



**North
Battleford**



2020 ANNUAL REPORT

NORTH BATTLEFORD

TREATY SIX TERRITORY | SASKATCHEWAN | CANADA

YEAR ENDED DECEMBER 31, 2020

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AT A GLANCE

North Battleford

SASKATCHEWAN CANADA

Time Zone: **CST**

"North Town" "NB"

37 SQM
Area

140
Roads in KM

City Population

14,315



35,000
City Owned
Trees (Approx)

\$196,249

Average
Home Assessment

1.8 KM

CROSS-COUNTRY
SKI TRAILS

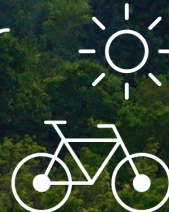
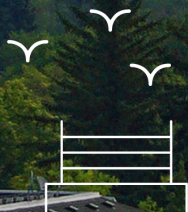
4,795

Total Households



12+

Parks Around
The City



40 KM

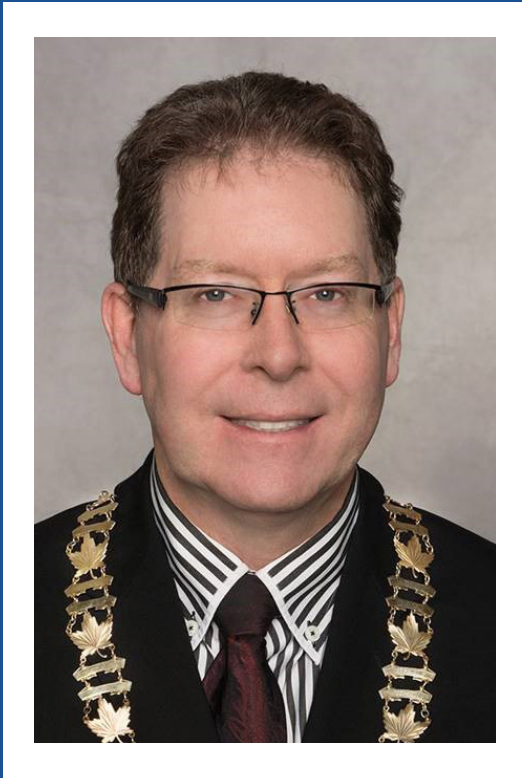
Trails On The
North Shore

100 Seats

To Cheer on Your Favorite Team
At The Beaverline Baseball Stadium

7th

Largest City
In Saskatchewan



David Gillan
Mayor of North Battleford



This exceptional level of community collaboration enabled the City to work effectively with our community groups and organizations to provide aid to those most affected by the pandemic.”

MESSAGE FROM THE Mayor

On behalf of City Council, I am pleased to present the 2020 Annual Report.

2020 was an extraordinary year. The Covid-19 pandemic presented many new challenges for everyone. In response, City services were required to adapt to provincially mandated health restrictions to maintain efficient operations.

During this period of uncertainty, it was essential that the City continued to invest in capital projects to ensure future sustainability and support the local economy. The City received provincial infrastructure grants to support municipalities during the pandemic and was able to invest \$2,057,472 million dollars into capital projects.

The City also invested in the completion of the 100th Street UPAR work, the Saskatchewan Hospital Reservoir Pump Replacement Project and renovations to the F.E. Holliday Water Treatment Plant Ultraviolet Systems. These major investments were vital to maintaining community health, infrastructure sustainability and the economic well-being of North Battleford.

2020 required a new form of collaboration with organizations across North Battleford. In response to the needs of our community, the City moved an existing employee into the temporary Pandemic Community Coordinator position. This position was created to coordinate resources to assist organizations and those in need. We are incredibly proud of the exceptional dedication our staff and community demonstrated in coming together and working through these unpredictable times.

This exceptional level of community collaboration enabled the City to work effectively with our community groups and organizations to provide aid to those most affected by the pandemic. As we move forward, the City will focus on developing relationships and increasing coordination within the community, with our regional partners and other levels of government in our efforts to continue providing a safe, healthy and economically resilient community.



NORTH BATTLEFORD
City Council



Greg Lightfoot



Thomas Ironstand



Kelli Hawtin



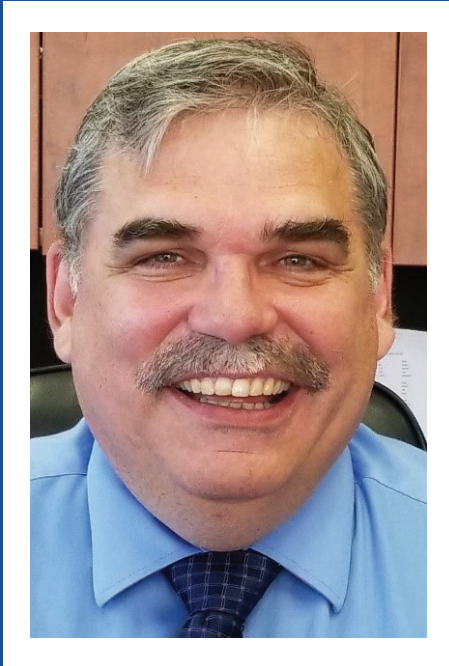
Len Taylor



Ross MacAngus



Kent Lindgren



Randy Patrick
City Manager



The experiences of 2020, and the challenges we faced together, are a credit that speaks to the exceptional nature of both City staff and this community."

