



CITY OF PRINCE ALBERT

BUDGET COMMITTEE REGULAR MEETING

AGENDA

WEDNESDAY, NOVEMBER 30, 2022, 4:00 PM
THURSDAY, DECEMBER 1, 2022, 4:00 PM
FRIDAY, DECEMBER 3, 2022, 4:00 PM
COUNCIL CHAMBER, CITY HALL

1. CALL TO ORDER
2. APPROVAL OF AGENDA
3. DECLARATION OF CONFLICT OF INTEREST
4. ADOPTION OF MINUTES
5. FUND BUDGET FOR REVIEW
- 5.1 2023 Water Utility Fund Operating and Capital Budget

Recommendation:

1. ***That the 2023 Water Utility Fund Operating Budget be approved as follows:***
 - a. ***Operating revenues of \$20,007,650;***
 - b. ***Operating expenses of \$14,225,210;***
 - c. ***Capital and Interfund Transactions of \$6,212,630; and,***

- d. ***A deficit of \$430,190. After adjusting for non-cash amortization, the surplus is \$5,319,810 to fund Capital Projects and Loan Principal Payments;***
2. ***That the 2023 Water Utility Fund Capital expenditures of \$3,085,200 and Loan Principal Payments of \$1,773,300 as identified as UC-01 to UC-14 in Appendix A attached to 2023 Water Utility Fund Budget Document, be approved;***
3. ***That the 2024 – 2027 Water Utility Fund Capital expenditures, as identified in Appendix B of the 2023 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 2023 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.***

5.2 2023 Sanitation Fund Operating and Capital Budget

Recommendation:

1. ***That the 2023 Sanitation Fund Operating Budget be approved as follows:***
 - a. ***Operating revenues of \$5,755,760;***
 - b. ***Operating expenses of \$4,953,130;***
 - c. ***Capital and Interfund Transfers of \$1,305,110; and,***
 - d. ***A deficit of \$502,480. After adjusting for non-cash amortization, the surplus is \$487,520 to fund Capital Projects and Reserve Transfers;***
2. ***That the 2023 Sanitation Fund Capital expenditures of \$544,800, as identified as SC-01 in Appendix A attached to 2023 Sanitation Fund Budget Document, be approved;***
3. ***That the 2024 – 2027 Sanitation Fund Capital expenditures, as identified in Appendix B of the 2023 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 2023 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.***

5.3 2023 Airport Fund Operating and Capital Budget

Recommendation:

1. ***That the 2023 Airport Fund Operating Budget be approved as follows:***
 - a. ***Operating revenues of \$1,095,610;***
 - b. ***Operating expenses of \$1,270,500;***
 - c. ***Capital and Interfund Transfers of \$403,430; and,***
 - d. ***A deficit of \$578,320. After adjusting for non-cash amortization, there is a surplus of \$166,680 to fund Capital Projects and Reserve Transfers;***
2. ***That the 2023 Airport Fund Capital expenditures of \$18,000, as identified as AC-01 in Appendix A attached to 2023 Airport Fund Budget Document, be approved;***
3. ***That the 2024 – 2027 Airport Fund Capital expenditures, as identified in Appendix B of the 2023 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 2023 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.***

5.4 2023 Land Fund Operating and Capital Budget

Recommendation:

1. ***That the 2023 Land Fund Operating Budget be approved as follows:***
 - a. ***Operating revenues of \$485,000;***
 - b. ***Operating expenses of \$283,980;***
 - c. ***Capital and Interfund Transactions of \$76,500; and,***

- d. *An operating surplus of \$124,520 to fund Capital Projects and Loan Principal Payments;*
2. *That the 2023 Land Fund Capital expenditures of \$0 and Loan Principal Payments of \$293,100, as identified as LC-01 to LC-02 in Appendix A attached to the 2023 Land Fund Budget Document, for an overall budget of \$293,100 funded by the Land Development Fund Balance and Development Levies Reserve, be approved;*
3. *That the 2024 – 2027 Land Fund Capital expenditures, , as identified in Appendix B of the 2023 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 2023 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.*

6. ADJOURNMENT



City of
Prince Albert

RPT 22-444

TITLE: 2023 Water Utility Fund Budget

DATE: November 16, 2022

TO: Budget Committee

PUBLIC: X

INCAMERA:

ATTACHMENTS:

1. 2023 Water Utility Fund Budget



CITY OF PRINCE ALBERT
WATER UTILITY
FUND **BUDGET**

FOR YEAR ENDING
DECEMBER 31, 2023



City of
**Prince
Albert**

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

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Water Utility Improvement Fund Balance	42
Capital Projects	Appendix A 1-Capital
Capital Projects - Identified Not Funded	Appendix A 10-Capital

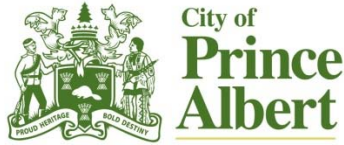
APPENDIX A - 2023 WATER UTILITY FUND CAPITAL BUDGET

APPENDIX B – 2023 – 2027 WATER UTILITY FUND 5-YEAR CAPITAL BUDGET

APPENDIX C – WATER UTILITY FUND ORGANIZATIONAL CHARTS

APPENDIX D – 2022 WATER UTILITY FUND CAPITAL PROJECT UPDATE

Budget Overview



The Water Utility Fund budget includes operating and capital. The Water Utility Fund operating budget 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 2023, an approximate increase of \$2.77 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 2023. 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 is 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 2022		Year 2023	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.37	\$19.18	\$1.41	\$19.74
Sewer Consumption	\$1.21	\$16.94	\$1.25	\$17.50
Water Fixed Charges	\$27.25	\$27.25	\$28.10	\$28.10
Monthly Fixed Charges	\$25.30	\$25.30	\$26.10	\$26.10
TOTAL MONTHLY CHARGES		\$88.67		\$91.44
	Monthly Increase			\$2.77
	Yearly Increase			\$33.24
	Percentage Increase			3%

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Average Residential - Monthly Charges for 22.9 cubic meters monthly

22.9 cubic meters 5/8 or 3/4 inch meter	Year 2022		Year 2023	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.37	\$31.37	\$1.41	\$32.29
Sewer Consumption	\$1.21	\$27.71	\$1.25	\$28.63
Water Fixed Charges	\$27.25	\$27.25	\$28.10	\$28.10
Monthly Fixed Charges	\$25.30	\$25.30	\$26.10	\$26.10
TOTAL MONTHLY CHARGES		\$111.63		\$115.11

Monthly Increase **\$3.48**
Yearly Increase **\$41.78**
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 2022		Year 2023	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.37	\$62.75	\$1.41	\$64.58
Sewer Consumption	\$1.21	\$55.42	\$1.25	\$57.25
Water Fixed Charges	\$27.25	\$27.25	\$28.10	\$28.10
Monthly Fixed Charges	\$25.30	\$25.30	\$26.10	\$26.10
TOTAL MONTHLY CHARGES		\$170.71		\$176.03

Monthly Increase **\$5.31**
Yearly Increase **\$63.77**
Percentage Increase **3%**

Below is the increase for an average commercial user using 250 cubic meters of water monthly:

Average Commercial - Monthly Charges for 250 cubic meters monthly

250 cubic meters 1" Meter Size	Year 2022		Year 2023	
	Utility Rates	Utility Costs	Utility Rates	Utility Costs
Water Consumption	\$1.37	\$342.50	\$1.41	\$352.50
Sewer Consumption	\$1.21	\$302.50	\$1.25	\$312.50
Water Fixed Charges	\$38.15	\$38.15	\$39.34	\$39.34
Monthly Fixed Charges	\$35.42	\$35.42	\$36.54	\$36.54
TOTAL MONTHLY CHARGES		\$718.57		\$740.88

Monthly Increase **\$22.31**
Yearly Increase **\$267.72**
Percentage Increase **3%**

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Line by Line Budget for 2023

The 2023 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category. Below is the legend for the abbreviation of each category.

BUDGET PACKAGE DEFINITIONS FOR LINE BY LINE REVIEW	
<u>Category Codes</u>	
REVENUES	
Taxation	TAX
User Charges and Fees	UCF
Operating Grants and Donations	OGD
Grants in Lieu of Taxes	GIL
Interest and Penalties	INT
Sundry	SUN
EXPENSES	
Council Remuneration	CR
Salaries Wages and Benefits	SWB
Contracted and General Services	CON
Financial Charges	FC
Grants and Donations	G&D
Utilities	UTL
Interest on Long Term Debt	LTD
Fleet Expenses	FLT
Maintenance Materials and Supplies	MMS
Insurance	INS
Bad Debt Expense	BDE
CAPITAL AND INTERFUND TRANSACTIONS	
Capital Revenues	CAP
Amortization	AMORT
Interfund Transfers	IFUND
Reserves	RES
<u>Other Definitions</u>	
Back Out - Removal of one-time budgeted amounts approved in the prior year.	
Base Adjust - Adjustments made by Financial Services based on detailed analysis and projections for the budget year. Base adjustments are made for the following categories: Salaries Wages and Benefits, Utilities, Fleet Expenses, and Insurance.	

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
REVENUES				
User Charges and Fees	(\$19,727,350)	(\$19,322,490)	(\$404,860)	2.10%
Interest and Penalties	(140,300)	(200,300)	60,000	-29.96%
Sundry	(140,000)	(105,000)	(35,000)	33.33%
Total Revenues	(20,007,650)	(19,627,790)	(379,860)	1.94%
EXPENSES				
Salaries Wages and Benefits	6,307,990	5,995,010	312,980	5.22%
Contracted and General Services	903,200	940,500	(37,300)	-3.97%
Utilities	1,267,680	1,234,910	32,770	2.65%
Interest on Long Term Debt	1,060,440	1,037,000	23,440	2.26%
Fleet Expenses	868,150	844,640	23,510	2.78%
Maintenance Materials and Supplies	3,687,200	3,003,190	684,010	22.78%
Insurance	55,550	42,970	12,580	29.28%
Bad Debt Expense	75,000	75,000	0	0.00%
Total Expenses	14,225,210	13,173,220	1,051,990	7.99%
Operating (Surplus) Deficit	(5,782,440)	(6,454,570)	672,130	-10.41%
CAPITAL AND INTERFUND TRANSACTIONS				
Capital Revenues	(436,130)	(371,270)	(64,860)	
Amortization	5,750,000	5,500,000	250,000	
Contribution to General Fund	614,000	614,000	0	
Contribution to GF - City Facilities	280,500	280,500	0	
Contribution to Airport Fund	5,830	5,830	0	
Contribution of Sanitation Fund	2,000	2,000	0	
Transfer from Sanitation Fund	(3,570)	(3,570)	0	
Capital and Interfund Transactions	6,212,630	6,027,490	185,140	
TOTAL (SURPLUS) DEFICIT	430,190	(427,080)	857,270	
Allocated as Follows:				
Total (Surplus) Deficit	430,190	(427,080)	857,270	
Non-Cash Adjustment - Amortization	(5,750,000)	(5,500,000)	(250,000)	
Total (Surplus) Deficit - Adjusted for Amortization	(5,319,810)	(5,927,080)	607,270	
Transfer to Water Utility Improvement Fund Balance	655,310	1,005,380	(350,070)	
Transfer to Capital Committed Reserve	4,664,500	4,921,700	(257,200)	
	5,319,810	5,927,080	(607,270)	
	0	0	0	

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Water Utility Improvement Fund Balance

The proposed 2023 Budget includes a transfer to the Water Utility Improvement Fund Balance in the amount of **\$655,310**. In Year 2021, Council considered a multi-year utility rate structure to reduce the existing Water Utility Improvement Fund deficit. A 3% rate increase per year was approved by Council for the Years 2022, 2023 and 2024.

For the 2022 Utility Fund Budget Deliberations, the presented utility rate structure identified the surplus amount of (\$1,160,000) to be generated with the approved rates. The 2023 Budget presented includes \$538,000 for one-time expenditures, as such, that impacts the 2023 surplus to be transferred to the Water Utility Improvement Fund Balance.

3 Year Utility Rates Plan – Presented in 2020 to Budget Committee	
Projected Surplus – 2021 Presented Rate Structure Plan	(\$1,160,000)
2023 One-Time Projects	\$538,000
Decrease in Contracting and General Services	(\$37,300)
Other Costs	\$3,990
Transfer to Water Utility Improvement Fund Balance	(\$655,310)

The ending Water Utility Improvement Fund Balance for Year 2023 is projected as follows:

WATER UTILITY IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	Year 2023 Budget	Year 2022 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	(\$5,319,810)	(\$5,927,080)
Expenses:		
Transfer to Capital Committed Reserve	\$4,664,500	\$4,921,700
Budgeted (Increase) Decrease to Fund	(\$655,310)	(\$1,005,380)
Fund (Surplus) Deficit Balance, Beginning of Year (Estimated)	\$18,888,436	\$19,893,816
Fund (Surplus) Deficit Balance, End of Year (Estimated)	\$18,233,126	\$18,888,436

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$12.8 million for the Raw Water Pump House.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

2023 Budgeted Revenue

Budgeted revenues have increased **(\$379,860)** from 2022 to 2023. That equates to a 1.94% increase in revenue as follows:

	2022 Revenue	2023 Revenue	(Increased) Decreased Revenue	% Change
User Charges and Fees	(\$19,727,350)	(\$19,322,490)	(\$404,860)	2.10%
Interest and Penalties	(\$140,300)	(\$200,300)	\$60,000	-29.96%
Sundry	(\$140,000)	(\$105,000)	(\$35,000)	33.33%
Total Revenue	(\$20,007,650)	(\$19,627,790)	(\$379,860)	1.94%

The four primary sources of revenue for the Water Utility Fund are:

Water Service

This is the water consumption rate or volumetric charge. The amount charged is based on the amount of water consumed. You are charged for the amount of water you use. Metered Water Rate is per **cubic meter** of the water you use.

Sewage Treatment

This charge is based on the amount of water consumed. This is the sewer consumption rate or volumetric charge. Metered Sewer Consumption Rate is per **cubic meter** of the water you use.

Water Capital Works

The water capital works charge is a fixed meter charge that is a **monthly flat charge**. The amount charged monthly is based on the meter size to reflect the demand placed on utilities. This charge is for the capital replacement of the water distribution system.

Sewer Capital Works

The sewer capital works charge is a fixed meter charge that is a **monthly flat charge**. The amount charged monthly is based on the meter size to reflect the demand placed on utilities. This charge is for the capital replacement of the waste water collection system.

Recognition of revenue generated from water and sewer usage by City facilities continues to be recorded and adjusted through interfund transactions.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

User Charges and Fees

User Charges and Fees revenue for Year 2023 have **increased** by the amount of **(\$404,860)** as follows:

User Charges and Fees	2022 Revenue	2023 Revenue	(Increased) Decreased Revenue
Consumption	(\$9,638,377)	(\$9,937,679)	(\$299,302)
Fixed Charges	(\$9,065,043)	(\$9,124,451)	(\$59,408)
Other Revenue	(\$619,070)	(\$665,220)	(\$46,150)
Total User Charges and Fees	(\$19,322,490)	(\$19,727,350)	(\$404,860)

Water and Sewer Consumption Revenue – Increase Revenue of \$299,302

Consumption Revenue	2022 Utility Rates	2022 Consumption	2022 Revenue	2023 Utility Rates	2023 Consumption	2023 Revenue	Increased (Decreased) Revenue
Sale of Water - Residential, Commercial and Industrial (In-City Rate)	\$1.37	3,330,200	\$4,574,695	\$1.41	3,280,200	\$4,625,082	\$50,387
Sask Pen Consumption - Outside User	\$2.40	113,267	\$272,292	\$2.47	117,000	\$288,698	\$16,406
Sale of Water – Outside City Rate (Twilite and Heartland)	\$2.40	5,663	\$13,615	\$2.47	5,665	\$13,978	\$364
Trailers Courts Consumption	\$2.40	31,149	\$74,880	\$2.47	27,000	\$66,623	(\$8,258)
Sale of Water (Super 8 Motel)	\$2.40	5,805	\$13,955	\$2.47	5,805	\$14,324	\$369
Rural Water Consumption	\$1.54	325,643	\$501,491	\$1.59	350,000	\$556,500	\$55,009
Sewer Consumption – In City Rate	\$1.21	3,187,908	\$3,861,512	\$1.25	3,228,900	\$4,036,125	\$174,613
Sewer Consumption – Outside City Rate	\$2.12	153,760	\$325,937	\$2.19	153,760	\$336,350	\$10,413
Total Consumption Revenue			\$9,638,377			\$9,937,679	\$299,302

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Water Consumption

Revenue for water consumption from Residential, Commercial and Industrial properties has **increased by (\$50,387)** due to the increased rate per cubic meter for 2023. The increase is offset by a reduction in projected water consumption. The projected water consumption for 2023 was reduced by 50,000 cubic meters, which equates to a reduction of budgeted revenue.

Revenue for water consumption from Outside Users is projected to increase as a result of the increased rate per cubic meter for 2023. The consumption for the Trailer Courts was reduced for Year 2023, based on average water sold to the Trailer Courts.

Water Consumption for Prince Albert Rural Water is projected to increase contributing to a total revenue **increase of (\$55,009)**, due to the increased rate per cubic meter and projected water sold.

Water Consumption Rates	Year 2022	Year 2023	Increase
In-City User	\$1.37	\$1.41	\$0.04
Outside User	\$2.40	\$2.47	\$0.07
Prince Albert Rural Water	\$1.54	\$1.59	\$0.05

** Rate per cubic meter

Sewer Consumption

Revenue for sewer consumption for Residential, Commercial and Industrial properties has **increased by (\$174,613)** due to the increased rate per cubic meter for 2023. The consumption for 2023 was increased by 40,992 cubic meters, based on an average review of consumption.

Sewer Consumption for Outside City Users is projected to **increase by \$10,413** due to the increased rate per cubic meter.

Sewer Consumption Rates	Year 2022	Year 2023	Increase
In-City User	\$1.21	\$1.25	\$0.04
Outside User	\$2.12	\$2.19	\$0.07

** Rate per cubic meter

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Water and Sewer Fixed Charges – Increase of Revenue \$59,408

Fixed Charges	2022 Rate Per User	# of Users	2022 Revenue	2023 Rate Per User	# of Users	2023 Revenue	Increased (Decreased) Revenue
Water Fixed Charges							
Prince Albert Rural Water	\$45.66	1,216	\$666,271	\$49.37	1,104	\$654,054	(\$12,217)
Saskatchewan Penitentiary	\$45.66	329	\$180,266	\$49.37	329	\$194,913	\$14,647
Provincial Correctional Facilities	\$45.66	261	\$143,007	\$49.37	261	\$154,627	\$11,620
Trailer Courts (Eastview and Driftwood)	\$45.66	187	\$102,461	\$49.37	187	\$110,786	\$8,325
Sewer Fixed Charges							
Saskatchewan Penitentiary	\$31.63	329	\$124,875	\$32.63	329	\$128,823	\$3,948
Provincial Correctional Facilities	\$31.63	261	\$99,065	\$32.63	261	\$102,197	\$3,132
Trailer Courts (Eastview and Driftwood)	\$25.30	187	\$56,773	\$26.10	187	\$58,568	\$1,795
In City Users							
Fixed Water Charges - Meters			\$3,991,077			\$4,004,928	\$13,851
Fixed Sewer Charges - Meters			\$3,701,248			\$3,715,554	\$14,306
Total Fixed Charges			\$9,065,043			\$9,124,451	\$59,408

Water 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 all **increased in the total amount of (\$71,625)** as per the increased fixed water and sewer charges. That increase in revenue is **offset by a decrease of \$12,217** in revenue from Prince Albert Rural Water.

Trailer Courts and Prince Albert Rural Water Users

- 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

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 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

Prince Albert Rural Water – Revenue has **decreased by \$12,217** for 2023. The Prince Albert Rural Water provided correspondence to the City in September of 2022 advising that the Muskoday First Nation (213 homes) expects to have their Water Treatment Plant operational prior to the end of 2022. They have asked for their service to be disconnected at that time. Their correspondence also states that service will be extended to Little Red as approved by the City. There are 101 homes on Little Red. The impact to revenue related to the reduction in users for 2023 is as follows (213 – 101 = 112):

Prince Albert Rural Water	Year 2022	Year 2023	Impact
Monthly Water Service Charge	\$45.66	\$49.37	
2022 Users = 1,216	\$666,271	\$720,407	(\$54,136)
Less reduction of 112 users			\$66,353
2023 Revenue Reduction			\$12,217

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

The fixed water and sewer charges will be increasing as follows:

Monthly Water Fixed Charge	2022 Water Fixed	2023 Water Fixed	Monthly Increase	Yearly Increase
5/8 inches	\$27.25	\$28.10	\$0.85	\$10.20
3/4 inches	\$27.25	\$28.10	\$0.85	\$10.20
1 inch	\$38.15	\$39.34	\$1.19	\$14.28
1.5 inches	\$49.05	\$50.58	\$1.53	\$18.36
2 inches	\$79.03	\$81.49	\$2.46	\$29.52
3 inches	\$299.75	\$309.10	\$9.35	\$112.20
4 inches	\$381.50	\$393.40	\$11.90	\$142.80

Monthly Sewer Fixed Charge	2022 Sewer Fixed	2023 Sewer Fixed	Monthly Increase	Yearly Increase
5/8 inches	\$25.30	\$26.10	\$0.80	\$9.60
3/4 inches	\$25.30	\$26.10	\$0.80	\$9.60
1 inch	\$35.42	\$36.54	\$1.12	\$13.44
1.5 inches	\$45.54	\$46.98	\$1.44	\$17.28
2 inches	\$73.37	\$75.69	\$2.32	\$27.84
3 inches	\$278.30	\$287.10	\$8.80	\$105.60
4 inches	\$354.20	\$365.40	\$11.20	\$134.40

Other Revenue – Increased Revenue of \$46,150

Water Crane revenue has been **increased by (\$33,300)** 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. City Facility – Sewer Service Charges have decreased based on a review of actuals and expectations for City facilities for 2023.

Other Revenue	2022 Revenue	2023 Revenue	(Increased) Decreased Revenue
Water Crane	(\$46,700)	(\$80,000)	(\$33,300)
Septic Dumping Fees	(\$70,000)	(\$70,000)	\$0
Reconnection Charges	(\$15,000)	(\$25,000)	(\$10,000)
CF - Sale of Water	(\$271,330)	(\$297,590)	(\$26,260)
CF - Water Capital Works (meters)	(\$34,030)	(\$34,030)	\$0
CF - Sewer Service Charges	(\$150,890)	(\$127,480)	\$23,410
CF - Sewer Capital Works (meters)	(\$31,120)	(\$31,120)	\$0
Total Revenue	(\$619,070)	(\$665,220)	(\$46,150)

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Interest and Penalties Revenue

Interest and Penalties revenue has **decreased by \$60,000**, 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	2022 Revenue	2023 Revenue	(Increased) Decreased Revenue
Penalties	(\$200,000)	(\$140,000)	\$60,000
Interest	(\$300)	(\$300)	\$0

Sundry Revenue

Sundry revenue has **increased by (\$35,000)** based on increased revenue from tag fees, bill reprint fees, frozen or burnt water meters, etc.

	2022 Revenue	2023 Revenue	(Increased) Decreased Revenue
Utilities Sundry	(\$105,000)	(\$140,000)	(\$35,000)

WATER UTILITY FUND BUDGET OVERVIEW

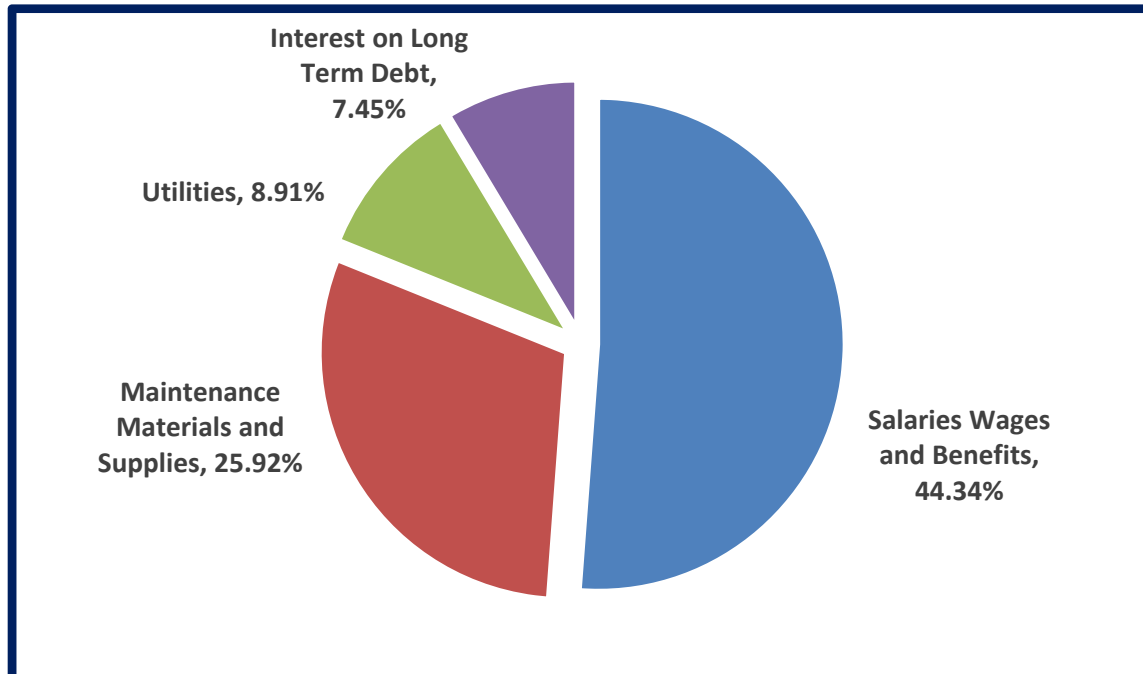
For the Year Ending December 31, 2023

2023 Budgeted Expenses

Budgeted expenses have **increased by \$1,051,990**, which represents a 7.99% increase over 2022:

Expenditures	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change	% of Total Expenses
Salaries Wages and Benefits	\$6,307,990	\$5,995,010	\$312,980	5.22%	44.34%
Contracted and General Services	\$903,200	\$940,500	(\$37,300)	-3.97%	6.35%
Utilities	\$1,267,680	\$1,234,910	\$32,770	2.65%	8.91%
Interest on Long Term Debt	\$1,060,440	\$1,037,000	\$23,440	2.26%	7.45%
Fleet Expenses	\$868,150	\$844,640	\$23,510	2.78%	6.10%
Maintenance Materials Supplies	\$3,687,200	\$3,003,190	\$684,010	22.78%	25.92%
Insurance	\$55,550	\$42,970	\$12,580	29.28%	0.39%
Bad Debt Expense	\$75,000	\$75,000	\$0	0.00%	0.53%
Total Expenses	\$14,225,210	\$13,173,220	\$1,051,990	7.99%	100.00%

The major expenses for the Water Utility Fund are as follows:



Note: % of Total Expenditures

Salaries Wages and Benefits

Collective Bargaining Increases

For the years 2020 and 2021, the Collective Bargaining Agreements for CUPE Local 882 and 160 were settled at 1.75% each year. The budgets for those years covered the settlement amount.

The 2022 Budget Document included the 2019 salary and wage rates of the Collective Bargaining Agreement, as at the time of the Budget Document, the Collective Bargaining Rates for 2020 and 2021 were not yet ratified by the respective Unions and approved by City Council. **As such, for the 2023 Budget, the Functional Areas will have increased costs for Salaries, Wages and Benefits, as the rates are based on current 2021 rates.**

Payroll Benefits

Payroll benefits have increased due to the following:

1. CPP costs will rise from 5.7% in 2022 to 5.95% in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.44/\$100 of WCB assessable earnings in 2021 to \$1.94/\$100 of WCB assessable earnings in 2022. This resulted in approximately \$200,000 of additional WCB costs in 2022 which are expected to continue into 2023. The additional WCB costs were not budgeted for in 2022 because Administration only found out about this increase after the budget for 2022 was finalized.
3. The annual cost for employer-paid group benefits went up approximately \$200 per employee for those with family coverage in 2022. This amount was not budgeted for in 2022 because Administration only found out about this increase after the budget was finalized.

Salaries Wages and Benefits have increased by \$312,980, a 5.22% increase over 2022 as follows:

	2022 Budget	2023 Budget	Increased (Decreased) Revenue	% Change
Salaries Regular	\$1,049,550	\$1,148,120	\$98,570	9.39%
Statutory Overtime	\$102,920	\$114,000	\$11,080	10.77%
Salaries Casual	\$27,690	\$67,690	\$40,000	144.46%
Wages Regular	\$2,753,370	\$2,832,080	\$78,710	2.86%
Wages Overtime	\$284,640	\$279,640	(\$5,000)	-1.76%
Payroll Benefits	\$1,304,650	\$1,390,480	\$85,830	6.58%
Salary Allocations	\$472,190	\$475,980	\$3,790	0.80%
Total	\$5,995,010	\$6,307,990	\$312,980	5.22%

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

- **\$98,570** increase in Salaries Regular as per current contract rates in the Collective Bargaining Agreement, step increases, and payroll benefit increases. There is also an allocation for retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contracted ended December 31, 2021) included.

Please see below for the allocations of Public Works staffing costs charged to the Water Utility Fund to reflect the amount of time spent on Water Utility Fund related duties:

Director of Public Works	30%
Engineering Services Manager	30%
Manager of Capital Projects	20%
Manager of Operations	20%
Water Treatment Plant Manager	100%
Waste Water Treatment Plant Manager	100%
Assistant Environmental Manager	100%
Surface Works Manager	20%
Utilities Manager	70%
Water and Sewer Manager	70%
Senior CAD Technician	90%
Engineering Cad Technician	100%
Secretary II	100%
Clerk Steno II	75%
Clerk Steno II	100%

- **\$11,080** increase in Statutory Overtime is required to reflect the cost of the new National Day for Truth and Reconciliation Statutory Day.
- **\$40,000** increase in Salaries Casual reflects \$20,000 for janitorial cleaning at the Water Treatment Plant and \$20,000 cleaning at the Waste Water Treatment Plant. The janitorial cleaning is done by City staff.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

- **\$78,710** increase in Wages Regular as follows:
 - \$45,000 increase for Wages Regular and a \$20,000 increase for Payroll Benefits for a total increase of \$65,000. This increase of \$65,000 is offset by a reduction in the budget for Maintenance Materials and Supplies of (\$45,000) and Contracted and General Services of (\$20,000). This is a budget re-allocation.

Early in 2022, the Water Security Agency changed the operating permit for the Waste Water Treatment Plant which updated the requirements for disposing of the facilities biosolids. The new permit directs that the biosolids be mixed with municipal solid waste and disposed of within the landfill cells. This represents an opportunity for the City as it provides for a final disposal solution for the biosolids material and removes the requirement to compost this material. As such, the budgeted amount for the purchase of compost material has been reduced and re-allocated to wages to support the work required by City staff to prepare and dispose of the biosolids in the approved manner at the landfill.

- \$33,710 increase as per current contract rates of the Collective Bargaining Agreement, step increases, and payroll benefit increases.
- **(\$5,000)** decrease in Wages Overtime as per average payment of overtime.
- **\$85,830** increase for Payroll Benefits:
 - \$65,830 as per increased rates for CPP, WCB and employer-paid group benefit.
 - \$20,000 increase related to the treatment of biosolids as discussed above.
- **\$3,790** increase in Salary Allocations to reflect an allocation from the Financial Services and Payroll 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 **\$475,980** to the Water Utility Fund 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%

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Contracted and General Services

Contracted and General Services have **decreased by the amount of (\$37,300)** as follows:

Contracted and General Services	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
WTP - Housekeeping - costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room	\$1,700	\$1,500	\$200
Watermain Repairs - contractors used if needed to repair water main breaks	\$8,000	\$8,000	\$0
Service Connection - contractors used if needed to repair water main breaks	\$10,000	\$10,000	\$0
Trunk Sewer - contractors used if needed to repair Trunk Sewer Mains.	\$1,500	\$1,500	\$0
Sanitary Sewer Connection - contractors for re-lining of sanitary sewer services, Sewer photography, root cleaning costs	\$135,000	\$135,000	\$0
Sewer Photography	\$350,000	\$350,000	\$0
Sewer Relining	\$350,000	\$350,000	\$0
Lift Stations- programming and communication software is programmed by contractor. The maintenance to computer and software upgraded needed to maintain computers for monitoring the 13 lift stations. Reduced programming costs.	\$15,000	\$27,500	(\$12,500)
Sewage Treatment Equipment - for emergency break downs to keep the plant in compliance during emergencies	\$25,000	\$25,000	\$0
Sewage Treatment Composting – Budget re-allocated to Payroll Benefits as per Water Security Agency Permit	\$0	\$20,000	(\$20,000)
Total Contracted and General Services	\$903,200	\$940,500	(\$37,300)

- 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 realigning as determined after the completion of the sewer photography on the City's sewer system.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Utilities

Electricity:

- SaskPower announced a 4% increase effective September 1, 2022, another 4% increase effective April 1, 2023, and an increase in carbon tax from \$50 to \$65 on April 1, 2023.

Heating:

- SaskEnergy budget includes 3 rate increases:
 - Rate increase effective November 2021 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
 - Rate increase effective August 2022 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
 - June 2023 rate increase.

Utilities have **increased by the amount of \$32,770** over Year 2022 as follows:

Utilities	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
Water & Sewer	\$162,660	\$202,610	(\$39,950)	-19.72%
Heating Fuels	\$199,170	\$168,800	\$30,370	17.99%
Electricity	\$905,850	\$863,500	\$42,350	4.90%
Total Utilities	\$1,267,680	\$1,234,910	\$32,770	2.65%

Utilities	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
WTP - Water & Sewer	\$2,660	\$2,610	\$50
WTP - Heating Fuels	\$74,100	\$54,600	\$19,500
WTP - Electricity	\$351,300	\$329,800	\$21,500
Raw Water Operation - Heating Fuels	\$12,000	\$20,000	(\$8,000)
Raw Water Operation - Electricity	\$52,000	\$60,000	(\$8,000)
2nd Avenue Reservoir - Heating Fuels	\$3,300	\$2,700	\$600
2nd Avenue Reservoir - Electricity	\$64,400	\$62,000	\$2,400
Marquis Road Reservoir - Heating Fuels	\$1,870	\$2,500	(\$630)
Marquis Road Reservoir - Electricity	\$62,000	\$60,200	\$1,800
Lift Station - Heating Fuels	\$23,500	\$14,000	\$9,500
Lift Station - Electricity	\$45,350	\$44,000	\$1,350
WWTP - Water & Sewer	\$160,000	\$200,000	(\$40,000)
WWTP - Heating Fuels	\$75,200	\$57,800	\$17,400
WWTP - Electricity	\$320,800	\$294,100	\$26,700
Sewage Treatment Composting - Heating Fuels	\$9,200	\$17,200	(\$8,000)
Sewage Treatment Composting - Electricity	\$10,000	\$13,400	(\$3,400)
Total Utilities	\$1,267,680	\$1,234,910	\$32,770

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Interest on Long Term Debt

Interest on Long Term Debt has **increased in the amount of \$23,440** as follows:

Interest on Long Term Debt	Expiry of Loan	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
Upgrades at the Water Treatment Plant	Sept 2024	\$53,950	\$79,390	(\$25,440)
River Street Reservoir	Dec 2042	\$202,520	\$209,610	(\$7,090)
2nd Avenue and Marquis Road Reservoir	Dec 2042	\$189,500	\$196,140	(\$6,640)
Water Meter Replacement Project	Dec 2028	\$96,590	\$110,990	(\$14,400)
Raw Water Pump House	Mar 2057	\$436,130	\$371,270	\$64,860
Waste Water Treatment Plant Design	Mar 2057	\$81,750	\$69,600	\$12,150
Total Interest on Long Term Debt		\$1,060,440	\$1,037,000	\$23,440

The Loan for the Upgrades at the Water Treatment Plant will conclude September 2024. The last payment will be made September 2024. The increases related to the Raw Water Pump House and Waste Water Treatment Plant design are the result of increases in interest rates from 2021 to March of 2022 when the funds were actually borrowed.

For the loans showing a decrease in interest, the principle payments are increasing, and the interest payments are decreasing.

On February 15, 2022, Council approved the Capital Financing for:

- Raw Water Pump House - \$12,803,000 to be payable over a period of 35 years
- Waste Water Treatment Plant Design - \$2,400,000 to be payable over a period of 35 years

The interest for the Loan borrowed for the Raw Water Pump House will be funded from the Canada Community Building Fund (formerly Gas Tax Funding).

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

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

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

Fleet Expenses have **increased by \$23,510** over 2022. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and is reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

Fleet Expenses	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
Water Administration	\$27,000	\$25,410	\$1,590	6.26%
Water Treatment Plant Operations	\$394,090	\$371,790	\$22,300	6.00%
Waste Water Treatment Plant Operations	\$447,060	\$447,440	(\$380)	-0.08%
Total Fleet Expenses	\$868,150	\$844,640	\$23,510	2.78%

Maintenance Materials and Supplies

Maintenance Materials and Supplies have **increased by \$684,010** over 2022, representing a 22.78% increase. Below is a listing of increased costs for 2023 and one-time projects. **The one-time projects bolded total \$603,000, which is 88.2% of the total 2023 increase.**

Maintenance Materials and Supplies	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
Water Administration	\$617,230	\$549,520	\$67,710	12.32%
Water Treatment Plant Operations	\$1,874,680	\$1,665,350	\$209,330	12.57%
Waste Water Treatment Plan Operations	\$1,195,290	\$788,320	\$406,970	51.62%
Total Maintenance Materials and Supplies	\$3,687,200	\$3,003,190	\$684,010	22.78%

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

The increased costs of \$684,010 is itemized below:

Increased Cost in Year 2023 for Maintenance Materials and Supplies	Cost 2023
Allocation of costs from the General Fund to the Water Utility Fund primarily related to MFC & Old City Yards	\$61,020
Billing and Collection - increased postage cost	\$15,000
Billing and Collection - reduction in print shop services as messaging is on the back of water bills	(\$1,000)
Billing and Collection - increased printer costs for printing bills	\$1,500
Billing and Collection - price increase for envelopes	\$4,500
WTP - Reduction for advertising of postings for vacant positions at the WTP	(\$500)
WTP - Reduction in telephone costs	(\$780)
Serviceman and Meter Installer - less meter changes requires	(\$15,000)
Chlorine Gas is used as a disinfectant in the water treatment process. <u>One-time expenditure.</u>	\$121,000
Water purification materials required to properly treat the raw water providing a safe reliable potable water to the consumers	\$76,500
Increased cost - various consumable materials, and other products for day to day facility operations.	\$5,000
Increased cost - purchasing lock out equipment, safety harnesses, lanyards, respirator cartridges for particulate and acid gases, and other specialty equipment related to safety	\$2,000
This is for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP. This budget is recommended for a decrease with the implementation of the new SCADA Ignition software late 2022.	(\$12,000)
Polymer Hot water heater replacement. <u>One-time expenditure.</u>	\$15,000
Increased Budget - To maintain safety supplies such as first aid kits, replace worn safety harnesses, lanyards, lifting slings, eye wash stations, lockout equipment for maintenance staff. Significant cost increases on all safety related equipment necessitate the need for a budget increase.	\$1,500
One spare pump as a backup for sewage pumping stations 5, 6, 7, 8, 9, 10, and 11. <u>One-time expenditure.</u>	\$45,000
The Manager and 7 employees need to obtain 1.2 Continuing education units (CEU) every 2 years to retain Mandatory Operator Certification.	\$5,700
Re-allocation of budget for computer services	(\$20,000)
Lab analyzer is due for replacement	\$10,000
Washer and dryer need to be replaced and relocated	\$6,000

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Increased Cost in Year 2023 for Maintenance Materials and Supplies	Cost 2023
Washer and dryer replacement. The machines are heavily used at the wastewater plant and require replacement. Washers will be relocated to the change rooms. The pipes in the current laundry room are in need of replacement. <u>One-time expenditure.</u>	\$5,000
New Pump ordered. <u>One-time expenditure.</u>	\$122,000
Ammonia analyzer is required for process control. <u>One-time expenditure.</u>	\$105,000
UV Bulbs 56 bulbs get replaced annually. <u>One-time expenditure.</u>	\$35,000
SCADA computers are due for replacement. <u>One-time expenditure.</u>	\$5,000
Air handler on sludge management building is at the end of its life expectancy and is in need of replacement. The floor is rusted through the fan assembly needs replacement and the heat exchanger has multiple cracks. The replacement unit will be engineered by AECOM to meet the requirements of for the future upgrades. <u>One-time expenditure.</u>	\$150,000
Reduction in rental equipment used - Sewage Treatment Composting	(\$10,000)
Sewage Treatment Compositing - Permits changes. Blocks and fiber are no longer required. Budget is re-allocated to wages.	(\$45,000)
Raw Water Equipment – reduction of cost - new facilities equipment being under warranty	(\$2,800)
Supplies reduction	(\$630)
Maintenance Materials and Supplies Increase	\$684,010

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Insurance

Insurance has **increased by \$12,580** over 2022.

2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.

Insurance	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
Water Treatment Plant	\$27,210	\$23,070	\$4,140
Raw Water Pump House	\$4,500	\$1,830	\$2,670
2nd Avenue Reservoir	\$1,710	\$1,300	\$410
Marquis Road Reservoir	\$1,660	\$1,260	\$400
Lift Stations	\$5,370	\$3,990	\$1,380
Waste Water Treatment Plant	\$12,770	\$9,770	\$3,000
Sewage Treatment Compost (building at landfill)	\$2,330	\$1,750	\$580
Total Insurance	\$55,550	\$42,970	\$12,580

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.

Bad Debt Expense	Actual Expense
Year 2018	\$116,979
Year 2019	\$193,876
Year 2020	\$78,983
Year 2021	\$184,041

Budget was increased by \$95,000 in Year 2021 for a total budget of \$175,000. The 2022 Budget decreased Bad Debt Expense by \$100,000 to a budget of \$75,000, as there was a decrease in bad debt due to less accounts becoming inactive as a result of monthly billing.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Capital Revenues

Capital Revenues relates to funding from the Canada Community Building Fund - CCBF (formerly Gas Tax Funding) for the interest payment specific to the Raw Water Pump House loan. The interest payment is funded from CCBF. The principle payment is also funded from the CCBF and is included in the Capital Project Section.

	2022 Budget	2023 Budget	(Increased) Decreased Revenue	% Change
Capital Revenues - Interest Revenue for Raw Water Pump House	(\$371,270)	(\$436,130)	(\$64,860)	-17.47%

The interest payment of \$436,130 for the Raw Water Pump House loan is included under Long Term Debt to be funded from the CCBF.

2023 Capital and Interfund Transactions

Budgeted capital and interfund transactions have not changed from the 2022 Budget as the prior budget is expected to be sufficient:

	2022 Budget	2023 Budget	Increase (Decrease)
Contribution to General Fund	\$614,000	\$614,000	\$0
Contribution to GF - City Facilities	\$280,500	\$280,500	\$0
Contribution to Airport Fund – City Facilities	\$5,830	\$5,830	\$0
Contribution to Sanitation Fund – City Facilities	\$2,000	\$2,000	\$0
Transfer from Sanitation Fund – City Facilities	(\$3,570)	(\$3,570)	\$0
Total Interfund Transfers	\$898,760	\$898,760	\$0

\$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.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

\$280,500 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.

2023 Capital Budget

The 2023 Capital Budget for the Water Utility Fund Budget is as follows:

Item	Year 2023
Watermain Replacement Program	\$1,500,000
Sanitary/Storm Sewer Replacement Program	\$800,000
Fire Hydrant - Fire Protection	\$60,000
Fire Hydrant Replacement Program	\$105,000
Lead Service Replacement	\$155,000
Replacement Postage Machine	\$15,200
River Street Reservoir Refurbish and Repairs	\$400,000
Former Raw Water Pump House - Decommission	\$50,000
Water Meter Replacement Program Long Term Debt	\$464,300
Long-Term Debt Repayment - New Water Reservoirs	\$214,000
Long-Term Debt Repayment - Zone 2 Water Reservoir Upgrades	\$200,000
WTP - Loan Principal	\$664,600
Long-Term Debt Repayment - WWTP Detailed Design Year 1	\$36,400
Long-Term Debt Repayment - Raw Water Pump House	\$194,000
TOTAL WATER UTILITY FUND CAPITAL BUDGET	\$4,858,500

Please see below for a summary of 2023 capital spending and the funding sources:

Water Utility Improvement Fund	\$4,664,500
Community Canada Building Fund (Gas Tax)	\$194,000
TOTAL CAPITAL FUNDING	\$4,858,500

2022 Water Utility Improvement Funding for Capital	\$4,921,700
2023 Water Utility Improvement Funding for Capital	\$4,664,500
Reduction in Capital Funding	(\$257,200)

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Please see below for a summary of the 2024 to 2027 capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

Year	Water	Sewer	Fleet	Total
2024	\$ 4,626,900	\$ 35,837,600	\$ -	\$ 40,464,500
2025	3,540,100	36,088,900	-	39,629,000
2026	3,139,000	35,890,300	-	39,029,300
2027	3,242,800	941,700	-	4,184,500
	\$ 14,548,800	\$ 108,758,500	\$ -	\$ 123,307,300

Year	Water Utility Improvement	External Funding	Debt Financing	Total
2024	\$ 4,363,800	\$ 17,700,700	\$ 18,400,000	\$ 40,464,500
2025	3,921,400	17,707,600	18,000,000	39,629,000
2026	3,814,600	17,714,700	17,500,000	39,029,300
2027	3,962,400	222,100	-	4,184,500
	\$ 16,062,200	\$ 53,345,100	\$ 53,900,000	\$ 123,307,300

2022 Water Utility Fund Capital Project Update

Attached as **Appendix D** is the 2022 Water Utility Fund Capital Project Update that provides a status of Water Utility Fund Capital Projects that will be completed in the 2022 construction year and those capital projects that will be a carry forward to be completed in 2023.

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 2023, Amortization has increased from \$5,500,000 to **\$5,750,000, an increase of \$250,000.**

The increase is from the costs of the Raw Water Pump House.

WATER UTILITY FUND BUDGET OVERVIEW

For the Year Ending December 31, 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 2023 budget impacts on the Water Utility Improvement Fund Balance is as follows:

- The budgeted Water Utility Fund surplus from operations, after adjusting for non-cash amortization, to be transferred to the Water Utility Improvement Fund Balance for 2023 is (\$5,319,810).
- The funding of \$4,664,500 is required for the Capital Committed 2023 Capital Expenditures.
- **This results in an estimated decrease to the deficit in the Water Utility Improvement Fund Balance of (\$655,310).**

Items Referred to 2023 Budget from City Council / Executive Committee / Budget Committee – Water Utility Fund Budget

Date Referred	Report Title	Council's Instruction	Status
May 2, 2022 Executive Committee Meeting	Replacement of Lead Services (MOT 22-1) (RPT 22-108)	That RPT 22-108 be received and referred to the Public Works and Financial Services Departments for review and consideration during the 2023 Budget deliberations.	Administration will be presenting a report and presentation to Executive Committee regarding Replacement of Lead Services.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

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.

	2023	2022	(Favourable)	
	Budget	Budget	Unfavourable	%
			Change	Change
REVENUES				
Interest and Penalties	(\$140,300)	(\$200,300)	\$60,000	-29.96%
Sundry	(140,000)	(105,000)	(35,000)	33.33%
Total Revenues	(280,300)	(305,300)	25,000	-8.19%
EXPENSES				
Salaries Wages and Benefits	2,231,210	2,133,750	97,460	4.57%
Interest on Long Term Debt	1,060,440	1,037,000	23,440	2.26%
Fleet Expenses	27,000	25,410	1,590	6.26%
Maintenance Materials and Supplies	617,230	549,520	67,710	12.32%
Bad Debt Expense	75,000	75,000	0	0.00%
Total Expenses	4,010,880	3,820,680	190,200	4.98%
TOTAL (SURPLUS) DEFICIT	3,730,580	3,515,380	215,200	6.12%

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET**REVENUES**

\$60,000 decrease in revenue for Interest and Penalties 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 pre-authorized monthly payments), there are less penalties being charged.

- **(\$140,300) Total Interest and Penalties Revenue** is comprised of (\$140,000) revenue for penalties and (\$300) for interest.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

(\$35,000) increase in revenue for Sundry relating to additional revenue tag fees, bill reprint fees, frozen or burnt water meters, etc.

- **(\$140,000) Total Sundry** revenue is generated from tag fees, bill reprint fees, replacement of frozen or burnt water meters, etc. Rates as per the City's Water and Sewer Utility Rates and Fees Bylaw.

EXPENDITURES

\$97,460 increase in Salaries Wages and Benefits as per current contract rates in the Collective Bargaining Agreement, step increases, and payroll benefit increases as follows:

Water Administration Salaries Wages and Benefits	2022 Budget	2023 Budget	Increase (Decrease)	% Change
Salaries Regular	\$1,049,550	\$1,148,120	\$98,570	9.39%
Salaries Casual	\$27,690	\$27,690	\$0	0.00%
Wages Regular	\$275,000	\$265,000	(\$10,000)	-3.64%
Wages Overtime	\$8,500	\$7,500	(\$1,000)	-11.76%
Staff Allocations	\$472,190	\$475,980	\$3,790	0.80%
Payroll Benefits	\$300,820	\$306,920	\$6,100	2.03%
Total Salaries Wages and Benefits	\$2,133,750	\$2,231,210	\$97,460	4.57%

Staff Allocations: Allocation of costs from the General Fund to the Water Utility Fund primarily related to MFC and Old City Yards. The MSC and Old City Yards operations have historically been funded from the General Fund despite these resources being used by other funds. While the direct cost of fixing individual pieces of equipment has been borne by the appropriate funds, the remainder of the overhead for required for these operations has been provided for by the general tax base / General Fund. The Water Utility Fund operations utilize and occupy these facilities as well. It is recommended that the overhead for these centers be shared on a proportionate basis based on projected usage of the facilities. This accounting practice provides a more accurate portrayal of the actual cost for the delivery of the different services.

There is also an allocation for retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contracted ended December 31, 2021) included.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

\$23,440 increase in Interest on Long Term Debt as follows:

Interest on Long Term Debt	Expiry of Loan	2023 Budget	2022 Budget	(Favourable) Unfavourable Change
Upgrades at the Water Treatment Plant	Sept 2024	\$53,950	\$79,390	(\$25,440)
River Street Reservoir	Dec 2042	\$202,520	\$209,610	(\$7,090)
2nd Avenue and Marquis Road Reservoir	Dec 2042	\$189,500	\$196,140	(\$6,640)
Water Meter Replacement Project	Dec 2028	\$96,590	\$110,990	(\$14,400)
Raw Water Pump House	Mar 2057	\$436,130	\$371,270	\$64,860
Waste Water Treatment Plant Design	Mar 2057	\$81,750	\$69,600	\$12,150
Total Interest on Long Term Debt		\$1,060,440	\$1,037,000	\$23,440

The Loan for the Upgrades at the Water Treatment Plan will conclude September 2024. The last payment will be made September 2024. The increases related to the Raw Water Pump House and Waste Water Treatment Plant design are the result of increases in interest rates from 2021 to March of 2022 when the funds were actually borrowed.

For the loans showing a decrease in interest, the principle payments are increasing, and the interest payments are decreasing.

On February 15, 2022, Council approved the Capital Financing for:

- Raw Water Pump House - \$12,803,000 to be payable over a period of 35 years
- Waste Water Treatment Plant Design - \$2,400,000 to be payable over a period of 35 years

The interest for the Loan borrowed for the Raw Water Pump House will be funded from the Canada Community Building Fund (formerly Gas Tax Funding).

\$1,590 increase in Fleet Expenses related to Administration's recommended annual increase of 6% for fleet rates.

