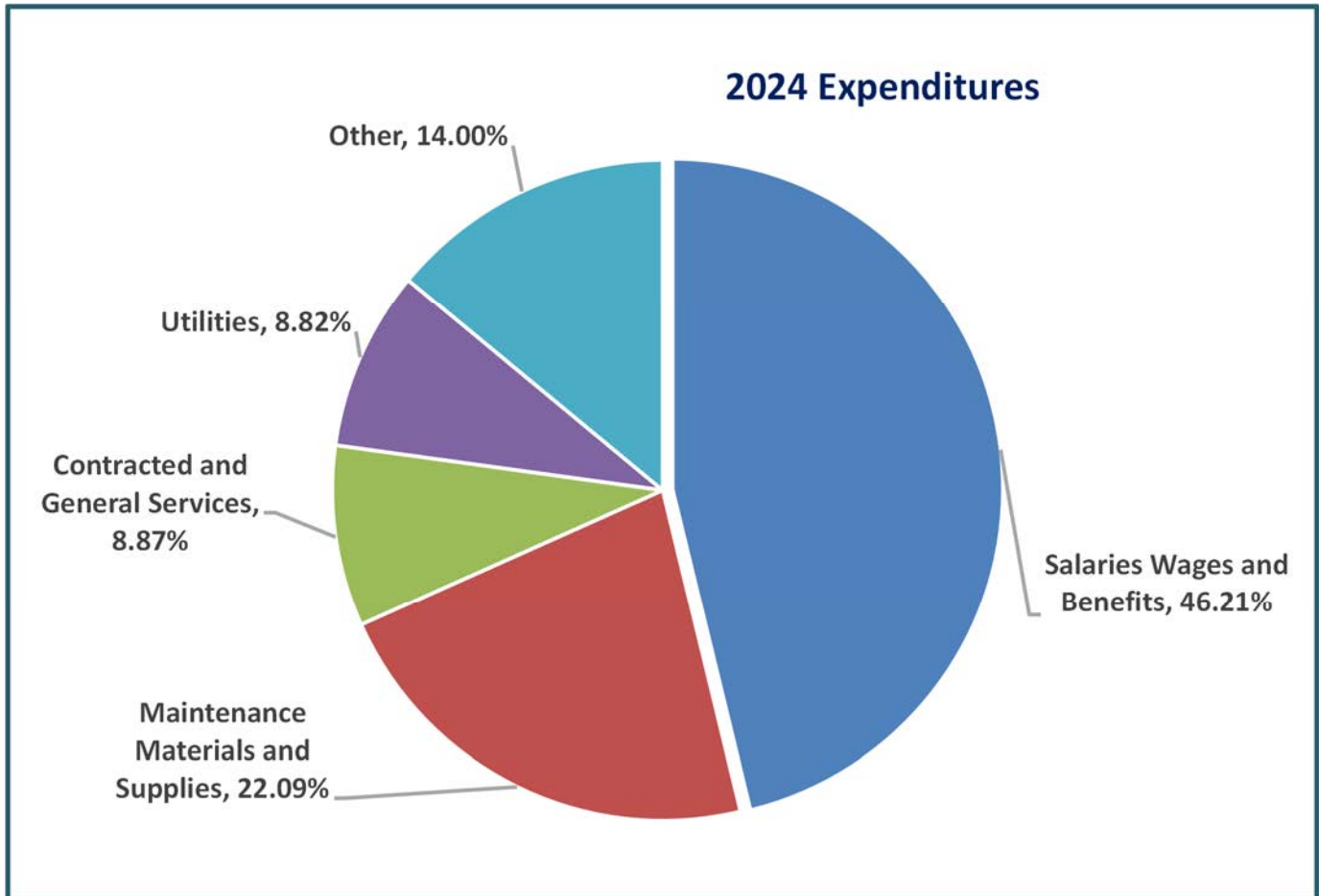
Budgeted expenses have decreased by **\$19,680**, which represents a 0.14% decrease over 2023:

Total Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change
Salaries Wages and Benefits	\$6,564,595	\$6,307,990	\$256,605	4.07%
Contracted and General Services	\$1,260,540	\$1,257,030	\$3,510	0.28%
Utilities	\$1,252,720	\$1,267,680	(\$14,960)	-1.18%
Interest on Long Term Debt	\$998,835	\$1,060,440	(\$61,605)	-5.81%
Fleet Expenses	\$877,900	\$870,150	\$7,750	0.89%
Maintenance Materials and Supplies	\$3,138,550	\$3,331,370	(\$192,820)	-5.79%
Insurance	\$62,390	\$55,550	\$6,840	12.31%
Bad Debt Expense	\$50,000	\$75,000	(\$25,000)	-33.33%
Total Expenditures	\$14,205,530	\$14,225,210	(\$19,680)	-0.14%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

The major expenses for the Water Utility Fund are as follows:



Note: % of Total Expenditures

SALARY WAGES AND BENEFITS

The 2024 Budget includes an increase to general wages, including applicable step increases, wage adjustments, and payroll benefit increases.

General Wage Adjustments – Out of Scope Employees

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.

Payroll Benefits

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

\$256,605 increase in Salaries Wages and Benefits, a **4.07%** increase over 2023 as follows:

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Salaries Regular	\$928,945	\$1,148,120	(\$219,175)	-19.09%
Statutory Overtime	\$113,645	\$114,000	(\$355)	-0.31%
Salaries Casual	\$50,820	\$67,690	(\$16,870)	-24.92%
Wages Regular	\$3,095,870	\$2,832,080	\$263,790	9.31%
Wages Overtime	\$312,955	\$279,640	\$33,315	11.91%
Payroll Benefits	\$1,555,370	\$1,390,480	\$164,890	11.86%
Salary Allocations	\$506,990	\$475,980	\$31,010	6.51%
Total	\$6,564,595	\$6,307,990	\$256,605	4.07%

Salaries Regular – Decrease of \$219,175

- **\$249,700 decrease** relating to accrual for retro payment budgeted in the 2023 Budget.
- **\$32,470 decrease** budgeted in 2024 regarding a 1% Vacancy Management budget to account for turnover and salary savings during the year.
- **\$62,995 increase** for the staff allocations of Public Works Administration charged to the Water Utility Fund. The increase includes the increase to general wages, including applicable step increases.

There is 1% budgeted for vacancy management savings for Year 2024 in the total amount of \$32,470.

Salaries Regular

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%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

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%

- **\$16,870 decrease** in Salaries Casual based on a review of actuals and expectations for 2024. Salaries Casual relate to the hiring of any summer students or casual staffing for vacancies. The budget for Salaries Casual includes \$20,000 for janitorial cleaning at the Water Treatment Plant and \$20,000 cleaning at the Waste Water Treatment Plant.
- **\$263,790 increase** in Wages Regular for increases in general wages, including applicable step increases. This relates to the operators for the WTP and WWTP.
- **\$33,315 increase** in overtime includes the increased rates per hour projected for Year 2024 as well as a review of actuals. Overtime relates to watermain repairs, WTP plant operators overtime, and sewer connections (breaks).
- **\$164,890 increase** for Payroll Benefits as per increased rates for CPP and WCB.
- **\$31,010 increase** in Salary Allocations to reflect an allocation from the Financial Services Functional Area in the General Fund to the Water Utility Fund. This reflects the time that Financial Services spends on Water Utility Fund related accounting duties. The total allocation of **\$506,990** to the Water Utility Fund relates 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%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

CONTRACTED AND GENERAL SERVICES

Contracted and General Services have **increased** by the amount of **\$3,510** as follows:

Contracted and General Services	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Water Administration	\$170,000	\$170,000	\$0	0.00%
Water Treatment Plant Operations	\$81,740	\$73,730	\$8,010	10.86%
Waste Water Treatment Plant Operations	\$1,008,800	\$1,013,300	(\$4,500)	-0.44%
Contracted and General Services	\$1,260,540	\$1,257,030	\$3,510	0.28%

Large Contracted Costs include:

- Sewer Photography - **\$350,000** - Contractors performing cleaning and photography of the City’s sewer mains. Information is utilized to identify areas requiring maintenance, replacement or re-lining.
- Sewer Relining - **\$350,000** - Contractors performing short spot repairs or full block relining as determined after the completion of the sewer photography on the City’s sewer system.
- Sanitary Sewer Connection - **\$135,000** for relining of sanitary sewer services, sewer photography and root cleaning costs.
- **\$170,000** for cellular water meter reading.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

UTILITIES

Utilities have [decreased](#) by the amount of **\$14,960** over Year 2023 as follows:

Utilities	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Water & Sewer	\$82,000	\$162,660	(\$80,660)	-49.59%
Heating Fuels	\$181,930	\$199,170	(\$17,240)	-8.66%
Electricity	\$988,790	\$905,850	\$82,940	9.16%
Total Utilities	\$1,252,720	\$1,267,680	(\$14,960)	-1.18%

Water & Sewer

There is a [decrease](#) of **\$80,660** for Water and Sewer relating to the charge for sewer and water for City Facilities. There is a corresponding decrease in User Charges and Fees Revenue for Water and Sewer for City Facilities. That 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.

Heating Fuels

There is a [decrease](#) of **\$17,240** based on a review actual and projected usage along with forecasted commodity rates. The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase. Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

Electricity

There is an [increase](#) of **\$17,240** based on a review actual and projected usage along with forecasted commodity rates.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Utilities	2024 Budget	2023 Budget	Increase / (Decrease)
WTP - Water & Sewer	\$2,640	\$2,660	(\$20)
WTP - Heating Fuels	\$62,337	\$74,100	(\$11,763)
WTP - Electricity	\$352,270	\$351,300	\$970
Raw Water Operation - Heating Fuels	\$15,918	\$12,000	\$3,918
Raw Water Operation - Electricity	\$118,408	\$52,000	\$66,408
2nd Avenue Reservoir - Heating Fuels	\$2,917	\$3,300	(\$383)
2nd Avenue Reservoir - Electricity	\$59,360	\$64,400	(\$5,040)
Marquis Road Reservoir - Heating Fuels	\$2,968	\$1,870	\$1,098
Marquis Road Reservoir - Electricity	\$60,502	\$62,000	(\$1,498)
Lift Station - Heating Fuels	\$14,899	\$23,500	(\$8,601)
Lift Station - Electricity	\$49,934	\$45,350	\$4,584
WWTP -Water & Sewer	\$79,363	\$160,000	(\$80,637)
WWTP - Heating Fuels	\$77,128	\$75,200	\$1,928
WWTP - Electricity	\$336,556	\$320,800	\$15,756
Sewage Treatment Composting - Heating Fuels	\$5,766	\$9,200	(\$3,434)
Sewage Treatment Composting - Electricity	\$11,754	\$10,000	\$1,754
Total Utilities	\$1,252,720	\$1,267,680	(\$14,960)

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

INTEREST ON LONG TERM DEBT

Interest on Long Term Debt has decreased in the amount of **\$61,605** as follows:

Interest on Long Term Debt	Expiry of Loan	2024 Budget	2023 Budget	Increase / (Decrease)
Upgrades at the Water Treatment Plant	Sep-24	\$27,500	\$53,950	(\$26,450)
River Street Reservoir	Dec-42	\$196,255	\$202,520	(\$6,265)
2nd Avenue and Marquis Road Reservoir	Dec-42	\$183,635	\$189,500	(\$5,865)
Water Meter Replacement Project	Dec-28	\$81,735	\$96,590	(\$14,855)
Raw Water Pump House	Mar-57	\$429,250	\$436,130	(\$6,880)
Waste Water Treatment Plant Design	Mar-57	\$80,460	\$81,750	(\$1,290)
Total Interest on Long Term Debt		\$998,835	\$1,060,440	(\$61,605)

The Loan for the Upgrades at the Water Treatment Plant will conclude September 2024. The last payment will be made September 2024. Commencing Year 2025, the funding for the WTP Upgrades debt financing will fund the Raw Water Pump House debt financing as there is no additional Canada Community Building Funding after 2024 for the Raw Water Pump House.

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).

For the loans showing a decrease in interest, the principal 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.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

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.

FLEET EXPENSES

\$7,750 increase in Fleet Expenses for the Waste Water Treatment Plant operation based on a review of actuals costs. The 2024 Budget **incorporates a 0% increase related to the general fleet charge out rates.**

Fleet Expenses	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Water Administration	\$27,000	\$27,000	\$0	0.00%
Water Treatment Plant Operations	\$394,090	\$394,090	\$0	0.00%
Waste Water Treatment Plant Operations	\$456,810	\$449,060	\$7,750	1.73%
Total Fleet Expenses	\$877,900	\$870,150	\$7,750	0.89%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

MAINTENANCE MATERIALS AND SUPPLIES

Maintenance Materials and Supplies have decreased since Year 2023 in the amount of **\$192,820** as follows:

Maintenance Materials and Supplies	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Water Administration	\$436,220	\$447,230	(\$11,010)	-2.46%
Water Treatment Plant Operations	\$1,838,400	\$1,820,650	\$17,750	0.97%
Waste Water Treatment Plant Operations	\$863,930	\$1,063,490	(\$199,560)	-18.76%
Total Maintenance Materials and Supplies	\$3,138,550	\$3,331,370	(\$192,820)	-5.79%

The approved 2023 one-time expenditures have been removed from the 2024 Budget. However, there are some other increases for 2024 as outlined below:

Water Treatment Plant Materials and Supplies	
Decrease related to the removal of one time expenditure for the replacement of the media in the chlorine gas scrubber. <u>One-time expenditure from 2023.</u>	(\$161,000)
Decrease related to new polymer hot water heater replacement. <u>One-time expenditure from 2023.</u>	(\$15,000)
The water purification materials (potassium permanganate, coagulant, carbon, polymer, chlorine, sodium hydroxide, fluoride, orthophosphate and Microsand are all consumable products required to properly treat the raw water providing a safe reliable potable water to 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 materials are subject to world trade market fluctuations/tariffs, exchange rates and transportation costs. It is best practice to use a minimum 4 year average of past expenditures as a base point for this budgeting process.	\$199,540

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Waste Water Treatment Plant Materials and Supplies	
Decrease related to a New Pump ordered. <u>One-time 2023 expenditure.</u>	(\$122,000)
Decrease related to washer and dryer replacement. <u>One-time 2023 expenditure.</u>	(\$5,000)
Decrease related to ammonia analyzer required for process control. <u>One-time 2023 expenditure.</u>	(\$105,000)
Decreased related to UV Bulbs 56 bulbs get replaced annually. <u>One-time 2023 expenditure.</u>	(\$35,000)
Decrease related to SCADA computer due for replacement. One of the servers. <u>One-time 2023 expenditure.</u>	(\$5,000)
Decrease related to one spare pump as a backup for sewage pumping stations 5, 6, 7, 8, 9, 10, and 11. <u>One-time 2023 expenditure.</u>	(\$45,000)
Decrease related to air handler on sludge management building that was at the end of its life expectancy and is in need of replacement. <u>One-time 2023 expenditure.</u>	(\$150,000)
UV Bulbs 56 bulbs get replaced annually (\$42,000); SCADA computer is due for replacement for second server (\$7,000); ChemScan unit supplies (\$5,000); 4 additional DO probes (~\$35,000); Breakdowns/older equipment repairs + resolving high H2S issues + Process optimization (\$85,000); Effluent flow meter (\$30,000 est.); Routine maintenance items at WWTP (\$10,000); Reclamation C3 water (\$60,000 est.). Total Budget of \$274,000, increase of \$155,000 for 2024. <u>One-time expenditure for 2024.</u>	\$155,000
\$7,600 allocated to repairs like fan belts, pump parts, replacement fans, and backflow preventers annual certification and parts. \$45,000 for spare pump for sewage pumping station 5, 6, 7, 8, 9, 10, and 12. The sewage pumping stations were updated starting 2014. The life of a pump is 7 to 10 years. 2024 Budget increase of \$52,600.	\$52,600
Washer Compactor assembly replacement. <u>One-time expenditure for 2024.</u>	\$159,420

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

INSURANCE

Insurance has **increased** by **\$6,840** over 2023.

2024 insurance budget is based on a review of 2023 actual costs and consideration of annual increases for 2024 estimated by the City's insurance broker. The increase also incorporates insurance related to new property additions since prior year's budget.

Insurance	2024 Budget	2023 Budget	Increase / (Decrease)
Water Treatment Plant	\$29,930	\$27,210	\$2,720
Raw Water Pump House	\$6,610	\$4,500	\$2,110
2nd Avenue Reservoir	\$1,860	\$1,710	\$150
Marquis Road Reservoir	\$1,800	\$1,660	\$140
Lift Stations	\$5,820	\$5,370	\$450
Waste Water Treatment Plant	\$14,030	\$12,770	\$1,260
Sewage Treatment Compost (building at landfill)	\$2,340	\$2,330	\$10
Total Insurance	\$62,390	\$55,550	\$6,840

BAD DEBT EXPENSE

Bad Debt Expense is budgeted at \$50,000 for 2024. **Decrease** of **\$25,000** from Year 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.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

CAPITAL REVENUES

Capital Revenues relate to funding from the Canada Community Building Fund (CCBF - formerly Gas Tax Funding) for the interest and principal payment specific to the Raw Water Pump House loan. The interest payment is funded from CCBF.

Funding to cover interest of \$429,250 and principal of \$200,620 for Raw the Water Pump House Debt Financing.

Capital Revenues	2024 Budget	2023 Budget	Increase / (Decrease)	% Change
Capital Revenues – Raw Water Pump House	\$629,870	\$436,130	\$193,740	44.42%

The interest payment of \$429,250 for the Raw Water Pump House loan is included under the expense of Long Term Debt to be funded from the CCBF.

The principal payment of \$200,620 is also funded from the CCBF and is included in the Capital Project Section.

2024 CAPITAL AND INTERFUND TRANSFERS

2024 Interfund Transactions:

	2024 Budget	2023 Budget	Increase (Decrease)
Contribution to General Fund	\$614,000	\$614,000	\$0
Contribution to GF - City Facilities	\$269,090	\$266,930	\$2,160
Contribution to Airport Fund – City Facilities	\$3,710	\$5,830	(\$2,120)
Contribution to Sanitation Fund – City Facilities	\$2,200	\$2,000	\$200
Transfer from Sanitation Fund – City Facilities	(\$3,600)	(\$3,570)	(\$30)
Total Interfund Transfers	\$885,400	\$885,190	\$210

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

\$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.

\$269,090 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 2024.

2024 Capital Budget

The 2024 Capital Budget for the Water Utility Fund Budget is as follows:

2024 UTILITY FUND CAPITAL PROJECTS	
Watermain Replacement Program	\$1,500,000
Sanitary and Storm Sewer Replacement Program	\$850,000
Lead Service Replacement Program	\$155,000
Fire Hydrant Replacement Program	\$105,000
Fire Hydrant - Fire Protection	\$65,000
TOTAL UTILITY FUND PROJECTS	\$2,675,000
LOAN PRINCIPALS	
Loan Principal - WTP Upgrades	\$691,020
Loan Principal - Water Meter Replacement	\$479,180
Loan Principal - River Street Reservoir	\$220,000
Loan Principal - Zone 2 Water Reservoir Upgrades	\$206,000
Loan Principal - WWTP Detailed Design - Year 1 & 2	\$37,605
Loan Principal - Raw Water Pump House	\$200,620
TOTAL LOAN PRINCIPALS	\$1,834,425
TOTAL 2024 UTILITY FUND CAPITAL	\$4,509,425

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Please see below for a summary of 2024 capital spending and the funding sources:

Water Utility Improvement Fund	\$4,308,805
Community Canada Building Fund (Gas Tax)	\$200,620
TOTAL CAPITAL FUNDING	\$4,509,425

AMORTIZATION

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is **\$5,750,000, same as Year 2023.**

WATER UTILITY IMPROVEMENT FUND BALANCE

In conclusion, the sustainability of the Water Utility Fund is dependent on users being charged rates and fees that result in sufficient revenues to cover required operating costs and capital costs. As always, administration works hard to provide a budget that is fiscally responsible and palatable for the residents of Prince Albert.

A summary of the 2024 budget impacts on the Water Utility Improvement Fund Balance is as follows:

- The contribution from operations is **\$5,305,395**;
- The funding of **\$4,509,425** is required for the Capital Committed 2024 Capital Expenditures.
- This results in the **net surplus** transfer of **\$795,970** to the Water Improvement Fund Balance.

WATER UTILITY IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	\$5,305,395	\$5,280,980
Expenses:		
Transfer to Capital Committed Reserve	(4,509,425)	(4,664,500)
Budgeted (Increase) Decrease to Fund	795,970	616,480
Fund Deficit Balance, Beginning of Year (Estimated)	(1,200,842)	(1,817,322)
Fund Deficit Balance, End of Year (Estimated)	(404,872)	(1,200,842)

Note that the beginning balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$12.8 million in debt financing received for the Raw Water Pump House, and \$2.4 million received for the Waste Water Treatment Plant design, however a portion of these funds had either been re-allocated to a different project, or were unspent at the end of 2022. Approximately \$5.8M of the Raw Water Pump House loan, and approximately \$1.2M of the Waste Water Treatment Plant design loan were remaining to be spent/re-allocated. This results in approximately \$7M (\$5.8M + \$1.2M) included in the opening Water Improvement Fund balance that is earmarked for a specific purpose, and not available to offset the Water Utility Improvement Fund's deficit.

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FUNCTIONAL AREA: ADMINISTRATION, BILLING AND METER MAINTENANCE

This functional area includes the costs associated with Administration working for the Water Utility Fund, Water Billing and Meter Maintenance. This is one of the three Functional Areas.

	2024	2023	Variance	%
	Budget	Budget	Change	Change
REVENUES				
User Charges and Fees	\$19,306,155	\$19,524,950	(\$218,795)	-1.12%
Interest and Penalties	\$135,300	\$140,300	(\$5,000)	-3.56%
Sundry	\$140,000	\$140,000	\$0	0.00%
Total Revenues	\$19,581,455	\$19,805,250	(\$223,795)	-1.13%
EXPENSES				
Salaries Wages and Benefits	\$2,138,200	\$2,231,210	(\$93,010)	-4.17%
Contracted and General Services	\$170,000	\$170,000	\$0	0.00%
Interest on Long Term Debt	\$109,235	\$150,540	(\$41,305)	-27.44%
Fleet Expenses	\$27,000	\$27,000	\$0	0.00%
Maintenance Materials and Supplies	\$436,220	\$447,230	(\$11,010)	-2.46%
Bad Debt Expense	\$50,000	\$75,000	(\$25,000)	-33.33%
Total Expenses	\$2,930,655	\$3,100,980	(\$170,325)	-5.49%
TOTAL SURPLUS	\$16,650,800	\$16,704,270	(\$53,470)	-0.32%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FUNCTIONAL AREA: WATER TREATMENT AND MAINTENANCE

This functional area includes the revenues associated with water sold and water fixed charges. The expenditures relate to the costs associated with the operation of the Water Treatment Plant and associated water delivery network.

	2024 Budget	2023 Budget	Variance Change	% Change
REVENUES				
User Charges and Fees	\$115,000	\$80,000	\$35,000	43.75%
Total Revenues	\$115,000	\$80,000	\$35,000	43.75%
EXPENSES				
Salaries Wages and Benefits	\$2,656,855	\$2,436,650	\$220,205	9.04%
Contracted and General Services	\$81,740	\$73,730	\$8,010	10.86%
Interest on Long Term Debt	\$809,140	\$828,150	(\$19,010)	-2.30%
Fleet Expenses	\$394,090	\$394,090	\$0	0.00%
Maintenance Materials and Supplies	\$1,838,400	\$1,820,650	\$17,750	0.97%
Utilities	\$677,320	\$623,630	\$53,690	8.61%
Insurance	\$40,200	\$35,080	\$5,120	14.60%
Total Expenses	\$6,497,745	\$6,211,980	\$285,765	4.60%
TOTAL DEFICIT	(\$6,382,745)	(\$6,131,980)	(\$250,765)	4.09%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FUNCTIONAL AREA: WASTE WATER TREATMENT AND MAINTENANCE

This functional area includes the revenues associated with sewer consumption and sewer fixed charges. The expenditures relate to the costs associated with the operation of the Waste Water Treatment Plant, Lift Stations, and the associated sewer and storm sewer collection network.

	2024 Budget	2023 Budget	Variance Change	% Change
REVENUES				
User Charges and Fees	\$70,000	\$70,000	\$0	0.00%
Total Revenues	\$70,000	\$70,000	\$0	0.00%
EXPENSES				
Salaries Wages and Benefits	\$1,769,540	\$1,640,130	\$129,410	7.89%
Contracted and General Services	\$1,008,800	\$1,013,300	(\$4,500)	-0.44%
Interest on Long Term Debt	\$80,460	\$81,750	(\$1,290)	-1.58%
Fleet Expenses	\$456,810	\$449,060	\$7,750	1.73%
Maintenance Materials and Supplies	\$863,930	\$1,063,490	(\$199,560)	-244.11%
Utilities	\$575,400	\$644,050	(\$68,650)	-10.66%
Insurance	\$22,190	\$20,470	\$1,720	8.40%
Total Expenses	\$4,777,130	\$4,912,250	(\$135,120)	-2.75%
TOTAL DEFICIT	(\$4,707,130)	(\$4,842,250)	\$135,120	-2.79%

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2024 Budget	2023 Budget
Budgeted Funding:		
Funding for Capital		
Transfer from Water Utility Improvement Fund (Uncommitted)	\$4,308,805	\$4,664,500
Canada Community Building Fund (CCBF)	\$200,620	\$194,000
Total Funding for Capital	\$4,509,425	\$4,858,500
Expenditures:		
Water Main Replacement	(\$1,500,000)	(\$1,500,000)
Sanitary and Storm Sewer Replacement	(\$850,000)	(\$800,000)
River Street Reservoir Refurbish and Repairs		(\$400,000)
Lead Service Replacement Program	(\$155,000)	(\$155,000)
Fire Hydrant Replacement Program	(\$105,000)	(\$105,000)
Fire Hydrant - Fire Protection	(\$65,000)	(\$60,000)
Former Raw Water Pump House - Decommission		(\$50,000)
Replacement of Postage Machine		(\$15,200)
Loan Principal Payments (not Capital)		
Water Treatment Plant Upgrade Loan Principal	(\$691,020)	(\$664,600)
Water Meter Replacement Loan Principal	(\$479,180)	(\$464,300)
River Street Reservoir Loan Principal	(\$220,000)	(\$214,000)
Zone 2 Water Reservoir Upgrades Loan Principal	(\$206,000)	(\$200,000)
WWTP Detailed Design Year 1	(\$37,605)	(\$36,400)
Raw Water Pump House - Funded from Gas Tax	(\$200,620)	(\$194,000)
Total Expenditures	(\$4,509,425)	(\$4,858,500)

2024 APPROVED WATER UTILITY FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

WATER UTILITY IMPROVEMENT FUND BALANCE

WATER UTILITY IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	\$5,305,395	\$5,280,980
Expenses:		
Transfer to Capital Committed Reserve	(4,509,425)	(4,664,500)
Budgeted (Increase) Decrease to Fund	795,970	616,480
Fund Deficit Balance, Beginning of Year (Estimated)	(1,200,842)	(1,817,322)
Fund Deficit Balance, End of Year (Estimated)	(404,872)	(1,200,842)

Note that the beginning balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$12.8 million in debt financing received for the Raw Water Pump House, and \$2.4 million received for the Waste Water Treatment Plant design, however a portion of these funds had either been re-allocated to a different project, or were unspent at the end of 2022. Approximately \$5.8M of the Raw Water Pump House loan, and approximately \$1.2M of the Waste Water Treatment Plant design loan were remaining to be spent/re-allocated. This results in approximately \$7M (\$5.8M + \$1.2M) included in the opening Water Improvement Fund balance that is earmarked for a specific purpose, and not available to offset the Water Utility Improvement Fund's deficit.



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City of
**Prince
Albert**



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**WEDNESDAY, NOVEMBER 29, 2023, 4:05 P.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Melodie Boulet, Finance Manager
Nykol Miller, Capital Projects Manager
Jeff Da Silva, Director of Public Works
Andy Busse, Acting Operations Manager (Excused at 5:15 p.m.)
Briane Folmer, Senior Accounting Manager
Ramona Fauchoux, Director of Financial Services
Mohammad Kraishan, Engineering Services Manager
Craig Guidinger, Director of Planning and Development Services
(Attended at 4:27 p.m.)

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

2. APPROVAL OF AGENDA

0151. **Moved by:** Councillor Miller

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 Mayor.

Absent: Councillor Ogradnick

CARRIED

3. DECLARATION OF CONFLICT OF INTEREST

4. ADOPTION OF MINUTES

5. FUND BUDGET FOR REVIEW

5.1 2024 Water Utility Fund Operating and Capital Budget

0152. **Moved by:** Councillor Head

1. That the 2024 Water Utility Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$19,766,455;
 - b. Operating expenses of \$14,205,530;
 - c. Capital and Interfund Transactions of \$6,005,530; and,
 - d. A deficit of \$444,605. After adjusting for non-cash amortization, the surplus is \$5,305,395 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Water Utility Fund Capital expenditures of \$2,675,000 and Loan Principal Payments of \$1,834,425 as identified as UC-01 to UC-11 in Appendix A attached to 2024 Water Utility Fund Budget Document, be approved;
3. That the 2025 – 2028 Water Utility Fund Capital expenditures, as identified in Appendix B of the 2024 Water Utility Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year;

4. That The City of Prince Albert 2024 Water Utility Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

The meeting recessed at 5:15 p.m.

The meeting reconvened at 5:48 p.m.

5.2 2024 Sanitation Fund Operating and Capital Budget

0153. **Moved by:** Councillor Kilmer

1. That the 2024 Sanitation Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$6,198,650;
 - b. Operating expenses of \$4,949,555;
 - c. Capital and Interfund Transfers of \$1,322,710; and,
 - d. A deficit of \$73,615. After adjusting for non-cash amortization, the surplus is \$916,385 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Sanitation Fund Capital expenditures of \$561,420, as identified as SC-01 in Appendix A attached to 2024 Sanitation Fund Budget Document, be approved;
3. That the 2025 – 2028 Sanitation Fund Capital expenditures, as identified in Appendix B of the 2024 Sanitation Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Sanitation Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

5.3 2024 Airport Fund Operating and Capital Budget

0154. **Moved by:** Councillor Cody

1. That Item No. AC-05 – Air Service Demand and Catchment Areas Leakage Study be removed at a cost savings of \$30,000 funded from the Passenger Facility Fee Reserve;
2. That Item No. AC-04 – Airport Lot Development Preparation be removed at a cost savings of \$67,000 funded from the Passenger Facility Fee Reserve; and,
3. That Item Nos. AC-04 and AC-05 be forwarded for consideration to the Airport Advisory Committee in 2024.

Absent: Councillor Ogrodnick

CARRIED

0155. **Moved by:** Councillor Cody

1. That the 2024 Airport Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$1,044,160;
 - b. Operating expenses of \$1,184,570;
 - c. Capital and Interfund Transfers of \$360,140; and,
 - d. A deficit of \$500,550. After adjusting for non-cash amortization, there is a surplus of \$244,450 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Airport Fund Capital expenditures of \$625,375, as identified as AC-01 to AC-03 and AC-06 in Appendix A attached to 2024 Airport Fund Budget Document, be approved;
3. That the 2025 – 2028 Airport Fund Capital expenditures, as identified in Appendix B of the 2024 Airport Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Airport Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

5.4 2024 Land Fund Operating and Capital Budget

0156. **Moved by:** Councillor Kilmer

1. That the 2024 Land Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$485,000;
 - b. Operating expenses of \$274,607;
 - c. Capital and Interfund Transactions of \$76,500; and,
 - d. An operating surplus of \$133,893 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Land Fund Capital expenditures of \$0.00 and Loan Principal Payments of \$303,305, as identified as LC-01 to LC-02 in Appendix A attached to the 2024 Land Fund Budget Document, funded by the Land Development Fund Balance and Development Levies Reserve, be approved;
3. That the 2025 – 2028 Land Fund Capital expenditures, , as identified in Appendix B of the 2024 Land Fund Budget Document, be approved in principle, subject to final approval of the annual Budget of each year; and,
4. That The City of Prince Albert 2024 Land Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

6. ADJOURNMENT – 7:12 P.M.

0157. **Moved by:** Councillor Kilmer

That this Committee do now adjourn.