MESSAGE FROM THE **City Manager**

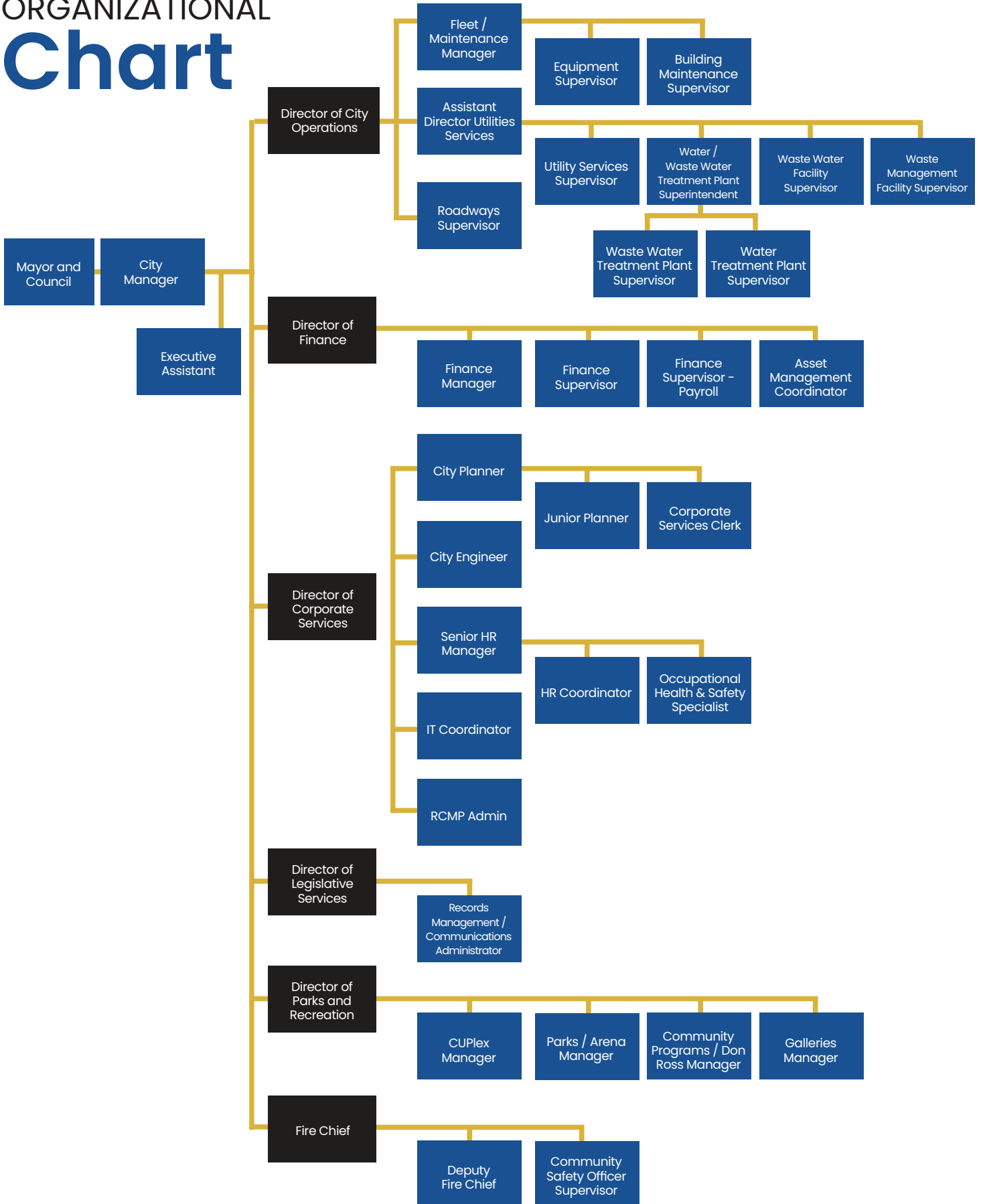
City staff are tasked with implementing Council's vision, and developing and maintaining the services, projects, and infrastructure to meet that direction. While we always try to remain innovative, the emergence of the Covid-19 pandemic and the subsequent closures in March, required our team to adapt to new and rapidly changing circumstances. However, staff were up to the challenge and continued to deliver the high level of services that our citizens expect while ensuring our operations were efficient and safe.

Pandemic planning began in early February 2020, when the City and Town of Battleford developed a Joint Pandemic Policy and Emergency Plan. The City immediately implemented the plan by separating employees into structured working groups to minimize service disruptions due to potential Covid outbreaks. We made the tough but necessary decision to reduce our workforce once public health orders limited facility capacity and managed to secure pandemic supplies before the pandemic hit. We ensured staff was adequately provided a safe workplace with the supplies required to carry out their duties. I believe that staff's exceptional planning and execution of its pandemic response improved overall safety while drastically reducing the potential physical and financial damage that this pandemic could have inflicted on operations.

Despite the operational interruptions, we stayed the course with infrastructure projects and completed significant upgrades that will benefit the community for years to come. These upgrades include the design of the Sanitary Sewer Upgrade Project, upgrades to 4 streets through the Underground Pipeline and Asphalt Replacement Program (UPAR) and the City's airport to maintain the required certifications with Transport Canada. These projects ensure that we continue to provide the infrastructure and services necessary for our City to grow.

I am proud of our staff who, at significant personal cost, remained flexible and collaborative in ensuring that we remained focused on the future throughout this difficult year. The experiences of 2020, and the challenges we faced together, are a credit that speaks to the exceptional nature of both City staff and this community.

ORGANIZATIONAL Chart





STATE OF The City

On March 2nd, 2020, the City held its inaugural State of the City Address. The public event sponsored by Bee Plus Office Supplies, Access Communications and Innovations Credit Union included lunch at the Tropical Inn. Following lunch, Mayor Ryan Bater provided a presentation highlighting the signing of the Sacichawasihc Agreement, investments made in Arts, Culture and Recreation, the 100 Year Celebration of the Rotary Club of the Battlefords, repayment of the City's long-term debt in the amount of 7.5 million dollars, the complimentary installation of WiFi in City Facilities provided by Access Communications, the AMI Water Meter Replacement Project, the incorporation of Asset Management within the City and multiple improvements in service delivery. All proceeds from the event were donated to the Lighthouse serving the Battlefords in the amount of \$2,500.

2020 MUNICIPAL Election

The 2020 Municipal Election brought about new challenges for the City of North Battleford in navigating the Covid-19 pandemic with safety at the forefront in all our procedures and protocols. In an effort to minimize exposure, the mail in ballot option was advertised and encouraged as a method of voting for all our residents, while all provincial protocols were followed in all public voting spaces to mitigate the potential of transmission. Although Covid-19 made things challenging the Election was held successfully, seeing a new Mayor, 4 incumbents, and 2 new Councilors elected to the Council table for the 2020 - 2024 term.



ELECTION DAY IS MONDAY, NOVEMBER 9TH, 2020

COMMUNITY Support

Due to the public health restrictions imposed as a result of the spread of Covid-19, City of North Battleford Administration developed a strategy to support local volunteer groups and non-profit organizations in the community with the mandate of supporting those most affected by the pandemic.

LOCAL GROUP SUPPORT

The City supported local groups that provided services to those in need in the Battlefords. As a community, we were able to assist those most vulnerable like the elderly and immune-compromised residents while respecting all social distancing requirements.



PANDEMIC COMMUNITY COORDINATOR

The City created the temporary position of "Pandemic Community Coordinator". This position assisted with organizing emergency shelter and food, delivery of prescriptions and groceries, and coordinated supporting organizations and individuals in the community who were providing relief to those most affected by the pandemic. Volunteers prepared and delivered food, drove for organizations, and many residents donated to the agencies directly.

INVOLVEMENT OF COMMUNITY AGENCIES

Many agencies and individuals were involved in these efforts including the following ten community agencies:

- Battlefords District Food and Resource Centre
- Battlefords United Way
- Boys and Girls Club of the Battlefords:
- Light House Serving the Battlefords
- Midwest Food Resources
- Battlefords Interval House
- Canadian Mental Health Association
- Big Brothers Big Sisters of the Battlefords
- Meals on Wheels
- Saskatchewan Health



“Our partnership with the City of North Battleford is one we are very proud of. For years, the City of North Battleford has supported our organization and has assisted us in offering quality programs and services to the children, youth and families of North Battleford and the surrounding area. When COVID-19 hit our world, I wasn’t sure how our organization would stay afloat and if we’d be here to support our community when they needed us, now more than ever. With the ability to pivot our services and use the funding dollars provided by the City to continue to support our community, in a different way, we were able to ensure our members continued to have access to food, clothing, hygiene items, cleaning products, toys and games, educational materials and more during a time of great uncertainty. Moreover, we were incredibly grateful for the opportunity to partner with the City and offer a free Summer Parks Drop-in Program, ensuring children remained safe, supervised, and engaged during the summer months. When schools and other programs/services were closed due to COVID-19, we had the privilege of continuing to serve our community, because of the City’s support. On behalf of the children, youth, families, staff, and Board of Directors of BGC Battlefords, I’d like to say THANK YOU to the City of North Battleford for your support and generosity. You truly are making a difference in our community!”

