

# ANNUAL REPORT 2019



North  
Battleford

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# 2019 Annual Report Notable Highlights

## Sacichawasihc Agreement Summary

In June of 2018, Mayor Bater invited other Regional Leaders to meet for the first time. The meeting had no agenda, and many of the Leaders attending shared similar community challenges. A third meeting was held in November of 2018 during which the Leaders decided to continue to engage and find better ways to jointly address common issues and challenges.

At the fourth leadership meeting, in February of 2019, direction was given to build a Regional Coalition through the development of a Framework Agreement. Drafting sessions were held in March and April of 2019. The draft agreement was presented to Regional Leadership for approval in May of 2019. The Sacichawasihc Relationship Agreement was signed at the Battle River Treaty 6 Health Centre Celebration on June 21, 2019 as part of the Aboriginal Days Celebration.



**Ryan Bater**  
Mayor of North Battleford

## Message from the Mayor

On behalf of North Battleford City Council, I am pleased to present the 2019 Annual Report.

This past year saw the renewal of our City Government after Council desired a change of direction in 2018. This included a sharpened focus on fiscal responsibility while still maintaining our commitment to critical infrastructure investments, community safety initiatives, regional relationship building, and maintaining the high quality of life our residents enjoy.

In 2019, the City successfully realized \$500,000 in financial efficiencies, eliminated the practice of selling land assets to fund the City's operations, introduced a comprehensive asset management strategy, and reduced long term debt by nearly \$7.4million since 2016. We continued the replacement of failing infrastructure through the Underground Pipe and Asphalt Replacement Program and the beautification of Downtown North Battleford based on the Downtown Master Plan.

Regional relationships became even stronger through the signing of the Sacichawasihc Relationship Agreement and the formation of the Battlefords Regional Community Coalition with Little Pine First Nation, Lucky Man Cree Nation, Saulteaux First Nation, Moosomin First Nation, Sweetgrass First Nation, the Town of Battleford, and the City of North Battleford. This landmark Agreement has successfully brought our region together to address important regional issues including economic development, community safety, and health.

Our regional community continues to enjoy Saskatchewan's best recreation facilities right here in North Battleford, contributing to the high quality of life enjoyed by all who live here, and wonderful experiences for those who visit us. We are proud to maintain a high standard for our parks and recreation facilities so that everyone has a chance to play and have fun in our beautiful City.

A handwritten signature in black ink, appearing to read "R. Bater". The signature is stylized and cursive.



**North Battleford  
City Council**



**Don Buglas**



**Greg Lightfoot**



**Kelli Hawtin**



**Kent Lindgren**



**Kevin Steinborn**



**Len Taylor**



**Randy Patrick**  
City Manager

## Message from the City Manager

As City Administration, we are tasked with taking Council's direction and create and maintaining services, projects and infrastructure that meet that direction. I am proud to present the 2019 Annual report that highlights some of the City's achievements. In 2018, the City of North Battleford changed its annual report format to make it more useful for our residents, and we continue to advance with this year's document. I hope you find it interesting and informative.

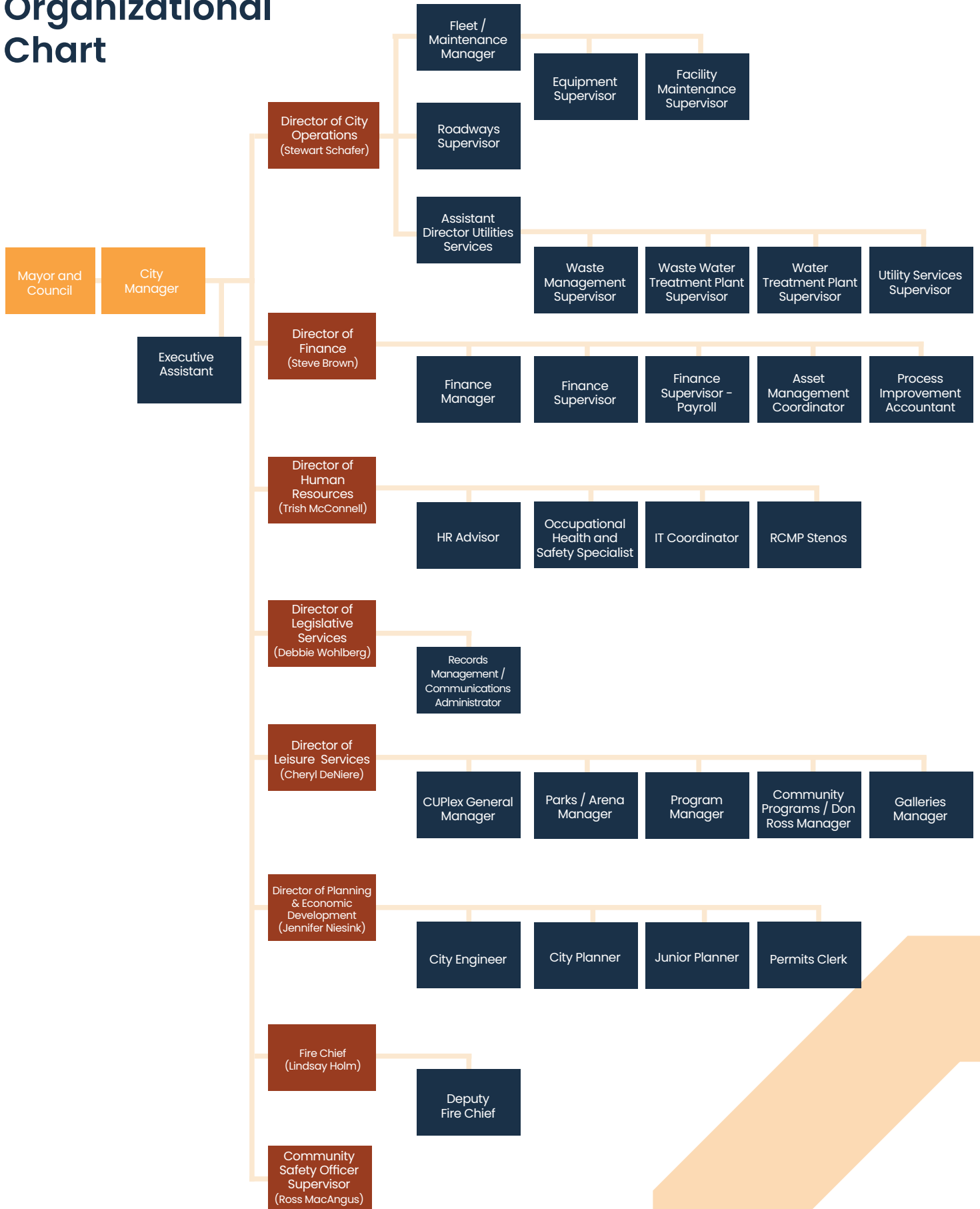
2019 was a year of renewal at the City of North Battleford. Changes that started in 2018 were implemented during the year and have helped create a more resilient and sustainable City. Administration and Staff have been challenged to find ways to do things more effectively and efficiently, and they succeeded. Altogether, we have succeeded in cutting costs by \$1.828 million while continuing to provide quality services for our residents.

The numbers are showing improving sustainability for City operations. During 2019, the City's (consolidated entity) net financial assets increased by \$6,883,878 to a total of -\$19,161,832 and total debt decreased by \$3,302,998 to \$36,346,912. I think you will also be impressed by the improvements in cost per resident that are highlighted in the report.

I have been proud to work with City staff who have a passion and dedication to serve the people of North Battleford. I remain committed to continuing the work we have started, as we create and maintain an organization whose goal is to provide quality services to the community. The City's Staff and Administration, in order to better serve our residents, are continually looking for opportunities to be innovative and we actively look for opportunities to do things differently, more effectively and efficiently than we may have in the past. I believe that when you look at the report, you will notice significant improvements over previous years, but we will continue to find ways to improve our City services in future years.

*Randy Patrick*

# Organizational Chart



# Community Partnerships

## Sacichawasihc Agreement

The Sacichawasihc Agreement creates a regional forum that will bring about:

- System Change
- Continuous intergovernmental relations
- Issue management
- Cooperative strategic regional leadership
- Collaboration rather than competition

The City of North Battleford is pleased to be working with our Sacichawasihc Partners, and together creating a regional community where all residents can prosper.





## Lending City Buying Power to local NFPs

In 2019, the City changed its purchasing program to allow for Not-For-Profit groups, municipalities and Indigenous governments to access City pricing in areas such as office supplies, janitorial supplies, banking and other services. Numerous local groups took advantage of these opportunities and generated additional financial resources for their organizations. The City encourages other local organizations to contact us to participate in the program.



## Engaging with Local & Regional Municipalities

The City of North Battleford and the Town of Battleford entered into a joint study for a Joint Recreation Master plan. The plan will set the direction for future recreation services to be provided in both communities and the region.





# Community Accountability

## Revised Purchasing Policy

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In 2019 the City continued its efforts to be more accountable with tax payers dollars. To use a metaphor, rather than continuing to ask for more apples from the tree, Administration sought innovative ways to squeeze more juice from existing apples. One example of this is the revised purchasing policy. The updated policy brought in consistent expectations around when and where to obtain competing quotes and to standardize centralized contracts. This has helped reduce overall costs and increased transparency.



*We have been working with the City as a partner for office/janitorial supplies, pandemic supplies and some PPE for about a year now. This resonates with us and our 20 employees that all live, work and play in North Battleford. The tender process to earn this contract was thorough and comprehensive and we are glad the city has supported our local business. There is no doubt that we will do our very best to continue to earn and maintain it.*

**- Jim Lafreniere, Owner Bee-J's Office Plus**



## Public Works Compliance

The City meets quarterly with the Water Security Agency to ensure compliance with Provincial regulations for maintaining safe and reliable levels of service. Over the last five years, the City has maintained a compliance record with zero infractions and as of December 31, 2019, is fully compliant with all licensing requirements.

The City's new EnviroCenter opened in 2019. This facility collects used oil from our residents.



## Fire Service Quality of Service

The North Battleford Fire Service conducts annual performance testing on equipment such as hydrants (180 in 2019), regular staff training (310 hours in 2019), compliance testing with both Underwriter Laboratories and NFAP standards. All these annual maintenance items maintain the City's ability to respond effectively in an emergency as well as keeping property insurance rates lower.

## Utility Notification (UB Notify)

In 2019 the City created an innovative tool called UB Notify to contact residents via text message to inform them their water account was overdue and they risk disconnection for non-payment. This notification tool saw a significant reduction in water cut-offs and many residents receiving the text notification have been able to see significant savings.



## North Battleford RCMP Detachment Re-Alignment

The North Battleford Detachment went through an administrative overhaul. Duplicate activities were reduced and resources invested in providing day to day administrative support for general duty members. The re-alignment ultimately allowed members to spend more time on front line policing and less time on performing administrative duties.





# Community Renewal

## 100th Street Renewal

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In 2019 the City undertook the renewal of the downtown portion of 100th Street, pipes in this area can be over 100 years old! The overall investment was part of the Underground Pipeline and Asphalt Replacement program. The construction followed the City's Downtown Master Plan adopted in 2017 and helped update and maintain one of the City's key economic corridors.



## Infrastructure replaced or rehabilitated in 2019:

- 2,250 meters of sanitary sewer rehabbed via place in-pipe lining
- 307 meters of water and sewer pipe replaced
- 5.8 kms of asphalt replaced
- 1,250 linear meters of sidewalks replaced



## Significant investments made in the City's utility services

- \$353,522 total investment in Water Treatment Plant and Waste Water Treatment Plant
- Frontier Mall Service Road grinding and repaving
- New Volvo loader at the landfill

## \$13.6 million sewer trunk main upgrade project commences

The upgrade of the City's main sewer trunk main started in 2019. The trunk main will reduce significant bottlenecks in the City's sewer system and allow further growth of the City. It will also reduce the risk of sanitary sewer flooding risk experienced by many property owners in the past. As the project develops Administration will bring routing and project recommendations to Council. The project is expected to be completed in 2022.



# Community Well Being

## Leisure Services Programs

Summary of Programs Offered in 2019:

- Red Cross Swimming Lessons
- Red Cross First Aid/CPR/AED Certification
- Public Swims, Aqua-fitness
- Special Events- pool movies, Two for Tuesdays, Easter Egg hunt, New Years Eve swim, birthday parties, turf rentals, pickle ball, drive in movie, trade shows, graduation, day camps, summer playground program, Chi Kung/Tai Chi, Yoga, Forever...In Motion, Run a 5K, Cooking classes, beading program, arts and crafts, public and family skating, SPRA conference
- Rentals- basketball league, youth indoor soccer league, scuba club, Annual Kinsmen Rodeo, Pinty's Grand Slam of Curling Classic, minor hockey, recreational adult hockey, North Stars hockey, Skate Battlefords, Orcas Swim Club, Synchronized swimming club, fitness classes, Gallery Exhibits and Open Houses, Gold Eagle Sacichawasihc Pow Wow, Minor Baseball Association, Minor Softball Association, Youth Soccer league, Try A Trade

And more....





## North Battleford Policing Task Force

In 2019 the North Battleford RCMP Detachment initiated a 4-member Warrant Apprehension Team pilot project resulting in the arrest of 62 offenders and the execution of 109 warrants. The success of the pilot project ultimately led to the creation of a task force that focused on gang members and/or associates leading to the arrest of 81 gang members, 47 Provincial charges, 94 criminal charges and 4 charges under the Controlled Drugs and Substance Act.

## Fire Safety in the City

The City maintains a quality fire service that responded to 612 calls for service in 2019. Calls included fire suppression, needle pickups, motor vehicle accidents and other requests. The City has approximately \$3,000,000 invested in state of the art fleet and equipment that help maintain a quick response in an emergency. Fire prevention is preferable to fire fighting and in 2019 fire services completed 333 Fire Hazard Inspections resulting in 118 deficiency orders reducing the overall fire risk.

## Utility Services

The City's utility services play a significant role in the well being of the City's residents and businesses. The water and waste water plants run 24-7 and are monitored hourly by a remote monitoring system. In 2019:

- 1,777,191 cubic meters Waste Water Treated
- 1,670,153 cubic meters Water Treated
- 11,438 metric tonnes of waste received
- 669 metric tonnes of waste diverted through recycling





# Community Sustainability

## Corporate Asset Management Culture

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In 2019 the City sent 15 staff and council members to Federation of Canadian Municipalities (FCM) Asset Management training at locations throughout Saskatchewan. The City's focus on developing an asset management culture received national attention from FCM and an invitation to speak at their Asset Management conference in 2020.

## Economic Development

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The City's Planning and Development department continues to work with local and national developers to continue to expand North Battleford's economy. 2019 saw the opening of Giant Tiger and the Holiday Inn among other businesses. These new businesses enhance services available to City residents, attract more economic events, and increase the City's property tax base. A larger tax base spreads the cost of services over more properties and increases the City's long term sustainability.





## Continuous Improvement

Administration undertook efforts to utilize internal resources more effectively, to find better pricing for goods and services, improve processes and changed long standing practices. These efforts resulted in increased efficiencies that positively impacted 2019 and future years.

## Economic Events

In 2019 the City hosted some major events that attracted people from across Saskatchewan and Canada to North Battleford. The Pinty's Meridian Canadian Open Curling Classic attracted 20,000 spectators to City facilities along with 130 players. The Saskatchewan Parks and Recreation Association's annual conference hosted by the City attracted 175 recreation professionals from across the province.





# Asset Management Readiness Assessment

## Asset Management Readiness Scale

The **Five Competencies** are rated on a progressive scale from **1: beginning to 5: advanced**

*Note: Readiness level is determined by the lowest score achieved over all three sub-categories*

<b>1.</b>	<b>POLICY AND GOVERNANCE</b>	<b>LEVEL 1</b>
a.	Policies and objectives	✓ Level 1
b.	Strategy and roadmap	✓ Level 2
c.	Measuring and monitoring	✓ Level 2
<b>2.</b>	<b>PEOPLE AND LEADERSHIP</b>	<b>LEVEL 2</b>
a.	Cross-functional teams	✓ Level 2
b.	Accountability	✓ Level 2
c.	Resourcing and commitment	✓ Level 3
<b>3.</b>	<b>DATA AND INFORMATION</b>	<b>LEVEL 1</b>
a.	Asset data	✓ Level 1
b.	Performance data	✓ Level 1
c.	Financial information	✓ Level 1
<b>4.</b>	<b>PLANNING AND DECISION-MAKING</b>	<b>LEVEL 1</b>
a.	Documenting and standardization	✓ Level 1
b.	Asset management plans	✓ Level 1
c.	Budgets and financial planning	✓ Level 2
<b>5.</b>	<b>CONTRIBUTION TO ASSET MANAGEMENT PRACTICE</b>	<b>LEVEL 1</b>
a.	Training and development	✓ Level 2
b.	Internal communication and knowledge sharing	✓ Level 1
c.	External Communication and knowledge sharing	✓ Level 3

# Asset Management Accomplishments in 2019

## Formal IPWEA NAMS Canada AM Training (Spring and Fall 2019)

- 15 staff attended, which included the Mayor and one member of City Council.
- Training cost subsidized by FCM.

## Asset Management (AM) Coordinator position created (Summer 2019)

- Attended AM BC Conference (Fall 2019)
- Completed the Professional Certificate in AM Planning course by IPWEA (Fall 2019)
  - Produced City of North Battleford's first ever AM plan for the Waste Management Facility (WMF)

## Asset Management Committee created (Fall 2019)

- Cross-functional: directors, managers, and field staff are included.
- Designed to keep AM rolling within the City - to help plan and strategize.

## Draft Asset Management Policy created (Fall 2019)

## Parks and Green Spaces Level of Service Investigation (Fall 2019 and ongoing):

- 750 acres of greenspace are being managed by the City. This is more than double what was previously thought (350 acres).
- Increasing water usage during summer months lead to determining that most city underground irrigation systems need replacement.

## Sidewalks Condition Assessment (Summer 2019)

- A GIS summer position surveyed approximately 70% of the city's sidewalks.
- Data was placed into an online GIS system, to be organized and analyzed to help guide future decisions for replacement and repair.
  - 30% of sidewalks assessed were in poor condition
  - 60% of sidewalks assessed were in average condition
  - 10% of sidewalks assessed were in good condition

*The Asset Management Readiness Scale was created by the Federation of Canadian Municipalities' Municipal Asset Management program*



FEDERATION  
OF CANADIAN  
MUNICIPALITIES

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# Financial Statement Discussion & Analysis

## Director of Finance Introduction

The 2019 Annual Report presents information on not only the City's financial statements but the City's accomplishments as a community and corporation in 2019. A number of financial challenges were identified in 2019 that had potential to cause significant financial loss and impact the ongoing sustainability of the City. Council, in 2019 asked City Administration to present a realignment plan to Council that encompassed making difficult expense reductions along with improving cross department communication needed to facilitate financial improvements and overcome the financial challenges the City was facing.