\$75,000 Total 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 expense accounts for that deficiency.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	2-1-48100-054	OGD	Utility Sewer and Water Capital:Provincial Grants - Unconditional	(\$1,087,785)	(\$355,310)	\$0	\$0	\$0	\$0	\$0	\$0	This account is used to record provincial grants when received. This funding is not budgeted for because it is unknown at this time and offsets operating costs.
2	2-1-56100-000	INT	PENALTIES:Other Revenue	(\$373,712)	(\$117,013)	(\$140,261)	(\$200,000)	\$0	\$0	\$60,000	(\$140,000)	Decrease in revenue for Interest and Penalties as there has been a reduction in penalties being charged on accounts. With the change to monthly billing and more people have signed 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 is less penalties being charged.
3	2-1-56200-000	INT	INTEREST:Other Revenue	(\$293)	(\$359)	(\$1,354)	(\$300)	\$0	\$0	\$0	(\$300)	Budget is for finance charges on overdue accounts not related to monthly water and sewer service such as upgrading water service, custom work orders, etc.
4	2-1-44149-000	SUN	UTILITIES SUNDRY REVENUE:Other Revenue	(\$96,469)	(\$106,609)	(\$232,187)	(\$105,000)	\$0	\$0	(\$35,000)	(\$140,000)	Budget is for revenue generated from tag fees, bill reprint fees, frozen or burnt water meters, etc. Rates as per the City's Water and Sewer Utility Rates and Fees Bylaw.
5	2-2-13000-111	SWB	Utility Fund Miscellaneous:Salaries Regular	\$0	\$0	\$229,700	\$181,550	\$0	\$0	\$68,150	\$249,700	Salaires as per collective bargaining rates. Includes 1% vacancy savings.
6	2-2-41110-111	SWB	GENERAL ADMINISTRATION:Salaries Regular	\$971,905	\$934,883	\$1,091,691	\$868,000	\$0	\$30,420	\$0	\$898,420	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
7	2-2-41110-112	SWB	GENERAL ADMINISTRATION:Salaries Overtime	\$6,378	\$5,458	\$5,977	\$0	\$0	\$0	\$0	\$0	Budget is not required as overtime is not expected.
8	2-2-41110-114	SWB	GENERAL ADMINISTRATION:Salary Casual Regular	\$23,493	\$37,295	\$9,946	\$27,690	\$0	\$0	\$0	\$27,690	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
9	2-2-41110-115	SWB	GENERAL ADMINISTRATION:Wages Regular	\$140,160	\$114,584	\$152,649	\$150,000	\$0	(\$10,000)	\$0	\$140,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
10	2-2-41110-116	SWB	GENERAL ADMINISTRATION:Wages Overtime	\$4,423	\$2,002	\$7,359	\$8,500	\$0	(\$1,000)	\$0	\$7,500	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
11	2-2-41110-119	SWB	GENERAL ADMINISTRATION:Payroll Benefits	\$289,805	\$219,424	\$364,323	\$242,820	\$0	\$4,100	\$0	\$246,920	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
12	2-2-41610-120	SWB	Billing And Collection:Salary Allocations	\$453,480	\$461,940	\$467,440	\$472,190	\$0	\$0	\$3,790	\$475,980	The budget relates to a salary allocation from the Financial Services and Payroll Functional Area in the General Fund to the Utility Fund to reflect the time that Financial Services spends on Water Utility related accounting duties.
13	2-2-41640-115	SWB	SERVICEMAN AND METER INSTALLER:Wages Regular	\$85,270	\$117,583	\$125,761	\$125,000	\$0	\$0	\$0	\$125,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
14	2-2-41640-119	SWB	SERVICEMAN AND METER INSTALLER:Payroll Benefits	\$39,696	\$53,024	\$61,034	\$58,000	\$0	\$2,000	\$0	\$60,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
15	2-2-41110-820	LTD	GENERAL ADMINISTRATION:Interest on Long Term Loan	\$142,329	\$119,634	\$95,677	\$450,660	\$0	\$0	(\$396,710)	\$53,950	-\$25,437 decrease related to the annual decrease to the interest expense for the CMHC Loan for Water Treatment Plant Upgrades. This loan expires in 2024. - (\$371,273) decrease relates to the loan for the Raw Water Pumphouse. A new account has been created for this loan. The interest expense for this is budgeted under 2-2-81206-820
16	2-2-81205-820	LTD	NEW WATER RESERVOIRS:Interest on Long Term Loan	\$228,358	\$222,915	\$215,887	\$209,610	\$0	(\$7,090)	\$0	\$202,520	New Water Storage Reservoirs The 2023 Budget for interest expense was determined by Financial Services based on a review of annual payments and expected interest rates for 2023 and previous principal payments made.
17	2-2-81206-820	LTD	Raw Water Pump House:Interest on Long Term Loan	\$0	\$0	\$0	\$0	\$0	\$436,130	\$0	\$436,130	Interest expense for the \$12,803,000 Raw Water Pumphouse loan borrowed March 1, 2022. The loan is a 35 year debenture with an interest rate of 3.45%.
18	2-2-81207-820	LTD	WWTP UPGRADE DETAILED DESIGN:Interest on Long Term Loan	\$0	\$0	\$0	\$0	\$0	\$81,750	\$0	\$81,750	Interest expense for the \$2.4 Detailed Design for the Waste Water Treatment Plant Upgrade loan borrowed March 1, 2022. The loan is a 35 year debenture with an interest rate of 3.45%.
19	2-2-81210-820	LTD	WATER RESERVOIR UPGRADES:Interest on Long Term Loan	\$213,668	\$208,590	\$202,003	\$196,140	\$0	(\$6,640)	\$0	\$189,500	Water Reservoirs Upgrades The 2023 Budget for interest expense was determined by Financial Services based on a review of annual payments and expected interest rates for 2023 and previous principal payments made.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
20	2-2-81215-820	LTD	Water Meter Replacement Loan:Interest on Long Term Loan	\$139,874	\$138,461	\$124,942	\$110,990	\$0	(\$14,400)	\$0	\$96,590	Water Meter Replacement The 2023 Budget for interest expense was determined by Financial Services based on a review of annual payments and expected interest rates for 2023 and previous principal payments made.
21	2-2-81220-820	LTD	Waste Water Treatment Plant Loan:Interest on Long Term Loan	\$0	\$0	\$0	\$69,600	\$0	(\$69,600)	\$0	\$0	Budget moved to 2-2-81207-820
22	2-2-41620-265	FLT	METER READING:Rentals-City Automotive & Equipment	\$15,720	\$16,680	\$16,680	\$16,860	\$0	\$0	(\$16,860)	\$0	Moving to account 2-2-41640 Serviceman and Meter Installer as the new water meters do not require meter readers to drive around and take meter readings.
23	2-2-41640-265	FLT	SERVICEMAN AND METER INSTALLER:Rentals-Automotive & Equipment	\$8,515	\$14,595	\$8,340	\$8,550	\$0	\$0	\$18,450	\$27,000	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
24	2-2-41110-213	MMS	GENERAL ADMINISTRATION:Telephone	\$894	\$965	\$1,572	\$1,200	\$0	\$0	\$30	\$1,230	Based on actual charges for data lines, internet, landlines, and cell phone usage.
25	2-2-41110-234	MMS	GENERAL ADMINISTRATION:Training Services	\$4,160	\$478	\$3,568	\$7,000	\$0	\$0	\$0	\$7,000	-Manager of Water and Sewer needs to obtain 1 Continuing Education Unit (CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending Conferences/training workshops or taking correspondence courses to gain CEU's and expand knowledge base. Attend yearly conferences: Western Canada Water Conference. \$2,000.00 SWWA Conference. \$1,500.00 No-Dig North. \$2,500.00 Management related workshops. \$500.00
26	2-2-41110-410	MMS	GENERAL ADMINISTRATION:Allocation-Administration	\$275,810	\$282,650	\$282,970	\$138,980	\$0	\$0	\$61,020	\$200,000	Allocation of costs from the General Fund to the Utility Fund primarily related to MFC and Old City Yards. The MSC and Old City Yards operations have historically been funded from the General Fund despite these resources being used by other cost centers. While the cost of fixing individual pieces of equipment has been borne by the appropriate Funds, the remainder of the overhead for these operations has been provided for by the general tax base. Utility Fund operations utilize and occupy these facilities as well, it is recommended that the overhead for these centers be shared on a proportionate basis based on projected usage of the facilities. This accounting practice provides a more accurate portrayal of the actual cost for the delivery of the different services.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
27	2-2-41110-540	MMS	GENERAL ADMINISTRATION:City Purchased Clothing	\$148	\$0	\$191	\$1,000	\$0	\$0	\$0	\$1,000	Safety, water resistant gear for Water & Sewer Manager.
28	2-2-41610-212	MMS	BILLING AND COLLECTION:Postage & Freight	\$43,998	\$76,751	\$108,623	\$100,000	\$0	\$0	\$15,000	\$115,000	Increased postage costs- Canada post incentive mail only \$.01 discount
29	2-2-41610-213	MMS	BILLING AND COLLECTION:Telephone	\$1,071	\$1,026	\$1,397	\$1,140	\$0	\$0	\$0	\$1,140	Based on actual charges for data lines, internet, landlines, and cell phone usage.
30	2-2-41610-238	MMS	BILLING AND COLLECTION:Computer Services	\$28,142	\$115,729	\$168,006	\$170,000	\$0	\$0	\$0	\$170,000	Cellular water meter reading
31	2-2-41610-267	MMS	Billing And Collection:Rentals-Specialized Equipment	\$1,551	\$1,272	\$2,046	\$1,200	\$0	\$0	\$1,500	\$2,700	Historical average for printer costs
32	2-2-41610-292	MMS	BILLING AND COLLECTION:Print Shop Services	\$0	\$1,002	\$8,531	\$1,500	\$0	\$0	(\$1,000)	\$500	Reducing as messaging is on the back of water bills printed in house
33	2-2-41610-410	MMS	Billing And Collection:Allocation-Administration	\$18,000	\$18,000	\$18,000	\$55,600	\$0	\$0	\$2,660	\$58,260	- \$18,000: This amount represents an allocation of costs from the General Fund related to general IT support funded by the General Fund related to staffing costs. The remaining value relates to software costs which is discussed below. The annual licensing fees for IT software across all City Departments is included in the IT operating account 1-1-12220-238. In Utilities for 2023, the allocation of funds are \$40,260 and includes: - Great Plains and Njoyn. The increase in 2023 represents the vendor increase for Great Plains.
34	2-2-41610-541	MMS	BILLING AND COLLECTION:Operating Supplies	\$3,604	\$0	\$22	\$500	\$0	\$0	(\$500)	\$0	Account not used in prior 2 years
35	2-2-41610-544	MMS	BILLING AND COLLECTION:Office Supplies	\$5,237	\$4,933	\$12,032	\$7,500	\$0	\$0	\$4,500	\$12,000	Price increase for envelopes
36	2-2-41640-212	MMS	Serviceman And Meter Installer:Postage & Freight	\$0	\$32	\$397	\$1,500	\$0	\$0	(\$500)	\$1,000	Decrease for less shipping in previous years. Based on average usage and expected \$.01 increase Jan 1/23.
37	2-2-41640-213	MMS	SERVICEMAN AND METER INSTALLER:Telephone	\$230	\$0	\$1,370	\$1,900	\$0	\$0	\$0	\$1,900	Based on actual charges for data lines, internet, landlines, and cell phone usage.
38	2-2-41640-259	MMS	Serviceman And Meter Installer:Purch Mtce-Other Equipment	\$155	\$674	\$715	\$4,500	\$0	\$0	\$0	\$4,500	Anticipating jack hammer replacement
39	2-2-41640-540	MMS	SERVICEMAN AND METER INSTALLER:City Purchased Clothing	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Estimate based on previous years.
40	2-2-41640-541	MMS	SERVICEMAN AND METER INSTALLER:Operating Supplies	\$58,323	\$68,003	\$41,090	\$55,000	\$0	\$0	(\$15,000)	\$40,000	Less meter changes required
41	2-2-82141-919	BDE	ALLOWANCE FOR BAD DEBTS:Bad Debt Expense	\$193,876	\$78,983	\$184,041	\$75,000	\$0	\$0	\$0	\$75,000	Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. The amount fluctuates each year and the current budget has been deemed sufficient.
42	2-1-48100-051	CAP	Utility Sewer and Water Capital:Federal Grants - Conditional	(\$538,259)	(\$1,685,756)	(\$4,817,029)	(\$371,270)	\$0	\$0	(\$64,860)	(\$436,130)	Gas Tax Revenue to cover the interest expense for the Raw Water Pumphouse loan. The interest is funded from Gas Tax revenue.
43	2-1-48100-053	CAP	Utility Sewer and Water Capital:Provincial Grants - Conditional	(\$1,460,302)	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0	This account is used to record provincial grants when received. This funding is not budgeted for because it is unknown at this time and offsets capital costs.
44	2-1-92040-000	IFUND	Transfer from Sanitation Fund:Other Revenue	\$0	\$0	\$0	(\$3,570)	\$0	\$0	\$0	(\$3,570)	The City transfer is based on Financial Services review and forecast of City facilities charges for 2023. The Sanitation Fund reimburses the Water Utility Fund for the garbage collection fees charged.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
45	2-2-82210-742	IFUND	CONTRIBUTION TO GENERAL FUND:Transfer To Own Funds	\$614,000	\$614,000	\$614,000	\$614,000	\$0	\$0	\$0	\$614,000	Prior to 2010, the franchise fee was based on five percent of the total revenues received in the 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 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.
46	2-2-82217-742	IFUND	Contribution to GF-City Facilities:Transfer To Own Funds	\$256,560	\$421,921	\$457,868	\$280,500	\$0	\$0	\$0	\$280,500	The City transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2023. The Water Utility Fund reimburses the other funds for the water and sewer fees they are charged.
47	2-2-82218-742	IFUND	Contribution to AF-City Facilities:Transfer To Own Funds	\$0	\$0	\$0	\$5,830	\$0	\$0	\$0	\$5,830	The City transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2023. The Water Utility Fund reimburses the other funds for the water and sewer fees they are charged.
48	2-2-82219-742	IFUND	Contribution to SF-City Facilities:Transfer To Own Funds	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000	The City transfer is based on Financial Services review and forecast of City facilities water and sewer utility charges for 2023. The Water Utility Fund reimburses the other funds for the water and sewer fees they are charged.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

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.

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
REVENUES				
User Charges and Fees	(\$11,121,180)	(\$10,901,100)	(\$220,080)	2.02%
Total Revenues	(11,121,180)	(10,901,100)	(220,080)	2.02%
EXPENSES				
Salaries Wages and Benefits	2,436,650	2,333,580	103,070	4.42%
Contracted and General Services	19,700	19,500	200	1.03%
Utilities	623,630	594,410	29,220	4.92%
Fleet Expenses	394,090	371,790	22,300	6.00%
Maintenance Materials and Supplies	1,874,680	1,665,350	209,330	12.57%
Insurance	35,080	27,460	7,620	27.75%
Total Expenses	5,383,830	5,012,090	371,740	7.42%
TOTAL (SURPLUS) DEFICIT	(5,737,350)	(5,889,010)	151,660	-2.58%

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET**REVENUES**

(\$220,080) increase in **User Charges and Fees Revenue** from the increased consumption rates and fixed meter charges and an increase in revenue from the Water Crane.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

User Charges and Fees	2022 Revenue	2023 Revenue	Increased (Decreased) Revenue	% Change
Sale of Water - In City Users	\$4,574,700	\$4,625,080	\$50,380	1.10%
Sale of Water (Sask Pen, etc.)	\$285,910	\$302,670	\$16,760	5.86%
Sale of Water (Trailer Courts, A&W)	\$88,840	\$80,950	(\$7,890)	-8.88%
Rural Water Consumption	\$501,490	\$556,500	\$55,010	10.97%
Rural Water Fixed Charges	\$666,270	\$654,050	(\$12,220)	-1.83%
Water Fixed Charges	\$4,416,830	\$4,465,310	\$48,480	1.10%
Water Crane	\$46,700	\$80,000	\$33,300	71.31%
Reconnection Charges	\$15,000	\$25,000	\$10,000	66.67%
CF - Sale of Water	\$271,330	\$297,590	\$26,260	9.68%
CF - Water Capital Works (meters)	\$34,030	\$34,030	\$0	0.00%
Total User Charges and Fees	\$10,901,100	\$11,121,180	\$220,080	2.02%

EXPENDITURES

\$103,070 Salaries Wages and Benefits increase as follows:

- \$12,000 increase related to the new National Day for Truth and Reconciliation statutory holiday.
- \$20,000 increase for janitorial cleaning at the Water Treatment Plant.
- \$38,240 increase based on current contract rates in the Collective Bargaining Agreement and step increases.
- \$37,330 increase for payroll benefit increases.
- (\$4,500) decrease for overtime budget.

Water Treatment Operations Salaries Wages and Benefits	2022 Budget	2023 Budget	Increase (Decrease)	% Change
Salaries Regular	\$65,000	\$77,000	\$12,000	18.46%
Salaries Casual	\$0	\$20,000	\$20,000	100.00%
Wages Regular	\$1,473,090	\$1,511,330	\$38,240	2.60%
Wages Overtime	\$201,500	\$197,000	(\$4,500)	-2.23%
Payroll Benefits	\$593,990	\$631,320	\$37,330	6.28%
Total Salaries Wages and Benefits	\$2,333,580	\$2,436,650	\$103,070	4.42%

\$200 increase in Contracted and General Services for related to the supply of mats for entrance areas and the carbon room.

- **\$19,700 Total Contracted and General Services** as follows:
 - \$1,700 for WTP Housekeeping - costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room.
 - \$8,000 for watermain repairs - contractors used if needed to repair water main breaks.
 - \$10,000 for service connection - contractors used if needed to repair water main breaks.

\$29,220 increase in Utilities related to increases in water and sewer, heating fuel, and electricity costs. Utilities increase for 2023 represents a **4.92% increase over 2022**.

\$22,300 increase in Fleet Expenses related to Administration's recommended annual increase of 6% for fleet rates.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

\$209,330 increase in Maintenance Materials and Supplies as follows. The one-time expenditure of \$121,000 represents 57.8% of the increase for 2023.

WTP - increase in postage costs. This account is used for payment of courier/mail services for shipment of daily water samples, delivery of mechanical parts and operating supplies to the WTP throughout the year.	\$700
WTP - Reduction for advertising of postings for vacant positions at the WTP.	(\$500)
WTP - Reduction in telephone costs	\$120
Chlorine Gas is used as a disinfectant in the water treatment process. This would be a <u>one-time expenditure</u>.	\$121,000
Water purification materials required to properly treat the raw water providing a safe reliable potable water to the consumers	\$76,500
Increased cost - various consumable materials, and other products for the day to day facility operations.	\$5,000
Increased cost - purchasing lock out equipment, safety harnesses, lanyards, respirator cartridges for particulate and acid gases, and other specialty equipment related to safety	\$2,000
This is for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP. This budget is recommended for a decrease with the implementation of the new SCADA Ignition software in late 2022.	(\$12,000)
Polymer Hot water heater replacement	\$15,000
Increased Budget - To maintain safety supplies such as first aid kits, replace worn safety harnesses, lanyards, lifting slings, eye wash stations, lockout equipment for maintenance staff. Significant cost increases on all safety related equipment necessitate the need for a budget increase.	\$1,500
Re-allocation of staff time	\$1,900
Raw Water Equipment - With the new facilities equipment being under warranty for the first year, reduction in cost	(\$2,800)
Funds for boiler permit/ pressure vessel certification at the Technical Safety Authority and for SaskPower electrical permits	\$200
Miscellaneous operating supplies	\$710
Maintenance Materials and Supplies Increase	\$209,330

\$7,620 increase in Insurance based on review of actual costs and consideration of annual increases for 2023 estimated by the City's Insurance Broker.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	2-1-44100-000	UCF	SALE OF WATER-RES COMM & IND:Other Revenue	(\$4,351,082)	(\$4,330,036)	(\$4,568,174)	(\$4,574,700)	\$0	\$0	(\$50,380)	(\$4,625,080)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Water Consumption Charge for In-City User Based on Water sold at 3,280,200 cubic meters Increase in cubic meter rate from \$1.37 to \$1.41
2	2-1-44101-000	UCF	SALE OF WATER - WATER CRANE:Other Revenue	(\$31,029)	(\$56,857)	(\$85,887)	(\$46,700)	\$0	\$0	(\$33,300)	(\$80,000)	Water Crane revenue has been increased by (\$33,300) with increased water sold at the Water Crane.
3	2-1-44102-000	UCF	SALE OF WATER TO OTHERS:Other Revenue	(\$277,479)	(\$242,630)	(\$289,116)	(\$285,910)	\$0	\$0	(\$16,760)	(\$302,670)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Water Consumption Charge for Outside Users (Sask Penitentiary and Twilight/Heartland) Based on Water sold at 122,655 cubic meters Increase in cubic meter rate from \$2.40 to \$2.47
4	2-1-44103-000	UCF	SALE OF WATER & SEWER TO OTHERS:Other Revenue	(\$77,201)	(\$70,426)	(\$81,779)	(\$88,840)	\$0	\$0	\$7,890	(\$80,950)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Water Consumption Charge for Outside Users (Trailer Courts Driftwood and Eastview, and Super 8 Motel) Based on Water sold at 32,805 cubic meters Increase in cubic meter rate from \$2.40 to \$2.47 Decrease in revenue as the consumption for water sold for the Trailer Courts was reduced.
5	2-1-44104-000	UCF	PA Rural Water-Consumption:Other Revenue	(\$419,766)	(\$465,778)	(\$474,051)	(\$501,490)	\$0	\$0	(\$55,010)	(\$556,500)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Water Consumption Charge for Rural Water Based on Water sold at 350,000 cubic meters Increase in cubic meter from \$1.54 to \$1.59
6	2-1-44107-000	UCF	CF-SALE OF WATER:Other Revenue	(\$152,723)	(\$220,006)	(\$269,002)	(\$271,330)	\$0	\$0	(\$26,260)	(\$297,590)	Revenue is based on Financial Services review and forecast of City facilities charges for 2023.
7	2-1-44141-000	UCF	Water Capital Works (Mtr Charge):Other Revenue	(\$4,062,310)	(\$4,301,115)	(\$4,251,692)	(\$4,416,830)	\$0	\$0	(\$48,480)	(\$4,465,310)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Water Monthly Fixed Charge Increases for all Users - In-City Residential User -Water Monthly Fixed Charge from \$27.25 to \$28.10 per month - Outside Consumer increase from \$45.66 to \$49.37 per User - This is for the Trailer Courts (Driftwood and Eastview Trailer Courts), -Increase of \$45.66 to \$49.37 for the Saskatchewan Penitentiary, Provincial Jail and Pinegrove who are charged as per the number of inmates divided by 2.5

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
8	2-1-44142-000	UCF	Reconnection Charges:Other Revenue	(\$7,100)	(\$15,500)	(\$36,200)	(\$15,000)	\$0	\$0	(\$10,000)	(\$25,000)	Increased number of reconnections and fees.
9	2-1-44143-000	UCF	PA Rural Water - Fixed:Other Revenue	(\$471,928)	(\$515,372)	(\$582,200)	(\$666,270)	\$0	\$0	\$12,220	(\$654,050)	Water services monthly fixed charge rate for consumers outside of the City of Prince Albert Corporate limits (applied to equivalent number of customers for PA Rural Water): Equivalent customers x \$ rate = Monthly Water Service Charge Water Services Fixed Charge Increase: Year 2022 \$45.66 Year 2023 \$49.37 Decrease in Users from 1,216 to 1,104 Users
10	2-1-44147-000	UCF	CF-WATER CAPITAL WORKS (mtrs):Other Revenue	(\$35,585)	(\$35,333)	(\$37,197)	(\$34,030)	\$0	\$0	\$0	(\$34,030)	Revenue is based on Financial Services review and forecast of City facilities charges for 2023.
11	2-2-41210-111	SWB	Water Plant Operation:Salaries Regular	\$3,785	\$1,498	\$0	\$0	\$0	\$0	\$0	\$0	Budget is not required based on expectations for 2023.
12	2-2-41210-113	SWB	Water Plant OPERATION:Stat Overtime	\$63,287	\$67,167	\$12,694	\$65,000	\$0	\$12,000	\$0	\$77,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. Increase is due to the new National Day for Truth and Reconciliation STAT.
13	2-2-41210-114	SWB	Water Plant OPERATION:Salary Casual Regular	\$0	(\$36,251)	\$0	\$0	\$0	\$0	\$20,000	\$20,000	The Water and Wastewater Treatment systems consist of very large buildings with multiple levels and also include many external pump houses and lift stations. For example the Water treatment facilities alone account for more than 80,000 square feet of internal area. In comparison this is larger than the Art Hauser center and Ches Leach area (66,000 ft2). Keeping these facilities in clean and orderly fashion is paramount for staff safety and compliance to the Waterworks & Sewage Works Regulations. This casual janitorial, cleaning position will be shared between the water and wastewater treatment facilities on a 50/50 basis throughout the year. The Janitor event worker 1 casual will improve facility cleanliness, allow for proactive cleaning and maintenance of floor coverings, conduct routine deep cleanings of all areas inside the facilities.
14	2-2-41210-115	SWB	Water Plant OPERATION:Wages Regular	\$693,765	\$688,152	\$643,869	\$700,000	\$0	\$0	\$0	\$700,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
15	2-2-41210-116	SWB	Water Plant Operation:Wages Overtime	\$55,154	\$46,677	\$65,567	\$55,000	\$0	\$0	\$0	\$55,000	Overtime is incurred when critical positions must be filled and not all overtime situations can be avoided with a 24/7 365 day essential service operation.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
16	2-2-41210-119	SWB	Water Plant OPERATION:Payroll Benefits	\$278,330	\$272,705	\$268,831	\$286,900	\$0	\$11,300	\$0	\$298,200	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
17	2-2-41220-115	SWB	Water Plant EQUIPMENT MTCE:Wages Regular	\$228,101	\$213,543	\$222,042	\$202,900	\$0	\$20,000	\$0	\$222,900	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
18	2-2-41220-116	SWB	Water Plant EQUIPMENT MTCE:Wages Overtime	\$4,940	\$2,428	\$1,954	\$4,000	\$0	(\$1,000)	\$0	\$3,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. Emergency repairs must be made when equipment breaks down which sometimes requires after hours and weekend maintenance. This budgeted amount is sufficient for 2022.
19	2-2-41220-119	SWB	Water Plant EQUIPMENT MTCE:Payroll Benefits	\$89,124	\$85,354	\$88,079	\$73,710	\$0	\$16,700	\$0	\$90,410	For WTP maintenance staff. Millwright and two E/I'S The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
20	2-2-41230-115	SWB	Water Plant BUILDING & GROUND MTCE:Wages Regular	\$40	\$1,224	\$2,253	\$2,000	\$0	\$0	\$0	\$2,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
21	2-2-41230-119	SWB	Water Plant BUILDING & GROUND MTCE:Payroll Benefits	\$16	\$554	\$1,353	\$750	\$0	\$0	\$0	\$750	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
22	2-2-41410-115	SWB	Watermain Repairs:Wages Regular	\$271,928	\$213,961	\$285,336	\$245,000	\$0	\$15,000	\$0	\$260,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
23	2-2-41410-116	SWB	Watermain Repairs:Wages Overtime	\$87,932	\$80,508	\$76,693	\$90,000	\$0	\$0	\$0	\$90,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
24	2-2-41410-119	SWB	Watermain Repairs:Payroll Benefits	\$134,032	\$114,132	\$143,221	\$122,480	\$0	\$3,500	\$0	\$125,980	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
25	2-2-41420-115	SWB	VALVES MTCE:Wages Regular	\$49,381	\$19,372	\$70,811	\$40,000	\$0	\$0	\$0	\$40,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
26	2-2-41420-116	SWB	VALVES MTCE:Wages Overtime	\$5,361	\$3,991	\$11,570	\$6,000	\$0	\$0	\$0	\$6,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
27	2-2-41420-119	SWB	VALVES MTCE:Payroll Benefits	\$16,320	\$6,683	\$24,489	\$13,820	\$0	\$0	\$0	\$13,820	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
28	2-2-41430-115	SWB	Watermain Leak Detection:Wages Regular	\$0	\$437	\$0	\$1,000	\$0	\$0	\$0	\$1,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
29	2-2-41430-119	SWB	WATERMAIN LEAK DETECTION:Payroll Benefits	\$0	\$152	\$0	\$360	\$0	\$0	\$0	\$360	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
30	2-2-41440-115	SWB	Fire Hydrant Mtce:Wages Regular	\$20,174	\$8,707	\$28,717	\$20,000	\$0	\$5,000	\$0	\$25,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
31	2-2-41440-116	SWB	Fire Hydrant Mtce:Wages Overtime	\$1,795	\$1,109	\$1,168	\$1,500	\$0	\$500	\$0	\$2,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
32	2-2-41440-119	SWB	Fire Hydrant Mtce:Payroll Benefits	\$6,882	\$5,541	\$5,702	\$6,500	\$0	\$1,300	\$0	\$7,800	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
33	2-2-41450-115	SWB	Service Connection Mtce:Wages Regular	\$293,660	\$236,957	\$171,427	\$250,000	\$0	(\$10,000)	\$0	\$240,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
34	2-2-41450-116	SWB	Service Connection Mtce:Wages Overtime	\$83,156	\$56,644	\$32,015	\$45,000	\$0	(\$5,000)	\$0	\$40,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
35	2-2-41450-119	SWB	Service Connection Mtce:Payroll Benefits	\$107,959	\$86,088	\$59,166	\$85,260	\$0	\$1,500	\$0	\$86,760	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
36	2-2-41460-115	SWB	Frost Protection:Wages Regular	\$0	\$0	\$11,868	\$0	\$0	\$2,000	\$0	\$2,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
37	2-2-41460-119	SWB	Frost Protection:Payroll Benefits	\$0	\$0	\$4,551	\$0	\$0	\$600	\$0	\$600	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
38	2-2-41511-115	SWB	Raw Water OPERATION:Wages Regular	\$455	\$2,594	\$0	\$760	\$0	\$0	(\$760)	\$0	Transfer budget to account 2-2-41512-115 where maintenance work is coded to by the Relief Operators, Millwright, Electricians and Instrument Technologists.
39	2-2-41511-119	SWB	Raw Water OPERATION:Payroll Benefits	\$182	\$807	\$0	\$270	\$0	(\$270)	\$0	\$0	Transfer budget to account 2-2-41512-115 where maintenance work is coded to by the Relief Operators, Millwright, Electricians and Instrument Technologists
40	2-2-41512-115	SWB	Raw Water EQUIPMENT MTCE:Wages Regular	\$3,867	\$14,155	\$7,589	\$7,350	\$0	\$3,000	\$0	\$10,350	Wages for city staff millwright, two E/I'S, and relief operators performing maintenance on this facility. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
41	2-2-41512-116	SWB	Raw Water EQUIPMENT MTCE:Wages Overtime	\$433	\$1,300	\$685	\$0	\$0	\$1,000	\$0	\$1,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
42	2-2-41512-119	SWB	Raw Water EQUIPMENT MTCE:Payroll Benefits	\$1,488	\$5,202	\$2,627	\$2,650	\$0	\$1,200	\$0	\$3,850	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
43	2-2-41522-115	SWB	2ND AVE RESERVIOR EQUIPMENT MTCE:Wages Regular	\$2,431	\$4,183	\$2,273	\$2,000	\$0	\$1,000	\$0	\$3,000	Wages for maintenance workers. Electrician, Instrument techs & Millwright. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
44	2-2-41522-119	SWB	2ND AVE RESERVIOR EQUIPMENT MTCE:Payroll Benefits	\$851	\$1,417	\$826	\$540	\$0	\$500	\$0	\$1,040	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
45	2-2-41532-115	SWB	MARQUIS RD RESERVIOR EQUIP MTCE:Wages Regular	\$1,403	\$4,947	\$5,331	\$1,580	\$0	\$3,000	\$0	\$4,580	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
46	2-2-41532-119	SWB	MARQUIS RD RESERVIOR EQUIP MTCE:Payroll Benefits	\$507	\$1,595	\$1,892	\$570	\$0	\$1,000	\$0	\$1,570	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
47	2-2-41540-115	SWB	WATER CRANE:Wages Regular	\$420	\$277	\$0	\$500	\$0	\$0	\$0	\$500	Maintenance of the water crane by electrician, instrument technologists and millwright. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
48	2-2-41540-119	SWB	WATER CRANE:Payroll Benefits	\$152	\$91	\$0	\$180	\$0	\$0	\$0	\$180	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
49	2-2-41210-296	CON	Water Plant OPERATION:Housekeeping Services	\$1,383	\$994	\$1,712	\$1,500	\$0	\$0	\$200	\$1,700	Costs for Canadian Linen to supply floor mats for the outside entrance areas and carbon room. 7 mats = \$65.00 every 2 weeks (26) invoices throughout the year = \$1,690.00 2021 costs = \$1711.85
50	2-2-41410-295	CON	Watermain Repairs:Self-Employed Contractors	\$5,738	\$4,512	\$7,106	\$8,000	\$0	\$0	\$0	\$8,000	Contractors used if needed to repair water main breaks. ex.: - Tow Trucks to move vehicles if in the work zone. -Contractor needed to haul City equipment. -Power Poles need to be removed or supported by SaskPower.
51	2-2-41450-295	CON	Service Connection Mtce:Self-Employed Contractors	\$1,317	\$4,957	\$9,550	\$10,000	\$0	\$0	\$0	\$10,000	Contractors used if needed for water service mtce, repairs, or leaks. Ex. -Tow Trucks to move vehicles if in the work zone. - Power Poles need to be removed or supported by SaskPower.
52	2-2-41210-551	UTL	Water Plant OPERATION:Water & Sewer	\$2,618	\$3,105	\$2,625	\$2,610	\$0	\$0	\$50	\$2,660	Sanitation only, 2023 rate increase

	Category		2019 YTD	2020 YTD	2021 YTD		Back Out One	Uncontrolled	Department	2023 Total	
Code	Code	Account Name	Actuals	Actuals	Actuals	2022 Budget	Time Expenses	Expenses	Adjustments	Budget	Issue
53	2-2-41210-552	UTL Water Plant OPERATION:Heating Fuels	\$51,719	\$52,355	\$51,252	\$54,600	\$0	\$0	\$19,500	\$74,100	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
54	2-2-41210-553	UTL Water Plant OPERATION:Electricity	\$335,586	\$326,244	\$306,881	\$329,800	\$0	\$0	\$21,500	\$351,300	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
55	2-2-41511-552	UTL Raw Water OPERATION:Heating Fuels	\$11,622	\$15,102	\$7,723	\$20,000	\$0	\$0	(\$8,000)	\$12,000	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
56	2-2-41511-553	UTL Raw Water OPERATION:Electricity	\$50,150	\$53,652	\$44,098	\$60,000	\$0	\$0	(\$8,000)	\$52,000	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
57	2-2-41521-552	UTL 2ND AVE RESERVOIR OPERATIONS:Heating Fuels	\$1,821	\$2,491	\$2,535	\$2,700	\$0	\$0	\$600	\$3,300	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
58	2-2-41521-553	UTL 2ND AVE RESERVOIR OPERATIONS:Electricity	\$61,798	\$64,337	\$49,302	\$62,000	\$0	\$0	\$2,400	\$64,400	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
59	2-2-41531-552	UTL	Marquis Rd Reservoir Operation:Heating Fuels	\$4,465	\$2,252	\$1,946	\$2,500	\$0	\$0	(\$630)	\$1,870	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
60	2-2-41531-553	UTL	MARQUIS RD RESERVIOR OPERATION:Electricity	\$61,357	\$57,275	\$54,622	\$60,200	\$0	\$0	\$1,800	\$62,000	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
61	2-2-41210-265	FLT	Water Plant OPERATION:Rentals-Automotive & Equipment	\$916	\$1,451	\$237	\$1,020	\$0	\$60	\$0	\$1,080	Account used for charging use of Bobcat to fleet expenses when operated. Amount varies dependent on snow removal and on site projects. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
62	2-2-41220-265	FLT	Water Plant EQUIPMENT MTCE:Rentals-Automotive & Equipment	\$15,720	\$18,707	\$17,778	\$17,410	\$0	\$1,040	\$0	\$18,450	Fleet charges for the three service trucks belonging to the facility. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

	Category		2019 YTD	2020 YTD	2021 YTD		Back Out One	Uncontrolled	Department	2023 Total	
Code	Code	Account Name	Actuals	Actuals	Actuals	2022 Budget	Time Expenses	Expenses	Adjustments	Budget	Issue
63	2-2-41230-265	FLT Water Plant BUILDING & GROUND MTCE:Rentals-Automotive & Equipment	\$89	\$1,086	\$0	\$360	\$0	\$20	\$0	\$380	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
64	2-2-41410-265	FLT Watermain Repairs:Rentals-Automotive & Equipment	\$164,204	\$101,364	\$137,466	\$137,800	\$0	\$8,270	\$0	\$146,070	Internal Fleet charges for equipment utilized when repairing water mains. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
65	2-2-41420-265	FLT VALVES MTCE:Rentals-Automotive & Equipment	\$30,920	\$14,780	\$51,229	\$21,200	\$0	\$1,270	\$0	\$22,470	Internal Fleet charges for equipment utilized when repairing or replacing water main valves. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
66	2-2-41430-265	FLT	WATERMAIN LEAK DETECTION:Rentals-Automotive & Equipment	\$7,860	\$8,340	\$8,340	\$8,500	\$0	\$510	\$0	\$9,010	Internal Fleet charges for equipment utilized while performing Leak Detection. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
67	2-2-41440-265	FLT	Fire Hydrant Mtce:Rentals-City Automotive & Equipment	\$7,543	\$3,810	\$3,909	\$5,300	\$0	\$320	\$0	\$5,620	- Internal Fleet charges for equipment utilized when repairing or replacing Fire Hydrants. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hire Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
68	2-2-41450-265	FLT	Service Connection Mtce:Rentals-Automotive & Equipment	\$200,058	\$181,176	\$155,826	\$180,200	\$0	\$10,810	\$0	\$191,010	- Internal Fleet charges for equipment utilized when repairing or replacing water services. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
69	2-2-41210-211	MMS	Water Plant Operation:Travel & Accommodation	\$1,469	\$906	\$1,466	\$2,000	\$0	\$0	\$0	\$2,000	This money is used to reimburse employees if travel is required for work outside of training. This budget is consistent with the priors years actual expenditures.
70	2-2-41210-212	MMS	Water Plant Operation:Postage & Freight	\$4,361	\$5,344	\$5,203	\$4,800	\$0	\$0	\$700	\$5,500	Based on average usage and expected \$.01 increase Jan 1/23. This account is used for payment of courier/mail services for shipment of daily water samples, delivery of mechanical parts and operating supplies to the WTP throughout the year.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
71	2-2-41210-213	MMS	Water Plant OPERATION:Telephone	\$5,438	\$5,335	\$5,727	\$6,740	\$0	\$0	(\$390)	\$6,350	Based on actual charges for data lines, internet, landlines, and cell phone usage.
72	2-2-41210-221	MMS	Water Plant OPERATION:Advertising	\$3,000	\$0	\$150	\$1,500	\$0	\$0	(\$500)	\$1,000	Budget used for advertising job postings for vacant positions at the WTP.
73	2-2-41210-224	MMS	Water Plant OPERATION:Memberships & Due	\$3,552	\$6,842	\$1,868	\$3,500	\$0	\$0	\$0	\$3,500	Funds used for payment of employee professional membership fees such as: Association of Certified Technologists, Fireman's certificates, Operator Certification, Saskatchewan Water & Wastewater Association, Western Canada Water, AWWA etc. etc. AWWA = 1 membership = \$220.00 US dollars SWWA = \$50 X 11 employees = \$700.00 ASCT = \$250.00 X 4 employees = \$1000.00 Operator Certification = \$150x13 employees= \$1,950
74	2-2-41210-233	MMS	Water Plant OPERATION:Engineering Services	\$2,500	\$29,990	\$3,810	\$4,000	\$0	\$0	\$0	\$4,000	Base funds used for specialized engineering services through the year for specialized equipment repair or analysis.
75	2-2-41210-234	MMS	Water Plant OPERATION:Training Services	\$9,402	\$2,678	\$9,670	\$15,000	\$0	\$0	\$0	\$15,000	The Manager and 11 employees need to obtain 1.2 Continuing education units(CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to expand their knowledge base. \$2000.00/person x 5.5 staff/year = \$11,000 Manager: Attend Yearly conferences: Western Canada Water Conference \$2000.00 SWWA Conference \$1500.00 Management related workshops \$500.00
76	2-2-41210-235	MMS	Water Plant OPERATION:Health Services	\$14,001	\$17,878	\$23,925	\$25,000	\$0	\$0	\$0	\$25,000	This account is used for conducting analytical testing on the potable water. A certified laboratory must be used for compliance to the Permit to Operate a Waterworks. This service is tendered out every 3 years and is being tendered in the fall of 2022. At the time of budget preparations it is unknown if a significant increase will be encountered with the tendering process?
77	2-2-41210-238	MMS	Water Plant OPERATION:Computer Services	\$1,387	\$5,729	\$1,835	\$2,500	\$0	\$0	\$0	\$2,500	This budget is for the replacement of switches, routers, keyboards, and other computer related equipment to operate the SCADA system operational & office computers.
78	2-2-41210-257	MMS	Water Plant OPERATION:Purch Mtce-Specialized Equipment	\$5,821	\$0	\$0	\$40,000	\$0	\$0	\$121,000	\$161,000	Chlorine Gas is used as a disinfectant in the water treatment process. Chlorine gas is heavier than air and very toxic if released to the environment. In the 2009 plant upgrades a chlorine gas scrubber was installed at the water treatment plant and is designed to hold the contents of one chlorine gas tonner in the event of leak in the chlorine gas storage or feed room. The scrubber contains 870 cubic feet (52,000 lbs.) of a specialized Activated Alumina Media that over time becomes spent and must be replaced. This media is tested on an annual basis and the test results from June 23, 2022 indicate the media must be replaced. The unit is 13 years old and this is the first media replacement required. Besides the media cost there will other associated expenses in having vac trucks remove and dispose of the old media at the landfill as well as a crane to lift the new sacks of media over the unit for installation. This would be a one-time expenditure.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
79	2-2-41210-259	MMS	Water Plant OPERATION:Purch Mtce-Other Equipment	\$14,987	\$11,732	\$11,275	\$12,000	\$0	\$0	\$0	\$12,000	This is used for the yearly maintenance and calibrations of the Raw and treated water monitoring equipment. These specialty probes and instruments allow the Operators to track the water quality and react to changing background levels of organics, hydrocarbons, turbidity, color, ph and conductivity through the treatment process and make the necessary adjustments.
80	2-2-41210-267	MMS	Water Plant OPERATION:Rentals-Specialized Equipment	\$234	\$277	\$488	\$500	\$0	\$0	\$0	\$500	Budget used for payment of photocopier charges. Monthly charges range from \$15.00 to \$30.00 per month depending on amount of copies. Historical yearly cost are in the \$480 to \$ 490 range. This budget amount is sufficient for 2023
81	2-2-41210-291	MMS	Water Plant OPERATION:Licenses Permits & Fees	\$10,654	\$19,163	\$16,511	\$18,000	\$0	\$0	\$0	\$18,000	For yearly Watertrax software fees, Unity Pro support for the SCADA system and License fees for the CITECT software that interfaces data from the PLC to the SCADA system. This budget amount should be sufficient for 2023.
82	2-2-41210-292	MMS	Water Plant OPERATION:Print Shop Services	\$1,050	\$1,062	\$0	\$1,000	\$0	\$0	\$200	\$1,200	Funds to print off operational record sheets at Campbell printing for daily operations. Average yearly expenditures are \$1,200.00
83	2-2-41210-410	MMS	Water Plant OPERATION:Allocation-Administration	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$0	\$0	\$18,000	\$18,000: This amount represents an allocation of costs from the General Fund related to IT support funded by the General Fund.
84	2-2-41210-521	MMS	Water Plant Operation:Vehicle Fuel & Oil	\$6,456	\$5,619	\$4,818	\$5,500	\$0	\$0	\$0	\$5,500	Purchasing bulk diesel fuel for the back up Generators and gasoline for the push mower, snow blower & trimmers.
85	2-2-41210-534	MMS	Water Plant OPERATION:Chemicals	\$734,951	\$874,039	\$510,613	\$765,000	\$0	\$0	\$76,500	\$841,500	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 the consumers. The raw water quality is very unpredictable and dictates the demand placed on these consumable materials through the treatment process making it very hard to accurately predict the volume of materials required year to year. These material are subject to world trade market fluctuations/tariffs, exchange rates and transportation costs. It is best practice to use a minimum 4 year average of past expenditures as a base point for this budgeting process. Past actuals: 2019 = \$734,950.00 2020 = \$874,000.00 2021 = \$510,612.91 2022 = \$765,000 The 2023 product tender will be completed in early 2023, significant price increases are anticipated. A 10% Budget increase is recommended.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
86	2-2-41210-540	MMS	Water Plant Operation:City Purchased Clothing	\$1,235	\$1,221	\$1,269	\$1,000	\$0	\$0	\$0	\$1,000	As per the contract with CUPE 160 This is for footwear reimbursement, and other safety related clothing required for work duties. The current budget amount is sufficient for 2023.
87	2-2-41210-541	MMS	Water Plant OPERATION:Operating Supplies	\$17,529	\$19,002	\$15,904	\$15,000	\$0	\$0	\$5,000	\$20,000	This account is for various consumable materials, and other products for the day to day facility operations. These can range from painting supplies, locks, keys, lumber, steel and plastic pipes, fittings, electrical materials, bolts, nuts, screws, manuals, books, laboratory supplies, shipping supplies, special batteries, etc. etc. A review of the past two years expenditures are 2020 = \$19,000 2021 = \$15,904 2022 = \$20,500 (projected costs for year) Significant increases on all material costs have been encountered. It recommended the budget be increased by \$5000 for 2023.
88	2-2-41210-544	MMS	Water Plant OPERATION:Office Supplies	\$1,027	\$1,567	\$1,752	\$3,000	\$0	\$0	\$0	\$3,000	Budget is used for items in the day to day operation of the WTP: pens, clipboards, pencils, paper, staples, markers, binders, dividers, report covers, stamps, note pads, etc. Ergonomic office chairs must be replaced using OH&S standards to ensure operations staff health is maintained.
89	2-2-41210-545	MMS	Water Plant OPERATION:Safety Supplies	\$2,198	\$5,665	\$6,689	\$3,000	\$0	\$0	\$2,000	\$5,000	Account is used for purchasing lock out equipment, safety harnesses, lanyards, respirator cartridges for particulate and acid gases, and other specialty equipment related to safety. 2020 expenditures are higher due to extra protection measures for COVID-19 and price increases for safety equipment/supplies 2020 actuals = \$5,664 2021 actuals = \$6,689 It is recommended based on the past two years historical expenses that the budget be increased by \$2000.
90	2-2-41210-546	MMS	Water Plant OPERATION:Housekeeping Supplies	\$1,684	\$3,204	\$2,370	\$3,000	\$0	\$0	\$0	\$3,000	Budget is used for purchasing toilet paper, hand soap, hand sanitizer, bathroom cleaning supplies, general floor cleaner/degreaser, and hand towels. A clean working environment promotes safe work and increases worker morale and health. This budgeted amount is sufficient for 2023.
91	2-2-41220-212	MMS	Water Plant EQUIPMENT MTCE:Postage & Freight	\$148	\$295	\$37	\$0	\$0	\$0	\$300	\$300	For mechanical equipment and parts shipping. Based on average usage and expected \$.01 increase Jan 1/23.
92	2-2-41220-234	MMS	Water Plant EQUIPMENT MTCE:Training Services	\$197	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Budget for maintenance staff to attend specialized training course/workshops. Depending upon training course availability some years may require more budget.
93	2-2-41220-238	MMS	Water Plant EQUIPMENT MTCE:Computer Services	\$6,368	\$26,183	\$10,830	\$17,000	\$0	\$0	(\$12,000)	\$5,000	This is for specialized computer programming on the Programmable Logic Controls (PLC) and Supervisory Control & Data Acquisition (SCADA) operating systems of the WTP. This budget is recommended for a decrease with the implementation of the new SCADA Ignition software in late 2022.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
94	2-2-41220-257	MMS	Water Plant EQUIPMENT MTCE:Purch Mtce-Specialized Equipment	\$20,530	\$15,658	\$25,069	\$20,000	\$0	\$0	\$0	\$20,000	Review of actual costs for previous 4 years. Emergency & unexpected costs.
95	2-2-41220-259	MMS	Water Plant EQUIPMENT MTCE:Purch Mtce-Other Equipment	\$27,309	\$9,894	\$15,599	\$12,360	\$0	\$0	\$15,000	\$27,360	The base Budget is used for maintaining specialized equipment serviced by outside agencies and for purchasing specialized items/equipment like chemical pumps, flow meters, probes. For instance there are 13 different dosing pumps alone throughout the facility at varying service life stages. Many of these dosing pumps range in price from \$3,000 to \$15,000 each. Due to the harsh service conditions they operate under 24 hours a day seven days a week dependability is very important and they must be replaced when maintenance and dependability becomes an issue. The polymer mixing system requires warm water to properly mix and age the polymer for dosing into the clarifiers. There are 2 Industrial size hot water heater feeding this critical dosing system. Both existing hot water heaters are 11 years old, maintenance is indicating they are nearing their life expectancy. It is recommended to replace one heater in 2023 to break up the costs as pricing of one unit is estimated at \$15,000.
96	2-2-41220-291	MMS	Water Plant EQUIPMENT MTCE:Licenses Permits & Fees	\$3,433	\$3,050	\$3,558	\$3,500	\$0	\$0	\$0	\$3,500	Budget is for SaskPower Permits & license fees for the Saskatchewan Technical Safety Authority for boiler/pressure vessel registration & inspection certificates. These are routine annual costs to maintain the level of service.
97	2-2-41220-420	MMS	Water Plant EQUIPMENT MTCE:Allocation-Services	\$13	\$312	\$0	\$800	\$0	\$0	\$0	\$800	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
98	2-2-41220-540	MMS	Water Plant EQUIPMENT MTCE:City Purchased Clothing	\$1,770	\$955	\$1,655	\$1,000	\$0	\$0	\$0	\$1,000	Covers off the purchase of maintenance staff protective clothing for arc flash, fire rated coveralls. Clothing needs to be replaced as it ages to ensure the fire rating is intact. Two E/I'S 3 pairs of coveralls each per year @ \$175.00 each = \$1,050.00
99	2-2-41220-541	MMS	Water Plant EQUIPMENT MTCE:Operating Supplies	\$20,293	\$20,060	\$15,742	\$20,000	\$0	\$0	\$0	\$20,000	Account is for consumable materials in conducting equipment maintenance. Includes but not limited to: Bolts, nuts, screws, stainless steel pipe, fittings and valves, PVC pipe, fittings and valves, electrical wire, electrical connectors, shrink tape, wire labeling equipment, lights, electrical conduits, fuses, cable tray, etc. etc. 2020 expenditures =\$20,059 2021 expenditures = \$16,000 2022 year to date = \$15,000 (August 22,2022)

	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
100	2-2-41220-545	MMS Water Plant EQUIPMENT MTCE:Safety Supplies	\$792	\$428	\$1,068	\$1,000	\$0	\$0	\$1,500	\$2,500	To maintain safety supplies such as first aid kits, replace worn safety harnesses, lanyards, lifting slings, eye wash stations, lockout equipment for maintenance staff. Significant cost increases on all safety related equipment necessitate the need for a budget increase. 2021 expenditures = \$1,067 2022 year to date expenditures=\$2,854 (August 22) Recommend an increase of \$1500 to the base budget
101	2-2-41220-566	MMS Water Plant EQUIPMENT MTCE:Parts-Mechanical Equipment	\$119,582	\$101,582	\$119,797	\$120,000	\$0	\$0	\$0	\$120,000	Proper routine preventative maintenance must be performed on all operational equipment to ensure proper working order. Properly maintaining operational assets ensures they can provide trouble free service to reach their potential end of life cycle without premature capital replacement. This account pays all equipment maintenance for the Water treatment process and potable water distribution. There are hundreds of different types of equipment requiring routine repair and maintenance. A few examples are things like pump repair kits, rotor actuator repairs, chlorine system repairs, chemical injection quills, backflow preventer repairs, variable frequency drive repairs, electric motor rebuild/repairs, pressure relief valve repair kits, gauges, pressure sensors, level sensors, flow meters, chemical pump repairs, etc. 2021 EXPENDITURES = \$119,796
102	2-2-41230-253	MMS Water Plant BUILDING & GROUND MTCE:Purch Mtce-Building	\$75,939	\$22,421	\$25,157	\$20,000	\$0	\$0	\$0	\$20,000	The WTP is a very large facility with 3 stories to maintain. Different sections of the facility were built in different years dating back to 1954. The required upkeep and maintenance of the facility varies throughout the year and from year to year. Efficiencies in building operations and savings in power and energy are realized by keeping the facility properly maintained. This account pays for repairs/routine maintenance to 7 air handling units, 7 air conditioners, 6 boilers, 12 heat exchangers, windows, doors, plumbing, exterior
103	2-2-41230-256	MMS Water Plant BUILDING & GROUND MTCE:Purch Mtce-Mechanical Equipment	\$7,909	\$9,488	\$4,313	\$8,000	\$0	\$0	\$0	\$8,000	Budget is used to perform yearly inspections on 6 boilers, 7 Air conditioning units, 5 air handling units. If any of these units fail critical operational equipment in the treatment process or potable water distribution pump house may be damaged or unable to operate. 2019 expenditures = \$7,442 2020 expenditures = \$9,500 2021 expenditures = \$4,312
104	2-2-41230-259	MMS Water Plant BUILDING & GROUND MTCE:Purch Mtce-Other Equipment	\$7,442	\$408	\$89,275	\$5,500	\$0	\$0	\$0	\$5,500	This base budget is for covering off any maintenance or repairs to building equipment not related to heating, cooling or air movement. This would be things like overhead cranes/hoists, lifting devices, etc. There are 3 overhead cranes, and 5 electric hoists within the facility.
105	2-2-41230-541	MMS Water Plant BUILDING & GROUND MTCE:Operating Supplies	\$8,115	\$6,977	\$5,725	\$6,000	\$0	\$0	\$0	\$6,000	Base budget is used for consumable operating supplies for building maintenance. Items like filters for the air handling units, floor and wall paint, exterior lights, lumber, metal, etc.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
106	2-2-41410-212	MMS	Watermain Repairs:Postage & Freight	\$52	\$115	\$74	\$100	\$0	\$0	\$0	\$100	Based on average usage and expected \$.01 increase Jan 1/23.
107	2-2-41410-213	MMS	Watermain Repairs:Telephone	\$1,616	\$1,200	\$1,136	\$1,640	\$0	\$0	(\$490)	\$1,150	Based on actual charges for data lines, internet, landlines, and cell phone usage.
108	2-2-41410-221	MMS	Watermain Repairs:Advertising	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	To make and maintain signs used in the yearly Unidirectional Flush.
109	2-2-41410-224	MMS	Watermain Repairs:Memberships & Due	\$645	\$1,095	\$808	\$1,000	\$0	\$0	\$0	\$1,000	Funds used for payment of employee professional membership fees such as: Fireman's Certificates, Operator Certification, Saskatchewan Water & Wastewater Association, AWWA, etc.
110	2-2-41410-233	MMS	Watermain Repairs:Engineering Services	\$0	\$3,853	\$4,012	\$2,000	\$0	\$0	\$0	\$2,000	Used for specialized engineering services through out the year for specialized equipment or analysis. ex. -Compaction Tests.
111	2-2-41410-234	MMS	Watermain Repairs:Training Services	\$4,170	\$4,196	\$8,454	\$10,000	\$0	\$0	\$0	\$10,000	11 employees need to obtain 1 Continuing Education Unit (CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to gain CEU's and expand their knowledge base. \$2,000.00/person x 5 staff/year = \$10,000.00
112	2-2-41410-235	MMS	Watermain Repairs:Health Services	\$7,854	\$15,971	\$7,188	\$10,000	\$0	\$0	\$0	\$10,000	Used for conducting analytical testing on potable water. A certified laboratory must be used for compliance to the Permit to Operate a Waterworks. Also used for jugged water for residence if a watermain break occurs and last longer than a day.
113	2-2-41410-264	MMS	Watermain Repairs:Rentals-Hired Equipment and Automotive	\$33,918	\$8,811	\$26,519	\$30,000	\$0	\$0	\$0	\$30,000	This is for external equipment hired by the City (ex. Hired Tandem Truck). This acct. will vary from year to year depending on how many Water Main Breaks there will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
114	2-2-41410-291	MMS	Watermain Repairs:Licenses Permits & Fees	\$8,112	\$42	\$115	\$6,500	\$0	\$0	\$0	\$6,500	Permits and License Fees for the Saskatchewan Technical Safety Authority for Boiler/Pressure Vessel Registration and Inspection Certificates. Charges for inspection and mtce. of portable Turbidity testers and portable chlorine testers.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
115	2-2-41410-410	MMS	Watermain Repairs:Allocation-Administration	\$20,680	\$21,540	\$22,290	\$22,290	\$0	\$0	\$1,900	\$24,190	The City has a historical practice of recovering costs expended in the General Operating Fund from the Utility, Sanitation and Capital Funds. Given that a substantial part of the asphalt work relates to utility repairs, it is apparent that a portion of the cost associated with this activity should be recovered from the Utility Budget. The budget amount represents 10% of the overall spending in this area and is appropriate to be recovered from the Utility Fund. However, cost recoveries from the other Funds may also occur, depending on the type of specific project being completed.
116	2-2-41410-511	MMS	Watermain Repairs:Meeting Incidentals	\$510	\$162	\$143	\$300	\$0	\$0	\$0	\$300	Used for meetings with Regulatory Agencies. Also used for crews. Lots of emergency call outs with the crews. Time sensitive to get to work and repair water main breaks which can be a full day or longer for example. Use this acct. to buy lunch or supper for the crew when there has been non stop work and long hours on call outs.
117	2-2-41410-512	MMS	Watermain Repairs:Overtime Meals	\$1,143	\$1,644	\$813	\$1,700	\$0	\$0	\$0	\$1,700	Payment to employees who work 1.5 hours past their regular shift.
118	2-2-41410-531	MMS	Watermain Repairs:Asphalt	\$47,964	\$64,083	\$27,706	\$53,000	\$0	\$0	\$0	\$53,000	Asphalt needed to repair street surface after a water main break.
119	2-2-41410-532	MMS	Watermain Repairs:Concrete	\$1,221	\$554	\$2,033	\$1,000	\$0	\$0	\$0	\$1,000	Concrete needed to repair walkways after a water main break.
120	2-2-41410-533	MMS	Watermain Repairs:Granular Materials	\$10,754	\$7,765	\$13,431	\$13,000	\$0	\$0	\$0	\$13,000	After a water main break, base gravel is needed on the top surface before asphalt can be laid
121	2-2-41410-534	MMS	Watermain Repairs:Chemicals	\$6,099	\$1,187	\$0	\$3,000	\$0	\$0	\$0	\$3,000	Chemicals used in disinfecting watermains during watermain breaks (Hypochlorite Solution), chemicals used to shock treat new watermains (Calcium Hypochlorite), and chemicals used to dechlorinate water when flushing mains (Sodium Sulfite). These are all regulatory standards that need to be followed.
122	2-2-41410-540	MMS	Watermain Repairs:City Purchased Clothing	\$2,919	\$1,876	\$1,433	\$4,000	\$0	\$0	\$0	\$4,000	Used for Safety Footwear and Water Resistant gear for employees. This can change from year to year depending on replacements or new employees. Current budget amount is sufficient.
123	2-2-41410-541	MMS	Watermain Repairs:Operating Supplies	\$58,908	\$48,781	\$41,998	\$60,000	\$0	\$0	\$0	\$60,000	This entails a wide variety of parts and tools involved in water main repairs. This acct. can vary depending on the amount of water main breaks occur in any year. Budget is sufficient.
124	2-2-41410-544	MMS	Watermain Repairs:Office Supplies	\$331	\$239	\$177	\$100	\$0	\$0	\$0	\$100	Pens, pencils, etc. Normal office requirements that are needed. Current budget is sufficient.
125	2-2-41420-264	MMS	VALVES MTCE:Rentals-Hired Equipment and Automotive	\$539	\$260	\$1,463	\$1,000	\$0	\$0	\$0	\$1,000	This is for external equipment hired by the City (ex. Hired Tandem Truck). This acct. will vary from year to year depending on how many Water Main Valves have to be Repaired or Replaced in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
126	2-2-41420-531	MMS	VALVES MTCE:Asphalt	\$20,554	\$8,177	\$27,272	\$20,000	\$0	\$0	\$0	\$20,000	Asphalt needed to repair street surface after repairing or replacing a water main valve