– Nicole Combres, Boys and Girls Club

COMMUNITY Renewal

UNDERGROUND PIPELINE AND ASPHALT REPLACEMENT

In 2020, the UPAR program undertook the following projects:

- Underground and road work along 100th Street Service Road including the installation of a turn-around at the end of the roadway.
- Underground and road work on 95th Avenue from 15-16th Avenue.
- Underground and road work on 110th Street from 8-9th Avenue.
- Underground utility and road work restoration on 101st Street from 19-20th Avenue.

CAPITAL CONSTRUCTION

2020 was an unprecedented year and the City is proud to have found a way to move forward with significant capital work throughout the City, providing opportunities for employment and continued reduction of the infrastructure deficit.

SANITARY SEWER UPGRADE

The project design for the twinning of the wastewater gravity main was awarded in 2020. It was recommended that the sewage force main be changed into a sanitary sewer force main complete with a pumping station as a way to ensure full cost savings for the City. Both the Provincial and Federal Governments agreed to the changes and the remainder of 2020 was used to design the sewage pumping station and sewage force main route.



MUNICIPAL ECONOMIC ENHANCEMENT PROGRAM

The Province of Saskatchewan provided municipalities with a grant-based program to support infrastructure investments, stimulate economic recovery and encourage local job creation. The City of North Battleford received \$2,057,472 for capital projects through this program.

The approved projects were:

- Installation of a new intersection and roadway reconfiguration on Carlton Trail and Yellow Sky Drive. Total investment \$1,300,000.
- 100th Street Service Road. Total investment \$750,000.

SIGNIFICANT INVESTMENTS MADE BY THE CITY:

The following projects were funded through the City's capital reserve fund.

- Finalize the main runway paving at the North Battleford Macintosh Airport
- Installation of a new portion of the airport fence.
- Upgrades to the City's SCADA and PLC system for the potable water control systems.
- The City acquired the Saskatchewan Hospital Reservoir and cenotaph, including the rewiring of the electrical system.





COMMUNITY **Well being**

PARKS & RECREATION

- The Senator Herb Sparrow Park Play Structure was rehabilitated in September 2020 at a cost of \$70,000.
- “Live Barn” provides Live and On-Demand broadcasting of sporting events with patented technology including a camera system that automatically follows the flow of the game, like a traditional television broadcast. The broadcasting technology was installed in both of our Arenas before the seasons end and will remain available for the next 5 years.
- Walk2gether_Stand2gether.
- Victory Garden - One of our wellness initiatives during Covid was a victory garden next to the Parks Shop. Staff planted, weeded, and harvested the crop and all proceeds were donated to the North Battleford Food Bank.
- New Years Eve Fireworks Display Canada Day Fireworks were cancelled in accordance with provincial health regulations surrounding the Covid-19 pandemic, however, the City was able to hold a successful fireworks display on New Year's Eve. The cost of the fireworks were funded by Canada Heritage.

LiveBarn

TRANSIT

The Battlefords Transit System operates both the Public Transit and the Handi-Bus Systems. The Handi-Bus service is provided to individuals with reduced mobility to assist with their transportation needs.

FIRE SAFETY IN THE CITY

The City is served by a composite Fire Department that responded to 580 calls for service in 2020. Calls for service included fire suppression, motor vehicle collisions, hazardous material incidents and other requests. Our fire station is staffed 24/7 365 days a year to ensure a rapid response for our citizens. The department has implemented a proactive approach to fire prevention and the reduction of fires in our community through the development of an extensive Fire Prevention Program. Innovative processes were developed and implemented to continue prevention activities and ensure operational and service continuity during Covid-19 restrictions.



UTILITY SERVICES

The Water and Waste Water Treatment Plants run 24/7 and are monitored hourly by a remote monitoring system. In 2020:

- 1,966,605 cubic meters of sewage was treated.
- 1,523,246 cubic meters of water was treated.
- 11,399.7 metric tonnes of waste were received.
- 713 metric tonnes of waste was diverted through recycling.
- 4,385 cubic meters of bio-fertilizer was produced.

NORTH BATTLEFORD POLICING TASK FORCE

In 2020 the 5 member North Battleford Task Force, which was created in 2019, was shut down due to Covid Restrictions for the 1st quarter. However, during quarter's 2-4 the Task Force was extremely successful in confiscating \$77,285.47 in cash and illegal drugs. Additionally, they were also able to remove 42 Firearms, 25 knives, 13 canisters of Bear Spray, 2 Batons, and a significant amount of ammunition from the streets. The Team also executed over 150 Warrants, checked 191 conditions, and 611 vehicles.

NORTH BATTLEFORD RE-ALIGNMENT

The North Battleford Detachment administrative re-alignment is continuing to move forward with the goal of assisting members in spending more time on front-line policing and less time on performing administrative duties. To this end, we continue to move forward with the provincial initiative regarding the Community Safety Officer Program as a way of augmenting policing resources. As the North Battleford Community Safety Officers have the authority to enforce various provincial statutes as well as attend "not in progress" Criminal Code property offenses, we were pleased to refer 38 calls for service to them last year as well as utilize their services on various traffic projects through the year.



COMMUNITY SAFETY OFFICERS IN THE CITY

City of North Battleford Community Safety Officers responded to 3,199 calls for service in 2020. The officers hold 14 provincial peace officer appointments and are responsible for enforcement of all City Bylaws, the Highway Traffic Act, Alcohol and Gaming Regulations, Mental Health Services Act, the Animal Protection Act and other provincial enactments.

COMMUNITY Sustainability

CORPORATE ASSET MANAGEMENT CULTURE

In 2020 the City received national recognition from the Federation of Canadian Municipalities (FCM) for the City's efforts in implementing asset management strategies within City operations.

FCM requested City representatives share North Battleford's asset management innovation story at provincial and national conferences. The first presentation was at the Saskatchewan Urban Municipalities Association (SUMA) Annual Conference from February 2nd to 5th where the City held two education sessions accessible to all urban municipalities in Saskatchewan. The second presentation was in Ottawa from February 24th to 26th where municipal asset management organizations from across Canada attended to collaborate and develop better asset management capacity for municipalities nationally. Represented by Mayor Ryan Bater and the City's Director of Finance, the City was one of three municipalities invited to attend to share in their strategies and successes. All expenses related to attending the conference were paid for by FCM.