Absent: Councillor Ogradnick

CARRIED

MAYOR GREG DIONNE CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.



RPT 23-423

TITLE: 2024 Sanitation Fund Operating and Capital Budget

DATE: December 1, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATIONS:

1. That the 2024 Sanitation Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$6,198,650;
 - b. Operating expenses of \$4,949,555;
 - c. Capital and Interfund Transfers of \$1,322,710; and,
 - d. A deficit of \$73,615. After adjusting for non-cash amortization, the surplus is \$916,385 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Sanitation Fund Capital expenditures of \$561,420 be approved;
3. That the motions from the 2024 Sanitation Fund Budget Committee deliberations be ratified and that Administration proceed as authorized; and,
4. That the 2024 Sanitation Fund budgeted expenditures be approved for disbursement effective January 1, 2024.

TOPIC & PURPOSE:

For City Council to approve the 2024 Sanitation Fund Operating and Capital Budget along with the resolutions of the Budget Committee.

BACKGROUND:

On November 29, 2023 the Budget Committee considered the 2024 Sanitation Fund Operating and Capital Budgets and recommended that the 2024 Sanitation Operating and Capital Budget, along with the Resolutions of the Budget Committee, be forwarded to City Council for final approval.

PROPOSED APPROACH AND RATIONALE:

The Sanitation Utility Fund was created in 2003 and was intended to be self-sustaining providing waste collection and recycling services, as well as operate a landfill without being dependent on the City's tax base. In order to continue to ensure the ability to be self-sufficient and to meet future capital requirements, City Council passed Waste Collection and Disposal Bylaw No. 39 of 2020, setting the rates and fees for a period of five years (2022 to 2026).

For Year 2024, as per the consolidated Waste Collection and Disposal Bylaw No. 39 of 2020, there will be a monthly increase of \$0.25 on the user's water bill.

Residential Utility Surcharge			
Year	Monthly Rate	Increase	% Increase
2022	\$19.50		
2023	\$19.75	\$0.25	1.28%
2024	\$20.00	\$0.25	1.27%
2025	\$20.25	\$0.25	1.25%
2026	\$20.50	\$0.25	1.23%

2024 Budgeted Revenues

The revenues for the Sanitation Fund have increased by \$442,890 from \$5,755,760 in 2023 to \$6,198,650 in 2024.

2024 Budgeted Expenses

Expenses for the Sanitation Fund have decreased by \$3,575 from \$4,953,130 in 2023 to \$4,949,555 in 2024.

2024 Capital and Interfund Transactions

Budgeted capital and interfund transactions have increased \$17,600, from \$1,305,110 in 2023 to \$1,322,710 in 2024.

2024 Capital Budget

For 2024, Administration is requesting \$561,420 in capital spending for the repayment of principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells.

CONSULTATIONS:

A media release notified the public that the Budget Committee meetings for the 2024 Water Utility, Sanitation, Airport, and Land Fund Budgets were scheduled November 29, 2023.

In addition, the budget submissions to the Budget Committee were available on eagenda.citypa.ca and the City's website for the public's review.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once the 2024 Sanitation Fund Budget is approved by Council it will be posted on the City of Prince Albert website.

FINANCIAL IMPLICATIONS:

A summary of the 2024 budget's impact on the Sanitation Improvement Fund Balance is as follows:

- o The budgeted Sanitation Fund surplus from operations, after adjusting for non-cash amortization, to be transferred to the Sanitation Improvement Fund Balance for 2024 is \$916,385.
- o A transfer of \$561,420 to the Capital Committed Reserve for 2024 long term debt principal repayments.
- o This results in an estimated net increase to the Sanitation Improvement Fund Balance of \$354,965 bringing the estimated 2024 year end surplus to \$2,157,982.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, official community plan, policy, or privacy implications or considerations.

STRATEGIC PLAN:

The 2024 Sanitation Fund Budget supports the strategic priority of Investing in Infrastructure by committing to supporting long-term growth and sustainable services through strategic investment in new and existing infrastructure as reflected in both the operating and capital budgets for 2024.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. 2024 Sanitation Fund Operating and Capital Budget – Final for Council Approval.
2. November 29, 2023 Budget Committee Minutes – Unofficial.

Written by: Melodie Boulet, Finance Manager

Approved by: Director of Finance and City Manager

2024

SANITATION FUND BUDGET

BUDGET
APPROVED BY
CITY COUNCIL



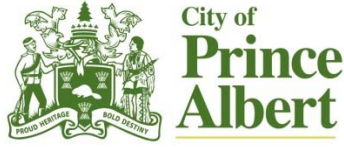
City of
**Prince
Albert**

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

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BUDGET OVERVIEW AND FINANCIAL HIGHLIGHTS



The Sanitation Utility Fund was created in 2003 and was intended to be self-sustaining providing waste collection and recycling services, as well as operate a Landfill without being dependent on the City’s tax base. In order to continue to ensure the ability to be self-sufficient and to meet future capital requirements, City Council passed Waste Collection and Disposal Bylaw No. 39 of 2020, setting the rates and fees for a period of five years (2022 to 2026).

Enclosed for Council’s consideration is The City of Prince Albert’s (The City) 2024 Sanitation Fund budget document. The City’s detailed financial plans and budgets are linked to, and derived from, The City’s broader planning processes including Council’s overall strategic direction.

This budget document includes both summarized as well as detailed information about the factors that are driving changes in the budget values. A summary of the main areas affected are included in financial highlights.

As part of the 2022 budgeting process, Administration recommended an increase to the residential utility surcharge of \$0.25 per month, approximately 1.3%, from \$19.25 in 2021 to \$19.50 in 2022. For Year 2024, as per the consolidated Waste Collection and Disposal Bylaw No. 39 of 2020, the Residential Utility Surcharge includes five years of rates as follows:

Residential Utility Surcharge			
Year	Monthly Rate	Increase	% Increase
2022	\$19.50		
2023	\$19.75	\$0.25	1.28%
2024	\$20.00	\$0.25	1.27%
2025	\$20.25	\$0.25	1.25%
2026	\$20.50	\$0.25	1.23%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

There will be a monthly increase of \$0.25 on the user’s water bill. The impact to a homeowner is as follows:

Year 2024 – Monthly Cost	\$20.00	
Yearly Cost	\$240.00	
Increase from 2023	\$3.00	Yearly Cost

The increases for the Minimum per Load Fee as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

Minimum Per Load Entry Fee			
Year	Minimum Per Load	Increase	% Increase
2022	\$13.00		
2023	\$13.50	\$0.50	3.85%
2024	\$14.00	\$0.50	3.70%
2025	\$14.50	\$0.50	3.57%
2026	\$15.00	\$0.50	3.45%

The increases for the Per Tonne Entry Fee as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

Tonnage Increases			
Year	Per Tonne Entry Fee	Increase	% Increase
2022	\$77.00		
2023	\$79.00	\$2.00	2.60%
2024	\$81.00	\$2.00	2.53%
2025	\$83.00	\$2.00	2.47%
2026	\$85.00	\$2.00	2.41%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

The increases for the Per Tonne Entry Fee for **Non-NCSWMC Member**, as approved in the consolidated Waste Collection and Disposal Bylaw #39 of 2020, includes five years of rates as follows:

Tonnage Increases - Non-NCSWMC Member			
Year	Per Tonne Entry Fee	Increase	% Increase
2022	\$154.00		
2023	\$158.00	\$4.00	2.60%
2024	\$162.00	\$4.00	2.53%
2025	\$166.00	\$4.00	2.47%
2026	\$170.00	\$4.00	2.41%

2024 FINANCIAL HIGHLIGHTS

The increased revenues to be generated from Landfill Operations and the Sanitaitaion Surcharge are attributed to the increased surplus for 2024 for the Sanitation Fund.

As per the below chart, it is projected that there will be a **surplus of \$354,965** to be credited to the Sanitation Improvement Fund.

Below is the breakdown as illustrated by the Functional Divisions:

Sanitation Fund	2024 Budget	2023 Budget	Variance Change
<u>Functional Divisions:</u>			
Administration & Billing	\$5,280,940	\$4,929,990	\$350,950
Landfill Operations	(\$2,689,070)	(\$2,621,950)	(\$67,120)
Residential Waste Collection	(\$1,479,315)	(\$1,485,350)	\$6,035
Residential Recycling	(\$196,170)	(\$335,170)	\$139,000
Operating Surplus	\$916,385	\$487,520	\$428,865
<u>Allocations:</u>			
Long-Term Debt Financing Principle Payment	(\$561,420)	(\$544,800)	(\$16,620)
Transfer to/(From) Sanitation Improvement Fund	(\$354,965)	\$57,280	(\$412,245)
Total Allocations	(\$916,385)	(\$487,520)	(\$428,865)
Balanced Budget	\$0	\$0	\$0

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

2024 SANITATION FUND BUDGET APPROVED

SANITATION FUND	2024 Budget	2023 Budget	Variance Change
REVENUES			
User Charges and Fees	\$5,637,650	\$5,342,590	\$295,060
Operating Grants and Donations	\$560,000	\$412,170	\$147,830
Sundry	\$1,000	\$1,000	\$0
Total Revenues	\$6,198,650	\$5,755,760	\$442,890
EXPENSES			
Salaries Wages and Benefits	\$1,626,535	\$1,610,980	\$15,555
Contracted and General Services	\$392,040	\$365,740	\$26,300
Financial Charges	\$7,050	\$7,050	\$0
Grants and Donations	\$142,100	\$142,100	\$0
Utilities	\$33,310	\$37,180	(\$3,870)
Interest on Long Term Debt	\$160,040	\$177,080	(\$17,040)
Fleet Expenses	\$1,992,000	\$2,007,000	(\$15,000)
Maintenance Materials and Supplies	\$580,610	\$591,720	(\$11,110)
Insurance	\$8,870	\$7,280	\$1,590
Bad Debt Expense	\$7,000	\$7,000	\$0
Total Expenses	\$4,949,555	\$4,953,130	(\$3,575)
Operating Surplus	\$1,249,095	\$802,630	\$446,465
CAPITAL AND INTERFUND TRANSACTIONS			
Amortization	(\$990,000)	(\$990,000)	\$0
Transfer to General Fund - Franchise Fees	(\$285,260)	(\$266,510)	(\$18,750)
Transfer to General Fund - Sanitation Fees	(\$46,050)	(\$47,030)	\$980
Transfer to Utility Fund - Sanitation Fees	(\$3,600)	(\$3,570)	(\$30)
Transfer from Utility Fund - Utility Fees	\$2,200	\$2,000	\$200
Capital and Interfund Transactions	(\$1,322,710)	(\$1,305,110)	(\$17,600)
TOTAL DEFICIT	(\$73,615)	(\$502,480)	\$428,865
Allocated as Follows:			
Total Deficit	(\$73,615)	(\$502,480)	\$428,865
Non-Cash Adjustment - Amortization	\$990,000	\$990,000	\$0
Total Surplus - Adjusted for Amortization	\$916,385	\$487,520	\$428,865
Allocations:			
Transfer (to) / from Sanitation Improvement Fund	(\$354,965)	\$57,280	(\$412,245)
Long Term Debt Financing Principle Payment	(\$561,420)	(\$544,800)	(\$16,620)
Total	(\$916,385)	(\$487,520)	(\$428,865)
Balanced Budget	\$0	\$0	\$0

2023 SANITATION FUND REVENUES

The revenues for the Sanitation Fund have **increased** by the amount of **\$442,890** from Year 2023 as follows:

- **\$250,000 increase** in revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of actual revenue generated and considering the increased Landfill rates as approved in Bylaw No. 39 of 2020.
- **\$45,000 increase** in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$45,000.
- **\$147,830 increase** in the grant revenue received from the North Central Saskatchewan Waste Management Corporation (NCSWMC) based upon the number of households in Prince Albert and projections from NCSWMC.
- **\$1,010 increase** in the revenue generated from the lease of the building/shop located at the Bioreactor Site.
- **\$950 decrease** in the City Facilities Sanitation Surcharge based on City facilities water and sewer charges.

Revenues	2024 Budget	2023 Budget	Increase (Decrease)
User Charges and Fees	\$5,637,650	\$5,342,590	\$295,060
Operating Grants and Donations	\$560,000	\$412,170	\$147,830
Sundry	\$1,000	\$1,000	\$0
Total Revenues	\$6,198,650	\$5,755,760	\$442,890

The Total 2024 Revenues for the Sanitation Fund are broken down as follows:

Landfill Operations	47.59%
Bioreactor Building Rentals	0.29%
Sanitation Surcharge	42.27%
City Facilities - Sanitation Surcharge	0.80%
NCSWMC Grant Funding	9.03%
Sundry	0.02%
Total Revenues	100.00%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

USER CHARGES AND FEES REVENUE

\$295,060 increase in User Charges and Fees Revenue as follows:

- **\$250,000 increase** in revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of actual revenue generated and considering the increased Landfill rates as approved in Bylaw No. 39 of 2020.
- **\$45,000 increase** in revenue generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$45,000.
- **\$1,010 increase** in the revenue generated from the lease of the building/shop located at the Bioreactor Site.
- **\$950 decrease** in the City Facilities Sanitation Surcharge based on City facilities water and sewer charges.

User Charges and Fees	2024 Budget	2023 Budget	Increase (Decrease)
Landfill Operations	\$2,950,000	\$2,700,000	\$250,000
Bioreactor Building Rentals	\$18,000	\$16,990	\$1,010
Sanitation Surcharge	\$2,620,000	\$2,575,000	\$45,000
City Facilities - Sanitation Surcharge	\$49,650	\$50,600	(\$950)
Total User Charges and Fees	\$5,637,650	\$5,342,590	\$295,060

\$5,637,650 Total User Charges and Fees Revenue as follows:

- **\$2,950,000** Landfill Operations is the revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2024 based on a review of revenue generated and with the increased Landfill rates as approved in Bylaw No. 39 of 2020.

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 \$13.50 in Year 2023 to \$14.00 for Year 2024. The per tonne entry fee rate for residual waste more than 150 kilograms is increasing from \$79.00 in Year 2023 to \$81.00 in Year 2024. **2024 revenues are projected to increase by \$250,000 with the increased rates.**

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

- **\$18,000** Bioreactor Building Rentals - This revenue is generated through the lease of the building/shop located at the Bioreactor Site. 2024 increase in revenue of \$1,010 based on revenue over the last couple years.
- **\$2,620,000** Sanitation Surcharge is generated from the Garbage/Recycling fee on water bills. Increase in the Residential Utility Surcharge from \$19.75 in 2023 to \$20.00 in 2024 as per Bylaw No. 39 of 2020. **2024 revenues are projected to increase by \$45,000 with the increased rates.**
- **\$49,650** City Facilities – Sanitation Surcharge is the transfer based on Financial Services review and forecast of City facilities charges for 2024 for water and sewer.

OPERATING GRANTS AND DONATIONS

\$147,830 increase in revenue from the North Central Saskatchewan Waste Management Corporation based upon the number of households in Prince Albert for a **total of \$560,000 budgeted for 2024.**

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).

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

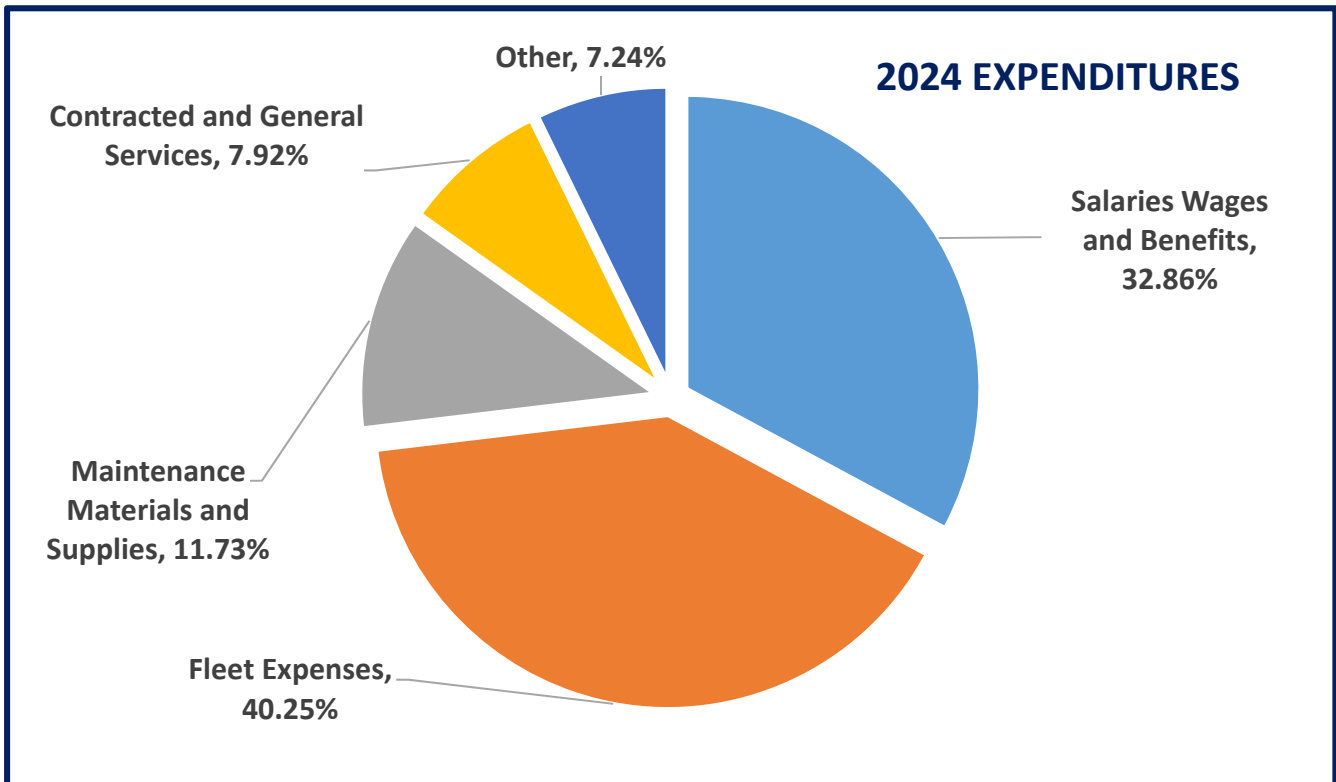
For the Year Ending December 31, 2024

2023 SANITATION FUND EXPENDITURES

The total expenditures for the Sanitation Fund have decreased by the amount of **\$3,575** over 2023, representing a 0.07% decrease.

Total Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$1,626,535	\$1,610,980	\$15,555	0.97%	32.86%
Contracted and General Services	\$392,040	\$365,740	\$26,300	7.19%	7.92%
Financial Charges	\$7,050	\$7,050	\$0	0.00%	0.14%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%	2.87%
Utilities	\$33,310	\$37,180	(\$3,870)	-10.41%	0.67%
Interest on Long Term Debt	\$160,040	\$177,080	(\$17,040)	-9.62%	3.23%
Fleet Expenses	\$1,992,000	\$2,007,000	(\$15,000)	-0.75%	40.25%
Maintenance Materials Supplies	\$580,610	\$591,720	(\$11,110)	-1.88%	11.73%
Insurance	\$8,870	\$7,280	\$1,590	21.84%	0.18%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%	0.14%
Total Expenditures	\$4,949,555	\$4,953,130	(\$3,575)	-0.07%	100.00%

The major drivers for the Sanitation Fund Expenditures are as follows:



SALARY WAGES AND BENEFITS

The 2024 Budget includes an increase to general wages, including applicable step increases, wage adjustments, and payroll benefit increases.

General Wage Adjustments – Out of Scope Employees

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.

Payroll Benefits

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023.

\$15,555 increase in Salaries Wages Benefits as follows:

- **\$20,530 increase** in Salaries Regular for general wages including applicable step increases and wage adjustments.
- **\$74,500 decrease** in Salaries Regular relating to 2023 budget for retro payment. Retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contract ended December 31, 2021).
- **\$27,160 increase** for Wages Regular relating general wages including applicable step increases and wage adjustments.
- **\$22,460 increase** for Payroll Benefits as per increased costs for 2024.

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

- **\$19,905 increase** for overtime after a review of actual costs incurred in prior years and expectations for 2024. The main source of overtime in the Sanitation Fund would be working on Statutory Holidays as the Landfill is open Monday to Saturday all year, including holidays. Additional overtime would be related to delivering or supporting programs that occur outside of regular work hours e.g. Household Hazardous Waste Day and Supporting the Downtown Street Fair. Lastly, some overtime would be related to additional shifts to ensure waste collections or Landfill operating requirements are met.

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$291,220	\$345,190	(\$53,970)
Wages Regular	\$817,160	\$790,000	\$27,160
Wages Overtime	\$82,255	\$62,350	\$19,905
Payroll Benefits	\$435,900	\$413,440	\$22,460
Total Salaries Wages and Benefits	\$1,626,535	\$1,610,980	\$15,555

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Sanitation Administration	\$0	\$74,500	(\$74,500)
Residential Waste Collection	\$479,515	\$478,100	\$1,415
Landfill Operations	\$926,850	\$872,040	\$54,810
Residential Recycling	\$220,170	\$186,340	\$33,830
Total Salaries Wages and Benefits	\$1,626,535	\$1,610,980	\$15,555

The increases relates to the general wages, including applicable step increases, wage adjustments and payroll benefit increases for the staffing of the Landfill Operations and garbage and recycling pickup.

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Under Landfill Operations – Salaries Regular Increase of \$20,530

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 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 have **increased** by the amount of **\$26,300** as follows:

Contracted and General Services	2024 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$12,540	\$6,740	\$5,800
Landfill Operations	\$358,500	\$338,000	\$20,500
Residential Recycling	\$21,000	\$21,000	\$0
Total Contracted and General Services	\$392,040	\$365,740	\$26,300

Residential Waste Collection – Increase of \$5,800

- **\$5,800 increase** for Annual Pitch In Week. Annual Pitch in week community cleanup costs associated with contractors hauling waste to the Landfill. Increase due to increased waste hauled.

Landfill Operations – Increase of \$20,500

- **\$25,000 increase** relating to contracted cleaning for the Landfill. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties.
- **\$11,000 decrease** relating to the City providing 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. The cost for this is combined with the annual ground water and surface water monitoring and reporting.
- **\$5,000 increase** as the Landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This monitoring must be completed and signed off by a Qualified Professional.
- **\$1,500 increase** for pest control service, work related medical appointments and septic services. Increase of \$1,500 to include the Compost Building and increased fees generally.

\$392,040 Total Contracted and General Services:

Landfill Operations: \$358,500

- **\$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)
- **\$90,000** as the Landfill is required to complete annual ground water and surface water monitoring and reporting that must be conducted by a Qualified Person. This budget also includes annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016.
- **\$25,000** for contracted cleaning for the Landfill. The Landfill requires contracted cleaning for housekeeping and other cleaning related duties.
- **\$10,000** 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.
- **\$4,000** for pest control service, work related medical appointments and septic services. Increase of \$1,500 for the 2024 Budget to include the Compost Building and increased fees generally.
- **\$500** for the security system at the Landfill.

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Residential Waste Collection: \$12,540

- **\$12,000** for the Annual Pitch-In Week. Annual Pitch-In week community cleanup costs associated with contractors hauling waste to the Landfill. 2024 Budget increase of \$5,800 due to increased waste hauled.
- **\$540** for the cost of medical assessments required for certain operating/drivers licenses.

Residential Recycling: \$21,000

- **\$21,000** for the Recycling Program. This budget relates to the cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.

FINANCE CHARGES

\$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.

GRANTS AND DONATIONS

Grants and Donations for Year 2024 is the same budget as Year 2023.

\$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 \$560,000 from this initiative.

UTILITIES

Utilities have decreased by the amount of **\$3,870** as follows:

Utilities – Landfill Operations	2024 Budget	2023 Budget	Increase (Decrease)	% Change
Water and Sewer	\$2,205	\$2,260	(\$55)	-2.43%
Heating Fuels	\$13,980	\$16,500	(\$2,520)	-15.27%
Electricity	\$17,125	\$18,420	(\$1,295)	-7.03%
Total Utilities	\$33,310	\$37,180	(\$3,870)	-10.41%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Heating:

- SaskEnergy:
 - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
 - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

INTEREST ON LONG TERM DEBT

Interest on Long Term Debt is a [decrease](#) of **\$17,040** over 2023.

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.

For Year 2024, **\$160,040** 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%.

Each year the interest is reduced, and the principle payment increases.

The principle payment of \$561,420 is included under the 2024 Sanitation Capital Budget.

FLEET EXPENSES

Fleet expenses have [decreased](#) by **\$15,000** for 2024. The 2024 Budget **incorporates a 0% increase related to the general fleet charge.**

Fleet has decreased by \$15,000 over Year 2023 based on historical fleet charges over the last couple years:

Fleet Expenses	2024 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$885,000	\$900,000	(\$15,000)
Landfill Operations	\$770,000	\$770,000	\$0
Residential Recycling	\$270,000	\$270,000	\$0
Yard Waste	\$67,000	\$67,000	\$0
Total Fleet Expenses	\$1,992,000	\$2,007,000	(\$15,000)

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

\$1,992,000 Total Fleet Budget as follows:

Residential Waste Collection: \$885,000

- **\$885,000** is for fleet charges for 6 waste collection trucks – Solid Waste Equipment. Collection of municipal waste from City residences. Reduction of \$15,000 as per actual fleet charges.

Landfill Operations: \$770,000

- **\$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.

Residential Recycling: \$337,000

- **\$270,000** for the City's Recycling Program – 6 truck 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 have decreased by the amount of **\$11,110** over 2023 as follows:

Maintenance Materials and Supplies	2024 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$100,200	\$100,200	\$0
Landfill Operations	\$444,510	\$430,620	\$13,890
Residential Recycling	\$35,900	\$60,900	(\$25,000)
Total Maintenance Materials Supplies	\$580,610	\$591,720	(\$11,110)

Residential Recycling: \$25,000 decrease

- **\$25,000 decrease** in rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). **2024 Budget is not required.**

Landfill Operations: \$13,890 increase

- **\$420 increase** in the allocation representing 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- **\$5,470 increase** in the allocation of IT software and licensing specific to the Landfill operations.
- **\$5,000 increase** for operational supplies for the Landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts). Increase of \$5,000 due to increased cost and bio solids operations.
- **\$2,500 increase** for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase of \$2,500 for the Compost building and increased costs.
- **\$500 increase** for meal allocations for unscheduled overtime as per the Collective Bargaining Agreement.

Landfill Operations

\$444,510 Total Maintenance Materials and Supplies is comprised of the following **large budget** items:

- **\$299,000** for Decommissioning. Estimate for accrual required for decommissioning costs. 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 were 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.
- **\$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.
- **\$15,575** is budgeted for the allocation of IT Software and Licensing specific to Landfill operations. The allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach.

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

- **\$8,000** is budgeted for IT Staff support determined by IT that approximately \$2,000 per computer is a reasonable basis for allocation.
- **\$5,875** represents an allocation of 1/3 of the small equipment and tools costs incurred at MSC. While MSC houses these costs, other operations such as sanitation and utility use and occupy the MSC facility. This line item allocates a portion of those costs to the respective fund to represent a more accurate depiction of where costs are used.
- **\$20,000** is budgeted for operational supplies for the Landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts). 2024 increase of \$5,000 due to increased cost and biosolids operations.
- **\$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
- **\$7,000** is budgeted to provide and maintain signage at the Landfill to identify traffic flow, proper procedures and identify areas to separate waist.
- **\$6,000** is budgeted for minor repairs to buildings at the Landfill (e.g. Kiosk, Compost and Baler Building). Increase in 2024 of \$2,500 for the Compost building and increased costs.
- **\$5,000** is budgeted to support training for the Sanitation Manager and Division staff to maintain Professional Designations and enhance operations. 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.
- **\$3,790** is budgeted for land lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
- **\$3,000** is budgeted for ongoing maintenance of mechanical equipment in Landfill Buildings (e.g. furnaces, HVAC, exhaust fans).
- **\$2,000** is budgeted to maintain leachate pumps, electrical hookup etc.

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Residential Waste Collection

\$100,200 Total Maintenance Materials and Supplies

- **\$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. 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.
- **\$200** for meal cost associated with unscheduled overtime as per the Collective Bargaining Agreement.

Residential Recycling

\$35,900 Total Maintenance Materials and Supplies:

- **\$35,000** is budgeted for Household Hazardous Waste Collection Day.
- **\$500** is budgeted for operating supplies for yard waste pickup (e.g. harnesses).
- **\$400** is budgeted for meal allocations for unscheduled overtime as per the Collective Bargaining Agreement.

INSURANCE

Insurance for Year 2024 has **increased** by **\$1,590** as follows:

- **\$160 decrease** for Landfill Building new scales and kiosk.
- **\$1,750 increase** for insurance for garbage bin inventory. The increase can be attributed to inflation (building values) and annual rate increases.

Insurance	2024 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection – Garbage Bin Inventory	\$2,060	\$310	\$1,750
Landfill Operations – Landfill Building new scales and Kiosk	\$6,810	\$6,970	(\$160)
Total Insurance	\$8,870	\$7,280	\$1,590

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

BAD DEBT EXPENSE

Bad Debt Expense is budget the same as Year 2023. An amount of **\$7,000** is budgeted for unpaid invoices for items brought to the Landfill.

INTERFUND TRANSFERS

\$17,600 increase for Interfund Transactions mainly relating to the increase of \$18,750 for the Contribution to General Fund.

Interfund Transfers	2024 Budget	2023 Budget	Increase (Decrease)
Transfer from Utility Fund - City Facilities	(\$2,200)	(\$2,000)	(\$200)
Contribution to General Fund	\$285,260	\$266,510	\$18,750
Transfer to General Fund – City Facilities	\$46,050	\$47,030	(\$980)
Contribution to Utility Fund	\$3,600	\$3,570	\$30
Total Interfund Transfers	\$332,710	\$315,110	\$17,600

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 2024 Budget is based on 2023 Budgeted Revenue and the transfer is therefore calculated as **\$285,258** as follows:

Total Approved 2023 Sanitation Revenues	\$5,755,760
Less Revenue for CF-Facilities	(\$50,600)
	\$5,705,160
5% - Transfer to General Fund	\$285,258

\$46,050 Transfer to General Fund – City Facilities: The City transfer is based on Financial Services review and forecast of City facilities sanitation charges for 2024. 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.

AMORTIZATION

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is budgeted at **\$990,000**.

2023 SANITATION FUND CAPITAL

For 2024, Administration is requesting **\$561,420** in capital spending for the repayment of principal payment for long term debt required for the construction of the new waste cell and expansion of existing cells, to be funded from the Sanitation Improvement Fund.

SANITATION IMPROVEMENT FUND

In conclusion, the lifespan of any Landfill is dependent on the amount of refuse that enters the Landfill and how much can be re-used or re-cycled in other capacities. The current Landfill completed in 2022 is anticipated to have a lifespan of 20 years. Future cells will cost several millions of dollars to construct. In order to have financial resources available for future capital needs, any remaining unspent surpluses are set aside in anticipation of these necessities.

A summary of the 2024 budget's impact on the Sanitation Improvement Fund Balance is as follows:

- The budgeted **surplus** from operations to be transferred to the Sanitation Improvement Fund Balance in 2024 is **\$916,385**.
- A transfer of **\$561,420** to the Capital Committed Reserve is required for 2024 capital expenditures.
- This results in an estimated **net increase** to the Sanitation Improvement Fund Balance in **2024 of \$354,965** and an estimated closing **surplus balance of \$2,157,982**.

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FUNCTIONAL AREA: ADMINISTRATION & BILLING

This functional area includes the Sanitation Surcharge, fees at the Landfill gates, fees as per the Waste Collection Bylaw, along with administrative costs for the operation of the Landfill.