**Steve Brown CPA, CGA**

Director of Finance

### HIGHLIGHTS OF FINANCIAL CHALLENGES EXPERIENCED BY THE CITY INCLUDE:

- Reduction of \$422, 855 in commercial property tax revenue due to assessment appeals
- A loss of \$488,088 in Fire Services revenue comparing 2019 revenues to 2018 actuals
- A need to reduce the City's reliance on land sales to fund general operations. Land sales should fund future developments and growth

### THE CITY REALIZED THE FOLLOWING IMPROVEMENTS IN 2019:

- \$500,000 in annual cost improvements that continue to carry forward into 2020 such as reducing the corporate insurance cost from \$611,744 in 2018 compared to \$384,558 in 2019
- Implemented a more robust purchasing policy creating more accountability into areas such as obtaining multiple quotes for operating and capital purchases
- Implemented a corporate wide process improvement committee consisting of managers to discuss improved coordination amongst staff and review ideas for getting the best value when delivering City services

With all the challenges and improvements in 2019, the City's 2019 audited financial statements show an overall increase in net financial assets of \$6,883,878. This means the City's money in the bank increased more than money owed, which is a combination of increased revenues such as the Gas Tax, lower debt levels and decreased expenses. New to the 2019 Financial Statement Discussion and Analysis is a comparison of how the City's financial assets and debt levels compare to other Saskatchewan Cities.

On behalf of the City's Finance Department, I am pleased to present the 2019 audited financial statements and accompanying discussion and analysis.

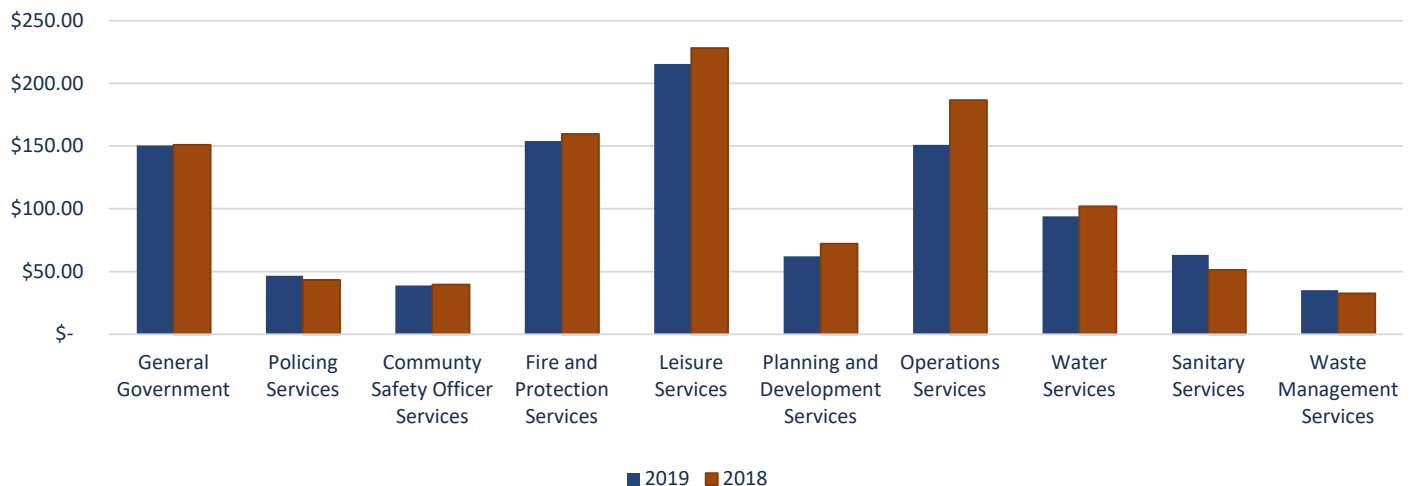
## Department Costs Per Resident

Department Costs Per Resident measures how much each individual department cost is per resident living in the City. The Year over year change in overall cost per resident went from \$2,848.68 in 2018 to \$2,721.39 in 2019, which was a 5.5% drop. Wages and Benefits for all of the City's per resident in 2018 was \$1,066.44 compared to \$1,010.55 in 2019, which is a 5.3% drop.

**TABLE 1.0 – DEPARTMENT COSTS PER RESIDENT**

DEPARTMENT	POPULATION	DEPARTMENT COSTS	PER RESIDENT	WAGES & BENEFITS	PER RESIDENT
General Government	14,315	\$ 4,386,910	\$ 306.46	\$ 2,154,157	\$ 150.48
Policing Services	14,315	\$ 4,671,740	\$ 326.35	\$ 668,204	\$ 46.68
Community Safety Officer Services	14,315	\$ 624,041	\$ 43.59	\$ 554,879	\$ 38.76
Fire and Protection Services	14,315	\$ 2,633,694	\$ 183.98	\$ 2,204,659	\$ 154.01
Leisure Services	14,315	\$ 6,483,220	\$ 452.89	\$ 3,083,067	\$ 215.37
Planning and Development Services	14,315	\$ 1,893,593	\$ 132.29	\$ 889,551	\$ 62.14
Operations Services	14,315	\$ 9,082,877	\$ 634.50	\$ 2,160,013	\$ 150.89
Water Services	14,315	\$ 4,023,294	\$ 281.05	\$ 1,344,420	\$ 93.92
Sanitary Services	14,315	\$ 3,643,515	\$ 254.52	\$ 904,785	\$ 63.21
Waste Management Services	14,315	\$ 1,513,993	\$ 105.76	\$ 502,308	\$ 35.09

**TABLE 2.0 – DEPARTMENT COSTS PER RESIDENT**



# City Financial Comparables

**TABLE 3.0 – TAX RECEIVABLE COMPARED TO TAX REVENUES**

CITY	TAX RECEIVABLE	TAX REVENUE	PERCENTAGE
North Battleford	\$ 2,514,817	\$ 15,625,807	16%
Prince Albert	\$ 3,579,394	\$ 39,334,346	9%
Regina	\$ 11,753,000	\$ 273,380,000	4%
Saskatoon	\$ 15,963,000	\$ 269,706,000	6%
Swift Current	\$ 1,600,074	\$ 18,854,735	8%

This measures how much annual tax revenue is held as a receivable by the municipality. A higher percentage means a larger amount of taxes are outstanding and not being collected, out of the five presented, North Battleford has the highest.

**TABLE 4.0 – FINANCIAL ASSETS TO LONG TERM DEBT**

CITY	FINANCIAL ASSETS	LONG TERM DEBT	PERCENTAGE
North Battleford	\$ 23,941,353	\$ 36,346,912	66%
Prince Albert	\$ 26,767,374	\$ 22,099,534	121%
Regina	\$ 577,530,000	\$ 302,619,000	191%
Saskatoon	\$ 659,085,000	\$ 331,412,000	199%
Swift Current	\$ 30,660,865	\$ 80,163,986	38%

This measures how much financial assets or assets that can be converted to cash to long term debt outstanding. A higher percentage shows more financial assets compared to debt whereas a lower percentage means the municipality has committed more future revenues for present projects. North Battleford has a lower percentage compared to other Cities in Saskatchewan.

**TABLE 5.0 – DEBT SERVICING COSTS**

CITY	INTEREST EXPENSE	TOTAL OPERATING REVENUES	PERCENTAGE
North Battleford	\$ 1,544,180	\$ 41,820,233	3.7%
Prince Albert	\$ 938,947	\$ 92,830,074	1.01%
Regina	\$ 13,418,000	\$ 742,514,000	1.81%
Saskatoon	\$ 28,975,000	\$ 920,869,000	3.15%
Swift Current	\$ 2,385,774	\$ 62,695,950	3.81%

This measures how much total interest expense a municipality is paying in their annual operating revenues. A higher percentage means more revenue is going towards paying the annual interest expense.

## Statement of Operations

A summarized Statement of Operations (Statement 1) for the past five years is reflected in Table 6.0 below. A review of the operational revenues and expenses over five years indicates that both expense and revenues have increased equally at 7.0%.

**TABLE 6.0 – FIVE YEAR STATEMENT OF OPERATIONS**

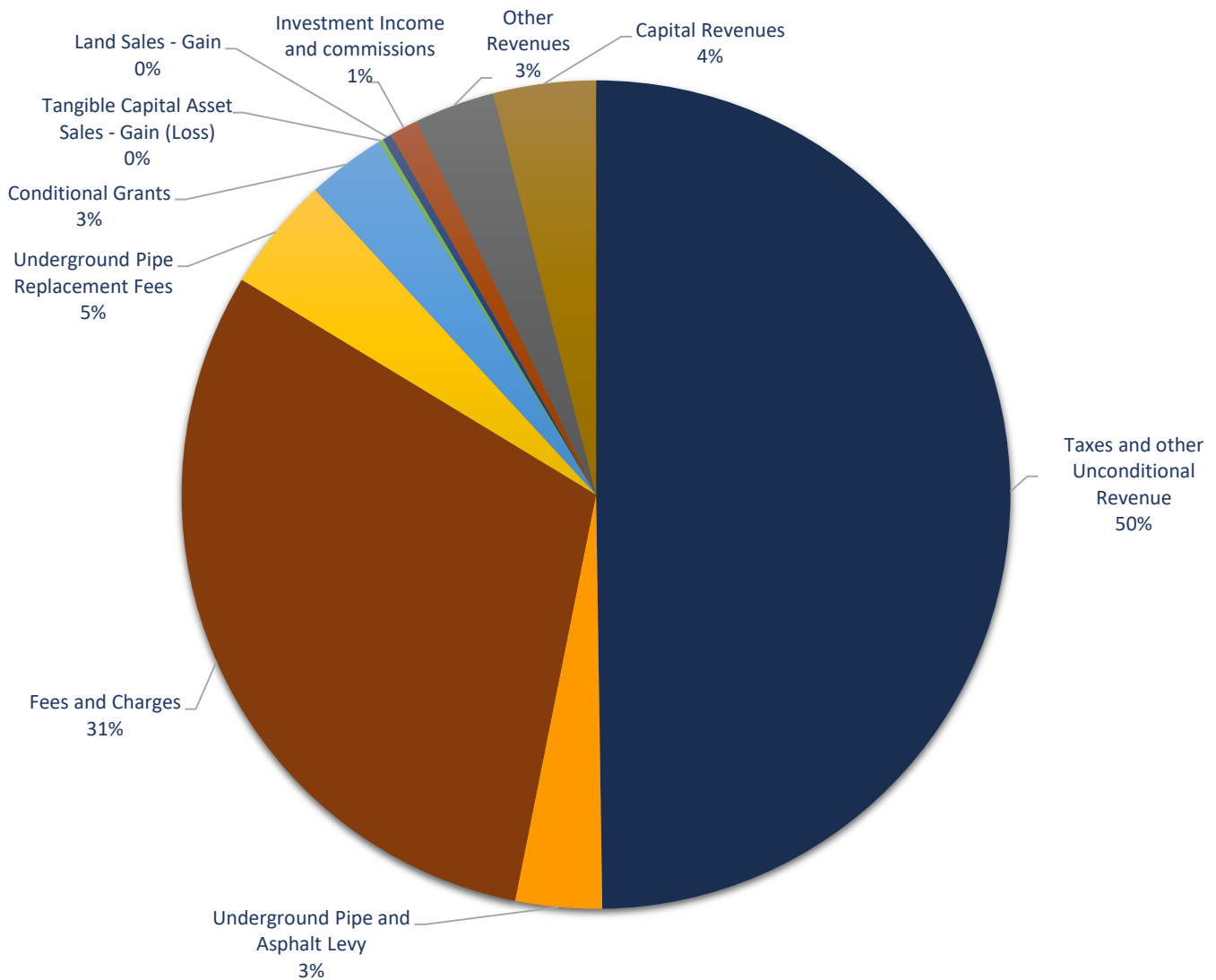
	2019	2018	2017	2016	2015	CHANGE
Total Revenues	\$ 41,820,233	\$ 41,791,405	\$ 43,042,918	\$ 46,702,194	\$ 40,333,733	7.0%
Total Expenses	\$ 39,109,676	\$ 40,938,399	\$ 41,431,835	\$ 41,765,416	\$ 36,774,248	7.0%
Operating Surplus (Deficit)	<b>\$ 2,710,557</b>	<b>\$ 853,006</b>	<b>\$ 1,611,083</b>	<b>\$ 4,936,778</b>	<b>\$ 3,559,485</b>	
Capital Grants	\$ 1,742,664	\$ 875,957	\$ 846,790	\$ 810,682	\$ 361,705	
Total Surplus (Deficit)	<b>\$ 4,453,221</b>	<b>\$ 1,728,963</b>	<b>\$ 2,457,873</b>	<b>\$ 5,747,460</b>	<b>\$ 3,921,190</b>	



# Revenues

Taxes and Unconditional Revenues continue to be the City's single biggest source of revenue at 50% of all revenues, with fees and charges being the next biggest source at 31%. Fees and Charges consists of entry fees at the pool, water and sewer charges and landfill entry fees are all examples of fees and charges.

**TABLE 7.0 – 2019 SUMMARY OF REVENUES**



## REVENUE COMPARISON

In 2019, the City had significant challenges around property taxation revenue and fire service contracts with neighbouring municipalities. Despite the challenges, the City still saw an increase of \$895,535 in revenues compared to 2018 which was mainly the additional Gas Tax funding received in 2019.

**TABLE 8.0 – FIVE YEAR SUMMARY OF REVENUES**

	2019	2018	2017	2016	2015
Taxes and other Unconditional Revenue	\$ 21,677,473	\$ 20,548,863	\$ 20,428,443	\$ 20,633,046	\$ 19,871,624
Underground Pipe and Asphalt Levy	\$ 1,469,383	\$ 1,488,343	\$ 1,443,092	\$ 1,172,016	\$ 964,618
Fees and Charges	\$13,275,359	\$ 13,246,352	\$ 15,905,028	\$ 18,728,166	\$ 12,592,643
Underground Pipe Replacement Fees	\$ 1,948,919	\$ 1,902,061	\$ 1,845,889	\$ 1,526,320	\$ 1,241,439
Conditional Grants	\$1,356,436	\$ 1,734,781	\$ 1,395,395	\$ 1,630,847	\$ 2,218,587
Tangible Capital Asset Sales Gain (Loss)	\$ 82,150	\$ (218,990)	\$ 51,417	\$ 152,072	\$ 1,097
Land Sales - Gain	\$ 153,841	\$ 1,100,457	\$ 325,545	\$ 1,316,430	\$ 1,950,087
Investment Income and commissions	\$505,615	\$ 603,171	\$ 264,272	\$ 258,146	\$ 262,247
Other Revenues	\$1,351,057	\$ 1,386,367	\$ 1,383,837	\$ 1,285,151	\$ 1,231,391
Capital Revenues	\$ 1,742,664	\$ 875,957	\$ 846,790	\$ 810,682	\$ 361,705
<b>Total</b>	<b>\$ 43,562,897</b>	<b>\$ 42,667,362</b>	<b>\$ 43,889,708</b>	<b>\$ 47,512,876</b>	<b>\$ 40,695,438</b>

# Taxable Assessment and Property Taxation

**TABLE 9.0 – FIVE YEAR SUMMARY OF PROPERTY TAXES**

5 YEAR MILL RATES	2019	2018	2017	2016	2015
Taxable Assessment	\$ 1,139,951,220	\$ 1,118,044,275	\$ 1,147,890,980	\$ 813,480,277	\$ 798,828,827
<b>Mill Rates</b>					
Uniform Mill Rate	13.488	12.97	12.569	11.67	11.58
<b>MUNICIPAL FACTOR</b>					
Residential	0.3982	0.3771	0.3779	0.5194	0.51
Condominium	0.3982	0.3771	0.3779	0.5194	0.51
Condo Parking/Garage	0.3982	0.3771	0.3779	0	0
Vacant Residential Land	1.5282	1.4474	1.4504	1.848	1.8177
Agriculture	1.811	1.7586	1.7622	3.554	3.495
Multi-Family	1.1316	1.0718	1.074	1.903	1.8687
Elevators	1.3753	1.3354	1.3382	1.796	1.7737
Pipelines & Railways	1.3753	1.3354	1.3382	1.796	1.7737
Commercial	1.18	1.1155	1.1178	1.796	1.7737
Vacant Commercial Buildings - Key Commercial Corridor	3.54	3.3465	2.2356		
Minimum Tax	356.2	342.5	332.5	332.5	325
School Mill Rate	1.43-6.27	1.43-6.27	1.43-6.27	2.67-8.28	2.67-8.28
<b>Base Taxes</b>					
Residential	712.34	684.95	665.00	665.00	649.00
Condominium	712.34	684.95	665.00	665.00	649.00
Multi-Family	712.34	684.95	665.00	665.00	649.00
<b>UPAR</b>	4.36	4.36	4.36	3.6	3

**TABLE 10.0 – FIVE YEAR SUMMARY OF TAX REVENUE AND RECEIVABLES**

	2019	2018	2017	2016	2015
Taxation Revenue	\$ 15,625,807	\$ 14,599,089	\$ 14,611,219	\$ 13,870,517	\$ 13,198,339
Population	14,315	14,315	14,315	14,315	13,888
Taxation Revenue per Resident	\$ 1,091.57	\$ 1,019.85	\$ 1,020.69	\$ 968.95	\$ 950.34
Tax Receivable at end of year	\$ 2,514,817	\$ 1,568,641	\$ 1,334,283	\$ 1,270,145	\$ 842,802
Tax Receivable % of Tax Revenue	16%	11%	9%	9%	6%
Taxation as a % of overall revenue	36%	35%	34%	30%	33%

## Expenses

In 2019 the total operating expenses were \$39,109,676 which included:

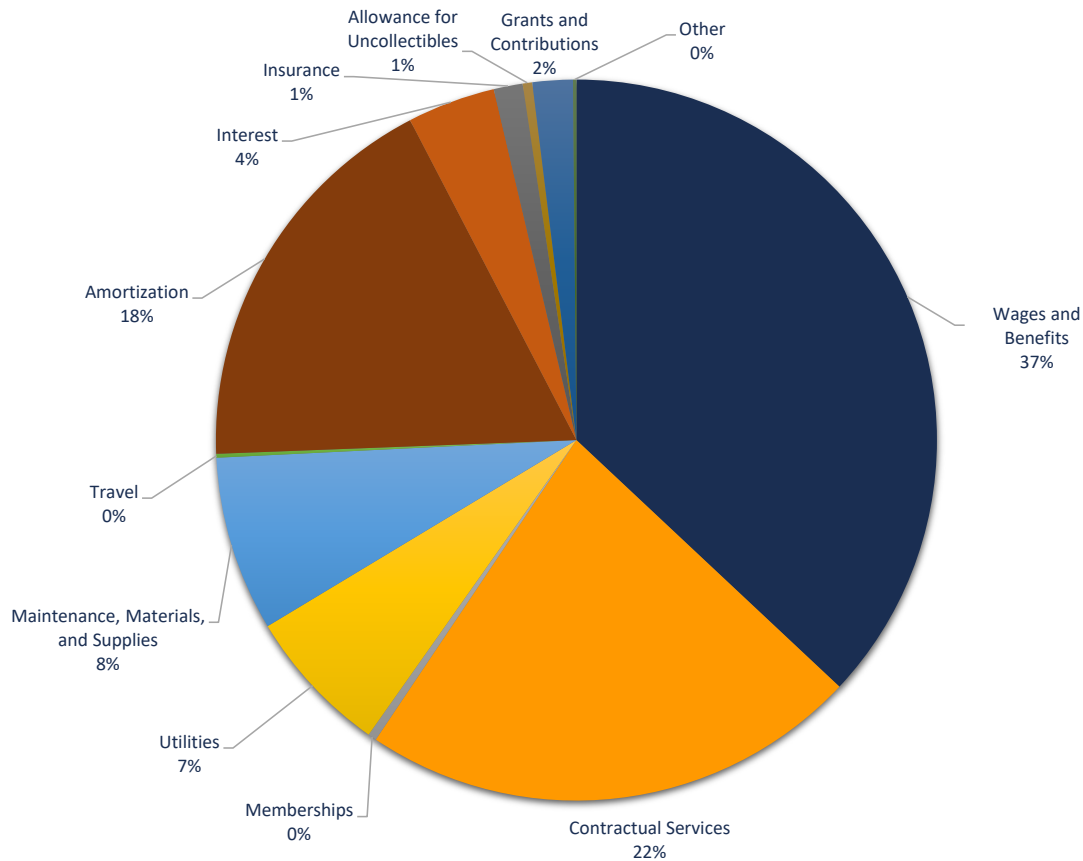
- Wages and benefits at \$14,466,043 compared to \$15,266,198 in 2018, a \$800,155 reduction
- Contractual Services at \$8,763,547 compared to \$9,090,175 in 2018, a \$326,628 reduction
- Subscriptions and memberships at \$149,066 compared to \$193,282 in 2018
- Utilities at \$2,577,615 compared to \$2,643,140 in 2018
- Maintenance, Materials and Supplies at \$3,069,994 compared to \$3,811,454 in 2018
- Travel at \$68,189 compared to \$80,127 in 2018
- Amortization at \$7,029,581 compared to \$6,550,573 in 2018
- Interest at \$1,544,180 compared to \$1,679,430 in 2018
- Insurance at \$508,070 compared to \$734,603 in 2018
- Grants at \$705,405 compared to \$840,026 in 2018