CONTINUOUS IMPROVEMENT

Administration leveraged the use of new and existing technology to ensure operational continuity during the pandemic as City Hall was closed to the public for a number of months. Online payment options through the website and electronic fund transfers were implemented, and made available to improve customer service, establish operational efficiencies and to respect provincial health restrictions while we moved through the pandemic.

ECONOMIC DEVELOPMENT

The City's Corporate Services team continues to work both locally and on a national scale to attract new investment to the community. New investment and businesses to the community enhance both the tax base and level of service benefiting our citizens and regions residents. The City has renewed the Key Corridor and Downtown tax incentives and added a Heritage building incentive all aimed at renovations, new builds and new or expanding businesses. It is the ideal time to develop in North Battleford.





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

1.	POLICY AND GOVERNANCE	LEVEL 2
a.	Policies and objectives	✓ Level 2
b.	Strategy and roadmap	✓ Level 2
c.	Measuring and monitoring	✓ Level 2
2.	PEOPLE AND LEADERSHIP	LEVEL 2
a.	Cross-functional teams	✓ Level 2
b.	Accountability	✓ Level 2
c.	Resourcing and commitment	✓ Level 3
3.	DATA AND INFORMATION	LEVEL 1
a.	Asset data	✓ Level 1
b.	Performance data	✓ Level 2
c.	Financial information	✓ Level 1
4.	PLANNING AND DECISION-MAKING	LEVEL 1
a.	Documenting and standardization	✓ Level 1
b.	Asset management plans	✓ Level 2
c.	Budgets and financial planning	✓ Level 2
5.	CONTRIBUTION TO ASSET MANAGEMENT PRACTICE	LEVEL 1
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 2020

POLICY ADOPTION (January 2020)

- Council adopts the City's first Asset Management (AM) policy.
- This policy provides the high-level objectives and sets roles and responsibilities for implementing AM into City processes.

STAFF TRAINING (Spring/Fall 2020)

- One staff member partook in the NAMS+ 3-day workshop training hosted by Asset Management Saskatchewan (AM-SK).
- Two staff members started an 8-week IPWEA Professional Certificate in Asset Management Planning Course. The staff utilized data from Fire Services, Fleet, and the Public Works building.
- AM Coordinator completed Course 1 of PEMAC's six-part AMP course.
- Training subsidized by FCM.

RECOGNITION (Spring/Summer 2020)

- Mayor and Director of Finance attended and spoke at two in-person national and provincial AM conferences.
- FCM covered all expenses and used the City as a case study for its AM efforts.
- Mayor discussed AM at the State of the City Address.

PARKS/WALKWAYS/GREEN SPACES LEVEL OF SERVICE REVIEW (Spring/Summer 2020)

- Continued Parks & Green spaces Level of Service review where options for modifying service levels were presented to City Council.
- An analysis of City walkways (easements) utilized GIS based mobile tools. This analyzed condition (1-5 scale), accessibility, and the state of maintenance. Out of 37 easements:
 - 90% were accessible
 - 60% were visibly maintained (40% were either partially or not maintained)
 - Average condition score was 3.3/5 or "Average to Good".

ROADWAYS LEVEL OF SERVICE REVIEW (Summer to Fall 2020)

- A review of the Roadways Department was started which focused on breaking down the services being provided, and the assets/budget required. The review was put on pause to be resumed later.

ROADWAYS LEVEL OF SERVICE REVIEW (Summer to Fall 2020)

- A review of the CSO department was started which focused on breaking down the services being provided, and the assets/budget required. A Level of Service Statement draft was started. This review continued into 2021.



Government Finance Officers Association

**Canadian Award
for
Financial Reporting**

Presented to

**City of North Battleford
Saskatchewan**

For its Annual
Financial Report
for the Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

AWARD FOR

Financial Reporting

The City of North Battleford has been awarded the Canadian Award for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA), for the City's 2019 Annual Report.

GFOA established the Canadian Award for Excellence in Financial Reporting Program (CAnFR Program) to encourage and assist Canadian local governments to go above and beyond the minimum requirements of generally accepted accounting principles while demonstrating transparency and full disclosure to their citizens.

Recognition is awarded annually for municipalities who succeed in preparing comprehensive financial reports that reflect transparency and full disclosure. We believe our current report continues to provide such information in compliance with the program requirements.

FINANCIAL STATEMENT Discussion & Analysis

DIRECTOR OF FINANCE INTRODUCTION

2020 was an unprecedented in many ways. The Covid-19 pandemic created an extremely challenging environment for the city and disrupted both our operations and our financial stability. The safety of our citizens and staff was always our primary focus and from a financial standpoint our goal became to safeguard our assets and maintain our financial stability while minimizing the additional costs associated with the pandemic. Through government financial assistance, strong internal planning, co-ordination and teamwork the City was able to maintain safe operations and complete the majority of our planned capital work for the year.

Despite the many strategic challenges and changes required this year, the City was able to weather the pandemic storm and improve our year-over-year financial position. This was only accomplished through the efforts of all city staff, who have our heartfelt appreciation and thanks.

On behalf of the City's finance Department, I am pleased to present the 2020 audited financial statements and accompanying discussion and analysis.




Brent Nadon
Director of Finance

HIGHLIGHTS OF FINANCIAL CHALLENGES EXPERIENCED BY THE CITY INCLUDE:

- Reduction of \$1,281,606 in Fees and Charges revenue due to temporary facility closures or capacity reductions
- Maintaining essential services with constantly changing cash flows

COST EFFICIENCIES AND IMPROVEMENTS INCLUDE:

- Continued improvements in the procurement policy process and reduced future costs through the tendering of contracts for fleet supplies, tax enforcement and cellular services
- Over 400 carts (garbage or recycling) were added to the billing cycle after an internal review and reconciliation of cart billing
- While delayed in 2020 due to the pandemic, the corporate improvement committee continue to review ideas for improving the value delivered by the city