	2024 Budget	2023 Budget	Variance Change	% Change
REVENUES				
User Charges and Fees	\$5,619,650	\$5,325,600	\$294,050	5.52%
Sundry	\$1,000	\$1,000	\$0	0.00%
Total Revenues	\$5,620,650	\$5,326,600	\$294,050	5.52%
EXPENSES				
Salaries Wages and Benefits	\$0	\$74,500	(\$74,500)	-100.00%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%
Total Expenses	\$7,000	\$81,500	(\$74,500)	-91.41%
Operating Surplus	\$5,613,650	\$5,245,100	\$368,550	7.03%
CAPITAL AND INTERFUND TRANSACTIONS				
Transfer to General Fund - Franchise Fees	(\$285,260)	(\$266,510)	(\$18,750)	7.04%
Transfer to General Fund - Sanitation Fees	(\$46,050)	(\$47,030)	\$980	-2.08%
Transfer to Utility Fund - Sanitation Fees	(\$3,600)	(\$3,570)	(\$30)	0.84%
Transfer from Utility Fund - Utility Fees	\$2,200	\$2,000	\$200	10.00%
Capital and Interfund Transactions	(\$332,710)	(\$315,110)	(\$17,600)	5.59%
TOTAL SURPLUS	\$5,280,940	\$4,929,990	\$350,950	7.12%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FUNCTIONAL AREA: 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.

	2024 Budget	2023 Budget	Variance Change	% Change
REVENUES				
User Charges and Fees	\$18,000	\$16,990	\$1,010	5.94%
Total Revenues	\$18,000	\$16,990	\$1,010	5.94%
EXPENSES				
Salaries Wages and Benefits	\$926,850	\$872,040	\$54,810	6.29%
Contracted and General Services	\$358,500	\$338,000	\$20,500	6.07%
Financial Charges	\$7,050	\$7,050	\$0	0.00%
Utilities	\$33,310	\$37,180	(\$3,870)	-10.41%
Interest on Long Term Debt	\$160,040	\$177,080	(\$17,040)	-9.62%
Fleet Expenses	\$770,000	\$770,000	\$0	0.00%
Maintenance Materials and Supplies	\$444,510	\$430,620	\$13,890	3.23%
Insurance	\$6,810	\$6,970	(\$160)	-2.30%
Total Expenses	\$2,707,070	\$2,638,940	\$68,130	2.58%
TOTAL DEFICIT	(\$2,689,070)	(\$2,621,950)	(\$67,120)	2.56%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FUNCTIONAL AREA: RESIDENTIAL WASTE COLLECTION

Collection of municipal waste from City residences.

	2024 Budget	2023 Budget	Variance Change	% Change
EXPENSES				
Salaries Wages and Benefits	\$479,515	\$478,100	\$1,415	0.30%
Contracted and General Services	\$12,540	\$6,740	\$5,800	86.05%
Fleet Expenses	\$885,000	\$900,000	(\$15,000)	-1.67%
Maintenance Materials and Supplies	\$100,200	\$100,200	\$0	0.00%
Insurance	\$2,060	\$310	\$1,750	564.52%
Total Expenses	\$1,479,315	\$1,485,350	(\$6,035)	-0.41%
TOTAL DEFICIT	(\$1,479,315)	(\$1,485,350)	\$6,035	-0.41%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

RESIDENTIAL RECYCLING

Collection of recyclables from City residences.

	2024 Budget	2023 Budget	Variance Change	% Change
REVENUES				
Operating Grants and Donations	\$560,000	\$412,170	\$147,830	35.87%
Total Revenues	\$560,000	\$412,170	\$147,830	35.87%
EXPENSES				
Salaries Wages and Benefits	\$220,170	\$186,340	\$33,830	18.15%
Contracted and General Services	\$21,000	\$21,000	\$0	0.00%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%
Fleet Expenses	\$337,000	\$337,000	\$0	0.00%
Maintenance Materials and Supplies	\$35,900	\$60,900	(\$25,000)	-41.05%
Total Expenses	\$756,170	\$747,340	\$8,830	1.18%
TOTAL DEFICIT	(\$196,170)	(\$335,170)	\$139,000	-41.47%

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Funding for Capital: via transfer from Sanitation Improvement Fund (Uncommitted)	\$561,420	\$544,800
Total Funding	561,420	544,800
Expenditures:		
Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	(561,420)	(544,800)
Total Expenditures	(561,420)	(544,800)
Budgeted Increase (Decrease) to Reserve	-	-
Reserve Balance, end of year (estimated)	-	-

2024 APPROVED SANITATION FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

SANITATION IMPROVEMENT FUND BALANCE

SANITATION IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	\$916,385	\$487,520
Expenditures:		
Transfer to Capital Committed Reserve	(\$561,420)	(\$544,800)
Budgeted Increase (Decrease)	\$354,965	(\$57,280)
Fund Surplus (Deficit), beginning of year (estimated)	\$1,803,017	\$1,860,297
Fund Surplus (Deficit) , end of year (estimated)	\$2,157,982	\$1,803,017



**PREPARED BY
FINANCIAL SERVICES**



City of
**Prince
Albert**



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**WEDNESDAY, NOVEMBER 29, 2023, 4:05 P.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Melodie Boulet, Finance Manager
Nykol Miller, Capital Projects Manager
Jeff Da Silva, Director of Public Works
Andy Busse, Acting Operations Manager (Excused at 5:15 p.m.)
Briane Folmer, Senior Accounting Manager
Ramona Fauchoux, Director of Financial Services
Mohammad Kraishan, Engineering Services Manager
Craig Guidinger, Director of Planning and Development Services
(Attended at 4:27 p.m.)

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

2. APPROVAL OF AGENDA

0151. **Moved by:** Councillor Miller

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 Mayor.

Absent: Councillor Ogradnick

CARRIED

3. DECLARATION OF CONFLICT OF INTEREST

4. ADOPTION OF MINUTES

5. FUND BUDGET FOR REVIEW

5.1 2024 Water Utility Fund Operating and Capital Budget

0152. **Moved by:** Councillor Head

1. That the 2024 Water Utility Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$19,766,455;
 - b. Operating expenses of \$14,205,530;
 - c. Capital and Interfund Transactions of \$6,005,530; and,
 - d. A deficit of \$444,605. After adjusting for non-cash amortization, the surplus is \$5,305,395 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Water Utility Fund Capital expenditures of \$2,675,000 and Loan Principal Payments of \$1,834,425 as identified as UC-01 to UC-11 in Appendix A attached to 2024 Water Utility Fund Budget Document, be approved;
3. That the 2025 – 2028 Water Utility Fund Capital expenditures, as identified in Appendix B of the 2024 Water Utility Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year;

4. That The City of Prince Albert 2024 Water Utility Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 5:15 p.m.

The meeting reconvened at 5:48 p.m.

5.2 2024 Sanitation Fund Operating and Capital Budget

0153. **Moved by:** Councillor Kilmer

1. That the 2024 Sanitation Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$6,198,650;
 - b. Operating expenses of \$4,949,555;
 - c. Capital and Interfund Transfers of \$1,322,710; and,
 - d. A deficit of \$73,615. After adjusting for non-cash amortization, the surplus is \$916,385 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Sanitation Fund Capital expenditures of \$561,420, as identified as SC-01 in Appendix A attached to 2024 Sanitation Fund Budget Document, be approved;
3. That the 2025 – 2028 Sanitation Fund Capital expenditures, as identified in Appendix B of the 2024 Sanitation Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Sanitation Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

5.3 2024 Airport Fund Operating and Capital Budget

0154. **Moved by:** Councillor Cody

1. That Item No. AC-05 – Air Service Demand and Catchment Areas Leakage Study be removed at a cost savings of \$30,000 funded from the Passenger Facility Fee Reserve;
2. That Item No. AC-04 – Airport Lot Development Preparation be removed at a cost savings of \$67,000 funded from the Passenger Facility Fee Reserve; and,
3. That Item Nos. AC-04 and AC-05 be forwarded for consideration to the Airport Advisory Committee in 2024.

Absent: Councillor Ogrodnick

CARRIED

0155. **Moved by:** Councillor Cody

1. That the 2024 Airport Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$1,044,160;
 - b. Operating expenses of \$1,184,570;
 - c. Capital and Interfund Transfers of \$360,140; and,
 - d. A deficit of \$500,550. After adjusting for non-cash amortization, there is a surplus of \$244,450 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Airport Fund Capital expenditures of \$625,375, as identified as AC-01 to AC-03 and AC-06 in Appendix A attached to 2024 Airport Fund Budget Document, be approved;
3. That the 2025 – 2028 Airport Fund Capital expenditures, as identified in Appendix B of the 2024 Airport Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Airport Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

5.4 2024 Land Fund Operating and Capital Budget

0156. **Moved by:** Councillor Kilmer

1. That the 2024 Land Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$485,000;
 - b. Operating expenses of \$274,607;
 - c. Capital and Interfund Transactions of \$76,500; and,
 - d. An operating surplus of \$133,893 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Land Fund Capital expenditures of \$0.00 and Loan Principal Payments of \$303,305, as identified as LC-01 to LC-02 in Appendix A attached to the 2024 Land Fund Budget Document, funded by the Land Development Fund Balance and Development Levies Reserve, be approved;
3. That the 2025 – 2028 Land Fund Capital expenditures, , as identified in Appendix B of the 2024 Land Fund Budget Document, be approved in principle, subject to final approval of the annual Budget of each year; and,
4. That The City of Prince Albert 2024 Land Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

6. ADJOURNMENT – 7:12 P.M.

0157. **Moved by:** Councillor Kilmer

That this Committee do now adjourn.

Absent: Councillor Ogradnick

CARRIED

MAYOR GREG DIONNE CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.



RPT 23-426

TITLE: 2024 Airport Fund Operating and Capital Budget

DATE: December 4, 2023

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the 2024 Airport Fund operating budget be approved as follows:
 - a. Operating revenues of \$1,044,160;
 - b. Operating expenses of \$1,184,570;
 - c. Capital and interfund transfers of \$360,140; and
 - d. A deficit of \$500,550. After adjusting for non-cash amortization, there is a surplus of \$244,450 to fund capital projects and reserve transfers;
2. That the 2024 Airport Fund capital expenditures of \$625,375, be approved;
3. That the motions from the 2024 Airport Fund Budget Committee deliberations be ratified and that Administration proceed as authorized; and,
4. That the 2024 Airport Fund Budgeted expenditures be approved for disbursement effective January 1, 2024.

TOPIC & PURPOSE:

For City Council to approve the 2024 Airport Fund Operating and Capital Budget along with the resolutions of the Budget Committee.

BACKGROUND:

The City of Prince Albert received ownership of the Airport in 1996 and since that time, has attempted to operate the facility as a self-funding entity. In 2006 City Council authorized a transfer of 30 percent of the total cost of the Airport operation to be funded from the City's General Fund, and in 2010 implemented the Passenger Facility Fee (PFF) as a means to fund capital Airport improvements.

On November 29, 2023 the Budget Committee considered the 2024 Airport Fund Operating and Capital Budgets and recommended that the 2024 Airport Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, be forwarded to City Council for final approval.

PROPOSED APPROACH AND RATIONALE:

The Director of Finance presented the budget package to the Budget Committee that included a format that provided budgeted 2024 revenues and expenditures along with the changes relative to the previous years approved budget. For 2024 there are budgetary adjustments to the revenues and expenditures which are summarized in the final budget which is attached.

2024 Budgeted Revenue

Budgeted revenues have decreased \$51,450 from \$1,095,610 in 2023 to \$1,044,160 in 2024.

2024 Budgeted Expenses

Budgeted expenses have decreased by \$85,930 from \$1,270,500 in 2023 to \$1,184,570 in 2024.

2024 Capital and Interfund Transactions

Budgeted capital and interfund transactions have decreased \$43,290 from \$403,430 in 2023 to \$360,140 in 2024.

2024 Capital Budget

Administration is requesting \$625,375 in capital spending at the Airport for 2024.

CONSULTATIONS:

A media release notified the public that the Budget Committee meetings for the 2024 Water Utility, Sanitation, Airport, and Land Fund Budgets were scheduled for November 29, 2023.

In addition, the budget submissions to the Budget Committee were available on eagenda.citypa.ca and the City's website for the public's review.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once the 2024 Airport Fund Budget is approved by Council it will be posted on the City of Prince Albert website.

FINANCIAL IMPLICATIONS:

A summary of the 2024 Budget's impact on the Airport Improvement Fund Balance is as follows:

- The budgeted deficit from operations to be funded from the Airport Improvement Fund in 2024 is \$500,550.

- A transfer of \$103,000 to the Capital Committed Reserve is required for 2024 capital expenditures.
- This results in an estimated net decrease to the Airport Improvement Fund in 2024 of \$158,550 and an estimated closing deficit of \$221,822.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, official community plan, policy, or privacy implications or considerations.

STRATEGIC PLAN:

The 2024 Airport Fund Budget supports the strategic priority of Investing in Infrastructure by committing to supporting long-term growth and sustainable services through strategic investment in new and existing infrastructure as reflected in both the operating and capital budgets for 2024.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. 2024 Airport Fund Operating and Capital Budget – Final for Council Approval
2. November 29, 2023 Budget Committee Minutes - Unofficial

Written by: Jason Maier, Finance Controller

Approved by: Director of Finance and City Manager

2024

AIRPORT FUND BUDGET



BUDGET
APPROVED BY
CITY COUNCIL



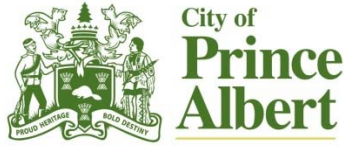
City of
**Prince
Albert**

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

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BUDGET OVERVIEW



The City of Prince Albert received ownership of the Airport in 1996 and since that time, has attempted to operate the facility as a self-funding entity. In 2006 City Council authorized a transfer of 30 percent of the total cost of the Airport operation to be funded from the City’s General Fund, and in 2010 implemented the Passenger Facility Fee (PFF) as a means to fund capital Airport improvements.

OVERVIEW AND FINANCIAL HIGHLIGHTS

The Airport Fund will require a transfer from the Airport Improvement Fund in the amount of \$158,550.

The Airport Improvement Fund with that transfer to balance the 2024 Budget will have a projected ending **deficit balance of \$221,822**.

2024 Operating Revenues	\$1,044,160
2024 Operating Expenditures	\$1,184,570
Operating Deficit	(\$140,410)
Transfer from General Fund	\$381,150
Transfer from Utility Fund - City Facilities	\$3,710
Airport Fund Surplus with Interfund Transfers	\$244,450
Transfer: Passenger Facility Fee Reserve	(\$310,000)
Transfer: Airport Maintenance Reserve (Net)	\$10,000
Funding for Capital Projects	(\$103,000)
Airport Fund Deficit – Transfer from Airport Improvement Fund	(\$158,550)

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

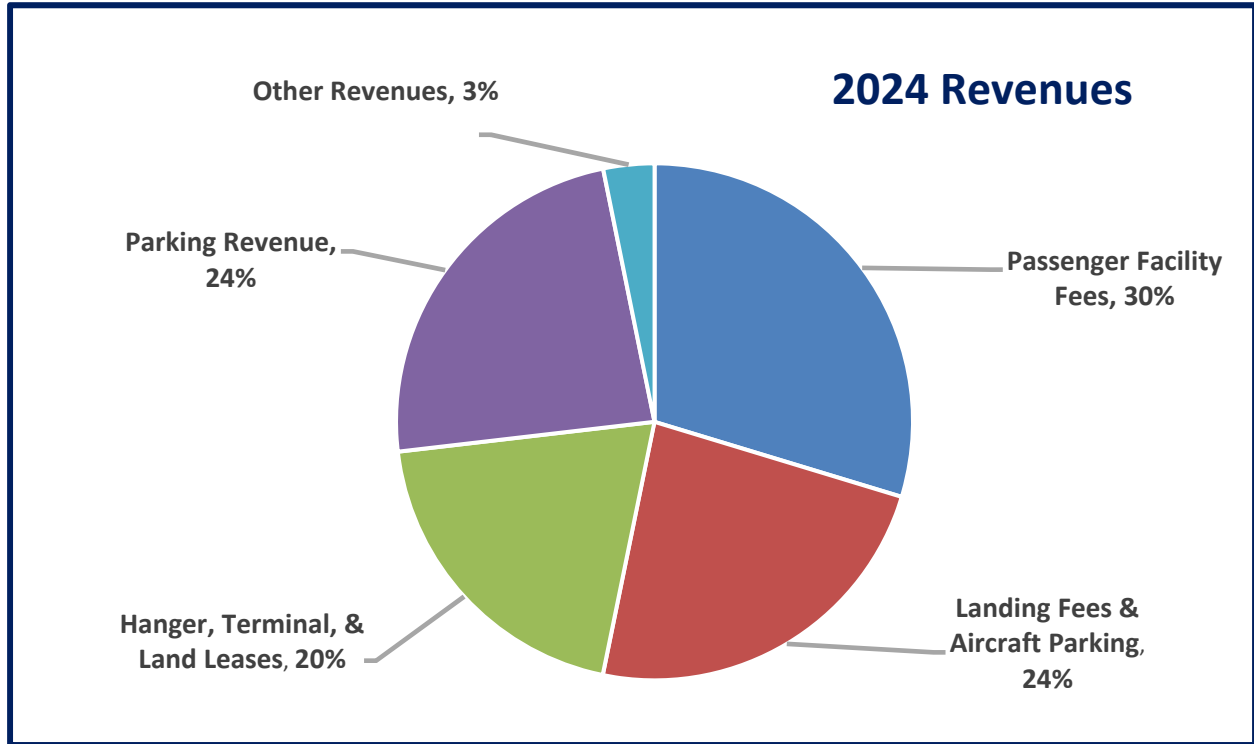
For the Year Ending December 31, 2024

2024 AIRPORT FUND BUDGET APPROVED

	2024 Budget	2023 Budget	Variance Change
REVENUES			
Aircraft Landing Fees	\$240,000	\$240,000	\$0
Aircraft Parking Fees	\$5,600	\$8,600	(\$3,000)
Passenger Facility Fees	\$310,000	\$380,000	(\$70,000)
Parking Revenue	\$247,000	\$225,000	\$22,000
Airport Lease Revenue	\$224,060	\$224,510	(\$450)
Call out Fees and ATM	\$10,000	\$10,000	\$0
Interest and Penalties	\$1,500	\$1,500	\$0
Sundry	\$6,000	\$6,000	\$0
Total Revenues	\$1,044,160	\$1,095,610	(\$51,450)
EXPENSES			
Salaries Wages and Benefits	\$632,660	\$617,820	\$14,840
Contracted and General Services	\$104,500	\$183,300	(\$78,800)
Financial Charges	\$750	\$750	\$0
Utilities	\$127,310	\$137,710	(\$10,400)
Fleet Expenses	\$152,870	\$132,390	\$20,480
Maintenance Materials and Supplies	\$138,260	\$172,230	(\$33,970)
Insurance	\$25,520	\$23,600	\$1,920
Bad Debt Expense	\$2,700	\$2,700	\$0
Total Expenses	\$1,184,570	\$1,270,500	(\$85,930)
Operating Deficit	(\$140,410)	(\$174,890)	\$34,480
CAPITAL AND INTERFUND TRANSACTIONS			
Amortization	(\$745,000)	(\$745,000)	\$0
Interfund Transfers	\$384,860	\$341,570	\$43,290
Capital and Interfund Transactions	(\$360,140)	(\$403,430)	\$43,290
TOTAL DEFICIT	(\$500,550)	(\$578,320)	\$77,770
Allocated as Follows:			
Total Deficit	(\$500,550)	(\$578,320)	\$77,770
Non-Cash Adjustment - Amortization	\$745,000	\$745,000	\$0
Total Surplus - Adjusted for Amortization	\$244,450	\$166,680	\$77,770
Passenger Facility Fee Reserve	(\$310,000)	(\$380,000)	\$70,000
Airport Maintenance Reserve	(\$10,000)	(\$10,000)	\$0
Transfer from Airport Maintenance Reserve	\$20,000	\$60,000	(\$40,000)
Transfer for Capital Funding	(\$103,000)	(\$9,000)	(\$94,000)
Transfer from Airport Improvement Fund	\$158,550	\$172,320	(\$13,770)
	(\$244,450)	(\$166,680)	(\$77,770)
TOTAL - BALANCED BUDGET	\$0	\$0	\$0

2024 AIRPORT FUND REVENUES

The 2024 Airport Revenues are as follows:



The revenues for the Prince Albert Airport decreased in the amount of \$51,450, representing a decrease of 4.70%.

Airport Revenues	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
User Charges and Fees	\$1,036,660	\$1,088,110	(\$51,450)
Interest and Penalties	\$1,500	\$1,500	\$0
Sundry	\$6,000	\$6,000	\$0
Total Revenues	\$1,044,160	\$1,095,610	(\$51,450)

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

USER CHARGES AND FEES REVENUE

\$51,450 decrease in User Charges and Fees Revenue as follows:

- **\$70,000 decrease** in the Passenger Facility Fee Revenue. Rates have been set at \$20 per departing passenger originating from the Prince Albert Airport. The decrease in Passenger Facility Fee Revenue is reflective of decreased passengers and reduced flights. **There will be a corresponding decrease of \$70,000 in the transfer to the Passenger Facility Fee Reserve.** The decrease is reflective of historical passengers and the Mining Industry still recovering.
- **\$3,000 decrease** in Aircraft Parking Fees. Annual or daily fees for parking aircraft on public aprons. Budget for 2024 is based on a review of actual revenues over the past years.
- **\$1,050 decrease** in Advertising Revenue. Advertising space in the airport terminal public areas is rented to a single vendor to sell advertising.
- **\$22,000 increase** in Parking Revenue at the Airport. The mining industry is recovering and the corporations are anticipated to rent more parking spaces in 2024. There is a potential for 70 vacant stall being rented in 2024. Rates increased from \$677.63 /stall to \$691.19 in 2024. Budget for 2024 is based on current rented stalls only at the new rate.
- **\$600 increase** in revenue to be generated from the ATM.

User Charges and Fees	2024 Revenue	2023 Revenue	Increased (Decreased) Revenue
Aircraft Landing Fees	\$240,000	\$240,000	\$0
Aircraft Parking Fees	\$5,600	\$8,600	(\$3,000)
Leases - Rentals - Hangars	\$126,200	\$126,200	\$0
Leases - Rentals - Terminal	\$67,500	\$67,500	\$0
Land Rentals - Agriculture	\$14,560	\$14,560	\$0
Snowbird Fuel - Truck Diesel Sales	\$15,000	\$15,000	\$0
Parking Revenue	\$222,000	\$200,000	\$22,000
Airport Pay & Display Revenue	\$25,000	\$25,000	\$0
Passenger Facility Fee Revenue	\$310,000	\$380,000	(\$70,000)
Airport Call Out Fee	\$10,000	\$10,000	\$0
Airport Sundry - ATM Revenue	\$200	(\$400)	\$600
Advertising Revenue	\$600	\$1,650	(\$1,050)
Total User Charges and Fees	\$1,036,660	\$1,088,110	(\$51,450)

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

\$1,044,160 Total User Charges and Fees as follows:

\$240,000 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. Revenue the same as Year 2023. Aircraft movements (Landings - Takeoffs) have been holding steady since the recovery in 2021. Our regional airline is using larger seat capacity aircraft then previous years. This has resulted in fewer aircraft movements but facilitates the same passenger capacity. The move to larger capacity aircraft has been identified as a trend across the industry. Landing fees are based on weight so a significant impact on revenue is not anticipated.

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

\$5,600 Aircraft Parking Fees - Annual or daily fees for parking aircraft on public aprons. Budget for 2024 has been decreased by \$3,000 based on a review of actual revenues over the past years.

\$126,200 Leases – Hangars –Revenue generated from leases for rental of the Hangars at the Prince Albert Airport. A lease rate of \$2.20/m² was established for 2021 through 2026 on hangar land lease space. In 2023 there was 57,376m² leased. 2022 Actual Revenue was \$97,739. 2023 Revenue ending October 2023 is \$125,259.

Below is listing of leases:

- Rise Air (formerly Transwest Air)
- RCMP “F” Division
- Environment Canada
- Chelco Investments Inc.
- PA Shopper
- Ministry of Central Services

\$67,500 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).

\$14,560 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. 2022 Revenue and 2023 Revenue of \$14,555 as per leases in place.

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

\$15,000 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. Estimate 12,000L of sales base on historical records. Budget is based on expectations for 2024. This revenue offsets costs in Maintenance Materials and Supplies.

\$222,000 Parking Revenue – Increased revenue for 2024 in the amount of \$22,000. The mining industry is recovering and the corporations are anticipated to rent more parking spaces in 2024. There is a potential for 70 vacant stall being rented in 2024. Rates increased from \$677.63 /stall to \$691.19 in 2024. Budget for 2024 is based on current rented stalls only at the new rate.

\$25,000 Airport Park & Display Revenue – Revenue generated from 80 parking stalls adjacent to the airport terminal are used for public parking. These stalls are managed using a pay station system. Passenger levels are holding steady and budget is based on expectations for 2024.

\$600 Advertising Revenue relating to advertising space in the airport terminal public areas. **Decrease** of \$1,050 as advertising for 2024 is currently rented to a single vendor to sell advertising.

\$310,000 Passenger Facility Fee Revenue – **Decrease** in Revenue of **\$70,000**. 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 the Prince Albert Airport. The decrease in Passenger Facility Fee Revenue is reflective of decreased passengers and reduced flights. **There will be a resulting decrease of \$70,000 transfer to the Passenger Facility Fee Reserve.** The decrease is reflective of historical passengers and the Mining Industry still recovering.

\$10,000 Call Out Fee 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.

Call-out Charges Estimate:

Priority 1 Snow Removal Operation \$600

Priority 1 Deicing Operation \$3,000 to \$6,000 depending on severity of conditions.

Runway Conditions Report \$90.00

Administration 15%

\$200 Airport Sundry – Revenue to be generated in 2024 from the ATM machine.

INTEREST AND PENALTIES

The revenue for 2024 is the same as Year 2023 with a **revenue of \$1,500** 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.

SUNDRY REVENUE

\$6,000 Total Sundry Revenue as follows:

\$6,000 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.

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. The fee will also assist with any operational costs required to keep the airport safe and secure, comfortable, competitive and up-to-date.

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

The Passenger Facility Fee revenue collected over the last several years is as follows:



The budgeted revenue to be collected for 2024 is **\$310,000**. The Passenger Facility Fee revenue collected is credited to the Passenger Facility Fee Reserve. **With that budgeted transfer for 2024, it is projected that the ending Passenger Facility Fee Reserve will have a surplus of \$1,540,708 ending Year 2024.**

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

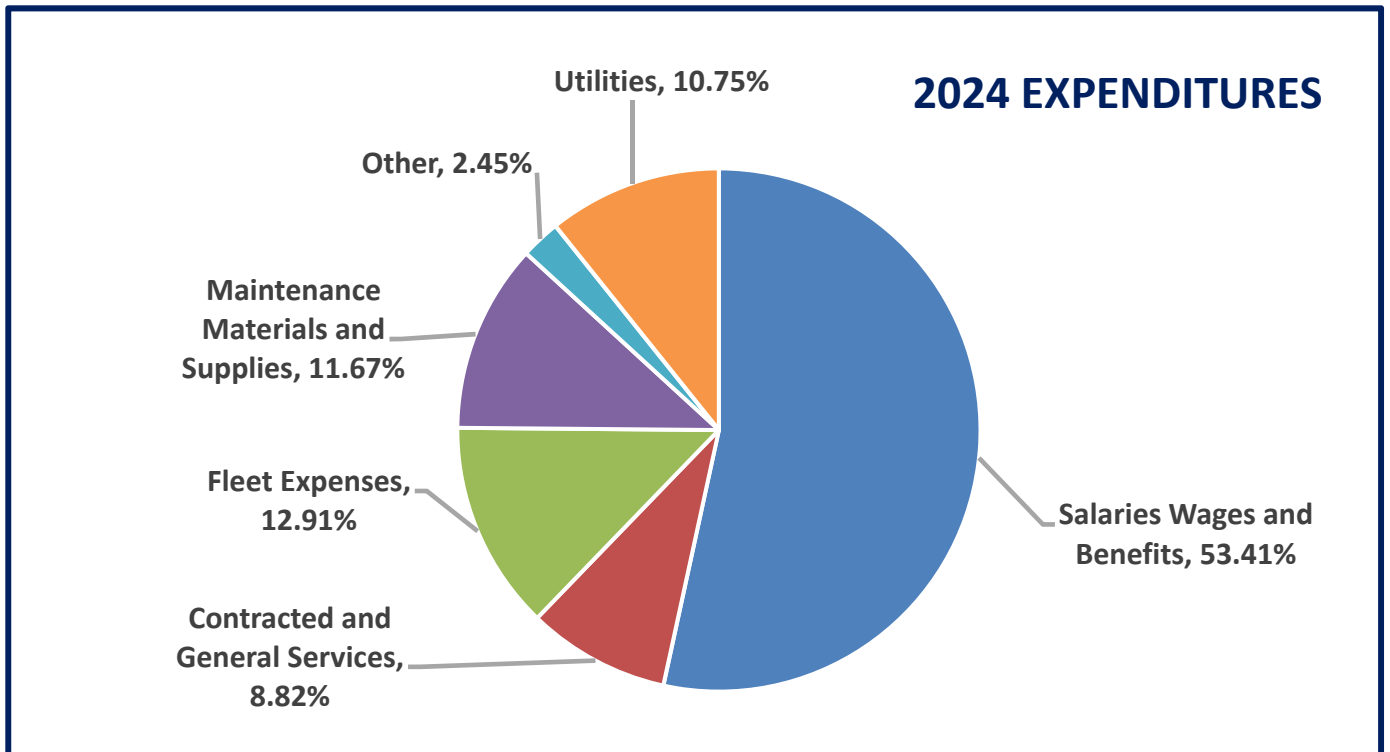
For the Year Ending December 31, 2024

2024 AIRPORT FUND EXPENDITURES

The **decrease** in expenditures from Year 2023 is **\$85,930**, which represents a 6.76% decrease from Year 2023:

Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$632,660	\$617,820	\$14,840	2.40%	53.41%
Contracted and General Services	\$104,500	\$183,300	(\$78,800)	-42.99%	8.82%
Financial Charges	\$750	\$750	\$0	0.00%	0.06%
Utilities	\$127,310	\$137,710	(\$10,400)	-7.55%	10.75%
Fleet Expenses	\$152,870	\$132,390	\$20,480	15.47%	12.91%
Maintenance Materials and Supplies	\$138,260	\$172,230	(\$33,970)	-19.72%	11.67%
Insurance	\$25,520	\$23,600	\$1,920	8.14%	2.15%
Bad Debt Expense	\$2,700	\$2,700	\$0	0.00%	0.23%
Total Expenditures	\$1,184,570	\$1,270,500	(\$85,930)	-6.76%	100.00%

The major drivers for expenditures is as follows for Year 2024:



SALARY WAGES AND BENEFITS

The 2024 Budget includes an increase to general wages, including applicable step increases, and payroll benefit increases.

General Wage Adjustments – Out of Scope Employees

Motion of Special City Council Meeting August 21, 2023

That City of Prince Albert Out of Scope Staff, excluding Out of Scope Staff at the Prince Albert Police Service and Prince Albert Fire Department, be provided with a general wage increase in the following amounts:

1. Zero Percent (0%) effective January 1, 2022;
2. Three Percent (3%) effective January 1, 2023;
3. Two Percent (2%) effective August 21, 2023;
4. Three Percent (3%) effective January 1, 2024; and,
5. Three Percent (3%) effective January 1, 2025.

Payroll Benefits

Payroll Benefits have increased as follows:

1. The maximum CPP cost will increase to \$3,820 in 2024 from \$3,754 in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.94/\$100 of WCB assessable earnings in 2022 to \$2.25/\$100 of WCB assessable earnings in 2023.

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.

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

\$14,840 increase in Salaries Wages Benefits as follows:

Salaries Regular – Decrease of \$17,020

- \$12,980 increase as per awarded general wage increases approved by City Council, including applicable step increases.
- \$30,000 **decrease** as the prior year’s retro accrual was removed and anticipated settlements in 2023 and 2024 have been incorporated into the actual budget lines where costs will be charged.

Wages Regular

\$17,230 increase relating to awarded general wage increases approved by City Council, including applicable step increases.

Wages Overtime

\$5,340 increase in Wages Overtime relating to increases for awarded general wage increases approved by City Council, including applicable step increases.

Payroll Benefits

\$9,290 increase in Payroll Benefits as per increased rates for CPP and WCB.