## EXPENSE OBSERVATIONS

By department expense comparison for 2019 to prior year:

- General Government expenses of \$4,386,910 compared to \$4,501,097 in 2018
- Policing Services expenses of \$4,671,740 compared to \$5,001,782 in 2018,
- Fire & Protective Services expenses of \$3,410,534 compared to \$3,620,299 in 2018
- Operations Services expenses of \$9,082,877 compared to \$10,132,546 in 2018
- Waste Management (Landfill) expenses of \$1,513,993 compared to \$1,410,943 in 2018
- Planning & Development Services expenses of \$1,893,593 compared to \$1,954,431 in 2018
- Leisure Services expenses of \$6,483,220 compared to \$6,654,374 in 2018
- Water Services expenses of \$4,023,294 compared to \$4,342,452 in 2018
- Sanitary Sewer expenses of \$3,643,515 compared to \$3,320,475 in 2018

**TABLE 11.0 – 2019 EXPENDITURES BY TYPE**



**TABLE 12.0 – FIVE YEAR EXPENDITURES BY TYPE**

	2019	2018	2017	2016	2015
Wages and Benefits	\$ 14,466,043	\$ 15,266,198	\$ 14,238,118	\$ 14,163,437	\$ 12,917,953
Contractual Services	\$ 8,763,547	\$ 9,090,175	\$ 10,879,647	\$ 11,599,807	\$ 8,738,129
Memberships	\$ 149,066	\$ 193,282	\$ 162,805	\$ 166,822	\$ 164,019
Utilities	\$ 2,577,615	\$ 2,643,140	\$ 2,608,440	\$ 2,467,745	2,410,407
Maintenance, Materials, and Supplies	\$ 3,069,994	\$ 3,811,454	\$ 3,324,402	\$ 3,399,373	\$ 3,239,202
Travel	\$ 68,189	\$ 80,127	\$ 77,325	\$ 93,590	\$ 91,119
Amortization	\$ 7,029,581	\$ 6,550,573	\$ 6,375,414	\$ 6,061,017	\$ 5,691,153
Interest	\$ 1,544,180	\$ 1,679,430	\$ 1,696,288	\$ 1,774,732	\$ 1,658,626
Insurance	\$ 508,070	\$ 734,603	\$ 630,170	\$ 592,201	\$ 510,233
Allowance for Uncollectibles	\$ 168,494	\$(43,874)	\$ 48,797	\$ 6,259	\$ 15,818
Grants and Contributions	\$ 705,404	\$ 840,026	\$ 1,230,848	\$ 1,308,329	\$ 1,155,438
Other	\$ 59,492	\$ 93,265	\$ 159,582	\$ 132,106	\$ 182,151
<b>Total</b>	<b>\$ 39,109,676</b>	<b>\$ 40,938,399</b>	<b>\$ 41,431,836</b>	<b>\$ 41,765,418</b>	<b>\$ 36,774,248</b>

TABLE 13.0 – 2019 EXPENDITURES BY FUNCTIONAL AREA

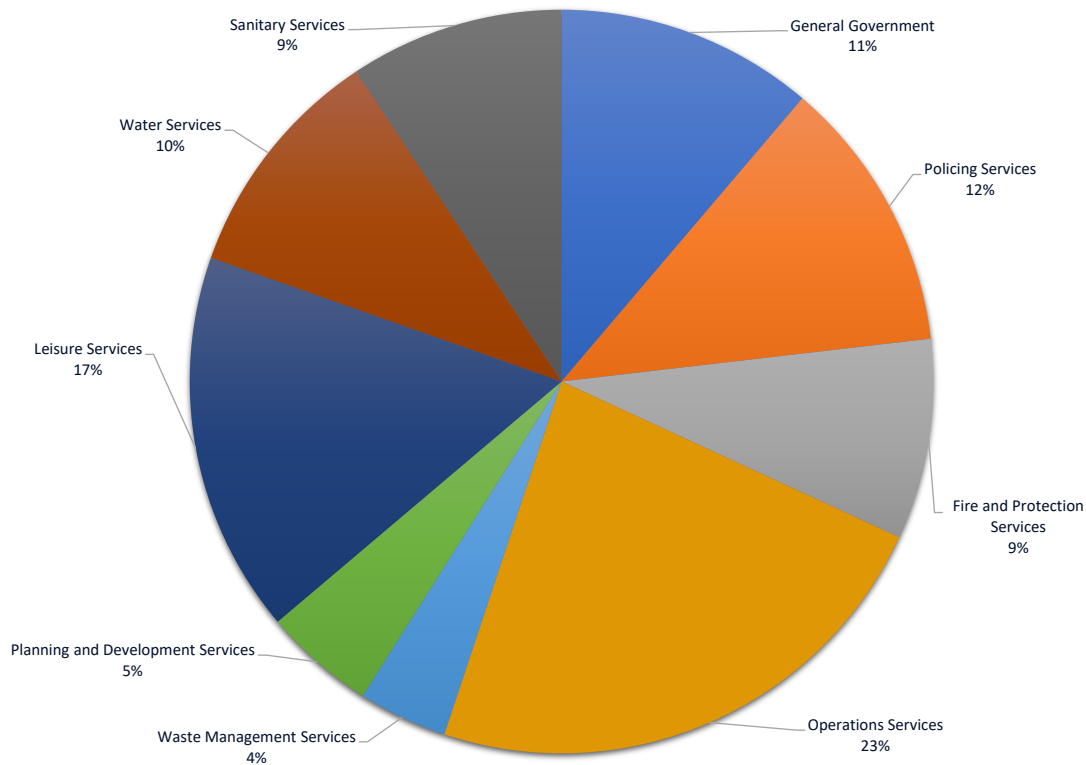


TABLE 14.0 – FIVE YEAR EXPENDITURES BY FUNCTIONAL AREA

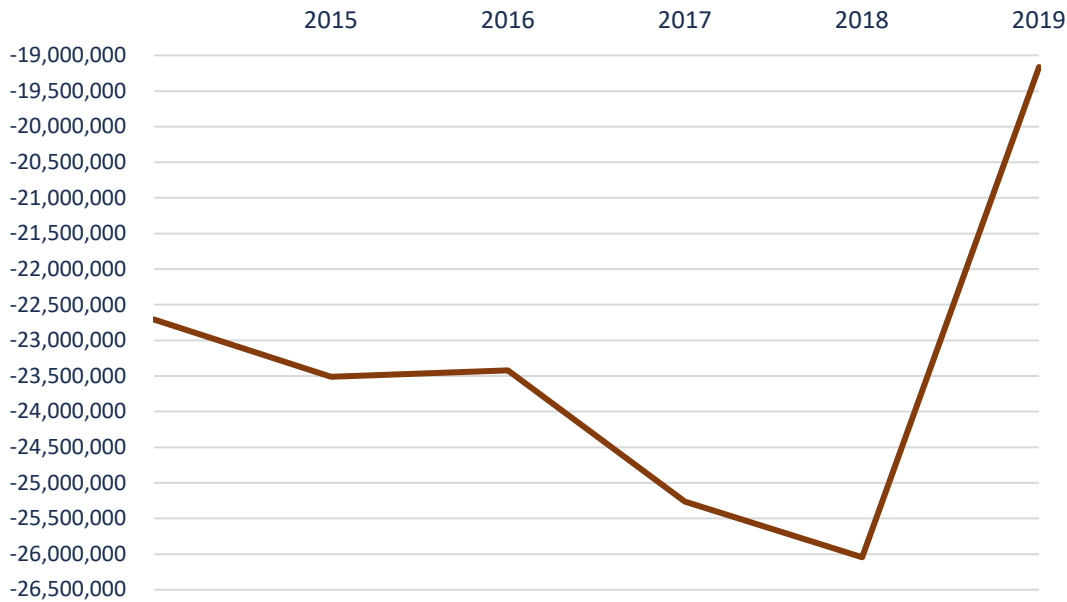
	2019	2018	2017	2016	2015
General Government	\$ 4,386,910	\$ 4,501,097	\$ 4,327,097	\$ 3,965,737	\$ 3,641,721
Policing Services	\$ 4,671,740	\$ 5,001,782	\$ 5,034,706	\$ 4,683,791	\$ 4,530,801
Fire and Protection Services	\$ 3,410,534	\$ 3,620,299	\$ 3,473,050	\$ 3,418,540	\$ 3,021,057
Operations Services	\$ 9,082,877	\$ 10,132,546	\$ 9,563,493	\$ 9,543,647	8,871,672
Waste Management Services	\$ 1,513,993	\$ 1,410,943	\$ 1,742,171	\$ 1,780,448	\$ 1,717,389
Planning and Development Services	\$ 1,893,593	\$ 1,954,431	\$ 1,689,562	\$ 1,899,223	\$ 1,911,715
Leisure Services	\$ 6,483,220	\$ 6,654,374	\$ 6,111,933	\$ 6,036,429	\$ 5,952,213
Water Services	\$ 4,023,294	\$ 4,342,452	\$ 6,164,557	\$ 7,044,505	\$ 3,802,742
Sanitary Services	\$ 3,643,515	\$ 3,320,475	\$ 3,324,655	\$ 3,393,096	\$ 3,324,936
<b>Total</b>	<b>\$ 39,109,676</b>	<b>\$ 40,938,399</b>	<b>\$ 41,431,224</b>	<b>\$ 41,765,416</b>	<b>\$ 36,774,246</b>

# Financial Position

**TABLE 15.0 – FIVE YEAR SUMMARY OF STATEMENT OF FINANCIAL POSITION**

	2019	2018	2017	2016	2015
Financial Assets	\$ 23,941,353	\$ 22,025,226	\$ 22,808,451	\$ 27,418,656	\$ 26,895,829
Financial Liabilities	\$ 43,103,185	\$ 48,070,936	\$ 48,071,139	\$ 50,838,507	\$ 50,405,097
Net Debt	\$(19,161,832)	\$(26,045,710)	\$(25,262,688)	\$(23,419,851)	\$(23,509,268)
Non-Financial Assets	\$ 174,802,960	\$ 177,233,617	\$ 174,043,790	\$ 169,743,081	164,085,038
Accumulated Surplus	\$ 155,641,128	\$ 151,187,907	\$ 148,781,102	\$ 146,323,230	\$ 140,575,770

**TABLE 16.0 – NET FINANCIAL ASSET POSITION**



# Capital Assets

## TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The cost less residual value of the tangible capital assets is amortized on a straight-line basis over the asset's estimated useful lives, ranging from five to sixty years.

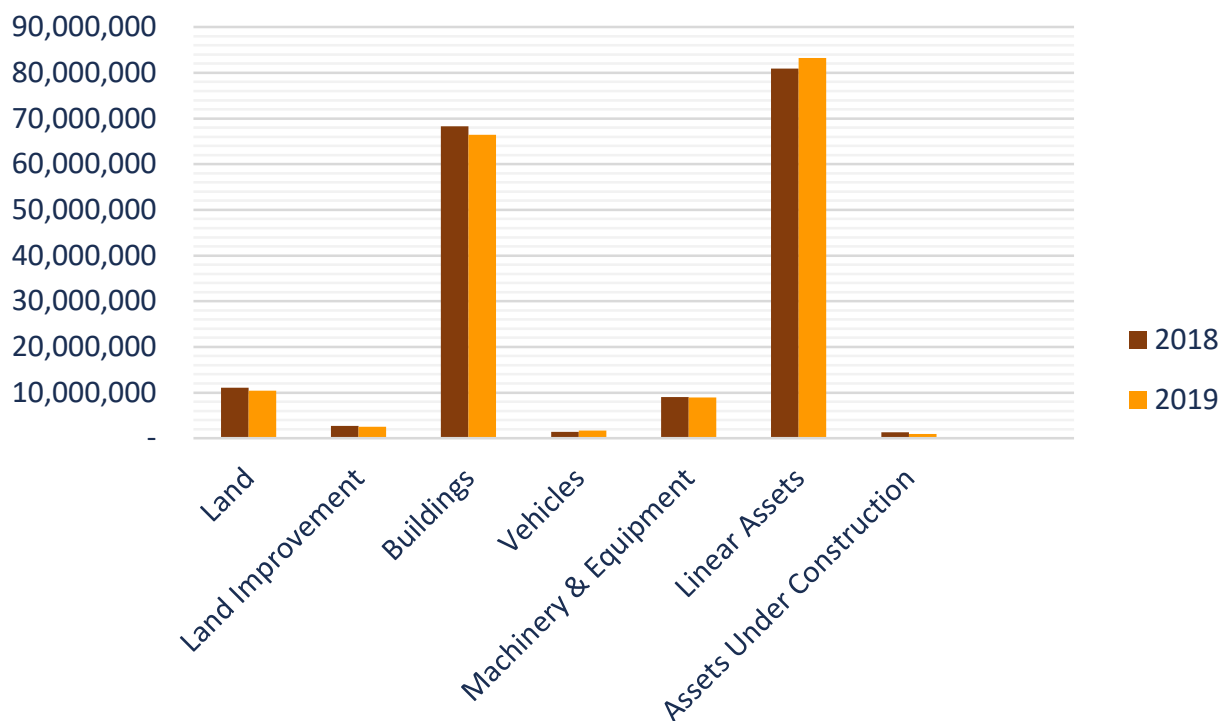
The City's total net book value of tangible capital assets decreased by \$2,370,444 from \$176,650,749 in 2018 to \$174,280,305 in 2019.

The largest category is linear assets at \$83,277,563 which consists of all roadways, water and sanitary infrastructure in the City.

**TABLE 17.0 – TANGIBLE CAPITAL ASSETS BY CATEGORY**

	2019	2018	2017
Land	\$ 10,374,157	\$ 11,062,512	\$ 10,740,542
Land Improvement	\$ 2,519,945	\$ 2,705,317	\$ 2,905,702
Buildings	\$ 66,451,044	\$ 68,331,130	\$ 70,302,611
Vehicles	\$ 1,725,974	\$ 1,808,674	\$ 1,060,267
Machinery & Equipment	\$ 8,941,207	\$ 9,071,500	\$ 9,112,325
Linear Assets	\$ 83,277,563	\$ 82,380,005	\$ 74,052,032
Assets Under Construction	\$ 990,417	\$ 1,291,611	\$ 5,358,660
<b>Total</b>	<b>\$ 174,280,305</b>	<b>\$ 176,650,749</b>	<b>\$ 173,532,139</b>

**TABLE 17.1 – TANGIBLE CAPITAL ASSETS BY CATEGORY**





## FIVE YEAR SUMMARY OF CAPITAL ADDITIONS

Table 18.0 below reflects the capital additions over the past five years in each of the City's operational areas.

**TABLE 18.0 – FIVE YEAR SUMMARY OF TANGIBLE CAPITAL ASSETS ADDITIONS**

	2019	2018	2017	2016	2015
General Government	\$ 93,324			\$ 254,880	\$ 14,558
Policing Services	\$ 8,008		\$ 465,909		
Fire and Protection Services	\$ 56,133	\$ 212,584	\$ 119,608	\$ 79,544	\$ 109,873
Operations Services	\$ 2,552,103	\$ 3,810,363	\$ 3,971,022	\$ 3,507,032	\$ 4,544,255
Waste Management Services	\$ 374,349	\$ 9,275	\$ 9,188	\$ 47,576	\$ 599,881
Planning and Development Services	\$ 122,961	\$1,657,882	\$ 3,627,735	\$ 2,526,749	\$ 1,608,306
Leisure Services	\$ 224,198	\$ 542,407	\$ 696,894	\$ 774,536	\$ 907,877
Water Services	\$ 1,253,668	\$ 1,523,124	\$ 1,528,396	\$ 3,298,260	\$ 1,655,071
Sanitary Services	\$ 817,413	\$ 1,826,686	\$ 673,217	\$ 870,603	\$ 1,124,829
<b>Total</b>	<b>\$ 5,502,157</b>	<b>\$ 9,582,321</b>	<b>\$ 11,091,969</b>	<b>\$ 11,359,180</b>	<b>\$ 10,564,650</b>

## Debt

Long Term Debt continues to decrease in 2019 with the final outstanding balance being \$36,874,923 compared to \$40,850,345 as of December 31, 2017. Current debt per resident in North Battleford is \$2,575.96 per resident compared to \$2,820.77 in 2018.