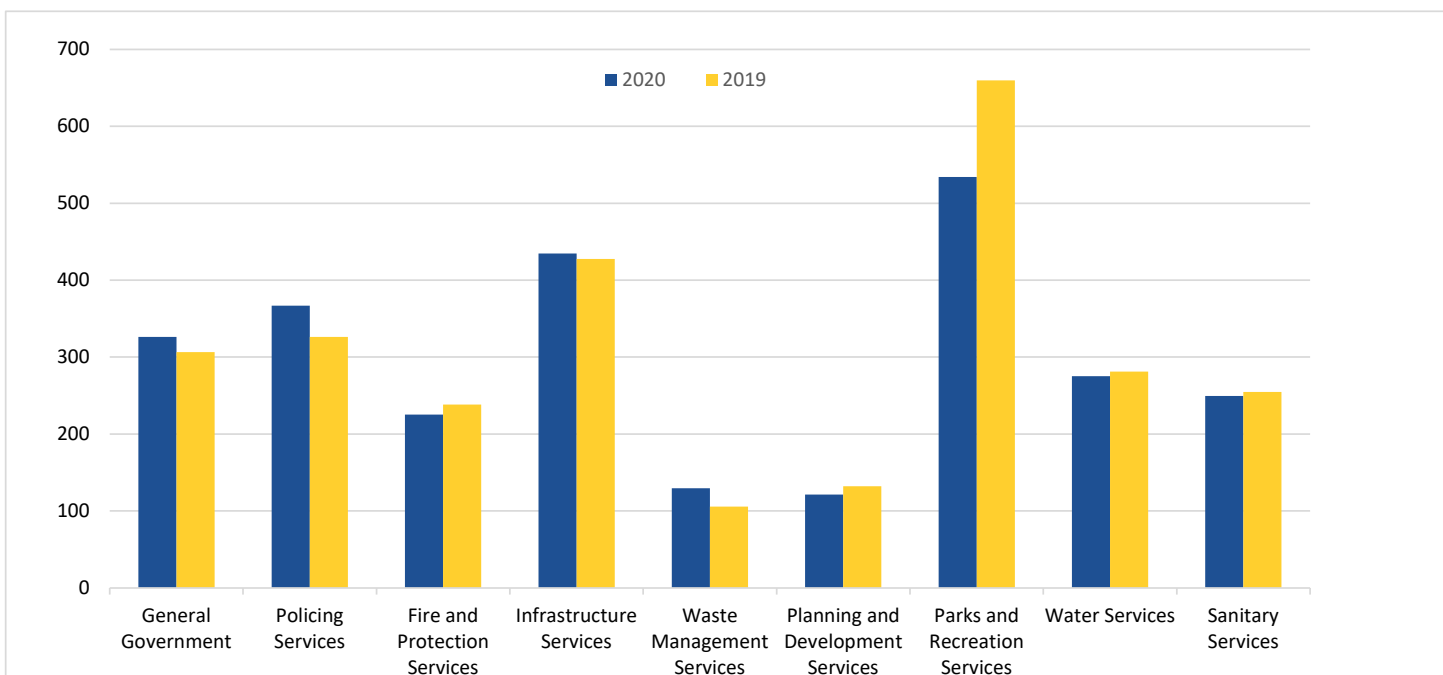
DEPARTMENT COSTS PER RESIDENT

Department Costs Per Resident measures how much each individual City department's cost per resident living in the City. The Year over year change in overall cost per resident went from \$2,721.40 in 2019 to \$2,650.69 in 2020, which was a 0.91% drop. Wages and Benefits for all of the City's per resident in 2019 was \$1,010.55 compared to \$911.14 in 2020, which is a 9.8% drop.

TABLE 1.0 – DEPARTMENT COSTS PER RESIDENT

DEPARTMENT	POPULATION	DEPARTMENT COSTS	PER RESIDENT	WAGES & BENEFITS	PER RESIDENT
General Government	14,315	\$4,672,562	\$326.41	\$2,291,778	\$160.10
Policing Services	14,315	\$5,253,761	\$367.01	\$483,980	\$33.81
Fire and Protection Services	14,315	\$3,222,447	\$225.11	\$2,513,847	\$175.61
Operations Services	14,315	\$6,220,650	\$434.55	\$1,267,601	\$88.55
Waste Management Services	14,315	\$1,853,409	\$129.47	\$517,097	\$36.12
Planning and Development Services	14,315	\$1,737,415	\$121.37	\$693,014	\$48.41
Parks & Recreation Services	14,315	\$7,645,688	\$534.10	\$2,890,884	\$201.95
Water Services	14,315	\$3,940,633	\$275.28	\$1,403,216	\$98.02
Sanitary Services	14,315	\$3,571,213	\$249.47	\$981,549	\$68.57

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	\$2,894,250	\$16,291,577	18%
Prince Albert	\$3,205,685	\$40,743,908	8%
Regina	\$14,964,000	\$284,740,000	5%
Saskatoon	\$17,842,000	\$282,690,000	6%
Swift Current	\$2,509,270	\$19,668,631	13%

This measures the amount of annual tax revenues 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	\$30,214,987	\$33,142,233	91%
Prince Albert	\$30,575,929	\$20,626,393	148%
Regina	\$636,719,000	\$292,989,000	217%
Saskatoon	\$685,265,000	\$306,968,000	223%
Swift Current	\$37,225,847	\$79,450,833	47%

This measures compares 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 is in the middle when compared to cities of a similar size.

TABLE 5.0 – DEBT SERVICING COSTS

CITY	INTEREST EXPENSE	TOTAL OPERATING REVENUES	PERCENTAGE
North Battleford	\$1,383,542	\$42,771,073	3%
Prince Albert	\$909,736	\$94,575,056	1%
Regina	\$24,340,000	\$696,923,000	3%
Saskatoon	\$27,559,000	\$1,022,828,000	3%
Swift Current	\$2,090,059	\$63,802,280	3%

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 2) 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 decreased in average by 8.5%.