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$165,530	\$182,550	(\$17,020)
Wages Regular	\$284,980	\$267,750	\$17,230
Wages Overtime	\$37,340	\$32,000	\$5,340
Payroll Benefits	\$144,810	\$135,520	\$9,290
Total Salaries Wages and Benefits	\$632,660	\$617,820	\$14,840

Salaries Wages and Benefits	2024 Budget	2023 Budget	Increase (Decrease)	%
				Change
Administration	\$199,675	\$211,680	(\$12,005)	-5.67%
Airfield Maintenance	\$256,385	\$243,920	\$12,465	5.11%
Airfield Snow Clearing	\$63,335	\$55,200	\$8,135	14.74%
Airfield Grass Cutting	\$13,220	\$12,140	\$1,080	8.90%
Terminal Building	\$95,580	\$92,460	\$3,120	3.37%
Building Maintenance	\$4,465	\$2,420	\$2,045	84.50%
Total Salaries Wages and Benefits	\$632,660	\$617,820	\$14,840	2.40%

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.

CONTRACTED AND GENERAL SERVICES

Contracted and General Services have **decreased** by the amount of **\$78,800**, representing a 42.99% decrease over Year 2023 as follows:

- **\$54,200 decrease** for Airport Maintenance. Removal of 2023 budget relating to airfield marking. This is completed every second year, and was completed in 2023.
- **\$30,000 decrease** for **one-time expenditure** budgeted in 2023. 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. The next scheduled audit will be in 2026.
- **\$10,000 decrease** for Quality Assurance Audit - Corrective Action Plans (CAP). Budget is not required for Year 2024.
- **\$10,000 increase** for building maintenance. The total budget of \$14,500 is required for the following: \$5,500 base budget for various repairs and maintenance required where specialized skills are not available from City staff. \$6,000 for lighting replacement for the Field Electrical Centre. \$3,000 for sliding window replacement at the Apron III building.
- **\$5,400 increase** for programming. iFIDS is the computer program that tracks and calculates landing data and fees. It also provides arrival departure scheduling that is displayed on the screens in the terminal and website. TracrNG is the inspection vehicles onboard computerized system that senses and reports runway conditions to the NavCanada NOTAM system. AIM (GIS System) is the computerized system use to track maintenance issues and report wildlife and safety incidents. It also tracks, trends and is used to prepare reports to Transport Canada. Other City relates internet and computer services.

\$104,500 Total Contracted and General Services as follows:

- \$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.
- \$15,000 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.

- \$50,000 for Airport Maintenance. Crack sealing the airfield's paved movement surfaces is scheduled for every second year. Annual Decelerometer calibration by the manufacturer; which are the instruments used to determine the slipperiness on the runway. Transport Canada regulations require proof of calibration. Gycol disposal; aircraft deicer is hazardous to the environment and is collected on the apron. A specialist contractor is used for collection and disposal. The airfield electrical systems for navigational aids is highly regulated and requires a contracted airfield electrical specialist to maintain. **The Airport Maintenance Reserve will be funding \$20,000 for the crack sealing budgeted in 2024. This will be illustrated by a Reserve Transfer. The Airport Maintenance Reserve balance will have a projected surplus of \$10,000 at the end of 2024 with this project included.**
- \$14,500 for building maintenance. This budget is required for the following: \$5,500 base budget for various repairs and maintenance required where specialized skills are not available from City staff. \$6,000 for lighting replacement for the Field Electrical Centre. \$3,000 for sliding window replacement at the Apron III building.
- \$16,000 for iFIDS is the computer program that tracks and calculates landing data and fees. It also provides arrival departure scheduling that is displayed on the screens in the terminal and website and other programming illustrated above.
- \$2,800 for Terminal Building contractor with specialized skills not available in the city staff such as overhead doors, security systems, HVAC, luggage carousel etc.
- \$1,200 for General Aviation Pilots Terminal Septic Tank Pump-outs.

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FINANCE CHARGES

\$750 budget for Finance Charges as the City pays a monthly fee for the Airport Park & Display pay station machines.

UTILITIES

Heating:

- SaskEnergy:
 - The Government of Saskatchewan has approved SaskEnergy's commodity rate decrease of 24.5 per cent, bringing it from \$4.20 per gigajoule (GJ) to \$3.20/GJ, as well as its five per cent delivery service rate increase.
 - Effective October 1, 2023, this combined rate adjustment will result in an overall bill decrease of nearly eight per cent or \$6.52 per month for the average residential customer.

Utilities have **decreased** by the amount of **\$10,400**, representing a 7.55% decrease over 2023.

The decrease is primarily attributed to electricity costs as follows:

Utilities	2024 Budget	2023 Budget	Increase (Decrease)	% Change
Water and Sewer	\$3,710	\$3,880	(\$170)	-4.38%
Heating Fuels	\$17,990	\$19,000	(\$1,010)	-5.32%
Electricity	\$105,610	\$114,830	(\$9,220)	-8.03%
Total Utilities	\$127,310	\$137,710	(\$10,400)	-7.55%

Utilities	2024 Budget	2023 Budget	Increase (Decrease)
Airfield Maintenance - Electricity	\$45,760	\$44,950	\$810
Terminal Building - Water and Sewer	\$1,540	\$1,770	(\$230)
Terminal Building - Heating Fuels	\$7,040	\$6,500	\$540
Terminal Building - Electricity	\$40,960	\$46,470	(\$5,510)
Building Maintenance - Water and Sewer	\$2,170	\$2,110	\$60
Building Maintenance - Heating Fuels	\$10,950	\$12,500	(\$1,550)
Building Maintenance - Electricity	\$18,890	\$23,410	(\$4,520)
Total Utilities	\$127,310	\$137,710	(\$10,400)

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

FLEET EXPENSES

Fleet expenses have **increased** by **\$20,480** for 2024. The 2024 Budget **incorporates a 0% increase related to the general fleet charge**. There are **two areas** that fleet was increased based on historical spending and actuals.

Fleet has **increased** by **\$20,480** over Year 2023 as follows:

Fleet	2024 Budget	2023 Budget	Increase (Decrease)
Administration	\$19,320	\$8,840	\$10,480
Airfield Maintenance	\$42,400	\$42,400	\$0
Airfield Snow Clearing	\$78,900	\$68,900	\$10,000
Airfield Grass Cutting	\$11,660	\$11,660	\$0
Terminal Building Maintenance	\$590	\$590	\$0
Total Fleet	\$152,870	\$132,390	\$20,480

Below is the historical spending for fleet charges:

	Airfield Snow Clearing	Administration
Year 2023 (as of Sept/23)	\$58,606	\$14,970
Year 2022	\$92,372	\$17,640
Year 2021	\$65,544	\$8,340
Year 2020	\$78,095	\$8,340
Proposed 2024 Budget	\$78,900	\$19,320

The budget for Airport Administration includes two (2) Trucks. Increase was reflective in 2022 when an Airport Truck previously charged to Airport Maintenance was changed to Airport Administration. Budget is being adjusted in 2024 to reflect this and the Airport Maintenance budget remains unchanged based on a review of actuals and expectations for 2024.

Airfield snow clearing fleet is reflective in the amount of snow to be cleared in the given year. 2022 was a large snowfall year. Budget has been increased by \$10,000 as per above historical spending.

MAINTENANCE MATERIALS AND SUPPLIES

There is a **decrease** in Maintenance Materials and Supplies for Year 2024 in the amount of **\$33,970**, representing a 19.72% decrease over Year 2023 as follows:

- **\$23,100 decrease** for **one-time expenditure** budgeted in 2023 for Terminal Building Maintenance. The 2023 Budget included the replacement of the Fire Alarm System. The Terminal Building was built in 1983 and therefore a replacement of the fire alarm was completed in 2023.
- **\$14,000 decrease** for granular material. This is a **removal of 2023 expenditure** for budget required to fix the groundside gravel roadways at the airport.
- **\$4,950 decrease** in Airside relating to replacement parts for the lighting and signs system. A single LED fixture averages \$1,500 each. A functional navigation lighting system is a regulatory requirement. Decreased as per historical spending.
- **\$2,100 decrease** in Airside supplies, such as air band radio, runway friction testing instruments & airfield navigational aids.
- **\$5,040 increase** in supplies for the Terminal Building such as: light bulbs, parts for repairs to waiting room chairs, replacement of damaged wooden picnic tables with metal tables similar to those in city parks, etc.
- **\$2,000 increase** in housekeeping for the Terminal Building. Products like cleaning supplies and consumable sanitary paper products.
- **\$1,940 increase** in Administration memberships and dues. CAC is an industry association that lobbies the federal government on issues that affect business interests of Canadian Airports. IAAE is a training provider via classroom and or website. Coarse cost savings for members offset the membership fee. RCAC is a national organization dedicated to promoting the viability of regional and community airports. AAMA is a local airports managers association that provide seminars, training, and information resources. SAC promote and enhance aviation in Saskatchewan.
- **\$1,200 increase** for repairs like overhead doors, damages to walls and security systems etc. in the Terminal Building.

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

INSURANCE

Insurance has **increased** by the amount of **\$1,920** over 2023, representing an 8.14% increase.

The increase also incorporates estimates for annual increases provided from the City’s Insurance Broker and insurance related to new property additions since prior year’s budget.

Insurance	2024 Budget	2023 Budget	Increase (Decrease)
Administration - Insurance	\$10,910	\$10,240	\$670
Terminal Building	\$5,440	\$5,460	(\$20)
Building Maintenance	\$9,170	\$7,900	\$1,270
Total Insurance	\$25,520	\$23,600	\$1,920

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.

INSURANCE

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.

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

Interfund Transfers

The Interfund Transfers have **increased** in the amount of **\$43,290** over 2023 as follows:

Interfund Transfers	2024 Budget	2023 Budget	(Increase) Decrease	% Change
Transfer from General Fund	\$381,150	\$337,690	\$43,460	12.87%
Transfer from Utility Fund – City Facilities	\$3,710	\$3,880	(\$170)	-4.38%
Total Interfund Transfers	\$384,860	\$341,570	\$43,290	12.67%

- **\$381,150 Transfer from 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 2023 Total Expenditures, the Transfer from General Fund for 2024 is the amount of 381,150, **an increase of \$43,460 from the General Fund.**

General Fund - Funding to Airport		30%
2022 Approved Total Expenditures	\$1,125,630	\$337,690
2023 Approved Total Expenditures	\$1,270,500	\$381,150

INSURANCE

Amortization is an accounting method for spreading out the cost of a capital asset over the expected useful life of that asset (i.e. the cost is spread out over multiple years). The City budgets for 100% of the cost of a capital asset within the capital budget. Due to this difference, amortization is shown as a non-cash adjustment within the budget.

For Year 2024, Amortization is **\$745,000** as budgeted in Year 2023.

2024 AIRPORT IMPROVEMENT FUND BALANCE

A summary of the 2024 budget’s impact on the Airport Improvement Fund balance is as follows:

- The budgeted deficit from operations to be funded by the Airport Improvement Fund in 2024 is \$55,550.
- A transfer of \$103,000 to the Capital Committed Reserve is required for 2024 capital expenditures.
- This results in an estimated net decrease to the Airport Improvement Fund in 2024 of **\$158,550** and an estimated closing DEFICT balance of \$221,822.

2024 AIRPORT FUND CAPITAL

Airport Improvement Fund	
Airfield Cameras (50% cost share)	\$33,000
Terminal Building - Cargo Room	\$20,000
Field Electrical Centre Building Ventilation	\$50,000
Community Airport Partnership (CAP)	
Airfield Cameras (50% cost share)	\$33,000
Airport Capital Assistance Program (ACAP)	
Replace Case Loader	\$489,375
Total 2024 Airport Capital Projects	\$625,375
Airport Improvement Fund	\$103,000
Community Airport Partnership	\$33,000
Airport Capital Assistance Program (ACAP)	\$489,375
Total 2024 Airport Capital Projects	\$625,375

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Funding for Capital - via transfer from Airport Improvement Fund Balance (Uncommitted)	\$103,000	\$9,000
Airport Capital Assistance Program (ACAP)	\$489,375	
Community Airport Partnership (CAP)	\$33,000	\$9,000
Total Funding	\$625,375	\$18,000
Expenditures:		
Automated Opener Gate #2 for Ambulance		(\$18,000)
Airfield Cameras	(\$66,000)	
Field Electrical Centre Building Ventilation	(\$50,000)	
Terminal Building - Cargo Room	(\$20,000)	
Replace Case Loader	(\$489,375)	
Total Expenditures	(\$625,375)	(\$18,000)
	\$0	\$0

Airport Improvement Fund	\$103,000
Airport Capital Assistance Program (ACAP)	\$489,375
Community Airport Partnership (CAP)	\$33,000

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

AIRPORT IMPROVEMENT FUND BALANCE

AIRPORT IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Total Surplus	\$244,450	\$166,680
Transfer: Airport Improvement Reserve	10,000	50,000
Transfer: Passenger Facility Fee Reserve	(310,000)	(380,000)
Total Funding	(55,550)	(163,320)
Expenditures:		
Transfer to Capital Committed Reserve	(103,000)	(9,000)
Budgeted Increase (Decrease)	(158,550)	(172,320)
Fund Surplus (Deficit), beginning of year (estimated)	(63,272)	109,048
Fund Surplus (Deficit), end of year (estimated)	(221,822)	(63,272)

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

PASSENGER FACILITY FEE RESERVE

PASSENGER FACILITY FEE RESERVE	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Passenger Facility Fee Levies	\$310,000	\$380,000
Expenditures:		
Airport Terminal - Detailed Design	-	(1,333,710)
Budgeted Increase (Decrease) to Reserve	310,000	(953,710)
Reserve Balance, beginning of year (estimated)	1,230,708	2,197,318
Capital Carryforward - Outstanding from Prior Years	-	(12,900)
Reserve Balance, end of year (estimated)	1,540,708	1,230,708

2024 APPROVED AIRPORT FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

AIRPORT MAINTENANCE RESERVE

AIRPORT MAINTENANCE RESERVE	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Funding for Reserve - via transfer from Airport Improvement Fund Balance (Uncommitted) - Note 1	\$10,000	\$10,000
Expenditures:		
Cracksealing	(20,000)	-
Airfield Line Markings Repainting & Airport Maintenance	-	(60,000)
Budgeted Increase (Decrease) to Reserve	(10,000)	(50,000)
Reserve Balance, beginning of year (estimated)	20,000	70,000
Reserve Balance, end of year (estimated)	10,000	20,000
Notes:		
1) In the 2016 Budget, Council approved \$10,000 per year to be transferred to reserve for future cracksealing costs at the Airport.		



**PREPARED BY
FINANCIAL SERVICES**



City of
**Prince
Albert**



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**WEDNESDAY, NOVEMBER 29, 2023, 4:05 P.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Melodie Boulet, Finance Manager
Nykol Miller, Capital Projects Manager
Jeff Da Silva, Director of Public Works
Andy Busse, Acting Operations Manager (Excused at 5:15 p.m.)
Briane Folmer, Senior Accounting Manager
Ramona Fauchoux, Director of Financial Services
Mohammad Kraishan, Engineering Services Manager
Craig Guidinger, Director of Planning and Development Services
(Attended at 4:27 p.m.)

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

2. APPROVAL OF AGENDA

0151. **Moved by:** Councillor Miller

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 Mayor.

Absent: Councillor Ogradnick

CARRIED

3. DECLARATION OF CONFLICT OF INTEREST

4. ADOPTION OF MINUTES

5. FUND BUDGET FOR REVIEW

5.1 2024 Water Utility Fund Operating and Capital Budget

0152. **Moved by:** Councillor Head

1. That the 2024 Water Utility Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$19,766,455;
 - b. Operating expenses of \$14,205,530;
 - c. Capital and Interfund Transactions of \$6,005,530; and,
 - d. A deficit of \$444,605. After adjusting for non-cash amortization, the surplus is \$5,305,395 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Water Utility Fund Capital expenditures of \$2,675,000 and Loan Principal Payments of \$1,834,425 as identified as UC-01 to UC-11 in Appendix A attached to 2024 Water Utility Fund Budget Document, be approved;
3. That the 2025 – 2028 Water Utility Fund Capital expenditures, as identified in Appendix B of the 2024 Water Utility Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year;

4. That The City of Prince Albert 2024 Water Utility Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

The meeting recessed at 5:15 p.m.

The meeting reconvened at 5:48 p.m.

5.2 2024 Sanitation Fund Operating and Capital Budget

0153. **Moved by:** Councillor Kilmer

1. That the 2024 Sanitation Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$6,198,650;
 - b. Operating expenses of \$4,949,555;
 - c. Capital and Interfund Transfers of \$1,322,710; and,
 - d. A deficit of \$73,615. After adjusting for non-cash amortization, the surplus is \$916,385 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Sanitation Fund Capital expenditures of \$561,420, as identified as SC-01 in Appendix A attached to 2024 Sanitation Fund Budget Document, be approved;
3. That the 2025 – 2028 Sanitation Fund Capital expenditures, as identified in Appendix B of the 2024 Sanitation Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Sanitation Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

5.3 2024 Airport Fund Operating and Capital Budget

0154. **Moved by:** Councillor Cody

1. That Item No. AC-05 – Air Service Demand and Catchment Areas Leakage Study be removed at a cost savings of \$30,000 funded from the Passenger Facility Fee Reserve;
2. That Item No. AC-04 – Airport Lot Development Preparation be removed at a cost savings of \$67,000 funded from the Passenger Facility Fee Reserve; and,
3. That Item Nos. AC-04 and AC-05 be forwarded for consideration to the Airport Advisory Committee in 2024.

Absent: Councillor Ogrodnick

CARRIED

0155. **Moved by:** Councillor Cody

1. That the 2024 Airport Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$1,044,160;
 - b. Operating expenses of \$1,184,570;
 - c. Capital and Interfund Transfers of \$360,140; and,
 - d. A deficit of \$500,550. After adjusting for non-cash amortization, there is a surplus of \$244,450 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Airport Fund Capital expenditures of \$625,375, as identified as AC-01 to AC-03 and AC-06 in Appendix A attached to 2024 Airport Fund Budget Document, be approved;
3. That the 2025 – 2028 Airport Fund Capital expenditures, as identified in Appendix B of the 2024 Airport Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Airport Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

5.4 2024 Land Fund Operating and Capital Budget

0156. **Moved by:** Councillor Kilmer

1. That the 2024 Land Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$485,000;
 - b. Operating expenses of \$274,607;
 - c. Capital and Interfund Transactions of \$76,500; and,
 - d. An operating surplus of \$133,893 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Land Fund Capital expenditures of \$0.00 and Loan Principal Payments of \$303,305, as identified as LC-01 to LC-02 in Appendix A attached to the 2024 Land Fund Budget Document, funded by the Land Development Fund Balance and Development Levies Reserve, be approved;
3. That the 2025 – 2028 Land Fund Capital expenditures, , as identified in Appendix B of the 2024 Land Fund Budget Document, be approved in principle, subject to final approval of the annual Budget of each year; and,
4. That The City of Prince Albert 2024 Land Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogradnick

CARRIED

6. ADJOURNMENT – 7:12 P.M.

0157. **Moved by:** Councillor Kilmer

That this Committee do now adjourn.

Absent: Councillor Ogradnick

CARRIED

MAYOR GREG DIONNE CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.

TITLE: 2024 Land Fund Operating and Capital Budget

DATE: **December 4, 2023**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the 2024 Land Fund operating budget be approved as follows:
 - a. Operating revenues of \$485,000;
 - b. Operating expenses of \$274,607;
 - c. Capital and interfund transactions of \$76,500; and,
 - d. An operating surplus of \$133,893 to fund capital projects, loan principal payments, and reserve transfers;
2. That the 2024 Land Fund capital expenditures of \$0 and loan principal payments of \$303,305, be approved;
3. That the motions from the 2024 Land Fund Budget Committee deliberations be ratified and that Administration proceed as authorized; and,
4. That the approved 2024 Land Fund Budgeted expenditures be approved for disbursement effective January 1, 2024.

TOPIC & PURPOSE:

For City Council to approve the 2024 Land Fund Operating and Capital Budget along with the resolutions of the Budget Committee.

BACKGROUND:

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 over the 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.

On November 29, 2023 the Budget Committee considered the 2024 Land Fund Operating and Capital Budgets and recommended that the 2024 Land Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, be forwarded to City Council for final approval.

PROPOSED APPROACH AND RATIONALE:

The Director of Financial Services presented the budget package to the Budget Committee that included a format that provided budgeted 2024 revenues and expenditures along with the changes relative to the previous years approved budget. For 2024, budgeted revenues and expenditures were reviewed and adjusted as necessary as highlighted below.

2024 Budgeted Revenue

Budgeted revenues remain the same as 2023 at \$485,000.

2024 Budgeted Expenses

Budgeted expenses have decreased by \$9,373 from \$283,980 in 2023 to \$274,607 in 2024.

2024 Capital and Interfund Transactions

Budgeted capital and interfund transactions remain the same as 2023 at \$76,500.

2024 Capital Budget

Administration is requesting \$303,305 in capital spending for 2024 related to long term debt principal payments.

CONSULTATIONS:

A media release notified the public that the Budget Committee meetings for the 2024 Water Utility, Sanitation, Airport, and Land Fund Budgets were scheduled for November 29, 2023.

In addition, the budget submissions to the Budget Committee were available on eagenda.citypa.ca and the City's website for the public's review.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once the 2024 Land Fund Budget is approved by Council it will be posted on the City of Prince Albert website.

FINANCIAL IMPLICATIONS:

A summary of the 2024 budget impacts on the Land Development Fund Balance is as follows:

- The budgeted Land Fund surplus from operations to be allocated to the Land Development Fund Balance for 2024 is \$133,893.
- A transfer in from the Development Levies Reserve of \$202,555 for principal and interest expenses related to debt financing for capital projects.
- A decrease to the Land Development Fund Balance of \$303,305 for loan principal payments.
- A transfer out related to an allocation to Land Fund and General Fund reserves of \$114,500.
- This results in an estimated net decrease to the Land Development Fund Balance of \$81,357 bringing the estimated 2024 year end deficit to \$2,073,959.

Note: The beginning balance for the Land Development Fund Balance was obtained from the 2022 Audited Financial Statements. As such, it includes \$3.4 million in debt financing received for the Marquis Road West Extension, however approximately \$3.1M of these funds had either been re-allocated to a different project or were unspent at the end of 2022. This results in approximately \$3.1M included in the Land Development Fund's opening balance that is not available to offset the Land Development Fund's deficit.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, official community plan, policy, or privacy implications or considerations.

STRATEGIC PLAN:

The 2024 Land Fund Budget supports the strategic priority of Investing in Infrastructure by committing to supporting long-term growth and sustainable services through strategic investment in new and existing infrastructure as reflected in both the operating and capital budgets for 2024.

The 2024 Land Fund also supports the strategic priority of Building a Robust Economy by supporting the creation of a wide range of property and housing options to accommodate people who choose to relocate to Prince Albert.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. 2024 Land Fund Operating and Capital Budget – Final for Council Approval
2. November 29, 2023 Budget Committee Minutes - Unofficial

Written by: Jason Maier, Finance Controller

Approved by: Director of Finance and City Manager

2024

LAND FUND BUDGET

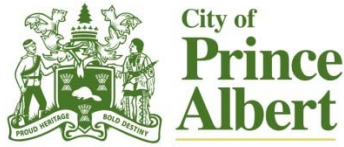
BUDGET
APPROVED BY
CITY COUNCIL



City of
**Prince
Albert**

2024 LAND FUND BUDGET	PAGE
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Capital Committed	10
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Planning and Marketing Reserve	13

BUDGET OVERVIEW



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 over the 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. This slowdown appears to remain the trend as inflation and high interest rates are making it challenging for residents and businesses to consider new construction. Looking ahead, Administration continues to be hopeful that lot sales will begin to pick up, though modestly at first, as a result of the City reducing the price of its residential lots and as a result of the announcement and anticipation of two significant industrial businesses, a new entertainment district with aquatic and recreation facilities and construction of the new hospital.

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

2024 LAND FUND BUDGET APPROVED

	2024 Budget	2023 Budget	Variance
REVENUES			
User Charges and Fees	\$35,000	\$35,000	\$0
Land Sales	450,000	450,000	\$0
Total Revenues	485,000	485,000	\$0
EXPENSES			
Salaries Wages and Benefits	111,400	110,750	650
Contracted and General Services	24,000	24,000	0
Interest on Long Term Debt	139,207	149,230	(10,023)
Total Expenses	274,607	283,980	(9,373)
Operating Surplus	210,393	201,020	9,373
CAPITAL AND INTERFUND TRANSACTIONS			
Interfund Transfers	(76,500)	(76,500)	0
Capital and Interfund Transactions	(76,500)	(76,500)	0
TOTAL SURPLUS	133,893	124,520	9,373
Capital & Long Term Debt Payments:			
Total Surplus (Deficit)	133,893	124,520	9,373
Transfer from Development Levies - Marquis Road	202,555	202,670	(115)
Principle Payment - Marquis Road West Extension	(90,905)	(87,900)	(3,005)
Principle Payment - West Hill Development	(212,400)	(205,200)	(7,200)
Total Adjusted Surplus (Deficit)	33,143	34,090	(947)
Allocation to Reserves:			
Development Levies Reserve	(50,000)	(50,000)	0
Future Land Purchases Reserve	(6,000)	(6,000)	0
Planning & Marketing Reserve	(18,000)	(18,000)	0
Community Services Land Fund Reserve	(22,500)	(22,500)	0
Affordable Housing Reserve	(18,000)	(18,000)	0
Total Allocation to Reserves	(114,500)	(114,500)	0
Total Long-Term Payments & Reserve Allocations	(81,357)	(80,410)	(947)
Transfer from Land Development Fund	81,357	80,410	947
	0	0	0

2024 LAND FUND REVENUES

There are three primary sources of revenue for the Land Fund. They are:

1. Land Sales – which include both residential and commercial/industrial land sales.
 - For 2024, the budget is forecasting the sale of 5 lots in Crescent Acres at an average sale price of \$90,000 for total revenue of \$450,000.
 - For 2024, 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 relates to revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations.

The revenues for the Land Fund remain unchanged at **\$535,000** for 2024 as follows:

Revenues	2024 Budget	2023 Budget	Increase (Decrease)
Land Rentals and Leases	\$35,000	\$35,000	\$0
Land Sales	\$450,000	\$450,000	\$0
Total Revenues	\$485,000	\$485,000	\$0

LAND LEASE RENTALS AND LEASES

\$35,000 for Land Rentals and Leases - This revenue relates to revenue generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations, etc.

LAND SALES

\$450,000 revenue for Land Sales. The 2024 budget is forecasting the sale of 5 lots in Crescent Acres at an average sale price of \$90,000 for total revenue of \$450,000.

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

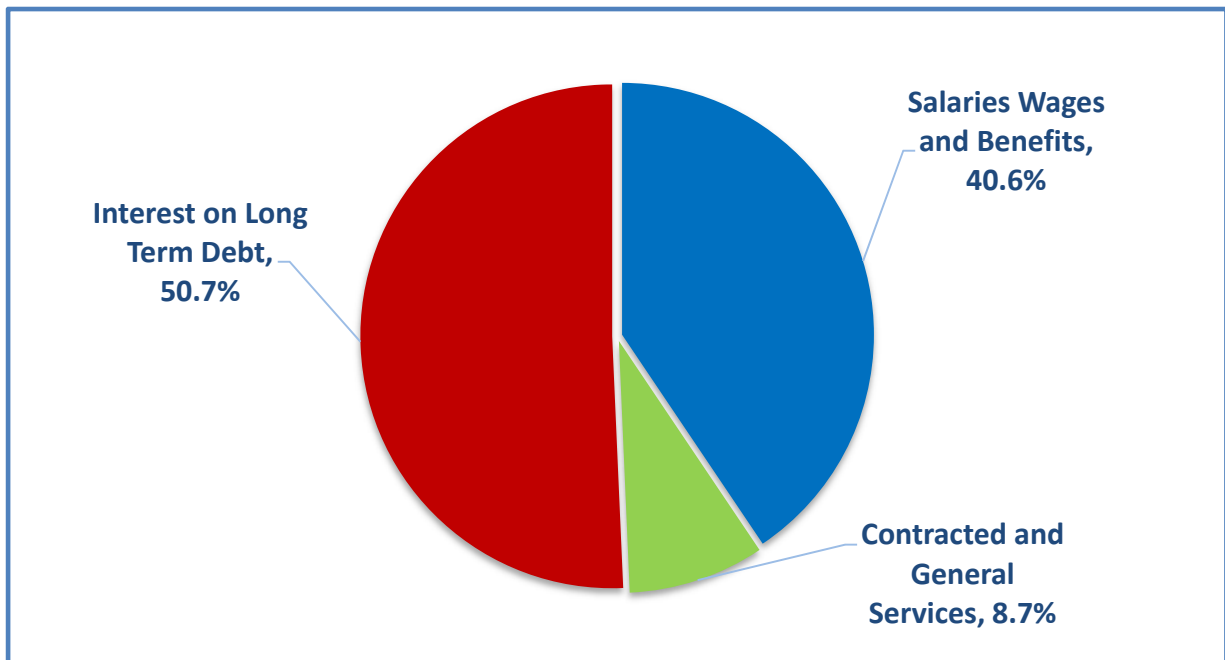
For the Year Ending December 31, 2024

2024 LAND FUND EXPENDITURES

The expenditures for the Land Fund have decreased by the amount of **\$9,373** as follows:

Expenditures	2024 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$111,400	\$110,750	\$650	0.59%	40.57%
Contracted and General Services	\$24,000	\$24,000	\$0	0.00%	8.74%
Interest on Long Term Debt	\$139,207	\$149,230	(\$10,023)	-6.72%	50.69%
Total Expenditures	\$274,607	\$283,980	(\$9,373)	-8.41%	100.00%

The major drivers for the Land Fund Expenditures are as follows:



2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

SALARY WAGES AND BENEFITS

\$650 increase to Salaries Wages and Benefits:

The base budget was determined after consideration of current contracts, step increases/decreases, and a review of actual costs incurred.

Salaries Wages Benefits	2024 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$59,534	\$54,740	\$4,794
Wages Regular	\$30,305	\$34,610	(\$4,305)
Payroll Benefits	\$21,561	\$21,400	\$161
Total Salaries Wages Benefits	\$111,400	\$110,750	\$650

Salary 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%

CONTRACTED AND GENERAL SERVICES

\$24,000 Total Contracted and General Services for spraying and discing undeveloped land owned by the City to address the growth of weeds.

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

INTEREST ON LONG TERM DEBT

\$10,023 decrease in Interest on Long Term Debt as follows:

- **\$6,903 decrease** for the West Hill Development Loan.
- **\$3,120 decrease** for the Marquis Road West Extension Road Loan.

Interest on Long Term Debt	2024 Budget	2023 Budget	Increase (Decrease)
West Hill Development Loan	\$27,557	\$34,460	(\$6,903)
Marquis Road West Extension Project	\$111,650	\$114,770	(\$3,120)
Total Interest on Long Term Debt	\$139,207	\$149,230	(\$10,023)

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 \$6,903.

Last payment is December of 2027. The budgeted amount of **\$27,557** represents 90% charged to the Land Fund for the Interest Payment. Interest rate is 3.40%.

The principle payment of \$212,400 is included in the Capital Committed.

MARQUIS EAST WEST EXTENSION LOAN

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 **\$111,650** represents the interest payment for the loan borrowed for the Marquis Road West Extension Project.

The interest for the Marquis Road West Extension Project is reducing as more principle is being paid. Decrease of \$3,120.

The principle payment of \$90,905 is included in the Capital Committed.

Both the Interest and Principle payments for the Marquis Road Extension are funded from the Development Levies Reserve as approved by Council.

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

INTERFUND TRANSACTIONS

Interfund Transfers for Year 2024 are unchanged at **\$76,500** for the Transfer to General Fund.

The calculation of the Transfer to the General Fund is based on the forecasted number of residential properties to be sold in 2024. Based on the projected number of residential land sales, it is expected that the transfer to the General Fund will remain at \$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 2024	\$450,000
17% of Land Sales	\$76,500

Interfund Transfers	2024 Budget	2023 Budget	Increase (Decrease)
Transfer to General Fund	\$76,500	\$76,500	\$0
Total Interfund Transfers	\$76,500	\$76,500	\$0

2024 LAND FUND CAPITAL

Administration is requesting **\$303,305 in capital spending** for the Land Fund in 2024. A brief description of the projects and their funding source is provided below:

- \$212,400 for Long Term Loan Principal Payment related to the West Hill Infrastructure Development loan **to be funded from the Land Development Fund Balance**.
- \$90,905 for Long Term Loan Principal Payment related to the Marquis Road West Extension - Roadway Construction project **to be funded from the Development Levies Reserve**.