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
127	2-2-41420-532	MMS	VALVES MTCE:Concrete	\$985	\$0	\$1,918	\$1,500	\$0	\$0	\$0	\$1,500	Concrete needed to repair walkways after a water main valve repair.
128	2-2-41420-533	MMS	VALVES MTCE:Granular Materials	\$3,322	\$195	\$7,584	\$6,000	\$0	\$0	\$0	\$6,000	After a valve repair or replacement, base gravel is needed on the top surface before asphalt can be laid.
129	2-2-41420-541	MMS	VALVES MTCE:Operating Supplies	\$35,217	\$11,434	\$51,751	\$25,000	\$0	\$0	\$0	\$25,000	This entails a wide variety of parts and tools involved in the repairs or replacements of water main valves. This acct. can vary depending on the amount of water main valves have to be repaired or replaced in any year. Budget is sufficient.
130	2-2-41440-264	MMS	Fire Hydrant Mtce:Rentals-Hired Equipment and Automotive	\$0	\$0	\$339	\$500	\$0	\$0	\$0	\$500	This is for external equipment hired by the City (ex. Hired Tandem Truck). This acct. will vary from year to year depending on how many Fire Hydrants have to be Repaired or Replaced in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
131	2-2-41440-531	MMS	Fire Hydrant Mtce:Asphalt	\$144	\$807	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Asphalt needed to repair street surface after a repair or replacement of a Fire Hydrant.
132	2-2-41440-532	MMS	Fire Hydrant Mtce:Concrete	\$1,966	\$1,042	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Concrete needed to repair walkways after a Fire Hydrant repair or replacement.
133	2-2-41440-533	MMS	Fire Hydrant Mtce:Granular Materials	\$247	\$248	\$583	\$1,500	\$0	\$0	\$0	\$1,500	After Fire Hydrant repair or replacement, black dirt is needed for the green space areas.
134	2-2-41440-541	MMS	Fire Hydrant Mtce:Operating Supplies	\$35,244	\$19,118	\$6,816	\$30,000	\$0	\$0	\$0	\$30,000	This entails a wide variety of parts and tools involved in the mtce. and replacement of Fire Hydrants. This acct. can vary depending on the amount of Fire Hydrants that need to be repaired or replaced in any year.
135	2-2-41450-224	MMS	Service Connection Mtce:Memberships & Due	\$450	\$450	\$58	\$1,000	\$0	\$0	\$0	\$1,000	Funds used for payment of employee professional membership fees such as: Fireman's Certificates, Operator Certification, Saskatchewan Water & Wastewater Association, AWWA, etc.
136	2-2-41450-234	MMS	Service Connection Mtce:Training Services	\$2,805	\$0	\$7,759	\$10,000	\$0	\$0	\$0	\$10,000	Employees need to be a Class 3 Water Distribution and Class 3 Waste Water Collection Operators in the Water and Sewer department. A minimum of 450 Continuing Education Units (CEU's) are needed to be fully qualified as WD3 and WWC3. 1 CEU is equal to 1 hour of training. Training is needed for 2 employees to do online courses through Saskpolytech and/or California State. These Certifications are mandatory to retain Operator Certification. Fireman's (Boilers) Certificate is needed to operate the Steamers. This is regulated by the Boiler and Pressure Vessel Act and enforced by the Technical Safety Authority of Saskatchewan. These are utilized for steaming storm drains and thawing valves in the winter when there is a water break. Employees need the training and then have to pass the Fireman's test in order to be qualified to operate the steamers. Distribution and Collection Courses. \$4,000.00/person x 2 staff = \$8,000.00 Fireman's Training. \$1,000.00/person x 2 staff = \$2,000.00

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
137	2-2-41450-235	MMS	Service Connection Mtce:Health Services	\$1,095	\$1,372	\$0	\$1,500	\$0	\$0	\$0	\$1,500	Used for conducting analytical testing on potable water. A certified laboratory must be used for compliance to the Permit to Operate a Waterworks. Also used for jugged water for residence if a water service leak or a frozen water service lasts longer than one day.
138	2-2-41450-259	MMS	Service Connection Mtce:Purch Mtce-Other Equipment	\$742	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Yearly calibrations of portable turbidity and chlorine testers. Current budget is sufficient.
139	2-2-41450-264	MMS	Service Connection Mtce:Rentals-Hired Equipment and Automotive	\$28,748	\$6,326	\$2,087	\$12,100	\$0	\$0	\$0	\$12,100	This is for external equipment hired by the City (ex. Hired Trucks). This acct. will vary from year to year depending on how many Water Service Repairs or leaks there will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
140	2-2-41450-512	MMS	Service Connection Mtce:Overtime Meals	\$997	\$770	\$132	\$200	\$0	\$0	\$0	\$200	Payment to employees who work 1.5 hours past their regular shift.
141	2-2-41450-522	MMS	Service Connection Mtce:Vehicle Propane	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$30	Propane refill for small portable steamer. Current budget is sufficient.
142	2-2-41450-531	MMS	Service Connection Mtce:Asphalt	\$27,240	\$12,247	\$18,790	\$23,000	\$0	\$0	\$0	\$23,000	Asphalt needed to repair street surface after repairing a water service.
143	2-2-41450-532	MMS	Service Connection Mtce:Concrete	\$23,796	\$14,117	\$10,024	\$20,000	\$0	\$0	\$0	\$20,000	Concrete needed to repair walkways after a water service repair.
144	2-2-41450-533	MMS	Service Connection Mtce:Granular Materials	\$6,828	\$5,960	\$39,972	\$18,000	\$0	\$0	\$0	\$18,000	After a water service has been excavated, black dirt is needed for the green space areas. Community Services has started to purchase black dirt which has brought this acct. up recently.
145	2-2-41450-541	MMS	Service Connection Mtce:Operating Supplies	\$46,781	\$48,033	\$27,448	\$45,000	\$0	\$0	\$0	\$45,000	This entails a wide variety of parts and tools involved in repairing or replacing a water service. This acct. can vary depending on the amount of water service leaks or any other repairs that are needed in any year.
146	2-2-41460-541	MMS	Frost Protection:Operating Supplies	\$6,757	\$3,332	\$3,548	\$6,000	\$0	\$0	\$0	\$6,000	By-Passes and Freeze Boxes are utilized to help prevent water services from freezing on identified services susceptible to freezing.
147	2-2-41511-256	MMS	Raw Water OPERATION:Purch Mtce-Mechanical Equipment	\$28,642	\$15,192	\$530	\$2,000	\$0	\$0	(\$2,000)	\$0	Transfer of budget to account 2-2-41512-541 for setting up the new raw water pump house with operating supplies
148	2-2-41511-541	MMS	Raw Water OPERATION:Operating Supplies	\$71	\$0	\$100	\$300	\$0	\$0	\$200	\$500	For consumable materials like grease, fittings, dechlorinating chemicals, etc.
149	2-2-41512-213	MMS	Raw Water EQUIPMENT MTCE:Telephone	\$120	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	To cover costs of telephone land line in the facility.
150	2-2-41512-253	MMS	Raw Water EQUIPMENT MTCE:Purch Mtce-Building	\$3,622	\$25	\$801	\$2,000	\$0	\$0	\$0	\$2,000	Building maintenance of this facility. With the new facility being operational in 2022 this budget will be sufficient for now.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
151	2-2-41512-256	MMS	Raw Water EQUIPMENT MTCE:Purch Mtce-Mechanical Equipment	\$18,466	\$24,044	\$2,226	\$4,800	\$0	\$0	(\$2,800)	\$2,000	With the new facilities equipment being under warranty for the first year this reduction will provide enough budget for 2023.
152	2-2-41512-291	MMS	Raw Water EQUIPMENT MTCE:Licenses Permits & Fees	\$191	\$191	\$277	\$230	\$0	\$0	\$200	\$430	Funds for boiler permit/ pressure vessel certification at the Technical Safety Authority and for SaskPower electrical permits.
153	2-2-41512-541	MMS	Raw Water EQUIPMENT MTCE:Operating Supplies	\$2,005	\$602	\$829	\$1,500	\$0	\$0	\$2,000	\$3,500	Base budget for 2023 required in setting up the new pump house with the required Operating supplies. Supplies purchased range from lubricating materials, cleaning supplies, consumable materials like rags, grease, lights, ladders, safety equipment, harnesses, slings, fall arrest equipment etc. \$2000.00 was transferred here from account 2-2-41511-256
154	2-2-41512-566	MMS	Raw Water EQUIPMENT MTCE:Parts-Mechanical Equipment	\$8,227	\$34,296	\$6,334	\$4,700	\$0	\$0	\$0	\$4,700	Base budget for 2023 should be acceptable. With the new Raw water pump house equipment being under warranty in 2023 minimal maintenance/repair will be required. For purchasing maintenance parts for pumps, motors, valves, pipe fittings, electric parts, etc.
155	2-2-41521-291	MMS	2ND AVE RESERVOIR OPERATIONS:Licenses Permits & Fees	\$50	\$50	\$100	\$50	\$0	\$0	\$50	\$100	For SaskPower annual permit.
156	2-2-41522-213	MMS	2ND AVE RESERVIOR EQUIPMENT MTCE:Telephone	\$1,040	\$1,040	\$1,047	\$1,150	\$0	\$0	(\$70)	\$1,080	Based on actual charges for data lines, internet, landlines, and cell phone usage.
157	2-2-41522-253	MMS	2ND AVE RESERVIOR EQUIPMENT MTCE:Purch Mtce-Building	\$9,219	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,500	For building maintenance on doors, exterior finishes, roof, security fence, etc.
158	2-2-41522-256	MMS	2ND AVE RESERVIOR EQUIPMENT MTCE:Purch Mtce-Mechanical Equipment	\$716	\$742	\$4,536	\$1,000	\$0	\$0	\$0	\$1,000	for maintenance and servicing of building heating and cooling devices
159	2-2-41522-541	MMS	2ND AVE RESERVIOR EQUIPMENT MTCE:Operating Supplies	\$182	\$240	\$78	\$800	\$0	\$0	\$200	\$1,000	For consumable cleaning materials, brooms, mops, hand towels, grease, oils, lights, etc.
160	2-2-41522-566	MMS	2ND AVE RESERVIOR EQUIPMENT MTCE:Parts-Mechanical Equipment	\$1,474	\$2,792	\$1,464	\$1,000	\$0	\$0	\$0	\$1,000	For purchasing mechanical equipment parts for pumps, electric motors, valves, actuators, switches, solenoids, etc.
161	2-2-41532-213	MMS	MARQUIS RD RESERVIOR EQUIP MTCE:Telephone	\$1,040	\$1,040	\$1,047	\$1,150	\$0	\$0	(\$70)	\$1,080	Based on actual charges for data cable lines, internet and landlines usage.
162	2-2-41532-253	MMS	MARQUIS RD RESERVIOR EQUIP MTCE:Purch Mtce-Building	\$0	\$0	\$2,417	\$1,000	\$0	\$0	\$0	\$1,000	This account covers for the costs associated with the building maintenance and repairs on things like doors, concrete repairs, paint jobs, etc.
163	2-2-41532-256	MMS	MARQUIS RD RESERVIOR EQUIP MTCE:Purch Mtce-Mechanical Equipment	\$689	\$716	\$530	\$1,000	\$0	\$0	\$0	\$1,000	This account covers for the costs associated with the maintenance and repairs on the mechanical equipment like heating system unit, cooling unit, etc.
164	2-2-41532-291	MMS	Marquis Rd Reservior Equip Mtce:Licenses Permits & Fees	\$50	\$50	\$100	\$330	\$0	\$0	\$0	\$330	This account covers for the costs related to electrical permits and licenses.
165	2-2-41532-541	MMS	MARQUIS RD RESERVIOR EQUIP MTCE:Operating Supplies	\$258	\$188	\$0	\$500	\$0	\$0	\$0	\$500	This account covers for the costs associated with the operating supplies needed in the functioning of the equipment. This includes but not limited to oil, grease, filters and other necessary parts.
166	2-2-41532-566	MMS	MARQUIS RD RESERVIOR EQUIP MTCE:Parts-Mechanical Equipment	\$496	\$963	\$938	\$1,500	\$0	\$0	\$0	\$1,500	This account covers for the costs associated with the repairs/rebuilds/replacements of important pump house assets like pumps, motor, valves, piping system, etc. The value assigned to this account is based on last two years estimate.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
167	2-2-41540-212	MMS	WATER CRANE:Postage & Freight	\$0	\$95	\$0	\$100	\$0	\$0	(\$100)	\$0	No budget required
168	2-2-41540-213	MMS	Water Crane:Telephone	\$0	\$0	\$0	\$900	\$0	\$0	\$0	\$900	Based on actual charges for data lines, internet, landlines, and cell phone usage.
169	2-2-41540-238	MMS	WATER CRANE:Computer Services	\$3,037	\$861	\$1,678	\$4,030	\$0	\$0	\$0	\$4,030	Budget is for water crane software and monthly data line costs.
170	2-2-41540-253	MMS	WATER CRANE:Purch Mtce-Building	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$500	For maintenance costs on maintaining the station.
171	2-2-41540-259	MMS	Water Crane:Purch Mtce-Other Equipment	\$0	\$0	\$747	\$500	\$0	\$0	\$0	\$500	For maintenance costs of specialized controller, printers for the station interface.
172	2-2-41540-541	MMS	WATER CRANE:Operating Supplies	\$152	\$893	\$0	\$500	\$0	\$0	\$0	\$500	For consumable products like printer paper, electrical supplies, switches, wires, etc.
173	2-2-41230-896	INS	Water Plant BUILDING & GROUND MTCE:Insurance	\$17,976	\$20,535	\$21,430	\$23,070	\$0	\$0	\$4,140	\$27,210	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
174	2-2-41512-896	INS	Raw Water EQUIPMENT MTCE:Insurance	\$1,659	\$1,725	\$1,810	\$1,830	\$0	\$0	\$2,670	\$4,500	The increase in 2023 is related to the insurance estimate provided by SGI for the new Raw Water Pumphouse completed in 2022.
175	2-2-41522-896	INS	2ND AVE RESERVIOR EQUIPMENT MTCE:Insurance	\$1,134	\$1,180	\$1,239	\$1,300	\$0	\$0	\$410	\$1,710	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
176	2-2-41532-896	INS	MARQUIS RD RESERVIOR EQUIP MTCE:Insurance	\$864	\$1,146	\$1,202	\$1,260	\$0	\$0	\$400	\$1,660	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

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.

	2023	2022	(Favourable)	
	Budget	Budget	Unfavourable	%
			Change	Change
REVENUES				
User Charges and Fees	(\$8,606,170)	(\$8,421,390)	(\$184,780)	2.19%
Total Revenues	(8,606,170)	(8,421,390)	(184,780)	2.19%
EXPENSES				
Salaries Wages and Benefits	1,640,130	1,527,680	112,450	7.36%
Contracted and General Services	883,500	921,000	(37,500)	-4.07%
Utilities	644,050	640,500	3,550	0.55%
Fleet Expenses	447,060	447,440	(380)	-0.08%
Maintenance Materials and Supplies	1,195,290	788,320	406,970	51.62%
Insurance	20,470	15,510	4,960	31.98%
Total Expenses	4,830,500	4,340,450	490,050	11.29%
TOTAL (SURPLUS) DEFICIT	(3,775,670)	(4,080,940)	305,270	-7.48%

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET

REVENUES

(\$184,780) increase in User Charges and Fees Revenue related to increased sewer consumption rates and sewer fixed meter charge rates:

User Charges and Fees	2022 Revenue	2023 Revenue	Increased (Decreased) Revenue	% Change
Sewer Consumption Revenue	\$4,187,450	\$4,372,470	\$185,020	4.42%
Sewer Fixed Charged	\$3,981,930	\$4,005,100	\$23,170	0.58%
Septic Dumping Fees	\$70,000	\$70,000	\$0	0.00%
CF - Sewer Service Charges	\$150,890	\$127,480	(\$23,410)	-15.51%
CF - Sewer Capital Works (meters)	\$31,120	\$31,120	\$0	0.00%
Total User Charges and Fees	\$8,421,390	\$8,606,170	\$184,780	2.19%

\$112,450 Salaries Wages and Benefits increase as follows:

- \$20,000 increase for janitorial cleaning at the Waste Water Treatment Plant. The janitorial cleaning is done by City staff.
- \$63,210 increase based on current contract rates in the Collective Bargaining Agreement and step increases.
- \$29,660 increase for payroll benefit increases.
- \$500 increase for overtime based on overtime costs.
- (\$920) decrease in Statutory Pay.

Waste Water Treatment Operations Salaries Wages and Benefits	2022 Budget	2023 Budget	Increase (Decrease)	% Change
Statutory Overtime	\$37,920	\$37,000	(\$920)	-2.43%
Salaries Casual	\$0	\$20,000	\$20,000	100.00%
Wages Regular	\$1,078,760	\$1,141,970	\$63,210	5.86%
Wages Overtime	\$66,640	\$67,140	\$500	0.75%
Payroll Benefits	\$344,360	\$374,020	\$29,660	8.61%
Total Salaries Wages and Benefits	\$1,527,680	\$1,640,130	\$112,450	7.36%

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

(\$37,500) decrease in Contracted and General Services as follows:

- (\$12,500) reduction in software programming costs for Lift Stations.
- (\$20,000) reduction for Sewage Treatment Compositing. Budget was re-allocated to payroll benefits as per Water Security Agency Permit.
- (\$5,000) reduction for Pest Control Services.

\$883,500 Total Contracted and General Services as follows:

Contracted and General Services	2023 Budget	2022 Budget	Increase (Decrease)
Culverts and Drainage - Pest Control Services	\$5,000	\$10,000	(\$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	\$2,000	\$0
Trunk Sewer - contractors used if needed to repair Trunk Sewer Mains.	\$1,500	\$1,500	\$0
Sanitary Sewer Connection - contractors for re-lining of sanitary sewer services, Sewer photography, root cleaning costs	\$135,000	\$135,000	\$0
Lift Stations- programming and communication software is programmed by contractor. The maintenance to computer and software upgraded needed to maintain computers for monitoring the 13 lift stations. Reduced programming costs.	\$15,000	\$27,500	(\$12,500)
Sewage Treatment Equipment - for Emergency break downs to keep the plant in compliance during emergencies	\$25,000	\$25,000	\$0
Sewage Treatment Compositing – Budget re-allocated to payroll benefits as per Water Security Agency Permit.	\$0	\$20,000	(\$20,000)
Total Contracted and General Services	\$921,000	\$883,500	(\$37,500)

\$3,550 increase in Utilities related to increases in water and sewer costs, heating fuels and electricity.

(\$380) decrease in Fleet Expenses based on a review of prior year actuals and expectations for 2023.

WATER UTILITY FUND OPERATING BUDGET

For the Year Ending December 31, 2023

\$406,970 increase in Maintenance Materials and Supplies is mainly attributed to \$310,000 for one-time expenditures for the Waste Water Treatment Plant and \$122,000 for a new pump. **The one-time projects bolded total \$432,000 and account for the increase in the 2023 Budget.**

2023 Increases to Maintenance Materials and Supplies	2023 Cost
Increased Budget - To maintain safety supplies such as first aid kits, replace worn safety harnesses, lanyards, lifting slings, eye wash stations, lockout equipment for maintenance staff. Significant cost increases on all safety related equipment necessitate the need for a budget increase.	\$1,500
One spare pump as a backup for sewage pumping stations 5, 6, 7, 8, 9, 10, and 11. One-time expenditure.	\$45,000
The Manager and 7 employees need to obtain 1.2 Continuing education units (CEU) every 2 years to retain Mandatory Operator Certification.	\$5,700
Re-allocation of budget for computer services	(\$20,000)
Reduction in Boiler inspection permit fees for Sask technical safety. Annual Inspection.	(\$1,200)
Lab analyzer is due for replacement	\$10,000
Washer and dryer need to be replaced and relocated	\$6,000
Washer and dryer replacement. The machines are heavily used at the Waste Water Treatment Plant and require replacement an ongoing basis. Washers will be relocated to the change rooms. The pipes in the current laundry room are in need of replacement. One-time expenditure.	\$5,000
New Pump ordered. One-time expenditure.	\$122,000
Ammonia analyzer is required for process control. One-time expenditure.	\$105,000
UV Bulbs - 56 bulbs get replaced annually.	\$35,000
SCADA computers are due for replacement. One-time expenditure.	\$5,000
Air handler on sludge management building is at the end of its life expectancy and is in need of replacement. The floor is rusted through the fan assembly needs replacement and the heat exchanger has multiple cracks. The replacement unit will be engineered by AECOM to meet the requirements of for the future upgrades. One-time expenditure.	\$150,000
Reduction in rental equipment used - Sewage Treatment Composting	(\$10,000)
Sewage Treatment Compositing - Permits changes. Blocks and fiber are no longer required. Budget re-allocated to wages as per Water Security Agency Permit.	(\$45,000)
Lift Stations Health Services - budget not required	(\$1,500)
Supplies reduction	(\$5,530)
Maintenance Materials and Supplies Increase	\$406,970

\$4,960 increase in Insurance based on review of actual costs and consideration of annual increases for 2023 estimated by the City's Insurance Broker.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	2-1-44200-000	UCF	Sewer Service Charges:Other Revenue	(\$4,045,875)	(\$4,096,793)	(\$4,363,097)	(\$4,187,450)	\$0	\$0	(\$185,020)	(\$4,372,470)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Sewer Consumption Charge In-City User - Sewer Consumption charge is increased from \$1.21 to 1.25 per cubic meter Outside User - Sewer Consumption charge is increased from \$2.12 to \$2.19 per cubic meter Outside Consumers consist of: - Trailer Courts (Driftwood and Eastview) - Saskatchewan Penitentiary - Western First Nations (Super 8 Motel) - Heartland Livestock Services - Twilite Motel Inc.
2	2-1-44207-000	UCF	CF-SEWER SERVICE CHARGES:Other Revenue	(\$104,677)	(\$139,595)	(\$103,840)	(\$150,890)	\$0	\$0	\$23,410	(\$127,480)	Decreased revenue from city facilities projected.
3	2-1-44210-000	UCF	SEPTIC DUMPING FEES:Other Revenue	(\$70,068)	(\$68,638)	(\$50,525)	(\$70,000)	\$0	\$0	\$0	(\$70,000)	Budget is for revenue received from septic haulers. The revenue is offset by costs budgeted under 2-2-42440-235.
4	2-1-44300-000	UCF	Sewer Capital Works (Infra Charge):Other Revenue	(\$3,678,716)	(\$3,901,870)	(\$3,874,431)	(\$3,981,930)	\$0	\$0	(\$23,170)	(\$4,005,100)	As per the City's Water and Sewer Utility Rates and Fees Bylaw: Sewer Monthly Fixed Charges Increase In-City Residential User increase from \$25.30 to \$26.10 per month Outside Consumers will pay the residential monthly charge x 25% = \$32.63 per user The below will pay the 25% x in-city sewer rate: • Provincial Correctional Facilities and Federal institutions (penitentiaries) • Consumers outside of the City of Prince Albert Corporate limits (trailer courts and rural users) Sewer services monthly fixed charge rate for consumers outside of the City of Prince Albert Corporate limits: Provincial and Federal Institutions sewer services monthly fixed charge rate: Equivalent customers = # inmates / 2.5 Equivalent customers x \$ rate = Monthly Sewer Service Fixed Charge Trailer Courts pay the Sewer Monthly Fixed Charge of In-City Residential User at \$26.10 per User
5	2-1-44307-000	UCF	CF-SEWER CAPITAL WORKS (Infra charge):Other Revenue	(\$32,075)	(\$32,057)	(\$33,864)	(\$31,120)	\$0	\$0	\$0	(\$31,120)	Revenue is based on Financial Services review and forecast of City facilities charges for 2023.
6	2-2-42211-115	SWB	CATCH BASIN CLEANING:Wages Regular	\$8,115	\$5,889	\$8,887	\$10,000	\$0	(\$2,000)	\$0	\$8,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
7	2-2-42211-116	SWB	CATCH BASIN CLEANING:Wages Overtime	\$1,160	\$727	\$1,213	\$640	\$0	\$0	\$0	\$640	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
8	2-2-42211-119	SWB	CATCH BASIN CLEANING:Payroll Benefits	\$2,537	\$1,660	\$2,455	\$2,800	\$0	(\$700)	\$0	\$2,100	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
9	2-2-42212-115	SWB	CATCH BASIN REBUILDING:Wages Regular	\$26,126	\$26,757	\$21,162	\$30,000	\$0	\$0	\$0	\$30,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
10	2-2-42212-116	SWB	CATCH BASIN REBUILDING:Wages Overtime	\$2,113	\$4,451	\$3,156	\$1,000	\$0	\$2,000	\$0	\$3,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
11	2-2-42212-119	SWB	CATCH BASIN REBUILDING:Payroll Benefits	\$7,127	\$8,092	\$6,268	\$8,060	\$0	\$500	\$0	\$8,560	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
12	2-2-42213-115	SWB	STORM CHANNEL MTCE:Wages Regular	\$1,244	\$55	\$5,269	\$750	\$0	\$0	\$0	\$750	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
13	2-2-42213-119	SWB	STORM CHANNEL MTCE:Payroll Benefits	\$462	\$22	\$1,865	\$200	\$0	\$0	\$0	\$200	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
14	2-2-42214-115	SWB	CULVERTS AND DRAINAGE:Wages Regular	\$18,818	\$49,590	\$25,408	\$50,000	\$0	(\$5,000)	\$0	\$45,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
15	2-2-42214-116	SWB	CULVERTS AND DRAINAGE:Wages Overtime	\$8,045	\$17,189	\$8,271	\$10,000	\$0	\$1,000	\$0	\$11,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
16	2-2-42214-119	SWB	CULVERTS AND DRAINAGE:Payroll Benefits	\$7,750	\$21,662	\$11,570	\$20,000	\$0	(\$2,100)	\$0	\$17,900	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
17	2-2-42217-115	SWB	Storm Sewer Main Repairs:Wages Regular	\$444	\$4,606	\$483	\$5,000	\$0	\$0	\$0	\$5,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
18	2-2-42217-119	SWB	Storm Sewer Main Repairs:Payroll Benefits	\$126	\$1,384	\$139	\$1,500	\$0	\$0	\$0	\$1,500	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
19	2-2-42220-115	SWB	SANITARY SEWER MTCE:Wages Regular	\$63,003	\$35,558	\$50,816	\$50,000	\$0	\$0	\$0	\$50,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
20	2-2-42220-116	SWB	Sanitary Sewer Mtce:Wages Overtime	\$11,392	\$8,615	\$10,020	\$5,000	\$0	\$2,000	\$0	\$7,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
21	2-2-42220-119	SWB	SANITARY SEWER MTCE:Payroll Benefits	\$24,981	\$14,462	\$22,016	\$17,650	\$0	\$600	\$0	\$18,250	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
22	2-2-42221-115	SWB	FLUSHING AND JETTING:Wages Regular	\$51,228	\$52,806	\$46,123	\$50,000	\$0	\$2,000	\$0	\$52,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
23	2-2-42221-116	SWB	FLUSHING AND JETTING:Wages Overtime	\$8,792	\$6,115	\$7,136	\$5,000	\$0	\$1,500	\$0	\$6,500	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
24	2-2-42221-119	SWB	FLUSHING AND JETTING:Payroll Benefits	\$22,487	\$23,504	\$23,093	\$21,400	\$0	\$0	\$0	\$21,400	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
25	2-2-42222-115	SWB	TRUNK SEWER MTCE & DREDGING:Wages Regular	\$82,680	\$77,425	\$78,039	\$80,000	\$0	\$0	\$0	\$80,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
26	2-2-42222-116	SWB	TRUNK SEWER MTCE & DREDGING:Wages Overtime	\$5,231	\$4,361	\$2,219	\$5,000	\$0	(\$1,000)	\$0	\$4,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
27	2-2-42222-119	SWB	TRUNK SEWER MTCE & DREDGING:Payroll Benefits	\$30,947	\$31,457	\$30,598	\$33,100	\$0	\$0	\$0	\$33,100	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
28	2-2-42224-115	SWB	Sanitary Service Connection Mtce:Wages Regular	\$70,420	\$75,546	\$60,167	\$70,000	\$0	\$0	\$0	\$70,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
29	2-2-42224-116	SWB	Sanitary Service Connection Mtce:Wages Overtime	\$18,132	\$17,152	\$10,379	\$15,000	\$0	\$0	\$0	\$15,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
30	2-2-42224-119	SWB	Sanitary Service Connection Mtce:Payroll Benefits	\$32,232	\$32,362	\$25,031	\$31,440	\$0	\$0	\$0	\$31,440	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
31	2-2-42311-115	SWB	LIFT STATIONS:Wages Regular	\$18,253	\$20,210	\$22,711	\$18,530	\$0	\$1,470	\$0	\$20,000	Weekly the lift stations are checked and cleaned. this is also for maintenance to repair issue with the lift stations. The base budget was determined by Financial Services after consideration of base adjustments, step increases, and a review of actual costs incurred. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
32	2-2-42311-116	SWB	LIFT STATIONS:Wages Overtime	\$897	\$1,288	\$667	\$1,000	\$0	\$0	\$0	\$1,000	Overtime wages for power outages. 9 of the 13 lift stations must be connected to one of two portable generators to keep the lift stations operational. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
33	2-2-42311-119	SWB	LIFT STATIONS:Payroll Benefits	\$6,619	\$7,190	\$8,402	\$6,440	\$0	\$560	\$0	\$7,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
34	2-2-42410-113	SWB	SEWAGE TREATMENT OPERATIONS:Stat Overtime	\$32,290	\$33,804	\$4,679	\$37,920	\$0	(\$920)	\$0	\$37,000	Operators receive overtime for stat holidays as per union contract. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
35	2-2-42410-114	SWB SEWAGE TREATMENT OPERATIONS:Salary Casual Regular	\$0	(\$17,855)	\$0	\$0	\$0	\$0	\$20,000	\$20,000	The Water and Wastewater Treatment systems consist of very large buildings with multiple levels and also include many external pump houses and lift stations. For example the Water treatment facilities alone account for more than 80,000 square feet of internal area. In comparison this is larger than the Art Hauser center and Ches Leach area (66,000 ft2). Keeping these facilities in clean and orderly fashion is paramount for staff safety and compliance to the Waterworks & Sewage Works Regulations. This casual janitorial, cleaning position will be shared between the water and wastewater treatment facilities on a 50/50 basis throughout the year. The Janitor event worker 1 casual will improve facility cleanliness, allow for proactive cleaning and maintenance of floor coverings, conduct routine deep cleanings of all areas inside the facilities.
36	2-2-42410-115	SWB SEWAGE TREATMENT OPERATIONS:Wages Regular	\$348,178	\$339,167	\$323,815	\$355,000	\$0	(\$5,000)	\$0	\$350,000	Wages for 4 operators, 3 relief operators and, 1 summer laborer to do yard maintenance at the water plant and wastewater plant. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
37	2-2-42410-116	SWB SEWAGE TREATMENT OPERATIONS:Wages Overtime	\$15,475	\$11,809	\$15,586	\$20,000	\$0	(\$5,000)	\$0	\$15,000	Budgeted to cover the cost of emergency breakdown and cost of call outs after hours. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
38	2-2-42410-119	SWB SEWAGE TREATMENT OPERATIONS:Payroll Benefits	\$155,667	\$149,683	\$141,793	\$161,220	\$0	\$11,800	\$0	\$173,020	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
39	2-2-42420-115	SWB SEWAGE TREATMENT EQUIPMENT MTCE:Wages Regular	\$234,076	\$219,059	\$219,161	\$210,000	\$0	\$15,000	\$0	\$225,000	Wages for Millwright, electrician and Instrumentation tech. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
40	2-2-42420-116	SWB SEWAGE TREATMENT EQUIPMENT MTCE:Wages Overtime	\$7,288	\$4,350	\$6,340	\$8,000	\$0	\$0	\$0	\$8,000	3 year average for maintenance overtime repairs. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
41	2-2-42420-119	SWB SEWAGE TREATMENT EQUIPMENT MTCE:Payroll Benefits	\$84,743	\$83,803	\$84,190	\$74,120	\$0	\$12,100	\$0	\$86,220	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
42	2-2-42430-115	SWB SEWAGE TREATMENT BLDG MTCE:Wages Regular	\$227	\$0	\$0	\$1,000	\$0	(\$1,000)	\$0	\$0	After review budget is not required.
43	2-2-42430-119	SWB SEWAGE TREATMENT BLDG MTCE:Payroll Benefits	\$74	\$0	\$0	\$360	\$0	(\$360)	\$0	\$0	After review budget is not required.
44	2-2-42460-115	SWB SEWAGE TREATMENT COMPOSTING:Wages Regular	\$76,515	\$71,675	\$93,860	\$75,000	\$0	\$0	\$45,000	\$120,000	Once the biosolids from the wastewater plant pass the gate at the landfill the responsibility will be transferred to the landfill permit to operate regulated by ministry of environment. This change will require the landfill to add 2 staff members to handle the sludge. Historically the sludge was mixed with wooded blocks and fiber which costed 45,000 per year. The Ministry of environment is requiring the city to mix the biosolids with garbage. The savings of not needing the wooded blocks and fiber will and the existing budget will cover the cost of the staff.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
45	2-2-42460-116	SWB	SEWAGE TREATMENT COMPOSTING:Wages Overtime	\$4,341	\$883	\$5,969	\$4,000	\$0	\$0	\$0	\$4,000	Overtime budgeted to account for emergencies with the sludge handling equipment at the wastewater Plant. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
46	2-2-42460-119	SWB	SEWAGE TREATMENT COMPOSTING:Payroll Benefits	\$27,491	\$26,676	\$36,948	\$31,550	\$0	\$0	\$20,000	\$51,550	This is due to the extra staff costs from the permit change.
47	2-2-42214-295	CON	Culverts And Drainage:Self-Employed Contractors	\$0	\$3,350	\$955	\$10,000	\$0	\$0	(\$5,000)	\$5,000	Pest Control Contractors. Depending on the year, Beaver control is needed. The Beaver's plug culverts and dam up natural drainage systems and drainage channels within the city. Contractors used for mulching and cleaning drainage channels.
48	2-2-42220-295	CON	SANITARY SEWER MTCE:Self-Employed Contractors	\$594	\$1,094	\$1,963	\$2,000	\$0	\$0	\$0	\$2,000	Contractors like Roto Rooter utilized for photographing sewer main in order to investigate and possibly repair a problem in the sewer main.
49	2-2-42221-295	CON	FLUSHING AND JETTING:Self-Employed Contractors	\$53	(\$695)	\$955	\$0	\$0	\$0	\$0	\$0	Credit from Calrton Comprehensive School.
50	2-2-42222-295	CON	Trunk Sewer Mtce & Dredging:Self-Employed Contractors	\$2,039	\$0	\$1,432	\$1,500	\$0	\$0	\$0	\$1,500	Contractors used if needed to repair Trunk Sewer Mains. ex.: -Tow Trucks to move vehicles if in the work zone. -Power Poles need to be removed or supported by SaskPower.
51	2-2-42224-295	CON	Sanitary Service Connection Mtce:Self-Employed Contractors	\$43,445	\$152,981	\$196,765	\$135,000	\$0	\$0	\$0	\$135,000	Re-lining of sanitary sewer services, Sewer photography, root cleaning costs.
52	2-2-42240-295	CON	Sewer Photography:Self-Employed Contractors	\$294,827	\$246,808	\$344,258	\$350,000	\$0	\$0	\$0	\$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.
53	2-2-42260-295	CON	Sewer Relining:Self-Employed Contractors	\$28,886	\$0	\$0	\$350,000	\$0	\$0	\$0	\$350,000	Contractors performing short spot repairs or full block realigning as determined after the completion of the sewer photography on the City's sewer system. The invoices are charged to a capital account number, than at yearend, the costs are broken down and transferred.
54	2-2-42311-295	CON	LIFT STATIONS:Self-Employed Contractors	\$571	\$2,128	\$24,623	\$27,500	\$0	\$0	(\$12,500)	\$15,000	Programming and communication software is programmed by contractor. The maintenance to computer and software upgraded needed to maintain computers for monitoring the 13 lift stations.
55	2-2-42420-295	CON	Sewage Treatment Equipment Mtce:Self-Employed Contractors	\$45,010	\$65,531	\$46,456	\$25,000	\$0	\$0	\$0	\$25,000	For Emergency break downs. This is needed to get repairs done to keep the plant in compliance during emergencies
56	2-2-42460-295	CON	SEWAGE TREATMENT COMPOSTING:Self-Employed Contractors	\$4,549	\$11,400	\$92,043	\$20,000	\$0	\$0	(\$20,000)	\$0	\$45,000 increase for Wages Regular and a \$20,000 increase for Payroll Benefits for a total increase of \$65,000. This increase of \$65,000 is offset by a reduction in the budget for Maintenance Materials and Supplies of (\$45,000) and Contracted and General Services of (\$20,000). This is a budget re-allocation. Early in 2022, the Water Security Agency changed the operating permit for the Waste Water Treatment Plant which updated the requirements for disposing of the facilities biosolids. The new permit directs that the biosolids be mixed with municipal solid waste and disposed of within the landfill cells. This represents an opportunity for the City as it provides for a final disposal solution for the biosolids material and removes the requirement to compost this material. As such, the budgeted amount for the purchase of compost material has been reduced and re-allocated to wages to support the work required by City staff to prepare and dispose of the biosolids in the approved manner at the landfill.
57	2-2-42311-552	UTL	LIFT STATIONS:Heating Fuels	\$10,977	\$13,838	\$16,514	\$14,000	\$0	\$0	\$9,500	\$23,500	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.

Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
58	2-2-42311-553	UTL LIFT STATIONS:Electricity	\$38,877	\$41,458	\$38,391	\$44,000	\$0	\$0	\$1,350	\$45,350	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
59	2-2-42410-551	UTL SEWAGE TREATMENT OPERATIONS:Water & Sewer	\$134,201	\$240,424	\$147,206	\$200,000	\$0	\$0	(\$40,000)	\$160,000	Based off previous years actual usage The wastewater plant uses city water for parts of the process. the plant is supplied with a 2.5" and a 4" line from the distribution system.
60	2-2-42410-552	UTL SEWAGE TREATMENT OPERATIONS:Heating Fuels	\$54,186	\$61,536	\$64,242	\$57,800	\$0	\$0	\$17,400	\$75,200	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
61	2-2-42410-553	UTL SEWAGE TREATMENT OPERATIONS:Electricity	\$270,222	\$291,316	\$284,629	\$294,100	\$0	\$0	\$26,700	\$320,800	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
62	2-2-42460-552	UTL SEWAGE TREATMENT COMPOSTING:Heating Fuels	\$14,920	\$15,657	(\$14,243)	\$17,200	\$0	\$0	(\$8,000)	\$9,200	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023
63	2-2-42460-553	UTL SEWAGE TREATMENT COMPOSTING:Electricity	\$16,047	\$7,302	\$7,114	\$13,400	\$0	\$0	(\$3,400)	\$10,000	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
64	2-2-42211-265	FLT CATCH BASIN CLEANING:Rentals-Automotive & Equipment	\$2,398	\$2,447	\$2,259	\$2,120	\$0	\$130	\$0	\$2,250	Internal Fleet charges for equipment utilized when cleaning catch basins. Primarily the Jet Truck. Typically clean the catch of the basins in the Fall so they will be ready in the spring for the thaw. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
65	2-2-42212-265	FLT CATCH BASIN REBUILDING:Rentals-Automotive & Equipment	\$10,416	\$15,950	\$13,534	\$12,090	\$0	\$730	\$0	\$12,820	Internal Fleet charges for equipment utilized when repairing or replacing catch basins. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

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66	2-2-42213-265	FLT	STORM CHANNEL MTCE:Rentals-Automotive & Equipment	\$69	\$38	\$7,099	\$360	\$0	\$20	\$0	\$380	Internal Fleet charges for equipment utilized when performing drainage channel mtce. Typically 3/4 tonne truck. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
67	2-2-42214-265	FLT	CULVERTS AND DRAINAGE:Rentals-Automotive & Equipment	\$25,453	\$43,159	\$35,842	\$50,000	\$0	\$0	\$0	\$50,000	Internal Fleet charges for equipment utilized for Drainage issues. Typically 3/4 tonne trucks, steamers, and jet trucks. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
68	2-2-42217-265	FLT	Storm Sewer Main Repairs:Rentals-City Automotive & Equipment	\$0	\$2,298	\$205	\$1,730	\$0	\$100	\$0	\$1,830	Internal Fleet charges for equipment utilized when repairing Storm Sewer Mains. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
69	2-2-42220-265	FLT	SANITARY SEWER MTCE:Rentals-City Automotive & Equipment	\$50,733	\$14,244	\$20,072	\$25,330	\$0	\$0	\$0	\$25,330	Internal Fleet charges for equipment utilized when repairing Sanitary Sewer Mains. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
70	2-2-42221-265	FLT	FLUSHING AND JETTING:Rentals-City Automotive & Equipment	\$41,165	\$37,766	\$39,011	\$42,980	\$0	\$2,580	\$0	\$45,560	Internal Fleet charges for equipment utilized when cleaning sewer lines. This includes 2 Jet trucks and 2-3/4 ton trucks. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

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71	2-2-42222-265	FLT	TRUNK SEWER MTCE & DREDGING:Rentals-City Automotive & Equipment	\$45,591	\$40,692	\$43,788	\$68,900	\$0	(\$10,000)	\$0	\$58,900	Internal Fleet charges for equipment utilized when maintaining and dredging Trunk Sewer Mains. Typically have 1 set of dredgers working all winter. When and if time allows a second set of dredgers will be utilized. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
72	2-2-42224-265	FLT	Sanitary Service Connection Mtce:Rentals-Automotive & Equipment	\$40,290	\$57,139	\$59,401	\$45,050	\$0	\$10,000	\$0	\$55,050	Internal Fleet charges for equipment utilized when repairing or replacing Sanitary Sewer Services. This can fluctuate from year to year if City equipment is busy with other tasks and external Hired equipment is utilized (ex. Hired Tandem Trucks). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
73	2-2-42311-265	FLT	LIFT STATIONS:Rentals-Automotive & Equipment	\$12,120	\$13,200	\$13,275	\$8,480	\$0	\$510	\$0	\$8,990	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower). The monthly rentals from the fleet to pay for the stand by generator 437 and 499. these are used during power outages for lift stations not equipped with stationary generators.
74	2-2-42410-265	FLT	SEWAGE TREATMENT OPERATIONS:Rentals-Automotive & Equipment	\$81,526	\$88,200	\$51,094	\$97,970	\$0	(\$10,000)	(\$38,000)	\$49,970	Due to Permit change unit 550 (hook truck) will be assigned to the landfill. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
75	2-2-42420-265	FLT	SEWAGE TREATMENT EQUIPMENT MTCE:Rentals-Automotive & Equipment	\$16,375	\$12,646	\$19,659	\$20,000	\$0	\$1,200	\$0	\$21,200	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
76	2-2-42460-265	FLT	SEWAGE TREATMENT COMPOSTING:Rentals-Automotive & Equipment	\$62,714	\$64,225	\$120,107	\$72,430	\$0	\$4,350	\$38,000	\$114,780	Permit change will require that unit 550 (hook truck) is assigned to the landfill. The will come out of wastewater Treatment plant budget 2-2-42410-265 (\$38,000) The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

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77	2-2-42211-541	MMS CATCH BASIN CLEANING:Operating Supplies	\$609	\$120	\$0	\$500	\$0	\$0	\$0	\$500	Sledge Hammers and picks needed for this operation (opening and closing manhole lids / Catch Basin Lids). Current budget is sufficient.
78	2-2-42212-531	MMS CATCH BASIN REBUILDING:Asphalt	\$3,033	\$6,582	\$1,877	\$3,500	\$0	\$0	\$0	\$3,500	Asphalt needed to repair street surface after a repair on a Catch Basin.
79	2-2-42212-532	MMS CATCH BASIN REBUILDING:Concrete	\$1,396	\$3,169	\$3,153	\$3,000	\$0	\$0	\$0	\$3,000	Concrete needed in repairing catch basins and repairing walkways after repair is complete.
80	2-2-42212-533	MMS CATCH BASIN REBUILDING:Granular Materials	\$1,687	\$825	\$1,586	\$1,500	\$0	\$0	\$0	\$1,500	After repairing a catch basin, base gravel is needed on the top surface before asphalt can be laid.
81	2-2-42212-541	MMS CATCH BASIN REBUILDING:Operating Supplies	\$10,370	\$9,954	\$15,675	\$12,000	\$0	\$0	\$0	\$12,000	This entails a wide variety of parts and tools involved in the mtce. and repair of catch basins. Current budget is sufficient.
82	2-2-42213-541	MMS STORM CHANNEL MTCE:Operating Supplies	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$200	Mostly connector joints and shovels needed to connect or clean the mouths of crossings in a storm channel. Current budget is sufficient.
83	2-2-42214-512	MMS Culverts And Drainage:Overtime Meals	\$181	\$766	\$198	\$300	\$0	\$0	\$0	\$300	Payment to employees who work 1.5 hours past their regular shift.
84	2-2-42214-533	MMS CULVERTS AND DRAINAGE:Granular Materials	\$0	\$1,111	\$267	\$500	\$0	\$0	\$0	\$500	Rip rap used to stabilize the ground around culverts.
85	2-2-42214-541	MMS CULVERTS AND DRAINAGE:Operating Supplies	\$1,024	\$5,893	\$1,335	\$3,500	\$0	\$0	\$0	\$3,500	This entails a variety of parts and tools involved in the drainage of storm water. This can be parts for steamers or markers for culverts for example.
86	2-2-42217-264	MMS Storm Sewer Main Repairs:Rentals-Hired Equipment and Automotive	\$0	\$2,154	\$0	\$1,000	\$0	\$0	\$0	\$1,000	This is for external equipment hired by the City (ex. Hired Trucks). This acct. will vary from year to year depending on how much mtce. the will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks.
87	2-2-42217-531	MMS Storm Sewer Main Repairs:Asphalt	\$0	\$2,143	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Asphalt needed to repair street surface after a repair on a Storm Sewer Main.
88	2-2-42217-532	MMS Storm Sewer Main Repairs:Concrete	\$0	\$0	\$1,332	\$500	\$0	\$0	\$0	\$500	Concrete needed to repair Storm Sewer Mains.
89	2-2-42217-533	MMS Storm Sewer Main Repairs:Granular Materials	\$0	\$0	\$955	\$500	\$0	\$0	\$0	\$500	After a Storm Sewer Main repair, base gravel is needed on the top surface before asphalt can be laid.
90	2-2-42217-541	MMS Storm Sewer Main Repairs:Operating Supplies	\$6,401	\$141	\$0	\$2,000	\$0	\$0	\$0	\$2,000	This entails a variety of parts and tools involve in repairing a storm sewer main. Mostly smaller tools, saw blades, and connecting couplers.
91	2-2-42220-264	MMS Sanitary Sewer Mtce:Rentals-Hired Equipment and Automotive	\$33,518	\$4,218	\$1,938	\$14,000	\$0	\$0	\$0	\$14,000	This is for external equipment hired by the City (ex. Hired Trucks). This acct. will vary from year to year depending on how many Sanitary Sewer Main Repairs there will be in the year. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
92	2-2-42220-512	MMS Sanitary Sewer Mtce:Overtime Meals	\$0	\$66	\$44	\$200	\$0	\$0	\$0	\$200	-Payment to employees who work 1.5 hours past their regular shift.
93	2-2-42220-531	MMS SANITARY SEWER MTCE:Asphalt	\$7,185	\$880	\$635	\$3,000	\$0	\$0	\$0	\$3,000	Asphalt needed to repair street surface after a Sanitary Sewer Main has been repaired.
94	2-2-42220-532	MMS SANITARY SEWER MTCE:Concrete	\$1,119	\$78,867	\$328	\$1,000	\$0	\$0	\$0	\$1,000	Concrete needed to repair Sanitary Sewer Mains.
95	2-2-42220-533	MMS SANITARY SEWER MTCE:Granular Materials	\$11,277	\$2,200	\$17,332	\$20,000	\$0	\$0	\$0	\$20,000	After a Sanitary Sewer Main repair, base gravel is needed on top surface before asphalt can be laid.
96	2-2-42220-540	MMS SANITARY SEWER MTCE:City Purchased Clothing	\$0	\$2,054	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Used for Safety Footwear and Water Resistant gear for employees. This can change from year to year depending on replacements or new employees.
97	2-2-42220-541	MMS SANITARY SEWER MTCE:Operating Supplies	\$30,970	\$18,335	\$13,526	\$17,000	\$0	\$0	\$0	\$17,000	This entails a wide variety of parts and tools involved in the mtce. of the sanitary sewer mains. This acct. can vary depending on the amount of mtce. that is needed from year to year. Budget is sufficient.
98	2-2-42221-541	MMS FLUSHING AND JETTING:Operating Supplies	\$2,429	\$3,557	\$1,604	\$3,000	\$0	\$0	\$0	\$3,000	This entails a variety of smaller tools and jetting nozzles needed to complete the cleaning of sanitary sewer lines. Budget is sufficient.
99	2-2-42222-213	MMS Trunk Sewer Mtce & Dredging:Telephone	\$1,118	\$740	\$1,187	\$1,200	\$0	\$0	\$120	\$1,320	Based on actual charges for data lines, internet, landlines, and cell phone usage.

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100	2-2-42222-234	MMS	Trunk Sewer Mtce & Dredging:Training Services	\$0	\$0	\$0	\$3,000	\$0	\$0	\$0	\$3,000	The budget will be used for attendance at the Saskatchewan Water & Wastewater Association. The SWWA Purpose: The association is dedicated to environmental stewardship, protection of public health and advancement of water and wastewater professionals through training and educational opportunities. No-Dig Show: NASTT's No-Dig Show is the society's flagship educational and networking event. The Annual No-Dig Show offers quality, non-commercial technical papers; an exhibition hall; a series of specialized trenchless training courses; plus many entertaining networking events and special industry related awards. NASTT's No-Dig Show is the largest trenchless technology conference in the world.
101	2-2-42222-235	MMS	Trunk Sewer Mtce & Dredging:Health Services	\$0	\$3,109	\$1,393	\$3,000	\$0	\$0	\$0	\$3,000	Used to hire contractor to clean City owned Porta Potti for crew on site while Dredging Sanitary Sewer Trunk Mains.
102	2-2-42222-264	MMS	Trunk Sewer Mtce & Dredging:Rentals-Hired Equipment and Automotive	\$1,060	\$180	\$0	\$1,000	\$0	\$0	\$0	\$1,000	This is for external equipment hired by the City (ex. Hired Truck). This acct. will vary from year. It will fluctuate depending on whether City equipment can accommodate picking up the dredging's every week or if a hired truck would have to be used if City forces are busy with other tasks.
103	2-2-42222-512	MMS	Trunk Sewer Mtce & Dredging:Overtime Meals	\$0	\$66	\$0	\$1,000	\$0	\$0	(\$900)	\$100	Payment to employees who work 1.5 hours past their regular shift. Reduction of budget as the budget is not required.
104	2-2-42222-522	MMS	TRUNK SEWER MTCE & DREDGING:Vehicle Propane	\$78	\$0	\$0	\$100	\$0	\$0	\$0	\$100	Propane used to warm up dredgers before starting when the weather drops below -25 degrees celsius. Current budget sufficient.
105	2-2-42222-531	MMS	TRUNK SEWER MTCE & DREDGING:Asphalt	\$12,247	\$2,701	\$1,316	\$5,500	\$0	\$0	\$0	\$5,500	Asphalt needed to repair street surface after a sanitary trunk sewer repair.
106	2-2-42222-532	MMS	TRUNK SEWER MTCE & DREDGING:Concrete	\$1,299	\$670	\$297	\$700	\$0	\$0	\$0	\$700	Concrete needed to repair Sanitary Sewer Trunk Mains.
107	2-2-42222-533	MMS	TRUNK SEWER MTCE & DREDGING:Granular Materials	\$3,114	\$262	\$1,196	\$1,500	\$0	\$0	\$0	\$1,500	After mtce. on a Sanitary Sewer Trunk Main, base gravel is needed on the top surface before asphalt can be laid.
108	2-2-42222-541	MMS	TRUNK SEWER MTCE & DREDGING:Operating Supplies	\$10,461	\$5,232	\$4,947	\$7,000	\$0	\$0	\$0	\$7,000	This entails a wide variety of parts and tools involved in the mtce. of the Sanitary Sewer Trunk Mains.
109	2-2-42224-264	MMS	Sanitary Service Connection Mtce:Rentals-Hired Equipment and Automotive	\$1,295	\$5,548	\$1,715	\$3,000	\$0	\$0	\$0	\$3,000	This is for external equipment hired by the City (ex. Hired Trucks). This acct. will vary from year to year depending on how many Sanitary Sewer Services will need repair or replacements. This acct. can also fluctuate from year to year depending on whether City equipment can be used. Contractors are only utilized when City forces are too busy with other tasks. Note: Increase in fuel costs should be considered.
110	2-2-42224-410	MMS	Sanitary Service Connection Mtce:Allocation-Administration	\$20,680	\$21,540	\$22,300	\$22,300	\$0	\$0	\$1,890	\$24,190	The City has a historical practice of recovering costs expended in the General Operating Fund from the Utility, Sanitation and Capital Funds. Given that a substantial part of the asphalt work relates to utility repairs, it is apparent that a portion of the cost associated with this activity should be recovered from the Utility Budget. The budget amount represents 10% of the overall spending in this area and is appropriate to be recovered from the Utility Fund. However, cost recoveries from the other Funds may also occur, depending on the type of specific project being completed.
111	2-2-42224-531	MMS	Sanitary Service Connection Mtce:Asphalt	\$20,756	\$27,819	\$18,285	\$22,000	\$0	\$0	\$0	\$22,000	Asphalt needed to repair street surface after a Sanitary Sewer Service has been repaired.
112	2-2-42224-532	MMS	Sanitary Service Connection Mtce:Concrete	\$3,034	\$4,669	\$2,263	\$3,000	\$0	\$0	\$0	\$3,000	Concrete needed to repair walkways after Sanitary Sewer Service has been replaced or repaired.
113	2-2-42224-533	MMS	Sanitary Service Connection Mtce:Granular Materials	\$4,580	\$8,751	\$8,297	\$10,000	\$0	\$0	\$0	\$10,000	After repairing or replacing a Sanitary Sewer Service, base gravel is needed on the top surface before asphalt can be laid.
114	2-2-42224-541	MMS	Sanitary Service Connection Mtce:Operating Supplies	\$2,438	\$5,427	\$3,694	\$5,000	\$0	\$0	\$0	\$5,000	This entails a variety of parts and tools involved in the repair and mtce. of Sanitary Sewer Services. This acct. can vary depending on the amount of repairs that are required every year. Current budget is sufficient.