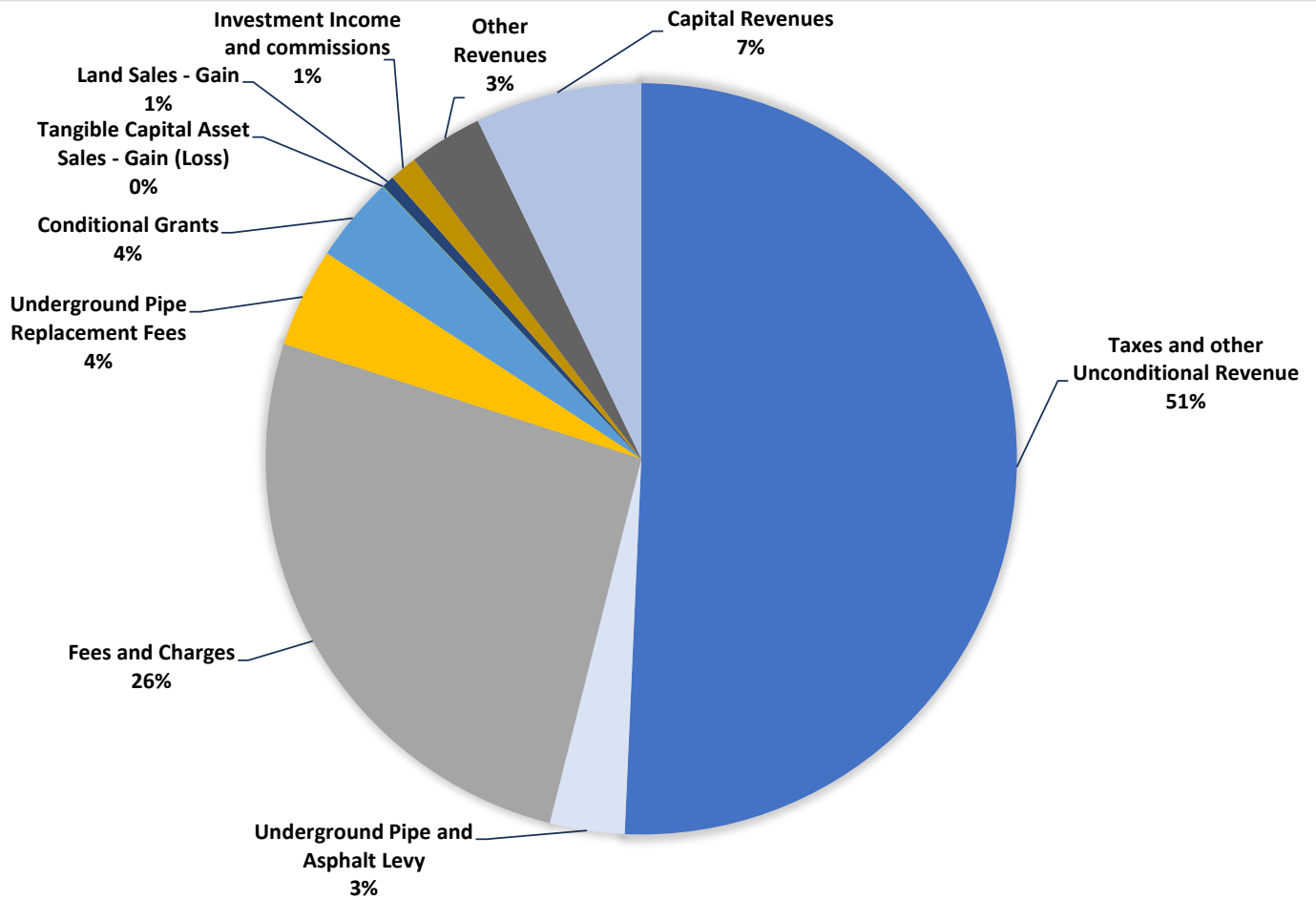
TABLE 6.0 – FIVE YEAR STATEMENT OF OPERATIONS

	2020	2019	2018	2017	2016	CHANGE
Total Revenues	\$42,771,073	\$41,820,233	\$41,791,405	\$43,042,918	\$46,702,194	-8%
Total Expenses	\$38,117,778	\$39,109,676	\$40,938,399	\$41,431,835	\$41,765,416	-9%
Operating Surplus (Deficit)	\$4,653,295	\$2,710,557	\$853,006	\$1,611,083	\$4,936,778	
Capital Grants	\$3,304,953	\$1,742,664	\$875,957	\$846,790	\$810,682	
Total Surplus (Deficit)	\$7,958,248	\$4,453,221	\$1,728,963	\$2,457,873	\$5,747,460	

REVENUES

Taxes and Unconditional Revenues continue to be the City's single biggest source of revenue at 51% of all revenues, with fees and charges being the next biggest source at 26%. 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 – 2020 SUMMARY OF REVENUES



REVENUE COMPARISON

In 2020, the City encountered significant challenges with the pandemic. Despite the challenges and uncertainty, the City still saw an increase of \$2,513,129 in revenues compared to 2019 which was mainly the additional government grants received in 2020.

TABLE 8.0 – FIVE YEAR SUMMARY OF REVENUES

	2020	2019	2018	2017	2016
Taxes and other Unconditional Revenue	\$23,363,611	\$21,677,473	\$20,548,863	\$20,428,443	\$20,633,046
Underground Pipe and Asphalt Levy	\$1,483,078	\$1,469,383	\$1,488,343	\$1,443,092	\$1,172,016
Fees and Charges	\$11,993,753	\$13,275,359	\$13,246,352	\$15,905,028	\$18,728,166
Underground Pipe Replacement Fees	\$1,963,622	\$1,948,919	\$1,902,061	\$1,845,889	\$1,526,320
Conditional Grants	\$1,699,489	\$1,356,436	\$1,734,781	\$1,395,395	\$1,630,847
Tangible Capital Asset Sales Gain (Loss)	\$14,812	\$82,150	(\$218,990)	\$51,417	\$152,072
Land Sales - Gain	\$246,817	\$153,841	\$1,100,457	\$325,545	\$1,316,430
Investment Income and commissions	\$548,379	\$505,615	\$603,171	\$264,272	\$258,146
Other Revenues	\$1,457,512	\$1,351,057	\$1,386,367	\$1,383,837	\$1,285,151
Capital Revenues	\$3,304,953	\$1,742,664	\$875,957	\$846,790	\$810,682
Total	\$46,076,026	\$43,562,897	\$42,667,362	\$43,889,708	\$47,512,876

TAXABLE ASSESSMENT AND PROPERTY TAXATION

TABLE 9.0 – FIVE YEAR SUMMARY OF PROPERTY TAXES

5 YEAR MILL RATES	2020	2019	2018	2017	2016
Taxable Assessment	\$1,159,073,850	\$1,139,951,220	\$1,118,044,275	\$1,147,890,980	\$813,480,277
Mill Rates					
Uniform Mill Rate	13.893	13.488	12.97	12.569	11.67
MUNICIPAL FACTOR					
Residential	0.3982	0.3982	0.3771	0.3779	0.5194
Condominium	0.3982	0.3982	0.3771	0.3779	0.5194
Condo Parking/Garage	0.3982	0.3982	0.3771	0.3779	0
Vacant Residential Land	1.5282	1.5282	1.4474	1.4504	1.848
Agriculture	1.811	1.811	1.7586	1.7622	3.554
Multi-Family	1.1316	1.1316	1.0718	1.074	1.903
Elevators	1.3753	1.3753	1.3354	1.3382	1.796
Pipelines & Railways	1.3753	1.3753	1.3354	1.3382	1.796
Commercial	1.2133	1.18	1.1155	1.1178	1.796
Vacant Commercial Buildings - Key Commercial Corridor	3.54	3.54	3.3465	2.2356	
Minimum Tax	356.2	356.2	342.5	332.5	332.5
School Mill Rate	1.43-9.68	1.43-6.27	1.43-6.27	1.43-6.27	2.67-8.28
Base Taxes					
Residential	733	712.34	684.95	665	665
Condominium	733	712.34	684.95	665	665
Multi-Family	733	712.34	684.95	665	665
UPAR	4.36	4.36	4.36	4.36	3.6

TABLE 10.0 – FIVE YEAR SUMMARY OF TAX REVENUE AND RECEIVABLES

	2020	2019	2018	2017	2016
Taxation Revenue	\$16,291,577	\$15,625,807	\$14,599,089	\$14,611,219	\$13,870,517
Population	14315	14315	14315	14315	14315
Taxation Revenue per Resident	\$1,138.08	\$1,091.57	\$1,019.85	\$1,020.69	\$968.95
Tax Receivable at end of year	\$2,894,250	\$2,514,817	\$1,568,641	\$1,334,283	\$1,270,145
Tax Receivable % of Tax Revenue	18%	16%	11%	9%	9%
Taxation as a % of overall revenue	38%	36%	35%	34%	30%