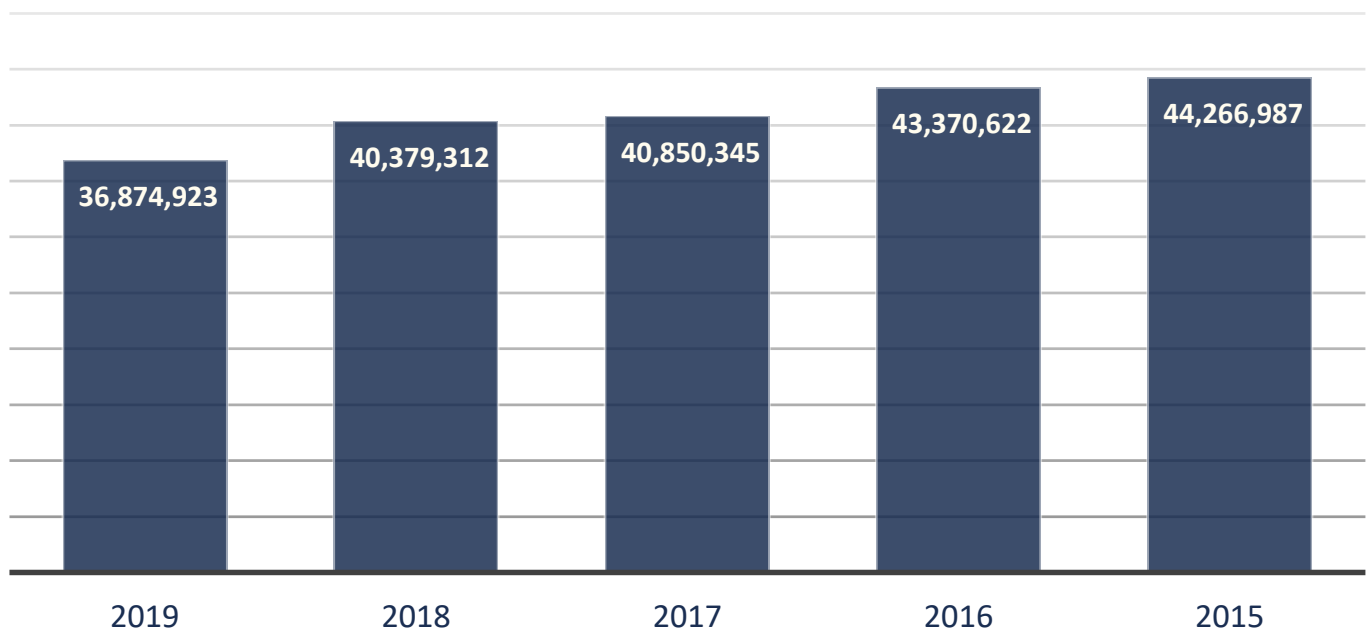
**TABLE 19.0 – LONG TERM DEBT SUMMARY**

LENDER	LOAN BALANCE AS AT DECEMBER 31, 2019	LOAN RATE	ANNUAL DEBT SERVICING FOR 2019	PURPOSE OF LOAN	EXPIRY
Royal Bank	\$ -	4.11%	\$ 60,158	Kinsmen Park Storm Sewer	September 1, 2019
CMHC	\$ 1,009,866	3.98%	\$ 226,716	Kinsmen Park Storm Sewer	August 1, 2024
CMHC	\$ 1,171,214	3.83%	\$ 222,188	Water Treatment Plant	July 1, 2025
BMO	\$ 12,049,832	2.465%	\$ 2,193,313	CUPlex	June 1, 2032
Royal Bank	\$ 8,822,000	5.35%	\$ 1,119,352	Sewage Treatment Plan	October 1, 2030
Royal Bank	\$ 4,078,000	3.24%	\$ 301,713	114th Street Expansion	September 2, 2039
Royal Bank	\$ 4,883,000	2.7%	\$ 331,944	Multiple Infrastructure Investments	November 19, 2040
Royal Bank	\$ 1,371,000	2.37%	\$ 87,153	Multiple Infrastructure Investments	November 21, 2041
Royal Bank	\$ 2,962,000	3.01%	\$ 199,508	Multiple Infrastructure Investments	October 4, 2043
Capital Leases	\$ 528,011	4.80%	\$ 204,390	Multiple Equipment, Building and Land	Jul 1, 2022 - Feb 1, 2023
<b>Total</b>	<b>\$ 36,874,923</b>		<b>\$ 5,046,435</b>		

**TABLE 20.0 – FIVE YEAR PER RESIDENT LONG TERM DEBT**

	2019	2018	2017	2016	2015
Gross External Debt	\$ 36,874,923	\$ 40,379,312	\$ 40,850,345	\$ 43,370,622	\$ 44,266,987
<b>Population</b>	14,315	14,315	14,315	14,315	13,888
Debt per resident	\$ 2,575.96	\$ 2,820.77	\$ 2,853.67	\$ 3,029.73	\$ 3,187.43
Interest on Long Term Debt	\$ 1,544,180	\$ 1,679,430	\$ 1,715,235	\$ 1,791,875	1,658,626
Interest per resident	\$ 107.87	\$ 117.32	\$ 119.82	\$ 125.17	\$ 119.43

**TABLE 21.0 – FIVE YEAR GROSS EXTERNAL DEBT SUMMARY**

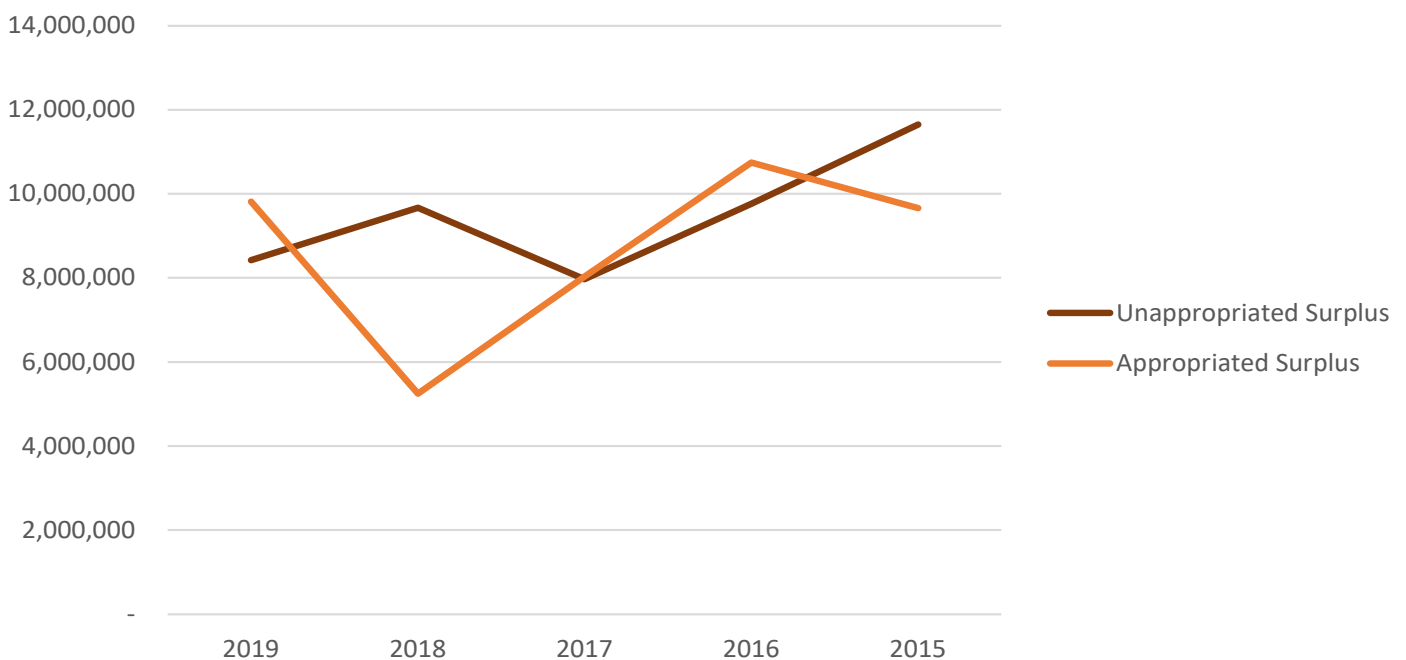


## Reserves

TABLE 22.0 – LONG TERM RESERVE SUMMARY

	2019	2018	2017	2016	2015
<b>Unappropriated Surplus</b>	\$ 8,425,853	\$ 9,669,323	\$ 7,972,062	\$ 9,762,941	\$ 11,650,101
<b>Appropriated Surplus</b>					
General Government	\$ 100,000	\$ 25,000	\$ 757,133	\$ 757,133	757,133
Fire and Protection Services	\$ 1,234,617	\$ 585,250	\$ 332,299	\$ 403,000	\$ 165,215
Operations Services	\$ 3,387,957	\$ 2,132,822	\$ 1,777,171	\$ 1,927,000	\$ 2,746,796
Waste Management Services	\$ 836,667	\$ 570,833	\$ 184,500	\$ 227,000	\$ 32,000
Planning & Development Services	\$(933,264)	\$(1,551,316)	\$ 1,228,756	\$ 3,665,459	\$ 3,212,304
Policing Services	\$ 619,876	-	-	-	-
Leisure Services	\$ 1,058,845	\$ 688,841	\$ 618,903	\$ 1,300,000	\$ 1,642,317
Water Services	\$ 2,128,734	\$ 1,289,748	\$ 1,617,609	\$ 1,455,591	\$ 542,000
Sanitary Services	\$ 1,376,461	\$ 1,508,971	\$ 1,510,877	\$ 1,005,591	\$ 565,933
<b>Total Appropriated Surplus</b>	<b>\$ 9,809,893</b>	<b>\$ 5,250,149</b>	<b>\$ 8,027,248</b>	<b>\$ 10,740,774</b>	<b>\$ 9,663,698</b>

TABLE 23.0 – YEARLY SURPLUS COMPARISON

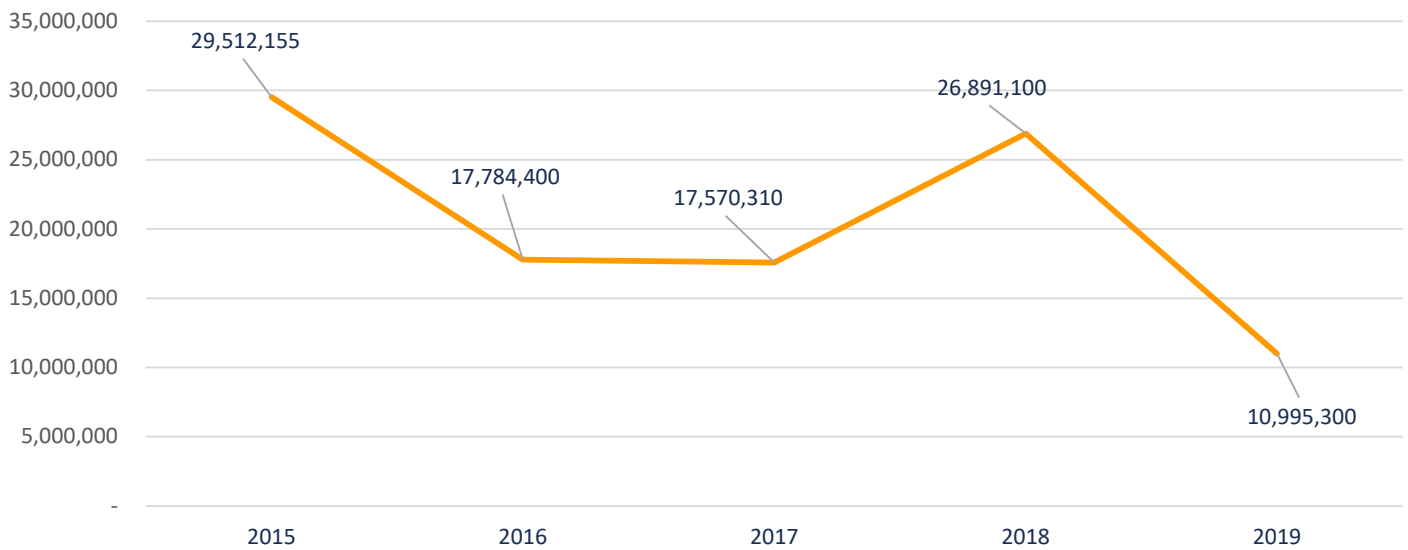


# Economic Highlights

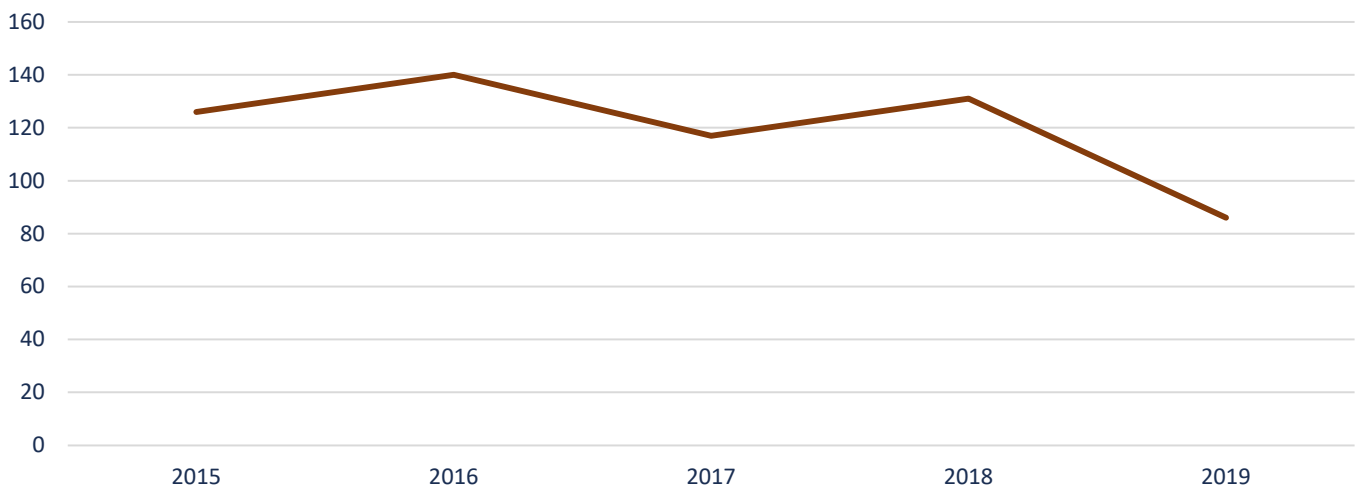
**TABLE 24.0 – FIVE YEAR TABLE OF BUILDING PERMITS**

	2015	2016	2017	2018	2019
Number of Permits	126	140	117	131	86
Construction Value	\$ 29,512,155	\$ 17,784,400	\$ 17,570,310	\$ 26,891,100	<b>\$ 10,995,300</b>

**TABLE 25.0 – FIVE YEAR SUMMARY OF BUILDING PERMIT VALUE**



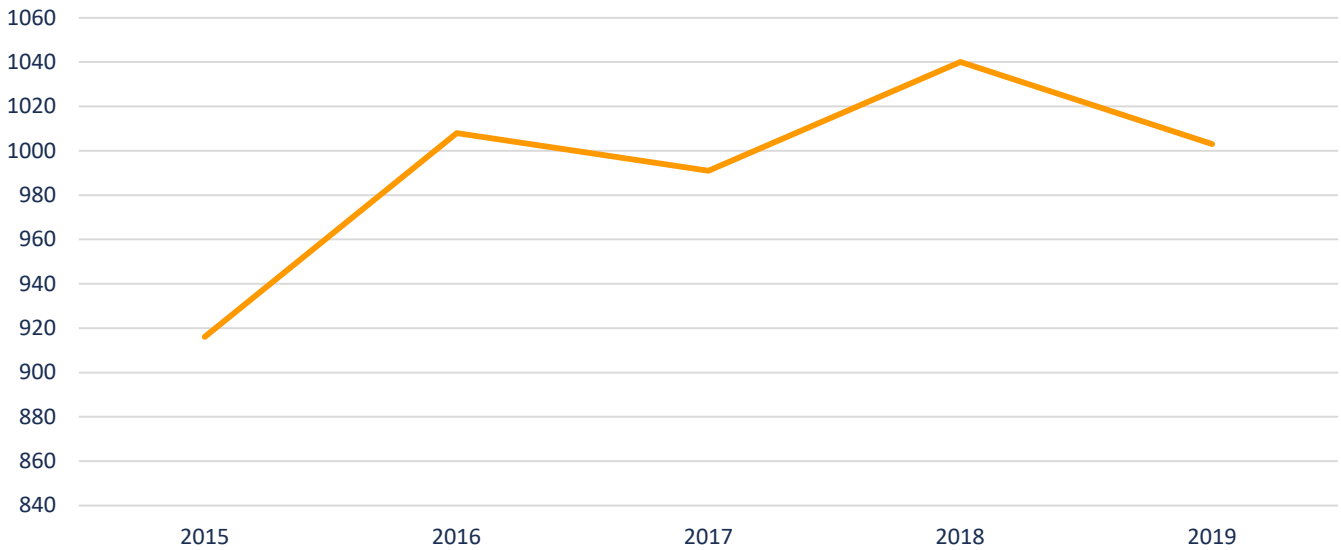
**TABLE 26.0 – FIVE YEAR SUMMARY OF BUILDING PERMITS**



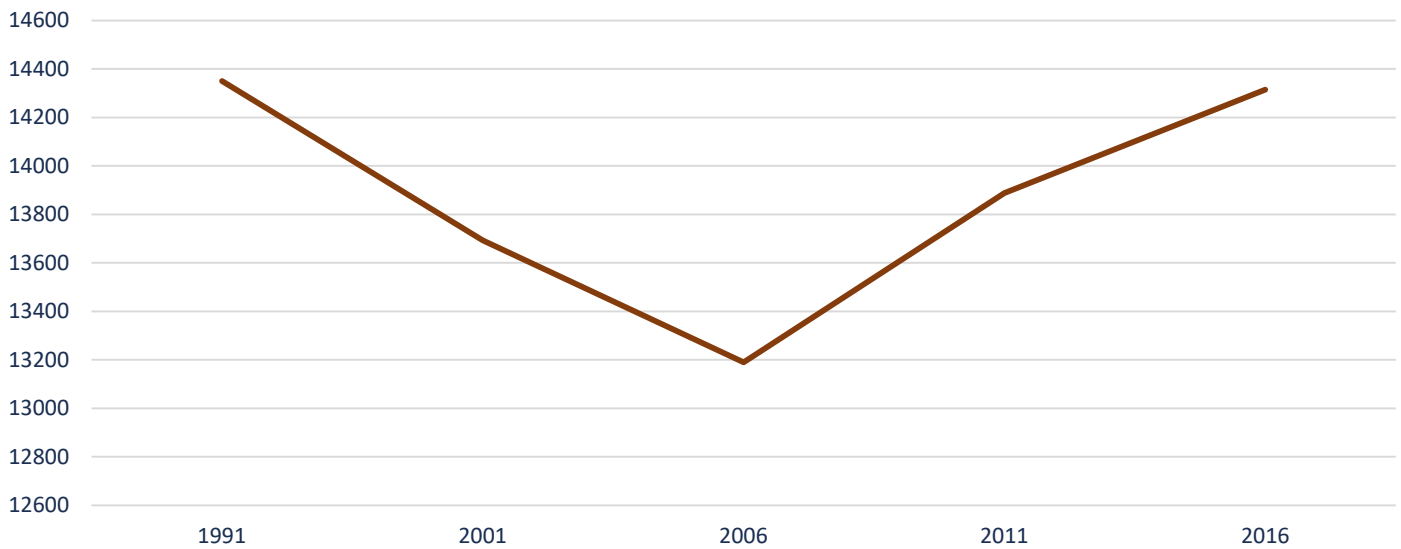
**TABLE 27.0 – FIVE YEAR TABLE OF BUSINESS LICENSES**

	2015	2016	2017	2018	2019
Number of Licenses	916	1008	991	1040	1003

**TABLE 28.0 – FIVE YEAR SUMMARY OF BUILDING LICENSES**



**TABLE 29.0 – NORTH BATTLEFORD POPULATION CENSUS DATA**





# Financial Statements

**City of North Battleford**

**Annual Financial Statements and Supporting Schedules**

YEAR END DECEMBER 31, 2019

## MANAGEMENT'S REPORT

*For the Year Ended December 31, 2019*

To the ratepayers and stakeholders of City of North Battleford;

The management of the City of North Battleford (hereafter referred to as the 'City') is responsible for the integrity, objectivity and accuracy of the financial information in the accompanying consolidated financial statements.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standard (PSAS) as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies is disclosed in Note 1 of the consolidated financial statements.

To meet its responsibility, management used appropriate accounting principles and methods to make reasonable decisions that were consistent in the measurement and recording of transactions in which objective judgment is required. Management is responsible to design and maintain the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements. Management is also responsible that the Annual Report which is separately prepared, is consistent in all respects to the enclosed financial statements.

The Planning Committee (formerly in part the Finance Committee, hereinafter referred to as 'Committee') a sub-committee of the City Council (hereinafter referred to as 'Council'), is composed of the elected officials responsible for carrying out the activities related to the City's audit and overseeing management in the performance of its financial reporting responsibilities. The Committee is responsible for recommending the appointment of the City's external auditors and overseeing the work of the external auditors performing the financial statement attest audits. While it is important to recognize that the external audit is an independent process, the Committee's role is to ensure that all significant audit issues are appropriately addressed and resolved. The Council as a whole reviews and approves the consolidated financial statements and discusses relevant matters with external auditors.