2024 LAND DEVELOPMENT FUND TRANSFERS

The Transfers to Reserve for 2024 are as follows.

Transfers to Reserves:	2024 Budget	2023 Budget	Increase (Decrease)
Development Levies Reserve	\$50,000	\$50,000	\$0
Future Land Purchases Reserve	\$6,000	\$6,000	\$0
Planning & Marketing Reserve	\$18,000	\$18,000	\$0
Community Services Land Fund Reserve	\$22,500	\$22,500	\$0
Affordable Housing Reserve	\$18,000	\$18,000	\$0
Total Transfers to Reserves	\$114,500	\$114,500	\$0

Transfers to Reserves are based on residential land sales.

2024 LAND DEVELOPMENT FUND BALANCE

A summary of the 2024 budget's impact on the Land Development Fund balance is as follows:

- A surplus from operations of \$133,893 to be transferred to the Land Development Fund.
- The capital expenditure for the Long Term Debt Principle Payment for the West Hill Infrastructure is \$212,400 to be funded from the Land Development Fund.
- The capital expenditure for the Long Term Debt Principle Payment for the Marquis Road West Extension is \$90,905. This payment is originally charged to the Land Development Fund but is then reimbursed by a transfer from the Development Levies Reserve as discussed below.
- The interest and principle payments for the Long Term Debt for the Marquis Road West Extension is being funded by the Development Levies Reserve, as such, \$202,555 is transferred from the Development Levies Reserve to the Land Development Fund.
- A transfer of \$114,500 from the Land Development Fund to General Fund and Land Fund Reserves.
- This results in an estimated net increase to the deficit in the Land Development Fund in 2024 of **\$81,357**, resulting in a closing deficit balance to \$2,073,959.

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2024 Budget	2023 Budget
Budgeted Transactions		
Funding:		
Funding for Capital - via transfer from Land Development Fund Balance	\$212,400	\$205,200
Development Levies Reserve	90,905	87,900
Total Funding	303,305	293,100
Expenditures:		
Long Term Debt Principal - West Hill Infrastructure	212,400	205,200
Long Term Debt Principal - Marquis Road West Extension	90,905	87,900
Total Expenditures	303,305	293,100

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

LAND DEVELOPMENT FUND BALANCE

	2024	2023
	Budget	Budget
LAND DEVELOPMENT FUND BALANCE		
Budgeted Transactions		
Funding:		
Total Surplus	\$133,893	\$124,520
Transfer from Development Levies Reserve - Interest	111,650	114,770
Transfer from Development Levies Reserve - Principal	90,905	87,900
Total Funding	336,448	327,190
Expenditures:		
Long Term Debt Principal - West Hill Infrastructure	212,400	205,200
Principle Payment - Marquis Road West Extension	90,905	87,900
Total Expenditures	303,305	293,100
Add: Allocation to Reserves	114,500	114,500
Budgeted Increase (Decrease) to Funded Balance	(81,357)	(80,410)
Fund Deficit Balance, beginning of year (estimated)	(1,992,602)	(1,912,192)
Fund Deficit Balance, end of year (estimated)	(2,073,959)	(1,992,602)

Note that the beginning balance is obtained from the 2022 Audited Financial Statements. As such, it includes \$3.4 million in debt financing received for the Marquis Road West Extension, however approximately \$3.1M of these funds had either been re-allocated to a different project or were unspent at the end of 2022. This results in approximately \$3.1M included in the Land Development Fund's opening balance that is not available to offset the Land Development Fund's deficit.

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

DEVELOPMENT LEVIES RESERVE

	2024	2023
	Budget	Budget
DEVELOPMENT LEVIES RESERVE		
Budgeted Transactions		
Funding:		
Allocation from Operations	\$50,000	\$50,000
Expenditures:		
Marquis Road West Extension - Long Term Debt Interest	111,650	114,770
Marquis Road West Extension - Long Term Debt Principle	90,905	87,900
Total Expenditures	202,555	202,670
Budgeted Increase (Decrease) to Reserve	(152,555)	(152,670)
Reserve Deficit, beginning of year (estimated)	(4,592,109)	(4,439,439)
Reserve Deficit, end of year (estimated)	(4,744,664)	(4,592,109)

FUTURE LAND FUND PURCHASES

	2024	2023
	Budget	Budget
FUTURE LAND PURCHASES RESERVE		
Budgeted Transactions		
Funding:		
Allocation from Operations	\$6,000	\$6,000
Expenditures:		
Total Expenditures	-	-
Budgeted Increase (Decrease) to Reserve	6,000	6,000
Reserve Surplus, beginning of year (estimated)	27,763	21,763
Reserve Surplus, end of year (estimated)	33,763	27,763

2024 APPROVED LAND FUND OPERATING AND CAPITAL BUDGET

For the Year Ending December 31, 2024

PLANNING & MARKETING RESERVE

	2024	2023
	Budget	Budget
PLANNING AND MARKETING RESERVE		
Budgeted Transactions		
Funding:		
Allocation from Operations	\$18,000	\$18,000
Expenditures:		
Total Expenditures	-	-
Budgeted Increase (Decrease) to Reserve	18,000	18,000
Reserve Surplus, beginning of year (estimated)	439,657	421,657
Reserve Surplus, end of year (estimated)	457,657	439,657



**PREPARED BY
FINANCIAL SERVICES**



City of
**Prince
Albert**



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

MINUTES

**WEDNESDAY, NOVEMBER 29, 2023, 4:05 P.M.
COUNCIL CHAMBER, CITY HALL**

PRESENT:

Mayor Greg Dionne
Councillor Charlene Miller
Councillor Terra Lennox-Zepp
Councillor Tony Head
Councillor Don Cody
Councillor Blake Edwards
Councillor Dawn Kilmer
Councillor Darren Solomon

Terri Mercier, City Clerk
Sherry Person, City Manager
Melodie Boulet, Finance Manager
Nykol Miller, Capital Projects Manager
Jeff Da Silva, Director of Public Works
Andy Busse, Acting Operations Manager (Excused at 5:15 p.m.)
Briane Folmer, Senior Accounting Manager
Ramona Fauchoux, Director of Financial Services
Mohammad Kraishan, Engineering Services Manager
Craig Guidinger, Director of Planning and Development Services
(Attended at 4:27 p.m.)

1. CALL TO ORDER

Mayor Dionne, Chairperson, called the meeting to order.

2. APPROVAL OF AGENDA

0151. **Moved by:** Councillor Miller

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 Mayor.

Absent: Councillor Ogradnick

CARRIED

3. DECLARATION OF CONFLICT OF INTEREST

4. ADOPTION OF MINUTES

5. FUND BUDGET FOR REVIEW

5.1 2024 Water Utility Fund Operating and Capital Budget

0152. **Moved by:** Councillor Head

1. That the 2024 Water Utility Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$19,766,455;
 - b. Operating expenses of \$14,205,530;
 - c. Capital and Interfund Transactions of \$6,005,530; and,
 - d. A deficit of \$444,605. After adjusting for non-cash amortization, the surplus is \$5,305,395 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Water Utility Fund Capital expenditures of \$2,675,000 and Loan Principal Payments of \$1,834,425 as identified as UC-01 to UC-11 in Appendix A attached to 2024 Water Utility Fund Budget Document, be approved;
3. That the 2025 – 2028 Water Utility Fund Capital expenditures, as identified in Appendix B of the 2024 Water Utility Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year;

4. That The City of Prince Albert 2024 Water Utility Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

The meeting recessed at 5:15 p.m.

The meeting reconvened at 5:48 p.m.

5.2 2024 Sanitation Fund Operating and Capital Budget

0153. **Moved by:** Councillor Kilmer

1. That the 2024 Sanitation Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$6,198,650;
 - b. Operating expenses of \$4,949,555;
 - c. Capital and Interfund Transfers of \$1,322,710; and,
 - d. A deficit of \$73,615. After adjusting for non-cash amortization, the surplus is \$916,385 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Sanitation Fund Capital expenditures of \$561,420, as identified as SC-01 in Appendix A attached to 2024 Sanitation Fund Budget Document, be approved;
3. That the 2025 – 2028 Sanitation Fund Capital expenditures, as identified in Appendix B of the 2024 Sanitation Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Sanitation Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

5.3 2024 Airport Fund Operating and Capital Budget

0154. **Moved by:** Councillor Cody

1. That Item No. AC-05 – Air Service Demand and Catchment Areas Leakage Study be removed at a cost savings of \$30,000 funded from the Passenger Facility Fee Reserve;
2. That Item No. AC-04 – Airport Lot Development Preparation be removed at a cost savings of \$67,000 funded from the Passenger Facility Fee Reserve; and,
3. That Item Nos. AC-04 and AC-05 be forwarded for consideration to the Airport Advisory Committee in 2024.

Absent: Councillor Ogrodnick

CARRIED

0155. **Moved by:** Councillor Cody

1. That the 2024 Airport Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$1,044,160;
 - b. Operating expenses of \$1,184,570;
 - c. Capital and Interfund Transfers of \$360,140; and,
 - d. A deficit of \$500,550. After adjusting for non-cash amortization, there is a surplus of \$244,450 to fund Capital Projects and Reserve Transfers;
2. That the 2024 Airport Fund Capital expenditures of \$625,375, as identified as AC-01 to AC-03 and AC-06 in Appendix A attached to 2024 Airport Fund Budget Document, be approved;
3. That the 2025 – 2028 Airport Fund Capital expenditures, as identified in Appendix B of the 2024 Airport Fund Budget Document, be approved in principle, subject to final approval of the annual Budget for each year; and,
4. That The City of Prince Albert 2024 Airport Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

5.4 2024 Land Fund Operating and Capital Budget

0156. **Moved by:** Councillor Kilmer

1. That the 2024 Land Fund Operating Budget be approved as follows:
 - a. Operating revenues of \$485,000;
 - b. Operating expenses of \$274,607;
 - c. Capital and Interfund Transactions of \$76,500; and,
 - d. An operating surplus of \$133,893 to fund Capital Projects and Loan Principal Payments;
2. That the 2024 Land Fund Capital expenditures of \$0.00 and Loan Principal Payments of \$303,305, as identified as LC-01 to LC-02 in Appendix A attached to the 2024 Land Fund Budget Document, funded by the Land Development Fund Balance and Development Levies Reserve, be approved;
3. That the 2025 – 2028 Land Fund Capital expenditures, , as identified in Appendix B of the 2024 Land Fund Budget Document, be approved in principle, subject to final approval of the annual Budget of each year; and,
4. That The City of Prince Albert 2024 Land Fund Operating and Capital Budget, along with the Resolutions of the Budget Committee, and a final covering report from the Director of Financial Services, be forwarded to City Council for final approval.

Absent: Councillor Ogrodnick

CARRIED

6. ADJOURNMENT – 7:12 P.M.

0157. **Moved by:** Councillor Kilmer

That this Committee do now adjourn.

Absent: Councillor Ogrodnick

CARRIED

MAYOR GREG DIONNE CITY CLERK

MINUTES ADOPTED THIS DAY OF , A.D. 2024.



City of Prince Albert

RPT 23-421

TITLE: Tax Title Tender Results - 163 29th Street East and 1610 15th Street West

DATE: **November 29, 2023**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the offer to purchase the Tax Title Property located at 163 29th Street East, legally described as Lot 16, Block 12, Plan N3447 Ext 0, Lot 17, Block 12, Plan N3447 Ext 0 for \$25,000 plus GST be denied;
2. That Administration prepare and list 163 29th Street East for sale on the open market;
3. That the offer to purchase the Tax Title Property located at 1610 15th Street West, legally described as 1610 15th Street West, legally described as Lot 45, Block J, Plan F Ext 0 and Lot 46, Block J, Plan F Ext 0 for \$15,000 plus GST be approved; and
4. That the Mayor and City Clerk be authorized to execute the sale agreements and any other documents pertaining to the sale of 163 29th Street East and 1610 15th Street West.

TOPIC & PURPOSE:

The purpose of this report is:

- To deny the single Bid made for the Tax Title Property located at 163 29th Street East and prepare the property for sale on the open market; and
- To approve the single Bid made for the Tax Title Property located at 1610 15th Street West.

BACKGROUND:

On July 27th, 2023, a report was considered by City Council regarding the sale of 1610 15th Street West through the public tender process, in accordance with the Tax Enforcement Act. See attached.

On August 24th, 2023, a report was considered by City Council regarding the sale of 163 29th Street East through the public tender process, in accordance with the Tax Enforcement Act. See attached.

On November 2nd, 2023, the tenders for both properties noted above were posted on SaskTenders. See attached for the tender documents.

Upon closing, each property had a single Bid. The Bid made for 1610 15th Street West was for \$15,000 plus GST. The Bid made for 163 29th Street East was for \$25,000 plus GST.

PROPOSED APPROACH AND RATIONALE:

163 29th Street East

Based on the overall debt associated with 163 29th Street East, approximately \$46,000, and as it is in a location that is very well suited for infill development, Administration recommends listing the property for sale on the open market. The goal in doing this is to secure a better price for the land and recover a greater amount of the outstanding tax debt.

The tax debt associated with this property is approximately \$21,000. The home located on the property was not salvageable, so the cost of demolition and asbestos abatement was approximately \$25,000. The property had been boarded by Fire as it had become a problem for the neighbourhood.

Similar properties for sale in the neighbourhood have asking prices that range from:

- \$120,000/.18 acres or \$164.75/m², to
- \$150,000/.27 acres or \$136.37/m².

And these properties have been on the market in excess of 100 and 200 days. In this case, as the property is approximately 643m² (100 m² smaller than the smaller of the two noted above - a single family lot vs. multi-family lot), if we were to use similar values per meter squared, consider the overall development potential of the property and consider the length of time these properties have spent on the market, a reasonable "fair market value" could be established between \$50,000 and \$60,000. With this in mind, reasonable offers that recover the majority or entirety of the outstanding debt will be considered.

The title for this property was acquired in September, 2022. Therefore, any proceeds over and above any outstanding debt will be considered revenue for the City.

1610 15th Street West

Based on the overall debt associated with 1610 15th Street West, approximately \$34,000, the Bid submitted and the location of the property, Administration recommends selling the property for the Bid price of \$15,000 plus GST. While this sale price will result in a loss, the Bid price can reasonably be considered "fair market value" for the area. And, as the property is intended to be purchased and consolidated with the neighbouring commercial business for their expansion, seeing any development, if not immediately but over time, will result in immediate added commercial property taxes and the proper management of the land.

The tax debt associated with this property is approximately \$16,000. The home located on the property was not salvageable, so the cost of demolition and any asbestos abatement was approximately \$18,000. The property was demolished as it had become a considerable problem for the neighbourhood, requiring a significant amount of City resources to manage.

Speaking to the determination of “fair market value”, in reviewing a number of similar properties for sale within the same neighbourhood, asking prices range from \$12,500 to \$25,000 and these properties have all been on the market for two months or more.

The title for this property was acquired in September, 2022.

CONSULTATIONS:

With the management and sale of tax title lands, the following Departments and Divisions are in regular contact: City Solicitor’s Office, Financial Services, the Purchasing division of Financial Services, Public Works, Community Services, and the Building and Planning Divisions of Planning and Development Services.

Both Bidders have been notified of Administration’s recommendation for each property.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Pending consideration of this report, Administration will follow up with each Bidder, informing them of the official outcome. In the case of the property located at 163 29th Street East, we will invite the Bidder to review the property again, once listed, and if they wish to make an offer we are happy to discuss it with them at that time.

The property located at 163 29th Street East will be posted on the City website for sale.

FINANCIAL IMPLICATIONS:

Considering the sale of 1610 15th Street West, the single Bid of \$15,000 plus GST does result in a loss. The tax debt associated with this property is approximately \$16,000. The home located on the property was not salvageable, so the cost of demolition and any asbestos abatement completed was approximately \$18,000. The property was demolished as it had become a considerable problem for the neighbourhood, requiring a significant amount of City resources to manage. The approximate overall debt is \$34,000 and if sold the City would see a loss of \$18,300.

Should the City list 163 29th Street East for a value that could be considered “fair market value”, and given that the overall debt associated with this property is approx. \$45,000, there is potential to recoup some of the losses assumed with 1610 15th Street West.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no privacy or policy implications or any other recommendations to consider with this report.

STRATEGIC PLAN:

A strategic priority that is being used to guide this tender process, as outlined in the City of Prince Albert Strategic Plan, 2023-2025 is Building a Robust Economy; as the specific area of focus, “Population Growth” is being utilized to “Create a wide range of property and housing options to accommodate people who choose to relocate to Prince Albert.”

OFFICIAL COMMUNITY PLAN:

Section 14.1 of the Official Community Plan discusses policies, which support the suggested recommendation.

“Goals:

- i. Appropriately balance revenue limitations with expenditures and investments to meet community needs over the long-term.
- ii. Maintain effective management, efficiencies and accountability of the City’s fiscal budgets and operations.”

PUBLIC NOTICE:

As Administration has determined that the Bid for 1610 15th Street West could be considered “fair market value”, public notice prior to the sale is not required.

If 163 29th Street East is sold for the Bid price received, public notice will be required prior as the Bid is well below what could be considered “fair market value”. Should the property be listed on the open market, Administration does not anticipate that public notice would be required at we intend to list it for fair market value, as noted above.

PRESENTATION: None**ATTACHMENTS:**

1. Tender Initial Report - 1610 15th Street West
2. Tender document - 1610 15th Street West
3. 1610 15th Street West - Aerial Photo
4. Tender Initial Report - 163 29th Street East
5. Tender document - 163 29th Street East
6. 163 29th Street East - Aerial Photo

Written by: Kristina Karpluk, Planning Manager

Approved by: Director of Planning and Development Services & City Manager



City of Prince Albert

RPT 23-309

TITLE: Tax Title Lands - Disposal of 1610 15th Street West

DATE: July 27, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the tax title property located at 1610 15th Street West, legally described as Lot 45, Block J, Plan F Ext 0 and Lot 46, Block J, Plan F Ext 0 be offered for public tender; and,
2. That upon completion of the public notice and tender process, Administration forward a report to City Council for consideration with a recommendation regarding the results of the tender process and next steps.

TOPIC & PURPOSE:

The purpose of this report is to approve the sale of property at 1610 15th Street West through public tender pursuant to *The Tax Enforcement Act*.

BACKGROUND:

In September, 2022, The City of Prince Albert acquired title to the property located at 1610 15th Street West through tax enforcement.

In accordance with Section 31(1) and (3) of *The Tax Enforcement Act*, (the Act), unless taken into the City's land holdings with the Government of Saskatchewan being provided compensation for school taxes, or otherwise providing its consent, the tax title property must be offered for sale within one (1) year of the date of the City acquiring title by public auction or tender by sealed bid, following the issuance of public notice.

PROPOSED APPROACH AND RATIONALE:

In order to meet the legislation noted above, Administration is recommending that the disposal process be initiated and that this property be offered for public tender. It is important to note the following sections of the Act:

- a. Section 32(4): Upon issuing the public tender for this property, City Council is not obligated to accept any bids that are not sufficient to recover the outstanding taxes, penalties and costs (which will be the minimum bid set for the tender process, and will be detailed further in a future report) and sell the property on the open market; and,
- b. Section 32(5): City Council may accept the highest bid offered, even if it is not sufficient to cover all outstanding taxes, penalties, and costs

Upon completion of the public notice and tender process, Administration will forward a follow up report to City Council for consideration with a recommendation regarding the results of the tender process and next steps.

CONSULTATIONS:

Planning and Development Services has consulted the Financial Services Department in regards to the acquisition and disposition of this property.

Planning and Development Services has consulted the City Solicitor in order to mitigate issues arising in terms of process.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once approved, Administration will proceed with the public notice and tender process in coordination with the Purchasing Division.

Upon completion of the tender process, Administration will prepare a follow up report for City Council.

FINANCIAL IMPLICATIONS:

If the property sells within one (1) year of taking title, all of the City's outstanding costs will be deducted from the proceeds prior to providing a pay-out to the applicable school board or former property owner, if there are sufficient funds to do so. If the property sells after the one (1) year mark, the City may retain all sales proceeds as per Section 31(7) of the the Act. Once the tender process has been completed, Administration will be able to compile information on the outstanding taxes, fees, costs, etc., which will be provided as part of the follow up report to City Council.

OTHER CONSIDERATIONS/IMPLICATIONS:

There is no policy or privacy implications or other considerations.

STRATEGIC PLAN:

A strategic priority that is being used to guide this tender process, as outlined in the City of Prince Albert Strategic Plan, 2023-2025 is Building a Robust Economy; as the specific area of focus, "Population Growth" is being utilized to "Create a wide range of property and housing options to accommodate people who choose to relocate to Prince Albert."

OFFICIAL COMMUNITY PLAN:

Section 14.1 of the Official Community Plan discusses policies, which support the suggested recommendation.

"Goals:

- i. Appropriately balance revenue limitations with expenditures and investments to meet community needs over the long-term.
- ii. Maintain effective management, efficiencies and accountability of the City's fiscal budgets and operations."

PUBLIC NOTICE:

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

ATTACHMENTS:

1. Location Plan

Written by: Tanner Cantin, Development Coordinator

Approved by: Director of Planning and Development Services & City Manager

Tender# 46/23

Sale of Tax Title Property

1610 15th Street West

Tenders will be received by the City of Prince Albert, Department of Planning and Development Services until 2:00pm, **Saskatchewan Time, Thursday, November 2nd, 2023.**

City of Prince Albert
Planning and Development Services
1084 Central Avenue
Prince Albert, SK S6V 7P9
Phone: 306-953-4370



City of
Prince Albert



City of Prince Albert

Tender# 45/23

Sale of Tax Title Land - 1610 15th Street West

1 Instructions to Bidders

1. The City is requesting Bid Offers for the following: **Sale of 1610 15th Street West.**
2. Bid Offers will be received until **2:00pm, Saskatchewan Time, Thursday, November 2nd, 2023.** Tenders will be opened at a public Tender opening, **immediately after 2:00pm,** at City Hall – Planning and Development Services, 1084 Central Avenue, Prince Albert, SK, S6V 7P9.
3. Technical questions regarding this Tender should be directed to Kristina Karpluk, Planning Manager, at 306-953-4888 or by email at kkarpluk@citypa.com.

All other questions regarding this Tender must be directed through VendorPanel.

4. When submitting your Bid Offer, please submit only the Bid Page(s) of the Tender you are bidding on, including the Specification Sheet(s) (if applicable); we **do not** require the Original Tender Package. All unit prices must be clearly indicated. **Bid Offers will only be accepted via the VendorPanel software. Bid Offers received by email or fax will not be accepted.**

GST Registrants are to provide their GST number as indicated on the Tender Bid Form.

5. Your Tender must be submitted with the Company Name and Tender number indicated in the title. The Tender Bid Form must be completed and included with the submission. Tenders must be submitted through the VendorPanel software. The file will be opened by Planning and Development Services.
6. The Bid Offer must not be restricted by any statement added to the *Tender Bid Form* or by a covering letter, or by alterations to the *Tender Bid Form* supplied unless otherwise provided herein. Adjustments to a Bid Offer already submitted will not be considered.

The Bid Offer must be signed in the space provided on the *Tender Bid Form* with the signature of a signing officer of the firm bidding. If a joint bid is submitted, it must be signed and addressed on behalf of the Bidder.

7. The Bid Offer prices quoted shall be net prices and shall remain firm during the effective dates of this Tender. All pricing provided to be quoted in **Canadian Funds** inclusive of all applicable taxes, duties and fees at the time of closing. Where applicable, Bid Offer prices shall be F.O.B. any point in the City of Prince Albert. **This Tender may be awarded on an Item-by-Item basis.**
8. When a discrepancy is found between the “Unit Price” and the “Extension”, the “Unit Price” will govern in all instances. The City reserves the right to correct such errors in extensions, re-total all the amounts shown and consider the corrected total price as the Bidder’s intention when Bid Offers are compared.
9. Bid Offer prices will only be available at the public Tender opening. Requests made for pricing received on previous Tenders **will not** be fulfilled.
10. The City of Prince Albert publishes Tender opportunities on Sasktenders. Once

awarded, after the closing date and time, the published opportunity will be updated.

11. The City of Prince Albert reserves the right to accept all or part of this Tender.
12. The City of Prince Albert reserves the right to cancel any Order or Tender if the goods or services are unsatisfactory.
13. The City of Prince Albert reserves the right to delete any portion of the work from the Agreement should it be deemed in the interest of the City to do so.
14. The City of Prince Albert and Bidder have the options listed below for Termination.
 - a.) The City reserves the right to terminate the agreement for any reasons, on thirty (30) days' notice to the Bidder;
 - b.) The Bidder reserves the right to terminate the agreement for any reasons, on thirty (30) days' notice to the City;
 - c.) On termination of agreement, by the City and/or the Bidder the services being provided by the Bidder shall continue to be in accordance with this specification during the thirty (30) days' notice period.
 - d.) Failure on the part of the Bidder to comply with the agreement will result in the City deducting a sum of money from the final invoice equal to any costs incurred by the City in maintaining the services as outlined in this agreement.
15. The obligations and rights of Bidders shall be those expressed herein. No terms, either implied or verbally expressed shall affect, restrict or in any way vary the written terms of this invitation to Tender. Not to limit the generality of the foregoing, no terms may be implied by virtue of custom or usage.
16. The rights of the parties shall be governed by and the contractual terms shall be interpreted in accordance with the laws of the Province of Saskatchewan.
17. Any Bidders not responding to this Tender may be removed from the Bidder's list only for the specific product/service covered in this Tender.
18. With respect to Tendering or Bids, Request for Proposals and Multi-year Contracts, in all cases where it does not contravene Federal or Provincial Legislation governing the City, the City reserves the right to **refuse any or all Tenders**, Bid Offers or Proposals where the City deems it to be in the best interest of the City to do so having regard, but not limited to questions of quality, supply and service, timelines, performance trustworthiness, solvency, monies owing or due to the City and the existence or potential of legal disputes or conflicts with the City of Prince Albert.

19. The City of Prince Albert is governed by *The Cities Act* and designated as a Local Authority pursuant to *The Local Authority Freedom of Information and Protection of Privacy Act* (LAFOIP). Therefore, all information collected during the Tender process, including executed Contracts and Agreements may be subject to inspection through a Freedom of Information and Access Request in accordance with those regulations.

Section 91(1) (a) of the Cities Act states the following:

“91(1) Any person is entitled at any time during regular business hours to inspect and obtain copies of:

(a) Any Contract approved by the Council, any bylaw or resolution and any account paid by the council relating to the City”.

20. Bid pricing shall be open and irrevocable for forty-five (45) calendar days from the Tender closing time and date.
21. The City reserves the right to give preference to the Bidder whose Bid Offer includes any material, specifications or methods of execution that are deemed by the City to be superior to those of any other Bidder.
22. The successful Bidder must be able to meet and prove the following qualifications:
- All businesses operating or providing services within the corporate boundaries of the City of Prince Albert **must** have a valid City of Prince Albert Business License. The Business License must be issued before operations begin. For more information regarding business licensing, please contact Economic Development in Planning & Development Services at 306-953-4370;
 - All businesses will be required to comply with the City’s safety program <http://citypa.ca/City-Hall/Policies/Occupational-Health-and-Safety-Policy>. If the Bidder has a safety program that exceeds the City’s program they will be allowed to follow their program as it is a higher standard. Any safety program questions can be directed to the Coordinator Health Safety & Environment 306-953-4360;
 - Must be in good standing with Workers’ Compensation Board (WCB);
 - Must meet all legislated requirements for the Scope of Work being undertaken (i.e. Occupational Health and Safety, Environment, etc.); and,
 - Have comprehensive General Liability Insurance coverage including Public Liability Insurance in a minimum amount of five million dollars (\$5,000,000.00).
 - Verification of Financing (Sale of Property)
23. Any Bid Offer submitted is not necessarily accepted.

24. The Bid Offer pricing must be extended, to include all applicable fees and taxes, and totalled accordingly.
25. City determination of the successful Bid Offer shall be final.
26. The conditions outlined herein shall be part of the Tender.
27. Should a dispute arise from the Terms and Conditions of this Tender regarding meaning, intent or ambiguity, the decision of the City of Prince Albert shall be final.

2 Tender Process

Bid offers received through VendorPanel, by Planning and Development Services, **after 2:00pm, Saskatchewan Time, Thursday, November 2nd, 2023 will not be considered.**

Upon closing, the City of Prince Albert will review all Tenders for completeness and compliance to the requirements of this Tender. Once the review has been completed, City Administration will prepare a report for City Council consideration.

3 Schedule

Below is an outline of Tender milestones:

Tender Release Date: Tuesday, September 26th, 2023.

Tender Closing Date: Thursday, November 2nd, 2023.

Public Notice Date: Thursday, October 12th, 2023.

(+) or (-) any other milestones such as submission dates, deadlines etc.

4 Project Goal | Requirements

4.1 Project Goal

1. The goal of this Tender is to sell the above noted parcel for development.

2. Property Information:

- a.) Legal Description: Lots 45 & 46, Block J, Plan F
- b.) Lot size: Approximately 545 sq metres or 5,865 sq feet.
- c.) Access: Street front.
- d.) City Services: Water and sanitary sewer.
- f.) Zone: R3 – Medium Density Residential. The purpose of this zone is to provide one to five unit residential development that allows for limited complimentary uses.
- g.) The condition of the property being sold is “as is” and “where is”, The City makes no warranties or guarantees to the condition of the property.

See attached for an aerial photo of the property. Please note, the existing building has been demolished and the lot cleared. Additionally, the two lots will be consolidated.

4.2 Project Requirements

1. The successful Bidder shall immediately enter into a sale agreement, to include a one (1) year build commitment.

2. Full payment (plus GST) is required at the time of signing the sale agreement. If the Bidder is a GST Registrant, they are required to provide their GST number at the time of signing the sale agreement. If applicable, each GST registrant will submit on their own behalf.

3. The successful Bidder is required to pay all 2023 prorated city taxes, which are to be calculated on closing date of sale.

4. The City will prepare and provide a Transfer or Transform Authorization once all sale conditions have been met.



**City of Prince Albert
Tender Bid Form**

Date: _____

Tender# 1/23

Description: Sale of Tax Title Property - 1610 15th Street West

Tenders will be received until **2:00pm, Saskatchewan Time, Thursday, November 2nd, 2023**, through VendorPanel by, Planning and Development Services. All unit pricing shall be **F.O.B.**

Quantity	Description	Total Cost
	BID OFFER for the purchase of 1610 15th Street West	\$ _____

Bidder GST Registrant # _____	Sub-Total	_____
	GST (5%)	_____
	Grand Total	_____
	NOTE: Bids via Email or Fax will not be accepted.	

<p>Conditions of the Tender:</p> <ul style="list-style-type: none"> ◆ Delivery time (ARO) must be stated in the space provided. ◆ Any goods or services found to be defective or fail to meet the specifications herein, by reason of poor material or workmanship will be replaced at NO CHARGE. ◆ The City of Prince Albert reserves the right to accept or reject all or any part of this Tender. ◆ The Tender prices shall be open and irrevocable for forty-five (45) calendar days from the Tender closing time and date. ◆ Unit prices must be extended and totaled accordingly. ◆ All pricing provided to be quoted in Canadian Funds inclusive of all applicable taxes, duties and fees at the time of closing, where applicable. ◆ Any Tender is not necessarily accepted. 	<p>_____</p> <p>Full Name of Company (please print)</p>	
	<p>_____</p> <p>Address</p>	
	<p>_____</p> <p>City Province Postal Code</p>	
	<p>_____</p> <p>Name and Title (please print)</p>	
	<p>_____</p> <p>Signature of Authorized Officer</p>	<p>_____</p> <p>Date: (mm/dd/year)</p>
	<p>_____</p>	

◆ The City reserves the right to give preference to the Bidder whose Tender includes any material, specifications or methods of execution that are deemed by the City to be superior to those of the low bidder.	Phone Email
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6-12

6-12

PLANNING & DEVELOPMENT

1610 15th Street West

15th St W

15th St W

15th

November 29, 2023

Subject Property Identified With A Bold Dashed Line



City of Prince Albert

RPT 23-343

TITLE: Tax Title Lands - Disposal of 163 29th Street East

DATE: August 24, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the tax title property located at 163 29th Street East, legally described as Lot 16, Block 12, Plan N3447 Ext 0, Lot 17, Block 12, Plan N3447 Ext 0 be offered for public tender; and,
2. That upon completion of the public notice and tender process, Administration forward a report to City Council for consideration with a recommendation regarding the results of the tender process and next steps.