EXPENSES

In 2020 the total operating expenses were \$38,117,778 which included:

- Wages and benefits at \$13,042,966 compared to \$14,466,044 in 2019, a \$1,423,077 reduction
- Contractual Services at \$9,226,333 compared to \$8,763,547 in 2019, a \$462,786 increase
- Subscriptions and memberships at \$158,939 compared to \$149,067 in 2019
- Utilities at \$2,448,610 compared to \$2,577,616 in 2019
- Maintenance, Materials and Supplies at \$2,720,295 compared to \$3,069,990 in 2019
- Travel at \$20,591 compared to \$68,191 in 2019
- Amortization at \$7,356,202 compared to \$7,029,581 in 2019
- Interest at \$1,383,542 compared to \$1,544,180 in 2019
- Insurance at \$421,448 compared to \$508,070 in 2019
- Grants at \$791,831 compared to \$705,403 in 2019

EXPENSE OBSERVATIONS

By department expense comparison for 2020 to prior year:

- General Government expenses of \$4,672,562 compared to \$4,386,910 in 2019
- Policing Services expenses of \$5,253,761 compared to \$4,671,740 in 2019,
- Fire & Protective Services expenses of \$3,222,447 compared to \$3,410,534 in 2019
- Operations Services expenses of \$6,220,650 compared to \$6,122,406 in 2019
- Waste Management (Landfill) expenses of \$1,853,409 compared to \$1,513,993 in 2019
- Planning & Development Services expenses of \$1,737,415 compared to \$1,893,593 in 2019
- Parks & Recreation expenses of \$7,645,688 compared to \$9,443,691 in 2019
- Water Services expenses of \$3,940,633 compared to \$4,023,294 in 2019
- Sanitary Sewer expenses of \$3,571,213 compared to \$3,643,515 in 2019

TABLE 11.0 – 2020 EXPENDITURES BY TYPE

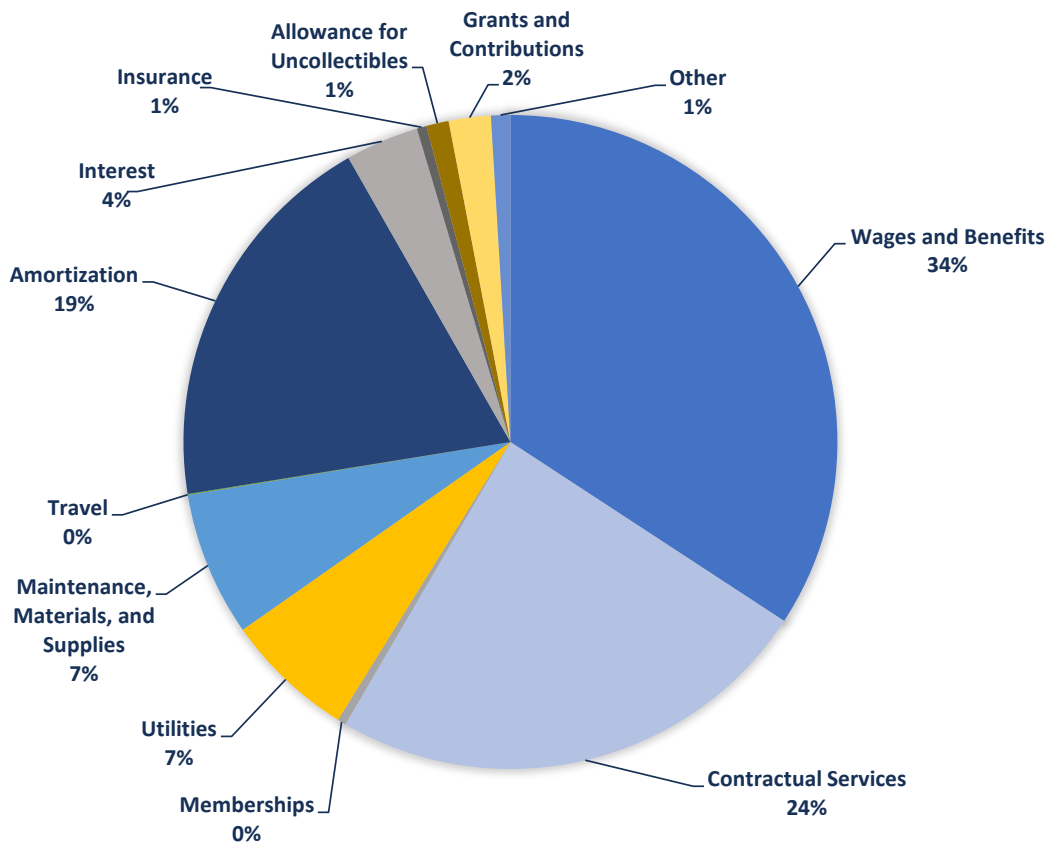


TABLE 12.0 – FIVE YEAR EXPENDITURES BY TYPE

	2020	2019	2018	2017	2016
Wages and Benefits	\$13,042,966	\$14,466,044	\$15,266,198	\$14,238,118	\$14,163,437
Contractual Services	\$9,226,333	\$8,763,547	\$9,090,175	\$10,879,647	\$11,599,807
Memberships	\$158,939	\$149,0667	\$193,282	\$162,805	\$166,822
Utilities	\$2,448,610	\$2,577,616	\$2,643,140	\$2,608,440	\$2,467,745
Maintenance, Materials, and Supplies	\$2,720,295	\$3,069,990	\$3,811,454	\$3,324,402	\$3,399,373
Travel	\$20,591	\$68,191	\$80,127	\$77,325	\$93,590
Amortization	\$7,356,202	\$7,029,581	\$6,550,573	\$6,375,414	\$6,061,017
Interest	\$1,383,542	\$1,544,180	\$1,679,430	\$1,696,288	\$1,774,732
Allowance for Uncollectibles	\$182,823	\$168,494	\$(43,874)	\$48,797	\$6,259
Insurance	\$421,448	\$508,070	\$734,603	\$630,170	\$592,201
Other	\$364,198	\$59,492	\$93,265	\$159,582	\$132,106
Grants and Contributions	\$791,831	\$705,403	\$840,026	\$1,230,848	\$1,308,329
Total	\$38,117,778	\$39,109,676	\$40,938,399	\$41,431,835	\$41,765,416