The 2019 consolidated financial statements have been examined by the City's external independent audit firm, Deloitte LLP, as appointed by Council, and their report precedes the consolidated financial statements.

North Battleford, Saskatchewan, Canada  
August 28, 2020



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Director of Finance



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City Manager



# INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2019

# Deloitte.

Deloitte LLP  
2103 - 11th Avenue  
Suite 900  
Bank of Montreal Building  
Regina SK S4P 3Z8  
Canada

Tel: 306-565-5200  
Fax: 306-757-4753  
www.deloitte.ca

## Independent Auditor's Report

To His Worship the Mayor and Members of City Council

### Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the consolidated financial statements of the City of North Battleford (the "City"), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations and accumulated surplus, change in net financial debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2019, and the results of its operations, changes in its net financial debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter — Restated Comparative Information

We draw attention to Note 18 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2018 has been restated. The financial statements for the year ended December 31, 2018 (prior to the adjustments that were applied to restate certain comparative information explained in Note 18) were audited by another auditor who expressed an unmodified opinion on those financial statements on August 19, 2019. Our opinion is not modified in respect of this matter.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

# INDEPENDENT AUDITORS' REPORT

*For the Year Ended December 31, 2019*

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte LLP*

Chartered Professional Accountants  
Regina, Saskatchewan  
August 28, 2020

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2019

STATEMENT 1

## Assets

### Financial Assets

	2019	2018 (Restated - Note 18)
Cash and temporary investments (Note 2)	\$ 6,425,437	\$ 2,618,982
Taxes receivable - municipal (Note 3)	2,514,817	1,568,641
Other accounts receivable (Note 4)	1,706,937	3,046,331
Land for resale (Note 11)	2,374,595	1,790,755
Investments (Note 5)	10,744,307	12,314,450
Long-term service agreements (Note 6)	160,000	603,442
Other	15,260	82,625
<b>Total Financial Assets</b>	<b>23,941,353</b>	<b>22,025,226</b>

### Liabilities

Accounts payable	2,210,736	3,606,635
Accrued liabilities payable	898,706	824,810
Utility deposits	155,107	146,461
Deferred revenue (Note 7)	1,919,500	2,089,049
Accrued landfill costs (Note 8)	1,044,213	1,021,669
Long-term debt (Note 9)	36,346,912	39,649,910
Lease and other obligations (Note 10)	528,011	732,402
<b>Total Liabilities</b>	<b>43,103,185</b>	<b>48,070,936</b>

### Net Financial Debt

<b>(19,161,832)</b>	<b>(26,045,710)</b>
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### Non-Financial Assets

Tangible capital assets (Note 19)	174,280,305	176,650,749
Prepayments and deferred charges	29,000	46,064
Stock and supplies	493,655	536,804
<b>Total Non-Financial Assets</b>	<b>174,802,960</b>	<b>177,233,617</b>

### Accumulated Surplus (Schedule 7)

<b>\$ 155,641,128</b>	<b>\$ 151,187,907</b>
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The accompanying notes are an integral part of these consolidated financial statements.

# CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31, 2019

STATEMENT 2

Revenues	2019 Budget	2019	2018 (Restated - Note 18)
Taxes and other unconditional revenue (Schedule 1)	\$ 21,926,143	\$ 21,677,473	\$ 20,548,863
Underground pipe and asphalt levy (Schedule 1)	1,442,764	1,469,383	1,488,343
Fees and charges (Schedule 2 & 3)	13,022,823	13,275,359	13,246,352
Underground pipe replacement fees (Schedule 2 & 3)	1,881,900	1,948,919	1,902,061
Conditional grants (Schedule 2 & 3)	1,232,703	1,356,436	1,734,781
Tangible capital asset sales - gain (loss) (Schedule 2 & 3)	-	82,150	(218,990)
Land sales - gain (Schedule 2 & 3)	3,000	153,841	1,100,457
Investment income and commissions (Schedule 2 & 3)	332,150	505,615	603,171
Other revenues (Schedule 2 & 3)	1,329,301	1,351,057	1,386,367
<b>Total Revenues</b>	<b>41,170,784</b>	<b>41,820,233</b>	<b>41,791,405</b>
<b>Expenses</b>			
General government services (Schedule 4)	4,455,182	4,386,910	4,501,097
Policing services (Schedule 4)	5,324,394	4,671,740	5,001,782
Fire and protective services (Schedule 4)	3,730,457	3,410,534	3,620,299
Operations services (Schedule 4)	6,667,906	9,082,877	10,132,546
Waste management services (Schedule 4)	1,503,280	1,513,993	1,410,943
Planning and development services (Schedule 4)	1,558,188	1,893,593	1,954,431
Leisure services (Schedule 4)	5,855,298	6,483,220	6,654,374
Water services (Schedule 4)	3,567,884	4,023,294	4,342,452
Sanitary sewer services (Schedule 4)	2,734,104	3,643,515	3,320,475
<b>Total Expenses</b>	<b>35,396,693</b>	<b>39,109,676</b>	<b>40,938,399</b>
<b>Surplus of Revenues over Expenses</b>	<b>5,774,091</b>	<b>2,710,557</b>	<b>853,006</b>
<b>Other Capital Contributions</b>			
Provincial/Federal Capital Grants and Contributions	5,652,745	1,740,264	873,557
Community Capital Pledges/Contributions	-	2,400	2,400
<b>Surplus of Revenues over Expenses</b>	<b>\$ 11,426,836</b>	<b>4,453,221</b>	<b>1,728,963</b>
<b>Accumulated Surplus, Beginning of Year - As previously reported</b>		<b>\$ 150,725,738</b>	\$ 148,781,103
Correction of error (Note 18)		462,169	677,841
<b>Accumulated Surplus, Beginning of Year - As restated</b>		<b>151,187,907</b>	<b>149,458,944</b>
<b>Accumulated Surplus, End of Year (Schedule 7)</b>		<b>\$ 155,641,128</b>	<b>\$ 151,187,907</b>

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

# CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL DEBT

For the Year Ended December 31, 2019

STATEMENT 3

	<u>2019 Budget</u>	<u>2019</u>	<u>2018</u> <u>(Restated - Note 18)</u>
<b>Surplus</b>	\$ 11,426,836	<b>\$ 4,453,221</b>	\$ 1,728,963
(Acquisition) of tangible capital assets	(8,125,467)	<b>(5,502,157)</b>	(9,582,321)
Amortization of tangible capital assets	-	<b>7,033,620</b>	6,552,467
Proceeds on disposal of tangible capital assets	840,820	<b>921,131</b>	96,471
(Gain) loss on disposal of tangible capital assets	-	<b>(82,150)</b>	218,990
<b>Surplus (Deficit) of Capital Expenditures over Expenses</b>	<u>(7,284,647)</u>	<u><b>2,370,444</b></u>	<u>(2,714,393)</u>
Use (acquisition) of supplies inventories	-	<b>43,149</b>	(34,938)
Use of prepaid expense	-	<b>17,064</b>	31,268
<b>Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures</b>	-	<u><b>60,213</b></u>	<u>(3,670)</u>
Increase (Decrease) in Net Financial Assets	4,142,189	<b>6,883,878</b>	(989,100)
Net Financial Debt - Beginning of Year	<u>(25,262,687)</u>	<u><b>(26,045,710)</b></u>	<u>(25,056,610)</u>
Net Financial Debt - End of Year		<u><b>\$ (19,161,832)</b></u>	<u><b>\$ (26,045,710)</b></u>

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

# CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2019

STATEMENT 4

	2019	2018 (Restated - Note 18)
<b>Cash flow from Operating Activities:</b>		
Annual surplus	\$ 4,453,221	\$ 1,728,963
Amortization of tangible capital assets	7,033,620	6,552,467
(Gain) loss on disposal of tangible capital assets	(82,150)	218,990
	<b>11,404,691</b>	<b>8,500,420</b>
Change in non-cash assets and liabilities related to operations:		
Taxes receivable - municipal	(946,176)	(234,358)
Other accounts receivable	1,339,394	(410,430)
Land for resale	(583,840)	(284,489)
Other financial assets	67,365	(62,871)
Prepayments and deferred charges	17,064	31,268
Stock and supplies	43,149	(34,938)
Accounts payable	(1,395,899)	(965,064)
Accrued liabilities payable	73,896	49,170
Utility deposits	8,646	8,867
Deferred revenue	(169,549)	991,393
Accrued landfill costs	22,544	29,122
	<b>9,881,285</b>	<b>7,618,090</b>
<b>Cash flow from Capital Activities:</b>		
Acquisition of tangible capital assets	(5,502,157)	(9,582,321)
Proceeds from the disposal of tangible capital assets	921,131	96,471
	<b>(4,581,026)</b>	<b>(9,485,850)</b>
<b>Cash flow from Investing Activities:</b>		
Net change in investments	1,570,143	(12,314,450)
Long-term service agreements	443,442	347,662
	<b>2,013,585</b>	<b>(11,966,788)</b>
<b>Cash flow from Financing Activities:</b>		
Long-term debt issued	-	3,112,000
Long-term debt repaid	(3,302,998)	(3,270,832)
Lease and other obligations repaid	(204,391)	(209,201)
	<b>(3,507,389)</b>	<b>(368,034)</b>
<b>Net increase (decrease) in cash during the year</b>	<b>3,806,455</b>	<b>(14,202,581)</b>
<b>Cash - Beginning of Year</b>	<b>2,618,982</b>	<b>16,821,563</b>
<b>Cash - End of Year</b>	<b>\$ 6,425,437</b>	<b>\$ 2,618,982</b>

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

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2019

## 1. Summary of Significant Accounting Policies

The City of North Battleford (hereafter referred to as the 'City') is the largest city in Saskatchewan's North West and has been a service centre and transportation hub for more than 100 years. North Battleford was incorporated as a village in 1906, a town in 1907 and a city in 1913. The City operates under the provisions of The Cities Act of The Statutes of Saskatchewan, 2002 as amended by the Statutes of Saskatchewan, 2003.

The consolidated financial statements of the City are prepared by management in accordance with Canadian Public Sector Accounting Standards as recommended by the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies are as follows:

### a) Basis of accounting

The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

### b) Principles of consolidation

The consolidated financial statements include divisions of City business, facilities, operating entities and entities owned or controlled by the City. The statements reflect the assets, liabilities, revenues and expenses of the general government operating fund, water utility fund, sanitary sewer utility fund, and reserves of the City.

#### Consolidated entities:

The City of North Battleford  
The Battlefords Transit System  
Dekker Centre for the Performing Arts Inc.  
North Battleford Business Improvement District Corp

#### Arenas/Facilities:

Battlefords Co-Op Aquatic Centre  
Cameron McIntosh Airfield  
Civic Centre  
Dekker Centre for Performing Arts Building  
Don Ross Arena  
Nations West Field House  
Northland Power Curling Centre

#### Community Centres/Galleries:

Allen Sapp Gallery  
Chapel Gallery  
Don Ross Complex

### c) Collection of funds for other authorities

The education property tax (EPT) funds under the governance of the Ministry of Education for the respective school divisions, Light of Christ Roman Catholic Separate School Division (RCSSD) No. 16 and Living Sky School Division No. 202, have been collected and remitted by the City in accordance with relevant legislation. The amounts outstanding at December 31, 2019 are disclosed in Note 3.

### d) Land sales

Land sales are recognized in the financial statements as revenues in the period in which the contract is signed and the ability to collect is reasonably assured. The value of land for resale is recognized at the lower of cost and net realizable value.

### e) Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the period. Some of the more significant estimates are allowances for uncollectible taxes and receivables, salary provisions, employee benefit obligations, useful lives of tangible capital assets, liabilities for contaminated sites and landfill closure and post closure costs. Actual results could differ from those estimates.

The measurement of materials and supplies are based on estimates of volume and quality. The opening asset costs of tangible capital assets have been estimated where actual costs were not available. Amortization is based on the estimated useful lives of tangible capital assets.

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

### f) Property tax revenue

Property tax revenue is based on assessments determined in accordance with Saskatchewan legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established by Administration and approved annually by Council following the guidance of the Government of Saskatchewan. Taxation revenues are recorded at the time tax billings are issued.

Assessments are subject to appeal.

### g) Government transfer of funds

Government transfers are transfers of assets from senior levels of government, Federal or Provincial government, that are not the result of an exchange transaction and are not expected to be repaid in the future. Government transfers are recognized as revenue in the fiscal year in which events giving rise to the transfer occurred, providing the transfers are authorized, eligibility criteria have been met and reasonable estimates of the amounts can be made.

Unearned federal or provincial government transfer amounts received but not earned are recorded as deferred revenue. Earned government transfer amounts not received are recorded as an account receivable.

## 1. Summary of Significant Accounting Policies - continued

### h) Deferred revenue

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

### i) Local improvement charges

Local improvement projects financed by frontage levies recognize any prepayment charges as revenue in the period in which the related expenditures occurred. A long-term receivable is recorded for the principal portion of unpaid frontage which are to be financed through frontage levies.

### j) Net-financial assets

Net-financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

### k) Non-financial assets

Tangible capital and other non-financial assets are accounted for as assets by the City because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the City unless they are sold.

### l) Reserves

Reserves and reserve funds are comprised of funds set aside for specific purposes by Council and funds set aside for specific purposes by legislation, regulation or agreement. For financial reporting purposes, reserve funds set aside are reported as part of the accumulated surplus on the Consolidated Statement of Financial Position. See the appropriated reserves described on Schedule 7 for the funds that Council designated. The City's reserves were recorded in compliance with the operating and capital budgets approved by Council. The reserves are fully funded as of December 31, 2019 and December 31, 2018.

### m) Investments

Investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. Investment income is reported as revenue in the period earned.

### n) Inventories

Inventories of materials and supplies held for use by the City are valued at the lower of cost or replacement value. Inventories of land for sale, materials and supplies held for use are valued at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business.

### o) Tangible capital assets

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost in compliance with the City's Tangible Capital Policy, 2011. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets are disclosed on Schedule 5. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The City's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 to 50 Yrs
Buildings	20 to 45 Yrs
Building Improvement	10 to 25 Yrs
Vehicles	10 Yrs
Machinery and Equipment	5 to 25 Yrs
Infrastructure Assets	
Water & Sewer	10 to 60 Yrs
Road Network Assets	20 to 50 Yrs
Other	15 to 60 Yrs

### Government contributions

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

### Works of Art

Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property has not been made.

### Capitalization of Interest

The City capitalizes interest incurred while a tangible capital asset is under construction.



## 1. Summary of Significant Accounting Policies - continued

### p) Leases

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

### q) Accounts receivable

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

### r) Landfill liability

The City maintains a waste disposal site. The annual provision is reported as an expense and the accumulated provision is reported on the Consolidated Statement of Financial Position. Recommended disclosure is provided in Note 8.

### s) Basis of segmentation by division

The City has adopted the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. City services have been segmented by grouping activities that have similar service objectives (by division). Revenues that are directly related to the costs of the division have been attributed to each segment. Interest is allocated to divisions based on the purpose of specific borrowings.

The segments (divisions) are as follows:

**General Government Services:** provides for the administration of the City.

**Police Services:** is comprised of expenses for police.

**Fire & Protective Services:** comprised of expenses for fire protection, bylaw enforcement and safety initiatives.

**Operations & Maintenance Services:** responsible for the delivery of public works services related to the development and maintenance of roadway systems, street lighting, airport maintenance and storm collection.

**Waste Management Services:** provides for solid waste collection and disposal.

**Planning and Development Services:** provides for neighbourhood development and sustainability.

**Leisure Services:** provides for community services through the provision of recreation, city parks, cemeteries and leisure services.

**Water Services:** provides for delivery of clean potable water.

**Sanitary Water Services:** provides for collecting and treating of wastewater and collection and disposal of solid waste

### t) Employee benefit plans

Contributions to the City's defined benefit plans are expenses when contributions are made. Under the defined benefit plan, the City's obligations are limited to their contributions.

### u) New accounting standards

Effective January 1, 2019 the municipality adopted the following Canadian public sector accounting standards. The description of these changes and their impact on the consolidated financial statements is summarized:

**PS 3430 Restructuring transactions** - Effective April 1, 2018 the City adopted PS 3430. This standard applies to all public sector entities for years beginning on or after April 1, 2018. The City has applied this standard prospectively on applicable restructuring transactions. PS 3430 establishes how to record assets, liabilities, revenues, and expenses related to restructuring transactions as well as disclosure requirements for the recipient and transferor.

The adoption of this standard has not resulted in any significant impacts to the financial statements.

### v) Future accounting standards

The following new accounting standards were issued by the Public Sector Accounting Board (PSAB). The City continues to assess the impacts of the standards and the impact of these standards on the City's financial statements is unknown:

Effective for fiscal years beginning on or after April 1, 2021:

**PS 1201 - Financial Statement Presentation** establishes general reporting principles and standards for the disclosure of information in government financial statements.

**PS 2601 - Foreign Currency Translation** establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements.

**PS 3041 - Portfolio investments** establishes standards on how to account for and report portfolio investments in government financial statements.

**PS 3280 - Asset Retirement Obligations** establishes standards on how to account for and report a liability for asset retirement obligations.

**PS 3450 - Financial Instruments** establishes standards on how to account for and report all types of financial instruments including derivatives.

Effective for fiscal years beginning on or after April 1, 2022:

**PS 3400 - Revenue** provides guidance on the recognition of revenue that distinguishes between revenue that arises from transactions that include performance obligations and from transactions that do not have performance obligations.

## 2. Cash and Temporary Investments

Cash and temporary investments include any balances with banks and Credit Unions. Cash and temporary investments have a maturity of three months or less from the time of issuance.

	<b>2019</b>	<b>2018</b> <b>(As Restated)</b>
Cash	<b>\$ 6,391,272</b>	\$ 2,588,412
Temporary Investments	<b>34,165</b>	30,570
<b>Total Cash and Temporary Investments</b>	<b>\$ 6,425,437</b>	<b>\$ 2,618,982</b>

## 3. Taxes Receivable

Annually, the City bills and collects property tax revenues for municipal purposes as well as provincial EPT on behalf of the Minister of Education representing the Province of Saskatchewan for education purposes. The authority to levy and collect property taxes is established under The Cities Act, 2002, Tax Enforcement Act, The Education Act, and other legislation.

The amount of the total annual property tax levy is determined each year through Council's approval of the annual operating and capital budgets. Municipal tax rates are set annually by Council for each class or type of property, in accordance with legislation and Council-approved bylaws and policies, in order to raise the revenues required to meet operating budget requirements. Education tax rates are established by the Province each year in order to fund the cost of education on a Province-wide basis.

The property assessments, on which property taxes are based, are established by Saskatchewan Assessment Management Agency (SAMA) policies, standards and procedures; audit assessments, and review of City assessment rolls; and property valuation services. SAMA is an agency that was established in 1987 by the Saskatchewan Local Government Finance Commission. The current value assessment of a property represents an estimated market value of a property as of a fixed date. Assessed values for all properties within the City are provided to the City in the returned assessment roll once every four years by the Province.

The amount of property tax levied on an individual property is the product of the taxable assessed value (assessed by CD Consulting) and the tax rate for the class (approved by Council), together with any adjustments that reflect Council approved mitigation or other tax policy measures, and/or rebate programs.

Property taxes are billed by the City once per year, following Council's approval of the capital and operating budgets for the year, the total property tax levy, the property tax policy and mill rate bylaws needed to fund the City's operations.