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115	2-2-42240-265	MMS Sewer Photography:Rentals-City Automotive & Equipment	\$0	\$0	\$1,944	\$0	\$0	\$2,000	\$0	\$2,000	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
116	2-2-42250-533	MMS Mineral Removal:Granular Materials	\$0	\$0	\$0	\$300	\$0	\$0	(\$300)	\$0	Budget not required for 2023
117	2-2-42311-213	MMS LIFT STATIONS:Telephone	\$4,140	\$3,320	\$3,370	\$9,100	\$0	\$0	(\$460)	\$8,640	Based on actual charges for data lines, internet, landlines, and cell phone usage. This budget is for internet communications to the 13 lift stations. This allows the lift station to be monitored by the wastewater plant.
118	2-2-42311-235	MMS Lift Stations:Health Services	\$673	\$301	\$0	\$1,500	\$0	\$0	(\$1,500)	\$0	Removal of budget. Not required.
119	2-2-42311-238	MMS LIFT STATIONS:Computer Services	\$5,166	\$5,164	\$5,165	\$4,000	\$0	\$0	\$0	\$4,000	Upgrade and maintenances for the 13 lift station computers and back up power supplies.
120	2-2-42311-256	MMS Lift Stations:Purch Mtce-Mechanical Equipment	\$1,696	\$1,696	\$1,696	\$2,000	\$0	\$0	\$0	\$2,000	To pay for annual generator load testing at sewage pumping station 1, 2, 3, 7 and 12
121	2-2-42311-291	MMS LIFT STATIONS:Licenses Permits & Fees	\$600	\$600	\$1,200	\$1,200	\$0	\$0	\$0	\$1,200	Annual electrical permits for maintenance.
122	2-2-42311-541	MMS LIFT STATIONS:Operating Supplies	\$504	\$0	\$29	\$2,000	\$0	\$0	(\$1,500)	\$500	Supplies such as garbage bags soap, hand sanitizer, cleaning supplies and fuel and string for lawn mower and weedeater.2023 Budget has been reduced based on historical spending.
123	2-2-42311-545	MMS Lift Stations:Safety Supplies	\$0	\$0	\$17	\$400	\$0	\$0	(\$400)	\$0	Removal of Budget not required.
124	2-2-42311-566	MMS LIFT STATIONS:Parts-Mechanical Equipment	\$4,154	\$3,373	\$1,711	\$2,400	\$0	\$0	\$45,000	\$47,400	Fan belts, pump parts, replacement fans, backflow preventers, annual certification and parts. One spare pump as a backup for sewage pumping stations 5, 6, 7, 8, 9, 10, and 11. The sewage pumping stations were updated starting 2014. The life of a pump is 7 to 10 years (\$45,000). This would be a one-time expenditure.
125	2-2-42311-567	MMS LIFT STATIONS:Parts-Specialized Equipment	\$5,777	\$4,158	\$50,726	\$2,100	\$0	\$0	\$0	\$2,100	Electrical parts such as indicator lights surge protection modules and sensors.
126	2-2-42410-211	MMS SEWAGE TREATMENT OPERATIONS:Travel & Accommodation	\$1,971	\$0	\$263	\$200	\$0	\$0	\$0	\$200	As per the contract the persons on call receive mileage when called in for an emergency.
127	2-2-42410-212	MMS SEWAGE TREATMENT OPERATIONS:Postage & Freight	\$128	\$1,446	\$538	\$900	\$0	\$0	\$400	\$1,300	Based on average usage and expected \$.01 increase Jan 1/23.
128	2-2-42410-213	MMS SEWAGE TREATMENT OPERATIONS:Telephone	\$2,418	\$2,744	\$2,673	\$3,840	\$0	\$0	(\$1,080)	\$2,760	Based on actual charges for data lines, internet, landlines, and cell phone usage.
129	2-2-42410-224	MMS SEWAGE TREATMENT OPERATIONS:Memberships & Due	\$0	\$300	\$0	\$500	\$0	\$0	\$0	\$500	All operation staff required to be certified by the operator certification board. This is to maintain their certification.
130	2-2-42410-234	MMS SEWAGE TREATMENT OPERATIONS:Training Services	\$13,078	\$2,123	\$1,379	\$6,000	\$0	\$0	\$5,700	\$11,700	The Manager and 7 employees need to obtain 1.2 Continuing education units(CEU) every 2 years to retain Mandatory Operator Certification. This is achieved by attending conferences/training workshops or taking correspondence courses to expand their knowledge base. \$2000.00/person x 2 staff/year = \$4000 Manager: Attend Yearly conferences: Western Canada Water Conference \$2000.00 SWWA Conference \$3000.00 New operation staff take online training from California State. \$300.00 per course 9 per year \$2700.00
131	2-2-42410-235	MMS SEWAGE TREATMENT OPERATIONS:Health Services	\$7,901	\$27,034	\$8,851	\$8,500	\$0	\$0	\$0	\$8,500	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
132	2-2-42410-238	MMS SEWAGE TREATMENT OPERATIONS:Computer Services	\$1,328	\$804	\$740	\$20,000	\$0	\$0	(\$20,000)	\$0	Budget for computer services is 2-2-42420-238
133	2-2-42410-264	MMS SEWAGE TREATMENT OPERATIONS:Rentals-Hired Equipment and Automotive	\$160	\$0	\$2,155	\$200	\$0	\$0	\$0	\$200	Contractor to clear floor drains in tunnel of the wastewater plant.
134	2-2-42410-267	MMS SEWAGE TREATMENT OPERATIONS:Rentals-Specialized Equipment	\$121	\$130	\$343	\$500	\$0	\$0	\$0	\$500	Rent a boom lift to repair outside lighting and air handler maintenance.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
135	2-2-42410-291	MMS	SEWAGE TREATMENT OPERATIONS:Licenses Permits & Fees	\$8,789	\$19,986	\$12,404	\$2,000	\$0	\$0	(\$1,200)	\$800	Boiler inspection permit fees for Saskatchewan technical safety. Annual inspection. Previous years spending was charged to this account, but the budget is under 2-2-42420-238.
136	2-2-42410-410	MMS	SEWAGE TREATMENT OPERATIONS:Allocation-Administration	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$0	\$0	\$18,000	- \$18,000: This amount represents an allocation of costs from the General Fund related to IT support funded by the General Fund
137	2-2-42410-420	MMS	Sewage Treatment Operations:Allocation-Services	\$440	\$574	\$57	\$600	\$0	\$0	\$0	\$600	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
138	2-2-42410-512	MMS	Sewage Treatment Operations:Overtime Meals	\$526	\$36	\$220	\$200	\$0	\$0	\$0	\$200	This as per the contract with CUPE 160 for emergency repairs of process requirements.
139	2-2-42410-521	MMS	Sewage Treatment Operations:Vehicle Fuel & Oil	\$1,406	\$688	\$2,873	\$2,000	\$0	\$0	\$0	\$2,000	Diesel fuel for the back up generator at the wastewater plant.
140	2-2-42410-534	MMS	SEWAGE TREATMENT OPERATIONS:Chemicals	\$24,304	\$35,256	\$35,993	\$59,000	\$0	\$0	\$0	\$59,000	Chemicals used for the wastewater process. The only current chemical used is a cationic polymer. Cost for chemicals are based on oil prices and are going up by 15%.
141	2-2-42410-540	MMS	SEWAGE TREATMENT OPERATIONS:City Purchased Clothing	\$891	\$122	\$772	\$500	\$0	\$0	\$0	\$500	Jackets provided as per the contract
142	2-2-42410-541	MMS	SEWAGE TREATMENT OPERATIONS:Operating Supplies	\$23,469	\$25,742	\$22,128	\$14,800	\$0	\$0	\$16,000	\$30,800	Supplies for the lab tests. include COB, ammonia high and low range, phosphorus, pipets tips, and reagents. Lab analyzer is due for replacement (10,000) Washer and dryer need to be replaced and relocated (6000)
143	2-2-42410-544	MMS	SEWAGE TREATMENT OPERATIONS:Office Supplies	\$0	\$305	\$222	\$560	\$0	\$0	\$0	\$560	Pens, paper, sticky notes, operation log sheets
144	2-2-42410-545	MMS	SEWAGE TREATMENT OPERATIONS:Safety Supplies	\$100	\$981	\$1,890	\$2,300	\$0	\$0	\$0	\$2,300	Gloves, boots as per the contract, harnesses and fall arrest equipment and certification
145	2-2-42410-546	MMS	SEWAGE TREATMENT OPERATIONS:Housekeeping Supplies	\$188	\$0	\$96	\$400	\$0	\$0	\$0	\$400	Soap and cleaning supplies.
146	2-2-42410-547	MMS	SEWAGE TREATMENT OPERATIONS:Laundry Supplies	\$0	\$152	\$0	\$150	\$0	\$0	\$0	\$150	The staff at the wastewater plant wash their work cloths and coveralls at the end of their shifts. the washing machine runs at least 3 loads a day.
147	2-2-42410-569	MMS	SEWAGE TREATMENT OPERATIONS:Other Parts & Small Tools	\$15	\$428	\$131	\$500	\$0	\$0	\$0	\$500	Small tools used by operations. brooms , shovels, mops etc.
148	2-2-42420-212	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Postage & Freight	\$367	\$201	\$729	\$250	\$0	\$0	\$250	\$500	Based on average usage and expected \$.01 increase Jan 1/23. postage to sending equipment of for repair or calibration.
149	2-2-42420-213	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Telephone	\$687	\$691	\$662	\$1,050	\$0	\$0	(\$300)	\$750	Based on actual charges for data lines, internet, landlines, and cell phone usage.
150	2-2-42420-234	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Training Services	\$1,050	\$0	\$610	\$2,940	\$0	\$0	\$0	\$2,940	Maintenance staff training(VFD, backflow preventer, ISA conference and trade shows)
151	2-2-42420-235	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Health Services	\$922	\$824	\$0	\$300	\$0	\$0	\$0	\$300	Shots (Hep A and B shots)
152	2-2-42420-238	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Computer Services	\$1,818	\$0	\$4,299	\$17,000	\$0	\$0	\$0	\$17,000	Computer repairs and software annual renewals (Citec and Win911 used for communications and after hour call out software)
153	2-2-42420-257	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Purch Mtce-Specialized Equipment	\$0	\$0	\$0	\$3,000	\$0	\$0	(\$3,000)	\$0	Removal of budget not required.
154	2-2-42420-259	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Purch Mtce-Other Equipment	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Generator load testing
155	2-2-42420-266	MMS	Sewage Treatment Equipment Mtce:Rental-Mechanical Equipment	\$2,071	\$0	\$0	\$200	\$0	(\$200)	\$0	\$0	Budget removed as not required.
156	2-2-42420-269	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Rentals-Other Equipment	\$2,540	\$0	\$0	\$300	\$0	(\$300)	\$0	\$0	Budget removed as not required.
157	2-2-42420-291	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Licenses Permits & Fees	\$225	\$0	\$2,766	\$1,500	\$0	\$0	\$0	\$1,500	pays for electricians and instrumentation annual license fees
158	2-2-42420-512	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Overtime Meals	\$200	\$18	\$44	\$500	\$0	\$0	\$0	\$500	Meals as per the contract for emergency repairs
159	2-2-42420-532	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Concrete	\$0	\$0	\$0	\$400	\$0	\$0	\$0	\$400	Repair small concrete failure around the wastewater plant. (ex.: sludge bin gauge the concrete floor and a grout is used for a patch. the tunnels leak and require repair)
160	2-2-42420-540	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:City Purchased Clothing	\$753	\$191	\$811	\$200	\$0	\$0	\$0	\$200	Arc flash clothing for electrician.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
161	2-2-42420-541	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Operating Supplies	\$4,453	\$12,495	\$4,015	\$8,500	\$0	\$0	\$0	\$8,500	Filters for the air handles.
162	2-2-42420-544	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Office Supplies	\$7	\$58	\$60	\$500	\$0	\$0	\$0	\$500	Paper, pens, Day timers and calendars for operation staff.
163	2-2-42420-545	MMS	Sewage Treatment Equipment Mtce:Safety Supplies	\$3,967	\$2,475	\$2,185	\$4,000	\$0	\$0	\$0	\$4,000	Boots, gloved and masks for maintenance staff
164	2-2-42420-546	MMS	Sewage Treatment Equipment Mtce:Housekeeping Supplies	\$159	\$0	\$0	\$100	\$0	\$0	\$0	\$100	Brooms dust pans and absorb all for oil spills.
165	2-2-42420-547	MMS	Sewage Treatment Equipment Mtce:Laundry Supplies	\$0	\$0	\$615	\$1,000	\$0	\$0	\$5,000	\$6,000	The washer and dryer need to be relocated and replaced. Washer and dryer replacement. the machines are heavily used at the wastewater plant and require replacement an on going basis. Washers will be relocated to the change rooms. The pipes in the current laundry room are in need of replacement. This would be a one-time expenditure.
166	2-2-42420-549	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Other Supplies	\$0	\$0	\$265	\$250	\$0	(\$250)	\$0	\$0	Budget was removed as not required.
167	2-2-42420-563	MMS	Sewage Treatment Equipment Mtce:Parts - Building	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$500	Lock and door repair as needed due to corrosion.
168	2-2-42420-566	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Parts-Mechanical Equipment	\$108,263	\$77,512	\$151,357	\$112,000	\$0	\$0	\$122,000	\$234,000	Base budget is for Misc. mechanical parts based on average use (mechanical seals, impellers, grinders, etc.). One-Time Expenditures: Pump was order in late 2021 and is expected to arrive in 2023. This \$30,000 was not spent due to delays. Check valves for primary sludge pumps and thickener sludge pump (\$12,000). Replacement grinder for influent screener (\$30,000) Bin to hold sludge (\$50,000)
169	2-2-42420-567	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Parts-Specialized Equipment	\$250,211	\$95,875	\$101,230	\$119,000	\$0	\$0	\$295,000	\$414,000	Base budget is for electric motors, actuators, sensors, etc. that need to be replaced as needed. One-time expenditures: Ammonia analyzer is required for process control (\$105,000) UV Bulbs 56 bulbs get replaced annually (\$35,000) SCADA computers are due for replacement (\$5,000) Air handler on sludge management building is at the end of its life expectancy and is in need of replacement. The floor is rusted through the fan assembly needs replacement and the heat exchanger has multiple cracks. The replacement unit will be engineered by AECOM to meet the requirements of for the future upgrades (\$150,000).
170	2-2-42420-569	MMS	SEWAGE TREATMENT EQUIPMENT MTCE:Other Parts & Small Tools	\$22,786	\$13,986	\$17,906	\$7,000	\$0	\$0	\$0	\$7,000	Nuts and bolt and shop supplies and tools
171	2-2-42440-235	MMS	REIMBURSEMENT-SEPTIC PUMPOUTS:Health Services	\$83,124	\$78,446	\$76,060	\$90,000	\$0	\$0	\$0	\$90,000	Reimbursements for Septic pump outs for city Residents that are not connected to the collection system.
172	2-2-42460-213	MMS	SEWAGE TREATMENT COMPOSTING:Telephone	\$1,043	\$941	\$956	\$1,040	\$0	\$0	\$0	\$1,040	Based on actual charges for data lines, internet, landlines, and cell phone usage.
173	2-2-42460-235	MMS	SEWAGE TREATMENT COMPOSTING:Health Services	\$711	\$589	\$20	\$7,000	\$0	\$0	\$0	\$7,000	Testing required by the permit to be completed at an accredited lab before the finished compost can be moved and for quarterly reporting. Testing is also required from ministry of Environment to use finished compost as cover material. This will be needed to be added to the budget on a go forward bases to meet regulations requirements.
174	2-2-42460-264	MMS	SEWAGE TREATMENT COMPOSTING:Rentals- Hired Equipment and Automotive	\$8,960	\$30,551	\$92,644	\$15,000	\$0	\$0	(\$10,000)	\$5,000	This is used for rental equipment when unit is down for repairs.
175	2-2-42460-291	MMS	SEWAGE TREATMENT COMPOSTING:Licenses Permits & Fees	\$50	\$50	\$850	\$340	\$0	\$0	\$0	\$340	Electrical permit for composter building

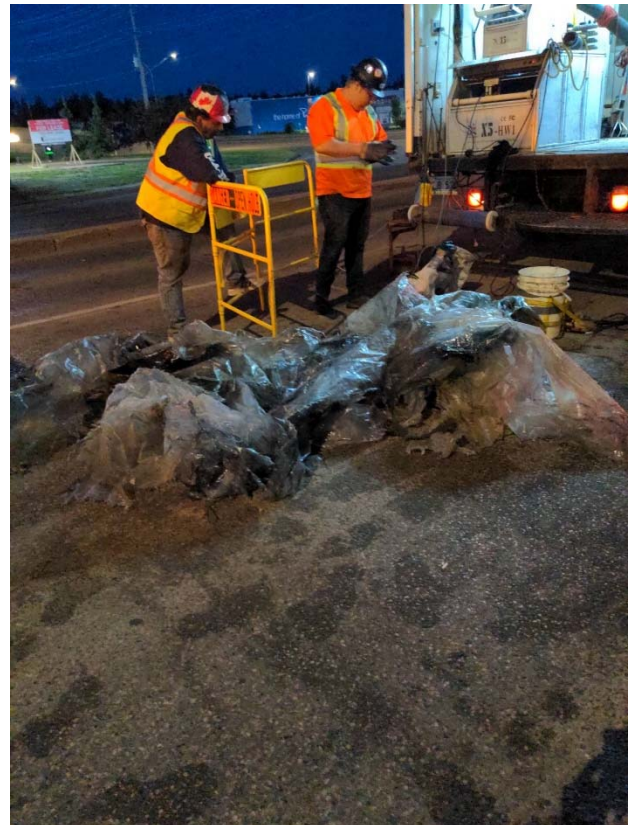
	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
176	2-2-42460-541	MMS	SEWAGE TREATMENT COMPOSTING:Operating Supplies	\$38,048	\$41,392	\$22,443	\$45,000	\$0	\$0	(\$45,000)	\$0	\$45,000 increase for Wages Regular and a \$20,000 increase for Payroll Benefits for a total increase of \$65,000. This increase of \$65,000 is offset by a reduction in the budget for Maintenance Materials and Supplies of (\$45,000) and Contracted and General Services of (\$20,000). This is a budget re-allocation. Early in 2022, the Water Security Agency changed the operating permit for the Waste Water Treatment Plant which updated the requirements for disposing of the facilities biosolids. The new permit directs that the biosolids be mixed with municipal solid waste and disposed of within the landfill cells. This represents an opportunity for the City as it provides for a final disposal solution for the biosolids material and removes the requirement to compost this material. As such, the budgeted amount for the purchase of compost material has been reduced and re-allocated to wages to support the work required by City staff to prepare and dispose of the biosolids in the approved manner at the landfill.
177	2-2-42460-545	MMS	Sewage Treatment Composting:Safety Supplies	\$0	\$0	\$0	\$500	\$0	\$0	\$0	\$500	Gloves and boots for handling sludge.
178	2-2-42460-566	MMS	SEWAGE TREATMENT COMPOSTING:Parts-Mechanical Equipment	\$0	\$0	\$1,993	\$500	\$0	\$0	\$0	\$500	Door, light and heater repair parts
179	2-2-42460-567	MMS	SEWAGE TREATMENT COMPOSTING:Parts-Specialized Equipment	\$418	\$275	\$2,789	\$1,500	\$0	\$0	\$0	\$1,500	Electrical repair part transformers pumps ballasts.
180	2-2-42460-569	MMS	Sewage Treatment Composting:Other Parts & Small Tools	\$14	\$231	\$1,399	\$800	\$0	\$0	\$0	\$800	Grease guns and tools for the loader
181	2-2-42311-896	INS	LIFT STATIONS:Insurance	\$3,483	\$3,617	\$3,799	\$3,990	\$0	\$0	\$1,380	\$5,370	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
182	2-2-42430-896	INS	SEWAGE TREATMENT BLDG MTCE:Insurance	\$8,570	\$8,959	\$9,304	\$9,770	\$0	\$0	\$3,000	\$12,770	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
183	2-2-42460-896	INS	SEWAGE TREATMENT COMPOSTING:Insurance	\$1,519	\$1,581	\$1,662	\$1,750	\$0	\$0	\$580	\$2,330	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.

WATER UTILITY FUND OPERATING ISSUES – IDENTIFIED NOT FUNDED

For the Year Ending December 31, 2023

OPERATING ISSUES – IDENTIFIED NOT FUNDED

Waste Water Treatment Operations				
UF-01	Contracted and General Services	Sewer Trunk Main Cleaning	One time project of \$1.4 Million to clean & camera the 15 th St Trunk main from 9 th Ave West to Waste Water Treatment Plant. In 2022 166,450 kg of plastics, rags, sand and wet wipes removed from 603m of sewers under intersections of (15 th & 2 nd Ave West) and (15 th & 6 th Ave East). The \$1.4M budget would be to clean the remainder of the trunk main.	1,400,000
			TOTAL	1,400,000
			Funding: Water Improvement Fund Balance	



WATER UTILITY FUND
CAPITAL EXPENDITURES AND FUND PROJECTIONS (Continued)

For the Year Ending December 31, 2023

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2023 Budget	2022 Budget
Budgeted Funding:		
Funding for Capital		
Transfer from Water Utility Improvement Fund (Uncommitted)	(\$4,664,500)	(\$4,921,700)
Gas Tax Funding	(\$194,000)	(\$215,900)
Debt Financing	-	(\$1,300,000)
Total Funding for Capital	(\$4,858,500)	(\$6,437,600)
Expenditures:		
Water Main Replacement	\$1,500,000	\$1,400,000
Sanitary and Storm Sewer Replacement	\$800,000	\$750,000
River Street Reservoir Refurbish and Repairs	\$400,000	\$400,000
Lead Service Replacement Program	\$155,000	\$150,000
Fire Hydrant Replacement Program	\$105,000	\$100,000
Fire Hydrant - Fire Protection	\$60,000	\$50,000
Former Raw Water Pump House - Decommission	\$50,000	\$170,000
Replacement of Postage Machine	\$15,200	-
Waste Water Plant Upgrade - Detailed Design Year 2	-	\$1,300,000
Water Treatment Plant PLC and SCADA system upgrades	-	\$395,000
Loan Principal Payments (not Capital)		
Water Treatment Plant Upgrade Loan Principal	\$664,600	\$639,100
Water Meter Replacement Loan Principal	\$464,300	\$450,000
River Street Reservoir Loan Principal	\$214,000	\$206,000
Zone 2 Water Reservoir Upgrades Loan Principal	\$200,000	\$193,000
WWTP Detailed Design Year 1	\$36,400	\$18,600
Raw Water Pump House - Funded from Gas Tax	\$194,000	\$215,900
Total Expenditures	\$4,858,500	\$6,437,600

WATER UTILITY FUND
CAPITAL EXPENDITURES AND FUND PROJECTIONS (Continued)

For the Year Ending December 31, 2023

WATER UTILITY IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	Year 2023 Budget	Year 2022 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	(\$5,319,810)	(\$5,927,080)
Expenses:		
Transfer to Capital Committed Reserve	\$4,664,500	\$4,921,700
Budgeted (Increase) Decrease to Fund	(\$655,310)	(\$1,005,380)
Fund (Surplus) Deficit Balance, Beginning of Year (Estimated)	\$18,888,436	\$19,893,816
Fund (Surplus) Deficit Balance, End of Year (Estimated)	\$18,233,126	\$18,888,436

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$12.8 million for the Raw Water Pump House.



City of
**Prince
Albert**

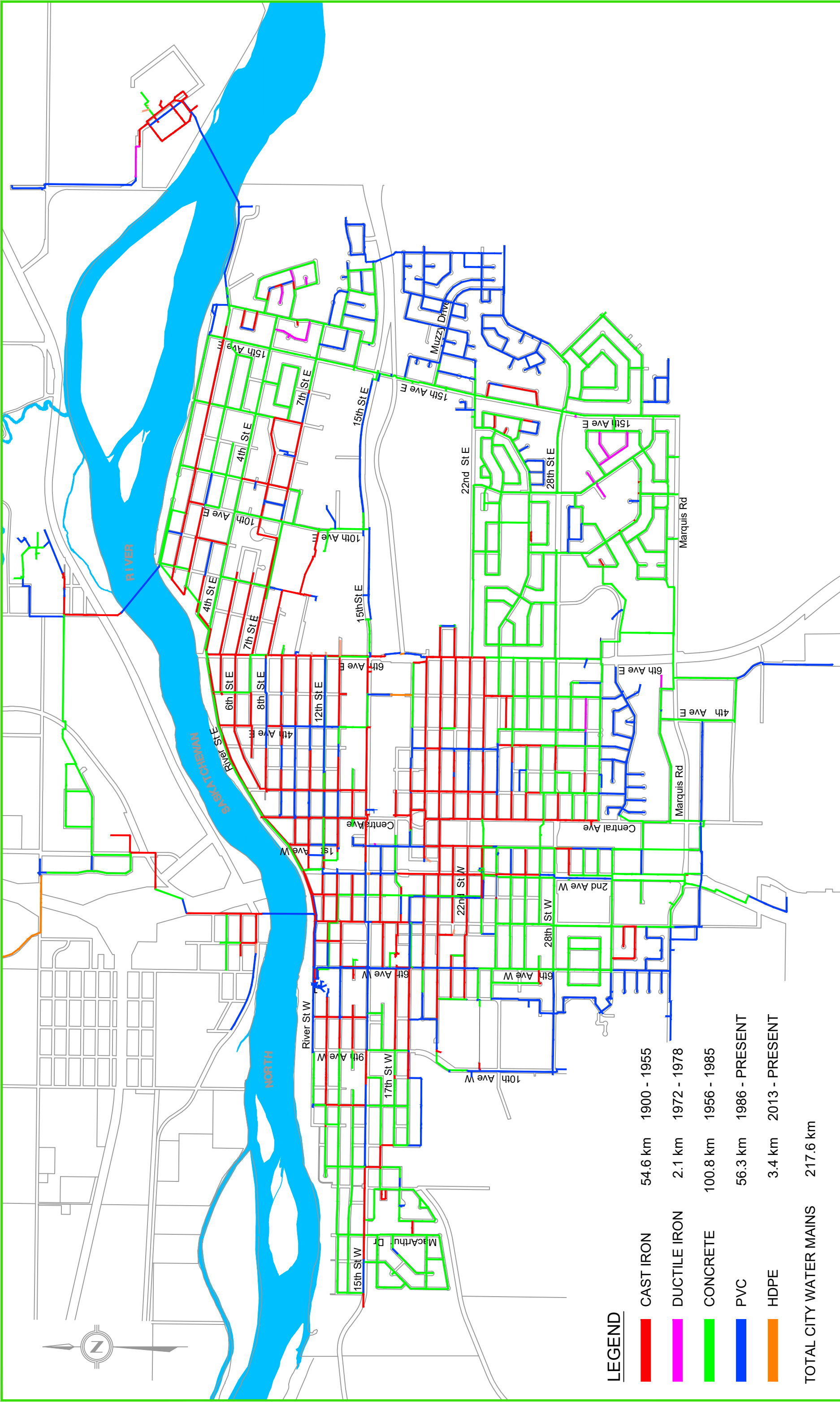
APPENDIX A

2023 WATER UTILITY FUND CAPITAL BUDGET

2023 Water Utility Fund Capital Budget

CAPITAL: WATER TREATMENT AND MAINTENANCE

UC-01: Watermain Replacement Program		Capital	Reserve	Externally Funded
Detail:	This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow			
Purpose:	The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2023 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.		\$1,500,000	
Funding Source:	Water Utility Improvement Fund Balance			



LEGEND

- █ CAST IRON 54.6 km 1900 - 1955
- █ DUCTILE IRON 2.1 km 1972 - 1978
- █ CONCRETE 100.8 km 1956 - 1985
- █ PVC 56.3 km 1986 - PRESENT
- █ HDPE 3.4 km 2013 - PRESENT

TOTAL CITY WATER MAINS 217.6 km

NO.	DATE	REVISION	BY
7	02/2024	UPDATED TO REFLECT 2021 CONSTRUCTION SEASON	SON
6	4/07/21	UPDATED TO REFLECT 2020 CONSTRUCTION SEASON	SON
5	3/04/20	UPDATED TO REFLECT 2019 CONSTRUCTION SEASON	SON

**WATER SUPPLY SYSTEM
MAIN AND PRIMARY PIPE
MATERIAL LOCATION MAP**



**CITY OF PRINCE ALBERT
PUBLIC WORKS
CONSTRUCTION DETAIL**

DESIGNED	W. HICKS	DATE	MAR 2017
DRAWN	S. NIMEDAH	DWG. FILE NO.	Water Main Materials.dwg
CHECKED		HORIZ.	N.T.S.
APPROVED		SCALE	VERT.
			N.T.S.

2023 Water Utility Fund Capital Budget

UC-02: River Street Reservoir Refurbish and Repairs		Capital	Reserve	Externally Funded
Detail:	Retendering the project to Repair and Resurface the old 1988 River Street Reservoir. Additional funds requested to add to the approved \$400,000 2022 budget.			
Purpose:	<p>During inspection of the 1988 River Street Reservoir it was observed that the interior face of the precast concrete wall panels are experiencing medium to severe scaling resulting in local flaking or loss of the surface mortar due to the freeze-thaw deterioration of the concrete. It was also observed that the tie hole plugs located in the cast-in-place pilasters are being dislodged, permitting water to seep through to the exterior of the reservoir. The precast concrete columns are also showing signs of loss of surface mortar. Repairs include removing the remaining tie hole plugs from inside the reservoir walls, patching them and applying a waterproofing material to the entire interior surface of the reservoir walls and concrete columns.</p> <p>In 2020 a \$16,000 temporary repair was conducted to the exterior of the reservoir to stop just one of the water leaks.</p> <p>In 2022 the \$400,000 budget was approved but the tender was over double the approved budget, so was subsequently cancelled.</p>		\$400,000	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

UC-03: Lead Service Replacement Program		Capital	Reserve	Externally Funded
Detail:	Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.			
Purpose:	<p>In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2021 approx. 454 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced. In 2021, 11 lead services were removed through the program.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p>		\$155,000	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

UC-04: Fire Hydrant Replacement Program		Capital	Reserve	Externally Funded
Detail:	Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for the hydrant only was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.			
Purpose:	The City of Prince Albert has 1,030 Fire Hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.		\$105,000	
Funding Source:	Water Utility Improvement Fund Balance			
UC-05: Fire Hydrant - Fire Protection		Capital	Reserve	Externally Funded
Detail:	Installation of fire hydrants to improve fire protection.			
Purpose:	Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection. In 2022 one of the new hydrants the City installed improved the fire protection to the Norther Lights Casino, Prince Albert Inn and Lakeland Ford.		\$60,000	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

UC-06: Former Raw Water Pump House - Decommission		Capital	Reserve	Externally Funded
Detail:	Decommission the former Raw Water Pump House. In 2022, \$170,000 budget was approved. Budget item is for additional funding as the project was carried forward to 2023 and additional costs are expected.			
Purpose:	The scope of work to decommission the former Raw Water Pump House was removed from the 2020 contract. The work entails the removal of the building, asbestos, existing tunnels and existing underground infrastructure. Upon the completion of the Raw Water Pump House project a report will be brought forth to City Council and if Contingency remains, it could be utilized for the decommissioning and demolition of the former Raw Water Pump House.		\$50,000	
Funding Source:	Water Utility Improvement Fund Balance			

UC-07: Replacement of Postage Machine		Capital	Reserve	Externally Funded
Detail:	Administration is proposing the purchase of a new postage machine.			
Purpose:	<p>The new machine would be very similar to the existing unit as there has been very little innovation or change to postage machines. The advantages are reduced downtime and greater efficiency.</p> <p>The Advantage of Redundancy:</p> <p>Administration will consider maintaining and keeping the existing machine for redundancy. If the new machine fails and needs repairs the old machine can quickly be put into production. This will avoid mail or registered mail being held at City Hall for several days versus same day mailing.</p>		\$15,200	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

CAPITAL: WASTE WATER TREATMENT AND MAINTENANCE

UC-08: Sanitary and Storm Sewer Replacement		Capital	Reserve	Externally Funded
Detail:	Sanitary/Storm Sewer Relining and Replacement Program			
Purpose:	This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the line, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.		\$800,000	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

LOAN PRINCIPAL PAYMENTS

UC-09 Loan Principal - Water Treatment Plant Upgrade		Capital	Reserve	Externally Funded
Detail:	Annual long-term debt principal repayment			
Purpose:	Principal portion of long term debt for the water treatment plant upgrade. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from the Water Utility Improvement Fund Balance. This loan is scheduled to be repaid in full in 2024.		\$664,600	
Funding Source:	Water Utility Improvement Fund Balance			
UC-10: Loan Principal - Water Meter Replacement		Capital	Reserve	Externally Funded
Detail:	Annual long-term debt principal repayment			
Purpose:	Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate. When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.		\$464,300	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

UC-11: Loan Principal - River Street Reservoir		Capital	Reserve	Externally Funded
Detail:	Annual long-term debt principal repayment.			
Purpose:	<p>In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p>		\$214,000	
Funding Source:	Water Utility Improvement Fund Balance			
UC-12: Loan Principal - Zone 2 Water Reservoir Upgrades		Capital	Reserve	Externally Funded
Detail:	Annual long-term debt principal repayment			
Purpose:	<p>A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands. City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p>		\$200,000	
Funding Source:	Water Utility Improvement Fund Balance			

2023 Water Utility Fund Capital Budget

UC-13: Loan Principal - WWTP Detailed Design Year 1/2		Capital	Reserve	Externally Funded
Detail:	Annual long-term debt principal repayment			
Purpose:	<p>The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p>		\$36,400	
Funding Source:	Water Utility Improvement Fund Balance			

UC-14: Loan Principal - Raw Water Pump House		Capital	Reserve	Externally Funded
Detail:	Annual long-term debt principal repayment			
Purpose:	<p>The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p>			\$194,000
Funding Source:	Canada Community Building Fund (formerly Gas Tax Funding)			

Total of Capital Requests by Funding Source		-	\$4,664,500	\$194,000
Grand Total of All Capital Requests			\$4,858,500	

Water Utility Improvement Fund
Canada Community Building Fund

\$4,664,500
\$194,000

2023 Water Utility Fund Capital Budget

CAPITAL PROJECTS – IDENTIFIED NOT FUNDED

UCNF-01: Central Avenue River Street to 10th Street Revitalization -Phase 1		Capital	Reserve	Externally Funded
Detail:	The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The first phase of the project would be the 800 and 900 blocks. To accurately design all aspects of the project budget approval in 2023 would be for 2024 construction.			
Purpose:	<p>Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major conduit buried the entire length of Central Avenue from River Street to 15 Street.</p>			\$700,000
Funding Source:	<p>Debt Financing</p> <p>- The surface portion of the project totaling \$1,300,000 is included in the General Fund Budget as a Capital Project Not Funded</p>			

Total of Capital Requests by Funding Source	-	-	700,000
Grand Total of All Capital Requests		\$700,000	



City of
**Prince
Albert**

APPENDIX B

2023 – 2027 WATER UTILITY FUND 5-YEAR CAPITAL BUDGET

2023 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2023 to 2027
Revenue Sources :	No
Equipment Fleet :	No
Fund :	Water & Sewer Utility
Group By :	Year

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2023									
1	1	Water & Sewer Utility	No	Various locations	<p>Fire Hydrant - Fire Protection</p> <p><i>Detail</i> : Installation of fire hydrants to improve fire protection</p> <p><i>Purpose</i> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection. In 2022 one of the locations City improved the fire protection to was the Norther Lights Casino and Lakeland Ford.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$60.0	\$0	\$60.0
2	1	Water & Sewer Utility	No		<p>River Street Reservoir Refurbish and Repairs</p> <p><i>Detail</i> : Retendering the project to Repair and Resurface the old 1988 River Street Reservoir. Additional funds requested to add to the approved \$400,000 2022 budget.</p> <p><i>Purpose</i> : During inspection of the 1988 River Street Reservoir it was observed that the interior face of the precast concrete wall panels are experiencing medium to severe scaling resulting in local flaking or loss of the surface mortar due to the freeze-thaw deterioration of the concrete. It was also observed that the tie hole plugs located in the cast-in-place pilasters are being dislodged, permitting water to seep through to the exterior of the reservoir. The precast concrete columns are also showing signs of loss of surface mortar. Repairs include removing the remaining tie hole plugs from inside the reservoir walls, patching them and applying a waterproofing material to the entire interior surface of the reservoir walls and concrete columns.</p> <p>In 2020 a \$16,000 temporary repair was conducted to the exterior of the reservoir to stop just one of the water leaks.</p> <p>In 2022 the \$400,000 budget was approved but the tender was over double the approved budget, so was subsequently</p>	\$0	\$400.0	\$0	\$400.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					cancelled. Reserve Source : Water Utility Improvement Fund Balance				
3	1	Water & Sewer Utility	No	Roadways	<p>Central Avenue River Street to 10th Street Revitalization-Phase 1 Construction 2024</p> <p>Detail : The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The first phase of the project would be the 800 and 900 blocks. To accurately design all aspects of the project budget approval in 2023 would be for 2024 construction.</p> <p>Purpose : Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major conduit buried the entire length of Central Avenue from River Street to 15 Street.</p> <p>External Source : Debt Financing</p> <p>- The surface portion of the project totaling \$1,300,000 is included in the General Fund Budget as a Capital Project Not Funded</p>	\$0	\$0	\$700.0	\$700.0
4	1	Water & Sewer Utility	No	WTP	<p>Former Raw Water Pump House - Decommission & Demolition</p>	\$0	\$50.0	\$0	\$50.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Detail : Decommission the former Raw Water Pump House. In 2022 \$170,000 budget was approved. Budget item is for additional funding as the project was carried forward to 2023.</p> <p>Purpose : The scope of work to decommission the former Raw Water Pump House was removed from the 2020 contract. The work entails the removal of the building, asbestos, existing tunnels and existing underground infrastructure. Upon the completion of the Raw Water Pump House project a report will be brought forth to City Council and if Contingency remains, it could be utilized for the decommissioning and demolition of the former Raw Water Pump House.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
5	1	Water & Sewer Utility	No	City Hall	<p>Replacement Postage Machine</p> <p>Detail : Administration is proposing the purchase of a new postage machine.</p> <p>Purpose : The new machine would be very similar to the existing unit as there has been very little innovation or change to postage machines. The advantages are reduced downtime and greater efficiency.</p> <p>The Advantage of Redundancy: Administration will consider maintaining and keeping the existing machine for redundancy. If the new machine fails and needs repairs the old machine can quickly be put into production. This will avoid mail or registered mail being held at City Hall for several days versus same day mailing.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$15.2	\$0	\$15.2
6	1	Water & Sewer Utility	No	WWTP	<p>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022</p>	\$0	\$36.4	\$0	\$36.4

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
7	1	Water & Sewer Utility	No	WTP	<p>Long-Term Debt Payment - Water Treatment Plant Upgrade</p> <p>Detail : Loan principal repayments</p> <p>Purpose : Loan principal repayments</p> <p>This loan is scheduled to be repaid in full in 2024.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$664.6	\$0	\$664.6
8	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - River Street Reservoir</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p>	\$0	\$214.0	\$0	\$214.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>Reserve Source : Water Utility Improvement Fund Balance</p>									
9	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$200.0	\$0	\$200.0
10	1	Water & Sewer Utility	No		<p>Replacement Program - Lead Service</p> <p>Detail : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p>Purpose : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2021 approx. 454 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced. In 2021 11 lead services were removed through the program. The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$155.0	\$0	\$155.0
11	1	Water &	No		<p>Long-Term Debt Payment - Water Meter Replacement</p>	\$0	\$464.3	\$0	\$464.3

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
		Sewer Utility			<p>Detail : Water Meter Replacement Long Term Debt Payment</p> <p>Purpose : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
12	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Watermain</p> <p>Detail : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p>Purpose : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2023 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$1,500.0	\$0	\$1,500.0
13	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Sanitary/Storm Sewer</p> <p>Detail : Sanitary/Storm Sewer Relining and Replacement Program</p> <p>Purpose : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains</p>	\$0	\$800.0	\$0	\$800.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>by replacing or relining the entire length of pipe materials along a significant span of the line, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
14	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Fire Hydrant</p> <p>Detail : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available. Average material cost for just the hydrant was \$4800 in 2022. This does not include material fittings to tie the hydrant to the water line, labor or equipment costs.</p> <p>Purpose : The City of Prince Albert has 1,026 Fire Hydrants. This number does not include private hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$105.0	\$0	\$105.0
15	1	Water & Sewer Utility	No	Raw Water Pump House	<p>Long-Term Debt Payment - Raw Water Pump House</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p>	\$0	\$0	\$194.0	\$194.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>External Source : Gas Tax Funding</p>				
2023 sub-total						\$0	\$4,664.5	\$894.0	\$5,558.5

2024

16	1	Water & Sewer Utility	No	Roadways	<p>Central Avenue 10th Street to 13th Street Revitalization-Phase 2 Construction 2025</p> <p>Detail : The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The second phase of the project would be the 1000 and 1100 and 1200 blocks. To accurately design all aspects of the project budget approval in 2024 would be for 2025 construction.</p> <p>Purpose : Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major conduit buried the entire length of Central Avenue from River Street to 15 Street.</p> <p>External Source : To be determined</p>	\$0	\$0	\$900.0	\$900.0
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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
- The surface portion of the project totaling \$1,600,000 will be included in the General Budget									
17	1	Water & Sewer Utility	No	Various	<p>Fire Hydrant - Fire Protection</p> <p><i>Detail</i> : Installation of fire hydrants to improve fire protection</p> <p><i>Purpose</i> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund</p>	\$0	\$60.0	\$0	\$60.0
18	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Fire Hydrant</p> <p><i>Detail</i> : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available.</p> <p><i>Purpose</i> : The City of Prince Albert has 1,030 Fire Hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$110.0	\$0	\$110.0
19	1	Water & Sewer Utility	No	WTP	<p>Long-Term Debt Payment - Water Treatment Plant Upgrade</p> <p><i>Detail</i> : Loan principal repayments</p> <p><i>Purpose</i> : Loan principal repayments</p> <p>This loan is scheduled to be repaid in full in 2024.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$691.0	\$0	\$691.0
20	1	Water & Sewer Utility	No		<p>WTP Residual Management Study</p> <p><i>Detail</i> : WTP Residual Management Study</p> <p><i>Purpose</i> : The Water Treatment Plant currently discharges treated water into the river that contains residual chlorine and other treatment chemicals. Administration is recommending that a study be completed to determine a method for</p>	\$0	\$100.0	\$0	\$100.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					adequately dealing with these residuals in anticipation of tightening regulations. Reserve Source : Water Utility Improvement Fund Balance				
21	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - River Street Reservoir</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$220.0	\$0	\$220.0
22	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p>	\$0	\$206.0	\$0	\$206.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>This loan is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
23	1	Water & Sewer Utility	No	WWTP	<p>Waste Water Treatment Plant Upgrade - Phase 1</p> <p>Detail : First phase of comprehensive upgrade to Waste Water Treatment Plant (WWTP).</p> <p>Purpose : First Phase of a comprehensive upgrade to the WWTP.</p> <p>The initial construction of the WWTP began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Significant upgrades to the WWTP will require phased upgrades over multiple years in order to maintain current operations while extensively overhauling the plant.</p> <p>The Budget amount of \$17,500,000 would be the City's investment and the project would only be feasible if external funding is received.</p> <p>External Source : \$17.5M Debt Financing - \$17.5M Federal/Provincial funding</p>	\$0	\$0	\$35,000.0	\$35,000.0
24	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Watermain</p> <p>Detail : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p>Purpose : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron</p>	\$0	\$1,500.0	\$0	\$1,500.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2024 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
25	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Sanitary/Storm Sewer</p> <p>Detail : Sanitary/Storm Sewer Relining and Replacement Program</p> <p>Purpose : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$800.0	\$0	\$800.0
26	1	Water & Sewer Utility	No		<p>Long-Term Debt Payment - Water Meter Replacement</p> <p>Detail : Water Meter Replacement Long Term Debt Payment</p> <p>Purpose : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line</p>	\$0	\$479.2	\$0	\$479.2

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028. Reserve Source : Water Utility Improvement Fund Balance				
27	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Lead Service</p> <p>Detail : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p>Purpose : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced. In 2021 INSERT NUMBER OF SERVICES REMOVED</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$160.0	\$0	\$160.0
28	1	Water & Sewer Utility	No	Raw Water Pump House	<p>Long-Term Debt Payment - Raw Water Pump House</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>External Source : Gas Tax Funding</p>	\$0	\$0	\$200.7	\$200.7

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
29	1	Water & Sewer Utility	No	WWTP	<p>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</p> <p><i>Detail</i> : Annual long-term debt principal repayment.</p> <p><i>Purpose</i> : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$37.6	\$0	\$37.6
2024 sub-total						\$0	\$4,363.8	\$36,100.7	\$40,464.5
2025									
30	1	Water & Sewer Utility	No	Various locations	<p>Fire Hydrant - Fire Protection</p> <p><i>Detail</i> : Installation of fire hydrants to improve fire protection</p> <p><i>Purpose</i> : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p><i>Reserve Source</i> : Water Utility Improvement Fund Balance</p>	\$0	\$65.0	\$0	\$65.0
31	1	Water & Sewer Utility	No	West Hill	<p>Dredging Storm Pond Lake Estates</p> <p><i>Detail</i> : Dredging of the storm pond located in the Lake Estates Subdivision</p> <p><i>Purpose</i> : The Storm Water Pond at the Lake Estates Subdivision was constructed 15 years ago and will become prone to mosquito development, stagnation and algae growth. The dredging of the pond will reestablish or increase the ponds storage capacity and remove the sediment buildup restoring the pond water quality.</p>	\$0	\$200.0	\$0	\$200.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>Reserve Source : Water Utility Improvement Fund Balance</p>									
32	1	Water & Sewer Utility	No	Roadways	<p>Central Avenue 13th to 15th Street Revitalization-Phase 3 Construction 2026</p> <p>Detail : The Project entails the replacement of underground infrastructure and the reconstruction of the surface and new streetscape on Central Avenue from River to 15 Street. Due to the complexity and size of the project, it is recommended to be tendered out as a multiyear project over 3 years. The third phase of the project would be the 1300 and 1400 blocks. To accurately design all aspects of the project budget approval in 2025 would be for 2026 construction.</p> <p>Purpose : Central Avenue was originally constructed in the early 1900's. In the 1980's, it received a facelift to the surface but the underground utilities were not replaced. The surface treatments included new streetscape with paving stones, trees with iron grates and new double head square street lights.</p> <p>The Underground is now over 110 years old and includes cast iron water mains with lead services, clay tile sanitary and storm sewer that cannot be relined due to their condition. There are too many connections and other utilities under the street for directional drilling to be an option. Full replacement is required.</p> <p>The roadways are in poor shape and have not been repaved in over 30 years. The paving stone sidewalks are over 35 years old and crumbling with many trip hazards.</p> <p>The street is further complicated with the Crown Utilities including SaskEnergy, SaskPower and SaskTel which has major conduit buried the entire length of Central Avenue from River Street to 15 Street.</p> <p>External Source : To be determined</p> <p>- The surface portion of the project totaling \$1,100,000 will be included in the General Budget</p>	\$0	\$0	\$500.0	\$500.0
33	1	Water & Sewer Utility	No	WWTP	<p>Waste Water Treatment Plant Upgrade - Phase 2</p> <p>Detail : Second phase of comprehensive upgrade to Waste Water Treatment Plant (WWTP).</p> <p>Purpose : Second Phase of a comprehensive upgrade to the WWTP.</p>	\$0	\$0	\$35,000.0	\$35,000.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>The initial construction of the WWTP began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Significant upgrades to the WWTP will require phased upgrades over multiple years in order to maintain current operations while extensively overhauling the plant.</p> <p>The Budget amount of \$17,500,000 would be the City's investment and the project would only be feasible if external funding is received.</p> <p>External Source : \$17.5M Debt Financing - \$17.5M Federal/Provincial funding</p>				
34	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - River Street Reservoir</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p>	\$0	\$229.0	\$0	\$229.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>Reserve Source : Water Utility Improvement Fund Balance</p>									
35	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Lead Service</p> <p>Detail : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p>Purpose : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$165.0	\$0	\$165.0
36	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Fire Hydrant</p> <p>Detail : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available.</p> <p>Purpose : The City of Prince Albert has 1,030 Fire Hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$115.0	\$0	\$115.0
37	1	Water &	No	Various locations	<p>Replacement Program - Sanitary/Storm Sewer</p>	\$0	\$850.0	\$0	\$850.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
		Sewer Utility			<p>Detail : Sanitary/Storm Sewer Relining and Replacement Program</p> <p>Purpose : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
38	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Watermain</p> <p>Detail : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p>Purpose : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$1,550.0	\$0	\$1,550.0
39	1	Water & Sewer Utility	No	Raw Water Pump House	<p>Long-Term Debt Payment - Raw Water Pump House</p> <p>Detail : Annual long-term debt principal repayment.</p>	\$0	\$0	\$207.6	\$207.6

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Purpose : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>External Source : Gas Tax Funding</p>				
40	1	Water & Sewer Utility	No		<p>Long-Term Debt Payment - Water Meter Replacement</p> <p>Detail : Water Meter Replacement Long Term Debt Payment</p> <p>Purpose : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$494.5	\$0	\$494.5
41	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p>	\$0	\$214.0	\$0	\$214.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>This loan is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
42	1	Water & Sewer Utility	No	WWTP	<p>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$38.9	\$0	\$38.9
2025 sub-total						\$0	\$3,921.4	\$35,707.6	\$39,629.0
2026									
43	1	Water & Sewer Utility	No	Various locations	<p>Fire Hydrant - Fire Protection</p> <p>Detail : Installation of fire hydrants to improve fire protection</p> <p>Purpose : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$65.0	\$0	\$65.0
44	1	Water & Sewer Utility	No	Raw Water Pump House	<p>Long-Term Debt Payment - Raw Water Pump House</p>	\$0	\$0	\$214.7	\$214.7

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>External Source : Gas Tax Funding</p>				
45	1	Water & Sewer Utility	No	WWTP	<p>Waste Water Treatment Plant Upgrade - Phase 3</p> <p>Detail : Third phase of comprehensive upgrade to Waste Water Treatment Plant (WWTP).</p> <p>Purpose : Third Phase of a comprehensive upgrade to the WWTP.</p> <p>The initial construction of the WWTP began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Significant upgrades to the WWTP will require phased upgrades over multiple years in order to maintain current operations while extensively overhauling the plant.</p> <p>The Budget amount of \$17,500,000 would be the City's investment and the project would only be feasible if external funding is received.</p> <p>External Source : \$17.5M Debt Financing - \$17.5M Federal/Provincial funding</p>	\$0	\$0	\$35,000.0	\$35,000.0
46	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Fire Hydrant</p> <p>Detail : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are</p>	\$0	\$120.0	\$0	\$120.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>not available.</p> <p>Purpose : The City of Prince Albert has 1,030 Fire Hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
47	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Sanitary/Storm Sewer</p> <p>Detail : Sanitary/Storm Sewer Relining and Replacement Program</p> <p>Purpose : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$850.0	\$0	\$850.0
48	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Lead Service</p> <p>Detail : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p>Purpose : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper</p>	\$0	\$170.0	\$0	\$170.0

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Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
49	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Watermain</p> <p>Detail : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p> <p>Purpose : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$1,600.0	\$0	\$1,600.0
50	1	Water & Sewer Utility	No		<p>Long-Term Debt Payment - Water Meter Replacement</p> <p>Detail : Water Meter Replacement Long Term Debt Payment</p> <p>Purpose : Principal portion for long term debt for the water meter replacement capital project. The interest portion of this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p>	\$0	\$510.3	\$0	\$510.3

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Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
51	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - River Street Reservoir</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$237.0	\$0	\$237.0
52	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and</p>	\$0	\$222.0	\$0	\$222.0

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* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
53	1	Water & Sewer Utility	No	WWTP	<p>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p> <p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$40.3	\$0	\$40.3
2026 sub-total						\$0	\$3,814.6	\$35,214.7	\$39,029.3
2027									
54	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Watermain</p> <p>Detail : This program replaces problematic old 1900 to 1955 cast iron water mains that have the most breaks, mains that have persistent leaks, dead end water mains that require looping and mains that have been identified as undersized to provide adequate daily demand and fire flow.</p>	\$0	\$1,650.0	\$0	\$1,650.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Purpose : The 1900 to 1955 cast iron water mains are 25 years past their life expectancy, constantly failing with 25 breaks per year and must be replaced. Presently we are averaging 975m (6.5 blocks) of replacement per year. This needs to increase to 9 blocks per year as there is a 62,200m (415 blocks) and \$68.4 million dollar back log of cast iron water main to replace. Replacing old breaking and leaking water main on an annual basis, reduces water main breaks thereby reducing future operation and maintenance costs and improves service delivery to the residents. Increasing the sizing of the water mains and looping or connecting water mains provides for additional flow to meet the daily demands and fire protection. The 2025 locations will be determined from previous water main break records and identified projects from the Hydraulics System Analysis.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
55	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Lead Service</p> <p>Detail : Replacement of 10 lead water service connections. The City replaces the portion of the connection that is located on City property.</p> <p>Purpose : In the 19th century lead was the most common type of pipe used for in house plumbing and for the water service that connected to the cast iron water mains in the street. Lead continued to be used up to 1955. In 2012 approx. 750 properties in Prince Albert had lead water service connections. Some may experience lead leaching into the drinking water from the service connection or or plumbing system if it contains lead. Through investigation into the archived paper copies of the service connection notes and the annual replacement program, the remaining number of lead services has been greatly reduced.</p> <p>The annual Water Treatment Plant report identifies the lead services with the highest test results. The results are evaluated in combination with known lead service locations and the lead service replacement locations are generated for each year.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$175.0	\$0	\$175.0
56	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Sanitary/Storm Sewer</p> <p>Detail : Sanitary/Storm Sewer Relining and Replacement Program</p>	\$0	\$900.0	\$0	\$900.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Purpose : This multi-year project involves the renewal of existing aged / deteriorated sanitary and storm sewer mains by replacing or relining the entire length of pipe materials along a significant span of the main, typically a city block. In cases of replacement there may be concurrent rehabilitation of the asphalt roadway and concrete curbs, gutters and sidewalks required. The locations of repair are normally confirmed in advance with sewer photography inspections. Sites of interest may be identified through one of the following factors; The occurrence of repetitive performance problems in the main requiring ongoing maintenance, consistently poor pipe appearing in the video, and/or a history of localized emergency and repair digs at the location or the roadway section identified as a rehabilitation project within the roadway recapping program.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
57	1	Water & Sewer Utility	No	Various locations	<p>Fire Hydrant - Fire Protection</p> <p>Detail : Installation of fire hydrants to improve fire protection</p> <p>Purpose : Installation of 2-3 Fire Hydrants in areas where the City's design standard spacing of 150 unobstructed meters between hydrants do not currently exist. The addition of these hydrant will improve fire protection.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$70.0	\$0	\$70.0
58	1	Water & Sewer Utility	No	Various locations	<p>Replacement Program - Fire Hydrant</p> <p>Detail : Replacement of the old fire hydrants brands that are failing, no longer manufactured and replacement parts are not available.</p> <p>Purpose : The City of Prince Albert has 1,030 Fire Hydrants. In 2021 the replacement of the John East Hydrants was completed. The City Standard is the Mueller Canada Valve hydrant of which there are 475. The program will replace the hydrants that are prone to failure and to which parts are not available. When these hydrants fail, usually in winter, there are huge repair costs, disruption in service issues, and fire protection issues. It is much more cost effective to schedule summer replacement of these hydrants with new Mueller Canada Valve hydrants.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$125.0	\$0	\$125.0
59	1	Water & Sewer Utility	No	Raw Water Pump House	<p>Long-Term Debt Payment - Raw Water Pump House</p> <p>Detail : Annual long-term debt principal repayment.</p>	\$0	\$0	\$222.1	\$222.1

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Purpose : The tender for a new raw water pump house closed on June 26, 2020 and was approved by City Council on August 24, 2020. The total project cost is estimated to be \$18,900,000 with \$12,802,325 to be funded from debt financing.</p> <p>This budget is for the annual principal debt repayment and is based on an interest rate of 3.45% and a 35 year repayment plan. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>External Source : Gas Tax Funding</p>				
60	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - River Street Reservoir</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : In 2017, City Council approved the borrowing of \$7 million dollars for the construction of two new reservoirs, one at the WTP on River Street and one on Marquis Road to twin the existing reservoirs.</p> <p>The City has completed the River Street Reservoir and pump house expansion for an estimated cost of \$14.8 million. The City received \$9 million in funding from the Federal and Provincial Government to assist in the completion of this project.</p> <p>Approximately \$5.8 million of the \$7.0 million borrowed was utilized for this project. On August 24, 2020, City Council approved that the remaining \$1.2 million in debt financing proceeds be utilized to fund the Raw Water Pump House project.</p> <p>This loan has been financed over 25 years and is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$245.0	\$0	\$245.0
61	1	Water & Sewer Utility	No		<p>Long-Term Debt Payment - Water Meter Replacement</p> <p>Detail : Water Meter Replacement Long Term Debt Payment</p> <p>Purpose : Principal portion for long term debt for the water meter replacement capital project. The interest portion of</p>	\$0	\$526.7	\$0	\$526.7

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>this loan is expensed as an operational cost but the principal payments are funded from reserve allocations. Interest is based on a 10 year amortization at the City's line of credit borrowing rate.</p> <p>When the 2020 Budget was prepared, the City's line of credit borrowing rate was 2.95%. This was the budgeted rate used for Year 1 or 2019. The budgeted rate for Years 2-10 will be based on a rate of 3.2% which is the October 2020 line of credit borrowing rate for the City. This loan is scheduled to be repaid in full in 2028.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
62	1	Water & Sewer Utility	No	City Hall	<p>Long-Term Debt Payment - Zone 2 Water Reservoir Upgrades</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : A 2015 Hydraulic Water Assessment of The City's water distribution system concluded that neither of the two (2) pump stations in Zone 2 (2nd Avenue and Marquis Road) are capable of supplying fire flows during peak demand with the other out of service. Therefore, the City is upgrading the reservoirs to ensure that Zone 2 will meet current and future water distribution demands.</p> <p>City Council approved borrowing in the amount of \$6,553,000 in August 2017 with the debt to be financed over 25 years.</p> <p>This loan is scheduled to be repaid in full in 2042.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>	\$0	\$229.0	\$0	\$229.0
63	1	Water & Sewer Utility	No	WWTP	<p>Long-Term Debt Payment - WWTP Detailed Design Year 1/2</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : The initial construction of the Waste Water Treatment Plant (WWTP) began in 1972 and only included partial treatment for the removal of some solids. The plant was significantly expanded in 1998 to include secondary treatment and was further upgraded in 2009 to include UV disinfection. With each subsequent project, there was no upgrade to previous works, meaning that older portions of the plant have far exceed their useful design life.</p>	\$0	\$41.7	\$0	\$41.7

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Council approved budget for detailed design in 2021 and 2022. The 2021 budget was approved at \$1.1M and the 2022 budget includes a budget of \$1.3M for Year 2 of the Detailed Design for a total budget of \$2.4M.</p> <p>The principal debt repayment is based on a 35 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2057.</p> <p>Reserve Source : Water Utility Improvement Fund Balance</p>				
2027 sub-total						\$0	\$3,962.4	\$222.1	\$4,184.5
Grand Total						\$0	\$20,726.7	\$108,139.1	\$128,865.8