TOPIC & PURPOSE:

The purpose of this report is to initiate the public tender process for the property at 163 29th Street East pursuant to *The Tax Enforcement Act*.

BACKGROUND:

In September, 2022, The City of Prince Albert acquired title to the property located at 163 29th Street East through tax enforcement.

In accordance with Section 31(1) and (3) of *The Tax Enforcement Act*, (the Act), unless taken into the City's land holdings with the Government of Saskatchewan being provided compensation for school taxes, or otherwise providing its consent, the tax title property must be offered for sale within one (1) year of the date of the City acquiring title by public auction or tender by sealed bid, following the issuance of public notice.

This property contains a vacant, single family home that has been deemed uninhabitable.

Administration is in the process of demolishing this structure to prepare the property for sale.

Administration is also in the process of consolidating the property as it consists of two lots. This will simplify the sale process as a consolidation would be a condition of sale.

PROPOSED APPROACH AND RATIONALE:

In order to meet the legislation noted above, Administration is recommending that the disposal process be initiated and that this property be offered for public tender. It is important to note the following sections of the Act:

- a. Section 32(4): Upon issuing the public tender for this property, City Council is not obligated to accept any bids that are not sufficient to recover the outstanding taxes, penalties and costs (which will be the minimum bid set for the tender process, and will be detailed further in a future report) and sell the property on the open market; and,
- b. Section 32(5): City Council may accept the highest bid offered, even if it is not sufficient to cover all outstanding taxes, penalties, and costs

Upon completion of the public notice and tender process, Administration will forward a follow up report to City Council for consideration with a recommendation regarding the results of the tender process and next steps.

CONSULTATIONS:

Planning and Development Services has consulted the Financial Services Department in regards to the acquisition and disposition of this property.

Planning and Development Services has consulted the City Solicitor in order to mitigate issues arising in terms of process.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once approved, Administration will proceed with the public notice and tender process in coordination with the Purchasing Division.

Upon completion of the tender process, Administration will prepare a follow up report for City Council.

FINANCIAL IMPLICATIONS:

If the property sells within one (1) year of taking title, all of the City's outstanding costs will be deducted from the proceeds prior to providing a pay-out to the applicable school board or former property owner, if there are sufficient funds to do so. If the property sells after the one

(1) year mark, the City may retain all sales proceeds as per Section 31(7) of the the Act.

The costs for demolition and consolidation will be added to the balance owing for this property.

Once the tender process has been completed, Administration will be able to compile information on the outstanding taxes, fees, costs, etc., which will be provided as part of the follow up report to City Council.

OTHER CONSIDERATIONS/IMPLICATIONS:

There is no policy or privacy implications or other considerations.

STRATEGIC PLAN:

A strategic priority that is being used to guide this tender process, as outlined in the City of Prince Albert Strategic Plan, 2023-2025 is Building a Robust Economy; as the specific area of focus, "Population Growth" is being utilized to "Create a wide range of property and housing options to accommodate people who choose to relocate to Prince Albert."

OFFICIAL COMMUNITY PLAN:

Section 14.1 of the Official Community Plan discusses policies, which support the suggested recommendation.

"Goals:

- i. Appropriately balance revenue limitations with expenditures and investments to meet community needs over the long-term.
- ii. Maintain effective management, efficiencies and accountability of the City's fiscal budgets and operations."

PUBLIC NOTICE:

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

If approved, Public Notice will be published in a newspaper, pursuant to Section 31.3(a) of the Tax Enforcement Act, as part of the public tender process.

ATTACHMENTS:

1. Location Plan

Written by: Tanner Cantin, Development Coordinator

Approved by: Director of Planning and Development Services & City Manager

Tender# 46/23

Sale of Tax Title Property

163 29th Street East

Tenders will be received by the City of Prince Albert, Department of Planning and Development Services until 2:00pm, **Saskatchewan Time, Thursday, November 2nd, 2023.**

City of Prince Albert
Planning and Development Services
1084 Central Avenue
Prince Albert, SK S6V 7P9
Phone: 306-953-4370



City of
Prince Albert



City of Prince Albert Tender# 44/23

Sale of Tax Title Land - 163 29th Street East

1 Instructions to Bidders

1. The City is requesting Bid Offers for the following: **Sale of 163 29th Street East.**
2. Bid Offers will be received until **2:00pm, Saskatchewan Time, Thursday, November 2nd, 2023.** Tenders will be opened at a public Tender opening, **immediately after 2:00pm,** at City Hall – Planning and Development Services, 1084 Central Avenue, Prince Albert, SK, S6V 7P9.
3. Technical questions regarding this Tender should be directed to Kristina Karpluk,
2 | City of Prince Albert | Tender# 44/23

Planning Manager, at 306-953-4888 or by email at kkarpluk@citypa.com.

All other questions regarding this Tender must be directed through VendorPanel.

4. When submitting your Bid Offer, please submit only the Bid Page(s) of the Tender you are bidding on, including the Specification Sheet(s) (if applicable); we **do not** require the Original Tender Package. All unit prices must be clearly indicated. **Bid Offers will only be accepted via the VendorPanel software. Bid Offers received by email or fax will not be accepted.**

GST Registrants are to provide their GST number as indicated on the Tender Bid Form.

5. Your Tender must be submitted with the Company Name and Tender number indicated in the title. The Tender Bid Form must be completed and included with the submission. Tenders must be submitted through the VendorPanel software. The file will be opened by Planning and Development Services.
6. The Bid Offer must not be restricted by any statement added to the *Tender Bid Form* or by a covering letter, or by alterations to the *Tender Bid Form* supplied unless otherwise provided herein. Adjustments to a Bid Offer already submitted will not be considered.

The Bid Offer must be signed in the space provided on the *Tender Bid Form* with the signature of a signing officer of the firm bidding. If a joint bid is submitted, it must be signed and addressed on behalf of the Bidder.

7. The Bid Offer prices quoted shall be net prices and shall remain firm during the effective dates of this Tender. All pricing provided to be quoted in **Canadian Funds** inclusive of all applicable taxes, duties and fees at the time of closing. Where applicable, Bid Offer prices shall be F.O.B. any point in the City of Prince Albert. **This Tender may be awarded on an Item-by-Item basis.**
8. When a discrepancy is found between the "Unit Price" and the "Extension", the "Unit Price" will govern in all instances. The City reserves the right to correct such errors in extensions, re-total all the amounts shown and consider the corrected total price as the Bidder's intention when Bid Offers are compared.
9. Bid Offer prices will only be available at the public Tender opening. Requests made for pricing received on previous Tenders **will not** be fulfilled.

10. The City of Prince Albert publishes Tender opportunities on Sasktenders. Once awarded, after the closing date and time, the published opportunity will be updated.
11. The City of Prince Albert reserves the right to accept all or part of this Tender.
12. The City of Prince Albert reserves the right to cancel any Order or Tender if the goods or services are unsatisfactory.
13. The City of Prince Albert reserves the right to delete any portion of the work from the Agreement should it be deemed in the interest of the City to do so.
14. The City of Prince Albert and Bidder have the options listed below for Termination.
 - a.) The City reserves the right to terminate the agreement for any reasons, on thirty (30) days' notice to the Bidder;
 - b.) The Bidder reserves the right to terminate the agreement for any reasons, on thirty (30) days' notice to the City;
 - c.) On termination of agreement, by the City and/or the Bidder the services being provided by the Bidder shall continue to be in accordance with this specification during the thirty (30) days' notice period.
 - d.) Failure on the part of the Bidder to comply with the agreement will result in the City deducting a sum of money from the final invoice equal to any costs incurred by the City in maintaining the services as outlined in this agreement.
15. The obligations and rights of Bidders shall be those expressed herein. No terms, either implied or verbally expressed shall affect, restrict or in any way vary the written terms of this invitation to Tender. Not to limit the generality of the foregoing, no terms may be implied by virtue of custom or usage.
16. The rights of the parties shall be governed by and the contractual terms shall be interpreted in accordance with the laws of the Province of Saskatchewan.
17. Any Bidders not responding to this Tender may be removed from the Bidder's list only for the specific product/service covered in this Tender.
18. With respect to Tendering or Bids, Request for Proposals and Multi-year Contracts, in all cases where it does not contravene Federal or Provincial Legislation governing the City, the City reserves the right to **refuse any or all** Tenders, Bid Offers or Proposals where the City deems it to be in the best interest of the City to do so having regard, but not limited to questions of quality, supply and service, timelines, performance trustworthiness, solvency, monies owing or due to the City and the

existence or potential of legal disputes or conflicts with the City of Prince Albert.

19. The City of Prince Albert is governed by *The Cities Act* and designated as a Local Authority pursuant to *The Local Authority Freedom of Information and Protection of Privacy Act* (LAFOIP). Therefore, all information collected during the Tender process, including executed Contracts and Agreements may be subject to inspection through a Freedom of Information and Access Request in accordance with those regulations.

Section 91(1) (a) of the Cities Act states the following:

“91(1) Any person is entitled at any time during regular business hours to inspect and obtain copies of:

(a) Any Contract approved by the Council, any bylaw or resolution and any account paid by the council relating to the City”.

20. Bid pricing shall be open and irrevocable for forty-five (45) calendar days from the Tender closing time and date.
21. The City reserves the right to give preference to the Bidder whose Bid Offer includes any material, specifications or methods of execution that are deemed by the City to be superior to those of any other Bidder.
22. The successful Bidder must be able to meet and prove the following qualifications:
 - All businesses operating or providing services within the corporate boundaries of the City of Prince Albert **must** have a valid City of Prince Albert Business License. The Business License must be issued before operations begin. For more information regarding business licensing, please contact Economic Development in Planning & Development Services at 306-953-4370;
 - All businesses will be required to comply with the City’s safety program <http://citypa.ca/City-Hall/Policies/Occupational-Health-and-Safety-Policy>. If the Bidder has a safety program that exceeds the City’s program they will be allowed to follow their program as it is a higher standard. Any safety program questions can be directed to the Coordinator Health Safety & Environment 306-953-4360;
 - Must be in good standing with Workers’ Compensation Board (WCB);
 - Must meet all legislated requirements for the Scope of Work being undertaken (i.e. Occupational Health and Safety, Environment, etc.); and,
 - Have comprehensive General Liability Insurance coverage including Public Liability Insurance in a minimum amount of five million dollars (\$5,000,000.00).
 - Verification of Financing (Sale of Property)
23. Any Bid Offer submitted is not necessarily accepted.

24. The Bid Offer pricing must be extended, to include all applicable fees and taxes, and totalled accordingly.
25. City determination of the successful Bid Offer shall be final.
26. The conditions outlined herein shall be part of the Tender.
27. Should a dispute arise from the Terms and Conditions of this Tender regarding meaning, intent or ambiguity, the decision of the City of Prince Albert shall be final.

2 Tender Process

Bid offers received through VendorPanel, by Planning and Development Services, **after 2:00pm, Saskatchewan Time, Thursday, November 2nd, 2023 will not be considered.**

Upon closing, the City of Prince Albert will review all Tenders for completeness and compliance to the requirements of this Tender. Once the review has been completed, City Administration will prepare a report for City Council consideration.

3 Schedule

Below is an outline of Tender milestones:

Tender Release Date: Tuesday, September 26th, 2023.

Tender Closing Date: Thursday, November 2nd, 2023.

Public Notice Date: Thursday, October 12th, 2023.

(+) or (-) any other milestones such as submission dates, deadlines etc.

4 Project Goal | Requirements

4.1 Project Goal

1. The goal of this Tender is to sell the above noted residential lot for immediate development.

2. Property Information:

- a.) Legal Description: Lots 16 & 17, Block 12, Plan N3447
- b.) Lot size: Approximately 629 sq metres or 6770 sq feet.
- c.) Access: Primary vehicular access is on 2nd Avenue East, facing Vincent Massey Public School. New construction shall front 29th Street East.
- d.) City Services: Water and sanitary sewer.
- f.) Zone: R2 – Small Lot Residential. The purpose of this zone is to provide primarily one and two unit residential development that allows for limited, complementary uses.
- g.) The condition of the property being sold is “as is” and “where is”, The City makes no warranties or guarantees to the condition of the property.

See attached for an aerial photo of the property. Please note, the existing building will be demolished and the lot cleared. Additionally, the two lots will be consolidated.

4.2 Project Requirements

1. The successful Bidder shall immediately enter into a sale agreement, to include a one (1) year build commitment.
2. Full payment (plus GST) is required at the time of signing the sale agreement. If the Bidder is a GST Registrant, they are required to provide their GST number at the time of signing the sale agreement. If applicable, each GST registrant will submit on their own behalf.
3. The successful Bidder is required to pay all 2023 prorated city taxes, which are to be calculated on closing date of sale.
4. The City will prepare and provide a Transfer or Transform Authorization once all sale conditions have been met.



**City of Prince Albert
Tender Bid Form**

Date: _____

Tender# 44/23

Description: Sale of Tax Title Property - 163 29th Street East

Tenders will be received until **2:00pm, Saskatchewan Time, Thursday, November 2nd, 2023**, through VendorPanel, by Planning and Development Services. All unit pricing shall be **F.O.B.**

Quantity	Description	Total Cost
	BID OFFER for the purchase of 163 29th Street East	\$ _____

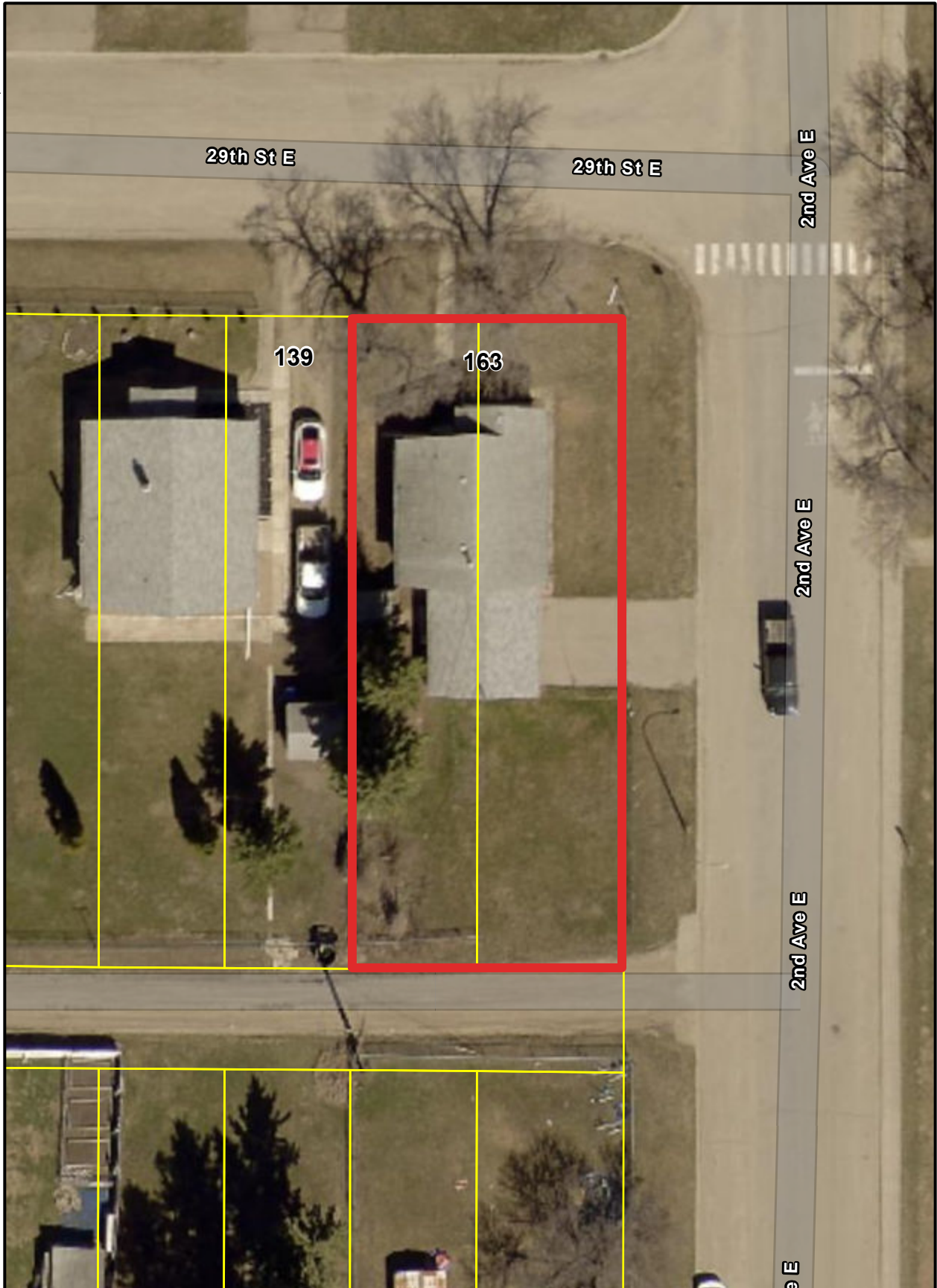
Bidder GST Registrant # _____	Sub-Total	_____
	GST (5%)	_____
	Grand Total	_____
	NOTE: Bids via Email or Fax will not be accepted.	

Conditions of the Tender:

- ◆ Delivery time (ARO) must be stated in the space provided.
- ◆ Any goods or services found to be defective or fail to meet the specifications herein, by reason of poor material or workmanship will be replaced at NO CHARGE.
- ◆ The City of Prince Albert reserves the right to accept or reject all or any part of this Tender.
- ◆ The Tender prices shall be open and irrevocable for forty-five (45) calendar days from the Tender closing time and date.
- ◆ Unit prices must be extended and totaled accordingly.
- ◆ All pricing provided to be quoted in **Canadian Funds** inclusive of all applicable taxes, duties and fees at the time of closing, where applicable.
- ◆ Any Tender is not necessarily accepted.

Full Name of Company (please print)		
Address		
City	Province	Postal Code
Name and Title (please print)		
Signature of Authorized Officer		Date: (mm/dd/year)

◆ The City reserves the right to give preference to the Bidder whose Tender includes any material, specifications or methods of execution that are deemed by the City to be superior to those of the low bidder.	Phone Email
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6-12

PLANNING & DEVELOPMENT

September 21, 2023

Subject Property Identified With A Bold Dashed Line



RPT 23-432

TITLE: Agreement to Provide Fire Services - Rural Municipality of Prince Albert No. 461

DATE: December 5, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the Agreement to Provide Fire Services between The City and Rural Municipality of Prince Albert No. 461, regarding the provision of fire-suppression services with respect to fires occurring within the existing boundaries of the Rural Municipality for the term of January 1, 2024 to December 31, 2024, be approved; and,
2. That the Mayor and City Clerk be authorized to execute the Agreement and any other applicable documents on behalf of The City.

TOPIC & PURPOSE:

To approve a one year Agreement to Provide Fire Services to the Rural Municipality of Prince Albert for the provision of fire-suppression and related services within the existing boundaries of the R.M. for a one-year term of January 1, 2024 to December 31, 2024.

BACKGROUND:

The term of the current Agreement to Provide Fire Services between the City of Prince Albert and the Rural Municipality of Prince Albert No. 461 (hereinafter referred to as the "R.M.") commenced the 1st day of January, 2021 and will terminate on December 31, 2023.

City Administration entered into negotiations with Representatives of the Rural Municipality of Prince Albert to negotiate a new Agreement in June of 2023.

PROPOSED APPROACH AND RATIONALE:

As discussed between City of Prince Albert and Rural Municipality Representatives, the R.M. is desirous to continue to contract with the City for the provision of fire-suppression services with respect to fires occurring within the existing boundaries of the R.M. As well, the City is

prepared to continue to provide fire-suppression services for the R.M. on the terms and conditions set forth in the attached Agreement.

The current Agreement to Provide Fire Services Agreement was utilized as the model to negotiate an extended one year Agreement.

This report attaches a negotiated Agreement to Provide Fire Services. The term shall be for one (1) year commencing on the 1st day of January, 2024 and ending on December 31, 2024 subject to the right of termination or renewal as contained in the Agreement.

The R.M. shall, if not then in default under this Agreement, have the right and option to renew this Agreement for an additional term, subject to providing the City with written notice of its intention to renew, not less than three (3) months prior to the end of the Term. The parties shall agree to fees and charges applicable during the renewal period, or alternately the matter shall be determined by arbitration pursuant to *The Arbitration Act* with the objective to provide the City with reasonable cost recovery, contribution to its capital infrastructure, and market-based increases of the remuneration payable for the value of services provided.

In addition, the R.M. shall pay the City for fire suppression, fire suppression attendances, and for other service provided fees in the amounts and determined on the basis outlined in Schedule "A" attached to the Agreement.

The services to be provided by the Prince Albert Fire Department to the R.M. shall, subject to the general provisions included in Article 2, the other provisions of this Agreement, and the City's available resources as determined in the absolute discretion of the City include:

- i. Fire fighting services where property is threatened;
- ii. Dangerous goods services;
- iii. Extrication or Rescue services;
- iv. Smoke alarm services; and
- v. Carbon monoxide alarm services.

The RM will pay a fee for response to a 9-1-1 Emergency Communications Centre call for a Wellness Check. A Wellness Check includes smoke and carbon monoxide alarms. The land owner burns without a permit during the calendar period as referenced in '*Rural Municipality of Prince Albert No. 461 – Bylaw No. 6 of 2011*', as per Schedule "A" attached to the Agreement.

The Prince Albert Fire Department will not respond to home or business fire alarm systems, unless the fire can be authenticated by a witness that is able to provide the location of the reported emergency to the 9-1-1 Emergency Communications Centre. Under those circumstances a false alarm will result in a fee for service as per Schedule "A" of the attached Agreement.

CONSULTATIONS:

The City Solicitor has reviewed the attached Agreement to Provide Fire Services.

The RM has also provided their approval to proceed with the attached negotiated Agreement to Provide Fire Services.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once approved by City Council, the Agreement to Provide Fire Services will be executed and notification made accordingly.

The 2022 Prince Albert Fire Department Year in Review Report illustrated the following:

Response Statistics (RM of Prince Albert)

The Prince Albert Fire Department responded to Eighteen (18) calls for service in the RM of Prince Albert in 2022 (a decrease of 54% from 2021). A breakdown on the calls for service are as follows:

Structure fire	3
Brush or brush-and-grass mixture fire	1
Extrication, rescue, Other	2
Grass fire	6
Outside rubbish, trash or waste fire	1
Vehicle fire	4
Wellness Check	1
Total	18

POLICY IMPLICATIONS:

The current Agreement to Provide Fire Services expires December 31, 2023. The attached new Agreement will be for a one-year term effective January 1, 2024 to December 31, 2024.

FINANCIAL IMPLICATIONS:

The R.M. shall pay a retainer fee, which sums include the R.M. contribution to equipment capital replacement costs, as follows:

(a) Two Hundred and Thirty Four Thousand Dollars (\$234,000) payable January 1st, 2024;

Fire Services Agreement –
Past Fee Structures

2015	\$170,000
2016	\$180,000
2017	\$190,000
2018	\$200,000
2019	\$210,000
2020	\$214,000
2021	\$214,000
2022	\$220,000
2023	\$227,000
2024 - Proposed	\$234,000

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no privacy implications, options to recommendation or official community plan implications.

STRATEGIC PLAN:

The Agreement meets the Strategic Priority of Building a Robust Economy through strengthening relationships with surrounding Rural Municipalities.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. Agreement to Provide Fire Services - Term of January 1, 2024 to December 31, 2024

Written by: Kris Olsen, Fire Chief

Approved by: City Manager

AGREEMENT TO PROVIDE FIRE SERVICES

THIS AGREEMENT made effective this 1st day of January, A.D., 2024.

BETWEEN:

THE CITY OF PRINCE ALBERT, a municipal corporation
in the Province of Saskatchewan, (hereinafter called "the City").

- and -

THE RURAL MUNICIPALITY OF PRINCE ALBERT NO. 461, a municipal corporation
in the Province of Saskatchewan, (hereinafter called "the R.M").

WHEREAS the City has established a Fire Department within the City of Prince Albert;

AND WHEREAS the R.M. is desirous to continue to contract with the City for the provision of Fire Services with respect to fires occurring within a portion of the existing boundaries of the R.M. as described and depicted in **Schedule "B"** to this Agreement (hereinafter referred to as "the Land");

AND WHEREAS the City is prepared to continue to provide fire-suppression services for the R.M. on the terms and conditions set forth in this Agreement;

AND WHEREAS under the provisions of *The Cities Act*, the City may enter into an agreement with another municipality for the furnishing of fire fighting, fire prevention and emergency services to that other municipality, upon such terms that may be agreed upon, including the setting of payment of charges;

NOW, THEREFORE, THIS AGREEMENT WITNESSETH THAT in consideration of the mutual terms, covenants and agreements herein contained, the City and the R.M. agree as follows:

SECTION 1: DEFINITIONS

1.1 In this Agreement, the following terms shall have the definitions set forward below:

- (a) "Alarm" means any call routed to the Prince Albert Fire Department with a request for Fire Services.
- (b) "Defensive suppression" means a fire attack from the exterior of a structure focused on the protection of exposures, the confinement of the fire to the fire building and subsequently extinguishing the fire.
- (c) "Emergency" means any situation to which the Prince Albert Fire Department would respond to provide fire, rescue and dangerous goods services to the RM.
- (d) "Existing agreements" means the contracts as renewed from time to time.
- (e) "Fire Chief" means the person appointed as Fire Chief for The City of Prince Albert or anyone acting or authorized by the City Manager or the Fire Chief or his designate in charge at the time of a request for fire-suppression services pursuant to this Agreement.
- (f) "Fire Department" means the equipment, vehicles, and fire fighting personnel of the Prince Albert Fire Department normally used in responding to emergency incidents.
- (g) "Fire Prevention Services" means fire prevention methods used by the Prince Albert Fire Department to focus on inspections; which include code enforcement, public fire safety education and fire investigations.
- (h) "Fire Services" means Firefighters and equipment ready to respond in order to perform fire suppression, rescue, dangerous goods services, smoke alarm services, or carbon monoxide alarm services.
- (i) "Fire Investigation Services" means the investigation of the cause, origin and circumstances of a fire within the response area.

- (j) "Jurisdiction of the City" means the area within corporate boundaries of City of Prince Albert.
- (k) "Provincial Highway" as recognized in The Highways and Transportation Act, 1997.

SECTION 2: PROVISION OF SERVICES

- 2.1 The parties agree that the term shall be for One (1) year commencing on the 1st day of January, 2024 and fully completed and ended at the end of the 31st day of December, 2024, subject only to the right of termination or application for renewal as hereinafter provided.
- 2.2 The RM, if not then in default under this Agreement, may apply to the City to negotiate a renewal of this Agreement for an additional term, subject to providing the City with written notice of its intention to renew not less than three (3) months prior to the end of the Term, and provided that the parties can agree in writing in advance of the expiry of the current Term on the length of the renewal term and on the fees and charges to be applicable during the renewal term.
- 2.3 The City covenants and agrees to provide the RM with Fire Services with respect to fire occurring on the Land on the following terms and conditions:
 - (a) The services to be provided by the Prince Albert Fire Department to the RM shall, subject to the general provisions included in this Article 2, the other provisions of this Agreement, and the City's available resources as determined in the absolute discretion of the City, include:
 - i. Fire suppression and fire fighting services where property is threatened;
 - ii. Dangerous goods services; and
 - iii. Extrication or Rescue services;
 - iv. Smoke alarm services; and
 - v. Carbon monoxide alarm services.
 - (b) The Prince Albert Fire Department will not respond to a fire alarm systems, unless the fire can be authenticated by a witness, or an alarm service provider that is able to provide the location of the reported emergency to the 9-1-1 Emergency

Communications Centre. All requests for smoke alarm and carbon monoxide alarm services shall be received and dispatched through the 9-1-1 Emergency Communications Centre. A Wellness Check per (b) (iii) below will be completed as part of the said smoke alarm and carbon monoxide alarm services. Without limiting the generality of Section 4.4 of this agreement, all Wellness Checks shall include a dispatch ticket and detailed report, which shall be provided to the RM.

- i. The RM shall pay fees for all carbon monoxide alarm services as per Schedule "A" of this agreement, regardless of whether the carbon monoxide alarm was false or a valid carbon monoxide emergency is discovered.
- ii. The RM shall pay fees for all false smoke alarms as per Schedule "A" of this agreement. The fee for smoke alarm services shall be waived in the event that a fire is discovered.
- iii. Upon all carbon monoxide and smoke alarm service calls, the Prince Albert Fire Department members attending the identified premises are authorized to use reasonable effort to rule out or determine whether there are persons at risk in the premises and if deemed necessary to use forcible entry into the premises to do so ("Wellness Check"). Wellness Checks will ordinarily be responded to by 2 firefighters and a utility truck.

- 2.4 Subject to Section 3.1, the RM acknowledges that should the Fire Chief or his designate agree to or otherwise be required to undertake inspections and/or investigations to enforce *The Fire Prevention Act*, such services shall be performed and remunerated on a fee for service basis as per Schedule "A".
- 2.5 The RM acknowledges that the City's response of equipment, vehicles, and personnel of the Prince Albert Fire Department, pursuant to this Agreement is subject to the primary obligation of the City to ensure that fire and rescue services are provided within the jurisdiction of The City of Prince Albert.
- 2.6 The RM acknowledges that the City's response capability is limited to "defensive suppression" capabilities, which will not permit an interior attack of a structure.

- 2.7 The RM agrees that the Fire Chief or his designate may reasonably exercise his sole discretion to determine the nature of the response of equipment, vehicles, and personnel, if any, as a result of a request for Fire Services provided pursuant to this Agreement. The Fire Chief or his designate may limit the response of the Fire Department to a request for services pursuant to this Agreement when, and to the extent that, in his judgement, circumstances and his responsibilities require him to do so.
- 2.8 Without limiting the generality of Section 2.7, the response of equipment, vehicles, and personnel of the Fire Department pursuant to this Agreement shall consist of such fire fighting equipment, vehicles, and fire fighting personnel as the Fire Chief or his designate may, in his sole discretion, determine advisable in order that the aforementioned primary obligations of the Fire Department to provide fire-suppression services within the jurisdiction of the City.
- 2.9 Without limiting the generality of Section 2.7, in the event that the equipment, vehicles, and personnel of the Fire Department are engaged in the fighting of a fire or other emergency within the jurisdiction of the City or pursuant to an existing contract or the handling of an imminent threat of fire or other emergency within the jurisdiction of the City or pursuant to an existing contract and a request for Fire Services pursuant to this Agreement is received, the Fire Chief or his designate in his sole discretion, may dispatch such equipment, vehicles, and fire fighting personnel of the Fire Department as he, in his sole discretion, deems necessary and only to the extent available, and when required the Fire Department shall activate mutual aid services.
- 2.10 It shall be within the sole discretion of the Fire Chief or his designate to withdraw all or such of the fire fighting equipment, vehicles, and fire fighting personnel which may have been dispatched to provide Fire Services pursuant to this Agreement as he deems appropriate in the event of fire or threat of fire within the jurisdiction of the City or at facilities covered by an existing contract.
- 2.11 Without limiting the generality of Section 2.7, the Prince Albert Fire Department may consider, in determining whether a response will be made or what level of response will be provided, in the following factors:
- (a) Emergencies within the City of Prince Albert,

- (b) Weather conditions, road condition or other hazards which may jeopardize the safety of personnel or place equipment at risk,
- (c) The availability of manpower and the state of readiness of equipment in the City of Prince Albert,
- (d) The suitability of road access to the emergency site, and the nature and location of the reported emergency.

2.12 All Fire Services provided by the Prince Albert Fire Department and the response of equipment, vehicles and personnel pursuant to this Agreement shall at all times be under and subject to the exclusive control, direction and general supervision of the Fire Chief or his designate.