	<b>2019</b>	<b>2018</b>
Municipal	<b>\$ 345,523</b>	\$ 195,060
Current	<b>2,374,739</b>	1,463,453
Arrears	<b>2,720,262</b>	1,658,513
	<b>(205,445)</b>	(89,872)
Less Allowance for Uncollectible	<b>\$ 2,514,817</b>	<b>\$ 1,568,641</b>
Education	<b>1,733,149</b>	1,337,191
	<b>4,247,966</b>	2,905,832
Deduct taxes receivable to be collected on behalf of other organizations	<b>(1,733,149)</b>	(1,337,191)
<b>Total Taxes Receivable</b>	<b>\$ 2,514,817</b>	<b>\$ 1,568,641</b>

#### 4. Other Accounts Receivable

Other accounts receivable includes revenue associated with receivables for Goods and Services Tax (GST) receivable from the Federal government, grants and grants-in-lieu from the Provincial government and others, water and sanitary sewer, general operations, and local improvements.

	2019	2018 (As Restated)
Federal government	\$ 158,306	\$ 308,138
Provincial government and other accruals	807,432	837,028
Husky Energy (Oil Spill Reimbursement)	-	295,668
Land sale receivable	-	818,710
Utility	217,507	280,087
Trade	580,852	477,457
Employee loans	1,703	1,810
Local improvements	128,004	160,460
Consolidated entities	17,924	23,983
<b>Total Other Accounts Receivable</b>	<b>\$ 1,911,728</b>	<b>\$ 3,203,341</b>
Less Allowance for Uncollectibles		
Utility	(4,000)	(30,363)
Other Accounts Receivable	(200,791)	(126,647)
	(204,791)	(157,010)
<b>Other Accounts Receivable</b>	<b>\$ 1,706,937</b>	<b>\$ 3,046,331</b>

#### 5. Investments

Investments consist of Provincial Government bonds, Canadian Government Bonds, Bank Notes and other securities. Investments will mature between 2020 and 2041, with effective interest rates of 1.9% to 5.85%.

The carrying value of investments at December 31, 2019 was \$10,744,307 (2018: \$12,314,450) and market value was \$11,002,311 (2019: \$11,455,873).

Of the funds above, the City has set aside funds to finance future expenditures based upon appropriated reserves as determined by Council via the yearly budget approval process. These appropriated reserves are internally restricted and based on working capital calculations are 100% funded as of December, 31, 2019 and 2018.

#### 6. Long-Term Service Agreements

The consolidated financial statements provide disclosure for the CUplex community pledged revenue recorded on the Statement of Operations. The revenue recorded for community pledges is in the line Community Services- Community Capital Pledges/Contributions.

The consolidated financial statements recorded the following as a long-term receivable:

	2019	2018
Credit Union CUplex - private funding agreements	\$ 160,000	\$ 591,000
Development service agreements	-	18,352
Less Allowance for Uncollectibles-	-	-
Credit Union CUplex - private funding agreements	-	(5,910)
<b>Total Long-Term Service Agreements</b>	<b>\$ 160,000</b>	<b>\$ 603,442</b>

## 7. Deferred Revenue - Fees and charges

Certain user charges and fees are received pursuant to legislation, regulation or agreement and are collected for the conduct of certain programs or completion of specific work or services that have yet to be performed. These amounts were recorded as deferred revenue and recognized in the year that the related expenses are incurred or services are performed, as this is the time the eligibility criteria have been met and the revenue is earned. User charges relate to solid waste collection and utility charges for water and wastewater, licensing fees, fees for use of various programs and other fees imposed based on specific activities. Revenue is recognized in the period when the related expenses are incurred or services performed.

	<b>2019</b>	<b>2018</b> <b>(As Restated)</b>
River Valley Trust Funds	<b>\$ 367,242</b>	\$ 322,174
Property Tax Prepayments	<b>964,813</b>	1,179,795
Sask Lotteries Community Grant Funds	<b>37,626</b>	22,877
Land Purchase Options	<b>3,000</b>	-
Emergency Measures Trust Funds	<b>26,426</b>	26,426
Other Deferred Revenue	<b>420,914</b>	373,156
Consolidated entities	<b>99,479</b>	164,621
<b>Total Deferred Revenue</b>	<b>\$ 1,919,500</b>	<b>\$ 2,089,049</b>

## 8. Accrued Landfill Liability

The Saskatchewan Ministry of Environment requires closure and post closure care of solid waste landfill sites. Closure care includes final covering and landscaping of the landfill and implementation of drainage management plans. Post-closure care requirement includes cap maintenance, groundwater monitoring, inspections and annual reports. At December 31, 2019, the accrued liability is \$1,044,213 (2018 - \$1,021,669) and is based on cumulative capacity as well as the landfill rate of \$4.00 per tonne. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods, could be significant.

	<b>2019</b>	<b>2018</b>
Estimated closure and post-closure costs over 30 years after capacity is reached	<b>3,500,000</b>	3,500,000
Estimated year capacity will be reached	<b>2057</b>	2057
Discount rate	<b>4%</b>	4%
Capacity (m3):		
Used to date	<b>520,018</b>	508,791
Remaining	<b>1,222,982</b>	1,234,209
Total	<b>1,743,000</b>	1,743,000
Percent utilized	<b>29.83%</b>	29.19%
<b>Landfill Liability</b>	<b>\$ 1,044,213</b>	<b>\$ 1,021,669</b>

## 9. Long-Term Debt

Pursuant to individual loan bylaws, the City can incur bank indebtedness. The Council has passed a bylaw for each loan that creates debt not payable within the current year for projects that Council deems necessary, pursuant to Section 134 of The Cities Act. Council resolution 306, Council meeting #15, established the debt limit of \$45 Million. The City's authorized debt limit of \$45 Million was first approved in 2010 by the Saskatchewan Municipal Board (SMB) pursuant to the provisions of The Cities Act.

The City has maintained a total indebtedness less than the established debt limit.

<b>Bank Indebtedness</b>	<b>2019</b>	<b>2018</b>
Authorized debt limit	\$ 55,000,000	\$ 45,000,000
Long Term Debt at December 31	36,346,912	39,649,910
Interest rates	2.37 – 5.35%	2.7 – 5.7%
Interest costs for year (Net cash paid for interest on debt – Schedule 2)	\$ 1,544,180	\$ 1,679,430

Long-term debt reported on the consolidated statement of financial position is comprised of the following:

	<b>2019</b>	<b>2018</b>
<b>Transportation Services – Kinsmen Park Storm Sewer</b>		
Royal Bank's swap loan agreement at a rate of interest of 4.11% maturing September 1, 2019.	\$ -	\$ 158,000
<b>Transportation Services – Kinsmen Park Storm Sewer</b>		
Long-term loan payable to Canada Mortgage & Housing Corporation at a rate of interest of 3.98% maturing August 1, 2024.	1,009,866	1,189,249
<b>Recreation Cultural &amp; Park – Credit Union CUpnex</b>		
Bank of Montreal's swap loan agreement at a rate of interest of 2.465% maturing June 1, 2032.	12,049,832	13,825,657
<b>Water Services – Water Treatment Plant</b>		
Long-term loan payable to Canada Mortgage & Housing Corporation at a rate of interest of 3.83% maturing July 1, 2025.	1,171,214	1,342,004
<b>Sanitary Sewer Services – Sewage Treatment Plant</b>		
Royal Bank's swap loan agreement at a rate of interest of 5.35% maturing October 1, 2030.	8,822,000	9,420,000
<b>Land Development on 114th Street</b>		
Royal Bank's swap loan agreement at a rate of interest of 3.24% maturing September 2, 2039.	4,078,000	4,210,000
<b>Land development, Leisure facility betterment, Water utility water upgrades, Road transportation improvement, Waste management facility equipment land acquisition</b>		
Royal Bank's swap loan agreement at a rate of interest of 2.7% maturing November 19, 2040.	4,883,000	5,042,000
<b>Leisure facility betterments and road transportation improvements</b>		
Royal Bank's swap loan agreement at a rate of interest of 2.37% maturing November 21, 2041.	1,371,000	1,414,000
<b>Capital projects – 2017</b>		
Royal Bank's swap loan agreement at a rate of interest of 3.01% maturing October 4, 2043.	2,962,000	3,049,000
	<b>\$ 36,346,912</b>	<b>\$ 39,649,910</b>

## 9. Long-Term Debt - continued

### Principal repayments and interest

Anticipated annual principal repayment over the next five years and thereafter are as follows:

Year	Principal	Interest	Total
2020	\$ 3,204,680	\$ 1,315,357	\$ 4,520,037
2021	3,269,894	1,182,796	4,452,690
2022	2,752,332	1,059,690	3,812,022
2023	2,402,014	965,475	3,367,489
2024	2,476,962	871,858	3,348,820
2025 to 2043	22,241,030	4,267,555	26,508,585
<b>Total Long-Term Debt</b>	<b>\$ 36,346,912</b>	<b>\$ 9,662,731</b>	<b>\$ 46,009,643</b>

## 10. Lease and Other Obligations

Future minimum lease payments under the capital leases and land purchase agreements obligations are as follows:

### Summary of Leases and Other Obligations

Year	Payment Amount
2020	\$ 220,252
2021	120,252
2022	81,252
2023	138,280
<b>Total future minimum lease payments</b>	<b>560,036</b>
<b>Amounts representing Interest at a weighted average rate of 4.8%</b>	<b>32,025</b>
<b>Capital Lease Liability at December 31, 2019</b>	<b>\$ 528,011</b>

## 11. Land for Resale

Costs to prepare the land for sale include leveling, grading and utility service connections. The land is considered available for sale when all the land preparation is completed.

Tax title property is property acquired through the tax enforcement process and temporarily held is recorded at the lessor of the carrying amount (cost equal to the outstanding taxes including any applicable penalties up to the date of acquisition plus any costs necessary to maintain after acquisition) and the net recoverable amount. Impairment losses are not reversed in subsequent years, if net recoverable value subsequently increases.

	2019	2018 (As Restated)
Tax Title Property	\$ 807,860	\$ 827,687
Allowance for market value adjustment	(82,268)	(82,268)
Net Tax Title Property	725,592	745,419
Other Land	1,649,003	1,045,336
<b>Total Land for Resale</b>	<b>\$ 2,374,595</b>	<b>\$ 1,790,755</b>

## 12. Credit Facility Agreement

The City has an operating line of credit with Innovation Credit Union in the amount of \$4,000,000. Interest on the line of credit is at 3.15%. The balance at December 31, 2019 was \$Nil (2018 - \$Nil). The line of credit is secured by a Line of Credit Agreement and a General Security Agreement with an assignment of taxes and grants.

## 13. Budget Information

The City has not included amortization expense as part of the annual operating budget. The budget was approved by Council on December 10, 2018.

## 14. Operating Lease Agreements

The City has lease agreements with external organizations to manage and operate City facilities.

The City signed an agreement with the Twin Rivers Curling Club, which is a non-profit corporation for the management and operations of the curling rink, restaurant and lounge. The term of the agreement took effect as of September 15, 2012.

The City signed a lease agreement with the Dekker Centre for the Performing Arts Inc. Board, which is a non-profit corporation, for the management and operating of the performing arts centre whereby the City is required to provide an annual operating grant. The agreement took effect as of October 1, 2012.

The City also maintained a lease agreement for the use of the public golf course land with the North Battleford Golf and Country Club board, which is a non-profit organization. As part of the agreement, the City provided an annual grant in the amount of \$75,000 (2018 \$237,000).

## 15. Pension Plan

The City is an employer member of Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The City pension expense in 2019 was \$962,892 (2018 \$976,076). The benefits accrued to the City employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

## 16. Liability for contaminated sites

The City carried out an inventory of land owned by the city that was no longer in productive use and determined that there is one site owned by the City which is contaminated beyond the existing environmental standards as of the date of this financial statement. Detail as follows:

1001 - 103rd Street (Plan B 1929). In 2001 a qualified engineering firm carried out a Phase II Environmental Site Assessment which revealed that up to 1000 cubic meters of Petroleum Hydrocarbon (PHC) impacted soil is present on the site. The City has an estimate of \$100,000 to carry out remediation however this estimate was supplied in 2001 and has since not been updated.

1051 - 101st Street. In 2006 a qualified engineering firm carried out a Phase II Environmental Site Assessment which revealed the PHC impacted soil is not expected to exceed 3,000 cubic meters on the site. The City will monitor the contaminated site twice a year in 2019 to determine future outcome of the contamination. The City has an estimate of \$20,000 per year for monitoring fees

## 17. Subsequent Events

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus (COVID-19) as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. These public health and emergency measures resulting in an economic slowdown, restrictions on public gatherings and activities. As a result of COVID-19 City owned facilities and arenas were closed and the City received additional grant funding. The duration and further impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the City in future periods.

## 18. Comparative Figures

During the year, City Administration identified the City has never included the financial operations of the following:

Dekker Center for the Performing Arts Inc  
Battleford Business Improvement District Corp  
The Battlefords Transit System

The three organization's above are directly controlled by City Council as Council appoints the board of directors that governs each organization. As such, those three organizations' financial operations are now included in the City's consolidated financial statements.

It was also identified that the City previously incorrectly recorded approximately \$1,499,361 of developers' costs in Land for Resale instead of Tangible Capital Assets.

The impact to the City's 2018 consolidated financial statements are as follows:

<b>Consolidated Statement of Financial Position (extract)</b>	<b>DECEMBER 31, 2018</b>	<b>INCREASE/ DECREASE</b>	<b>DECEMBER 31, 2018 (RESTATED)</b>
<b>Financial Assets</b>			
Cash and temporary investments	\$ 2,345,466	\$ 273,516	\$ 2,618,982
Other accounts receivable	3,022,348	23,983	3,046,331
Land for resale	3,290,115	(1,499,360)	1,790,755
<b>Liabilities</b>			
Accounts payable	(3,497,695)	(108,940)	(3,606,635)
Deferred revenue	(1,924,428)	(164,621)	(2,089,049)
<b>Non-Financial Assets</b>			
Tangible capital assets (Schedule 5, 6)	174,747,340	1,903,409	176,650,749
Prepayments and deferred charges	13,751	32,313	46,064
Stock and supplies	534,935	1,869	536,804
<b>Accumulated Surplus, beginning of year</b>	<b>\$ 148,781,103</b>	<b>\$ 677,841</b>	<b>\$ 149,458,944</b>
<b>Consolidated Statement of Operations and Accumulated Surplus</b>			
<b>Revenues</b>			
Fees and charges	\$ 12,684,652	\$ 561,700	\$ 13,246,352
Conditional grants	1,659,759	75,022	1,734,781
Tangible capital asset sales - loss	(105,441)	(113,549)	(218,990)
Investment income and commissions	586,504	16,667	603,171
<b>Expenses</b>			
Planning and development services	1,554,283	400,148	1,954,431
Leisure services	6,299,009	355,365	6,654,374
<b>Surplus of Revenues over Expenses</b>	<b>\$ 1,944,635</b>	<b>\$ (215,672)</b>	<b>\$ 1,728,963</b>



<b>General</b>	<b>Land</b>	<b>Land Improvements</b>	<b>Buildings</b>	<b>Vehicles</b>	<b>Machinery &amp; Equipment</b>
<b>Cost</b>					
Balance, beginning of year	\$11,062,512	\$7,286,027	\$91,300,351	\$3,214,776	\$16,309,931
Acquisitions during year	1,500	13,349	322,341	110,464	704,729
Disposals and write-downs during year	(689,855)	-	-	(21,982)	(133,974)
Transfers from assets under construction	-	-	-	-	107,767
<b>Balance, end of year</b>	<b>10,374,157</b>	<b>7,299,376</b>	<b>91,622,692</b>	<b>3,303,258</b>	<b>16,988,453</b>
<b>Accumulated amortization</b>					
Balance, beginning of year	-	4,580,710	22,969,221	1,406,102	7,238,431
Amortization taken	-	198,722	2,202,428	171,182	964,770
Accumulated amortization on disposals	-	-	-	-	(155,955)
<b>Balance, end of year</b>	<b>-</b>	<b>4,779,432</b>	<b>25,171,649</b>	<b>1,577,284</b>	<b>8,047,246</b>
<b>Net Book Value</b>	<b>10,374,157</b>	<b>2,519,945</b>	<b>66,451,044</b>	<b>1,725,974</b>	<b>8,941,207</b>

<b>Operations / Infrastructure</b>	<b>Linear Assets</b>	<b>Assets Under Construction</b>	<b>2019</b>	<b>"2018 (As Restated)"</b>
<b>Cost</b>				
Balance, beginning of year	\$ 158,869,465	\$ 1,291,611	\$ 289,334,673	\$ 280,214,332
Acquisitions during year	3,918,508	431,085	5,501,976	9,582,321
Disposals and write-downs during year	(1,683)	(150,965)	(998,459)	(463,817)
Transfers from assets under construction	473,547	(581,314)	-	-
<b>Balance, end of year</b>	<b>163,259,837</b>	<b>990,417</b>	<b>293,838,190</b>	<b>289,332,836</b>
<b>Accumulated amortization</b>				
Balance, beginning of year	76,489,460	-	112,683,924	106,277,974
Amortization taken	3,494,497	-	7,031,599	6,552,468
Accumulated amortization on disposals	(1,683)	-	(157,638)	(148,355)
<b>Balance, end of year</b>	<b>79,982,274</b>	<b>-</b>	<b>119,557,885</b>	<b>112,682,087</b>
<b>Net Book Value</b>	<b>\$ 83,277,563</b>	<b>\$ 990,417</b>	<b>\$ 174,280,305</b>	<b>\$ 176,650,749</b>

FINANCIAL STATEMENTS  
**City of North Battleford Supporting Schedules**  
December 31, 2019  
(UNAUDITED)

# SCHEDULE OF TAXES AND OTHER UNCONDITIONAL REVENUE

For the Year Ended December 31, 2019

SCHEDULE 1

	2019 Budget	2019	2018
<b>Taxes</b>			
General municipal tax levy	\$ 15,349,038	\$ 15,307,764	\$ 14,259,243
Abatements and adjustments	-	(330,480)	(134,992)
Discount on current year taxes	-	-	-
<b>Net municipal taxes</b>	15,349,038	14,977,284	14,124,251
Penalties on tax arrears	276,000	603,224	430,171
Trailer park levies	53,732	45,299	44,667
<b>Total Taxes</b>	<b>15,678,770</b>	<b>15,625,807</b>	<b>14,599,089</b>
<b>Unconditional Grants</b>			
Municipal operating grants	2,637,009	2,608,884	2,520,569
<b>Total Unconditional Grants</b>	<b>2,637,009</b>	<b>2,608,884</b>	<b>2,520,569</b>
<b>Grants in lieu of Taxes</b>			
Sask Energy grant in lieu	332,985	375,745	399,377
Sask Property Management Corp.	203,149	460,829	195,967
Sask Tel grant in lieu	86,730	88,786	86,697
Provincial other grant in lieu	61,700	62,068	61,626
North Battleford Housing Authority	725,800	715,354	660,390
<b>Total Grants in Lieu of Taxes</b>	<b>1,410,364</b>	<b>1,702,782</b>	<b>1,404,057</b>
<b>Surcharges</b>			
Sask Power surcharge fees	2,200,000	1,740,000	2,025,148
Sask Energy surcharge fees	-	-	-
<b>Total Surcharges</b>	<b>2,200,000</b>	<b>1,740,000</b>	<b>2,025,148</b>
Underground Pipe and Asphalt Levy	1,442,764	1,469,383	1,488,343
<b>Total Taxes and Other Unconditional Revenue</b>	<b>\$ 23,368,907</b>	<b>\$ 23,146,856</b>	<b>\$ 22,037,206</b>

# CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

SCHEDULE 2

For the Year Ended December 31, 2019

	<u>General Government Services</u>	<u>Policing Services</u>	<u>Fire &amp; Protective Services</u>	<u>Operations Services</u>	<u>Waste Management Services</u>
Revenues (Schedule 4)					
Fees and charges	249,986	116,724	548,735	388,915	1,041,666
Underground Pipe Replacement Fees	-	-	-	-	-
Tangible capital asset sales - gain	82,150	-	-	-	-
Land sales - gain	-	-	-	-	-
Investment income and commissions	462,671	-	-	-	-
Grants - conditional	7,420	920,874	-	72,102	132,808
- Capital	-	-	-	1,740,264	-
- Community capital pledges/ contributions	-	-	-	-	-
Other revenues	-	335,124	10,946	74	1,004,913
<b>Total Revenues</b>	<b><u>802,227</u></b>	<b><u>1,372,722</u></b>	<b><u>559,681</u></b>	<b><u>2,201,355</u></b>	<b><u>2,179,387</u></b>
Expenses (Schedule 4)					
Wages and benefits	2,154,157	668,204	2,759,538	2,160,013	502,308
Professional/contractual services	1,033,315	3,711,103	182,713	688,417	721,346
Subscription/memberships	37,847	-	39,768	21,046	5,361
Utilities	160,888	84,240	50,271	704,658	9,009
Maintenance, materials and supplies	168,873	100,812	196,853	862,580	113,468
Travel	20,292	-	2,134	6,192	748
Amortization	57,623	101,643	178,768	4,325,973	123,674
Interest	-	5,738	-	92,014	15,534
Allowance for uncollectibles	194,659	-	-	-	-
Insurance	384,558	-	-	123,512	-
Medical	1,884	-	489	-	-
Grants and contributions	167,557	-	-	78,000	-
Other	5,257	-	-	20,472	22,545
<b>Total Expenses</b>	<b><u>4,386,910</u></b>	<b><u>4,671,740</u></b>	<b><u>3,410,534</u></b>	<b><u>9,082,877</u></b>	<b><u>1,513,993</u></b>
<b>Surplus (Deficit) by Division</b>	<b><u>(3,584,683)</u></b>	<b><u>(3,299,018)</u></b>	<b><u>(2,850,853)</u></b>	<b><u>(6,881,522)</u></b>	<b><u>665,394</u></b>

# CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 2 (CONTINUED)

	<b>Planning &amp; Development Services</b>	<b>Leisure Services</b>	<b>Water Services</b>	<b>Sanitary Sewer Services</b>	<b>Total</b>
Revenues (Schedule 4)					
Fees and charges	714,250	2,629,342	3,865,560	3,720,181	<b>13,275,359</b>
Underground Pipe Replacement Fees	-	-	1,948,919	-	<b>1,948,919</b>
Tangible capital asset sales - gain	-	-	-	-	<b>82,150</b>
Land sales - gain	153,841	-	-	-	<b>153,841</b>
Investment income and commissions	17,721	-	25,223	-	<b>505,615</b>
Grants - conditional	135,880	87,352	-	-	<b>1,356,436</b>
- Capital	-	-	-	-	<b>1,740,264</b>
- Community capital pledges/ contributions	-	2,400	-	-	<b>2,400</b>
Other revenues	-	-	-	-	<b>1,351,057</b>
<b>Total Revenues</b>	<b><u>1,021,692</u></b>	<b><u>2,719,094</u></b>	<b><u>5,839,702</u></b>	<b><u>3,720,181</u></b>	<b><u>20,416,041</u></b>
Expenses (Schedule 4)					
Wages and benefits	889,551	3,083,067	1,344,420	904,785	<b>14,466,043</b>
Professional/contractual services	318,582	772,929	998,990	336,152	<b>8,763,547</b>
Subscription/memberships	10,664	7,256	18,457	8,667	<b>149,066</b>
Utilities	-	901,036	368,353	299,160	<b>2,577,615</b>
Maintenance, materials and supplies	257,978	633,540	436,594	299,296	<b>3,069,994</b>
Travel	3,845	29,939	4,050	989	<b>68,189</b>
Amortization	-	286,024	795,140	1,160,736	<b>7,029,581</b>
Interest	231,213	482,643	83,308	633,730	<b>1,544,180</b>
Allowance for uncollectibles	-	-	(26,165)	-	<b>168,494</b>
Insurance	-	-	-	-	<b>508,070</b>
Medical	-	-	-	-	<b>2,373</b>
Grants and contributions	181,760	278,088	-	-	<b>705,405</b>
Other	-	8,698	147	-	<b>57,119</b>
<b>Total Expenses</b>	<b><u>1,893,593</u></b>	<b><u>6,483,220</u></b>	<b><u>4,023,294</u></b>	<b><u>3,643,515</u></b>	<b><u>39,109,676</u></b>
<b>Surplus (Deficit) by Division</b>	<b><u>(871,901)</u></b>	<b><u>(3,764,126)</u></b>	<b><u>1,816,408</u></b>	<b><u>76,666</u></b>	<b><u>(18,693,635)</u></b>
Taxation and other unconditional revenue (Schedule 1)					<u>23,146,856</u>
<b>Net Surplus</b>					<b><u>4,453,221</u></b>

# CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

For the Year Ended December 31, 2018 (Restated)

SCHEDULE 3

	<b>General Government Services</b>	<b>Policing Services</b>	<b>Fire &amp; Protective Services</b>	<b>Operations Services</b>	<b>Waste Management Services</b>
Revenues (Schedule 4)					
Fees and charges	219,652	108,859	1,036,823	301,936	1,354,383
Underground Pipe Replacement Fees	-	-	-	-	-
Tangible capital asset sales - gain	(105,441)	-	-	-	-
Land sales - gain	-	-	-	-	-
Investment income and commissions	557,961	-	-	-	-
Grants - conditional	5,600	997,770	-	146,235	60,324
- Capital	-	-	-	848,557	-
- Community capital pledges/ contributions	-	-	-	-	-
Other revenues	-	321,099	40,648	27,330	997,290
<b>Total Revenues</b>	<b><u>677,772</u></b>	<b><u>1,427,728</u></b>	<b><u>1,077,471</u></b>	<b><u>1,324,058</u></b>	<b><u>2,411,997</u></b>
Expenses (Schedule 4)					
Wages and benefits	2,162,220	621,976	2,851,884	2,671,543	465,628
Professional/contractual services	940,407	4,101,797	183,765	1,322,556	637,591
Subscription/memberships	60,335	-	63,634	17,909	7,258
Utilities	161,138	77,507	63,620	727,983	6,703
Maintenance, materials and supplies	143,915	93,018	280,917	1,087,051	123,515
Travel	22,518	-	9,472	7,973	3,988
Amortization	57,623	101,643	166,500	3,954,965	120,548
Interest	-	5,841	-	130,739	16,590
Allowance for uncollectibles	(25,560)	-	-	-	-
Insurance	611,744	-	-	122,859	-
Medical	2,550	-	507	-	-
Grants and contributions	330,407	-	-	78,000	-
Other	33,800	-	-	10,968	29,122
<b>Total Expenses</b>	<b><u>4,501,097</u></b>	<b><u>5,001,782</u></b>	<b><u>3,620,299</u></b>	<b><u>10,132,546</u></b>	<b><u>1,410,943</u></b>
<b>Surplus (Deficit) by Division</b>	<b><u>(3,823,325)</u></b>	<b><u>(3,574,054)</u></b>	<b><u>(2,542,828)</u></b>	<b><u>(8,808,488)</u></b>	<b><u>1,001,054</u></b>

# CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

For the Year Ended December 31, 2018 (Restated)

SCHEDULE 3 (CONTINUED)

	Planning & Development Services	Leisure Services	Water Services	Sanitary Sewer Services	Total
Revenues (Schedule 4)					
Fees and charges	794,959	2,332,277	3,720,995	3,376,468	<b>13,246,352</b>
Underground Pipe Replacement Fees	-	-	1,902,061	-	<b>1,902,061</b>
Tangible capital asset sales - gain	(113,549)	-	-	-	<b>(218,990)</b>
Land sales - gain	1,100,457	-	-	-	<b>1,100,457</b>
Investment income and commissions	16,667	-	28,543	-	<b>603,171</b>
Grants - conditional	369,445	155,407	-	-	<b>1,734,781</b>
- Capital	-	25,000	-	-	<b>873,557</b>
- Community capital pledges/ contributions	-	2,400	-	-	<b>2,400</b>
Other revenues	-	-	-	-	<b>1,386,367</b>
<b>Total Revenues</b>	<b><u>2,167,979</u></b>	<b><u>2,515,084</u></b>	<b><u>5,651,599</u></b>	<b><u>3,376,468</u></b>	<b><u>20,630,156</u></b>
Expenses (Schedule 4)					
Wages and benefits	1,033,295	3,263,835	1,460,250	735,567	<b>15,266,198</b>
Professional/contractual services	217,060	575,664	930,838	180,497	<b>9,090,175</b>
Subscription/memberships	6,835	16,793	15,172	5,346	<b>193,282</b>
Utilities	-	912,063	380,023	314,103	<b>2,643,140</b>
Maintenance, materials and supplies	265,125	766,138	705,275	346,500	<b>3,811,454</b>
Travel	7,163	16,442	7,922	4,649	<b>80,127</b>
Amortization	22,139	274,912	769,991	1,082,252	<b>6,550,573</b>
Interest	242,824	540,733	91,142	651,561	<b>1,679,430</b>
Allowance for uncollectibles	-	-	(18,314)	-	<b>(43,874)</b>
Insurance	-	-	-	-	<b>734,603</b>
Medical	-	-	-	-	<b>3,057</b>
Grants and contributions	159,990	271,629	-	-	<b>840,026</b>
Other	-	16,165	153	-	<b>90,208</b>
<b>Total Expenses</b>	<b><u>1,954,431</u></b>	<b><u>6,654,374</u></b>	<b><u>4,342,452</u></b>	<b><u>3,320,475</u></b>	<b><u>40,938,399</u></b>
<b>Surplus (Deficit) by Division</b>	<b><u>213,548</u></b>	<b><u>(4,139,290)</u></b>	<b><u>1,309,147</u></b>	<b><u>55,993</u></b>	<b><u>(20,308,243)</u></b>
Taxation and other unconditional revenue (Schedule 1)					<u>22,037,206</u>
<b>Net Surplus</b>					<b><u>1,728,963</u></b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>General Government Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Sales of supplies	489,700	<b>217,107</b>	185,411
- Taxation services	16,000	<b>10,867</b>	12,271
- Expense recoveries	-	<b>22,012</b>	21,970
Total Fees and Charges	<u>505,700</u>	<u><b>249,986</b></u>	<u>219,652</u>
- Tangible capital asset sales - gain (loss)	-	<b>82,150</b>	(105,441)
- Investment & interest	312,150	<b>462,671</b>	557,961
	<u>817,850</u>	<u><b>794,807</b></u>	<u>672,172</u>
- Grants	5,500	<b>7,420</b>	5,600
<b>Total Operating Revenue</b>	<u><b>823,350</b></u>	<u><b>802,227</b></u>	<u><b>677,772</b></u>
<b>Operating Expenses</b>			
Council remuneration and travel	248,199	<b>266,231</b>	243,854
Wages and benefits	2,024,438	<b>1,887,926</b>	1,918,366
Professional/contractual services	964,325	<b>1,033,315</b>	940,407
Subscription/memberships	102,359	<b>37,847</b>	60,335
Utilities	145,795	<b>160,888</b>	161,138
Maintenance, materials and supplies	185,551	<b>168,873</b>	143,915
Travel	30,958	<b>20,292</b>	22,518
Amortization	-	<b>57,623</b>	57,623
Allowance for uncollectibles	-	<b>194,659</b>	(25,560)
Insurance	580,000	<b>384,558</b>	611,744
Medical	2,000	<b>1,884</b>	2,550
Grants and contributions	167,407	<b>167,557</b>	330,407
Other	4,150	<b>5,257</b>	33,800
<b>Total Government Services Expenses</b>	<u><b>4,455,182</b></u>	<u><b>4,386,910</b></u>	<u><b>4,501,097</b></u>
<b>Capital</b>			
Conditional Grants			
- Capital grants	-	-	-
<b>Total General Government Services Surplus (Deficit)</b>	<u><b>(3,631,832)</b></u>	<u><b>(3,584,683)</b></u>	<u><b>(3,823,325)</b></u>



# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>Policing Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Policing fees/fines	89,000	<b>116,724</b>	108,859
Total Fees and Charges	89,000	<b>116,724</b>	108,859
- Total police services other revenue	299,682	<b>335,124</b>	321,099
Total Other Segmented Revenue	388,682	<b>451,848</b>	429,958
Conditional Grants			
- Grants	884,353	<b>920,874</b>	997,770
<b>Total Operating Revenue</b>	<b>1,273,035</b>	<b>1,372,722</b>	<b>1,427,728</b>
<b>Operating Expenses</b>			
Wages and benefits	802,388	<b>668,204</b>	621,976
Professional/contractual services	4,336,410	<b>3,711,103</b>	4,101,797
Subscription/memberships	-	-	-
Utilities	89,846	<b>84,240</b>	77,507
Maintenance, materials and supplies	95,750	<b>100,812</b>	93,018
Travel	-	-	-
Amortization	-	<b>101,643</b>	101,643
Interest	-	<b>5,738</b>	5,841
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Policing Services Expenses</b>	<b>5,324,394</b>	<b>4,671,740</b>	<b>5,001,782</b>
<b>Total Policing Services (Deficit)</b>	<b>(4,051,359)</b>	<b>(3,299,018)</b>	<b>(3,574,054)</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>Fire and Protective Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Total fire services fees/fines	317,560	101,579	355,651
- Total Provincial Fines	290,000	203,972	169,782
- Total special constables fees/fines	237,000	243,184	511,390
Total Fees and Charges	844,560	548,735	1,036,823
- Total fire services other revenue	4,950	10,946	40,448
- Total special constables other revenue	-	-	200
Total Other Segmented Revenue	849,510	559,681	1,077,471
Conditional Grants			
- Grants	-	-	-
<b>Total Operating Revenue</b>	<b>849,510</b>	<b>559,681</b>	<b>1,077,471</b>
<b>Operating Expenses</b>			
<b>Special Constables</b>			
Wages and benefits	588,813	554,879	566,875
Professional/contractual services	-	-	-
Subscription/memberships	5,000	490	7,286
Utilities	3,780	3,978	4,435
Maintenance, materials and supplies	82,732	64,444	83,650
Travel	4,000	250	1,325
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Special Constables Expenses</b>	<b>684,325</b>	<b>624,041</b>	<b>663,571</b>
<b>Fire Services</b>			
Wages and benefits	2,403,959	2,204,659	2,285,009
Professional/contractual services	52,200	44,487	32,369
Subscription/memberships	63,500	34,279	51,348
Utilities	43,100	38,186	50,785
Maintenance, materials and supplies	173,150	131,258	194,637
Travel	10,550	1,568	8,148
Amortization	-	178,768	166,500
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	2,000	489	507
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Fire Services Expenses</b>	<b>2,748,459</b>	<b>2,633,694</b>	<b>2,789,303</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>Emergency Preparedness</b>			
Wages and benefits	-	-	-
Professional/contractual services	6,100	<b>2,279</b>	2,396
Subscription/memberships	5,000	<b>5,000</b>	5,000
Utilities	-	-	-
Maintenance, materials and supplies	800	<b>201</b>	458
Travel	2,600	<b>317</b>	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Emergency Preparedness Expenses</b>	<u><b>14,500</b></u>	<u><b>7,797</b></u>	<u><b>7,854</b></u>
<b>Animal, Humane Society Expenses</b>			
Wages and benefits	-	-	-
Professional/contractual services	271,893	<b>135,947</b>	149,000
Subscription/memberships	-	-	-
Utilities	10,280	<b>8,108</b>	8,399
Maintenance, materials and supplies	1,000	<b>947</b>	2,172
Travel	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Animal, Humane Society Expenses</b>	<u><b>283,173</b></u>	<u><b>145,002</b></u>	<u><b>159,571</b></u>
<b>Total Fire and Protective Services Expenses</b>	<u><b>3,730,457</b></u>	<u><b>3,410,534</b></u>	<u><b>3,620,299</b></u>
<b>Capital</b>			
Conditional Grants			
- Capital grants	-	-	-
<b>Total Fire &amp; Protective Services Surplus (Deficit)</b>	<u><u><b>(2,880,947)</b></u></u>	<u><u><b>(2,850,853)</b></u></u>	<u><u><b>(2,542,828)</b></u></u>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>Operation Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Aviation revenue	176,000	<b>216,225</b>	159,014
- Cemetery	155,000	<b>172,690</b>	142,922
Total Fees and Charges	<u>331,000</u>	<b>388,915</b>	301,936
- Expense recoveries	15,500	<b>74</b>	27,330
Total Other Segmented Revenue	<u>346,500</u>	<b>388,989</b>	329,266
Conditional Grants			
- Grants	54,200	<b>72,102</b>	146,235
<b>Total Operating Revenue</b>	<b>400,700</b>	<b>461,091</b>	<b>475,501</b>
<b>Operating Expenses</b>			
<b>Public Works &amp; Fleet</b>			
Wages and benefits	1,950,615	<b>1,258,499</b>	1,576,913
Professional/contractual services	1,041,975	<b>574,168</b>	1,172,628
Subscription/memberships	21,880	<b>21,046</b>	17,909
Utilities	499,570	<b>513,364</b>	505,338
Maintenance, materials and supplies	984,082	<b>776,036</b>	952,452
Travel	12,995	<b>6,192</b>	7,973
Amortization	-	<b>2,737,102</b>	2,362,549
Interest	101,049	<b>92,014</b>	130,739
Allowance for uncollectibles	-	-	-
Insurance	135,000	<b>123,512</b>	122,859
Medical	-	-	-
Grants and contributions	-	-	-
Other	12,000	<b>20,473</b>	10,967
<b>Total Public Works &amp; Fleet Expenses</b>	<b>4,759,166</b>	<b>6,122,406</b>	<b>6,860,327</b>
<b>Cemeteries</b>			
Wages and benefits	219,050	<b>191,466</b>	165,529
Professional/contractual services	6,000	<b>4,545</b>	4,298
Subscription/memberships	-	-	-
Utilities	19,450	<b>20,555</b>	21,851
Maintenance, materials and supplies	10,750	<b>1,235</b>	10,003
Travel	-	-	-
Amortization	-	<b>3,565</b>	3,565
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Cemeteries Expenses</b>	<b>255,250</b>	<b>221,366</b>	<b>205,246</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>Parks &amp; Forestry</b>			
Wages and benefits	1,151,400	<b>710,048</b>	929,101
Professional/contractual services	165,500	<b>109,704</b>	145,630
Subscription/memberships	-	-	-
Utilities	137,540	<b>170,739</b>	200,794
Maintenance, materials and supplies	121,050	<b>85,308</b>	124,597
Travel	-	-	-
Amortization	-	<b>1,585,306</b>	1,588,851
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	78,000	<b>78,000</b>	78,000
Other	-	-	-
<b>Total Parks &amp; Forestry Expenses</b>	<b><u>1,653,490</u></b>	<b><u>2,739,105</u></b>	<b><u>3,066,973</u></b>
<b>Total Operation Expenses</b>	<b><u>6,667,906</u></b>	<b><u>9,082,877</u></b>	<b><u>10,132,546</u></b>
<b>Capital</b>			
Conditional Grants			
- Capital grants	<b>852,745</b>	<b>1,740,264</b>	<b>848,557</b>
<b>Total Operations Surplus (Deficit)</b>	<b><u>(5,414,461)</u></b>	<b><u>(6,881,522)</u></b>	<b><u>(8,808,488)</u></b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
<b>Waste Management Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	1,218,000	<b>1,041,666</b>	1,354,383
Total Fees and Charges	1,218,000	<b>1,041,666</b>	1,354,383
- Other revenue, garbage and recycling	1,009,169	<b>1,004,913</b>	997,290
Total Other Segmented Revenue	2,227,169	<b>2,046,579</b>	2,351,673
Conditional Grants			
- Grants	133,800	<b>132,808</b>	60,324
<b>Total Operating Revenue</b>	<b>2,360,969</b>	<b>2,179,387</b>	<b>2,411,997</b>
<b>Operating Expenses</b>			
Wages and benefits	534,992	<b>502,308</b>	465,628
Professional/contractual services	731,339	<b>721,346</b>	637,591
Subscription/memberships	12,915	<b>5,361</b>	7,258
Utilities	8,260	<b>9,009</b>	6,703
Maintenance, materials and supplies	144,850	<b>113,468</b>	123,515
Travel	7,254	<b>748</b>	3,988
Amortization	-	<b>123,674</b>	120,548
Interest	15,721	<b>15,534</b>	16,590
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	47,950	<b>22,545</b>	29,122
<b>Total Waste Management Services Expenses</b>	<b>1,503,280</b>	<b>1,513,993</b>	<b>1,410,943</b>
<b>Capital</b>			
Conditional Grants			
- Capital grants	-	-	-
<b>Total Waste Management Services Surplus</b>	<b>857,689</b>	<b>665,394</b>	<b>1,001,054</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	2019 Budget	2019	2018 (Restated)
<b>Planning and Development Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Transit Fares	-	118,835	131,546
- Business licenses	190,000	215,958	237,241
- Building & development permits	100,240	259,591	290,992
- Development agreements	76,903	65,474	80,288
- Land rent	43,303	54,392	54,892
Total Fees and Charges	410,446	714,250	794,959
- Land - gain (loss)	3,000	153,841	1,100,457
- Tangible capital asset sales - gain(loss)			(113,549)
- Investment & interest	-	17,721	16,667
Total Other Segmented Revenue	413,446	885,812	1,798,534
Conditional Grants			
- Transit Grants		93,370	75,022
- Grants	60,000	42,510	294,423
<b>Total Operating Revenue</b>	<b>473,446</b>	<b>1,021,692</b>	<b>2,167,979</b>
<b>Operating Expenses</b>			
<b>Business Licenses</b>			
Wages and benefits	89,770	73,657	53,430
Professional/contractual services	90,000	42,990	104,533
Subscription/memberships	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	-	3,077	2,506
Travel	-	-	-
Amortization	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Business Licenses Expenses</b>	<b>179,770</b>	<b>119,724</b>	<b>160,469</b>
<b>Economic Development</b>			
Wages and benefits	52,822	505,259	534,653
Professional/contractual services	500	53,434	58,380
Subscription/memberships	3,500	3,061	1,629
Utilities	-	-	-
Maintenance, materials and supplies	-	249,569	240,541
Travel	5,700	691	2,770
Amortization	-	-	22,139
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	526,018	97,153	159,990
Other	-	-	-
<b>Total Economic Development Expenses</b>	<b>588,540</b>	<b>909,167</b>	<b>1,020,102</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	2019 Budget	2019	2018 (Restated)
<b>Engineering</b>			
Wages and benefits	151,987	129,822	257,089
Professional/contractual services	7,360	13,175	29,378
Subscription/memberships	7,150	4,039	3,719
Utilities	-	-	-
Maintenance, materials and supplies	10,200	4,912	21,232
Travel	7,900	358	2,398
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Engineering Expenses</b>	<b>184,597</b>	<b>152,306</b>	<b>313,816</b>
<b>Planning</b>			
Wages and benefits	229,071	180,814	188,122
Professional/contractual services	73,000	208,983	24,768
Subscription/memberships	5,300	3,564	1,487
Utilities	-	-	-
Maintenance, materials and supplies	1,000	420	848
Travel	7,700	2,797	1,995
Amortization	-	-	-
Interest	248,035	231,213	242,824
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	41,176	84,605	-
Other	-	-	-
<b>Total Planning Expenses</b>	<b>605,282</b>	<b>712,396</b>	<b>460,044</b>
<b>Total Planning and Development Services Expenses</b>	<b>1,558,189</b>	<b>1,893,593</b>	<b>1,954,431</b>
<b>Total Planning and Development Services Surplus (Deficit)</b>	<b>(1,084,743)</b>	<b>(871,901)</b>	<b>213,548</b>



# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	2019 Budget	2019	2018 (Restated)
<b>Leisure Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Recreation fees & services	1,114,002	1,530,604	1,216,065
- Galleries	70,300	49,855	64,233
- Recreation facilities rental	1,038,418	1,048,883	1,051,979
Total Fees and Charges	2,222,720	2,629,342	2,332,277
- Park expense recovery	-	-	-
Total Other Segmented Revenue	2,222,720	2,629,342	2,332,277
Conditional Grants			
- Grants	94,850	87,352	155,407
<b>Total Operating Revenue</b>	<b>2,317,570</b>	<b>2,716,694</b>	<b>2,487,684</b>
<b>Operating Expenses</b>			
<b>Recreational Facilities &amp; Programing</b>			
Wages and benefits	2,630,371	2,857,123	2,987,505
Professional/contractual services	557,003	705,708	497,081
Subscription/memberships	17,345	7,043	16,208
Utilities	831,598	871,643	878,431
Maintenance, materials and supplies	313,200	579,038	718,952
Travel	16,183	29,025	14,103
Amortization	-	274,012	262,900
Interest	484,868	482,643	540,733
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	508,624	278,088	271,629
Other	13,300	8,698	16,165
<b>Total Recreational Facilities &amp; Programing Expenses</b>	<b>5,372,493</b>	<b>6,093,021</b>	<b>6,203,707</b>
<b>Galleries</b>			
Wages and benefits	323,136	225,944	276,329
Professional/contractual services	83,775	67,221	78,583
Subscription/memberships	535	213	585
Utilities	29,850	29,393	33,632
Maintenance, materials and supplies	41,550	54,502	47,186
Travel	3,960	914	2,340
Amortization	-	12,012	12,012
Other	-	-	-
<b>Total Galleries Expenses</b>	<b>482,806</b>	<b>390,199</b>	<b>450,667</b>
<b>Total Leisure Services Expenses</b>	<b>5,855,298</b>	<b>6,483,220</b>	<b>6,654,374</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	2019 Budget	2019	2018 (Restated)
<b>Capital</b>			
Conditional Grants			
- Capital grants	-	-	25,000
- Community capital pledges/contributions	-	2,400	2,400
<b>Total Capital</b>	-	2,400	27,399
<b>Total Leisure Services Surplus (Deficit)</b>	<b>(3,537,728)</b>	<b>(3,764,126)</b>	<b>(4,139,290)</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	2019 Budget	2019	2018 (Restated)
<b>Water Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Water fees	3,624,415	<b>3,783,450</b>	3,638,946
- Water works expense recovery	140,000	<b>82,110</b>	82,049
Total Fees and Charges	3,764,415	<b>3,865,560</b>	3,720,995
- Investment & interest	20,000	<b>25,223</b>	28,543
Total Other Segmented Revenue	3,784,415	<b>3,890,783</b>	3,749,538
Conditional Grants			
- Grants	-	-	-
<b>Total Operating Revenue</b>	<b>3,784,415</b>	<b>3,890,783</b>	<b>3,749,538</b>
<b>Operating Expenses</b>			
Wages and benefits	1,446,886	<b>1,344,420</b>	1,460,250
Professional/contractual services	982,128	<b>998,990</b>	930,838
Subscription/memberships	18,196	<b>18,457</b>	15,172
Utilities	362,652	<b>368,353</b>	380,023
Maintenance, materials and supplies	661,130	<b>436,594</b>	705,275
Travel	16,272	<b>4,050</b>	7,922
Amortization	-	<b>795,140</b>	769,991
Interest	80,620	<b>83,308</b>	91,142
Allowance for uncollectibles	-	<b>(26,165)</b>	(18,314)
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	<b>147</b>	153
<b>Total Water Services Expenses</b>	<b>3,567,884</b>	<b>4,023,294</b>	<b>4,342,452</b>
<b>Capital</b>			
Conditional Grants			
- Capital grants	-	-	-
<b>Total Water Services Surplus (Deficit)</b>	<b>216,531</b>	<b>(132,511)</b>	<b>(592,914)</b>

# CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 4

	2019 Budget	2019	2018 (Restated)
<b>Sanitary Sewer Services</b>			
<b>Operating Revenue</b>			
Other Segmented Revenue			
Fees and Charges			
- Sanitary sewer fees	3,618,981	3,706,763	3,369,287
- Sanitary sewer expense recovery	18,000	13,418	7,181
Total Other Segmented Revenue	3,636,981	3,720,181	3,376,468
Conditional Grants			
- Grants	-	-	-
<b>Total Operating Revenue</b>	<b>3,636,981</b>	<b>3,720,181</b>	<b>3,376,468</b>
<b>Operating Expenses</b>			
Wages and benefits	1,103,439	904,785	735,567
Professional/contractual services	345,426	336,152	180,497
Subscription/memberships	6,505	8,667	5,346
Utilities	271,030	299,160	314,103
Maintenance, materials and supplies	384,725	299,296	346,500
Travel	5,075	989	4,649
Amortization	-	1,160,736	1,082,252
Interest	617,903	633,730	651,561
Allowance for uncollectibles	-	-	-
Insurance	-	-	-
Medical	-	-	-
Grants and contributions	-	-	-
Other	-	-	-
<b>Total Sanitary Sewer Services Expenses</b>	<b>2,734,103</b>	<b>3,643,515</b>	<b>3,320,475</b>
<b>Capital</b>			
Conditional Grants			
- Capital grants	4,800,000	-	-
<b>Total Sanitary Sewer Services Surplus (Deficit)</b>	<b>5,702,878</b>	<b>76,666</b>	<b>55,993</b>
<b>SUMMARY</b>			
<b>Total Other Segmented Revenue</b>	14,687,273	15,368,022	16,117,357
<b>Total Underground Pipe Replacement Fees</b>	1,881,901	2,042,286	1,977,083
<b>Total Conditional Grants</b>	1,232,703	1,263,069	1,659,759
<b>Total Capital Grants and Contributions</b>	5,652,745	1,742,664	875,957
<b>Total Operating and Capital Revenue by Division</b>	<b>23,454,622</b>	<b>20,416,041</b>	<b>20,630,156</b>
<b>TOTAL EXPENSES BY DIVISION</b>	<b>35,396,693</b>	<b>39,109,676</b>	<b>40,938,399</b>

# CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT

For the Year Ended December 31, 2019

SCHEDULE 5

		General Assets				
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment
<b>ASSETS</b>						
<b>Asset Cost</b>						
	Opening asset costs	11,062,512	7,286,027	91,300,351	3,214,776	16,309,931
	Additions during the year	1,500	13,349	322,341	110,464	704,729
	Disposals and write-downs during the year	(689,855)	-	-	(21,982)	(133,974)
	Transfers (from) assets under construction	-	-	-	-	107,767
	<b>Closing Asset Costs</b>	<b>10,374,157</b>	<b>7,299,376</b>	<b>91,622,692</b>	<b>3,303,258</b>	<b>16,988,453</b>
<b>AMORTIZATION</b>						
<b>Accumulated Amortization Cost</b>						
	Opening accumulated amortization costs	-	4,580,710	22,969,221	1,406,102	7,238,431
	Add: Amortization taken	-	198,722	2,202,428	171,182	964,770
	Less: Accumulated amortization on disposals	-	-	-	-	(155,955)
	<b>Closing Accumulated Amortization Costs</b>	<b>-</b>	<b>4,779,432</b>	<b>25,171,649</b>	<b>1,577,284</b>	<b>8,047,246</b>
	<b>Net Book Value</b>	<b>10,374,157</b>	<b>2,519,944</b>	<b>66,451,043</b>	<b>1,725,974</b>	<b>8,941,207</b>

# CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT

For the Year Ended December 31, 2019

SCHEDULE 5 (CONTINUED)

	Operations Assets	General/ Infrastructure	2019 Total	2018 Total
	Linear assets	Assets Under Construction		
<b>ASSETS</b>				
<b>Asset Cost</b>				
Opening asset costs	158,869,465	1,291,611	<b>289,334,673</b>	280,214,331
Additions during the year	3,918,508	431,085	<b>5,501,976</b>	9,582,321
Disposals and write-downs during the year	(1,683)	(150,965)	<b>(998,459)</b>	(463,818)
Transfers (from) assets under construction	473,547	(581,314)		
<b>Closing Asset Costs</b>	<b>163,259,837</b>	<b>990,417</b>	<b>293,838,190</b>	<b>289,332,834</b>
<b>AMORTIZATION</b>				
<b>Accumulated Amortization Cost</b>				
Opening accumulated amortization costs	76,489,460	-	<b>112,683,924</b>	106,277,974
Add: Amortization taken	3,494,497	-	<b>7,031,599</b>	6,552,467
Less: Accumulated amortization on disposals	(1,683)	-	<b>(157,638)</b>	(148,356)
<b>Closing Accumulated Amortization Costs</b>	<b>79,982,274</b>	<b>-</b>	<b>119,557,885</b>	<b>112,682,085</b>
<b>Net Book Value</b>	<b>83,277,563</b>	<b>990,417</b>	<b>174,280,305</b>	<b>176,650,749</b>

AMORTIZATION

ASSETS

# CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 6

	<u>General Government Services</u>	<u>Policing Services</u>	<u>Fire &amp; Protective Services</u>	<u>Operations Services</u>	<u>Waste Management Services</u>
<b>Asset Cost</b>					
Opening asset costs	1,744,773	4,256,455	4,676,162	111,274,194	2,809,001
Additions during the year	93,324	8,008	56,133	2,552,103	374,349
Disposals and write-downs during the year	-	-	(47,970)	(129,966)	21,981
<b>Closing Asset Costs</b>	<b><u>1,838,097</u></b>	<b><u>4,264,463</u></b>	<b><u>4,684,325</u></b>	<b><u>113,696,331</u></b>	<b><u>3,205,331</u></b>
<b>Accumulated Amortization Cost</b>					
Opening accumulated amortization costs	631,537	1,147,387	2,423,392	61,376,724	1,308,351
Add: Amortization taken	57,623	101,643	178,768	2,737,102	127,239
Less: Accumulated amortization on disposals	-	-	(40,574)	(135,165)	19,783
<b>Closing Accumulated Amortization Costs</b>	<b><u>689,160</u></b>	<b><u>1,249,030</u></b>	<b><u>2,561,586</u></b>	<b><u>63,978,661</u></b>	<b><u>1,455,373</u></b>
<b>Net Book Value</b>	<b><u><u>1,148,937</u></u></b>	<b><u><u>3,015,433</u></u></b>	<b><u><u>2,122,739</u></u></b>	<b><u><u>49,717,670</u></u></b>	<b><u><u>1,749,958</u></u></b>

# CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 6 (CONTINUED)

	<u>Planning &amp; Development Services</u>	<u>Leisure Services</u>	<u>Water Services</u>	<u>Sanitary Sewer Services</u>	<u>2019 Total</u>	<u>2018 Total</u>
<b>ASSETS</b>						
<b>Asset Cost</b>						
Opening asset costs	6,703,558	78,031,457	35,711,367	44,127,867	<b>289,334,834</b>	280,214,331
Additions during the year	122,961	224,198	1,253,668	817,413	<b>5,502,157</b>	9,582,321
Disposals and write-downs during the year	(840,820)	-	(18)	(1,826)	<b>(998,619)</b>	(463,818)
<b>Closing Asset Costs</b>	<b><u>5,985,699</u></b>	<b><u>78,255,655</u></b>	<b><u>36,965,017</u></b>	<b><u>44,943,454</u></b>	<b><u>293,838,372</u></b>	<b><u>289,332,834</u></b>
<b>AMORTIZATION</b>						
<b>Accumulated Amortization Cost</b>						
Opening accumulated amortization costs	108,033	17,967,650	12,478,856	15,240,155	<b>112,682,085</b>	106,277,974
Add: Amortization taken	-	1,873,349	795,140	1,162,756	<b>7,033,620</b>	6,552,467
Less: Accumulated amortization on disposals	-	-	(18)	(1,664)	<b>(157,638)</b>	(148,356)
<b>Closing Accumulated Amortization Costs</b>	<b><u>108,033</u></b>	<b><u>19,840,999</u></b>	<b><u>13,273,978</u></b>	<b><u>16,401,247</u></b>	<b><u>119,558,067</u></b>	<b><u>112,682,085</u></b>
<b>Net Book Value</b>	<b><u>5,877,666</u></b>	<b><u>58,414,656</u></b>	<b><u>23,691,039</u></b>	<b><u>28,542,207</u></b>	<b><u>174,280,305</u></b>	<b><u>176,650,749</u></b>



# CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS

For the Year Ended December 31, 2019

SCHEDULE 7

	<u>2018 (Restated)</u>	<u>Changes</u>	<u>2019</u>
<b>Unappropriated Surplus (Deficit)</b>			
Government activities	\$ 9,747,669	\$ 100,408	\$ <b>9,848,077</b>
Consolidated Entities	58,119	(48,038)	<b>10,081</b>
Water	2,314,273	(484,101)	<b>1,830,172</b>
Sanitary sewer	(2,450,738)	(811,739)	<b>(3,262,477)</b>
<b>Total Unappropriated Surplus (Deficit)</b>	<u>9,669,323</u>	<u>(1,243,470)</u>	<u><b>8,425,853</b></u>
<b>Appropriated Surplus</b>			
General government	25,000	75,000	<b>100,000</b>
Fire and protective	585,250	649,367	<b>1,234,617</b>
Operations	2,132,822	1,255,135	<b>3,387,957</b>
Waste management	570,833	265,834	<b>836,667</b>
Planning & development	(1,551,316)	618,052	<b>(933,264)</b>
Policing initiatives	-	619,876	<b>619,876</b>
Leisure	688,841	370,004	<b>1,058,845</b>
Water	1,289,748	838,986	<b>2,128,734</b>
Sanitary sewer	1,508,971	(132,510)	<b>1,376,461</b>
<b>Total Appropriated Surplus</b>	<u>5,250,149</u>	<u>4,559,744</u>	<u><b>9,809,893</b></u>
<b>Net Investment in Tangible Capital Assets</b>			
Tangible capital assets (Schedule 5)	176,650,749	(2,370,444)	<b>174,280,305</b>
Less: Related long term debt	(39,649,910)	3,302,998	<b>(36,346,912)</b>
Less: Related Lease and other obligations	(732,404)	204,393	<b>(528,011)</b>
<b>Net Investment in Tangible Capital Assets</b>	<u>136,268,435</u>	<u>1,136,947</u>	<u><b>137,405,382</b></u>
<b>Total Accumulated Surplus</b>	<u><b>\$ 151,187,907</b></u>	<u><b>\$ 4,453,221</b></u>	<u><b>\$ 155,641,128</b></u>



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