City of
**Prince
Albert**

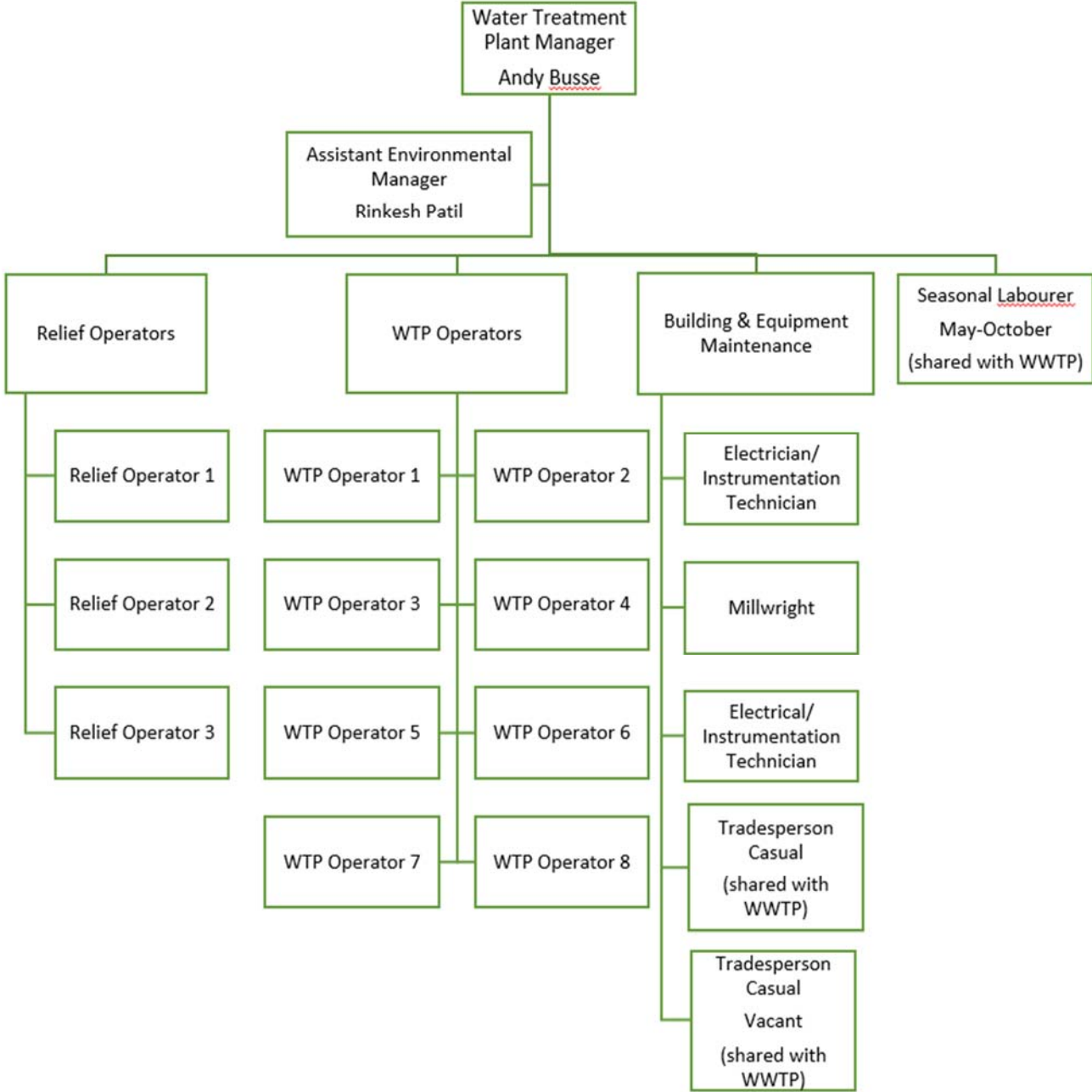
APPENDIX C

WATER UTILITY FUND ORGANIZATIONAL CHARTS

Permanent Out of Scope FTE Total: 5.6
Permanent In Scope FTE Total: 46.15
Summer Casual In Scope: 18.0
Winter Casual In Scope: 7.0
(FTE: Full Time Equivalent)

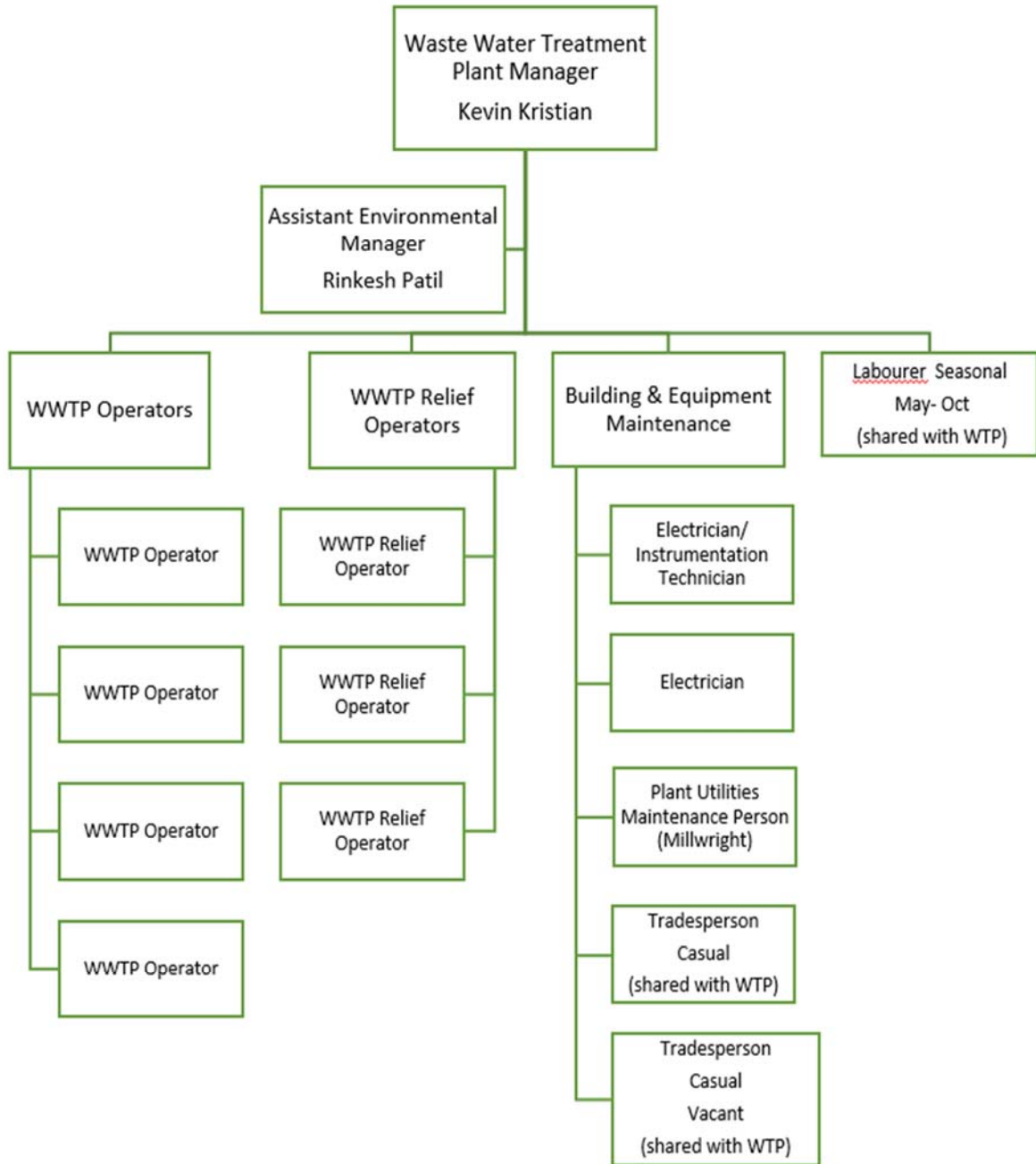
PUBLIC WORKS

Water Treatment Plant



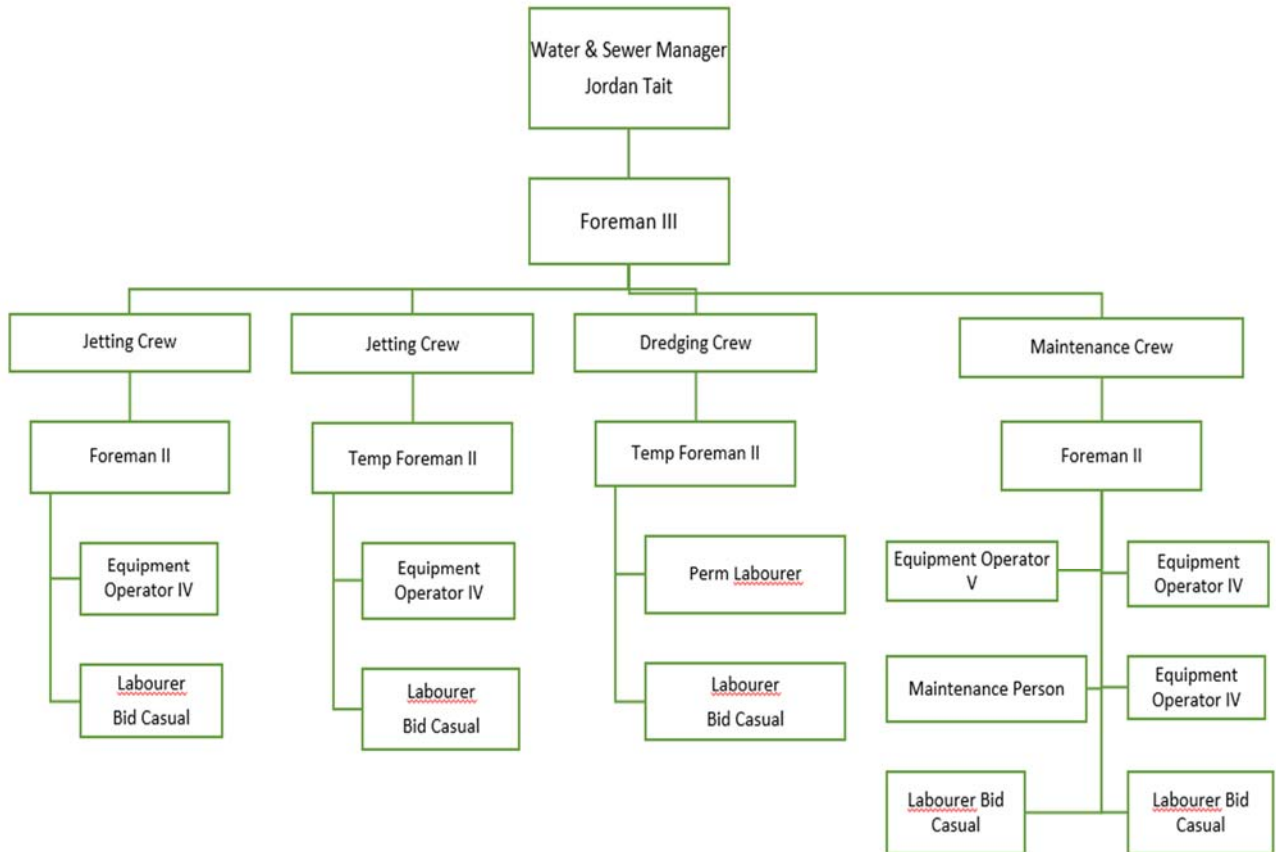
PUBLIC WORKS

Waste Water Treatment Plant



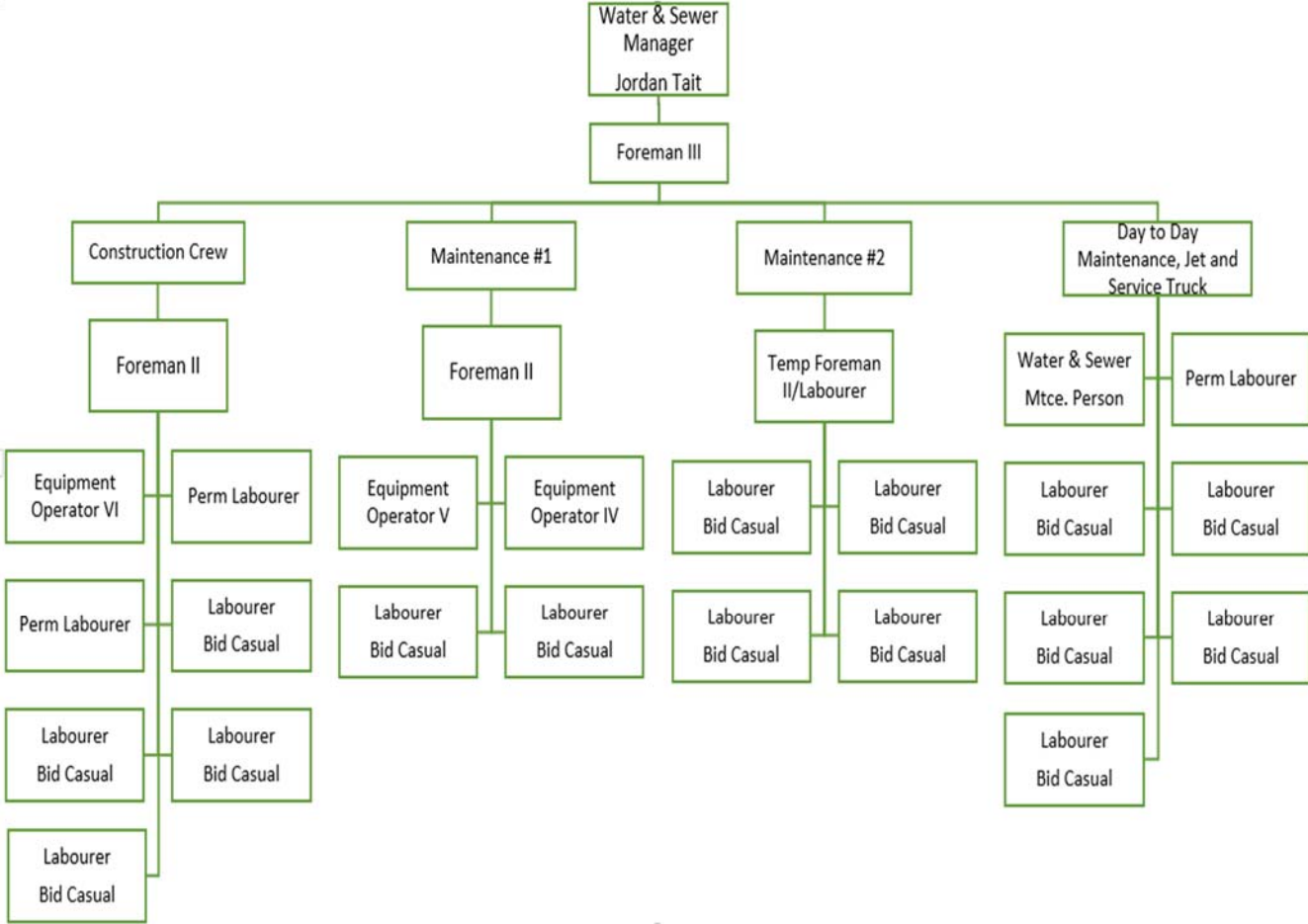
PUBLIC WORKS

Water & Sewer Winter Operations



PUBLIC WORKS

Water & Sewer Summer Operations





City of
**Prince
Albert**

APPENDIX D

2022 WATER UTILITY FUND CAPITAL PROJECT UPDATE

YEAR 2022 - WATER & SEWER UTILITY FUND CAPITAL BUDGET - CAPITAL SPENDING					
	2022 BUDGET	2022 Spending YTD (Oct 18)	Variance YTD Spending to Budget (Oct 18)	FUNDING	TIMELINES
2022 Water and Sewer Utility Capital Approved					
WATERWORKS IMPROVEMENT FUND					
Watermain Replacement Program	\$1,400,000.00	\$1,186,950.43	(\$213,049.57)	Waterworks Improvement Fund	Projects underway. To be completed by end of October. See project listing for status.
Sanitary and Storm Sewer Replacement Program	\$750,000.00	\$699,854.46	(\$400,145.54)	Waterworks Improvement Fund	Projects underway. To be completed by end of October for excavation projects and December for relining. See project listing for status.
Sewer Relining Work (funding in operating budget of \$350,000)	\$350,000.00				
Lead Service Replacement Program	\$150,000.00	\$29,498.12	(\$120,501.88)	Waterworks Improvement Fund	To be completed by end of October.
Fire Hydrant Replacement Program	\$100,000.00	\$66,909.52	(\$33,090.48)	Waterworks Improvement Fund	To be completed by end of October.
Fire Hydrant - Fire Protection	\$50,000.00	\$81,077.96	\$31,077.96	Waterworks Improvement Fund	To be completed by end of October
Former Raw Water Pump House Decommission	\$170,000.00	\$0.00	(\$170,000.00)	Waterworks Improvement Fund	To be carried over to spring of 2023. Due to the extension in the new raw water pump house completion, this project has been delayed.
WTP PLC and SCADA System Upgrades	\$395,000.00	\$214,676.60	(\$180,323.40)	Waterworks Improvement Fund	Project underway, scheduled to be completed in December 2022.
River Street Reservoir Refurbish and Repairs	\$400,000.00	\$0.00	(\$400,000.00)	Waterworks Improvement Fund	Project Cancelled – Tender results were over budget. Additional budget requested in 2023.
TOTAL WATER UTILITY RESERVE	\$3,765,000.00	\$2,278,967.09	(\$1,486,032.91)		
			<i>(\$1,486,032.91)</i>		
DEBT FINANCING					
Detailed Design of Waste Water Treatment Plant - Year 2	\$1,300,000.00	\$47,304.58	(\$1,252,695.42)	Debt Financing	Nereda Pilot Study is finished. Design is at 58% complete. On hold awaiting comments back from Water Security Agency. Carry Forward to Year 2023.
TOTAL DEBT FINANCING	\$1,300,000.00	\$47,304.58	(\$1,252,695.42)		
			<i>(\$1,252,695.42)</i>		
TOTAL 2021 UTILITY CAPITAL	\$5,065,000.00	\$2,326,271.67	(\$2,738,728.33)		
			<i>(\$2,738,728.33)</i>		
TOTAL 2022 UTILITY CAPITAL BUDGET	\$6,787,600.00	\$2,326,271.67	(\$4,461,328.33)		
			<i>(\$4,461,328.33)</i>		

YEAR 2022 - WATER & SEWER UTILITY FUND CAPITAL BUDGET - CAPITAL SPENDING					
	2022 BUDGET	2022 Spending YTD (Oct 18)	Variance YTD Spending to Budget (Oct 18)	FUNDING	TIMELINES
2021 CARRY FORWARD CAPITAL PROJECTS					
WATERWORKS IMPROVEMENT FUND					
Watermain Replacement Program	\$35,954.62	\$35,954.62	\$0.00	Waterworks Improvement Fund	2021 Carry Forward Funds Spent.
Sanitary and Storm Sewer Replacement Program	\$84,701.45	\$84,701.45	\$0.00	Waterworks Improvement Fund	2021 Carry Forward Funds Spent.
Lead Service Replacement Program	\$51,750.80	\$51,750.80	\$0.00	Waterworks Improvement Fund	2021 Carry Forward Funds Spent.
Filter to Waste Isolation	\$23,708.74	\$0.00	(\$23,708.74)	Waterworks Improvement Fund	Old Raw Water pump house must be de-commissioned prior to work being conducted. Will be completed in Year 2023.
TOTAL WATER UTILITY RESERVE	\$196,115.61	\$172,406.87	(\$23,708.74)		
			(\$23,708.74)		
NEW RAW WATER PUMP HOUSE					
New Raw Water Pump House	\$2,808,927.00	\$2,163,902.77	(\$645,024.23)	City's Borrowing of Funds	Construction commenced November 2020. Substantial Completion was issued on October 4, 2022.
NEW WATER PUMP HOUSE	\$2,808,927.00	\$2,163,902.77	(\$645,024.23)		
			(\$645,024.23)		
DEBT FINANCING					
Waste Water Treatment Plant - Detailed Design Year 1	\$394,797.28	\$394,797.28	\$0.00	Debt Financing	2021 Carry Forward funds Spent.
TOTAL DEBT FINANCING	\$394,797.28	\$394,797.28	\$0.00		
TOTAL 2021 C/F CAPITAL PROJECTS	\$3,399,839.89	\$2,731,106.92	(\$668,732.97)		
			(\$668,732.97)		
TOTAL 2022 WATER & SEWER UTILITY CAPITAL	\$10,187,439.89	\$5,057,378.59	(\$5,130,061.30)		
			(\$5,130,061.30)		

2022 Watermain Replacement Projects			
Account #	Treatment	GP Description	2022 YTD SPENDING
8-2-40285	Watermain Replacement	6 AE Water (22-23 SE) - Water	\$229,080.93
8-2-40293	Watermain Replacement	16 SW (2-4 AW) - Water	\$294,365.82
8-2-40294	Watermain Replacement	17 SW (10 AW) - Water	\$0.00
8-2-40295	Watermain Replacement	Central A (22-24 S) - Water	\$9,060.87
8-2-40296	Watermain Replacement	24 SE (Cent-1 AE) - Water	\$146,250.56
8-2-40297	Watermain Replacement	7 SE (11-13 AE) - Water	\$374,685.07
8-2-40298	Watermain Replacement	Little Red Extension - Water	\$106,858.36
8-2-40304	Watermain Replacement	27 SW (6-6A)	\$55,513.56
8-2-40242		10TH ST E (CENTRAL - 1 AVE E)	\$80.89
8-2-40283		12 SE WATER (4-6 AE)	\$473.79
8-2-40286		20 SW WATER (8-9 AW)	\$5,980.98
8-2-40256		11th Street NW	\$143.18
8-2-40279		North Industrial Drive	\$411.04
		TOTAL SPENDING	\$1,222,905.05
		TOTAL BUDGET	\$1,435,954.62
		UNSPENT	(\$213,049.57)
2022 Sewermain Replacement Projects			
8-2-40284	Sanitarymain Replacement	6 AE Sewer (22-23 SE) - Sanitary	\$78,996.66
8-2-40299	Stormmain New	Central A (22-24 S) - Storm	\$20,807.80
8-2-40300	Sanitarymain New	5 AE (24-28 SE) - Sanitary	\$60,497.01
8-2-40301	Stormmain Replacement	18 AW (13 SE - Outfall) - Storm	\$0.00
8-2-40302	Stormmain New	3 ANW - Outfall Construction - Storm	\$0.00
8-2-40303	Storm/Sanitary Repair	16 AW (2-4) - Storm/San	\$27,756.18
8-2-40282		1AW Sewer (17-18 SE)	\$78,417.26
8-2-49010	Sewer Relining		\$518,081.00
		TOTAL SPENDING	\$784,555.91
		TOTAL BUDGET	\$1,184,701.45
		UNSPENT	(\$400,145.54)

BUDGET

2022	Watermain Replacement Budget	\$1,400,000.00
2021	C/F from Year 2021	\$35,954.62
	TOTAL WATERMAIN BUDGET	\$1,435,954.62

BUDGET

2022	Sewermain Replacement Budget	\$750,000.00
2021	C/F from Year 2021	\$84,701.45
	Sewer Relining Budget - Operating	\$350,000.00
	TOTAL SEWERMAIN BUDGET	\$1,184,701.45

2022 Utility Replacement Projects

Fund	Treatment	GP Description	Status
Utility	Sanitarymain Replacement	6 AE Sewer (22-23 SE) - Sanitary	Complete
Utility	Watermain Replacement	6 AE Water (22-23 SE) - Water	Complete
Utility	Watermain Replacement	16 SW (2-4 AW) - Water	Complete
Utility	Watermain Replacement	Central A (22-24 S) - Water	Carry Over to Year 2023
Utility	Watermain Replacement	24 SE (Cent-1 AE) - Water	Complete
Utility	Watermain Replacement	7 SE (11-13 AE) - Water	Ongoing
Utility	Watermain Replacement	Little Red Extension - Water	Complete
Utility	Stormmain New	Central A (22-24 S) - Storm	Carry Over to Year 2023
Utility	Sanitarymain New	5 AE (24-28 SE) - Sanitary	Ongoing
Utility	Stormmain Replacement	18 AW (13 SE - Outfall) - Storm	Not Started
Utility	Stormmain New	3 ANW - Outfall Construction - Storm	Not Started



City of
Prince Albert

RPT 22-445

TITLE: 2023 Sanitation Fund Budget

DATE: November 16, 2022

TO: Budget Committee

PUBLIC: X

INCAMERA:

ATTACHMENTS:

1. 2023 Sanitation Fund Budget



CITY OF PRINCE ALBERT
**SANITATION FUND
BUDGET**

FOR YEAR ENDING
DECEMBER 31, 2023



City of
**Prince
Albert**

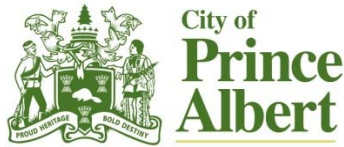
SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

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Sanitation Improvement Fund Balance	32
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APPENDIX A - 2023 SANITATION FUND CAPITAL BUDGET**APPENDIX B – 2023 – 2027 SANITATION FUND 5-YEAR CAPITAL BUDGET****APPENDIX C – SANITATION FUND ORGANIZATIONAL CHART****APPENDIX D – 2022 SANITATION FUND CAPITAL PROJECT UPDATE**

Budget Overview



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).

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 2023, 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%

There will be a monthly increase of \$0.25 on the user’s water bill. The impact to a homeowner is as follows:

Year 2023 – Monthly Cost	\$19.75	
Yearly Cost	\$237.00	
Increase from 2022	\$3.00	Yearly Cost

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

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%

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%

Line by Line Budget for 2023

The 2023 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category. Below is the legend for the abbreviation of each category.

BUDGET PACKAGE DEFINITIONS FOR LINE BY LINE REVIEW	
<u>Category Codes</u>	
REVENUES	Code
Taxation	TAX
User Charges and Fees	UCF
Operating Grants and Donations	OGD
Grants in Lieu of Taxes	GIL
Interest and Penalties	INT
Sundry	SUN
EXPENSES	
Council Remuneration	CR
Salaries Wages and Benefits	SWB
Contracted and General Services	CON
Financial Charges	FC
Grants and Donations	G&D
Utilities	UTL
Interest on Long Term Debt	LTD
Fleet Expenses	FLT
Maintenance Materials and Supplies	MMS
Insurance	INS
Bad Debt Expense	BDE
CAPITAL AND INTERFUND TRANSACTIONS	
Capital Revenues	CAP
Amortization	AMORT
Interfund Transfers	IFUND
Reserves	RES
<u>Other Definitions</u>	
Back Out - Removal of one-time budgeted amounts approved in the prior year.	
Base Adjust - Adjustments made by Financial Services based on detailed analysis and projections for the budget year. Base adjustments are made for the following categories: Salaries Wages and Benefits, Utilities, Fleet Expenses, and Insurance.	

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
REVENUES				
User Charges and Fees	(\$5,342,590)	(\$4,967,590)	(\$375,000)	7.55%
Operating Grants and Donations	(412,170)	(412,170)	0	0.00%
Sundry	(1,000)	(1,000)	0	0.00%
Total Revenues	(5,755,760)	(5,380,760)	(375,000)	6.97%
EXPENSES				
Salaries Wages and Benefits	1,610,980	1,578,090	32,890	2.08%
Contracted and General Services	397,200	402,200	(5,000)	-1.24%
Financial Charges	7,050	6,250	800	12.80%
Grants and Donations	142,100	142,100	0	0.00%
Utilities	37,180	31,800	5,380	16.92%
Interest on Long Term Debt	177,080	137,720	39,360	28.58%
Fleet Expenses	2,007,000	1,790,000	217,000	12.12%
Maintenance Materials and Supplies	560,260	449,280	110,980	24.70%
Insurance	7,280	5,580	1,700	30.47%
Bad Debt Expense	7,000	7,000	0	0.00%
Total Expenses	4,953,130	4,550,020	403,110	8.86%
Operating (Surplus) Deficit	(802,630)	(830,740)	28,110	-3.38%
CAPITAL AND INTERFUND TRANSACTIONS				
Amortization	990,000	860,000	130,000	
Interfund Transfers	315,110	309,110	6,000	
Capital and Interfund Transactions	1,305,110	1,169,110	136,000	
TOTAL (SURPLUS) DEFICIT	502,480	338,370	164,110	
Allocated as Follows:				
Total (Surplus) Deficit	502,480	338,370	164,110	
Non-Cash Adjustment - Amortization	(990,000)	(860,000)	(130,000)	
Total (Surplus) Deficit - Adjusted for Amortization	(487,520)	(521,630)	34,110	
Transfer for Capital Funding	544,800	566,500	(21,700)	
Transfer from Sanitation Improvement Fund	(57,280)	(44,870)	(12,410)	
	487,520	521,630	(34,110)	
	0	0	0	

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

2023 Revenues

The revenues for the Sanitation Fund have **increased** by the amount of **(\$375,000)** from 2022 as follows:

- **(\$300,000)** increase in revenue generated though rates/fees charged at the Landfill Gate. Revenue has been increased for 2023 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.
- **(\$75,000)** increase for revenue 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 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$75,000.

Revenues	2022 Budget	2023 Budget	(Increase) Decrease
User Charges and Fees	(\$4,967,590)	(\$5,342,590)	(\$375,000)
Operating Grants and Donations	(\$412,170)	(\$412,170)	\$0
Sundry	(\$1,000)	(\$1,000)	\$0
Total Revenues	(\$5,380,760)	(\$5,755,760)	(\$375,000)

User Charges and Fees Revenue

(\$375,000) increase in User Charges and Fees Revenue as follows:

User Charges and Fees	2022 Budget	2023 Budget	(Increase) Decrease
Landfill Operations	(\$2,400,000)	(\$2,700,000)	(\$300,000)
Bioreactor Building Rentals	(\$16,990)	(\$16,990)	\$0
Sanitation Surcharge	(\$2,500,000)	(\$2,575,000)	(\$75,000)
City Facilities - Sanitation Surcharge	(\$50,600)	(\$50,600)	\$0
Total User Charges and Fees	(\$4,967,590)	(\$5,342,590)	(\$375,000)

(\$5,342,590) Total User Charges and Fees Revenue as follows:

- **(\$2,700,000)** Landfill Operations is the revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2023 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 \$13.00 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. **2023 revenues are projected to increase by (\$300,000) with the increased rates.**

Previous Revenue for Landfill Charges:

Year 2022	(\$1,985,348) to November 1 st YTD
Year 2021	(\$2,710,106)
Year 2020	(\$2,300,577)
Year 2019	(\$2,218,796)
Year 2018	(\$2,262,205)

- **(\$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. **2023 revenues are projected to increase by (\$75,000) with the increased rates.**

Previous Revenue for Sanitation Surcharge at Landfill:

Year 2022	(\$1,890,351) to November 1 st YTD
Year 2021	(\$2,463,566)
Year 2020	(\$2,486,527)
Year 2019	(\$2,362,765)
Year 2018	(\$2,376,363)

- **(\$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.

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Operating Grants and Donations

\$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.

Past revenue has been:

2021 (\$432,956)
 2020 (\$385,941)
 2019 (\$382,044)

Sundry Revenue

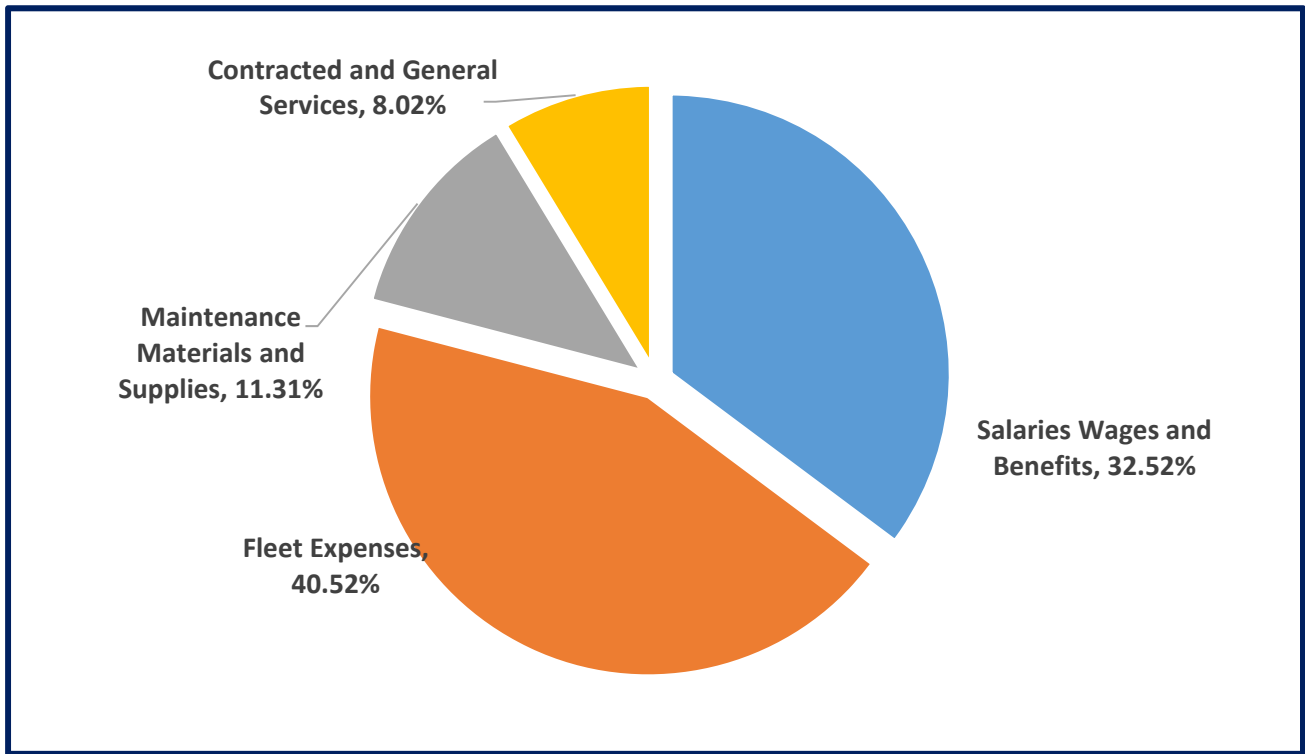
Sundry revenue is budgeted at **(\$1,000)**. This revenue relates to miscellaneous revenue generated from Landfill (e.g. sale of a load of sand).

2023 EXPENDITURES

The total expenditures for the Sanitation Fund have **increased** by the amount of **\$403,110** over 2022, representing an 8.86% increase.

Total Expenditures	2022 Budget	2023 Budget	(Increase) Decrease	% Change	% of Total Expenses
Salaries Wages and Benefits	\$1,578,090	\$1,610,980	\$32,890	2.08%	32.52%
Contracted and General Services	\$402,200	\$397,200	-\$5,000	-1.24%	8.02%
Financial Charges	\$6,250	\$7,050	\$800	12.80%	0.14%
Grants and Donations	\$142,100	\$142,100	\$0	0.00%	2.87%
Utilities	\$31,800	\$37,180	\$5,380	16.92%	0.75%
Interest on Long Term Debt	\$137,720	\$177,080	\$39,360	28.58%	3.58%
Fleet Expenses	\$1,790,000	\$2,007,000	\$217,000	12.12%	40.52%
Maintenance Materials Supplies	\$449,280	\$560,260	\$110,980	24.70%	11.31%
Insurance	\$5,580	\$7,280	\$1,700	30.47%	0.15%
Bad Debt Expense	\$7,000	\$7,000	\$0	0.00%	0.14%
Total Expenditures	\$4,550,020	\$4,953,130	\$403,110	8.86%	100.00%

The major drivers for the Sanitation Fund Expenditures are as follows:



Salaries Wages and Benefits

Collective Bargaining Increases

For the years 2020 and 2021, the Collective Bargaining Agreements for CUPE Local 882 and 160 were settled at 1.75% each year. The budgets for those years covered the settlement amount.

The 2022 Budget Document included the 2019 salary and wage rates of the Collective Bargaining Agreement, as at the time of the Budget Document, the Collective Bargaining Rates for 2020 and 2021 were not yet ratified by the respective Unions and approved by City Council. **As such, for the 2023 Budget, the Functional Divisions will have increased costs for Salaries, Wages and Benefits, as the rates are based on current 2021 rates.**

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Payroll Benefits

Payroll benefits have increased due to the following:

1. CPP costs will rise from 5.7% in 2022 to 5.95% in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.44/\$100 of WCB assessable earnings in 2021 to \$1.94/\$100 of WCB assessable earnings in 2022. This resulted in approximately \$200,000 of additional WCB costs in 2022 which are expected to continue into 2023. The additional WCB costs were not budgeted for in 2022 because Administration only found out about this increase after the budget for 2022 was finalized.
3. The employer-paid group benefit costs went up approximately \$200 per employee with family coverage in 2022. This amount was not budgeted for in 2022 because Administration only found out about this increase after the budget was finalized.

\$32,890 increase in Salaries Wages Benefits as follows:

- **\$11,590** increase as per current contract rates of the Collective Bargaining Agreement and step increases.
- **\$4,300** increase for payroll benefits.
- **\$17,000** increase for overtime after a review of actual costs incurred in prior years and expectations for 2023. 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	2022 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$322,310	\$345,190	\$22,880
Wages Regular	\$801,290	\$790,000	(\$11,290)
Wages Overtime	\$45,350	\$62,350	\$17,000
Payroll Benefits	\$409,140	\$413,440	\$4,300
Total Salaries Wages and Benefits	\$1,578,090	\$1,610,980	\$32,890

There is also an allocation for retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contracted ended December 31, 2021) included.

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Salaries Wages and Benefits	2022 Budget	2023 Budget	Increase (Decrease)
Sanitation Administration	\$57,840	\$74,500	\$16,660
Residential Waste Collection	\$478,100	\$478,100	\$0
Landfill Operations	\$865,810	\$872,040	\$6,230
Residential Recycling	\$176,340	\$186,340	\$10,000
Total Salaries Wages and Benefits	\$1,578,090	\$1,610,980	\$32,890

Sanitation Administration – 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 **decreased** by the amount of **(\$5,000)** over 2022 as follows:

- **(\$10,000)** reduction for Landfill annual ground water and surface water monitoring and reporting as per average spending.
- **\$5,000** increase for the Recycling Program - This budget relates to cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.

Contracted and General Services	2022 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$6,200	\$6,200	\$0
Landfill Operations	\$345,000	\$335,000	(\$10,000)
Residential Recycling	\$51,000	\$56,000	\$5,000
Total Contracted and General Services	\$402,200	\$397,200	(\$5,000)

\$397,200 Total Contracted and General Services:

- **\$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).
- **\$35,000** for the cost for Household Hazardous Waste Collection Day.
- **\$21,000** for the Recycling Program. This budget relates cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins. Increase of \$5,000 for Year 2023 due to contractor increased costs for pickups.
- **\$11,000** as the City is required to provide annual monitoring at the Bioreactor Facility for an encapsulation cell that was constructed in 2016. The encapsulation cell was constructed to store material from the remediation of a site completed in order to support a local development. This monitoring must be completed and signed off by a Qualified Professional.

- **\$10,000** as the Landfill is closely regulated by the Ministry of Environment 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.
- **\$6,200** – 2022 was the first year to budget 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.

Financial Charges

Financial Charges for 2023 **increased** by **\$800** relating to the property taxes for the bioreactor Site that are paid to the Rural Municipality of Buckland.

\$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 2023 is the same budget as Year 2022.

\$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.

Utilities

Electricity:

- SaskPower announced a 4% increase effective September 1, 2022, another 4% increase effective April 1, 2023, and an increase in carbon tax from \$50 to \$65 on April 1, 2023.

Heating:

- SaskEnergy budget includes 3 rate increases:
 - Rate increase effective November 2021 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
 - Rate increase effective August 2022 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
 - June 2023 rate increase.

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Utilities have **increased** by the amount of **\$5,380**, representing a 16.92% increase over 2022 for Landfill Operations.

Utilities – Landfill Operations	2022 Budget	2023 Budget	Increase (Decrease)	% Change
Water and Sewer	\$2,000	\$2,260	\$260	13.00%
Heating Fuels	\$13,100	\$16,500	\$3,400	25.95%
Electricity	\$16,700	\$18,420	\$1,720	10.30%
Total Utilities	\$31,800	\$37,180	\$5,380	16.92%

Interest on Long Term Debt

Interest on Long Term Debt is an **increase** of **\$39,360** over 2022 as follows:

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.

Fleet Expenses

The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

Fleet has **increased** by **\$217,000** over Year 2022 as follows:

Fleet Expenses	2022 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection	\$775,000	\$900,000	\$125,000
Landfill Operations	\$720,000	\$770,000	\$50,000
Residential Recycling	\$230,000	\$270,000	\$40,000
Yard Waste	\$65,000	\$67,000	\$2,000
Total Fleet Expenses	\$1,790,000	\$2,007,000	\$217,000

\$2,007,000 Total Fleet Budget as follows:

- **\$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 truck used for the recycling program. Collection of recyclables from City residences.
- **\$67,200** 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 **increased** by **\$110,980** from Year 2022 as follows:

- **(\$25,000)** reduction in Solid Waste Rental Equipment. Rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). Budget reduction based on average years spending.
- **(\$6,310)** reduction in the allocation of computer costs. For Sanitation for 2023, the allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach. The decrease in 2023 is due to more efficient allocations completed by Corporate Services.
- **(\$5,000)** reduction in granular materials. This budget is 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.
- **(\$1,000)** removal of budget for rental of equipment.
- **(\$710)** reduction in lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.

- **\$149,000** increase for Decommissioning. Budget has been increased from \$150,000 to \$299,000.

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.

We arrived at this number as follows: $(\$12,500,000 \text{ (reclamation cost)} - \$556,225.89 \text{ (current accrual balance)}) / 40 \text{ (calculation term)} = \$299,000 \text{ annually (rounded to the nearest thousand)}$.

We realize this is an increase over the budgeted \$150,000 but would highlight that the prior budget estimates were based on calculations that have been previously determined to be undervaluing the costs.

We would note that the estimated values are subject to change as there can be significant changes in technology or circumstances over a 40 year period. As such this value will be reviewed from time to time (every several years, likely when the rates are reviewed) and the values adjusted as appropriate.

\$560,260 Total Maintenance Materials and Supplies is comprised of the following **large budget items**:

- **\$299,000** for Decommissioning as illustrated above.
- **\$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.

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

- **\$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.
- **\$25,000** for Solid Waste Rental Equipment. Rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). Budget reduction based on historical spending.
- **\$15,000** for operational supplies for the landfill (e.g. grease, small tools, locks, keys, small fence repair parts, nuts and bolts).
- **\$13,500** represents an allocation of costs from the General Fund. The General Fund is charged the full cost for certain expenses / operations that are shared by other funds. Expenses for the following items are allocated to the Sanitation Fund.
- **\$10,110** – 2023 Budget for the annual licensing fees for IT software across all City Departments is included in the IT operating account. In Sanitation for 2023, the allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach.
- **\$10,000** is budgeted for application of asphalt chips to maintain the surface of the landfill road from 15th Street North West to the Landfill. Repairs have not been required in the last couple years. Budget was reduced by (\$5,000) for 2023.
- **\$5,000** to be used for new signage that will display the rates and directional signage of the Landfill.
- **\$5,000** for training. Budget used to support training for the Sanitation Manager and Division staff to maintain Professional Designations and enhance operations. Solid Waste of North America for training in 2023. The Solid Waste Association of North America (SWANA) is an organization of more than 10,000 public and private sector professionals committed to advancing from solid waste management to resource management through their shared emphasis on education, advocacy and research. For more than 60 years, SWANA has been the leading association in the solid waste management field. SWANA serves industry professionals through technical conferences, certifications, publications and a large offering of technical training courses.
- **\$2,500** for Pest Control Services.
- **\$2,000** funding to provide and maintain signage at the landfill to identify traffic flow, proper procedures and identify areas to separate waist.

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Insurance

2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.

Insurance for Year 2023 has increased by **\$1,700** as follows:

- \$1,630 increase for Landfill Building new scales and kiosk.
- \$70 for insurance for garbage bin inventory.

Insurance	2022 Budget	2023 Budget	Increase (Decrease)
Residential Waste Collection – Garbage Bin Inventory	\$240	\$310	\$70
Landfill Operations – Landfill Building new scales and Kiosk	\$5,340	\$6,970	\$1,630
Total Insurance	\$5,580	\$7,280	\$1,700

Bad Debt Expense

Bad Debt Expense is budget the same as Year 2022. The amount of **\$7,000** is budgeted for unpaid invoices for items brought to the landfill.

Bad Debt Expense for the last couple years:

Year 2021	\$3,487
Year 2020	\$12,429
Year 2019	\$8,457
Year 2018	\$21,066

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Interfund Transactions

\$6,000 increase for Interfund Transactions relating to the increase of \$6,000 for the Contribution to General Fund.

Interfund Transfers	2022 Budget	2023 Budget	Increase (Decrease)
Transfer from Utility Fund - City Facilities	(\$2,000)	(\$2,000)	\$0
Contribution to General Fund	\$260,510	\$266,510	\$6,000
Transfer to General Fund – City Facilities	\$47,030	\$47,030	\$0
Contribution to Utility Fund	\$3,570	\$3,570	\$0
Total Interfund Transfers	\$309,110	\$315,110	\$6,000

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.

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 2023, Amortization has increased from \$860,000 to **\$990,000, an increase of \$130,000.**

That increase in amortization is from the increased costs for the Waste Cell for the Landfill project. With useful life of 30 years, it increase the amortization amount by \$133,000 approximately annually.

2023 Capital Budget

For 2023, Administration is requesting **\$544,800** 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, to be funded from the Sanitation Improvement Fund.

2024 – 2027 Capital Summary

Please see below for a summary of the 2024 to 2027 capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

	2024	2025	2026	2027	Total
Sanitation Improvement Fund	916,400	678,600	596,200	614,400	2,805,600

2022 Sanitation Fund Capital Project Update

Attached as **Appendix D** is the 2022 Sanitation Fund Capital Project Update that provides a status of Sanitation Capital Projects that will be completed in the 2022 Construction Year and those capital projects that will be a carry forward to Year 2023 for completion.

SANITATION FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Sanitation Improvement Fund Balance

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 2023 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 2023 is (\$487,520).
- A transfer of \$544,800 to the Capital Committed Reserve is required for 2023 capital expenditures.
- This results in an estimated net **decrease** to the Sanitation Improvement Fund Balance in 2023 of \$57,280 and an estimated closing **deficit balance of \$4,867,521.**

SANITATION IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	(\$487,520)	(\$521,630)
Expenditures:		
Transfer to Capital Committed Reserve	544,800	566,500
Budgeted (Increase) Decrease	57,280	44,870
Fund (Surplus) Deficit, beginning of year (estimated)	4,810,241	4,765,371
Fund (Surplus) Deficit , end of year (estimated)	4,867,521	4,810,241

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$6.260 million for the construction of a Waste Cell for the Landfill.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

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.

	2023	2022	(Favourable)	
	Budget	Budget	Unfavourable	%
			Change	Change
REVENUES				
User Charges and Fees	(\$5,342,590)	(\$4,967,590)	(\$375,000)	7.55%
Operating Grants and Donations	(412,170)	(412,170)	0	0.00%
Sundry	(1,000)	(1,000)	0	0.00%
Total Revenues	(5,755,760)	(5,380,760)	(375,000)	6.97%
EXPENSES				
Salaries Wages and Benefits	74,500	57,840	16,660	28.80%
Bad Debt Expense	7,000	7,000	0	0.00%
Total Expenses	81,500	64,840	16,660	25.69%
TOTAL (SURPLUS) DEFICIT	(5,674,260)	(5,315,920)	(358,340)	6.74%

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET

REVENUES

(\$375,000) increase in User Charges and Fees as follows:

- **(\$300,000)** increase in revenue generated through rates/fees charged at the Landfill Gate. Revenue has been increased for 2023 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.
- **(\$75,000)** increase for revenue 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 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$75,000.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

User Charges and Fees Revenue

(\$375,000) increase in User Charges and Fees Revenue as follows:

User Charges and Fees	2022 Budget	2023 Budget	(Increase) Decrease
Landfill Operations	(\$2,400,000)	(\$2,700,000)	(\$300,000)
Bioreactor Building Rentals	(\$16,990)	(\$16,990)	\$0
Sanitation Surcharge	(\$2,500,000)	(\$2,575,000)	(\$75,000)
City Facilities - Sanitation Surcharge	(\$50,600)	(\$50,600)	\$0
Total User Charges and Fees	(\$4,967,590)	(\$5,342,590)	(\$375,000)

(\$5,342,590) Total User Charges and Fees Revenue as follows:

- **(\$2,700,000)** Landfill Operations revenue 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 (per 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 #21 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. **2023 revenues are projected to increase by (\$300,000) with the increased rates.**
- **(\$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 the revenue generated though rates/fees charged at the Landfill Gate. Revenue has been increased for 2023 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020. **2023 revenues are projected to increase by (\$75,000) with the increased rates.**
- **(\$50,600)** City Facilities – Sanitation Surcharge is the transfer based on Financial Services review and forecast of City facilities charges for 2023.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

Operating Grants and Donations

\$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).

EXPENDITURES

\$16,660 increase in Salaries Wages and Benefits increase as per current contract rates of the Collective Bargaining Agreement and step increases.

\$7,000 Total Bad Debt Expense budgeted for unpaid invoices for items brought to the landfill.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	4-1-43621-094	UCF	LANDFILL OPERATIONS:Non-Taxable Revenue	(\$2,218,796)	(\$2,300,577)	(\$2,710,106)	(\$2,400,000)	\$0	\$0	(\$300,000)	(\$2,700,000)	Revenue generated though rates/fees charged at the Landfill Gate. Revenue has been increased for 2023 based on a review of revenue generated and with the increased landfill rates as approved in Bylaw No. 39 of 2020.
2	4-1-44145-000	UCF	Rental Revenue-Bioreactor Building:Other Revenue	(\$16,993)	(\$17,503)	(\$17,718)	(\$16,990)	\$0	\$0	\$0	(\$16,990)	This revenue is generated through the lease of the building/shop located at the Bioreactor site.
3	4-1-54600-000	UCF	SANITATION SURCHARGE:Other Revenue	(\$2,362,765)	(\$2,486,527)	(\$2,463,566)	(\$2,500,000)	\$0	\$0	(\$75,000)	(\$2,575,000)	Revenue 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 (per Bylaw No. 39 of 2020), along with an increase in total accounts, will generate additional revenue of approximately \$75,000.
4	4-1-54607-000	UCF	CF-Sanitation Surcharge :Other Revenue	(\$51,425)	(\$48,465)	(\$55,281)	(\$50,600)	\$0	\$0	\$0	(\$50,600)	The transfer is based on Financial Services review and forecast of City facilities charges for 2023.
5	4-1-54700-059	OGD	Sanitation:MISC GRANTS	(\$382,044)	(\$385,941)	(\$432,956)	(\$412,170)	\$0	\$0	\$0	(\$412,170)	Grant revenue from NCSWMC based upon the number of households in Prince Albert.
6	4-1-59000-000	SUN	Sanitation Sundry Revenues:Other Revenue	\$0	\$0	(\$2,994)	(\$1,000)	\$0	\$0	\$0	(\$1,000)	Miscellaneous revenue generated from Landfill (ex. sale of a load of sand).
7	4-2-13000-111	SWB	Miscellaneous:Salaries Regular	\$0	\$0	\$58,940	\$57,840	\$0	\$16,660	\$0	\$74,500	Salaries of Landfill employees as per collective bargaining rates.
8	4-2-82141-919	BDE	BAD DEBTS:Bad Debt Expense	\$8,457	\$12,429	\$3,487	\$7,000	\$0	\$0	\$0	\$7,000	Bad debts relate to customer accounts that have been deemed uncollectable and are recorded at year end. The amount fluctuates each year and the current budget has been deemed sufficient.
9	4-1-82219-000	IFUND	Transfer from UF-City Facilities:Other Revenue	\$0	\$0	\$0	(\$2,000)	\$0	\$0	\$0	(\$2,000)	The transfer is based on Financial Services review and forecast of City facility charges for 2023.
10	4-2-82210-742	IFUND	CONTRIBUTION TO GENERAL FUND:Transfer To Own Funds	\$227,580	\$244,080	\$257,250	\$260,510	\$0	\$0	\$6,000	\$266,510	Each year a Franchise fee equal to five (5) percent of the Sanitation Fund's total revenues is paid to the General Operating 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: \$5,380,760 total revenue less City Facility Sanitation Surcharge of \$50,600 = \$5,330,160 * 5% = \$266,510.
11	4-2-82217-742	IFUND	SF-Contribution to GF-City Facilities:Transfer To Own Funds	\$42,191	\$47,957	\$51,044	\$47,030	\$0	\$0	\$0	\$47,030	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 a interfund transfer is made at year end to offset this revenue.
12	4-2-82220-742	IFUND	Contribution To Utility Fund:Transfer To Own Funds	\$0	\$0	\$0	\$3,570	\$0	\$0	\$0	\$3,570	The transfer is based on Financial Services review and forecast of City facility charges for 2023.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

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.

	2023	2022	(Favourable)	
	Budget	Budget	Unfavourable	%
			Change	Change
EXPENSES				
Salaries Wages and Benefits	\$872,040	\$865,810	\$6,230	0.72%
Contracted and General Services	335,000	345,000	(10,000)	-2.90%
Financial Charges	7,050	6,250	800	12.80%
Utilities	37,180	31,800	5,380	16.92%
Interest on Long Term Debt	177,080	137,720	39,360	28.58%
Fleet Expenses	770,000	720,000	50,000	6.94%
Maintenance Materials and Supplies	433,620	297,640	135,980	45.69%
Insurance	6,970	5,340	1,630	30.52%
Total Expenses	2,638,940	2,409,560	229,380	9.52%
TOTAL (SURPLUS) DEFICIT	2,638,940	2,409,560	229,380	9.52%

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET
EXPENDITURES

\$6,230 increase in Salaries Wages and Benefits increase as per current contract rates of the Collective Bargaining Agreement and step increases. Includes increase of \$5,000 for overtime and increase of \$1,300 for payroll benefits:

Salaries Wages and Benefits	2022	2023	Increase
	Budget	Budget	(Decrease)
Salaries Regular	\$264,470	\$270,690	\$6,220
Wages Regular	\$351,290	\$345,000	(\$6,290)
Wages Overtime	\$35,000	\$40,000	\$5,000
Payroll Benefits	\$215,050	\$216,350	\$1,300
Total Salaries Wages and Benefits	\$865,810	\$872,040	\$6,230

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

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.

(\$10,000) reduction in Contracting and General Services. Reduction for Landfill annual ground water and surface water monitoring and reporting as per average spending.

\$335,000 Total Contracted and General Services as follows:

- **\$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 historical spending.
- **\$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 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.

\$800 increase for Financial Charges relating to the property taxes for the bioreactor Site that are paid to the Rural Municipality of Buckland.

\$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.

\$5,380 increase in Utilities regarding increases in water and sewer costs, heating fuels and electricity.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

\$39,360 increase on 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 Total Interest on Long Term Debt is the Interest expense for the \$6,260,000 Waste Cell Construction loan 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.

\$50,000 increase in Fleet Expenses as per 6% increase for fleet costs in 2023 due to rising fuel costs.

\$770,000 Total Feet 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.

\$135,980 increase in Maintenance Materials and Supplies:

- **(\$6,310)** reduction in the allocation of computer costs. For Sanitation for 2023, the allocation of funds include: Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach. The decrease in 2023 is due to more efficient allocations completed by Corporate Services.
- **(\$5,000)** reduction in granular materials. This budget is 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.
- **(\$1,000)** removal of budget for rental of equipment.
- **(\$710)** reduction in lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
- **\$149,000** increase for Decommissioning. Budget has been increased from \$150,000 to \$299,000. 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.