SECTION 3: FIRE INVESTIGATION / PREPLAN/ INSPECTION SERVICES

- 3.1 It is acknowledged that responsibility for investigated causation and origin of fires lies with the RCMP and/or the Saskatchewan Public Safety Agency. The Prince Albert Fire Department will therefore not investigate the cause, origin and circumstances of a fire at the RM unless such services are expressly arranged and agreed to be provided in writing by separate request. The Prince Albert Fire Department will, where it has attended a fire at THE RM provide appropriate notification of the fire to the RCMP and/or to the Saskatchewan Public Safety Agency or its authorized agent for such purposes.
- 3.2 On request of the RM and acceptance by the Prince Albert Fire Department, a preplan will be supplied to the department on buildings that the Fire Chief or his designate deem as a necessity for fire suppression purposes.
- (a) When so requested and accepted by the RM to conduct a preplan, a fee for service to complete a preplan of a building is identified in Schedule "A" of this agreement.
 - (b) The Fire Department will provide a preplan form to the RM to be completed by the RM. When requested by the Fire Department, a preplan must be completed within sixty (60) days of the request to the RM.

- (c) Failure to meet a preplan completion date as identified in Section 3.2 (b) will result in the Prince Albert Fire Department conducting a preplan of the building and the invoice being sent to and paid by the RM. as per Schedule "A" of this agreement.

SECTION 4: FURTHER CONDITIONS OF SERVICE

- 4.1 Subject to the availability of fire fighting equipment vehicles, fire fighting personnel and the discretion and provisos referred to generally Article 2 and elsewhere in this Agreement, the City shall respond to requests for Fire Services pursuant to this Agreement at any time of day or night, or day of the week.
- 4.2 Subject to Sections 2.7 to 2.12 inclusive in this Agreement, fire-suppression services will ordinarily include a manned pumper tanker (two fire fighters) and a utility vehicle (one fire fighter).
- 4.3 All requests for fire-suppression services provided pursuant to this Agreement shall be made to the 9-1-1 Emergency Communication Centre. Neither the City nor its officials, employees, servants, agents or the Fire Department shall be under any obligation to answer calls made to any other telephone number.
- 4.4 Where Fire Services are provided under this Agreement, the Prince Albert Fire Department shall provide the RM with reports and other information as may be required by the RM within 30 days of the call. The reports shall include the incident date, emergency type, number of fire department personnel, vehicles on scene, land location, narrative summary and hours mitigating the incident.
- 4.5 The RM shall provide the Prince Albert Fire Department information it may have available with regard to hazardous materials, fire hazards, non-compliant properties and any such information that may affect the nature of an emergency response and life safety of firefighters of the Prince Albert Fire Department.

SECTION 5: PAYMENT

- 5.1 The RM shall pay an annual retainer fee, which sum includes the RM contribution to equipment capital replacement costs, as follows:
- (a) Two Hundred and Thirty-Four Thousand (\$234,000.00) DOLLARS payable January 1st, 2024.
- 5.2 In addition, the RM shall pay the City for fire suppression, fire suppression attendances, and for other services provided fees in the amounts and determined on the basis outlined in Schedule “A”.
- 5.3 The RM acknowledges that all payments to be made pursuant to this Agreement are exclusive of Goods and Services Taxes and any other federal and provincial taxes that the City is or may become liable to remit in respect of the payment for the fire-suppression services. The RM agrees to remit the value of such taxes to the City together with each payment at the time that such payment falls due.
- 5.4 Where the City incurs charges or costs on behalf of the RM with Saskatchewan Public Safety Agency or other related charges in connection with fire-suppression services, hazardous materials on the Land, or other services, the RM will on demand provide the City with full reimbursement and indemnification with respect to these charges.
- 5.5 The RM acknowledges and agrees that the sums payable by it pursuant to this Agreement are payable regardless of whether or not actual fire-suppression, rescue or dangerous goods services are required to be rendered during the response.
- 5.6 Following the provision of services the RM agrees to make payment of the sums due pursuant to this Agreement within sixty (60) days when invoiced for services rendered by the Prince Albert Fire Department.
- 5.7 Interest shall be payable and compounded with, and added to the principal sum owing on overdue

payments of any monies payable by the RM pursuant to the terms of this Agreement, and shall thereafter constitute a part of the sum hereunder and shall accrue interest at a compounded interest rate of 1.5 percent per month, being the equivalent of 19.56 percent per annum, from a date sixty (60) days after the date of invoice, or in the event of rent, from the date same is due and owing, and continuing until payment is made.

- 5.8 It is understood and agreed that an additional charge for consumables, repairs or replacement of firefighter's personnel protective equipment if damaged during the incident shall be submitted to the the RM within thirty (30) days of the call.
- 5.9 The R.M. acknowledges that while the City has pursuant to some prior agreements between them properly charged, and has been entitled to collect and enforce payments directly from R.M. residents for burning without a permit, this Agreement decidedly does not contain any City responsibilities pertaining to such direct collections from residents. The R.M. therefore agrees that it will take reasonable measures to itself enforce its bylaws prohibiting burning without a permit and to discourage R.M. residents from so doing.

SECTION 6: INDEMNIFICATION

- 6.1 The RM agrees to indemnify and save harmless the City, its officials, employees, servants or agents from and against all claims, demands, actions, causes of action, damages whatsoever arising and costs including solicitor/client and party-and-party costs which may be brought by any person, firm or corporation including The RM for any matter, injury, death or loss whatsoever suffered or alleged to be suffered in any manner arising from matters referred to in this Agreement, and whether occasioned by reason of negligence of the City or any of its officials, employees, servants or agents, or otherwise and in particular, and not to limit the generality of the foregoing, by reason of injury to or death of any person or damage to property arising from the Fire Department equipment and personnel travelling to and suppressing the fire or threat of fire, and/or performing Fire Services, from the time that any such dispatched equipment or personnel leaves the Fire Station until it returns to the City limits. Notwithstanding anything hereinbefore contained, this sub clause shall have no application to and shall have excluded from it claims against the City for injury, death or loss occasioned by the gross negligence or intentional acts of

the City or any of its officials, employees, servants or agents.

6.2 If, in the exercise of any of the discretions herein before given to the Fire Chief, the response to a request for Fire Services pursuant to this Agreement is limited so that none or only a part of the fire fighting equipment or personnel of the City is dispatched, the City shall not be responsible or liable for any damage which may be sustained by the RM or any third party as a result of the City exercising such discretion. For greater clarification, and not to limit the generality of any other term of this Agreement, the RM shall indemnify and save harmless the City, its officials, employees, servants and agents against all claims, demands, actions, causes of action, damages whatsoever arising and costs including solicitor, client and party-in-party costs which may be brought by any person, firm or corporation including the RM.

(a) In respect of the City's failure to provide Fire Services pursuant to this Agreement in circumstances where, due to weather conditions, road travel is dangerous or hazardous;

(b) In respect of the response provided by the City, the City's failure to prevent or suppress a fire, or for failure to minimize damages by reason of a fire in connection with Fire Services provided pursuant to this Agreement, except such claims as are occasioned by the gross negligence or intentional acts of the City or any of its officials, employees, servants or agents; and

(c) In respect of the City's failure to provide Fire Services or the level of the response during such times when the City's fire fighting equipment, vehicles and fire fighting personnel are otherwise engaged in fire-suppression services, whether combating a fire or threat of fire or otherwise, within the jurisdiction of the City or pursuant to an existing contract.

6.3 In the event that a claim is made as contemplated in Section 6.1 or Section 6.2 hereof, the City shall as soon as practicable notify the RM of the claim and shall thereafter cooperate with the the RM, except in a pecuniary way, in the investigation, settlement and/or defence of the claim, it being understood that the manner in which the claim is handled shall be in the sole discretion of the RM Upon receipt by the RM of any such notification, the RM shall:

- (a) Serve the City by such investigation of the claim, or by such negotiations with the claimant, or by such settlement of the claim as may be deemed expedient by the RM;
- (b) Defend in the name of and on behalf of the City and at the cost of the RM any civil action which may at any time be brought against the City with respect to the claim; and
- (c) Pay all costs taxed against the City in any civil action defended by the RM and any interest accruing after the entry of judgement. With respect to any claim or civil action defended by the RM, the RM shall pay:
 - i. All expenses that it incurs; and
 - ii. All reasonable expenses incurred by the City at the request of the RM in assisting the RM in the investigation, settlement and/or defence of the claim or civil action.

6.4 In the event the RM makes any payment pursuant to Section 6.3, it is agreed that the RM shall be subrogated to the City's right of recovery therefore against any person or organization. The City shall do whatever is reasonably necessary to secure such rights.

SECTION 7: GENERAL AND MISCELLANEOUS PROVISIONS

- 7.1 This Agreement represents the entire understanding between the parties hereto with respect to the subject matter hereof and supersedes all prior negotiations and agreements. All understandings and agreements heretofore had between the parties are merged into this Agreement which alone fully and completely expresses their legal relationship in respect of the subject matter hereof.
- 7.2 Except for where specifically provided in this agreement, the parties hereto agree that neither of their officials, employees, servants or agents have authority to act as agent of the other party and shall ensure that no such person holds himself or itself out as such.
- 7.3 Each of the provisions hereof is severable from any other provision and the invalidity or the unenforceability of any one or more of the provisions of this Agreement shall not affect the

validity or enforceability of the remaining provisions.

- 7.4 If a firefighter is injured while performing Fire Services and the injuries result in time loss for the City of Prince Albert, the RM will remunerate the City of Prince Albert for the total time loss. These costs will be calculated based upon the firefighter's salary and benefits which are not covered by Workers' Compensation Benefits and other benefit plans.
- 7.5 Any notice, request or demand herein provided for shall be sufficiently given or made if personally delivered to, or mailed by ordinary mail in the City of Prince Albert, in the Province of Saskatchewan, postage prepaid, addressed

if to the City at:

City Clerk
The City of Prince Albert
City Hall
1084 Central Avenue
Prince Albert, SK S6V 7P3

and if to the RM at:

Administrator
R.M. of Prince Albert No. 461
99 River Street West
Prince Albert, SK S6V 0A1

- 7.6 Any notice mailed as aforesaid shall be conclusively deemed to have been given on the second business day following the day on which it was mailed or posted. Either of the parties hereto may at any time give notice in writing to the other of any change of address, and thereafter all notices shall be mailed to the new address so notified.
- 7.7 This Agreement represents the entire understanding and agreement between the parties hereto and supersedes all prior negotiations and agreements between the parties. In the event of any conflict between the language of this Agreement and the language of any other existing Agreement between the parties, the language of this Agreement shall prevail. No modification, variation, waiver, amendment or termination by mutual consent of this Agreement shall be

effective unless such action is taken in writing and executed by both parties hereto.

- 7.8 No departure or waiver of the terms of this Agreement shall be deemed to authorize any prior or subsequent departure of waiver and the City shall not be obligated to continue any departure or waiver or permit subsequent departure or waiver.
- 7.9 Neither this Agreement nor any part thereof is assignable by either party.
- 7.10 It is expressly understood and agreed that reference to individuals in this Agreement shall include corporations, executors, administrators, successors, and permitted assigns, and references in the singular number shall include the plural number, and references in the masculine gender shall include the feminine gender or the neuter gender, whenever the context so requires.
- 7.11 The RM shall be entitled to name the Fire Chief or his alternate hereunder as the Fire Chief of the RM for purposes of complying with legislation or insurance, provided:
- (a) It is agreed that if the Fire Chief is placed under any obligation by order of the Fire Commissioner or otherwise under lawful authority with respect to the Land, then the RM. will indemnify the City from all costs for meeting these obligations or orders; and
 - (b) In the event the Fire Chief determines in his sole discretion, that the City does not have the resources to comply with any such obligations or orders, the RM will promptly ensure compliance with same.

SECTION 8: TERMINATION

- 8.1 This Agreement may be terminated by written agreement by the parties.

8.2 It is understood and agreed that the effective date of this agreement shall be January 1, 2024 irrespective of the date(s) of execution.

IN WITNESS WHEREOF The City of Prince Albert has hereunto affixed its corporate seal, duly witnessed by the hands of its proper officers in that behalf, duly authorized this ____ day of _____, A.D. 2023.

(municipal seal)

CITY OF PRINCE ALBERT

MAYOR

CITY CLERK

IN WITNESS WHEREOF The Rural Municipality of Prince Albert No. 461 has hereunto affixed its corporate seal, duly witnessed by the hands of its proper officers in that behalf, duly authorized this ____ day of _____, A.D. 2023.

(municipal seal)

**THE RURAL MUNICIPALITY OF
PRINCE ALBERT NO. 461**

Per: _____

Per: _____

SCHEDULE "A"

SERVICE

FEE

Accepted the RM Request for Inspection or Investigation per Section 2.4 or 3.1

\$175 per hour
(inclusive of mileage)

Accepted Third Party requests for-Inspection required for a Provincial or Federal grant or license, or for Investigation services per Section 2.4 or 3.1

\$175 per hour
(inclusive of mileage)

Preplan Services

Request for Fire Department to conduct Preplan.

\$275 (inclusive of mileage)

Emergency Response Charges

Fire and any other Emergency Response:

Charges shall be in accordance with the City's "Out of City" rates for Emergency Response Charges for Dangerous Goods Responses, Fire Call – Request for Response and Stand-by service as are stipulated through the Term in its *Fire Services Bylaw* No. 15 of 2021 or any successor bylaw thereto, which as of the outset of the Term of this Agreement are as follows:

Dangerous Goods Responses:

\$1,050/hour

Stand-by Service:

\$1,050.00/hour

Fire Call- Request for Response:

\$1050.00/hour 1st Unit, and \$750.00/hour for each additional unit, plus disposable costs, plus and additional fire-fighting costs.

False Alarm for Smoke Alarm Services

\$650.00 for first one hour on site, plus \$250 per hour on site thereafter

Carbon Monoxide Alarm Services

\$650.00 for first one hour on site, plus \$250 per hour on site thereafter

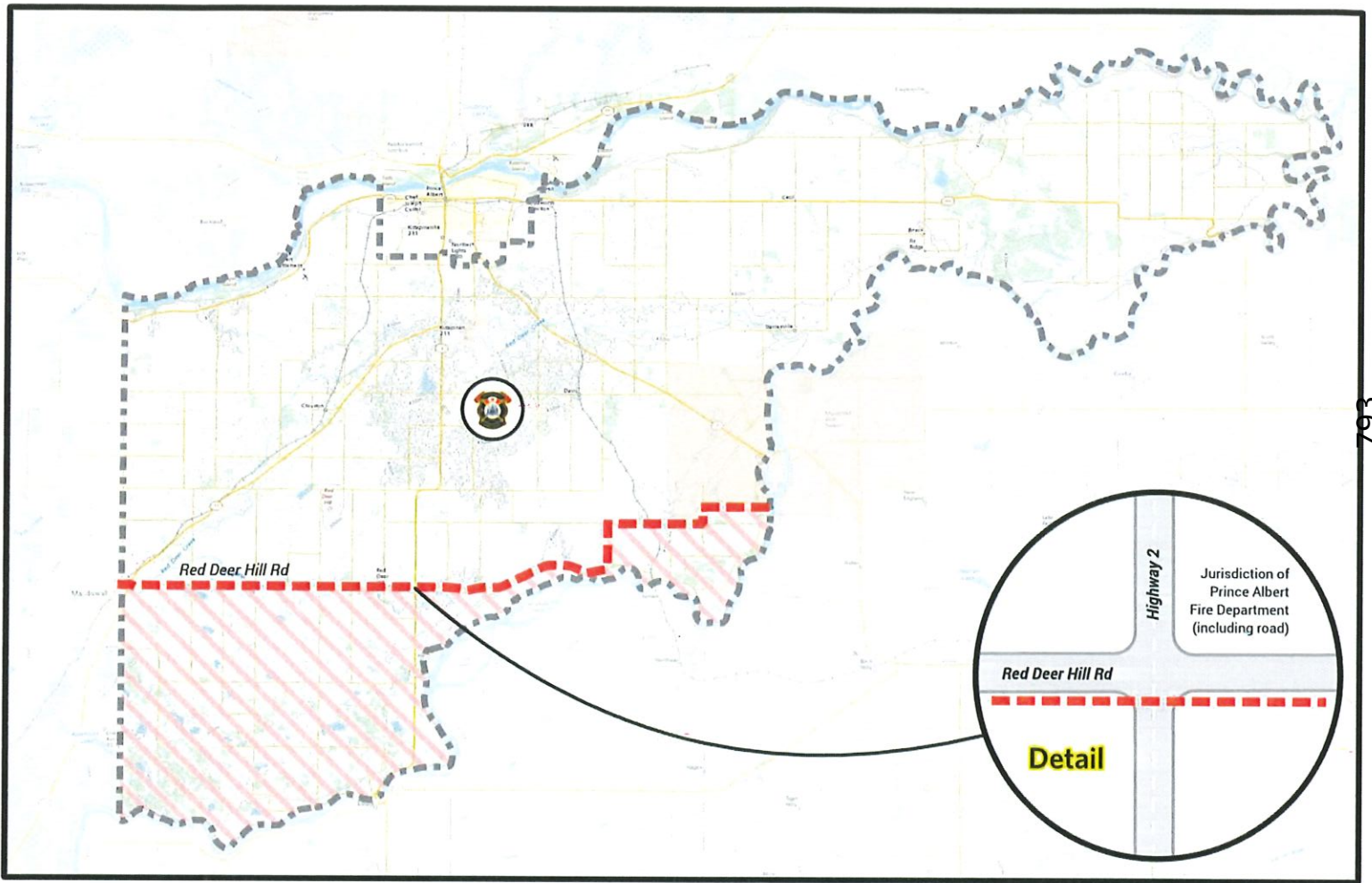
Response to burning during Fire Caution

Additional charge of \$650.00 per attendance

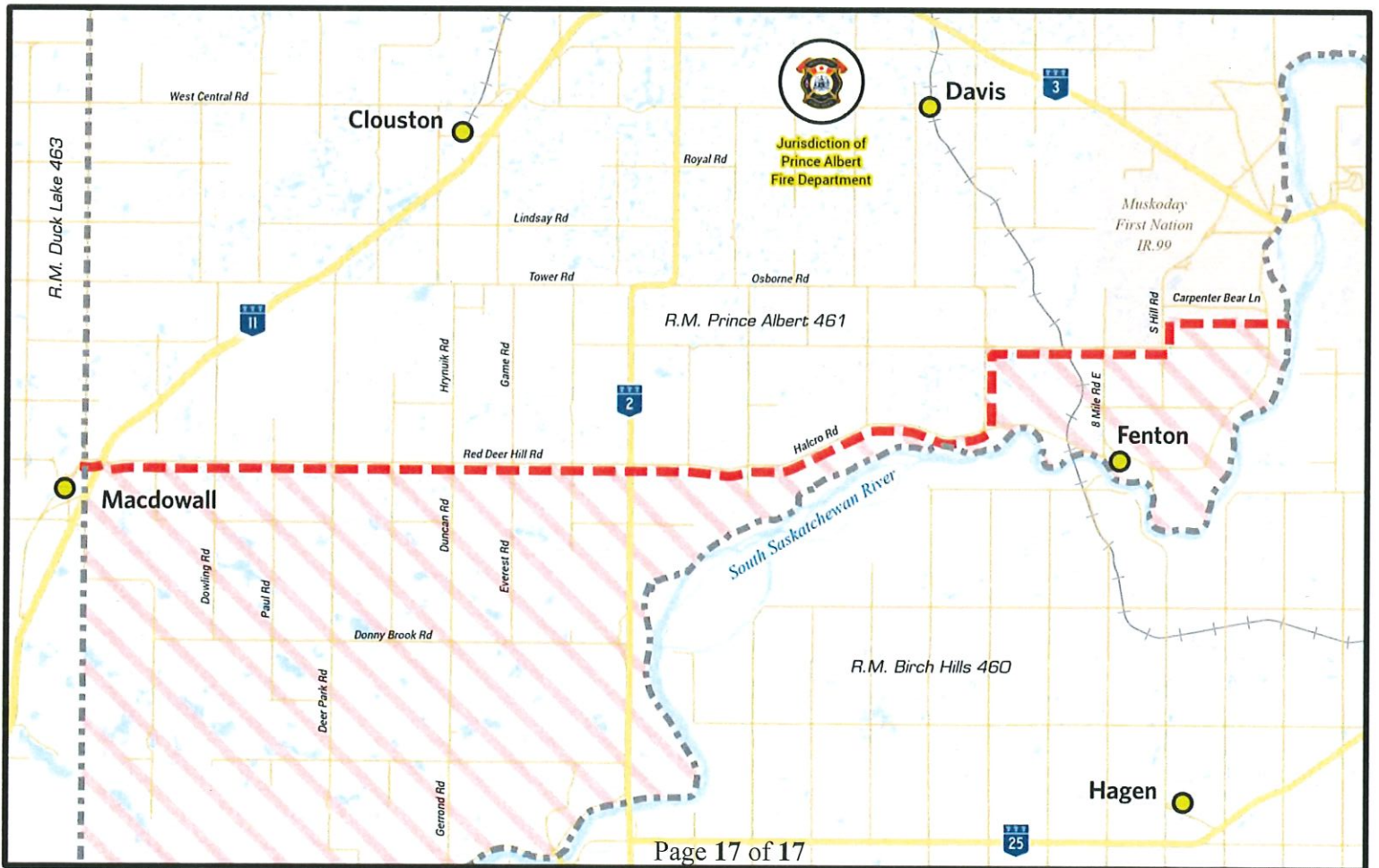
SCHEDULE "B"

Description of boundaries for Fire Services

The City is responsible for providing Fire Services within the existing boundaries of the R.M., save and except for the southern portion of the R.M., from Red Deer Hill Road/Halcro Road (the "Southern Boundary") as outlined in the attached fire services map, which is included in this Schedule. The City shall have no obligation or responsibility whatsoever to provide Fire Services within the said Southern Boundary.



793



TITLE: Memorandum of Agreement to Conclude Collective Bargaining - CUPE 882

DATE: December 7, 2023

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the Memorandum of Agreement between the City and the Canadian Union of Public Employees Local No. 882, as attached be approved;
2. That the Mayor and City Clerk be authorized to execute the Agreements on behalf of the City, once prepared.

TOPIC & PURPOSE:

The purpose of this report is to outline a recommended Memorandum of Agreement to conclude collective bargaining with CUPE Local #882.

BACKGROUND:

The previous collective bargaining agreement (CBA) between the City and CUPE Local #882 expired on December 31, 2021.

Bargaining began in November 2022, and reached an impasse in June 2023. The City presented a final offer, which the CUPE Local #882 voted down. On July 14, 2023 a conciliator was appointed but was unsuccessful at aiding to conclude an agreement between the parties. CUPE Local #882 then served Work to Rule Strike action beginning on August 10, 2023, with a full withdrawal of services on September 11, 2023.

A tentative deal between the bargaining committees for both parties was reached on September 27th, 2023. CUPE Local #822 withdrew their support on the day of the ratification vote resulting in members voting it down. Finally on November 28, 2023, another tentative deal was reached to recommend the attached Memorandum of Agreement (MOA) to form the basis for a new CBA, and on November 30, CUPE Local #882 members voted in favour of the deal.

PROPOSED APPROACH AND RATIONALE:

The term of the Collective Bargaining Agreement will be January 1, 2022 to December 31, 2025.

The following language changes would apply during the term of the agreement:

Cost Shared Eyeglasses coverage.
Employer paid Employee Family Assistance Plan premiums.

The following commitments were made by both parties:

To assist with attraction and retention of employees, a new market supplement process will be implemented to allow for salary adjustments for hard to recruit positions. A review will be done by March 2024 for lifeguards which have been identified as being below market value for wages. These are positions that cannot have their salaries adjusted using the equal pay classification system we have in place without this market supplement process.

A meeting with both parties will be set up upon employees return to work to discuss the implementation of the Call Center.

A one-year trial of a 5-4-5-4 working schedule. This trial would allow employees to put in extra time in a day and/or week to earn an additional day off in a month. The trial was agreed with several conditions in place. For example, the trial will be optional, assessed based on the operational needs of the department and must be cost neutral to the employer.

Wage Adjustments would apply during the term of the agreement:

A total one dollar and ten cent (\$1.10) increase above the general wage increase to Pay Bands 3 and 4 (lowest paid classifications).

The following chart shows the rates that will be effective upon signing for Schedule C – Pay Bands 3 and 4.

Pay Band	Start Rate	400 Hours	1200 Hours	Classification Placements subject to change through JJE Maintenance
3	\$15.00	\$15.72	\$16.50	Concession Worker
4	\$15.80	\$16.57	\$17.40	Guest Service Attendant, Recreation Cashier, Public Skating Cashier, Recreation Assistant, Recreation Attendant (AJFH)

The following General Wage Adjustments would apply during the term of the agreement:

Jan 1 2022 – 1%
Jan 1 2023 – 2%
December 12, 2023 – 2%
January 1 2024 - 1.5%
July 1 2024 – 1.5%
January 1 2025 – 1.5%
July 1 2025 – 1.5%

CONSULTATIONS:

The Management and Union bargaining committees have met and have agreed to recommend the Memorandum of Agreement to their respective Council and Membership. CUPE Local #882 membership voted and ratified the MOA at the meeting held on November 30, 2023.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Media announcements have been released to announce the tentative agreement. The City's website will be updated once ratified.

POLICY IMPLICATIONS:

The changes outlined in the MOA will be incorporated in the official Collective Agreement.

FINANCIAL IMPLICATIONS:

The total earnings and benefits for CUPE 882 in 2021 was approximately \$4,864,000. The cumulative impact of monetary adjustments proposed over the four-year agreement is estimated to be \$1,085,144.

The entire package with all amendments is within the eleven and a half percent (11.5%) mandate set. There were additional savings from the original proposal. This was due to the two percent (2%) on signing that was costed for June 2023 not December 2023, and the general wage increase increment dates that are now staggered from January 1 and July 1 in both 2024 and 2025.

Wage increases and any applicable retroactive pay will be funded from the 2022 and 2023 approved operating budgets. Wage increases will be payable to all current and former employees of CUPE 882 as of the dates specified and for the entire period of time during which such employee was employed or currently remains employed by the City.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no further options, strategic plan, privacy or OCP considerations.

PUBLIC NOTICE:

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

ATTACHMENTS:

1. CUPE #882 Memorandum of Agreement

Written by: Heather Kirk, HR Consultant

Approved by: Director of Corporate Services and City Manager

WITHOUT PREJUDICE

Memorandum of Agreement

BETWEEN

THE CORPORATION OF THE CITY OF PRINCE ALBERT,
PRINCE ALBERT, SASKATCHEWAN



- AND -

THE CANADIAN UNION OF PUBLIC EMPLOYEES
CUPE LOCAL #882



TO CONCLUDE A COLLECTIVE AGREEMENT FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2025

MEMORANDUM OF AGREEMENT

1. The parties (The City of Prince Albert and CUPE Local 882) herein agree to the terms of this Memorandum and the attached agreed to items as constituting the agreed to changes between the parties. This Settlement is subject to ratification by the principals of the respective parties.
2. The undersigned representatives of the parties do hereby agree to recommend complete acceptance of all the terms of this Memorandum to their respective principals for ratification.
3. The parties herein agree that the said Collective Agreement articles and language contained in the 2020-2021 CUPE 882 Collective Agreement not referenced in this document are to remain as presented in the 2020-2021 CUPE 882 collective agreement. Letters of Understanding, unless expressly renewed or amended below, expire and do not renew or carry forward.
4. The terms and conditions of the attached agreed-to items shall become effective at the beginning of the first pay period following ratification by the parties unless otherwise stated.
5. The parties herein agree that the term of the Collective Agreement shall be from January 1, 2022, to December 31, 2025.

Agreed to Changes

Agreed to changes to articles and provisions listed in this document are characterized as follows:

- a. Language that is new is shown in **Bold**.
- b. Language that is deleted is shown as ~~strikethrough~~.
- c. Language that has been moved within the collective agreement is shown in *italics*.

ARTICLE 2 – DEFINITIONS

AMEND:

2.01 In this Agreement the expression:

- c) "**Permanent Employee**" means any person employed by the Employer to fill a position designated as a permanent position. During their first 6 months of service as a permanent employee, an employee shall be subject to the probationary requirements under Section ~~10.03~~ **10.04** of the Agreement.

ARTICLE 3 – RECOGNITION AND NEGOTIATION

AMEND:

3.01 Bargaining Unit

The City recognizes the Canadian Union of Public Employees and its Local 882 as the sole and exclusive collective bargaining agent for all of its employees save and except the following:

City Manager

- CM- City Manager
- CM- City Clerk
- CM- City Solicitor
- CM- Corporate Legislative Manager
- CM- Corporate Information Manager
- CM- Executive Assistant – City Manager's Office
- CM- Executive Assistant – Mayor's Office
- CM- Records Coordinator
- CM- Confidential Secretary- City Manager's Office
- CM- Confidential Secretary- Mayor's Office

Community Services

- CS- Director of Community Services
- CS- Parks Manager
- CS- Facilities Manager
- CS- Sports and Recreation Manager
- CS- Parks Operations Manager
- CS- General Manager – EARC
- CS- Golf Course Superintendent
- CS- Marketing and Sponsorship Coordinator
- CS- Project Coordinator
- CS- Recreation Coordinator – Arenas
- CS- Recreation Coordinator – Alfred Jenkins
- CS- Recreation Coordinator- Aquatics
- CS- Arts and Culture Coordinator

Corporate Services

- COR- Director of Corporate Services
- COR- Human Resources Manager
- COR- Innovation and IT Manager
- COR- Human Resources Consultant
- COR- Human Resources Consultant
- COR- Health Safety and Environment Coordinator

COR- Business Systems Team Lead
COR- Infrastructure Systems Team Lead
COR- Business Systems Analyst
COR- Communications Manager
COR- Communications Coordinator
COR- Human Resources Coordinator- Payroll
COR- Human Resources Coordinator
COR- Infrastructure System Analyst

Financial Services

FS- Director of Financial Services
FS- Senior Accounting Manager
FS- City Assessor
FS- Financial Operations Manager
FS- Finance Manager
FS- Audit Manager
FS- Asset Manager
FS- Finance Controller
FS- Purchasing Manager
FS- Utilities Services Manager

Fire Department

FD- Fire Chief
FD- Deputy Fire Chief
FD- Battalion Chief
FD- Battalion Chief
FD- Battalion Chief
FD- Battalion Chief

Planning and Development Services

PD- Director of Planning and Development Services
PD- Chief Building Official
PD- Economic Development Manager
PD- Planning Manager
PD- Bylaw Services Manager
PD- GIS Manager
PD- Tourism Coordinator

Public Works

PW- Director of Public Works
PW- Capital Projects Manager
PW- Engineering Services Manager
PW- Operations Manager
PW- Senior Utilities Manager

PW- Fleet Manager
PW- Sanitation Manager
PW- Surface Works Manager
PW- Transportation and Traffic Manager
PW- Utilities Manager
PW- Waste Water Treatment Plant Manager
PW- Water Treatment Plant Manager
PW- Airport Manager
PW- Assistant Environmental Manager
PW- Roadways Manager
PW- Water and Sewer Manager

And those employed by the Prince Albert Board of Police Commissioners, those represented by the International Association of Fire Fighters Local #510, and those represented by the Prince Albert Civic Employees' Local Union No. 160, CUPE; and hereby agrees to negotiate with the Union or any of its authorized Committees concerning all matters affecting the relationship between the two parties, aiming towards a peaceful and amicable settlement of any differences that may arise between them.

Scope Review

For the MOA – Not to appear in the Collective Agreement

The Parties agree to conduct a full scope review of in scope and out of scope positions by the expiry of the collective agreement. The Parties further recognize that the Community Safety and Wellbeing Coordinator and Facilities Maintenance Coordinator positions are in dispute.

ARTICLE 4 – CHECK OFF AND UNION MEMBERSHIP REQUIREMENTS

ADD:

4.07 Notification of New Hires

The Union shall be notified of the full name, position and employment status (e.g. full-time, part-time, temporary, seasonal, casual), start date and work location of all employees hired into the Bargaining Unit prior to their first day of employment or as practicable.

ADD:

4.08 Contact Information

The Employer will provide to the Union a list of all the employees in the Bargaining Unit. The list will include each person's name, job title/classification, home mailing address and telephone number.

The list will also indicate the employee's work site and employment status (such as full-time, part-time, temporary, seasonal, casual), and if the employee is on a leave of absence.

The employee contact list will be provided in an electronic spreadsheet to the Union contact designated by the Local Executive on a quarterly basis.

ARTICLE 7 – GRIEVANCE PROCEDURE

AMEND:

7.04 Policy Grievances

Where a dispute involving a question of general application or interpretation occurs, ~~or where a group of employees or the Union has a grievance,~~ **such a grievance may commence at step #2 or #3.** ~~Steps #1 and #2 of this Article may be bypassed by the Union.~~

AMEND:

7.05 Union May Institute Grievances

The Union and its Representatives shall have the right to originate a grievance on behalf of an employee or group of employees and to seek adjustment with the Employer in the manner provided in the Grievance Procedure. Such a grievance **may shall** commence at Step #2 or #3.

ARTICLE 9 – DISCHARGE, SUSPENSION AND DISCIPLINE

AMEND:

9.01 Burden Of Proof

Both parties agree that an employee is considered innocent until proven guilty. ~~and in~~
In cases of discharge, suspension or discipline, the Burden of Proof of Just Cause, **or**
unsuitability in the case of probationary employees, shall rest with the Employer.

ARTICLE 10 – SENIORITY

AMEND:

10.04 Probation For Newly Hired Employees

a) **During the probationary period, a Permanent or Non-Permanent employee may be terminated or discharged for unsuitability.**

b) **Permanent:**

A newly hired Permanent employee shall be on probation for a period of six (6) months from the date of hiring. During the probationary period, the employee shall be entitled to all rights and benefits of this Agreement.

c) **Non-Permanent:**

Newly hired Non-Permanent employees in Schedule "B" classifications shall be on probation until they have accumulated nine hundred (900) hours of seniority.

Newly hired Non-Permanent employees in Schedule "C" shall be on probation until they have accumulated six hundred (600) hours of seniority.

ARTICLE 13 – HOURS OF WORK

AMEND:

13.01 Hours Of Work

- c) The Hours of work for the permanent positions of Recreation Programmer, **Arts & Cultural Programmer, Aquatic Programmer** and Aquatic Coordinator shall not exceed seven and three-quarter (7 3/4) hours per day five (5) days per week (Monday to Friday) and one (1) day off every three (3) weeks designated as an earned day off. When required and upon seven (7) days notice, the Recreation Programmer, **Arts & Cultural Programmer, Aquatic Programmer** and/or Aquatic Coordinator will work a Saturday and/or Sunday and an alternate consecutive day(s) off will be scheduled.

ARTICLE 17 – SICK LEAVE

AMEND:

17.01 Sick Leave Defined

Sick Leave means the period of time an employee is absent from work with full pay by virtue of being sick or disabled, exposed to contagious disease, **quarantine** or under the examination or treatment of a physician, chiropractor, dentist, ~~or~~ optometrist, **nurse practitioner or psychologist**, or because of an accident for which compensation is not payable under ~~The Worker's Compensation Act~~ **The Workers' Compensation Act** or ~~the Automobile Accident Insurance Act~~ **The Automobile Accident Insurance Act**.

AMEND:

17.02 Annual Paid Sick Leave

Fifteen (15) days Sick Leave per year shall be earned by an employee at the rate of one and one-quarter (1 1/4) days for every month an employee is employed. **One of these days will be allocated to the Sick Leave Bank as per Article 17.10 (a).**

AMEND:

17.10 Sick Leave Bank

- a) Each eligible employee **earning Sick Leave** shall contribute ~~a maximum of one (1) sick day of the employees' fifteen days per calendar year (prorated for eligible non-permanent employees based on their annual entitlement)~~ **1/15 of the employee's**

Sick Leave earned each pay period and the City shall match the employees' contribution. ~~The contribution will be made by the end of the first quarter of each calendar year.~~

- b) All employees who have completed their probation period ~~will be eligible to contribute to the Bank and~~ shall be entitled to utilize the Bank.

ARTICLE 18 – LEAVE OF ABSENCE

AMEND:

18.01 Leave Of Absence With Pay

Employees granted Leave under this Article will not be subject to salary reductions or loss of seniority and benefits during the Leave.

- a) **Bereavement Leave**
 - ii) The Employer may, upon written request, grant additional ~~h~~Bereavement ~~l~~Leave without pay.

AMEND:

18.02 Leave Of Absence Without Pay

d) Maternity / Adoption / Parental Leave

1. Maternity/Adoption Leave

(i) Service Requirements

An employee shall qualify for Maternity/Adoption Leave after completion of ~~twenty (20)~~ **thirteen (13)** weeks of employment ~~within the fifty two (52) weeks~~ prior to the leave commencing. The City shall not deny the pregnant employee the right to continue employment during the period of pregnancy, providing ~~she~~ **the employee** is capable of undertaking ~~her~~ **their** regular duties.

(ii) Length Of Leave

Such Leave shall cover a period of up to ~~eighteen (18)~~ **nineteen (19)** weeks before or after the birth of a child or following notification of the adoption of a child, and submission of a written application for Maternity or Adoption Leave without pay, at least four (4) weeks before the day specified by **the employee** as the intended date of commencement.

If the employee fails to submit a proper application, as specified, the

employee will be given leave not to exceed fifteen (15) weeks commencing at any time during the period of nine (9) weeks preceding the estimated date of birth.

(iii) Seniority Status

While on Maternity/Adoption Leave, an employee shall retain full employment status and accumulate all benefits of seniority under this Collective Agreement.

(iv) Return To Work

When an employee decides to return to work after Maternity or Adoption Leave, the employee shall provide the Employer with at least two (2) weeks notice. Upon return from such Leave, the employee shall be placed in their former position, or if the former position no longer exists, they shall be placed in an equivalent position.

2. Parental Leave

(i) Service Requirements

An employee shall qualify for Parental Leave after completion of ~~twenty (20)~~ **thirteen (13)** weeks of employment ~~within the fifty-two (52) weeks~~ prior to the leave commencing and submission of a written application for Parental Leave without pay at least four (4) weeks before the day specified by the employee as the intended date of commencement.

(ii) Length Of Leave

Employees who ~~are eligible for~~ **take** Maternity or Adoption Leave are entitled to an **additional** unpaid leave of absence not exceeding ~~thirty-four (34)~~ **fifty-nine (59)** weeks and employees who ~~are not eligible for~~ **did not take** Maternity or Adoption Leave are entitled to an unpaid leave of absence not exceeding ~~thirty-seven (37)~~ **seventy-one (71)** weeks.

Parental Leave must be taken between the period ~~twelve (12)~~ **thirteen (13)** weeks before the estimated date of birth or the estimated date on which an adopted child will come in to the employee's care and ~~fifty-two (52)~~ **eighty-six (86)** weeks after the actual date the child was born or the adopted child came into the employee's care. If the employee fails to submit a proper application, as specified, Parental Leave must commence on a day within three (3) weeks after the date of birth or the day the adopted child came into the employee's care.

(iii) Seniority Status

While on Parental Leave, an employee shall retain full employment status and accumulate all benefits of seniority under this Collective Agreement.

(iv) Return To Work

When an employee decides to return to work after Parental Leave, the employee shall provide the Employer with at least two (2) weeks notice. Upon return from such Leave, the employee shall be placed in their former position, or if the former position no longer exists, they shall be placed in an equivalent position.

ARTICLE 19 – PAYMENT OF WAGES AND ALLOWANCES

AMEND:

19.03 Pay Adjustment - Job Changes

a) **Promotion**

When an employee moves from one job classification to another with a higher maximum salary range, it shall be considered a promotion. **The employee shall be placed in the pay step of the new classification that provides for a minimum five percent (5%) increase to their rate of pay, not to exceed the maximum of the salary range.** ~~If the employee's rate of pay before promotion is below the minimum step of the new classification, the employee shall receive the first step of the new classification. If the employee's rate falls on or between the steps for the new classification, the employee shall be paid at the next higher step. If an employee's promotion results in more than a 5% adjustment in pay, The~~ employee's increment date shall change to the effective date of the promotion.

AMEND:

19.06 Required Apparel

- a) The Employer shall provide working aprons for all workers in concessions. The aprons shall be left at the facility and cleaned by the Employer.

The Employer shall provide two (2) shirts per year for all workers in the Concessions.

- b) Aquatics staff working on a full time or part-time basis that have worked a minimum of four hundred (400) hours in the previous calendar year shall be reimbursed by the Employer for up to one hundred and ~~ten dollars (\$110.00)~~ **twenty-five dollars (\$125.00)** per year for the purchase of bathing suits, approved aquatic footwear or sunglasses upon presentation of receipt of payment.

- c) The City shall pay the cost of CSA approved safety footwear to a maximum contribution of ~~\$200.00~~ **two hundred and fifty dollars (\$250.00)** per pair for all employees who work a minimum of seven (7) months in a calendar year and to a maximum of ~~\$100.00~~ **one hundred and fifty dollars (\$150.00)** per pair for employees who work less than seven (7) months in a calendar year. Safety footwear will be replaced on an exchange cost shared basis. Receipts will be required for reimbursement.
- d) The Employer shall supply CSA approved steel-toed rubber boots to all Employees as required.

ADD:

19.06 Required Apparel

- e) **Where the Employer determines clothing is required for the purposes of identification, the Employer shall provide such clothing.**
- f) **The Employer shall provide clothing for safety purposes on an as required basis.**
- g) **Clothing items will be replaced upon satisfactory proof of need to the Manager and provided that the item to be replaced is returned to the Manager.**
- h) **All work clothing with City of Prince Albert Bylaw Enforcement identification must be returned to the Employer upon termination of the employee's employment.**

19.07 Re-certification Costs

The City will pay, upon successful completion, the cost of re-certification for courses required for the employee's current classification.

ARTICLE 20 – EMPLOYEE BENEFITS

AMEND:

20.03 Group Benefits

Upon appointment to the permanent staff of the City, it is a condition of employment that every employee shall be required to apply for Group Benefits and authorize the monthly deductions from the employee's salary of the required premiums. The Insurance Company is responsible for the adjudication of claims submitted to the Group

Insurance Program.

a) **Life Insurance**

Employee Basic Life Insurance	\$50,000
Dependent Basic Life Insurance – Spouse	\$10,000
Dependent Basic Life Insurance – Child	\$5,000

Premiums – one-half (1/2) Employee; the remainder to be paid by the City.

b) **Accidental Death & Dismemberment**

An amount equal to your Basic Life Insurance

Premiums – one-half (1/2) Employee; the remainder to be paid by the City.

c) **Health Care**

Premiums – one-half (1/2) Employee; the remainder to be paid by the City.

d) **Dental Care**

Permanent employees shall be eligible for benefits under the City employees' dental plan. The Employer and/or insurer shall be responsible for the cost of such benefits subject to general guidelines as follows:

- i) Basic dental expenses shall be reimbursed at the rate of 100% of eligible costs.
- ii) Restorative dental expenses shall be reimbursed at the rate of 60% of eligible costs.
- iii) Orthodontic dental expenses shall be reimbursed at the rate of 60% of eligible costs, subject to a \$2,000 lifetime limit per family member.

Any Dental costs in excess of rates stated in the College of Dental Surgeons of Saskatchewan suggested fee guide shall be the responsibility of the employee.

Employee Family Assistance Program

All employees shall be eligible for coverage by the Employee Family Assistance Program. Non-permanent employees shall have the ability to opt out upon offering of the program, or upon initial hire. The premiums shall be cost shared on a 50/50 basis between the Employer and the covered employee. The current cost on date of signing is three dollars and eight one cents (\$3.81) per month, cost shared between the Employer and the covered employee. A joint Union/Management committee made up of equal representation from both parties shall meet to review changes in the service provider or structure of the program.

The Employer agrees to implement an Employee Family Assistance Program for permanent employees. The total annual premium shall not exceed one hundred and twenty dollars (\$120.00) per covered employee and shall be cost shared on a fifty-fifty (50/50) basis. A joint Union/Management committee made up of equal representation from both parties shall meet to choose/develop and implement the program.

e) **Vision – Eyeglasses**

Permanent employees shall be eligible for vision coverage of two hundred dollars (\$200) every two (2) years for employees and dependents. The premiums shall be cost shared on a 50/50 basis between the Employer and the covered employee.

f) **Group Benefits – Non-Permanent Employees**

Non-permanent employees shall qualify for group benefits in accordance with The Saskatchewan Employment Act and Regulations thereto unless provided otherwise elsewhere in this agreement.

FOR THE MOA, NOT TO APPEAR IN THE COLLECTIVE AGREEMENT:

The cost to add Vision coverage will result in a 6.8% increase to health premiums. This will mean an increase of one dollar and ninety one cents (\$1.91) per month for employees with single coverage and an increase of five dollars and sixty cents (\$5.60) per month for employees with family coverage.

Single - $\$56.19 \times 6.8\% = \$3.82 / 2 = \$1.91$ increase to employee share

Family - $\$164.76 \times 6.8\% = \$11.20 / 2 = \$5.60$ increase to employee share

EFAP – Current rates are three dollars and eight one cents (\$3.81) per month, cost shared between the Employer and employees.

ARTICLE 22 – TERM OF AGREEMENT

AMEND:

22.01 Duration

This Agreement shall be binding and remain in effect from January 1, ~~2020~~ **2022** to December 31, ~~2021~~ **2025** and shall continue from year to year thereafter unless either party gives to the other party notice in writing between the period of sixty (60) days and one hundred and twenty (120) days prior to the termination of the agreement of their

desire to negotiate revisions to the Agreement or to terminate the Agreement. All conditions of this Agreement, except a general salary increase, are negotiable during the term of this Agreement.

SCHEDULE "A" "B" and "C"

AMEND:

Change format of salary grids to show Paybands, and have a separate listing of the classifications that belong in each Payband.

SCHEDULE "C"

AMEND:

~~Box Office Attendant~~ **Guest Services Attendant (re-name)**

LETTERS OF UNDERSTANDING:

RE-SIGN

2022-01 Sick Benefits on Termination of Employment

RE-SIGN

2022-02 Group Benefit Refund Account

RE-SIGN

2022-03 Concessions Supervision Premium

RE-SIGN

2022-04 JJE Maintenance Committee

RE-SIGN

2022-05 Development Coordinator, Building Inspector I & II – Bring into Collective Agreement

RE-SIGN

2022-06 City Hall Reorganization – incorporate new titles into Collective Agreement as required

ADD

2023-01 Market Supplemental Program

SOLUTIONS/CALL CENTER

FOR THE MOA – NOT TO APPEAR IN THE COLLECTIVE AGREEMENT:

The Employer will meet with the Union, upon the employees return to work, to discuss the implementation of the Call Center. The Employer commits to the utilization of LOU 2022-04 if the implementation results in any changes that require review.

Trial of 5-4-5-4 Work Schedule – Flexible Hours

The parties agree to trial a 5-4-5-4 work schedule. The trial shall:

- Be cost neutral to the Employer
- Be for a one (1) year period unless agreed to by the parties to continue.
- Individual employees shall request the 5-4-5-4 schedule option
- Hours of work arrangements may vary by work unit and/or employee
- Work schedules must meet operational requirements
- The parties will meet monthly to review issues
- Sick Leave, Vacation and other leaves shall be converted from daily usage to hourly usage
- All leaves will be based on the individual hours of work
- Employees will have the option of working one hundred and fifty five (155) hours every four (4) weeks or reducing their paid hours to sixty nine and three quarter (69.75) every two (2) weeks.
- Article 13.01 shall be waived for the purposes of the trial

HOUSEKEEPING

All housekeeping items including date changes, grammar changes, renumbering and general neutral language applied as needed in the rewrite of the agreement.

MONETARY

Lifeguards I, II and III shall be reviewed under the Market Supplement program in February of 2024. The pending outcome to take affect the 1st pay period in March of 2024.

Retroactivity

All employees, including those who are deceased or have resigned or retired on or after January 1, 2022 shall be eligible for retroactive pay based on all paid hours up to and including the date of death, resignation or retirement.

WAGE ADJUSTMENTS

The following chart shows the rates that will be effective upon signing for Schedule C – Pay Bands 3 and 4. These rates include 1.0% effective January 1, 2022, 2.0% effective January 1, 2023, 2.0% effective date of signing, and the grid adjustment below

Pay Band	Start Rate	400 Hours	1200 Hours	Classification Placements subject to change through JJE Maintenance
3	\$15.00	\$15.72	\$16.50	Concession Worker
4	\$15.80	\$16.57	\$17.40	Guest Service Attendant , Recreation Cashier, Public Skating Cashier, Recreation Assistant, Recreation Attendant (AJFH)

General Wage Increase

All increases to take place at the beginning of the pay period in which the date falls.

January 1, 2022	1%
January 1, 2023	2%
January 1, 2024	1.5%
July 1, 2024	1.5%
January 1, 2025	1.5%
July 1, 2025	1.5%

Additional 2% effective date of ratification

LETTER OF UNDERSTANDING # 2023-01

BETWEEN

THE CITY OF PRINCE ALBERT

AND

THE CANADIAN UNION OF PUBLIC EMPLOYEES LOCAL #882

WHEREAS the City of Prince Albert and Canadian Union of Public Employees Local #882 have agreed to a Market Supplemental Program to assist with the attraction and retention of employees required to provide appropriate services to the people of Prince Albert.

WHEREAS the City of Prince Albert and/or Canadian Union of Public Employees Local #882 can identify classifications where recruitment or retention of employees has impeded service delivery. Either party may submit classifications for review. The parties may also review other situations by mutual agreement.

NOW THEREFORE, the parties agree the following review process shall apply:

1. The review shall be completed annually, by the end of February.
2. Submissions by either party shall be required by January 15th of each year.
3. The Joint Job Evaluation Maintenance Committee shall review submissions.
4. If the parties agree, the salary supplement shall be implemented at the beginning of the first pay period in March.
5. All relevant and available factors of the submissions being considered shall be provided to the committee upon request and prior to the final decision being made. These could include but not be limited to, information such as frequency and timing of vacancy occurrences/turnover rates, supply and demand, industry comparators, training/education hindrances.
6. If the parties disagree, the issue shall be referred to an independent third party agreed to by both parties. The costs for the third party will be shared equally.

NOW THEREFORE, the parties also agree the following implementation process shall apply:

1. When the supplemented salary range is introduced or increased, current employees affected will receive an increase in their salary rate equivalent to the percentage increase in the supplemented salary range maximum.

2. When the supplemented salary range is reduced or terminated, the employees affected shall be red circled.
3. Supplemented salary rates and ranges shall be treated as regular salary for all salary administration and payroll purposes.

**ON BEHALF OF THE CITY OF
PRINCE ALBERT**

**ON BEHALF OF THE CANADIAN
UNION OF PUBLIC EMPLOYEES
LOCAL #882**

**Greg Dionne
Mayor**

**Tammy Vermette
President**

**Terri Mercier
City Clerk**

**Lorraine Hamel
Secretary**

Dated: _____

The parties (The City of Prince Albert and CUPE Local 882) herein agree to the terms of this Memorandum and the attached agreed to items as constituting the agreed to changes between the parties


On Behalf of the Corporation of the
City of Prince Albert

On Behalf of CUPE Local #882


Kiley Bear
Director Corporate Services


Tammy Vermette
President, Local #882


Kevin Yates
Manager Human Resources


Lorraine Hamel
Secretary, Local #882


Michelle O'Hara
Human Resources Coordinator


Allan McKeand
Concession Manager


Natara Kulcher
A/Senior Operations Manager


Kerry McCullough
Accounts Payable & Asset Supervisor




Curtis Olsen
Sports & Recreation Manager


Janice Janzen
CUPE Representative

DATED: December 7/2023

TITLE: Municipal Revenue Sharing Declaration of Eligibility

DATE: **November 22, 2023**

TO: City Council

PUBLIC: X

INCAMERA:

RECOMMENDATION:

1. That the City of Prince Albert meet the following eligibility requirements to receive the Municipal Revenue Sharing Grant:
 - a. Submission of the 2022 Audited Financial Statements to the Ministry of Government Relations;
 - b. Submission of the 2022 Public Reporting on Municipal Waterworks to the Ministry of Government Relations;
 - c. “In good standing” with respect to the reporting and remittance of Education Property Taxes;
 - d. Adoption of Procedure Bylaw No. 23 of 2021;
 - e. Adoption of the following Employee Policies to represent the Employee Code of Conduct:
 - i. Conflict of Interest Policy;
 - ii. Gift, Favours and Entertainment Policy;
 - iii. Employment of Relatives Policy;
 - iv. Occupational Health and Safety Policy – Harassment Safety Administrative Policy;
 - v. Progressive Discipline Policy;
 - vi. Social Media, Media Relations and Public Statements Policy; and,
 - vii. Access to Information Policy; and,
 - f. All members of Council have filed their Public Disclosure Statements, as required; and,
2. That the City Clerk be authorized to execute the Declaration of Eligibility and submit it to the Ministry of Government Relations.

TOPIC & PURPOSE:

To declare that the City has met eligibility requirements to receive the Municipal Revenue Sharing Grant in 2024.

BACKGROUND:

The Ministry of Government Relations was directed to complete a review of the Municipal Revenue Sharing Grant Program in 2018-19. One of the main objectives of the Municipal Revenue Sharing Grant review was to provide recommendations on how Municipal Revenue Sharing Grants can encourage effective local governance. To support this objective, the Ministry has implemented annual eligibility requirements for municipalities to receive their unconditional Municipal Revenue Sharing Grant.

PROPOSED APPROACH AND RATIONALE:

Municipalities are required to report their compliance with the eligibility requirements to the Ministry by submitting the Declaration of Eligibility annually no later than January 31st of each year, in order to receive the Municipal Revenue Sharing Grant.

The following are the Eligibility Requirement Questions and The City's response:

1. Has your municipality submitted your Audited Financial Statements? Legislative reference to submission of Audited Financial Statements is within Section 157 and 369 of *The Cities Act*.

City Council, at its meeting held July 10, 2023, approved the Audited Consolidated Financial Statements for the year ending December 31, 2022 and forwarded the Statements to the Minister of Government Relations on July 28, 2023.

2. Has your municipality submitted Public Reporting on Municipal Waterworks? Legislative reference to Public Reporting on Municipal Waterworks is within Sections 22.2 and 22.6(3) of *The Cities Regulations*.

The Financial Services Department completed and submitted the 2022 Waterworks Financial Overview Questionnaire on November 8, 2023.

In addition, the Municipal Waterworks Financial Ratio has been posted on the City's website for the consumers' information and review.

3. Is your municipality considered "in good standing" in regards to its Education Property Tax reporting and remittances? "in good standing" is defined as Education Property Tax returns are filed up to the current date and any Education Property Tax collections have been paid in full or a satisfactory payment arrangement, if available, has been agreed upon with the Ministry of Finance. Legislative reference to Education Property Taxes is within Section 10 and 15 of *The Education Property Tax Act*.

The Financial Services Department has filed all Education Property Tax returns up to the current date.

4. Has your municipality adopted a Council Procedure Bylaw as required by legislation? Legislative reference to Council Procedure Bylaw is within Section 55.1 of *The Cities Act*.

City Council, at its meeting of January 24, 2022, approved and gave final reading to Procedure Bylaw No. 23 of 2021, which regulates the proceedings of City Council and Council's Committees. This Bylaw repealed the previous Procedure Bylaw No. 26 of 2014.

5. Has your municipality adopted an Employee Code of Conduct as required by legislation? Legislative reference to an Employee Code of Conduct is within Section 85.1 of *The Cities Act*.

City Council has approved various Policies for Employees as follows:

1. *Conflict of Interest Policy No. 9.1;*
2. *Gift, Favours and Entertainment Policy No. 11;*
3. *Employment of Relatives Policy No. 10;*
4. *Occupational Health and Safety Policy – Harassment Safety Administrative Policy;*
5. *Progressive Discipline Policy No. 33;*
6. *Social Media, Media Relations and Public Statements Policy No. 59.1; and,*
7. *Access to Information Policy No. 81.4.*

6. Have all elected Council Members (including the Mayor) completed and filed their Public Disclosure Statement with the City Clerk as required by legislation?

All members of Council completed and submitted their Public Disclosure Statement within the thirty (30) day deadline following the 2020 Municipal Election.

Have all elected Council Members (including the Mayor) completed their Public Disclosure Statement Annual Declaration and filed them with the City Clerk as required by legislation? Legislative reference to filing a Public Disclosure Statement and Annual Declaration are within Section 116 of *The Cities Act*.

All members of Council have completed and submitted their Annual Declarations by the required deadline of November 30, 2023.

Attached is the Municipal Revenue Sharing Declaration of Eligibility that I have completed on behalf of The City for submission following consideration by City Council.

CONSULTATIONS:

The Financial Services Department was consulted and provided assistance in completion of the Statement to ensure the information provided was accurate and true.

COMMUNICATION AND/OR ANNOUNCEMENT PLAN:

Once the Declaration is approved by City Council, I will execute the Declaration, insert the Council Resolution Number and submit electronically to the Ministry of Government Relations by the deadline of January 31, 2024.

POLICY IMPLICATIONS:

The Cities Act and Regulations, along with *The Education Property Tax Act*, set out the responsibilities that the City shall undertake as a municipality in the Province of Saskatchewan. In addition, the Ministry has implemented the practice of submitting an Annual Declaration of Eligibility, which the City will comply with each year by January 31st, to ensure no disruption to its Annual Municipal Revenue Sharing Grant.

FINANCIAL IMPLICATIONS:

As indicated above, by completion of this Declaration, there will be no disruption to receipt of the 2024 Municipal Revenue Sharing Grant as long as it is considered by City Council and submitted by the deadline of January 31, 2024.

OTHER CONSIDERATIONS/IMPLICATIONS:

There are no options to the recommendation, privacy implications, Official Community Plan implementation strategies, or other considerations.

STRATEGIC PLAN:

The information within the report aligns with the following Strategic Priority:

Organizational Effectiveness:

“Develop timely and relevant internal financial reporting.”

PUBLIC NOTICE:

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

ATTACHMENTS:

1. Declaration of Eligibility Responses for 2024-25 Grant

Written by: Terri Mercier, City Clerk

Approved by: Director of Financial Services & City Manager

Municipal Revenue Sharing Grant Declaration of Eligibility - 2024-25 Grant

To confirm eligibility for Municipal Revenue Sharing (MRS) Grant funding, the Ministry of Government Relations (ministry) requires a council resolution confirming your municipality's response to this Declaration of Eligibility (declaration).

As a municipality, you will need to:

1. Answer all the questions in this declaration;
2. Pass a resolution confirming your municipality's answers;
3. Understand the notice; and
4. Have the administrator/city clerk complete and sign the declaration.

Once that is done, click on "Submit" and the information will be sent to the ministry. You will be taken to a "Thank-You" screen - this is how you know your declaration was successfully submitted and you can print/save your submission.

The deadline for completing and submitting the declaration is January 31, 2024. The link to the online declaration will not be available after the deadline. Therefore, please be sure to submit the declaration by the deadline, even if your municipality does not meet all eligibility requirements.

All declarations are subject to a random audit. If municipalities are found to have provided false information on their declaration, their MRS Grant may be immediately withheld.

Ministry officials are available to assist you if you have questions about the declaration. They can be contacted at 306-787-2740 or by email at GRCompliance@gov.sk.ca.

NOTE: At any point, if you want to go back and change or review an answer to a previous question, be sure to use the "Back" button at the bottom of each page. **DO NOT USE YOUR BROWSER'S "Back" button as this may cause your data to be lost.**

Municipality Name:

City of Prince Albert

According to the Government of Saskatchewan's records*, the above municipality:

HAS submitted its 2022 Audited Financial Statement to the Ministry of Government Relations as required by legislation.

Is the above information correct?

Yes

Legislative references to the submission of Audited Financial Statements:
The Municipalities Act, S. 186 and 404; The Northern Municipalities Act, 2010 S. 208 and 440 and The Cities Act, S. 157 and 360.

Municipality Name

City of Prince Albert

According to the Government of Saskatchewan's records*, the above municipality:

HAS submitted its 2022 Public Reporting on Municipal Waterworks documentation to the Ministry of Government Relations as required by legislation.

Is the above information correct?

Yes

Legislative references to the submission of Public Reporting on Municipal Waterworks:

The Municipalities Regulations, S.51 and 55(3); The Northern Municipalities Regulations, S.41 and 45(3) and The Cities Regulations, S. 22.2 and 22.6(3).

Municipality Name

City of Prince Albert

Is the above municipality considered "in good standing" in regards to their Education Property Tax reporting and remittances?

Yes

*** A definition of "in good standing" can be found in the *Declaration of Eligibility Guide*.**

Legislative reference to Education Property Tax Returns and Remittances:
The Education Property Tax Act, S.10 & 15.

Municipality Name

City of Prince Albert

Has the above municipality adopted a Council Procedures Bylaw as required by legislation?

Yes

Legislative references to municipal councils passing a Council Procedures Bylaw:
The Municipalities Act, S. 81.1; The Northern Municipalities Act, 2010, S. 100.1 and The Cities Act, S. 55.1.

Municipality Name

City of Prince Albert

Has the above municipality adopted an Employee Code of Conduct as required by legislation?

Yes

Legislative reference to municipal councils adopting an Employee Code of Conduct:
The Municipalities Act, S. 111.1; The Northern Municipalities Act, 2010, S. 127.1 and The Cities Act, S. 85.1.

Municipality Name

City of Prince Albert

Have all elected council members (including mayor/reeve) completed and filed their Public Disclosure Statement with the administrator/city clerk as required by legislation?

Yes

Have all elected council members (including mayor/reeve) completed their Public Disclosure Statement Annual Declaration and filed them with the administrator/city clerk as required by legislation?

Yes

Legislative reference to filing and annually updating Public Disclosure Statements by all members of municipal council:

The Municipalities Act, S. 142; The Northern Municipalities Act, 2010, S. 160 and The Cities Act, S. 116.



City of
Prince Albert

INQ 23-12

MOTION:

Be received as information and filed.

ATTACHMENTS:

1. November 27, 2023 City Council Inquiry Responses

Written by: Sherry Person, City Manager

To: City Council
 From: City Manager

November 27, 2023 - City Council Inquiries

Councillor	Inquiry #	Inquiry	Dep't Sent to	Date Responded	Response
Councillor Head	INQ#23-23	Update on the OSB Plant and Mill Operations, when will they be open and operating?	Mayor's Office	6-Dec	Mayor's Office - It has taken a considerable amount of time for the OSB plant to obtain the Environmental Construction Permit from the Province and we are disappointed in the delay because this operation should have been up and running a couple of years ago. As you may recall, they were anticipating the permits to be approved shortly after the Provincial election and continue to wait for the process to be concluded. The delay has resulted in considerable financial losses to both the Province of Saskatchewan and City of Prince Albert and I will be following up with our local MLA and the appropriate Minister to express the concerns of the City to see what can be done to move this forward.
Councillor Head	INQ#23-24	What is the outcome and update from the Homeless Forum that was held on November 1, 2023?	Mayor's Office	6-Dec	Mayor's Office - The Prince Albert Grand Council organized a meeting with stakeholders to bring representatives from different organizations together for discussion. They are going to develop a framework on how they can improve communication and ways to move forward on mutual interests with regard to the homeless and vulnerable sector.
Councillor Head	INQ#23-26	Has The City applied for any Federal Grants, as an example, Rapid Housing Initiative.	All Departments	4-Dec	City Manager's Office - Administration can confirm that the following grants were applied for in 2023: <ul style="list-style-type: none"> • Canada Summer Jobs Grant (Employment and Social Development Canada) • Building Safer Communities Fund Grant (Public Safety Canada) • Substance Use and Addiction Program (Health Canada)
Councillor Edwards	INQ#23-28	Could a No Parking Sign be implemented to assist with safety on the street outside of the apartments on Bliss Crescent and Eagle Crescent, as the snowplows clear the road and once it builds up, the sight lines for vehicles turning becomes poor.	Public Works		A response will be provided for the January 22, 2024 City Council meeting.



City of
Prince Albert

MOT 23-15

MOTION:

“That Administration provide a report regarding the feasibility of installing recycle bins at Rotary Adventure Park Playground.”

Written by: Councillor Lennox-Zepp



City of
Prince Albert

MOT 23-16

MOTION:

“That Administration provide a report to incentivize property owners to make improvements to boarded up Buildings and Houses.”

Written by: Councillor Head