\$1,630 increase in Insurance based on review of actual costs and consideration of annual increases for 2023 estimated by the City's Insurance Broker.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	4-2-36210-111	SWB	LANDFILL OPERATIONS:Salaries Regular	\$87,403	\$94,373	\$82,514	\$264,470	\$0	\$6,220	\$0	\$270,690	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
2	4-2-36210-112	SWB	LANDFILL OPERATIONS:Salaries Overtime	\$0	\$0	\$5,131	\$0	\$0	\$0	\$0	\$0	Budget not required for 2023 as no overtime is expected
3	4-2-36210-115	SWB	LANDFILL OPERATIONS:Wages Regular	\$326,796	\$289,036	\$280,323	\$351,290	\$0	(\$6,290)	\$0	\$345,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
4	4-2-36210-116	SWB	LANDFILL OPERATIONS:Wages Overtime	\$38,055	\$40,216	\$36,712	\$35,000	\$0	\$5,000	\$0	\$40,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
5	4-2-36210-119	SWB	LANDFILL OPERATIONS:Payroll Benefits	\$152,900	\$148,705	\$151,332	\$215,050	\$0	\$1,300	\$0	\$216,350	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness
6	4-2-36220-119	SWB	Landfill Monitoring:Payroll Benefits	\$5,292	\$5,673	(\$12,782)	\$0	\$0	\$0	\$0	\$0	This account is used when adjusting vacation and sick pay accruals for the Sanitation Fund. Since it can be either a debit or a credit in any year the account is not budgeted for.
7	4-2-36210-239	CON	LANDFILL OPERATIONS:Consulting Services	\$5,897	\$99	\$9,377	\$10,000	\$0	\$0	\$0	\$10,000	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.
8	4-2-36210-295	CON	LANDFILL OPERATIONS:Self-Employed Contractors	\$7,411	\$86,879	\$64,365	\$229,000	\$0	\$0	\$0	\$229,000	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) \$9000 - Scrap tire pick up (ongoing)
9	4-2-36210-296	CON	Landfill Operations:Housekeeping Services	\$22,709	\$23,608	\$12,566	\$0	\$0	\$0	\$0	\$0	No budget is required as housekeeping services are now performed by City staff and budgeted under salary wages and benefits.
10	4-2-36220-239	CON	Landfill Monitoring:Consulting Services	\$107,352	\$114,466	\$65,312	\$95,000	\$0	\$0	(\$10,000)	\$85,000	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 historical spending.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
11	4-2-36370-239	CON	Bioreactor Site:Consulting Services	\$18,751	\$9,237	\$8,902	\$11,000	\$0	\$0	\$0	\$11,000	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.
12	4-2-36210-893	FC	LANDFILL OPERATIONS:Bank Charges	\$766	\$1,077	\$1,365	\$1,250	\$0	\$0	\$0	\$1,250	This budget is for charges related to the Interact payment system at the landfill kiosk.
13	4-2-36370-899	FC	Bioreactor Site:Other Financial Charges	\$5,299	\$5,299	\$5,451	\$5,000	\$0	\$0	\$800	\$5,800	Property Taxes for Bioreactor Site, paid to the RM of Buckland.
14	4-2-36210-551	UTL	LANDFILL OPERATIONS:Water & Sewer	\$2,913	\$2,086	\$1,733	\$2,000	\$0	\$0	\$260	\$2,260	The water & sewer budget was reviewed by Financial Services based on a review of actual results. City facilities are charged for water and sewer services received with revenue recorded in the Water Utility Fund. An interfund transfer from the Water Utility Fund is made to offset charges to the General, Sanitation, Land and Airport Funds. Based on current year ytd usage.
15	4-2-36210-552	UTL	LANDFILL OPERATIONS:Heating Fuels	\$18,945	\$9,004	\$10,768	\$13,100	\$0	\$0	\$3,400	\$16,500	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
16	4-2-36210-553	UTL	LANDFILL OPERATIONS:Electricity	\$16,099	\$13,574	\$20,417	\$16,700	\$0	\$0	\$1,720	\$18,420	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
17	4-2-36210-820	LTD	LANDFILL OPERATIONS:Interest on Long Term Loan	\$0	\$0	\$0	\$137,720	\$0	\$39,360	\$0	\$177,080	Interest expense for the \$6.26 Waste Cell Construction loan borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.
18	4-2-36210-265	FLT	LANDFILL OPERATIONS:Rentals-Automotive & Equipment	\$707,459	\$729,464	\$672,067	\$720,000	\$0	\$50,000	\$0	\$770,000	Fleet changes for the equipment used at the Landfill (ex. loaders, compactor, Backhoe). The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
19	4-2-36210-211	MMS	LANDFILL OPERATIONS:Travel & Accommodation	\$0	\$0	\$18	\$2,000	\$0	\$0	\$0	\$2,000	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.
20	4-2-36210-213	MMS	LANDFILL OPERATIONS:Telephone	\$3,303	\$4,152	\$3,284	\$4,500	\$0	\$0	(\$710)	\$3,790	Land lines and cell phones for Sanitation Division. Based on actual charges for data lines, internet, landlines, and cell phone usage.
21	4-2-36210-221	MMS	LANDFILL OPERATIONS:Advertising	\$656	\$188	\$0	\$7,000	\$0	\$0	\$0	\$7,000	\$5,000 to be used for new signage that will display the rates and directional signage of the Landfill. \$2,000 funding to provide and maintain signage at the landfill to identify traffic flow, proper procedures and identify areas to separate waist.
22	4-2-36210-224	MMS	LANDFILL OPERATIONS:Memberships & Due	\$1,287	\$1,299	\$289	\$1,500	\$0	\$0	\$0	\$1,500	Membership fees for professional associations, Solid Waist Association of North America (SWANA) and Waist Reduction Council.
23	4-2-36210-234	MMS	LANDFILL OPERATIONS:Training Services	\$3,758	\$2,335	\$0	\$5,000	\$0	\$0	\$0	\$5,000	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.
24	4-2-36210-235	MMS	LANDFILL OPERATIONS:Health Services	\$4,200	\$3,104	\$2,325	\$2,500	\$0	\$0	\$0	\$2,500	Pest control service for the Landfill.
25	4-2-36210-237	MMS	LANDFILL OPERATIONS:Protection Services	\$253	\$421	\$311	\$500	\$0	\$0	\$0	\$500	Security system fees for the Landfill.

	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
26	4-2-36210-238	MMS Landfill Operations:Computer Services	\$11,029	\$4,391	\$10,890	\$0	\$0	\$0	\$0	\$0	The Budget for the costs is under Allocation - 410. \$10,105 – 2023 Budget This amount 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. In Sanitation for 2023, the allocation of funds include: • Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach. The decrease in 2023 is due to more efficient allocations completed by Corporate Services.
27	4-2-36210-253	MMS LANDFILL OPERATIONS:Purch Mtce-Building	\$6,996	\$6,814	\$6,554	\$3,500	\$0	\$0	\$0	\$3,500	Used for minor repairs to buildings at the Landfill (ex. Kiosk and Baler Building).
28	4-2-36210-255	MMS Landfill Operations:Purch Mtce-Automotive & Equipment	\$171	\$0	\$0	\$1,500	\$0	\$0	\$0	\$1,500	For repairs to rented equipment. Equipment rental is sometimes required when City equipment if down for service or repair.
29	4-2-36210-256	MMS LANDFILL OPERATIONS:Purch Mtce-Mechanical Equipment	\$2,592	\$101	\$1,348	\$3,000	\$0	\$0	\$0	\$3,000	Ongoing maintenance of mechanical equipment in Landfill Buildings (ex. furnaces, HVAC, exhaust fans).
30	4-2-36210-264	MMS LANDFILL OPERATIONS:Rentals-Hired Equipment and Automotive	\$37,063	\$68,817	\$62,510	\$45,000	\$0	\$0	\$0	\$45,000	Rental of equipment when City equipment is down for service or repair, and when specialty or additional equipment is required.
31	4-2-36210-267	MMS LANDFILL OPERATIONS:Rentals-Specialized Equipment	\$122	\$213	\$194	\$500	\$0	\$0	\$0	\$500	Printer/Scanner/Copier at the Landfill.
32	4-2-36210-269	MMS LANDFILL OPERATIONS:Rentals-Other Equipment	\$0	\$0	\$578	\$1,000	\$0	\$0	(\$1,000)	\$0	Removal of budget.
33	4-2-36210-291	MMS LANDFILL OPERATIONS:Licenses Permits & Fees	\$1,853	\$3,894	\$1,828	\$3,620	\$0	\$0	\$0	\$3,620	Software Licenses used for landfill operations (i.e. WaterTrax subscription).
34	4-2-36210-410	MMS LANDFILL OPERATIONS:Allocation-Administration	\$66,020	\$75,250	\$72,710	\$29,920	\$0	\$0	(\$6,310)	\$23,610	- \$13,500: This amount 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. The annual licensing fees for IT software across all City Departments is included in the IT operating account 1-1-12220-238. \$10,105 – 2023 Budget This amount 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. In Sanitation for 2023, the allocation of funds include: • Great Plains, Njoyn, Landfill Paradigm software and Recycle Coach. The decrease in 2023 is due to more efficient allocations completed by Corporate Services.
35	4-2-36210-511	MMS Landfill Operations:Meeting Incidentals	\$0	\$0	\$0	\$200	\$0	\$0	\$0	\$200	Operational meeting expenses (ex. lunch meeting with Ministry of Environment or with guest speakers attending event).
36	4-2-36210-512	MMS Landfill Operations:Overtime Meals	\$708	\$1,016	\$1,428	\$950	\$0	\$0	\$0	\$950	Meal allocations for unscheduled overtime as per agreement.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
37	4-2-36210-533	MMS	LANDFILL OPERATIONS:Granular Materials	\$13,541	\$0	\$0	\$15,000	\$0	\$0	(\$5,000)	\$10,000	This budget is 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.
38	4-2-36210-540	MMS	LANDFILL OPERATIONS:City Purchased Clothing	\$1,013	\$1,289	\$1,435	\$1,800	\$0	\$0	\$0	\$1,800	Safety and work clothing for staff (ex. boots and work clothing)
39	4-2-36210-541	MMS	LANDFILL OPERATIONS:Operating Supplies	\$15,493	\$19,524	\$19,884	\$15,000	\$0	\$0	\$0	\$15,000	Operational supplies for the landfill (ex. grease, small tools, locks, keys, small fence repair parts, nuts and bolts)
40	4-2-36210-544	MMS	LANDFILL OPERATIONS:Office Supplies	\$431	\$326	\$21	\$650	\$0	\$0	\$0	\$650	Office supplies for the Landfill.
41	4-2-36210-546	MMS	LANDFILL OPERATIONS:Housekeeping Supplies	\$507	\$545	\$866	\$1,000	\$0	\$0	\$0	\$1,000	Cleaning supplies for the Landfill buildings.
42	4-2-36210-567	MMS	LANDFILL OPERATIONS:Parts-Specialized Equipment	\$1,403	\$2,739	\$3,212	\$2,000	\$0	\$0	\$0	\$2,000	Budget used to maintain leachate pumps, electrical hookup etc.
43	4-2-36500-233	MMS	Decommissioning:Engineering Services	\$0	\$0	\$0	\$150,000	\$0	\$0	(\$150,000)	\$0	Budget transferred to 4-2-36500-950 to match where actual costs are expensed.
44	4-2-36500-950	MMS	Decommissioning:Special Projects	\$41,052	\$150,000	\$299,000	\$0	\$0	\$0	\$299,000	\$299,000	Estimate for accrual required for decommissioning costs. Budgeted transferred from 4-2-36500-233 to reflect where actuals costs are incurred. Increase was required. 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. We arrived at this number as follows: (\$12,500,000 (reclamation cost)-\$556,225.89 (current accrual balance)/40 (calculation term)=\$299,000 annually (rounded to the nearest thousand).
45	4-2-36210-896	INS	LANDFILL OPERATIONS:Insurance	\$3,964	\$4,971	\$5,084	\$5,340	\$0	\$0	\$1,630	\$6,970	Insurance for the Landfill buildings and scales. 2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases. Increase is related to the new scales and kiosk.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

RESIDENTIAL WASTE COLLECTION

Collection of municipal waste from City residences.

	2023	2022	(Favourable)	
	Budget	Budget	Unfavourable	%
			Change	Change
EXPENSES				
Salaries Wages and Benefits	\$478,100	\$478,100	\$0	0.00%
Contracted and General Services	6,200	6,200	0	0.00%
Fleet Expenses	900,000	775,000	125,000	16.13%
Maintenance Materials and Supplies	100,740	100,740	0	0.00%
Insurance	310	240	70	29.17%
Total Expenses	1,485,350	1,360,280	125,070	9.19%
TOTAL (SURPLUS) DEFICIT	1,485,350	1,360,280	125,070	9.19%

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET

EXPENDITURES

Salaries Wages and Benefits:

- (\$10,000) decrease in wages regular.
- \$10,000 increase for overtime based on average costs.

Salaries Wages and Benefits	2022	2023	Increase
	Budget	Budget	(Decrease)
Wages Regular	\$325,000	\$315,000	(\$10,000)
Wages Overtime	\$7,000	\$17,000	\$10,000
Payroll Benefits	\$146,100	\$146,100	\$0
Total Salaries Wages and Benefits	\$478,100	\$478,100	\$0

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

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.

\$6,200 Total Contracted and General Services as 2022 was the first year to budget 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.

\$125,000 increase in Fleet Expenses as per 6% increase for fleet costs in 2023 due to rising fuel costs.

\$900,000 Total Fleet for 6 waste collection trucks – Solid Waste Equipment. Pickup of garbage throughout the City. Collection of municipal waste from City residences.

\$100,740 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. 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.
- **\$540** for the cost of medical assessments required for certain operating/drivers licenses.
- **\$200** for meals cost associated with unscheduled overtime as per agreement for Solid Waste collection.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	4-2-36300-115	SWB	SOLID WASTE COLLECTION:Wages Regular	\$297,867	\$298,934	\$295,637	\$325,000	\$0	(\$10,000)	\$0	\$315,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
2	4-2-36300-116	SWB	SOLID WASTE COLLECTION:Wages Overtime	\$7,002	\$17,481	\$13,728	\$7,000	\$0	\$10,000	\$0	\$17,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
3	4-2-36300-119	SWB	SOLID WASTE COLLECTION:Payroll Benefits	\$134,923	\$139,172	\$135,612	\$146,100	\$0	\$0	\$0	\$146,100	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
4	4-2-36300-295	CON	SOLID WASTE COLLECTION:Self-Employed Contractors	\$0	\$0	\$0	\$6,200	\$0	\$0	\$0	\$6,200	2022 was the first year to budget 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 charged for the Annual Pitch In Week.
5	4-2-36300-265	FLT	SOLID WASTE COLLECTION:Rentals-Automotive & Equipment	\$706,996	\$768,833	\$854,064	\$775,000	\$0	\$125,000	\$0	\$900,000	Fleet charges for 6 waste collection trucks. The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
6	4-2-36300-235	MMS	SOLID WASTE COLLECTION:Health Services	\$75	\$0	\$0	\$540	\$0	\$0	\$0	\$540	Cost of medical assessments required for certain operating/drivers licenses.
7	4-2-36300-512	MMS	Solid Waste Collection:Overtime Meals	\$91	\$88	\$44	\$200	\$0	\$0	\$0	\$200	Meal cost associated with unscheduled overtime as per agreement.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
8	4-2-36300-541	MMS	SOLID WASTE COLLECTION:Operating Supplies	\$50,670	\$45,360	\$50,694	\$100,000	\$0	\$0	\$0	\$100,000	Budget 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 to 4-2-36350. 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 are captured in 4-23650-541 and have ranged from \$20-50,000 in the last 3 years and are in addition to the actual costs captured in this G/L.
9	4-2-36300-896	INS	SOLID WASTE COLLECTION:Insurance	\$232	\$232	\$232	\$240	\$0	\$0	\$70	\$310	Insurance for garbage bin inventory. 2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

RESIDENTIAL RECYCLING

Collection of recyclables from City residences.

	2023	2022	(Favourable)	
	Budget	Budget	Unfavourable	%
			Change	Change
EXPENSES				
Salaries Wages and Benefits	\$186,340	\$176,340	\$10,000	5.67%
Contracted and General Services	56,000	51,000	5,000	9.80%
Grants and Donations	142,100	142,100	0	0.00%
Fleet Expenses	337,000	295,000	42,000	14.24%
Maintenance Materials and Supplies	25,900	50,900	(25,000)	-49.12%
Total Expenses	747,340	715,340	32,000	4.47%
TOTAL (SURPLUS) DEFICIT	747,340	715,340	32,000	4.47%

SUMMARY OF CHANGES FROM YEAR 2022 BUDGET
EXPENDITURES

\$10,000 increase in Salaries Wages and Benefits as follows:

- \$5,000 increase in wages regular to reflect average spending on wages cost.
- \$2,000 increase for overtime
- \$3,000 increase for payroll benefits as per increased payroll benefit costs for 2023.

Salaries Wages and Benefits	2022	2023	Increase
	Budget	Budget	(Decrease)
Recycling Program - Wages Regular	\$70,000	\$75,000	\$5,000
Recycling Program - Wages Overtime	\$2,230	\$4,230	\$2,000
Recycling Program - Payroll Benefits	\$29,520	\$32,520	\$3,000
Yard Waste - Wages Regular	\$55,000	\$55,000	\$0
Yard Waste - Wages Overtime	\$1,120	\$1,120	\$0
Yard Waste - Payroll Benefits	\$18,470	\$18,470	\$0
Total Salaries Wages and Benefits	\$176,340	\$186,340	\$10,000

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

\$5,000 increase for Contracted and General Services for the Recycling Program - This budget relates to cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.

\$56,000 Total Contracted and General Services as follows:

- **\$35,000** for the cost for Household Hazardous Waste Collection Day.
- **\$21,000** for the Recycling Program. This budget relates cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.

\$142,100 Total Grants and Donations and for 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.

\$42,000 increase in Fleet Expenses as per 6% increase for fleet costs in 2023 due to rising fuel costs.

\$337,000 Total Fleet as follows:

- **\$270,000** for the City's Recycling Program – 6 truck used for the recycling program.
- **\$67,200** 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.

(\$25,000) decrease in Maintenance Materials and Supplies for Solid Waste Rental Equipment. Rental of equipment to manage or prepare yard waste compost (e.g. mulching material to prepare it for use). Budget reduction based on historical spending.

\$25,900 Total Maintenance Materials and Supplies Budget is \$25,000 for the supplies, along with \$400 for overtime meals and \$500 operating supplies.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	4-2-36350-115	SWB	Recycling Program:Wages Regular	\$70,588	\$75,819	\$69,354	\$70,000	\$0	\$5,000	\$0	\$75,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
2	4-2-36350-116	SWB	Recycling Program:Wages Overtime	\$2,864	\$8,188	\$6,925	\$2,230	\$0	\$2,000	\$0	\$4,230	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
3	4-2-36350-119	SWB	Recycling Program:Payroll Benefits	\$30,560	\$33,209	\$31,883	\$29,520	\$0	\$3,000	\$0	\$32,520	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
4	4-2-36360-115	SWB	Yard Waste:Wages Regular	\$39,174	\$54,102	\$51,058	\$55,000	\$0	\$0	\$0	\$55,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
5	4-2-36360-116	SWB	Yard Waste:Wages Overtime	\$183	\$8,416	\$2,091	\$1,120	\$0	\$0	\$0	\$1,120	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
6	4-2-36360-119	SWB	Yard Waste:Payroll Benefits	\$12,961	\$20,760	\$20,302	\$18,470	\$0	\$0	\$0	\$18,470	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
7	4-2-36350-295	CON	Recycling Program:Self-Employed Contractors	\$45,025	\$25,301	\$33,180	\$16,000	\$0	\$0	\$5,000	\$21,000	This budget relates cardboard metal recycling bins located throughout the City. Contractor picks up the recycling from the large metal bins.
8	4-2-36350-950	CON	Recycling Program:Special Projects	\$29,061	\$18,851	\$19,787	\$35,000	\$0	\$0	\$0	\$35,000	Cost for Household Hazardous Waste Collection Day.
9	4-2-36400-716	G&D	NCSWMC:Grants	\$142,100	\$142,100	\$142,100	\$142,100	\$0	\$0	\$0	\$142,100	This 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.
10	4-2-36350-265	FLT	Recycling Program:Rentals-City Automotive & Equipment	\$208,847	\$232,273	\$255,447	\$230,000	\$0	\$40,000	\$0	\$270,000	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
11	4-2-36360-265	FLT	Yard Waste:Rentals-City Automotive & Equipment	\$52,837	\$60,188	\$67,813	\$65,000	\$0	\$2,000	\$0	\$67,000	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
12	4-2-36350-512	MMS	Recycling Program:Overtime Meals	\$0	\$18	\$0	\$200	\$0	\$0	\$0	\$200	Meals for unscheduled overtime as per agreement.
13	4-2-36350-541	MMS	Recycling Program:Operating Supplies	\$49,208	\$20,717	\$27,105	\$0	\$0	\$0	\$0	\$0	The costs charged for the Year 2019, 2020 and 2021 relates to charges for the new bins to be purchased. The budget for the new bins is under 4-2-36300-541. 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 are captured in 4-2-36350-541 and have ranged from \$20-50,000 in the last 3 years and are in addition to the actual costs captured in 4-2-36300-541.
14	4-2-36360-264	MMS	Yard Waste:Rentals-Hired Equipment and Automotive	\$0	\$0	\$1,048	\$50,000	\$0	\$0	(\$25,000)	\$25,000	Rental of equipment to manage or prepare yard waist compost (ex. mulching material to prepare it for use). Budget reduction based on historical spending.
15	4-2-36360-512	MMS	Yard Waste:Overtime Meals	\$36	\$240	\$0	\$200	\$0	\$0	\$0	\$200	Overtime meal costs as per agreement.
16	4-2-36360-541	MMS	Yard Waste:Operating Supplies	\$84	\$454	\$821	\$500	\$0	\$0	\$0	\$500	Operating supplies for yard waist pickup (ex. harnesses)

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

CAPITAL COMMITTED

	2023	2022
	<u>Budget</u>	<u>Budget</u>
CAPITAL COMMITTED RESERVE		
Budgeted Transactions		
Funding:		
Funding for Capital: via transfer from Sanitation Improvement Fund (Uncommitted)	(\$544,800)	(\$566,500)
Total Funding	(544,800)	(566,500)
Expenditures:		
Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	544,800	566,500
Total Expenditures	544,800	566,500
Budgeted (Increase) Decrease to Reserve	-	-
Reserve Balance, end of year (estimated)	-	-

2023 Capital Summary

	<u>2023 Capital Budget</u>
Sanitation Improvement Fund	544,800

2024 – 2027 Capital Summary

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Sanitation Improvement Fund	916,400	678,600	596,200	614,400	2,805,600

SANITATION FUND
OPERATING AND CAPITAL EXPENDITURES AND FUND PROJECTIONS

For the Year Ending December 31, 2023

SANITATION IMPROVEMENT FUND

SANITATION IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Contribution from Operations	(\$487,520)	(\$521,630)
Expenditures:		
Transfer to Capital Committed Reserve	544,800	566,500
Budgeted (Increase) Decrease	57,280	44,870
Fund (Surplus) Deficit, beginning of year (estimated)	4,810,241	4,765,371
Fund (Surplus) Deficit , end of year (estimated)	4,867,521	4,810,241

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$6.260 million for the construction of a Waste Cell for the Landfill.



City of
**Prince
Albert**

APPENDIX A

2023 SANITATION FUND CAPITAL BUDGET

2023 Sanitation Fund Capital Budget

SANITATION FUND CAPITAL BUDGET				
SC-01	Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	Capital	Reserve	Externally Funded
	<p>Detail: Long term debt loan repayment.</p> <p>Purpose: Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. 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. Loan borrowed March 1, 2022. The loan is a 10 year debenture with an interest rate of 3.05%.</p> <p>Funding Source: Sanitation Improvement Fund</p>		\$544,800	

Total of Capital Requests by Funding Source	-	\$544,800	-
Grand Total of All Capital Requests		\$544,800	

Sanitation Improvement Fund

\$544,800



City of
**Prince
Albert**

APPENDIX B

2023 – 2027 SANITATION FUND 5-YEAR CAPITAL BUDGET

2023 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2023 to 2027
Revenue Sources :	No
Equipment Fleet :	No
Fund :	Sanitation
Group By :	Year

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2023									
1	1	Sanitation	No	Landfill	<p>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</p> <p><i>Detail</i> : Long term debt loan repayment.</p> <p><i>Purpose</i> : Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032.</p> <p><i>Reserve Source</i> : Sanitation Improvement Fund</p>	\$0	\$544.8	\$0	\$544.8
2023 sub-total						\$0	\$544.8	\$0	\$544.8
2024									
2	2	Sanitation	No	Landfill	<p>New - Tandem Axle Hook Lift Truck with Gravel Box</p> <p><i>Detail</i> : Purchase of a tandem axle hook lift truck with gravel box. for garbage and recycling bins.</p> <p><i>Purpose</i> : The landfill needs a hook lift truck to move recycling and garbage bins to the Material Recovery Facility and dump.</p> <p>Presently the Landfill borrows the hook lift trucks from the Waste Water Treatment Plant or Roadways to move these bins at the Landfill. Coordinating the borrowing has become more difficult as the other departments have priorities that they need their hook lift trucks for.</p> <p>With the introduction of cardboard bins and garbage bins near the gates of the Landfill this truck is needed more than</p>	\$0	\$355.0	\$0	\$355.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>ever and operations is considering adding additional bins at the gate to meet demand. The diversion of the recyclables from the Landfill cell is important in the City's waste diversion plans.</p> <p>Reserve Source : Sanitation Improvement Fund</p>				
3	1	Sanitation	No	Landfill	<p>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</p> <p>Detail : Long term debt loan repayment.</p> <p>Purpose : Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032.</p> <p>Reserve Source : Sanitation Improvement Fund</p>	\$0	\$561.4	\$0	\$561.4
2024 sub-total						\$0	\$916.4	\$0	\$916.4
2025									
4	1	Sanitation	No	Landfill	<p>Landfill Master Plan</p> <p>Detail : A Master Plan for the long term planning at the Prince Albert Landfill.</p> <p>Purpose : A Master Plan will be developed that will take a holistic approach at making a long term planning for the development and operations of the landfill site. The Master Plan will incorporate the future management of the sludge from the WWTP.</p> <p>The Master Plan presents the current status, regulatory framework, infrastructure needs, environmental practices, monitoring needs, design concepts and operational practices, as well as a long-term plan for the closure and expansion of landfill cells in the future.</p> <p>Reserve Source : Sanitation Improvement Fund</p>	\$0	\$100.0	\$0	\$100.0
5	1	Sanitation	No	Landfill	<p>Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction)</p> <p>Detail : Long term debt loan repayment.</p> <p>Purpose : Principal payment for long term debt required for the construction of a new waste cell and expansion of</p>	\$0	\$578.6	\$0	\$578.6

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032. Reserve Source : Sanitation Improvement Fund				
2025 sub-total						\$0	\$678.6	\$0	\$678.6
2026									
6	1	Sanitation	No	Landfill	Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction) Detail : Long term debt loan repayment. Purpose : Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032. Reserve Source : Sanitation Improvement Fund	\$0	\$596.2	\$0	\$596.2
2026 sub-total						\$0	\$596.2	\$0	\$596.2
2027									
7	1	Sanitation	No	Landfill	Long-Term Debt Repayment - Landfill Expansion (Waste Cell Construction) Detail : Long term debt loan repayment. Purpose : Principal payment for long term debt required for the construction of a new waste cell and expansion of existing cells. The principal debt repayment is based on a 10 year repayment plan and an interest rate of 3.05%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2032. Reserve Source : Sanitation Improvement Fund	\$0	\$614.4	\$0	\$614.4
2027 sub-total						\$0	\$614.4	\$0	\$614.4
Grand Total						\$0	\$3,350.4	\$0	\$3,350.4



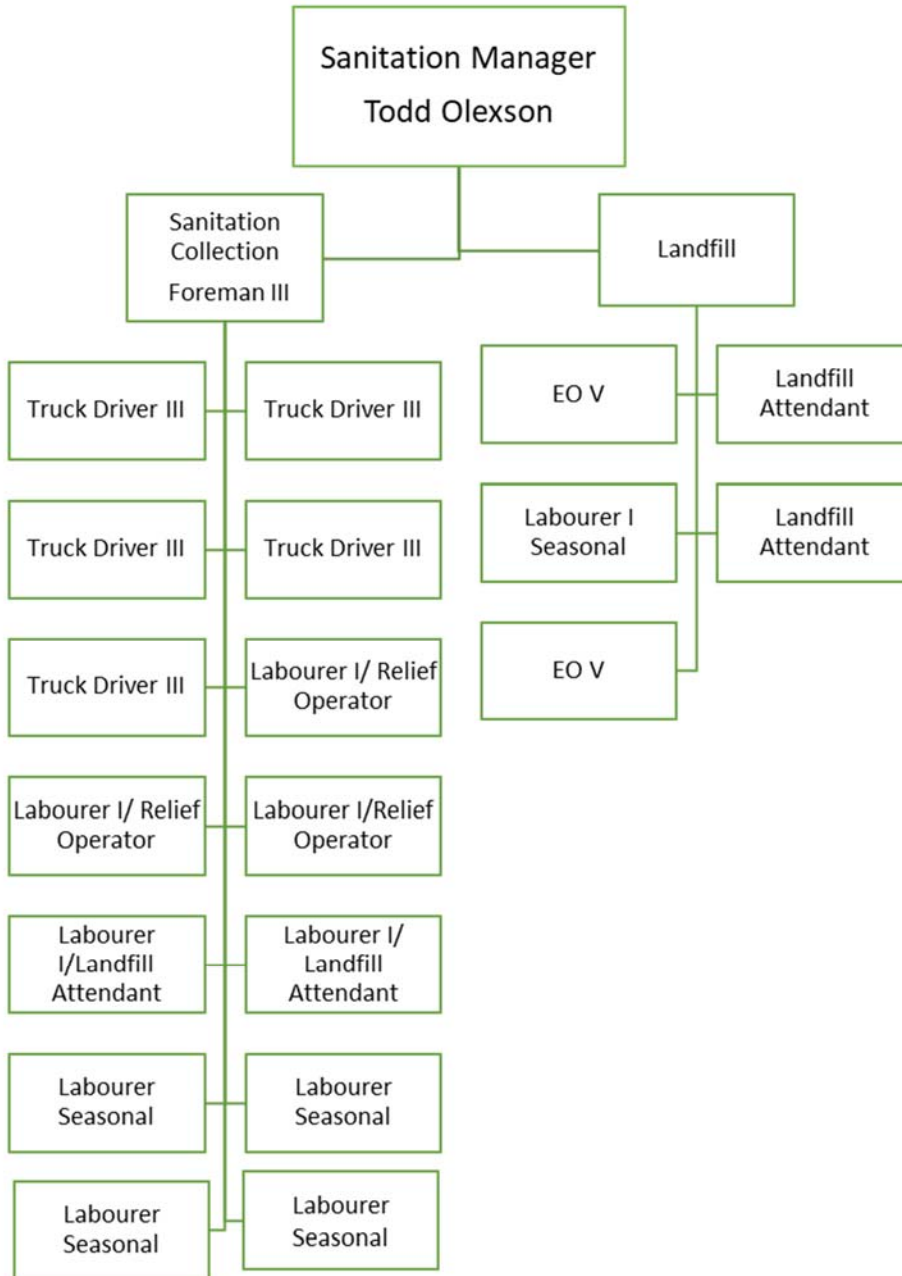
City of
**Prince
Albert**

APPENDIX C

SANITATION FUND ORGANIZATIONAL CHART

Permanent Out of Scope FTE Total: 2.3
Permanent In Scope FTE Total: 15
Casual In Scope: 5
(FTE: Full Time Equivalent)

PUBLIC WORKS Sanitation Fund





City of
**Prince
Albert**

APPENDIX D

2022 SANITATION FUND CAPITAL PROJECT UPDATE

YEAR 2022 - SANITATION FUND CAPITAL BUDGET - CAPITAL SPENDING					
	2022 BUDGET	2022 Spending YTD (Oct 18)	Variance YTD Spending to Budget (Oct 18)	FUNDING	Timelines
2022 SANITATION CAPITAL					
SANITATION IMPROVEMENT FUND					
Long Term Debt Repayment - Landfill Expansion (Waste Cell Construction)	\$566,500.00	\$0.00	(\$566,500.00)	Sanitation Improvement Fund	Yearend entry for loan payment.
TOTAL SANITATION IMPROVEMENT FUND	\$566,500.00	\$0.00	(\$566,500.00)		
TOTAL 2022 SANITATION CAPITAL	\$566,500.00	\$0.00	(\$566,500.00)		
			<i>(\$566,500.00)</i>		
2021 Carry Forward Capital Projects					
SANITATION IMPROVEMENT RESERVE					
Landfill Expansion - Cell 2B Design and Project Services	\$163,866.39	\$603,000.92	\$439,134.53	Sanitation Improvement Reserve	Project to be completed by end of Year. Report on Project costs at the October 24th Executive Committee Meeting.
TOTAL SANITATION IMPROVEMENT RESERVE	\$163,866.39	\$603,000.92	\$439,134.53		
TOTAL 2021 C/F CAPITAL PROJECTS	\$163,866.39	\$603,000.92	\$439,134.53		
			<i>\$439,134.53</i>		
TOTAL 2022 CAPITAL SPENDING	\$730,366.39	\$603,000.92	(\$127,365.47)		
			<i>(\$127,365.47)</i>		



City of
Prince Albert

RPT 22-446

TITLE: 2023 Airport Fund Budget

DATE: November 16, 2022

TO: Budget Committee

PUBLIC: X

INCAMERA:

ATTACHMENTS:

1. 2023 Airport Fund Budget



CITY OF PRINCE ALBERT
**AIRPORT FUND
BUDGET**

FOR YEAR ENDING
DECEMBER 31, 2023



City of
**Prince
Albert**

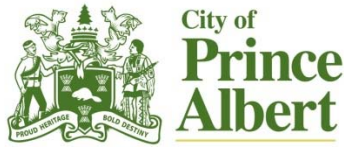
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Airport Fund Capital Budget	Capital - 1
Capital Issues - Identified Not Funded	Capital – 2

APPENDIX A - 2023 AIRPORT FUND CAPITAL BUDGET**APPENDIX B – 2023 – 2027 AIRPORT FUND 5-YEAR CAPITAL BUDGET****APPENDIX C – AIRPORT FUND ORGANIZATIONAL CHART****APPENDIX D – 2022 AIRPORT FUND CAPITAL PROJECT UPDATE**

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.

Line by Line Budget for 2023

The 2023 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category. Below is the legend for the abbreviation of each category.

BUDGET PACKAGE DEFINITIONS FOR LINE BY LINE REVIEW

Category Codes

REVENUES	Code
Taxation	TAX
User Charges and Fees	UCF
Operating Grants and Donations	OGD
Grants in Lieu of Taxes	GIL
Interest and Penalties	INT
Sundry	SUN
EXPENSES	
Council Remuneration	CR
Salaries Wages and Benefits	SWB
Contracted and General Services	CON
Financial Charges	FC
Grants and Donations	G&D
Utilities	UTL
Interest on Long Term Debt	LTD
Fleet Expenses	FLT
Maintenance Materials and Supplies	MMS
Insurance	INS
Bad Debt Expense	BDE
CAPITAL AND INTERFUND TRANSACTIONS	
Capital Revenues	CAP
Amortization	AMORT
Interfund Transfers	IFUND
Reserves	RES

Other Definitions

Back Out - Removal of one-time budgeted amounts approved in the prior year.

Base Adjust - Adjustments made by Financial Services based on detailed analysis and projections for the budget year. Base adjustments are made for the following categories: Salaries Wages and Benefits, Utilities, Fleet Expenses, and Insurance.

AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
REVENUES				
Aircraft Landing Fees	(\$240,000)	(\$240,000)	\$0	0.00%
Aircraft Parking Fees	(8,600)	(8,600)	0	0.00%
Passenger Facility Fees	(380,000)	(225,000)	(155,000)	68.89%
Parking Revenue	(225,000)	(196,000)	(29,000)	14.80%
Airport Lease Revenue	(223,260)	(216,860)	(6,400)	2.95%
Airport Sundry - Callouts and ATM	(9,600)	0	(9,600)	100.00%
Interest and Penalties	(1,500)	(1,500)	0	0.00%
Sundry	(7,650)	(7,650)	0	0.00%
Total Revenues	(1,095,610)	(895,610)	(200,000)	22.33%
EXPENSES				
Salaries Wages and Benefits	617,820	600,780	17,040	2.84%
Contracted and General Services	142,500	99,300	43,200	43.50%
Financial Charges	750	750	0	0.00%
Utilities	137,710	118,930	18,780	15.79%
Fleet Expenses	132,390	124,900	7,490	6.00%
Maintenance Materials and Supplies	213,030	157,250	55,780	35.47%
Insurance	23,600	21,020	2,580	12.27%
Bad Debt Expense	2,700	2,700	0	0.00%
Total Expenses	1,270,500	1,125,630	144,870	12.87%
Operating (Surplus) Deficit	174,890	230,020	(55,130)	-23.97%
CAPITAL AND INTERFUND TRANSACTIONS				
Amortization	745,000	600,000	145,000	
Interfund Transfers	(341,570)	(314,270)	(27,300)	
Capital and Interfund Transactions	403,430	285,730	117,700	
TOTAL (SURPLUS) DEFICIT	578,320	515,750	62,570	
Allocated as Follows:				
Total (Surplus) Deficit	578,320	515,750	62,570	
Non-Cash Adjustment - Amortization	(745,000)	(600,000)	(145,000)	
Total (Surplus) Deficit - Adjusted for Amortization	(166,680)	(84,250)	(82,430)	
Passenger Facility Fee Reserve	380,000	225,000	155,000	
Airport Maintenance Reserve	10,000	10,000	0	
Transfer from Airport Maintenance Reserve	(60,000)	0	(60,000)	
Transfer for Capital Funding	9,000	24,000	(15,000)	
Transfer from Airport Improvement Fund	(172,320)	(174,750)	2,430	
	166,680	84,250	82,430	
	0	0	0	

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	5-1-51100-000	UCF	AIRCRAFT LANDING FEES:Other Revenue	(\$209,077)	(\$158,369)	(\$205,418)	(\$240,000)	\$0	\$0	\$0	(\$240,000)	2022 flight movement (Landings - Takeoffs) counts have been trending similar to 2019 (prepandemic) values. The Mining Industry has picked up and almost all restriction for flying are removed. Rates were restructured in 2021 to capture the most typical aircraft used at YPA. Rates have been set until 2026. Past Movement Counts 2017 - 13,952 2018 - 12,738 2019 - 12,227 2020 - 10,189 2021 - 12,184 The average annual movements over the past 3 prepandemic years is 13,000. 2022 is trending at a 10% increase from 2021. Administration is projecting a recovery increase from 2022 to be another 10% for approximately 17,000 movements in 2023.
2	5-1-51200-000	UCF	AIRCRAFT PARKING FEES:Other Revenue	(\$4,538)	(\$4,988)	(\$5,072)	(\$8,600)	\$0	\$0	\$0	(\$8,600)	Annual or daily fees for parking aircraft on public aprons. Budget for 2023 is based on a review of actual results and expectations for 2023.
3	5-1-53100-000	UCF	Leases/Rentals-Hangars:Other Revenue	(\$179,789)	(\$145,076)	(\$144,883)	(\$119,800)	\$0	\$0	(\$6,400)	(\$126,200)	New lease rates of \$2.20/m2 were applied in 2021 to 2026 for hangar land lease space. In 2021 there is 57,376m2 leased.
4	5-1-53200-000	UCF	Leases/Rentals-Terminal:Other Revenue	(\$68,705)	(\$69,220)	(\$69,220)	(\$67,500)	\$0	\$0	\$0	(\$67,500)	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.
5	5-1-53300-000	UCF	Land Rentals-Agriculture:Other Revenue	(\$14,555)	(\$14,555)	(\$14,555)	(\$14,560)	\$0	\$0	\$0	(\$14,560)	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.
6	5-1-54100-094	UCF	CONCESSION FEES-AVIATION FUEL & OIL:Non-Taxable Revenue	(\$10,669)	(\$11,621)	(\$8,560)	(\$15,000)	\$0	\$0	\$0	(\$15,000)	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. Estimating 12,000L of sales base on historical records. Budget is based on expectations for 2023. This revenue offsets costs in 5-2-33100-521.
7	5-1-54400-000	UCF	PARKING REVENUE:Other Revenue	(\$180,450)	(\$172,356)	(\$130,987)	(\$171,000)	\$0	\$0	(\$29,000)	(\$200,000)	The mining industry is recovering and the corporations rented 100 more parking spaces in 2022. There is a potential for 150 more stall being rented in 2023 returning back to the 2017 quantities held by the mining corporations. As per Rpt 19-575; Rates increased from \$664.35/stall to \$677.63 in 2023

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
8	5-1-54405-099	UCF	Airport Pay & Display Parking:Taxable Revenue	(\$28,760)	(\$17,794)	(\$17,642)	(\$25,000)	\$0	\$0	\$0	(\$25,000)	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 returning and budget is based on expectations for 2023.
9	5-1-54500-000	UCF	Passenger Facility Fee:Other Revenue	(\$275,861)	(\$208,637)	(\$242,830)	(\$225,000)	\$0	\$0	(\$155,000)	(\$380,000)	2022 passenger counts have been trending similar to 2019 (prepandemic) values. The Mining Industry has picked up and almost all restriction for flying are removed. Rates have been set at \$20 per departing passenger originating from YPA (PAX). 2017 - 22,126 2018 - 17,330 2019 - 17,615 2020 - 10,187 2021 - 12,010 The average annual PAX over the past 3 prepandemic years is 19,000. 2022 is trending at a 30% increase from 2021. Administration is projecting a recovery increase from 2022 to be another 30% for approximately 19,000 PAX in 2023.
10	5-1-59000-000	UCF	AIRPORT SUNDRY REVENUE:Other Revenue	(\$365)	(\$5,040)	(\$516)	\$0	\$0	\$0	(\$10,000)	(\$10,000)	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 \$3000 to \$6000 depending on severity of conditions. -Runway Conditions Report \$90.00 - Administration 15%
11	5-1-59000-067	UCF	AIRPORT SUNDRY REVENUE:Vending Comm Revenue - Non Taxable	(\$702)	(\$504)	(\$445)	\$0	\$0	\$0	\$400	\$400	ATM at the Airport.
12	5-1-55100-000	INT	INTEREST/SERVICE CHARGE REVENUE:Other Revenue	(\$820)	(\$1,425)	(\$1,361)	(\$1,500)	\$0	\$0	\$0	(\$1,500)	Finance charges on outstanding amounts owing related primarily to parking fees that are paid late by customers.
13	5-1-54200-094	SUN	CONCESSION FEES-VENDING MACHINES:Non-Taxable Revenue	(\$5,043)	(\$3,151)	(\$4,879)	(\$6,000)	\$0	\$0	\$0	(\$6,000)	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.
14	5-1-54300-000	SUN	ADVERTISING REVENUE:Other Revenue	(\$1,350)	(\$1,350)	(\$850)	(\$1,650)	\$0	\$0	\$0	(\$1,650)	Advertising space in the Airport terminal public areas is rented to vendors to sell advertising.
15	5-2-13000-111	SWB	Miscellaneous:Salaries Regular	\$0	\$0	\$12,350	\$22,150	\$0	\$7,850	\$0	\$30,000	Salary increases based on collective bargaining rates.
16	5-2-33100-111	SWB	AIRPORT ADMINISTRATION:Salaries Regular	\$97,789	\$98,882	\$98,505	\$147,350	\$0	\$5,200	\$0	\$152,550	Airport Manager and other Public Works Dept. administration. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
17	5-2-33100-112	SWB	AIRPORT ADMINISTRATION:Salaries Overtime	\$0	\$12,125	\$7,780	\$0	\$0	\$0	\$0	\$0	Budget is not required for 2023. The costs incurred in 2020 and 2021 related primarily to the Cloverdal Fire and COVID-19.
18	5-2-33100-119	SWB	AIRPORT ADMINISTRATION:Payroll Benefits	(\$10,061)	\$28,381	\$38,997	\$26,920	\$0	\$2,210	\$0	\$29,130	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
19	5-2-33211-115	SWB	AIRFIELD MTCE:Wages Regular	\$129,307	\$103,036	\$141,596	\$159,600	\$0	(\$4,600)	\$0	\$155,000	Airport Hours of Operation Summer 6:00am to 8:00pm Monday to Friday Winter 5:00am to 8:00pm Monday to Friday, on call on weekends and holidays Sundays 10:30am to 7:00pm It is a regulatory requirement for the Airline to have qualified staff at the airport for scheduled passenger flights To ensure the airport has the required staffing during these hours of operation it will require a minimum of 4 FTE and one (winter Nov-1 to Apr-30) seasonal worker. Contingency for an extended absence of an FTE. Replacement of airport staff takes 6 months training Staffing Consideration Two 8.5hr shifts are required to cover the weekday hours of operation Summer: Only one staff can be on vacation at a time to ensure coverage for EDO or absence due to illness Winter: Workloads due to regulatory operational requirements for snow removal and runway reporting require 2 staff attend in the mornings. At least one staff is on call in outside op. hours for emergency flights such a medevacs
20	5-2-33211-116	SWB	AIRFIELD MTCE:Wages Overtime	\$16,620	\$12,757	\$17,656	\$15,000	\$0	\$3,000	\$0	\$18,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. 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 overtime is tracked and charged back to the airline as a callout fee.
21	5-2-33211-119	SWB	AIRFIELD MTCE:Payroll Benefits	\$60,134	\$46,104	\$60,122	\$71,420	\$0	(\$500)	\$0	\$70,920	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
22	5-2-33213-115	SWB	AIRFIELD SNOW CLEARING:Wages Regular	\$24,339	\$34,240	\$24,566	\$30,000	\$0	\$2,000	\$0	\$32,000	This account only gets used when the staff are working on snow / ice removal equipment and only for airfield snow removal. All other work is charged to the general wage account. Snow and ice control on all airfield surfaces used by aircraft is highly regulated. The standards / frequency for contaminants removal are very high to ensure that the surfaces are safe for aircraft to use. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
23	5-2-33213-116	SWB	AIRFIELD SNOW CLEARING:Wages Overtime	\$11,648	\$12,633	\$7,308	\$9,000	\$0	\$2,000	\$0	\$11,000	The base budget was determined by Financial Services after consideration of base adjustments, step increases, and a review of actual costs incurred. It is a regulatory requirement for the Airline 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 overtime 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 overtime is tracked and charged back to the aircraft owner as a callout fee.
24	5-2-33213-119	SWB	AIRFIELD SNOW CLEARING:Payroll Benefits	\$9,441	\$12,124	\$9,981	\$11,700	\$0	\$500	\$0	\$12,200	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
25	5-2-33215-115	SWB	AIRFIELD GRASS CUTTING:Wages Regular	\$10,981	\$4,461	\$5,501	\$9,000	\$0	\$0	\$0	\$9,000	Used for cutting grass on the airfield and or groundside, other time the general wages account 5-2-33211 is used. Airport Hours of Operation; Summer 6:00am to 8:00pm Monday to Friday Sundays 10:30am to 7:00pm. It is a regulatory requirement to have qualified staff at the airport for scheduled passenger flights. To ensure the airport has the required staffing during these hours of operation it will require a minimum of 4 FTE. Staffing Considerations; Two 8.5hr shifts are required to cover the weekday hours of operation. Summer: Only one staff can be on vacation at a time to ensure coverage for EDO or absence due to illness. The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
26	5-2-33215-116	SWB	Airfield Grass Cutting:Wages Overtime	\$421	\$210	\$1,242	\$0	\$0	\$0	\$0	\$0	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
27	5-2-33215-119	SWB	AIRFIELD GRASS CUTTING:Payroll Benefits	\$4,011	\$1,657	\$2,780	\$3,140	\$0	\$0	\$0	\$3,140	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
28	5-2-33231-115	SWB	TERMINAL BUILDING MTCE:Wages Regular	\$3,063	\$3,579	\$24,138	\$73,620	\$0	(\$3,620)	\$0	\$70,000	Airport City Facilities served by janitorial; Terminal, General Aviation Pilots Terminal, Maintenance Facility (Garage) offices and washrooms. Janitorial Services for the duration of the terminal hours of operation from 6am to 8pm. Requires 4 Janitor Event Workers (casual) to ensure proper coverage. Coverage is required for the peak passenger flow times; - Morning pre-passenger preparation 5am (includes walkway snow at the terminal) -After morning peek flights going north between 10am-noon -half way through the return flights south between 3pm-6pm -call backs for cleaning passenger spills etc. Usually required 6-8 hours of janitorial work over the 14 hour terminal hours of operation to keep up with proper sanitation of all 3 facilities. Facilities Department or Airport staff use this account for terminal building repairs and maintenance. Budget reviewed by Financial Services as Well.
29	5-2-33231-116	SWB	TERMINAL BUILDING MTCE:Wages Overtime	\$0	\$52	\$3,291	\$0	\$0	\$3,000	\$0	\$3,000	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
30	5-2-33231-119	SWB	TERMINAL BUILDING MTCE:Payroll Benefits	\$1,349	\$1,425	\$4,947	\$19,460	\$0	\$0	\$0	\$19,460	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
31	5-2-33233-115	SWB	BUILDING MAINTENANCE:Wages Regular	\$5,081	\$1,112	\$3,436	\$1,750	\$0	\$0	\$0	\$1,750	Facilities Department or Airport staff use this account for building (other than the Terminal) repairs and maintenance. Facilities Covered; -Maintenance Facility (Garage) -Sand Shed (storage building) -General Aviation Pilots Terminal (Apron III) The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.
32	5-2-33233-119	SWB	BUILDING MAINTENANCE:Payroll Benefits	\$2,597	\$385	\$982	\$670	\$0	\$0	\$0	\$670	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
33	5-2-33100-239	CON	AIRPORT ADMINISTRATION:Consulting Services	\$2,629	\$57,857	\$14,625	\$15,000	\$0	\$0	(\$10,000)	\$5,000	Aviation Consultant to assist in regulatory and related procedure development reviews, design information to support external funding applications like ACAP and CAP.
34	5-2-33100-294	CON	AIRPORT ADMINISTRATION:Commissionaire Services	\$13,292	\$13,897	\$11,575	\$15,000	\$0	\$0	\$0	\$15,000	Security Patrols; *Weekdays after hours of operation 2 patrols between 8pm and 5am. *Weekends and statutory holidays 3 patrols over the entire day. *Call backs for alarms or incidents. Security is a requirement of our Federal permit for securely stored items.
35	5-2-33211-295	CON	AIRFIELD MTCE:Self-Employed Contractors	\$77,027	\$8,769	\$80,882	\$61,000	\$0	\$0	\$43,200	\$104,200	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. These markings are worn off by traffic and winter maintenance activities like the high-speed metal brush runway sweeper. Rubber Removal; Landing Aircraft leave significant rubber deposits that need to be removed before line painting and to ensure that runway friction is not compromised. Decelerometers are the instruments used to determine the slipperiness on the runway. Transport Canada regulations require proof of calibration. Annual calibration is the industry standard. The airfield electrical systems for navigational aids is highly regulated and requires an airfield electrical specialist to maintain. The perimeter fence is in place to restrict access and control wildlife. Several gates through the fence are in need of replacement to ensure fence integrity.
36	5-2-33211-299	CON	Airfield Mtce:Other General Services	\$0	\$0	\$14,369	\$0	\$0	\$0	\$10,000	\$10,000	Quality Assurance Audit - Corrective Action Plans (CAP) Once the audit is performed the deficiencies found must be corrected in a timely fashion to maintain compliance and or aviation safety. Transport Canada can request to see our corrective action plans and related schedule for correction. These items will not be known until the audit is completed and corrective actions can not wait for the next budget cycle. Past 3 year audit CAP items have proven that \$10,000 is sufficient.
37	5-2-33231-235	CON	TERMINAL BUILDING MTCE:Health Services	\$660	\$3,189	\$1,660	\$1,000	\$0	\$0	\$0	\$1,000	Dumpster services
38	5-2-33231-295	CON	Terminal Building Mtce:Self-Employed Contractors	\$3,500	\$1,465	\$3,384	\$2,800	\$0	\$0	\$0	\$2,800	Contractor with specialized skills not available in the city staff; Overhead doors, Security systems, HVAC, Luggage carousel etc.
39	5-2-33231-296	CON	TERMINAL BUILDING MTCE:Housekeeping Services	\$52,216	\$51,666	\$21,559	\$0	\$0	\$0	\$0	\$0	Removal of budget in 2022 as janitorial services are now completed by City staff and included as part of wages and benefits.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
40	5-2-33233-295	CON	Building Maintenance:Self-Employed Contractors	\$13,256	\$1,744	\$6,969	\$4,500	\$0	\$0	\$0	\$4,500	Contractor with specialized skills not available in the city staff; Overhead doors, ventilation systems, HVAC & hoist.
41	5-2-33100-893	FC	Airport Administration:Bank Charges	\$963	\$715	\$782	\$750	\$0	\$0	\$0	\$750	Credit card processing fees related to parking revenue at the Airport.
42	5-2-33211-553	UTL	AIRFIELD MTCE:Electricity	\$44,765	\$47,607	\$34,656	\$48,900	\$0	\$0	(\$3,950)	\$44,950	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
43	5-2-33231-551	UTL	TERMINAL BUILDING MTCE:Water & Sewer	\$2,666	\$3,699	\$1,936	\$3,770	\$0	\$0	(\$2,000)	\$1,770	Reduced usage over prior 2 years
44	5-2-33231-552	UTL	TERMINAL BUILDING MTCE:Heating Fuels	\$4,619	\$3,706	\$4,300	\$3,500	\$0	\$0	\$3,000	\$6,500	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
45	5-2-33231-553	UTL	TERMINAL BUILDING MTCE:Electricity	\$32,979	\$33,047	\$29,763	\$36,800	\$0	\$0	\$9,670	\$46,470	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .
46	5-2-33233-551	UTL	BUILDING MAINTENANCE:Water & Sewer	\$2,700	\$2,110	\$2,103	\$2,060	\$0	\$0	\$50	\$2,110	Adjustment for 2023 rate increase
47	5-2-33233-552	UTL	BUILDING MAINTENANCE:Heating Fuels	\$11,186	\$7,116	\$8,874	\$9,100	\$0	\$0	\$3,400	\$12,500	The 2023 budget for SaskEnergy was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates an estimated delivery rate increase of 3% effective June 1, 2023, and the increase in the carbon tax from \$50 to \$65 per tonne, effective April, 2023.
48	5-2-33233-553	UTL	BUILDING MAINTENANCE:Electricity	\$10,576	\$15,688	\$13,759	\$14,800	\$0	\$0	\$8,610	\$23,410	The 2023 budget for SaskPower was determined by Financial Services based on a review of historical usage, expectations for 2023, and a review of actual costs. The 2023 budget also incorporates a 4% rate increase effective September 1, 2022, an additional 4% increase effective April 1, 2023, and a carbon tax increase from \$50 to \$65 per tonne effective April 1, 2023 .

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
49	5-2-33100-265	FLT	AIRPORT ADMINISTRATION:Rentals-Automotive & Equipment	\$7,860	\$8,340	\$8,340	\$8,340	\$0	\$500	\$0	\$8,840	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
50	5-2-33211-265	FLT	AIRFIELD MTCE:Rentals-Automotive & Equipment	\$42,993	\$44,680	\$35,769	\$40,000	\$0	\$2,400	\$0	\$42,400	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
51	5-2-33213-265	FLT	AIRFIELD SNOW CLEARING:Rentals-Automotive & Equipment	\$58,047	\$78,095	\$65,544	\$65,000	\$0	\$3,900	\$0	\$68,900	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
52	5-2-33215-265	FLT	AIRFIELD GRASS CUTTING:Rentals-Automotive & Equipment	\$13,262	\$5,546	\$9,252	\$11,000	\$0	\$660	\$0	\$11,660	The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).
53	5-2-33231-265	FLT	TERMINAL BUILDING MTCE:Rentals-Automotive & Equipment	\$792	\$510	\$392	\$560	\$0	\$30	\$0	\$590	Rental of scissor lifts for repairs The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
54	5-2-33100-211	MMS	Airport Administration:Travel & Accommodation	\$4,188	\$467	\$339	\$4,400	\$0	\$0	\$0	\$4,400	The Airport Manager is a Director for the Saskatchewan Aviation Council and Regional Community Airports of Canada; these quarterly meetings should be attended and travel is partially funded by the organizations. Other meetings and training opportunities arise that the Airport Manager should attend. YPA is a certified airport the same as Saskatoon and needs to stay current with aviation requirements and networking to promote business at our airport.
55	5-2-33100-212	MMS	AIRPORT ADMINISTRATION:Postage & Freight	\$314	\$679	\$992	\$800	\$0	\$0	\$0	\$800	Financial Services prepared postage Budget by reviewing the actual numbers of postage and freight expenses from 2022 and expectations for 2023. Based on average usage and expected \$.01 increase Jan 1/23.
56	5-2-33100-213	MMS	AIRPORT ADMINISTRATION:Telephone	\$4,243	\$4,080	\$4,276	\$5,750	\$0	\$0	\$50	\$5,800	The airport has 3 land-lines (Garage, Field Electrical Centre and Fax) Cellular Phones; The Airport Manager has a dedicated cellphone The airport has 3 mobile devices used for reporting runway conditions, inspections of the airfield, preventative maintenance (GIS) tracking and aviation incident reporting. This is the only effective method of ensuring this vital safety information is published in a timely manor.
57	5-2-33100-215	MMS	Airport Administration:Conventions & Delegations	\$1,531	\$0	\$750	\$900	\$0	\$0	\$0	\$900	The Airport Managers Association, Saskatchewan Aviation Council Conventions should be attended every year by the Airport Manager. YPA needs to stay current with aviation requirements and networking to promote business at our airport.
58	5-2-33100-221	MMS	AIRPORT ADMINISTRATION:Advertising	\$325	\$212	\$0	\$1,000	\$0	\$0	\$0	\$1,000	Promotional materials or YPA logoed door prizes for aviation conventions.
59	5-2-33100-222	MMS	AIRPORT ADMINISTRATION:Publications & Subscriptions	\$0	\$137	\$56	\$100	\$0	\$0	\$0	\$100	We need to subscribe to NavCanada's Canadian Flight Supplement and Canadian Air Pilot publications as it is the airport operators responsibility to ensure the data published every 56 day is still accurate.
60	5-2-33100-224	MMS	AIRPORT ADMINISTRATION:Memberships & Due	\$3,418	\$4,058	\$2,637	\$3,060	\$0	\$0	\$0	\$3,060	*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

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
61	5-2-33100-231	MMS	AIRPORT ADMINISTRATION:Auditing Services	\$0	\$29,869	\$0	\$0	\$0	\$0	\$30,000	\$30,000	By requirement of the Canadian Aviation Regulations Section 302.503 The airport operator must conduct a Safety Management System - Quality Assurance Audit every 3 years to maintain airport certification. Due to our airport organization size it is recommended to use a 3rd party experienced Airport SMS auditor to Audit our SMS. The SMS Manager (AKA Airport Manager) cannot audit there own SMS as per CAR Section 302.503(5)and their isn't anyone within the organization qualified and experienced to conduct the audit. This would be a one-time expenditure for 2023. The recent changes to the airport (new airfield lights & signs, decommissioning of the turf runway and taxiway) some more parts of the airport are designed to the current edition of aerodrome standards. All the airport manuals will be revised in 2022. The audit reviews these manuals and the airfield infrastructure to ensure they are both compliant with our certification obligations as an operator.
62	5-2-33100-234	MMS	AIRPORT ADMINISTRATION:Training Services	\$493	\$361	\$829	\$3,600	\$0	\$0	\$0	\$3,600	Recurrent training, at varying interval, is required to maintain certification in a discipline of airport operation which in most cases is required for compliance with aviation regulations. - aviation safety management system management - aviation safety management system auditing - TP312 aerodrome standards and recommended practices - notice to airmen (NOTAM) issuance - wildlife management - runway conditions reporting - airport emergency response planning
63	5-2-33100-238	MMS	AIRPORT ADMINISTRATION:Computer Services	\$5,029	\$11,773	\$16,813	\$10,600	\$0	\$0	\$0	\$10,600	*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.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
64	5-2-33100-259	MMS	AIRPORT ADMINISTRATION:Purch Mtce-Other Equipment	\$244	\$0	\$568	\$1,000	\$0	\$0	\$0	\$1,000	Repairs to office equipment
65	5-2-33100-291	MMS	AIRPORT ADMINISTRATION:Licenses Permits & Fees	\$1,298	\$1,375	\$1,333	\$1,580	\$0	\$0	\$0	\$1,580	Pesticide Applicator licenses annual renewal for 4 staff performing wildlife management. Interoperability radio (emergency response communications) licensing fees. Industry Canada licensing fees for 10 mobile and 7 portable airband radios.
66	5-2-33100-410	MMS	AIRPORT ADMINISTRATION:Allocation-Administration	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0	\$4,000	This amount represents an allocation of costs from the General Fund related to IT support funded by the General Fund.
67	5-2-33100-511	MMS	Airport Administration:Meeting Incidentals	\$134	\$88	\$76	\$200	\$0	\$0	\$0	\$200	Coffee, Report Binding etc.
68	5-2-33100-521	MMS	AIRPORT ADMINISTRATION:Vehicle Fuel & Oil	\$11,009	\$5,024	\$3,044	\$11,000	\$0	\$0	\$0	\$11,000	This account is used to budget for fuel purchased for resale to Snowbird aviation. 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 purchased at the City's preferred rate is sold at retail cost within the City. Estimating 12,000L of sales base on historical records. This expenditure is offsets by revenue in 5-1-54100-094
69	5-2-33100-541	MMS	AIRPORT ADMINISTRATION:Operating Supplies	\$6,601	\$177	\$252	\$1,000	\$0	\$0	\$0	\$1,000	Office furniture or other operations fixtures use for administration.
70	5-2-33100-544	MMS	AIRPORT ADMINISTRATION:Office Supplies	\$99	\$233	\$284	\$800	\$0	\$0	\$0	\$800	Paper, pens, etc.
71	5-2-33211-211	MMS	Airfield Mtce:Travel & Accommodation	\$753	\$809	\$1,103	\$2,000	\$0	\$0	\$0	\$2,000	Primarily related to training activities
72	5-2-33211-213	MMS	Airfield Mtce:Telephone	\$172	\$266	\$442	\$350	\$0	\$0	\$430	\$780	Airfield maintenance staff are paid (bring your phone to work) to carry their personal phones. Staff work coordination by management is done via use of cell phones as the airfield radios can not be used for anything other than Vehicle Control Services.
73	5-2-33211-234	MMS	Airfield Mtce:Training Services	\$3,863	\$1,015	\$8,668	\$8,800	\$0	\$0	\$0	\$8,800	Recurrent training is required to maintain compliance with aviation regulations. If one staff retired / transferred requiring a new staff, that new person needs to be fully trained before they are able to work airside. The minimum training required is listed below: - aviation safety management system (Human Factors) - TP312 aerodrome standards and recommended practices - notice to airmen (NOTAM) issuance - class 5 driver's license with heavy trailer and airbrake endorsements - airside vehicle operations - air-band radio operations - wildlife management - runway conditions reporting - winter maintenance operations - preventative maintenance - airport emergency response

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
74	5-2-33211-235	MMS	Airfield Mtce:Health Services	\$65	\$0	\$196	\$200	\$0	\$0	\$0	\$200	General Aviation Pilots Terminal Septic Tank Pump-outs
75	5-2-33211-253	MMS	Airfield Mtce:Purch Mtce-Building	\$250	\$0	\$0	\$7,000	\$0	\$0	(\$5,000)	\$2,000	Return to base budget for regular maintenance repairs. The Field Electrical Center (FEC) is the only building on the airfield covered by this account. The FEC houses all the electrical power supply & controls for the entire airfield navigational aids systems as well as provides back up power to the airfield, terminal and air traffic control tower. Preventative maintenance for this facility is critical to maintain compliance with regulations and keep the entire airport operational. Most of the electrical components for the control of the airfield lights and signs was replaced during the Airfield Electrical Rehabilitation Project in 2022.
76	5-2-33211-259	MMS	Airfield Mtce:Purch Mtce-Other Equipment	\$1,209	\$2,790	\$13,118	\$4,600	\$0	\$0	\$0	\$4,600	Maintenance like; airband radio, runway friction testing instruments & airfield navigational aids.
77	5-2-33211-420	MMS	Airfield Mtce:Allocation-Services	\$440	\$153	\$421	\$100	\$0	\$0	\$0	\$100	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
78	5-2-33211-512	MMS	Airfield Mtce:Overtime Meals	\$109	\$254	\$214	\$150	\$0	\$0	\$0	\$150	Overtime is usually incurred for coverage of late scheduled passenger flights beyond airport published hours of operation.
79	5-2-33211-533	MMS	Airfield Mtce:Granular Materials	\$0	\$0	\$455	\$0	\$0	\$0	\$15,000	\$15,000	Budget is required to fix the groundside gravel roadways at the airport.
80	5-2-33211-540	MMS	Airfield Mtce:City Purchased Clothing	\$382	\$1,622	\$822	\$500	\$0	\$0	\$0	\$500	Boots & Winter Coats etc.
81	5-2-33211-541	MMS	AIRFIELD MTCE:Operating Supplies	\$29,204	\$20,918	\$27,226	\$14,950	\$0	\$0	\$0	\$14,950	The ACAP funded Project to replace the remainder of the airfield edge lighting and signs with LED is complete. Spare parts for the new lighting and signs system will need to be on hand for maintenance. Transport Canada limited spares to \$2000 in their funding agreement. The 2022 budget bought \$10,000 of spare. A single LED fixture averages \$1500 each. Airfield lighting is specialized and can take several months for delivery. A functional navigation lighting system is a regulatory requirement. Example; If an aircraft accident broke more than 6 runway lights (\$9000) the airfield would not be in compliance to keep operating. None of our existing stock is compatible with the new systems.
82	5-2-33211-549	MMS	AIRFIELD MTCE:Other Supplies	\$9,297	\$1,756	\$1,608	\$2,900	\$0	\$0	\$0	\$2,900	Consumables, parts like bolts screws zip-ties and PPE
83	5-2-33213-420	MMS	AIRFIELD SNOW CLEARING:Allocation-Services	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$100	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
84	5-2-33213-512	MMS	AIRFIELD SNOW CLEARING:Overtime Meals	\$68	\$64	\$119	\$200	\$0	\$0	\$0	\$200	Overtime is usually incurred for coverage of late scheduled passenger flights or conditions requiring winter maintenance beyond airport published hours of operation.
85	5-2-33213-541	MMS	AIRFIELD SNOW CLEARING:Operating Supplies	\$43,658	\$34,342	\$28,272	\$43,000	\$0	\$0	(\$10,000)	\$33,000	Remove one time purchase of sweeper core. Granular Deicer is used for cold (-8 to -20)icing conditions and rapid melting. (2 Applications in stock) 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. (3 Applications in Stock) Runway sand is only used in emergencies when the other products fail or in less FOD critical areas as a more cost effective alternative. (no additional stock required) Wafers are used on the runway sweeper which is the most frequently used method to remove snow/ice. A broom requires 120 wafers with a life expectancy of approximate 60 hrs. (2 Brooms in stock) The 2 Decelerometers that test runway friction are required to be calibrated by the manufacturer annually.
86	5-2-33213-565	MMS	AIRFIELD SNOW CLEARING:Parts - Equipment and Automotive	\$0	\$13,713	\$0	\$0	\$0	\$0	\$0	\$0	Budget not required for 2023. Actuals in 2020 related to Airfield Inspection Kit.
87	5-2-33215-541	MMS	AIRFIELD GRASS CUTTING:Operating Supplies	\$0	\$0	\$0	\$340	\$0	\$0	(\$340)	\$0	Budget not required.
88	5-2-33231-253	MMS	TERMINAL BUILDING MTCE:Purch Mtce-Building	\$1,794	\$3,744	\$2,728	\$800	\$0	\$0	\$0	\$800	Repairs like overhead doors, damages to walls and security systems etc.
89	5-2-33231-256	MMS	Terminal Building Mtce:Purch Mtce-Mechanical Equipment	\$1,368	\$424	\$910	\$1,200	\$0	\$0	\$0	\$1,200	Repairs of HVAC and electrical systems
90	5-2-33231-259	MMS	TERMINAL BUILDING MTCE:Purch Mtce-Other Equipment	\$0	\$0	\$0	\$7,200	\$0	\$0	\$28,000	\$28,200	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. The 2022 third party fire alarm systems inspection identified several issues with the fire alarm systems in both buildings and recommended replacement.
91	5-2-33231-541	MMS	TERMINAL BUILDING MTCE:Operating Supplies	\$1,192	\$12,559	\$2,450	\$2,960	\$0	\$0	\$0	\$2,960	Light bulbs, Parts for repairs to waiting room chairs etc.
92	5-2-33231-546	MMS	TERMINAL BUILDING MTCE:Housekeeping Supplies	\$3,040	\$3,811	\$4,616	\$3,000	\$0	\$0	\$0	\$3,000	Budget is based on a review of historical actuals and expectations for 2023. Budget relates to toilet paper, soap, gloves, floor pads, other cleaning items, etc.
93	5-2-33231-566	MMS	TERMINAL BUILDING MTCE:Parts-Mechanical Equipment	\$1,475	\$216	\$625	\$1,000	\$0	\$0	\$0	\$1,000	HVAC etc.
94	5-2-33231-567	MMS	Terminal Building Mtce:Parts-Specialized Equipment	\$0	\$101	\$3,076	\$500	\$0	\$0	\$0	\$500	Security systems, luggage carousel etc.
95	5-2-33233-253	MMS	BUILDING MAINTENANCE:Purch Mtce-Building	\$375	\$1,235	\$3,021	\$1,150	\$0	\$0	\$0	\$1,150	Parts for repairs of building structure.
96	5-2-33233-256	MMS	BUILDING MAINTENANCE:Purch Mtce-Mechanical Equipment	\$1,484	\$11,273	\$2,422	\$0	\$0	\$0	\$5,000	\$5,000	The Facilities Department is planning to replace 2 unit heaters each year due to age and efficiency. The airport maintenance garage has 8 unit heaters 6 of which require replacement.

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97	5-2-33233-259	MMS	BUILDING MAINTENANCE:Purch Mtce-Other Equipment	\$210	\$0	\$0	\$400	\$0	\$0	\$0	\$400	Parts for hoist, overhead doors etc.
98	5-2-33233-291	MMS	BUILDING MAINTENANCE:Licenses Permits & Fees	\$1,076	\$689	\$0	\$360	\$0	\$0	(\$360)	\$0	Budget not required.
99	5-2-33233-420	MMS	Building Maintenance:Allocation-Services	\$128	\$108	\$19	\$100	\$0	\$0	\$0	\$100	Internal allocations through payroll to cover miscellaneous parts (nuts, bolts, etc.)
100	5-2-33233-541	MMS	BUILDING MAINTENANCE:Operating Supplies	\$3,377	\$1,790	\$2,933	\$3,000	\$0	\$0	\$0	\$3,000	Purchase of furnace filters, light bulbs, tools replacement and other expendable items used to maintain the garage facility that supports airport maintenance.
101	5-2-33233-565	MMS	BUILDING MAINTENANCE:Parts - Equipment and Automotive	\$212	\$0	\$942	\$500	\$0	\$0	\$0	\$500	Used for parts to repair or maintain the snow blowers, air compressors and like equipment used to maintained the airport facilities.
102	5-2-33233-566	MMS	Building Maintenance:Parts-Mechanical Equipment	\$1,369	\$166	\$4,168	\$100	\$0	\$0	\$0	\$100	Used for part to repair or maintain furnaces and air conditioners.
103	5-2-33100-896	INS	AIRPORT ADMINISTRATION:Insurance	\$13,951	\$12,180	\$11,043	\$10,710	\$0	\$0	(\$470)	\$10,240	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker.
104	5-2-33231-896	INS	TERMINAL BUILDING MTCE:Insurance	\$3,827	\$3,709	\$3,887	\$4,080	\$0	\$0	\$1,380	\$5,460	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
105	5-2-33233-896	INS	BUILDING MAINTENANCE:Insurance	\$4,739	\$5,783	\$5,900	\$6,230	\$0	\$0	\$1,670	\$7,900	-2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City's insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.
106	5-2-82141-919	BDE	ALLOWANCE FOR BAD DEBTS:Bad Debt Expense	\$2,121	(\$2,497)	(\$6,763)	\$2,700	\$0	\$0	\$0	\$2,700	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. Current budget is sufficient based on this.

	Code	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
107	5-1-48100-051	CAP	AIRPORT CAPITAL REVENUE:Federal Grants - Conditional	(\$322,735)	(\$539,510)	(\$428,082)	\$0	\$0	\$0	\$0	\$0	Capital Revenues typically relate to Capital Projects that are funded from the federal Airports Capital Assistance Program (ACAP) or the Saskatchewan Community Airport Partnership program (CAP). These Capital Projects are approved by Council dependent on funding being received. As the City cannot predict whether funding will be approved the revenue is not budgeted for. If funding is approved it offsets the Capital Project costs that were approved subject to funding being granted.
108	5-1-92020-000	IFUND	TRANSFER FROM GENERAL FUND:Other Revenue	(\$295,560)	(\$266,840)	(\$288,200)	(\$308,440)	\$0	\$0	(\$29,250)	(\$337,690)	In 2006, City Council approved the General Fund contributing revenue to the Airport in the amount of thirty (30) percent of the Airport's operating costs. NOTE: If we base 2023 Budget on 2022 Budgeted Costs then the transfer amount would be as follows: \$1,125,630 total expenses * 30% = \$337,690.
109	5-1-92028-000	IFUND	Transfer from UF-City Facilities:Other Revenue	\$0	\$0	\$0	(\$5,830)	\$0	\$0	\$1,950	(\$3,880)	The transfer is based on Financial Services review and forecast of City facilities charges for 2023. The airport is reimbursed for water costs charged by the utility fund. Decrease due to reduced usage.

AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

2023 Revenues

The revenue for the Prince Albert Airport **increased** in the amount of **(\$200,000)** additional revenue for 2023 as follows, representing an increase of 22.33%.

(\$200,000) increase in User Charges and Fees Revenue as follows:

- (\$6,400) increase for lease revenue at the Hangers. New lease rates of \$2.20/m2 were applied in 2021 to 2026 for hangar land lease space. In 2021 there was 57,376m2 leased.
- (\$29,000) increase for parking revenue due to more parking stalls being rented.
- (\$155,000) increase in revenue to be collected from the Passenger Facility Fee charged.
- (\$10,000) new revenue for call out fees.
- \$400 new cost for ATM machine.

Airport Revenues	2022 Revenue	2023 Revenue	Increased (Decreased) Revenue
User Charges and Fees	(\$886,460)	(\$1,086,460)	(\$200,000)
Interest and Penalties	(\$1,500)	(\$1,500)	\$0
Sundry	(\$7,650)	(\$7,650)	\$0
Total Revenues	(\$895,610)	(\$1,095,610)	(\$200,000)

User Charges and Fees Revenue

User Charges and Fees	2022 Revenue	2023 Revenue	(Increased) Decreased Revenue	% Change
Aircraft Landing Fees	(\$240,000)	(\$240,000)	\$0	
Aircraft Parking Fees	(\$8,600)	(\$8,600)	\$0	
Leases - Rentals - Hangars	(\$119,800)	(\$126,200)	(\$6,400)	5.34%
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	(\$171,000)	(\$200,000)	(\$29,000)	16.96%
Airport Pay & Display Revenue	(\$25,000)	(\$25,000)	\$0	
Passenger Facility Fee Revenue	(\$225,000)	(\$380,000)	(\$155,000)	68.89%
Airport Sundry Revenue	\$0	(\$10,000)	(\$10,000)	
Airport Sundry - ATM Revenue	\$0	\$400	\$400	
Total User Charges and Fees	(\$886,460)	(\$1,086,460)	(\$200,000)	22.56%

(\$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 2022.

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 to November 1 st	(\$168,499)

(\$8,600) Aircraft Parking Fees - Annual or daily fees for parking aircraft on public aprons. Budget for 2023 is the same as Year 2022 and is based on a review of actual results and expectations.

(\$126,200) Leases – Hangars – Increased revenue of (\$6,400) based on leases. Revenue generated from leases for rental of the Hangars at the Prince Albert Airport. 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) and West Wind Aviation Limited Partnership in the Terminal.

(\$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.

(\$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 2023. This revenue offsets costs in 5-2-33100-521.

(\$200,000) Parking Revenue – Increased revenue for 2023 in the amount of \$29,000. The mining industry is recovering and the corporations rented 100 more parking spaces in 2022. There is a potential for 150 more stalls being rented in 2023 returning back to the 2017 stalls held by the mining corporations. Rates have increased from \$664.35 per stall to \$677.63 per stall for 2023.

(\$25,000) Airport Park & Display Revenue – Revenue generated from 80 parking stalls adjacent to the airport terminal that are used for public parking. These stalls are managed using a pay station system. Passenger levels are returning and budget is based on expectations for 2023.

(\$380,000) Passenger Facility Fee Revenue – Increased revenue of \$155,000 for more tickets sold. Revenue generated from the Passenger Facility Fee. That fee applies to all departing enplaned passengers originating in Prince Albert. The revenue collected from the Passenger Facility Fee is credited to the Passenger Facility Fee Reserve. Rates have been set at \$20 per departing passenger originating from YPA (PAX).

2017 - 22,126

2018 - 17,330

2019 - 17,615

2020 - 10,187

2021 - 12,010

The average annual PAX over the past 3 pre-pandemic years is 19,000. 2022 is trending at a 30% increase from 2021. Administration is projecting a recovery increase from 2022 to be another 30% for approximately 19,000 PAX in 2023.

(\$10,000) Airport Sundry Revenue – This is revenue for callout fees. It is a regulatory requirement for qualified airport staff to be in attendance at the airport for scheduled passenger flights. When flights are late the Airlines must call for coverage to be able to land or takeoff. This coverage and work is tracked and charged back to the airline as a callout fee. Although it is not a regulatory requirement to be in attendance for other flights such as private aircraft, medevacs or charters, these flights sometimes need winter maintenance and or runway conditions reports performed after our published hours of operation to land safely. This coverage and work is tracked and charged back to the aircraft owner as a callout fee.

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%

\$400 Airport Sundry – Cost for ATM machine.

Interest and Penalties

The revenue for 2023 is the same as Year 2022 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

\$7,650 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.
- **\$1,650** advertising revenue relating to advertising space in the airport terminal public areas is rented to a single vendor to sell advertising.

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.

The Passenger Facility Fee revenue collected over the last several years is as follows:

Passenger Facility Fee	
Year 2016 Revenue	(\$383,348)
Year 2017 Revenue	(\$322,021)
Year 2018 Revenue	(\$272,480)
Year 2019 Revenue	(\$275,861)
Year 2020 Revenue	(\$208,637)
Year 2021 Revenue	(\$242,830)

The budgeted revenue to be collected for 2023 is (\$380,000). The Passenger Facility Fee revenue collected is credited to the Passenger Facility Fee Reserve.

With that budgeted transfer for 2023, it is projected that the ending Passenger Facility Fee Reserve will have a surplus of (\$2,540,316) ending Year 2023.

AIRPORT FUND BUDGET OVERVIEW

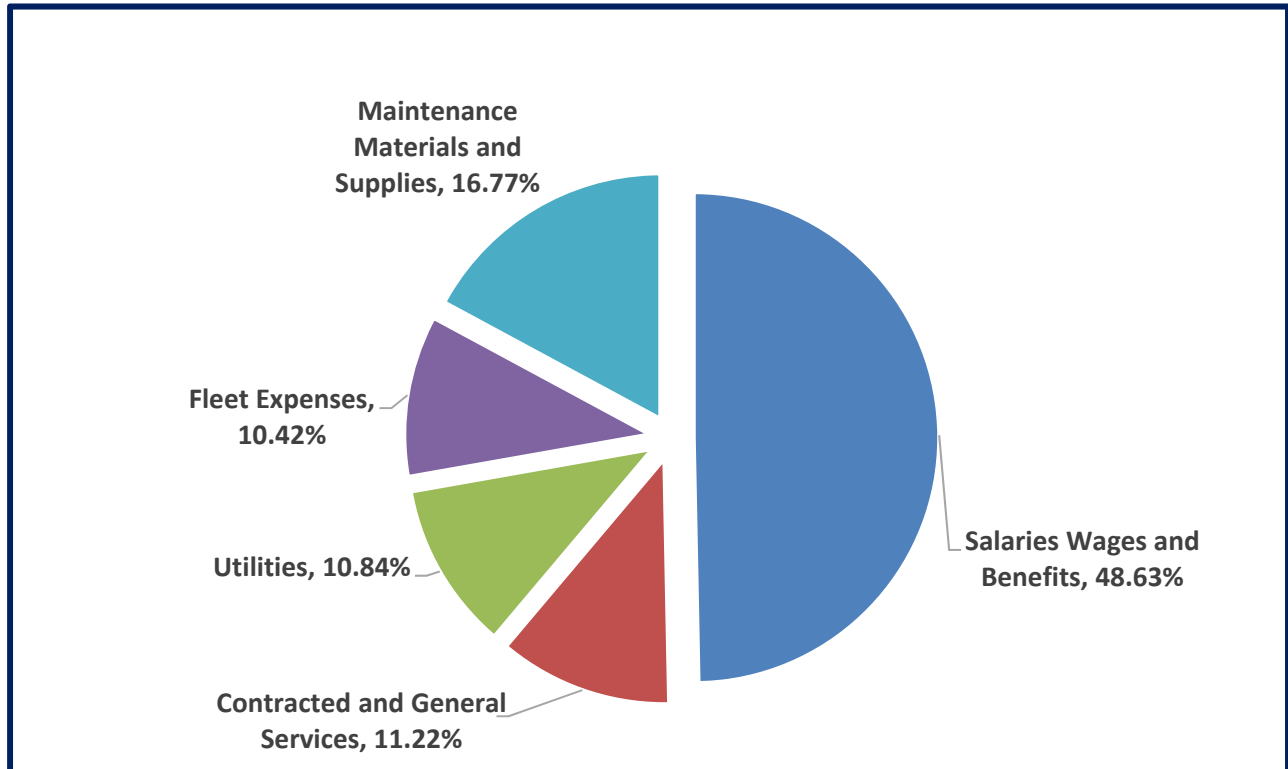
For the Year Ending December 31, 2023

2023 Expenditures

The **increase** in expenditures from Year 2022 is **\$144,870**, which represents a 12.87% increase over Year 2022:

Expenditures	2022 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$600,780	\$617,820	\$17,040	2.84%	48.63%
Contracted and General Services	\$99,300	\$142,500	\$43,200	43.50%	11.22%
Financial Charges	\$750	\$750	\$0	0.00%	0.06%
Utilities	\$118,930	\$137,710	\$18,780	15.79%	10.84%
Fleet Expenses	\$124,900	\$132,390	\$7,490	6.00%	10.42%
Maintenance Materials and Supplies	\$157,250	\$213,030	\$55,780	35.47%	16.77%
Insurance	\$21,020	\$23,600	\$2,580	12.27%	1.86%
Bad Debt Expense	\$2,700	\$2,700	\$0	0.00%	0.21%
Total Expenditures	\$1,125,630	\$1,270,500	\$144,870	12.87%	100.00%

The major drivers for expenditures is as follows for Year 2023:



Salaries Wages and Benefits

Collective Bargaining Increases

For the years 2020 and 2021, the Collective Bargaining Agreements for CUPE Local 882 and 160 were settled at 1.75% each year. The budgets for those years covered the settlement amount.

The 2022 Budget Document included the 2019 salary and wage rates of the Collective Bargaining Agreement, as at the time of the Budget Document, the Collective Bargaining Rates for 2020 and 2021 were not yet ratified by the respective Unions and approved by City Council. **As such, for the 2023 Budget, the Functional Divisions will have increased costs for Salaries, Wages and Benefits, as the rates are based on current 2021 rates.**

Payroll Benefits

Payroll benefits have increased due to the following:

1. CPP costs will rise from 5.7% in 2022 to 5.95% in 2023. The employer matches the employee cost for CPP.
2. The WCB costs have risen from \$1.44/\$100 of WCB assessable earnings in 2021 to \$1.94/\$100 of WCB assessable earnings in 2022. This resulted in approximately \$200,000 of additional WCB costs in 2022 which are expected to continue into 2023. The additional WCB costs were not budgeted for in 2022 because Administration only found out about this increase after the budget for 2022 was finalized.
3. The employer-paid group benefit costs went up approximately \$200 per employee with family coverage in 2022. This amount was not budgeted for in 2022 because Administration only found out about this increase after the budget was finalized.

\$17,040 increase in Salaries Wages Benefits as follows:

- \$6,830 increase as per current contract rates of the Collective Bargaining Agreement and step increases.
- \$2,210 increase for payroll benefits.
- \$8,000 increase for overtime. It is a regulatory requirement for the Airline 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 overtime 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 overtime is tracked and charged back to the aircraft owner as a callout fee.

AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Salaries Wages and Benefits	2022 Budget	2023 Budget	Increase (Decrease)	% Change
Administration	\$196,420	\$211,680	\$15,260	7.77%
Airfield Maintenance	\$246,020	\$243,920	(\$2,100)	-0.85%
Airfield Snow Clearing	\$50,700	\$55,200	\$4,500	8.88%
Airfield Grass Cutting	\$12,140	\$12,140	\$0	0.00%
Terminal Building	\$93,080	\$92,460	(\$620)	-0.67%
Building Maintenance	\$2,420	\$2,420	\$0	0.00%
Total Salaries Wages and Benefits	\$600,780	\$617,820	\$17,040	2.84%

Salaries Wages and Benefits	2022 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$169,500	\$182,550	\$13,050
Wages Regular	\$273,970	\$267,750	(\$6,220)
Wages Overtime	\$24,000	\$32,000	\$8,000
Payroll Benefits	\$133,310	\$135,520	\$2,210
Total Salaries Wages and Benefits	\$600,780	\$617,820	\$17,040

Administration: The budget for Administration includes the salaries and wages for the permanent position of **Airport Manager (100%)**. As well, the budget includes an allocation of **10% staffing cost for the Director of Public Works and 10% of the staffing cost for the Manager of Capital Projects**. The budget also includes an allocation of **15% of the Engineering Services Manager position**. The allocation reflects the percentage of Senior Administrative time to the Airport. Lastly, there is also an allocation for retro accrual estimate for 2022 - 2023 for Local 160 and Out of Scope (contracted ended December 31, 2021).

Airfield Maintenance: Airfield maintenance work includes checking fence lines, completing wildlife checks, and inspecting for regulated airfield conditions, including lights, and guidance equipment.

Airfield Snow Clearing: Snow clearing work completed on airside to ensure safe aviation conditions and compliance with regulatory requirements for snow removal.

Airfield Grass Cutting: Grass cutting completed on airside to ensure compliance with regulated specifications for grass lengths.

Terminal Building: Maintenance work on terminal building.

Building Maintenance: Maintenance work completed for the maintenance garage.

Contracted and General Services

Contracted and General Services have **increased** in the amount of **\$43,200**, representing an 43.50% increase over Year 2022 as follows:

- (\$10,000) reduction in Airport Consulting. Budget of \$5,000 for Year 2023 for Aviation Consultant. Assists in regulatory and related procedure development reviews, design information to support external funding applications like ACAP and CAP.
- \$10,000 increase for Quality Assurance Audit - Corrective Action Plans (CAP). Once the audit is performed the deficiencies found must be corrected in a timely fashion to maintain compliance and or aviation safety. Transport Canada can request to see our corrective action plans and related schedule for correction. These items will not be known until the audit is completed and corrective actions cannot wait for the next budget cycle. The past three year audit CAP items have proven that \$10,000 is sufficient.
- \$43,200 increase 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. These markings are worn off by traffic and winter maintenance activities like the high speed metal brush runway sweeper.

Rubber Remove: Landing Aircraft leave significant rubber deposits that need to be removed before line painting and to ensure that runway friction is not compromised.

Decelerometers are the instruments used to determine the slipperiness on the runway. Transport Canada regulations require proof of calibration. Annual calibration is the industry standard.

The airfield electrical systems for navigational aids is highly regulated and requires an airfield electrical specialist to maintain.

The perimeter fence is in place to restrict access and control wildlife. Several gates through the fence are in need of replacement to ensure fence integrity.

The Airport Maintenance Reserve will be funding the increase of \$43,200 for Airport Maintenance.

\$142,500 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.

- \$104,200 for Airport Maintenance. New Budget of \$43,200 for projects identified previously. **The Airport Maintenance Reserve will be funding the amount of (\$60,000) for the Airport Maintenance Projects for 2023. That will leave a projected Reserve Balance ending 2023 of a surplus of (\$20,000).**
- \$10,000 for Quality Assurance Audit - Corrective Action Plans (CAP).
- \$2,800 for Terminal Building contractor with specialized skills not available in the city staff; Overhead doors, Security systems, HVAC, Luggage carousel etc.
- \$1,000 for General Aviation Pilots Terminal Septic Tank Pump-outs.
- \$4,500 for Building Maintenance contractor with specialized skills not available in the city staff: Overhead doors, ventilation systems, HVAC & hoist.

Finance Charges

\$750 budget for Finance Charges as the City pays a monthly fee for the Airport Park & Display pay station machines.

AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Utilities

Electricity:

- SaskPower announced a 4% increase effective September 1, 2022, another 4% increase effective April 1, 2023, and an increase in carbon tax from \$50 to \$65 on April 1, 2023.

Heating:

- SaskEnergy budget includes 3 rate increases:
 - Rate increase effective November 2021 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
 - Rate increase effective August 2022 that had not been reflected in the 2022 budget (as not announced until October 2021, after the budget was prepared).
 - June 2023 rate increase.

Utilities have **increased** by the amount of **\$18,780**, representing a 15.79% increase over 2022.

The biggest increase is attributed to electricity increase as follows:

Utilities	2022 Budget	2023 Budget	Increase (Decrease)	% Change
Water and Sewer	\$5,830	\$3,880	(\$1,950)	-33.45%
Heating Fuels	\$12,600	\$19,000	\$6,400	50.79%
Electricity	\$100,500	\$114,830	\$14,330	14.26%
Total Utilities	\$118,930	\$137,710	\$18,780	15.79%

Utilities	2022 Budget	2023 Budget	Increase (Decrease)
Airfield Maintenance - Electricity	\$48,900	\$44,950	(\$3,950)
Terminal Building - Water and Sewer	\$3,770	\$1,770	(\$2,000)
Terminal Building - Heating Fuels	\$3,500	\$6,500	\$3,000
Terminal Building - Electricity	\$36,800	\$46,470	\$9,670
Building Maintenance - Water and Sewer	\$2,060	\$2,110	\$50
Building Maintenance - Heating Fuels	\$9,100	\$12,500	\$3,400
Building Maintenance - Electricity	\$14,800	\$23,410	\$8,610
Total Utilities	\$118,930	\$137,710	\$18,780

Fleet Expenses

The budget for fleet expenses was prepared by Financial Services based on a 6% increase in fleet charge out rates proposed by Administration for the 2023 Budget. The 6% increase is based on the Fleet Asset Management Plan prepared by the Fleet Manager and reviewed each year. The actual budget adjustment also incorporates a review of historical actuals which may result in a budget adjustment different than the 6% increase proposed (higher or lower).

Fleet has **increased** by **\$7,490** over Year 2022:

Fleet	2022 Budget	2023 Budget	Increase (Decrease)
Administration	\$8,340	\$8,840	\$500
Airfield Maintenance	\$40,000	\$42,400	\$2,400
Airfield Snow Clearing	\$65,000	\$68,900	\$3,900
Airfield Grass Cutting	\$11,000	\$11,660	\$660
Terminal Building Maintenance	\$560	\$590	\$30
Total Fleet	\$124,900	\$132,390	\$7,490

Maintenance Materials and Supplies

There is an **increase** in Maintenance Materials and Supplies for Year 2023 in the amount of **\$55,780**, an increase of 35.47% over 2022 as follows:

- **\$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. **This would be a one-time expenditure for 2023.**

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.

- **\$21,000** increase for Terminal Building Maintenance. \$28,000 increase 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. The 2022 third party fire alarm systems inspection identified several issues with the fire alarm systems in both buildings and recommended replacement. That cost is offset by a reduction of (\$7,000) from a one-time purchase in 2022.
- **\$15,000** for granular materials. Budget is required to fix the groundside gravel roadways at the airport.
- **\$5,000** increase for Building Maintenance. The Facilities Department is planning to replace 2 unit heaters each year due to age and efficiency. The airport maintenance garage has 8 unit heaters 6 of which require replacement.
- **(\$10,000)** reduction for the removal of the 2022 one-time purchase of sweeper core. Remaining budget of \$33,000 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. Runway sand is only used in emergencies when the other products fail or in less FOD critical areas as a more cost effective alternative. Wafers are used on the runway sweeper which is the most frequently used method to remove snow/ice. A broom requires 120 wafers with a life expectancy of approximate 60 hrs. The 2 Decelerometers that test runway friction are required to be calibrated by the manufacturer annually.
- **(\$5,000)** reduction in maintenance cost for Airfield. The Field Electrical Center (FEC) is the only building on the airfield covered by this account. The FEC houses all the electrical power supply & controls for the entire airfield navigational aids systems as well as provides back up power to the airfield, terminal and air traffic control tower. Most of the electrical components for the control of the airfield lights and signs were replaced during the Airfield Electrical Rehabilitation Project in 2022. Savings for 2023.
- **\$430** for telephone Airfield Maintenance. Airfield maintenance staff are paid (bring your phone to work) to carry their personal phones. Staff work coordination by management is done via use of cell phones as the airfield radios cannot be used for anything other than Vehicle Control Services.
- **\$50** increase for telephone costs. The airport has 3 land-lines (Garage, Field Electrical Centre and Fax). The Airport Manager has a dedicated cellphone. The airport has 3 mobile devices used for reporting runway conditions, inspections of the airfield, preventative maintenance (GIS) tracking and aviation incident reporting. This is the only effective method of ensuring this vital safety information is published in a timely manner.

- **(\$340)** reduction in operating supplies for Airfield grass cutting.
- **(\$360)** reduction in Building Maintenance Permits. Budget not required.

Insurance

2023 insurance budget is based on a review of 2022 actual costs and consideration of annual increases for 2023 estimated by the City’s insurance broker. Administration is estimating an annual increase of 7% for property and liability insurance for 2023. The increase can be attributed to inflation (building values) and annual rate increases.

Insurance for Year 2023 has increased by **\$2,580** as follows:

Insurance	2022 Budget	2023 Budget	Increase (Decrease)
Administration - Insurance	\$10,710	\$10,240	(\$470)
Terminal Building	\$4,080	\$5,460	\$1,380
Building Maintenance	\$6,230	\$7,900	\$1,670
Total Insurance	\$21,020	\$23,600	\$2,580

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 is budgeted at **\$2,700** relating to outstanding amounts owing related primarily to parking fees and landing fees that are not paid by customers.

Bad Debt Expense for the last couple years:

Year 2018	\$12,600
Year 2019	\$2,121
Year 2020	(\$2,497)
Year 2021	(\$6,763)

AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Interfund Transfers

The Interfund Transfers have increased in the amount of (\$27,300) over 2022 as follows:

Interfund Transfers	2022 Budget	2023 Budget	(Increase) Decrease	% Change
Transfer from General Fund	(\$308,440)	(\$337,690)	(\$29,250)	9.48%
Transfer from Utility Fund - City Facilities	(\$5,830)	(\$3,880)	\$1,950	-33.45%
Total Interfund Transfers	(\$314,270)	(\$341,570)	(\$27,300)	8.69%

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%
2021 Approved Total Expenditures	\$1,028,120	\$308,436
2022 Approved Total Expenditures	\$1,125,630	\$337,689

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 2023, Amortization has increased from \$600,000 to **\$745,000, an increase of \$145,000.** The addition of the Airport Generator, Runway Plow Truck and Sander increased the amortization.

Airport Improvement Fund

A summary of the 2023 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 2023 is \$163,320.
- A transfer of \$9,000 to the Capital Committed Reserve is required for 2023 capital expenditures.
- This results in an estimated net **decrease** to the Airport Improvement Fund in 2023 of \$172,320 and an estimated **closing surplus balance of (\$6,990).**

2023 Capital Budget

Administration is requesting **\$18,000** in capital spending at the Airport for 2023.

Automated Opener Gate #2 for Ambulance

Automated opener/closer for the gate for ambulance access during medevac transfers.

The ground ambulance has special restricted access to the airports aircraft maneuvering surface for the transfer of patients on air medevac aircraft. Ambulance staff are not trained to drive airside but are provided special permission to go the shortest route to the area that the medevac aircraft park. The medevac aircraft parking area has been relocated to address operational concerns for limiting distances (keeping aircraft safe distance apart) while taxiing for parking on the apron. The most direct and safest route for the ground ambulance to access the medevac aircraft is via gate #2.

Gate #2 requires manual operation and would need to be closed manually. The gates must be kept closed at all times to ensure wildlife and unauthorized personnel do not access the airfield. Automated gate operations would alleviate human error in ensure the airfield remains secure at all times. There are an average of 2 medevac transfers every day.

Project is contingent upon Community Airport Partnership (50% cost share) funding.

Funding:

\$9,000 Airport Improvement Fund

\$9,000 Community Airport Partnership Funding

Capital Issues – Identified But Not Funded

There are two capital issues identified but not funded for the 2023 Airport Capital Budget:

Apron II Rehabilitation and Expansion - Construction

Rehabilitation and Expansion of Apron II. The section of Apron II to the south has deteriorated to the point that it is no longer usable for aircraft. The width of the apron at the south end is too narrow to facilitate two-way traffic. This location is a prime area for hanger lease with access to airside once the east side lots are serviced. There are currently no viable areas for hanger lease that can support commercial aircraft without the development of the Apron II area.

The project scope is for the construction of Apron II including grading, paving and electrical work.

This project requires external funding in the amount of \$3,500,000.

AIRPORT FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Apron II Utilities - Construction

Construction of utility services for hangar lots on Apron II. There is currently only one lease lot available for hangar development that is fully serviced. To be prepared for the development of Airport land leases at optimal airside locations, utility services need to be brought to Apron II. This location is a prime area for hangar lease with access to airside once the apron is rehabilitated and expanded. There are currently no viable areas for hangar lease that can support commercial aircraft without the development of the Apron II area.

This project requires external funding in the amount of \$950,000.

Four Year Capital Summary – Airport Capital

Please see below for a summary of the **2024 to 2027** capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Airport Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Passenger Facility Fee Reserve	97,000	-	-	-	97,000
ACAP/CAP Funding	-	5,550,000	1,323,000	-	6,873,000
External Funding	-	613,000	19,023,000	-	19,636,000
	<u>\$ 97,000</u>	<u>\$ 6,163,000</u>	<u>\$ 20,346,000</u>	<u>\$ -</u>	<u>\$ 26,606,000</u>

2022 Airport Fund Capital Project Update

Attached as **Appendix D** is the 2022 Airport Fund Capital Project Update that provides a status of Airport Capital Projects that will be completed in the 2022 Construction Year and those capital projects that will be a carry forward to Year 2023 for completion.

Items Referred to 2023 Budget from City Council / Executive Committee / Budget Committee – Airport Fund Budget

Date Referred	Report Title	Council’s Instruction	Status
July 19, 2021 Executive Committee Meeting	Airport - Strategic Master Plan (RPT 21-325)	That Administration utilize the recommendations from the 2021 Airport Strategic Master Plan as the Airport priorities in the General Fund Budget submissions to City Council over the next ten (10) years.	The items identified in the Airport Strategic Master Plan for the next 5 years will be included in the respective annual Budgets for consideration.

OPERATING ISSUES – IDENTIFIED NOT FUNDED

Airport				
AF-01	Contracting and General Services	Business Development Strategy	<p>The Airport Strategic Master Plan recommends that a business development strategy be prepared to pursue the opportunities such as:</p> <ul style="list-style-type: none"> • development of lots for new hangars • establishment of a Flight Training Unit • development of Fixed Base Operator • service between Prince Albert and a hub airport. • use of groundside Airport land 	40,000
AF-02	Contracting and General Services	Regulatory Gap Analysis - Airport	<p>The airport is certified under TP-312 4th edition however many projects such as the new navigational lights have been installed to the 5th edition standards. Eventually the airport will need to be recertified to the 5th edition which would require an analysis of the remainder of the airport infrastructure and procedures are in compliance with the 5th edition.</p>	9,000
			TOTAL	49,000
		Funding:	Airport Improvement Fund	

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Funding for Capital - via transfer from Airport Improvement Fund Balance (Uncommitted)	(\$9,000)	(\$24,000)
Passenger Facility Fee Reserve	-	(\$681,000)
Airport Capital Assistance Program (ACAP)	-	-
Community Airport Partnership (CAP)	(9,000)	(24,000)
Other External Funding Sources	-	(4,450,000)
Total Funding	(18,000)	(5,179,000)
Expenditures:		
Automated Opener Gate #2 for Ambulance	18,000	18,000
New Terminal - Detailed Design	-	600,000
Runway 08 Threshold Concrete Repairs	-	16,000
Taxi B Overlay	-	30,000
Terminal Sidewalk Expansion	-	65,000
Apron II Rehabilitation and Expansion - Construction	-	3,500,000
Apron II Utilities - Construction	-	950,000
Total Expenditures	18,000	5,179,000

Airport Improvement Fund	\$9,000
Community Airport Partnership Fund (CAP)	\$9,000

AIRPORT IMPROVEMENT FUND BALANCE

AIRPORT IMPROVEMENT FUND BALANCE (UNCOMMITTED EQUITY)	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Total (Surplus) Deficit	(\$166,680)	(\$84,250)
Transfer: Airport Improvement Reserve	(50,000)	10,000
Transfer: Passenger Facility Fee Reserve	380,000	225,000
Total Funding	163,320	150,750
Expenditures:		
Transfer to Capital Committed Reserve	9,000	24,000
Budgeted (Increase) Decrease	172,320	174,750
Fund Surplus, beginning of year (estimated)	(179,310)	(354,060)
Fund (Surplus) Deficit, end of year (estimated)	(6,990)	(179,310)

PASSENGER FACILITY FEE RESERVE

PASSENGER FACILITY FEE RESERVE	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Passenger Facility Fee Levies	(\$380,000)	(\$225,000)
Expenditures:		
New Terminal - Detailed Design	-	600,000
Runway 08 Threshold Concrete Repairs	-	16,000
Terminal Sidewalk Expansion	-	65,000
Budgeted (Increase) Decrease to Reserve	(380,000)	456,000
Reserve Balance, beginning of year (estimated)	(2,160,316)	(2,629,216)
Capital Carryforward - Outstanding from Prior Years	-	12,900
Reserve Balance, end of year (estimated)	(2,540,316)	(2,160,316)

AIRPORT MAINTENANCE RESERVE

AIRPORT MAINTENANCE RESERVE	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Funding for Reserve - via transfer from Airport Improvement Fund Balance (Uncommitted) - Note 1	(\$10,000)	(\$10,000)
Expenditures:		
Airfield Line Markings Repainting & Airport Maintenance	60,000	-
Budgeted (Increase) Decrease to Reserve	50,000	(10,000)
Reserve Balance, beginning of year (estimated)	(70,000)	(60,000)
Reserve Balance, end of year (estimated)	(20,000)	(70,000)
Notes:		
1) In the 2016 Budget, Council approved \$10,000 per year to be transferred to reserve for future cracksealing costs at the Airport.		



City of
**Prince
Albert**

APPENDIX A

2023 AIRPORT FUND CAPITAL BUDGET

2023 Airport Fund Capital Budget

AIRPORT CAPITAL BUDGET				
AC-01	Automated Opener Gate #2 for Ambulance	Capital	Reserve	Externally Funded
	<p>Detail: Automated opener/closer for the gate for ambulance access during medevac transfers.</p> <p>Purpose: The ground ambulance has special restricted access to the airports aircraft-maneuvering surface for the transfer of patients on air medevac aircraft. Ambulance staff are not trained to drive airside but are provided special permission to go the shortest route to the area that the medevac aircraft park. The medevac aircraft parking area has been relocated to address operational concerns for limiting distances (keeping aircraft safe distance apart) while taxiing for parking on the apron. The most direct and safest route for the ground ambulance to access the medevac aircraft is via gate #2. Gate #2 requires manual operation and would need to be closed manually. The gates must be kept closed at all times to ensure wildlife and unauthorized personnel do not access the airfield. Automated gate operations would alleviate human error in ensure the airfield remains secure at all times. There are an average of 2 medevac transfers every day. Project is contingent upon CAP funding.</p> <p>Funding Source: Airport Improvement Fund and Community Airport Partnership (50% cost share)</p>		\$9,000	\$9,000
<p>The Airport Improvement Fund balance will have a projected surplus of (\$6,990) at the end of 2023 with this project included.</p>				

Total of Capital Requests by Funding Source		\$9,000	\$9,000
Grand Total of All Capital Requests		\$18,000	

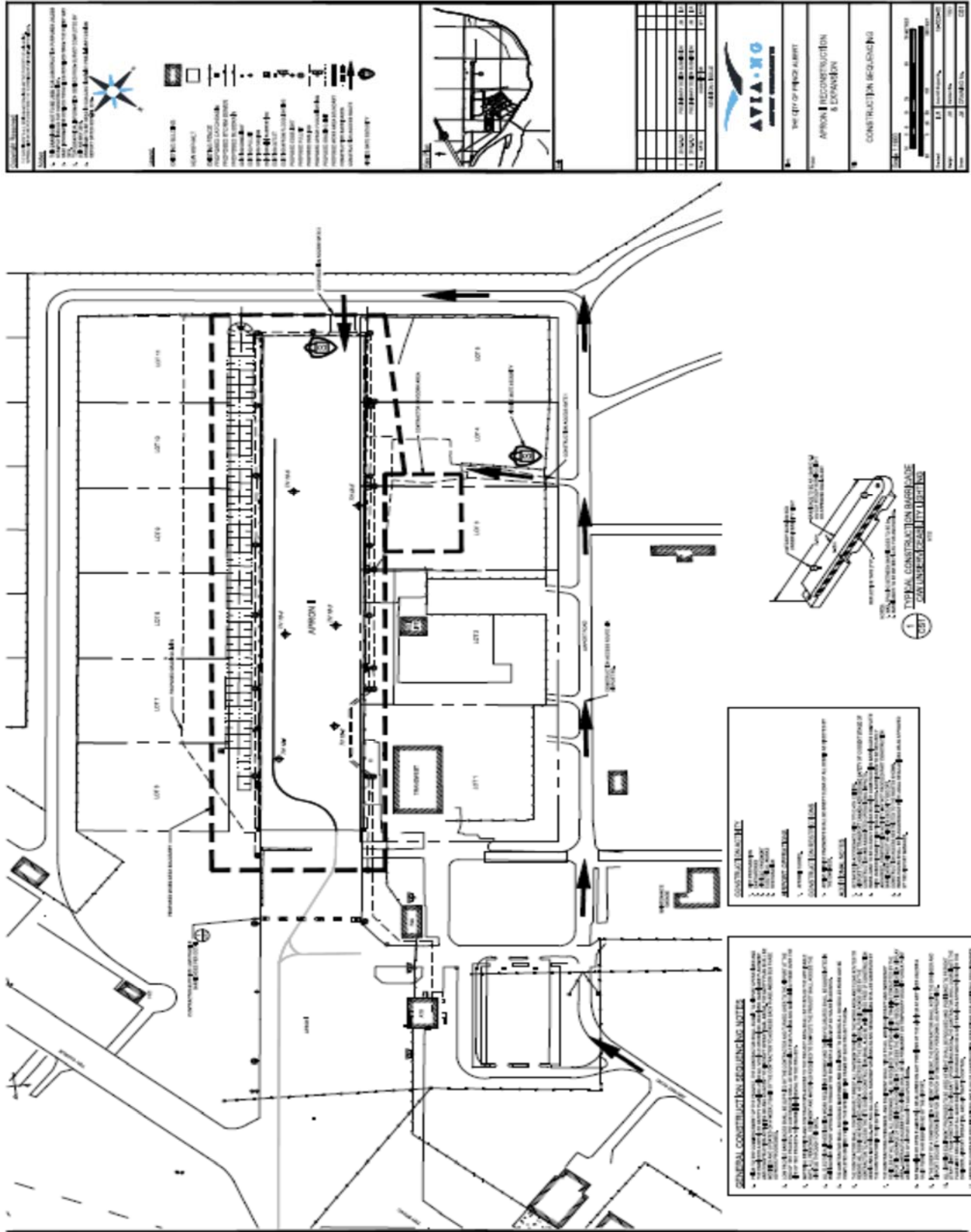
Airport Improvement Fund	\$9,000
Community Airport Partnership Fund (CAP)	\$9,000

2023 Airport Fund Capital Budget

CAPITAL ISSUES – IDENTIFIED NOT FUNDED

ACU-01	Apron II Rehabilitation and Expansion - Construction	Capital	Reserve	Externally Funded
	<p>Detail: Rehabilitation and Expansion of Apron II.</p> <p>Purpose: The section of Apron II to the south has deteriorated to the point that it is no longer usable for aircraft. The width of the apron at the south end is too narrow to facilitate two-way traffic. This location is a prime area for hanger lease with access to airside once the east side lots are serviced. There are currently no viable areas for hanger lease that can support commercial aircraft without the development of the Apron II area.</p> <p>The project scope is for the construction of Apron II including grading, paving and electrical work.</p> <p>Funding Source: External Funding to be Identified</p>			<p>\$3,500,000</p>

2023 Airport Fund Capital Budget



2023 Airport Fund Capital Budget

ACU-02	Apron II Utilities - Construction	Capital	Reserve	Externally Funded
	<p>Detail: Construction of utility services for hangar lots on Apron II.</p> <p>Purpose: There is currently only one lease lot available for hangar development that is fully serviced. To be prepared for the development of Airport land leases at optimal airside locations, utility services need to be brought to Apron II. This location is a prime area for hangar lease with access to airside once the apron is rehabilitated and expanded. There are currently no viable areas for hangar lease that can support commercial aircraft without the development of the Apron II area.</p> <p>Funding Source: External Funding to be Identified</p>			\$950,000

Total of Capital Requests by Funding Source			\$4,450,000
Grand Total of All Capital Requests		\$4,450,000	



City of
**Prince
Albert**

APPENDIX B

2023 – 2027 AIRPORT FUND 5-YEAR CAPITAL BUDGET

2023 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2023 to 2027
Revenue Sources :	No
Equipment Fleet :	No
Fund :	Airport
Group By :	Year

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2023									
1	1	Airport	No	Airport	<p>Apron II Rehabilitation and Expansion - Construction</p> <p><i>Detail :</i> Rehabilitation and Expansion of Apron II.</p> <p><i>Purpose :</i> The section of Apron II to the south has deteriorated to the point that it is no longer usable for aircraft. The width of the apron at the south end is too narrow to facilitate two-way traffic. This location is a prime area for hanger lease with access to airside once the east side lots are serviced. There are currently no viable areas for hanger lease that can support commercial aircraft without the development of the Apron II area.</p> <p>The project scope is for the construction of Apron II including grading, paving and electrical work.</p> <p><i>External Source :</i> To be determined</p>	\$0	\$0	\$3,500.0	\$3,500.0
2	1	Airport	No	Airport	<p>Automated Opener Gate #2 for Ambulance</p> <p><i>Detail :</i> Automated opener/closer for the gate for ambulance access during medevac transfers.</p> <p><i>Purpose :</i> The ground ambulance has special restricted access to the airports aircraft maneuvering surface for the transfer of patients on air medevac aircraft. Ambulance staff are not trained to drive airside but are provided special permission to go the shortest route to the area that the medevac aircraft park. The medevac aircraft parking area has been relocated to address operational concerns for limiting distances (keeping aircraft safe distance apart) while taxiing for parking on the apron. The most direct and safest route for the ground ambulance to access the medevac aircraft is via gate #2. Gate #2 requires manual operation and would need to be closed manually. The gates must be kept closed at all times to ensure wildlife and unauthorized personnel do not access the airfield. Automated gate operations would</p>	\$0	\$9.0	\$9.0	\$18.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>alleviate human error in ensure the airfield remains secure at all times. There are an average of 2 medevac transfers every day.</p> <p>Project is contingent upon CAP funding.</p> <p>Reserve Source : Airport Improvement Fund</p> <p>External Source : Community Airport Partnership (50% cost share)</p>				
3	1	Airport	No	Airport	<p>Apron II Utilities - Construction</p> <p>Detail : Construction of utility services for hangar lots on Apron II.</p> <p>Purpose : There is currently only one lease lot available for hangar development that is fully serviced. To be prepared for the development of Airport land leases at optimal airside locations, utility services need to be brought to Apron II. This location is a prime area for hanger lease with access to airside once the apron is rehabilitated and expanded. There are currently no viable areas for hanger lease that can support commercial aircraft without the development of the Apron II area.</p> <p>External Source : To be determined</p>	\$0	\$0	\$950.0	\$950.0
2023 sub-total						\$0	\$9.0	\$4,459.0	\$4,468.0

2024

4	1	Airport	No	Airport	<p>Air Service Demand & Catchment Areas Leakage Study</p> <p>Detail : Review of the potential demand for passangers and if they are using other airport instead of Prince Albert.</p> <p>Purpose : 2020 Airport Strategic Master Plan.;</p> <p>For the pursuit of a new air carrier, a recommended first step is the completion of an air service demand and catchment area leakage study in the short-term planning horizon. Such a study will provide the City and its partner organizations with greater insight on what opportunity(s) exist for new air services based on regional demand, how competitor airports such as Saskatoon affect Prince Albert Airport's activity levels, and what air carriers may be approached in subsequent efforts.</p> <p>Reserve Source : Passenger Facility Fee Reserve</p>	\$0	\$30.0	\$0	\$30.0
5	1	Airport	No	Airport		\$0	\$67.0	\$0	\$67.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>Airport Lot Development Preparation</p> <p><i>Detail</i> : Airport Lot Development Preparation;</p> <p><i>Purpose</i> : 2020 Strategic Master Plan;</p> <p>Development of new leasehold lots is recommended to be phased in a manner that makes the most efficient use of existing infrastructure, prior to requiring the expansion of utilities, services, taxiways, and groundside roads. Based on the infrastructure and servicing requirements of anticipated new developments, the phased priority for the absorption of new development lots is recommended.</p> <p>Leasehold Lot Sizes need to be flexible for prospective tenants may have land requirements that exceed the size of existing lots such as an air carrier, FBO, or large-scale AMO. In this case, the City should consider flexibly consolidating and leasing two or more lots shown in the Recommended Airport Development.</p> <p><i>Reserve Source</i> : Passenger Facility Fee Reserve</p>									
2024 sub-total						\$0	\$97.0	\$0	\$97.0
2025									
6	1	Airport	No	Airport	<p>Airport - Apron I Rehabilitation</p> <p><i>Detail</i> : Resurfacing and repainting of Apron I</p> <p><i>Purpose</i> : 2020 Airport Strategic Master Plan;</p> <p>Apron I is the primary apron serving air carriers and itinerant aircraft, located adjacent to the terminal building. There are six designated aircraft parking positions on the west side of the apron. Apron I was rehabilitated in 2003 including expansion north to its current configuration.</p> <p>The predominant defects included low severity ravelling, low severity longitudinal and transverse cracking, and reflective cracking from underlying concrete panel joints. rehabilitation is recommended to address deterioration of existing cracks, particularly reflective cracking from underlying concrete panel (war time apron) joints.</p> <p><i>External Source</i> : ACAP</p>	\$0	\$0	\$5,550.0	\$5,550.0
7	1	Airport	No	Airport	Airport - Extend Water & Sewer Services	\$0	\$613.0	\$0	\$613.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Detail : Extend utilities to the vacant lots on the east side of Apron II</p> <p>Purpose : 2020 Airport Strategic Master Plan;</p> <p>A 2015 Hydraulic Systems Analysis identified critical fire flow deficiencies at the Airport, noting that that the primary watermain is undersized and that there is no watermain loop. The 2015 study recommended that the City consider the extension of a new 300 mm PVC watermain from the existing system at River Street East across the North Saskatchewan River to the west end of Airport Road, in addition to the existing 250 mm watermain. The 2015 study also recommended that the diameter of the existing watermain along Airport Road be increased from 150 mm to 250 mm. The Master Plan carries forward the recommendations of the 2015 Hydraulic System Analysis. It is also recommended that potable water servicing be extended along Airport Road to the unserviced development lots. Both projects are recommended.</p> <p>There is sufficient residual capacity and it is recommended that the City extend gravity sewers to new development lots.</p> <p>Reserve Source : To be determined</p>				
2025 sub-total						\$0	\$613.0	\$5,550.0	\$6,163.0

2026

8	1	Airport	No	Airport	<p>Rehabilitation of Taxiway A & B</p> <p>Detail : Resurface and repaint taxiways</p> <p>Purpose : 2020 Airport Strategic Master Plan;</p> <p>Taxiway A extends from the threshold of Runway 08 to Apron I. Taxiway A was last rehabilitated in 2003. Taxiway A is adequate to support the design aircraft both in its dimensions and strength. The taxiway pavement was observed to be in fair condition with the predominant defects being low severity ravelling and low severity longitudinal and transverse cracking.</p> <p>Taxiway B extends west from Apron I and serves the RCMP, Rise Air, and private tenants.</p>	\$0	\$0	\$673.0	\$673.0
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2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Taxiway B was rehabilitated in 2006 and was extended approximately 110 m west to its current length in 2010. The taxiway pavement is in fair condition with the predominant defects being low severity ravelling, low severity longitudinal cracking, and sporadic medium severity transverse cracking with secondary cracking.</p> <p>Existing cracks on all taxiways were observed to be generally well sealed</p> <p>External Source : ACAP / CAP</p>				
9	1	Airport	No	Airport	<p>Airport - Replace Case Loader</p> <p>Detail : Replace the 2006 Case loader</p> <p>Purpose : The loader is 20 years old and beyond its life expectancy. The loader is used to remove snow on the airfield and parking lots. It is also used to operate the cold air blower for snow removal around airfield lighting or other debris on the airfield and loads the decicing materials into the applicators.</p> <p>External Source : ACAP Funding</p>	\$0	\$0	\$650.0	\$650.0
10	1	Airport	No	Airport	<p>Airport Instrument Meteorological Conditions Availability Analysis</p> <p>Detail : Airport Instrument Meteorological Conditions Availability Analysis</p> <p>Purpose : 2020 Airport Strategic Master Plan;</p> <p>A common theme during consultations with operators was the problem of ceilings and visibility decreasing below the minimums of the existing ILS and RNAV approaches during periods of morning and evening fog in the spring and fall seasons. To further understand and quantify the Airport's annual and seasonal availability in Instrument Meteorological Conditions, it was recommended that a meteorological study be completed that considers historical weather data, the Airport's existing infrastructure and Instrument Approaches, and the quantitative improvement in availability that would be offered with more advanced Instrument Approaches (e.g., CAT II ILS). Understanding that significant investments would be required to offer an approach with lower minimums, understanding the incremental benefit was deemed to be of importance.</p> <p>Reserve Source : To be determined</p>	\$0	\$23.0	\$0	\$23.0
11	1	Airport	No	Airport	<p>New Terminal - Construction</p>	\$0	\$19,000.0	\$0	\$19,000.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Detail : Construction of a new Airport terminal</p> <p>Purpose : 2020 Airport Strategic Master Plan; The terminal building's functionality and space requirements were assessed using guidelines published by Transport Canada and the International Air Transport Association. Numerous operational deficiencies of the terminal building limit the ability of Prince Albert Airport to support both current and forecast passenger and cargo activity levels. The lack of residual capacity in the terminal building commonly leads to periods of crowding during flight delays, and the expansion potential of the current building is limited by constraints in all directions and by its capacity to support the weight of additional cargo loads. The lack of residual space precludes the opportunity to implement passenger screening facilities required to support secured air carrier flights to a major hub airport.</p> <p>Reserve Source : Passenger Facility Fee Reserve and other funding to be identified.</p>				
2026 sub-total						\$0	\$19,023.0	\$1,323.0	\$20,346.0
Grand Total						\$0	\$19,742.0	\$11,332.0	\$31,074.0



City of
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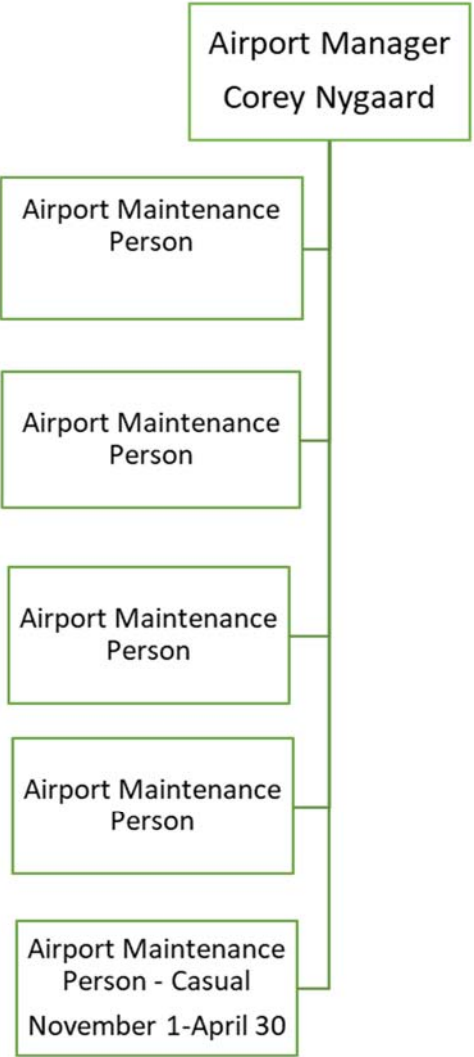
APPENDIX C

AIRPORT FUND ORGANIZATIONAL CHART

Permanent Out of Scope FTE Total: 1.35
Permanent In Scope FTE Total: 4.0
Winter Casual In Scope: 1.0
(FTE: Full Time Equivalent)

PUBLIC WORKS

Airport Fund





City of
**Prince
Albert**

APPENDIX D

2022 AIRPORT FUND CAPITAL PROJECT UPDATE

YEAR 2022 - AIRPORT FUND CAPITAL BUDGET - CAPITAL SPENDING					
	2022 BUDGET	2022 Spending YTD (Oct 18)	Variance YTD Spending to Budget (Oct 18)	FUNDING	TIMELINES
2022 Airport Fund Capital Projects					
AIRPORT IMPROVEMENT FUND					
Automated Opener Gate #2 for Ambulance	\$9,000.00	\$0.00	(\$9,000.00)	50% Airport Improvement Fund 50% Community Airport Partnership	There is no Community Airport Partnership Funding for Year 2022, as such, the projects will not be proceeding.
Taxi B Overlay	\$15,000.00	\$0.00	(\$15,000.00)	50% Airport Improvement Fund 50% Community Airport Partnership	
TOTAL AIRPORT IMPROVEMENT FUND	\$24,000.00	\$0.00	(\$24,000.00)		
PASSENGER FACILITY FEE FUNDING					
New Terminal - Detailed Design	\$600,000	\$81,092.47	(\$518,907.53)	Passenger Facility Fee Reserve	Carry Forward to Year 2023.
Runway 08 Threshold Concrete Repairs	\$16,000	\$0.00	(\$16,000.00)	Passenger Facility Fee Reserve	Project is completed.
Terminal Sidewalk Expansion	\$65,000	\$46,493.26	(\$18,506.74)	Passenger Facility Fee Reserve	Project is completed.
TOTAL PFF FUNDING	\$681,000.00	\$127,585.73	(\$553,414.27)		
EXTERNAL FUNDING					
Apron II Rehabilitation and Expansion - Construction	\$3,500,000.00	\$0.00	(\$3,500,000.00)	External Funding to be identified	There is no external funding for these projects. Projects reviewed by the Airport Advisory Committee. Projects will not be proceeding.
Apron II Utilities - Construction	\$950,000.00	\$0.00	(\$950,000.00)	External Funding to be identified	
TOTAL EXTERNAL FUNDING	\$4,450,000.00	\$0.00	(\$4,450,000.00)		
TOTAL 2022 AIRPORT CAPITAL	\$5,179,000.00	\$127,585.73	(\$5,051,414.27)		

(\$5,051,414.27)

YEAR 2022 - AIRPORT FUND CAPITAL BUDGET - CAPITAL SPENDING					
	2022 BUDGET	2022 Spending YTD (Oct 18)	Variance YTD Spending to Budget (Oct 18)	FUNDING	TIMELINES
2021 C/F Airport Fund Capital Projects					
AIRPORT IMPROVEMENT FUND					
Airport - Emergency Generator	\$13,879.00	\$13,103.72	(\$775.28)	Airport Improvement Fund	Project is completed.
Airport Maintenance Garage Renovation	\$109,174.86	\$139,412.34	\$30,237.48	Airport Improvement Fund	Project completed. Project is over-budget.
Airport - Street Signs	\$17,542.05	\$2,365.39	(\$15,176.66)	Airport Improvement Fund	Project completed.
Apron II Rehabilitation and Expansion Design	\$129,894.91	\$0.00	(\$129,894.91)	Airport Improvement Fund	No construction funding approved.
Apron II Utilities - Design	\$50,000.00	\$0.00	(\$50,000.00)	Airport Improvement Fund	No construction funding approved.
Airport Utilities Map	\$20,000.00	\$0.00	(\$20,000.00)	Airport Improvement Fund	Carry Forward to Year 2023.
Subdivision Survey	\$20,190.00	\$8,839.00	(\$11,351.00)	Airport Improvement Fund	Carry Forward to Year 2023.
TOTAL AIRPORT IMPROVEMENT FUND	\$360,680.82	\$163,720.45	(\$196,960.37)		
PASSENGER FACILITY FEE FUNDING					
Safety / Customer Service Requirements	\$12,931.34	\$0.00	(\$12,931.34)	Passenger Facility Fee Reserve	Unspent funds carry forward to Year 2023.
TOTAL PFF FUNDING	\$12,931.34	\$0.00	(\$12,931.34)		
ACAP FUNDING - EXTERNAL					
Replacement Runway Plow Truck, Plow and Sander	\$525,000.00	\$0.00	(\$525,000.00)	ACAP Funding	Ordered. Anticipate delivery end of December.
ACAP - Airfield Electrical Rehabilitation (<i>Runway Lighting / Informational Signage</i>)	\$3,143,114.00	\$2,946,089.79	(\$197,024.21)	ACAP Funding	ACAP Funding Approved. Project has reached Substantial Completion
TOTAL ACAP FUNDING - EXTERNAL	\$3,668,114.00	\$2,946,089.79	(\$722,024.21)		
TOTAL 2021 C/F AIRPORT CAPITAL	\$4,041,726.16	\$3,109,810.24	(\$931,915.92)		
			<i>(\$931,915.92)</i>		
TOTAL AIRPORT CAPITAL SPENDING	\$9,220,726.16	\$3,237,395.97	(\$5,983,330.19)		
			<i>(\$5,983,330.19)</i>		



City of
Prince Albert

RPT 22-447

TITLE: 2023 Land Fund Budget

DATE: November 16, 2022

TO: Budget Committee

PUBLIC: X

INCAMERA:

ATTACHMENTS:

1. 2023 Land Fund Budget



CITY OF PRINCE ALBERT
LAND FUND
BUDGET

FOR YEAR ENDING
DECEMBER 31, 2023



City of
**Prince
Albert**

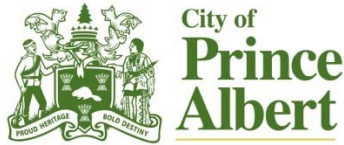
2023 LAND FUND BUDGET	PAGE
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APPENDIX A - 2023 LAND FUND CAPITAL BUDGET

APPENDIX B – 2023 – 2027 LAND FUND 5-YEAR CAPITAL BUDGET

APPENDIX C – 2022 LAND FUND CAPITAL PROJECT UPDATE

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 in recent years private entities have also been participating in this venture.

The Land Fund contains the City's operations to develop land, which includes lot sales and subdivision development.

The Land Fund documents cash inflows from land sales and cash outflows for land development. Administration's mandate is to operate this fund on the basis that the selling price for developed land is sufficient to recover the costs incurred. In order to generate a profit, the City's prices are typically incremented above the break-even minimum value to ensure that reserves are created to fund future property development. Administration also tries to ensure that there is a balanced mix of properties priced to accommodate demand from low, middle or high income developers.

Over the past few years, Administration has attributed the slowdown in demand, particularly residential, to a number of factors such as: higher lot prices, Provincial Sales Tax implications on housing/construction costs, mortgage regulations, the variety of locations for developers to choose from when making lot purchases (i.e. Crescent Acres versus developing in the West Hill or Adanac Pointe), and the general slump in the Canadian economy. Looking ahead, Administration is hopeful that lot sales will begin to pick up, though modestly at first, as some construction costs have started to decrease, the City reduced 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.

Line by Line Budget for 2023

The 2023 budget is presented using a line by line budget. Each functional area has line items that show specific financial data for accounting purposes. Individual financial statements for each functional area are provided and grouped by category. Below is the legend for the abbreviation of each category.

BUDGET PACKAGE DEFINITIONS FOR LINE BY LINE REVIEW	
<u>Category Codes</u>	
REVENUES	Code
Taxation	TAX
User Charges and Fees	UCF
Operating Grants and Donations	OGD
Grants in Lieu of Taxes	GIL
Interest and Penalties	INT
Sundry	SUN
EXPENSES	
Council Remuneration	CR
Salaries Wages and Benefits	SWB
Contracted and General Services	CON
Financial Charges	FC
Grants and Donations	G&D
Utilities	UTL
Interest on Long Term Debt	LTD
Fleet Expenses	FLT
Maintenance Materials and Supplies	MMS
Insurance	INS
Bad Debt Expense	BDE
CAPITAL AND INTERFUND TRANSACTIONS	
Capital Revenues	CAP
Amortization	AMORT
Interfund Transfers	IFUND
Reserves	RES
<u>Other Definitions</u>	
Back Out - Removal of one-time budgeted amounts approved in the prior year.	
Base Adjust - Adjustments made by Financial Services based on detailed analysis and projections for the budget year. Base adjustments are made for the following categories: Salaries Wages and Benefits, Utilities, Fleet Expenses, and Insurance.	

LAND FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

	2023 Budget	2022 Budget	(Favourable) Unfavourable Change	% Change
REVENUES				
User Charges and Fees	(\$35,000)	(\$35,000)	\$0	0.00%
Land Sales	(450,000)	(500,000)	50,000	-10.00%
Total Revenues	(485,000)	(535,000)	50,000	-9.35%
EXPENSES				
Salaries Wages and Benefits	110,750	163,050	(52,300)	-32.08%
Contracted and General Services	24,000	24,000	0	0.00%
Interest on Long Term Debt	149,230	119,630	29,600	24.74%
Fleet Expenses	0	760	(760)	-100.00%
Maintenance Materials and Supplies	0	2,600	(2,600)	-100.00%
Total Expenses	283,980	310,040	(26,060)	-8.41%
Operating (Surplus) Deficit	(201,020)	(224,960)	23,940	-10.64%
CAPITAL AND INTERFUND TRANSACTIONS				
Interfund Transfers	76,500	85,000	(8,500)	-10.00%
Capital and Interfund Transactions	76,500	85,000	(8,500)	-10.00%
TOTAL (SURPLUS) DEFICIT	(124,520)	(139,960)	15,440	-11.03%
Capital & Long Term Debt Payments:				
Total (Surplus) Deficit	(124,520)	(139,960)	15,440	
Transfer from Development Levies - Marquis Road	(202,670)	(153,300)	(49,370)	
Principle Payment - Marquis Road West Extension	87,900	75,000	12,900	
Principle Payment - West Hill Development	205,200	200,700	4,500	
Total Adjusted (Surplus) Deficit	(34,090)	(17,560)	(16,530)	
Allocation to Reserves:				
Development Levies Reserve	50,000	54,000	(4,000)	
Future Land Purchases Reserve	6,000	7,000	(1,000)	
Planning & Marketing Reserve	18,000	20,000	(2,000)	
Community Services Land Fund Reserve	22,500	25,000	(2,500)	
Affordable Housing Reserve	18,000	20,000	(2,000)	
Total Allocation to Reserves	114,500	126,000	(11,500)	
Total Long-Term Payments & Reserve Allocations	80,410	108,440	(28,030)	
Transfer from Land Development Fund	(80,410)	(108,440)	28,030	
	0	0	0	

	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
1	3-1-46300-094	UCF Residential Land Sales:Non-Taxable Revenue	(\$10,000)	(\$125,404)	(\$533,755)	(\$500,000)	\$0	\$0	\$50,000	(\$450,000)	The 2023 budget is forecasting the sale of 5 lots in Crescent Acres at a average sale price of \$90,000 for total revenue of \$450,000.
2	3-1-46500-094	UCF Commercial Land Sales:Non-Taxable Revenue	\$0	\$0	(\$2,294)	\$0	\$0	\$0	\$0	\$0	Commercial land sales are difficult to predict and are typically not budgeted for.
3	3-1-46700-094	UCF Industrial Land Sales:Non-Taxable Revenue	\$0	\$0	(\$800,000)	\$0	\$0	\$0	\$0	\$0	Industrial land sales are difficult to predict and are typically not budgeted for. 2021 Revenue is the sale of 2 parcels of land to Saskatchewan Government Employees Union Association.
4	3-1-53100-000	UCF Land Rentals/Leases:Other Revenue	(\$25,164)	(\$24,521)	(\$25,061)	(\$35,000)	\$0	\$0	\$0	(\$35,000)	This revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations, etc.
5	3-2-60017-111	SWB General Administration:Salaries Regular	\$53,288	\$52,825	\$53,666	\$105,440	\$0	(\$50,700)	\$0	\$54,740	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. The reason for the decrease is due to a reorganization by the City Manager, the Property Sales Coordinator position that was previously 75% funded by the Land fund was eliminated and those funds have been reallocated to fund a GIS Tech position that is 100% funded by Planning & Development.
6	3-2-60017-115	SWB General Administration:Wages Regular	\$24,902	\$41,495	\$22,992	\$27,610	\$0	\$7,000	\$0	\$34,610	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. Budget is primarily for Engineering Tech's when working on Land Fund projects.
7	3-2-60017-119	SWB General Administration:Payroll Benefits	\$19,023	\$25,466	\$19,101	\$30,000	\$0	(\$8,600)	\$0	\$21,400	The base budget was determined by Financial Services after consideration of current contracts, step increases/decreases, and a review of actual costs incurred. The budget was also reviewed by each department for reasonableness. The reason for the decrease is due to a reorganization by the City Manager, the Property Sales Coordinator position that was previously 75% funded by the Land fund was eliminated and those funds have been reallocated to fund a GIS Tech position that is 100% funded by Planning & Development.
8	3-2-60017-239	CON General Administration:Consulting Services	\$59,064	\$10,728	\$9,270	\$0	\$0	\$0	\$0	\$0	Prior year actuals related neighborhood master plans. No budget required for 2023.
9	3-2-60017-295	CON General Administration:Self-Employed Contractors	\$11,660	\$22,260	\$28,620	\$24,000	\$0	\$0	\$0	\$24,000	Budget is for spraying and discing undeveloped land owned by the City to address the growth of weeds.

	Category Code	Account Name	2019 YTD Actuals	2020 YTD Actuals	2021 YTD Actuals	2022 Budget	Back Out One Time Expenses	Uncontrolled Expenses	Department Adjustments	2023 Total Budget	Issue
10	3-2-99930-820	LTD Long-Term Loan-West Hill:Interest on Long Term Loan	\$60,124	\$54,037	\$47,434	\$41,330	\$0	(\$6,870)	\$0	\$34,460	West Hill Development Loan The 2023 Budget for interest expense was determined by Financial Services based on a review of annual payments and expected interest rates for 2023 and previous principal payments made.
11	3-2-99940-820	LTD Marquis Road West Extension :Interest on Long Term Loan	\$0	\$0	\$0	\$78,300	\$0	\$36,470	\$0	\$114,770	Interest expense for the \$3.4 Marquis Road Extension loan borrowed March 1, 2022. The loan is a 25 year debenture with an interest rate of 3.45%.
12	3-2-60017-265	FLT General Administration:Rentals-City Automotive & Equipment	\$81	\$0	\$0	\$760	\$0	(\$760)	\$0	\$0	Budget not required based on a review of actuals.
13	3-2-60017-211	MMS General Administration:Travel & Accommodation	\$742	\$0	\$0	\$100	\$0	\$0	(\$100)	\$0	Budget not required.
14	3-2-60017-291	MMS General Administration:Licenses Permits & Fees	\$18	\$0	\$0	\$1,000	\$0	\$0	(\$1,000)	\$0	Budget not required.
15	3-2-60017-541	MMS General Administration:Operating Supplies	\$288	\$0	\$0	\$1,500	\$0	\$0	(\$1,500)	\$0	Budget is not required.
16	3-1-46100-021	CAP Land Development Offsite Levies:Land Sales Non-Taxable	(\$60,000)	(\$14,959)	(\$35,050)	\$0	\$0	\$0	\$0	\$0	Development levies are 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.
17	3-2-82160-799	IFUND Transfer To General Fund:Other Transfers	\$0	\$18,260	\$89,406	\$85,000	\$0	\$0	(\$8,500)	\$76,500	Transfer to General Fund is Based on the number of residential properties sold. Transfer is 17% of the sales price. 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 about \$76,500. (\$450,000 *.17 - 5 properties at average sales price of \$90,000).

2023 Revenues

The revenues for the Land Fund have decreased by \$50,000 as follows:

- **\$50,000** decrease for Land Sales. The 2023 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.

Revenues	2022 Budget	2023 Budget	(Increase) Decrease
Lease Rentals and Leases	(\$35,000)	(\$35,000)	\$0
Land Sales	(\$500,000)	(\$450,000)	\$50,000
Total Revenues	(\$535,000)	(\$485,000)	\$50,000

Lease Rentals and Leases

(\$35,000) for Land Rentals and Leases - This revenue relates to revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations, etc. 2023 Budget is the same as Year 2022 at (\$35,000).

Revenue for Leased Land:

2022 Revenue	(\$29,063)
2021 Revenue	(\$25,061)
2020 Revenue	(\$24,521)
2019 Revenue	(\$25,164)
2018 Revenue	(\$24,812)

Land Sales

(\$450,000) revenue for Land Sales. The 2023 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). Budget has been reduced by \$50,000 to reflect the sale of 5 lots.

Land Sales Revenue:

2021 Revenue	(\$533,755)
2020 Revenue	(\$125,404)
2019 Revenue	(\$10,000)
2018 Revenue	(\$273,291)

2021: Sold 6 but one was purchased back in 2022.

LAND FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

2022: Year to date no Crescent Acre lots have been sold.

There are three primary sources of revenue for the Land Fund. They are:

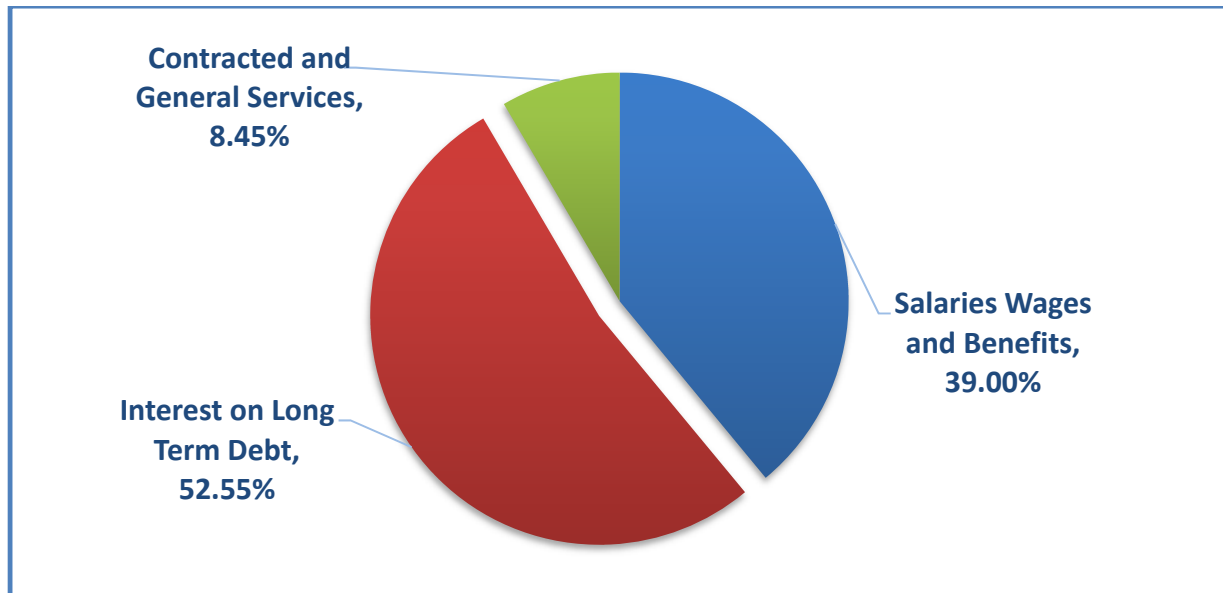
1. Land Sales – which include both residential and commercial/industrial land sales.
 - For 2023, the budget is forecasting the sale of 5 lots in Crescent Acres at an average sale price of \$90,000 for total revenue of \$450,000.
 - For 2023, nothing has been budgeted for Commercial/industrial sales 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 relates to revenue is generated from the lease of small tracts of land such as closed walkways, small City easements, signage locations.

2023 Expenditures

The expenditures for the Land Fund have **decreased** by the amount of **(\$26,060)** as follows:

Expenditures	2022 Budget	2023 Budget	Increase (Decrease)	% Change	% of Total Expenses
Salaries Wages and Benefits	\$163,050	\$110,750	(\$52,300)	-32.08%	39.00%
Contracted and General Services	\$24,000	\$24,000	\$0	0.00%	8.45%
Interest on Long Term Debt	\$119,630	\$149,230	\$29,600	24.74%	52.55%
Fleet Expenses	\$760	\$0	(\$760)	-100.00%	0.00%
Maintenance Materials and Supplies	\$2,600	\$0	(\$2,600)	-100.00%	0.00%
Total Expenditures	\$310,040	\$283,980	(\$26,060)	-8.41%	100.00%

The major drivers for the Land Fund Expenditures are as follows:



Salaries Wages and Benefits

(\$52,300) decrease to Salaries Wages and Benefits as follows:

- **(\$50,700)** reduction for Salaries Regular as a result of the decrease due to a reorganization by the City Manager and the elimination of the Property Coordinator position. The Property Sales Coordinator position was previously 75% funded by the Land Fund. Those funds have been reallocated to fund a GIS Technician position in Planning & Development Services that is 100% funded by the General Fund. Reduction of salaries and benefits for 2023.

That decrease is offset by increases for staff allocations as per current contract rates of the Collective Bargaining Agreement and step increases.

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%

- **\$7,000** increase for Wages Regular as per current contract rates of the Collective Bargaining Agreement and step increases.

Wages Regular is the allocation of 50% of the total staffing costs for the two positions of Engineering Technicians for working on the Land Fund projects.

- **(\$8,600)** reduction in Payroll Benefits as a result of the decrease of the cost for the Property Coordinator position.

Salaries Wages Benefits	2022 Budget	2023 Budget	Increase (Decrease)
Salaries Regular	\$105,440	\$54,740	(\$50,700)
Wages Regular	\$27,610	\$34,610	\$7,000
Payroll Benefits	\$30,000	\$21,400	(\$8,600)
Total Salaries Wages Benefits	\$163,050	\$110,750	(\$52,300)

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.

Interest on Long Term Debt

\$29,600 increase in Interest on Long Term Debt as follows:

- **\$36,470** increase for the increased interest cost for the Marquis Road East Extension Road Loan.
- **(\$6,870)** decrease for the West Hill Development Loan.

West Hill Development Loan

The development of the West Hill area is paid by property taxes (10%) and by land sales (90%).

The interest for the West Hill Development Loan is reducing as more principle is being paid. Decrease of (\$6,870).

Last payment is December of 2027. The budgeted amount of **\$34,460** represents 90% charged to the Land Fund for the Interest Payment. 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 amount of **\$114,770** represents the interest payment for the loan borrowed for the Marquis Road West Extension Project.

There is an increase of \$36,470 for interest as the loan was borrowed March 2022, and a full year interest will be charged for 2023.

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.

LAND FUND BUDGET OVERVIEW

For the Year Ending December 31, 2023

Interest on Long Term Debt	2022 Budget	2023 Budget	Increase (Decrease)
West Hill Development Loan	\$41,330	\$34,460	(\$6,870)
Marquis Road East Extension	\$78,300	\$114,770	\$36,470
Total Interest on Long Term Debt	\$119,630	\$149,230	\$29,600

Fleet Expenses

Fleet has been reduced by the amount of (\$760) as the budget is not required for the Land Fund.

There is \$0.00 budgeted for Fleet Expenses for 2023.

Maintenance Materials and Supplies

The budget for Maintenance Materials and Supplies have been decreased to a budget of \$0.00, after a review of average spending. The below budgets are no longer required and have been removed from the Land Fund Budget:

Maintenance Materials Supplies	2022 Budget	2023 Budget	Increase (Decrease)
Travel	\$100	\$0	(\$100)
License and Permits	\$1,000	\$0	(\$1,000)
Operating Supplies	\$1,600	\$0	(\$1,600)
Total Maintenance Material Supplies	\$2,600	\$0	(\$2,600)

Interfund Transactions

Interfund Transfers for Year 2023 is a **reduction of (\$8,500)** 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 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

Interfund Transfers	2022 Budget	2023 Budget	Increase (Decrease)
Transfer to General Fund	\$85,000	\$76,500	(\$8,500)
Total Interfund Transfers	\$85,000	\$76,500	(\$8,500)

2023 Capital Budget

Administration is requesting **\$293,100 in capital spending** for the Land Fund in 2023. A brief description of the projects and their funding source is provided below:

- \$205,200 for Long Term Loan Principal Payment related to the West Hill Infrastructure Development loan to be funded from the Land Development Fund Balance.
- \$87,900 for Long Term Loan Principal Payment related to the Marquis Road West Extension - Roadway Construction project to be funded from the Development Levies Reserve.

Capital Identified Not Funded

There is a capital project that is identified but not funded.

21st Avenue East Roadway (Olive Diefenbaker Drive to HWY 302)

Budget in the amount of \$2,900,000 to be funded by Debt Financing.

Construction of 1.18km of 21st Avenue East from Olive Diefenbaker Drive to Highway 302 and the extension of Olive Diefenbaker Drive to 21st Avenue East. This will serve as a new collector roadway for Crescent Acres.

The 2017 Transportation Study has noted that in the 1 to 5 years short term there is a need for a second access to the north end of Crescent Acres. The traffic counts on 15th Ave East at Muzzy Drive are as high as 11,845 AADT. 160 additional lots are scheduled for development in Crescent Acres Stages 4 & 5. The construction of a new 1.18km collector roadway connecting Olive Diefenbaker Drive to Highway 302 will address this congestion. This would be the first stage of building 21st Ave East along the east boundary of Crescent Acres. Project is for the Construction of the roadway extension.

2024 – 2027 Capital Summary

Please see below for a summary of the 2024 to 2027 capital spending and the funding sources. Please refer to **Appendix B** of the budget document for details of all the capital items.

<u>Funding Source</u>	2024	2025	2026	2027	Total
Land Development Fund	\$ 912,400	\$ 917,800	\$ 394,100	\$ 200,000	\$ 2,424,300
Development Levies Reserve	90,900	94,100	97,300	100,700	383,000
	\$ 1,003,300	\$ 1,011,900	\$ 491,400	\$ 300,700	\$ 2,807,300

2022 Land Fund Capital Project Update

Attached as **Appendix C** is the 2022 Land Fund Capital Project Update that provides a status of Land Capital Projects that will be completed in the 2022 Construction Year and those capital projects that will be a carry forward to Year 2023 for completion.

Transfers to Reserve

The Transfers to Reserve for 2023 is as follows. There is a reduction of (\$11,500) in transfers to the Reserve as follow:

Transfers to Reserves:	2022 Budget	2023 Budget	(Increase) Decrease
Development Levies Reserve	\$54,000	\$50,000	(\$4,000)
Future Land Purchases Reserve	\$7,000	\$6,000	(\$1,000)
Planning & Marketing Reserve	\$20,000	\$18,000	(\$2,000)
Community Services Land Fund Reserve	\$25,000	\$22,500	(\$2,500)
Affordable Housing Reserve	\$20,000	\$18,000	(\$2,000)
Total Transfers to Reserves	\$126,000	\$114,500	(\$11,500)

Land Development Fund

A summary of the 2023 budget’s impact on the Land Development Fund balance is as follows:

- The capital expenditure for the Long Term Debt Principle Payment for the West Hill Infrastructure is \$205,200 to be funded from the Land Development Fund.
- 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, illustrated as a credit in the amount of (\$202,670) to the Land Development Fund.
- This results in an estimated net **increase** to the **deficit** in the Land Development Fund in 2023 of \$80,410, with the **closing deficit balance to \$4,915,096.**

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$1.73 remaining for the Marquis Road West Extension, with the allocation of the approved Canada Community Building Fund.

LAND FUND
CAPITAL EXPENDITURES AND RESERVE PROJECTIONS

For the Year Ending December 31, 2023

CAPITAL COMMITTED

CAPITAL COMMITTED RESERVE	2023 Budget	2022 Budget
Budgeted Transactions		
Funding:		
Funding for Capital - via transfer from Land Development Fund Balance	(\$205,200)	(\$200,700)
Development Levies Reserve	(87,900)	(75,000)
Debt Financing	-	(700,000)
Total Funding	(293,100)	(975,700)
Expenditures:		
Marquis Road West Extension - Roadway Construction	-	370,000
Marquis Road West Extension - Landscaping	-	330,000
Long Term Debt Principal - West Hill Infrastructure	205,200	200,700
Long Term Debt Principal - Marquis Road West Extension	87,900	75,000
Total Expenditures	293,100	975,700

<u>Funding Source</u>	<u>2023</u>
Land Development Fund	\$ 205,200
Development Levies Reserve	87,900
	293,100

Four Year Capital Summary

<u>Funding Source</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>Total</u>
Land Development Fund	\$ 912,400	\$ 917,800	\$ 394,100	\$ 200,000	\$ 2,424,300
Development Levies Reserve	90,900	94,100	97,300	100,700	383,000
	\$ 1,003,300	\$ 1,011,900	\$ 491,400	\$ 300,700	\$ 2,807,300

LAND FUND
CAPITAL EXPENDITURES AND FUND PROJECTIONS (Continued)

For the Year Ending December 31, 2023

LAND DEVELOPMENT FUND BALANCE

	2023	2022
	Budget	Budget
Budgeted Transactions		
Funding:		
Total (Surplus) Deficit	(\$124,520)	(\$139,960)
Transfer from Development Levies Reserve - Interest	(114,770)	(78,300)
Transfer from Development Levies Reserve - Principal	(87,900)	(75,000)
Total Funding	(327,190)	(293,260)
Expenditures:		
Long Term Debt Principal - West Hill Infrastructure	205,200	200,700
Principle Payment - Marquis Road West Extension	87,900	75,000
Total Expenditures	293,100	275,700
Add: Allocation to Reserves	114,500	126,000
Budgeted (Increase) Decrease to Funded Balance	80,410	108,440
Fund Deficit Balance, beginning of year (estimated)	4,834,686	4,726,246
Fund Deficit Balance, end of year (estimated)	4,915,096	4,834,686

Please note that the beginning balance is from the 2021 Audited Financial Statements, and as such, does not factor the approval Capital Financing of \$1.73 remaining for the Marquis Road West Extension, with the allocation of the approved Canada Community Building Fund.

LAND FUND
CAPITAL EXPENDITURES AND RESERVE PROJECTIONS (Continued)

For the Year Ending December 31, 2023

DEVELOPMENT LEVIES RESERVE

Budgeted Transactions		
Funding:		
Allocation from Operations	(\$50,000)	(\$54,000)
Expenditures:		
Marquis Road West Extension - Long Term Debt Interest	114,770	78,300
Marquis Road West Extension - Long Term Debt Principle	87,900	75,000
Total Expenditures	202,670	153,300
Budgeted (Increase) Decrease to Reserve	152,670	99,300
Reserve Deficit (Surplus), beginning of year (estimated)	4,554,905	4,455,605
Reserve Deficit (Surplus), end of year (estimated)	4,707,575	4,554,905

FUTURE LAND PURCHASES RESERVE

Budgeted Transactions		
Funding:		
Allocation from Operations	(\$6,000)	(\$7,000)
Expenditures:		
	-	-
Total Expenditures	-	-
Budgeted (Increase) Decrease to Reserve	(6,000)	(7,000)
Reserve Deficit (Surplus), beginning of year (estimated)	(29,665)	(22,665)
Reserve Deficit (Surplus), end of year (estimated)	(35,665)	(29,665)

LAND FUND
CAPITAL EXPENDITURES AND RESERVE PROJECTIONS (Continued)

For the Year Ending December 31, 2023

PLANNING AND MARKETING RESERVE

Budgeted Transactions		
Funding:		
Allocation from Operations	(\$18,000)	(\$20,000)
Expenditures:		
Total Expenditures	-	-
Budgeted (Increase) Decrease to Reserve	(18,000)	(20,000)
Reserve Deficit (Surplus), beginning of year (estimated)	(445,494)	(425,494)
Reserve Deficit (Surplus), end of year (estimated)	(463,494)	(445,494)



City of
**Prince
Albert**

APPENDIX A

2023 LAND FUND CAPITAL BUDGET

2023 Land Fund Capital Budget

LOAN PRINCIPAL PAYMENTS

LC-01	Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)	Capital	Reserve	Externally Funded
	<p>Detail: Annual long-term debt principal repayment.</p> <p>Purpose: This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. 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.</p> <p>The loan was borrowed on March 1, 2022, with a Maturity Date of March 1, 2047. Interest rate of 3.45% for 25 years.</p> <p>This represents the principle payment.</p> <p>Interest of \$114,770 is budgeted in the Operating Budget.</p> <p>Funding Source: Development Levies Reserve</p>		\$87,900	
	<p>The Development Levies Fund Balance will have a projected deficit balance of \$4,707,575 at the end of 2023 with this principal payment included.</p>			

2023 Land Fund Capital Budget

LC-02	Long-Term Loan Repayment	Capital	Reserve	Externally Funded												
	<p>Detail: Long-Term Loan Repayment</p> <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 3.4% for the remaining 10 years. The Land Fund is responsible for 90% of the cost of financing and the General Fund is responsible for the other 10%. The loan is scheduled to be repaid in full in 2027.</p> <p>Funding Source: Land Development Fund</p>		\$205,200													
	<p>The Land Development Fund will have a projected <u>deficit</u> balance of \$4,915,096 at the end of 2023 with the debt payment included.</p>															
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td data-bbox="253 1329 964 1373">Total Capital Requests by Funding Source</td> <td data-bbox="964 1329 1135 1373" style="text-align: center;">-</td> <td data-bbox="1135 1329 1305 1373" style="text-align: center;">\$293,100</td> <td data-bbox="1305 1329 1472 1373" style="text-align: center;">-</td> </tr> <tr> <td data-bbox="253 1373 964 1417"></td> <td data-bbox="964 1373 1135 1417"></td> <td data-bbox="1135 1373 1305 1417"></td> <td data-bbox="1305 1373 1472 1417"></td> </tr> <tr> <td data-bbox="253 1417 964 1486">Grand Total of all Capital Requests</td> <td data-bbox="964 1417 1135 1486"></td> <td data-bbox="1135 1417 1305 1486" style="text-align: center;">\$293,100</td> <td data-bbox="1305 1417 1472 1486"></td> </tr> </table>	Total Capital Requests by Funding Source	-	\$293,100	-					Grand Total of all Capital Requests		\$293,100				
Total Capital Requests by Funding Source	-	\$293,100	-													
Grand Total of all Capital Requests		\$293,100														

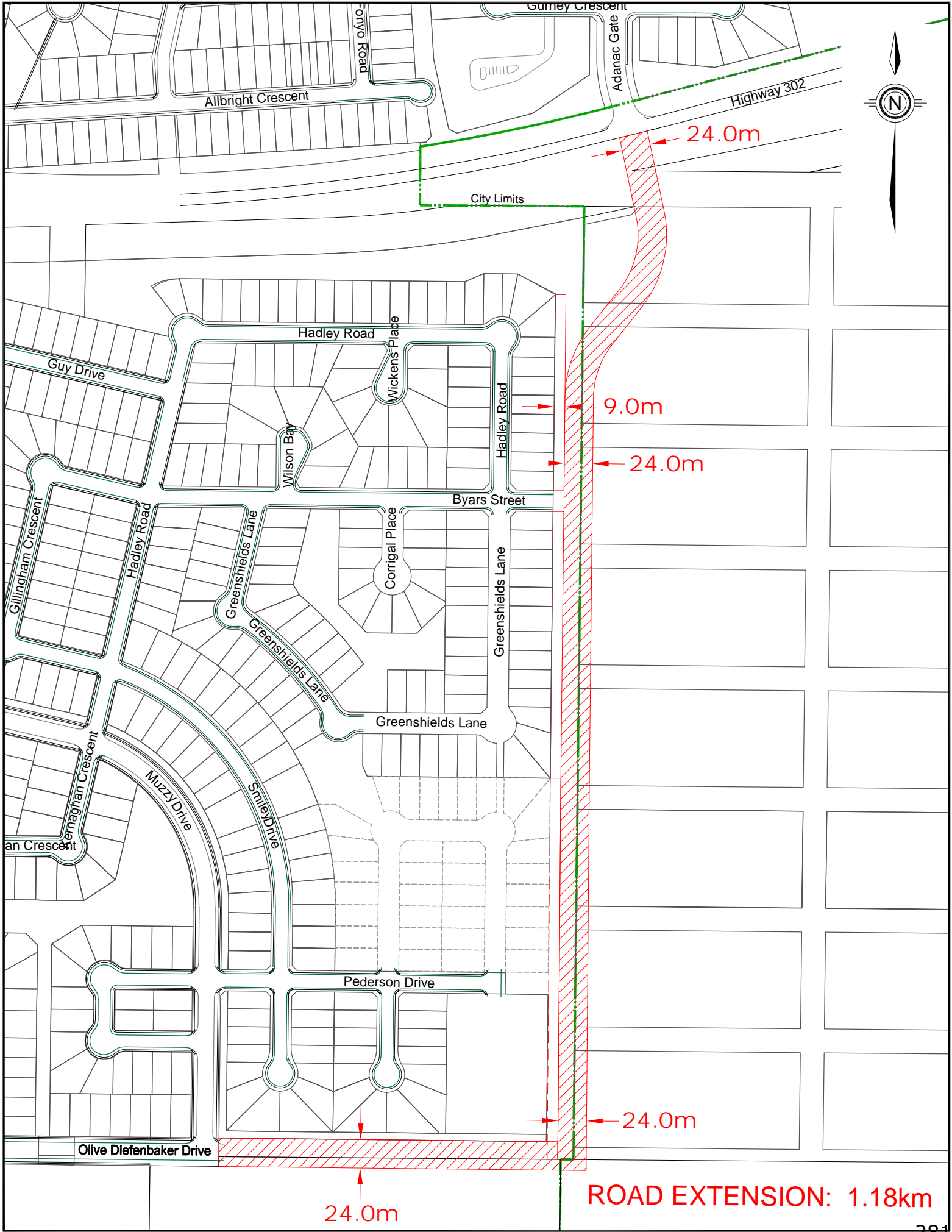
Land Development Fund
Development Levies Reserve

\$205,200
\$87,900

2023 Land Fund Capital Budget

CAPITAL ITEMS – IDENTIFIED NOT FUNDED

AFNF-01: 21 st Avenue East Roadway (Olive Diefenbaker Drive to HWY 302)		Capital	Reserve	Externally Funded
Detail:	Construction of 1.18km of 21st Avenue East from Olive Diefenbaker Drive to Highway 302 and the extension of Olive Diefenbaker Drive to 21st Avenue East. This will serve as a new collector roadway for Crescent Acres.			
Purpose:	The 2017 Transportation Study has noted that in the 1 to 5 years short term there is a need for a second access to the north end of Crescent Acres. The traffic counts on 15th Ave East at Muzzy Drive are as high as 11,845 AADT. 160 additional lots are scheduled for development in Crescent Acres Stages 4 & 5. The construction of a new 1.18km collector roadway connecting Olive Diefenbaker Drive to Highway 302 will address this congestion. This would be the first stage of building 21st Ave East along the east boundary of Crescent Acres. Project is for the Construction of the roadway extension.			\$2,900,000
Funding Source:	Debt Financing			
Total of Capital Requests by Funding Source				
		-	-	\$2,900,000
Grand Total of All Capital Requests			\$2,900,000	



ROAD EXTENSION: 1.18km



City of
**Prince
Albert**

APPENDIX B

2023 – 2027 LAND FUND 5-YEAR CAPITAL BUDGET

2023 Capital Budget :: Simplified Detail Report

----- Filters -----	
Year :	2023 to 2027
Revenue Sources :	No
Equipment Fleet :	No
Fund :	Land
Group By :	Year

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2023									
1	1	Land	No	City Hall	<p>Long-Term Loan repayment</p> <p><i>Detail :</i> Long-Term Loan repayment - West Hill</p> <p><i>Purpose :</i> 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%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>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><i>Reserve Source :</i> Land Development Fund Balance</p>	\$0	\$205.2	\$0	\$205.2
2	1	Land	No	Roadways	<p>21st Avenue East Roadway (Olive Diefenbaker Drive to HWY 302)</p> <p><i>Detail :</i> Construction of 1.18km of 21st Avenue East from Olive Diefenbaker Drive to Highway 302 and the extension of Olive Diefenbaker Drive to 21st Avenue East. This will serve as a new arterial roadway for Crescent Acres.</p> <p><i>Purpose :</i> The 2017 Transportation Study has noted that in the 1 to 5 years short term there is a need for a second access to the north end of Crescent Acres. The traffic counts on 15th Ave East at Muzzy Drive are as high as 11,845</p>	\$0	\$2,900.0	\$0	\$2,900.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>AADT. 160 additional lots are scheduled for development in Crescent Acres Stages 4 & 5. The construction of a new 1.18km arterial roadway connecting Olive Diefenbaker Drive to Highway 302 will address this congestion. This would be the first stage of building 21st Ave East along the east boundary of Crescent Acres. Project is for the Construction of the roadway extension.</p> <p>Reserve Source : Debt Financing</p>				
3	1	Land	No	Roadways	<p>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.</p> <p>Reserve Source : Development Levies Reserve</p>	\$0	\$87.9	\$0	\$87.9
2023 sub-total						\$0	\$3,193.1	\$0	\$3,193.1
2024									
4	1	Land	No	Crescent Acres Stage IV	<p>Crescent Acres Stage IV Phase 4B - Surface Works, Streetlighting, Power and Natural Gas</p> <p>Detail : Concrete, Asphalt, Streetlighting, Power and Natural Gas on Crescent Acres Stage IV, Phase 4B.</p> <p>Purpose : The City has invested about \$1.95 million dollars in underground work for Crescent Acres Stage IV, Phase 4B. This project will provide the City with 43 lots to market for sale.</p> <p>In 2024, it is suggested that the City invest in concrete, asphalt, streetlighting, power and natural gas for Phase 4B. The cost to complete this work is projected to be about \$700,000.</p> <p>Reserve Source : Land Development Fund Balance</p>	\$0	\$700.0	\$0	\$700.0
5	1	Land	No	City Hall	<p>Long-Term Loan repayment</p>	\$0	\$212.4	\$0	\$212.4

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>Detail : Long-Term Loan repayment</p> <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%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>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>Reserve Source : Land Development Fund Balance</p>				
6	1	Land	No	Roadways	<p>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.</p> <p>Reserve Source : Development Levies Reserve</p>	\$0	\$90.9	\$0	\$90.9
2024 sub-total						\$0	\$1,003.3	\$0	\$1,003.3
2025									
7	1	Land	No	Crescent Acres Stage IV	<p>Crescent Acres Stage IV Phase 5 - Surface Works, Streetlighting, Power and Natural Gas</p> <p>Detail : Concrete, Asphalt, Streetlighting, Power and Natural Gas on Crescent Acres Stage IV, Phase 5 (formerly 4A).</p> <p>Purpose : The City has invested about \$1.35 million dollars in underground work for Crescent Acres Stage IV, Phase 5.</p>	\$0	\$700.0	\$0	\$700.0

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
					<p>This project will provide the City with 33 lots to market for sale.</p> <p>In 2025, it is suggested that the City invest in concrete, asphalt, streetlighting, power and natural gas for Phase 5. The cost to complete this work is projected to be about \$700,000.</p> <p>Reserve Source : Land Development Fund Balance</p>				
8	1	Land	No	City Hall	<p>Long-Term Loan repayment</p> <p>Detail : Long-Term Loan repayment</p> <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%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>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>Reserve Source : Land Development Fund Balance</p>	\$0	\$217.8	\$0	\$217.8
9	1	Land	No	Roadways	<p>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction)</p> <p>Detail : Annual long-term debt principal repayment.</p> <p>Purpose : This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047.</p> <p>Reserve Source : Development Levies Reserve</p>	\$0	\$94.1	\$0	\$94.1

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
2025 sub-total						\$0	\$1,011.9	\$0	\$1,011.9
2026									
10	1	Land	No	City Hall	<p>Long-Term Loan repayment</p> <p><i>Detail</i> : Long-Term Loan repayment</p> <p><i>Purpose</i> : 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%.</p> <p>In August 2018, Council approved the refinancing of this loan with RBC at a fixed rate of 3.4% for the remaining 10 years.</p> <p>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><i>Reserve Source</i> : Land Development Fund Balance</p>	\$0	\$224.1	\$0	\$224.1
11	1	Land	No	Crescent Acres Stage IV	<p>Crescent Acres Stage IV Phase 4B - Finishing Work</p> <p><i>Detail</i> : Finishing Work on Crescent Acres Stage IV, Phase 4B.</p> <p><i>Purpose</i> : By 2026, the City will have invested close to \$2.56 million dollars in development construction work for Crescent Acres Stage IV, Phase 4B. This project will provide the City with 43 residential lots to market for sale.</p> <p>In 2026, it is recommended that the City finish Phase 4B of the subdivision which involves the installation of the second lift of asphalt, concrete repairs as well as the installation of trees and finishing of boulevards/park work. The cost for this work in 2026 is projected to be \$170,000.</p> <p><i>Reserve Source</i> : Land Development Balance</p>	\$0	\$170.0	\$0	\$170.0
12	1	Land	No	Roadways	<p>Long-Term Debt Repayment - Marquis Road West Extension (Roadway</p>	\$0	\$97.3	\$0	\$97.3

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res..	Ext.	Total
<p>Construction) <i>Detail</i> : Annual long-term debt principal repayment. <i>Purpose</i> : This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047. <i>Reserve Source</i> : Development Levies Reserve</p>									
2026 sub-total						\$0	\$491.4	\$0	\$491.4
2027									
13	1	Land	No	Crescent Acres Stage IV	<p>Crescent Acres Stage IV Phase 5 - Finishing Work <i>Detail</i> : Finishing Work on Crescent Acres Stage IV, Phase 5 (formerly 4A). <i>Purpose</i> : By 2025, the City will have invested close to \$1.99 million dollars in development construction work for Crescent Acres Stage IV, Phase 5. This project will provide the City with 33 residential lots to market for sale. In 2030, it is suggested that the City spend \$141,000 to finish this subdivision which involves the installation of the second lift of asphalt, concrete repairs as well as the installation of trees and finishing of boulevards/park work. <i>Reserve Source</i> : Land Development Fund Balance</p>	\$0	\$200.0	\$0	\$200.0
14	1	Land	No	Roadways	<p>Long-Term Debt Repayment - Marquis Road West Extension (Roadway Construction) <i>Detail</i> : Annual long-term debt principal repayment. <i>Purpose</i> : This budget is for principal payment for long-term debt required for the Marquis Road West Extension - Roadway Construction project. The principal debt repayment is based on a 25 year repayment plan and an interest rate of 3.45%. The funds were borrowed on March 1, 2022 and the loan is scheduled to be repaid in 2047. <i>Reserve Source</i> : Development Levies Reserve</p>	\$0	\$100.7	\$0	\$100.7
2027 sub-total						\$0	\$300.7	\$0	\$300.7

2023 Capital Budget :: Simplified Detail Report

* in thousands of dollars

Ref#	Pri	Fund	E.F.	Location	Item Description	Cap.	Res.	Ext.	Total
Grand Total						\$0	\$6,000.4	\$0	\$6,000.4



City of
**Prince
Albert**

APPENDIX C

2022 LAND FUND CAPITAL PROJECT UPDATE

2022 Land Fund Capital Projects

	<u>BUDGET</u>	<u>Spending (Oct 18, 2022)</u>	<u>Variance</u>	<u>FUNDING</u>	<u>TIMELINES</u>
DEBT FINANCING					
Marquis Road West Extension - Landscaping	\$330,000.00	\$0.00	(\$330,000.00)	Debt Financing with Interest and Principle Payments to be funded by Development Levies Reserve	Project will be completed in the 2023 construction season as the SaskPower infrastructure work is not completed. Carry Forward to Year 2023.
Marquis Road West Extension - Roadway Construction	\$370,000.00	\$0.00	(\$370,000.00)	Debt Financing with Interest and Principle Payments to be funded by Development Levies Reserve	Project is substantially completed. Awaiting invoicing.
TOTAL DEBT FINANCING	\$700,000.00	\$0.00	(\$700,000.00)		
LOAN PRINCIPLE PAYMENTS					
Long-Term Loan Repayment - West Hill Infrastructure Improvements	\$200,700.00	\$0.00	(\$200,700.00)	Land Development Fund Balance	Yearend entry for Loan Payment.
Long Term Debt Repayment - Marquis Road West Extension (Roadway Construction)	\$75,000.00	\$0.00	(\$75,000.00)	Development Levies Reserve	Yearend entry for Loan Payment.
TOTAL LOAN PRINCIPLE PAYMENTS	\$275,700.00	\$0.00	(\$275,700.00)		
TOTAL 2022 LAND FUND	\$975,700.00	\$0.00	(\$975,700.00)		
			<i>(\$975,700.00)</i>		
C/F from Year 2021					
	<u>BUDGET</u>	<u>Spending (Oct 18, 2022)</u>	<u>Variance</u>	<u>FUNDING</u>	<u>TIMELINES</u>
DEBT FINANCING					
Marquis Road West Extension - Roadway Construction	\$754,995.73	\$511,300.85	(\$243,694.88)	Debt Financing	Project is substantially completed. Awaiting invoicing.
TOTAL DEBT FINANCING	\$754,995.73	\$511,300.85	(\$243,694.88)		
TOTAL C/F from Year 2021	\$754,995.73	\$511,300.85	(\$243,694.88)		
TOTAL LAND FUND CAPITAL	\$1,730,695.73	\$511,300.85	(\$1,219,394.88)		

(\$1,219,394.88)