TABLE 13.0 – 2020 EXPENDITURES BY FUNCTIONAL AREA

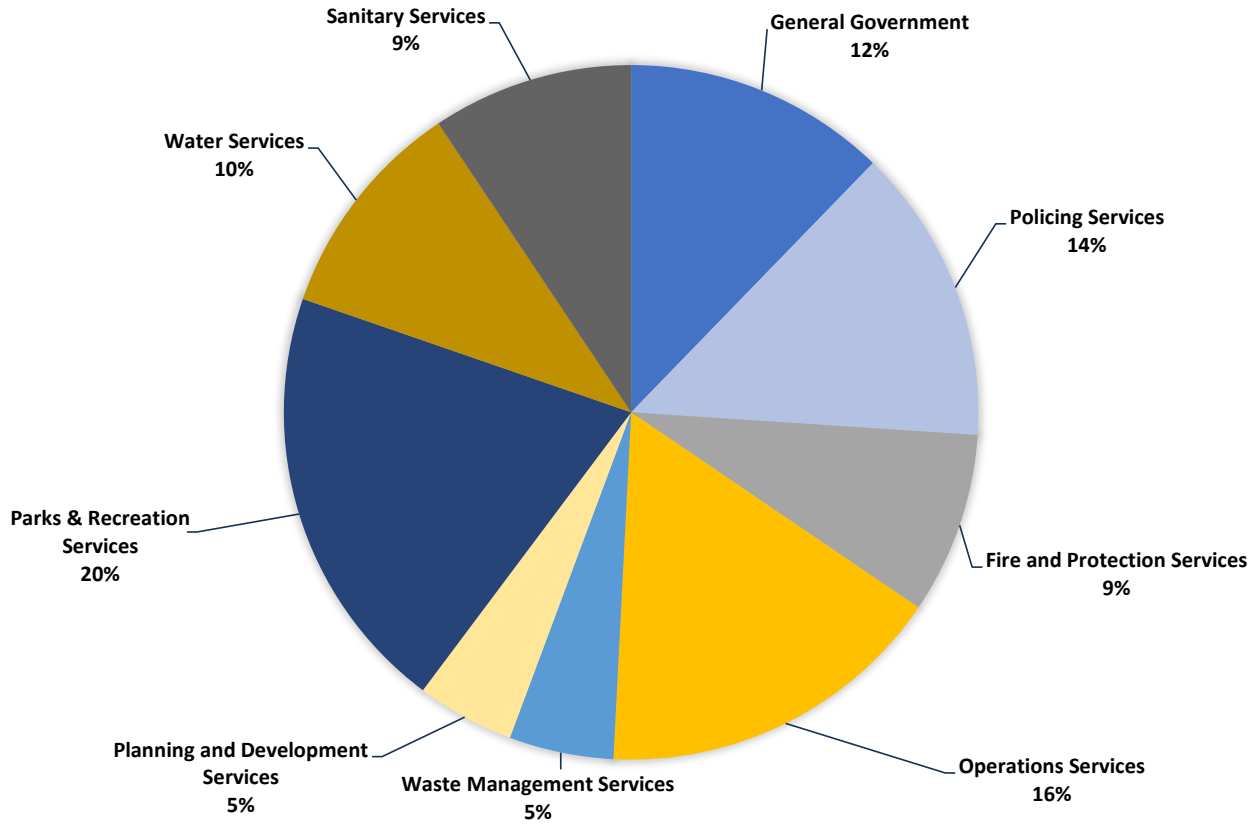


TABLE 14.0 – FIVE YEAR EXPENDITURES BY FUNCTIONAL AREA

	2020	2019	2018	2017	2016
General Government	\$4,672,562	\$4,386,910	\$4,501,097	\$4,327,097	\$3,965,737
Policing Services	\$5,253,761	\$4,671,740	\$5,001,782	\$5,034,706	\$4,683,791
Fire and Protection Services	\$3,222,447	\$3,410,534	\$3,620,299	\$3,473,050	\$3,418,540
Operations Services	\$6,220,650	\$6,122,406	\$10,132,546	\$9,563,493	\$9,543,647
Waste Management Services	\$1,853,409	\$1,513,993	\$1,410,943	\$1,742,171	\$1,780,448
Planning and Development Services	\$1,737,415	\$1,893,593	\$1,954,431	\$1,689,562	\$1,899,223
Parks & Recreation	\$7,645,688	\$9,443,691	\$6,654,374	\$6,111,933	\$6,036,429
Water Services	\$3,940,633	\$4,023,294	\$4,342,452	\$6,164,557	\$7,044,505
Sanitary Services	\$3,571,213	\$3,643,515	\$3,320,475	\$3,324,655	\$3,393,096
Total	\$38,117,778	\$39,109,676	\$40,938,399	\$41,431,224	\$41,765,416

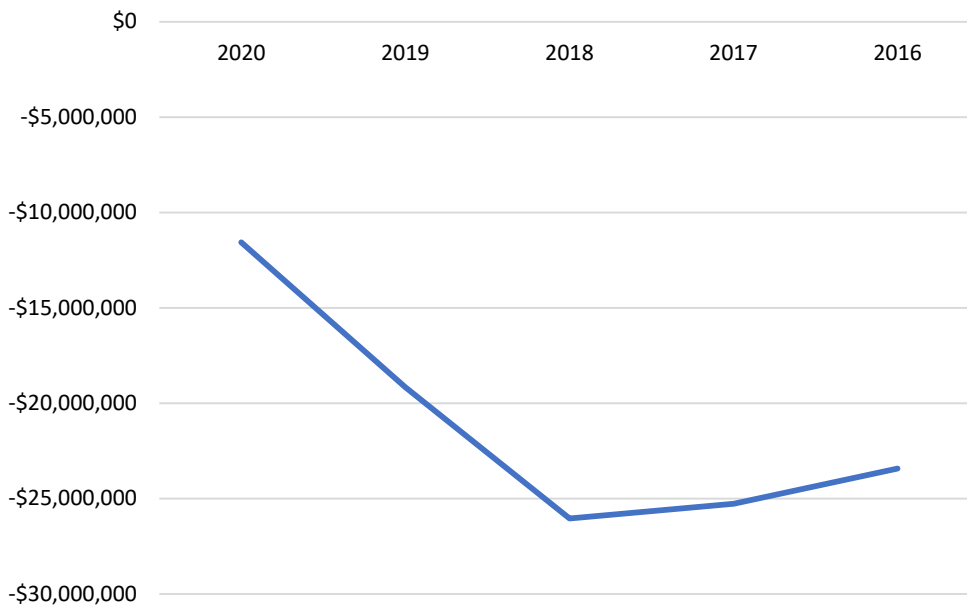
FINANCIAL POSITION

TABLE 15.0 – FIVE YEAR SUMMARY OF STATEMENT OF FINANCIAL POSITION

	2020	2019	2018	2017	2016
Financial Assets	\$30,214,987	\$23,941,353	\$22,025,226	\$22,808,451	\$27,418,656
Financial Liabilities	\$41,780,472	\$43,103,185	\$48,070,936	\$48,071,139	\$50,838,507
Net Debt	\$(11,565,485)	\$(19,161,832)	\$(26,045,710)	\$(25,262,688)	\$(23,419,851)
Current Ratio	72%	56%	46%	47%	54%
Non-Financial Assets	\$175,164,861	\$174,802,960	\$177,233,617	\$174,043,790	\$169,743,081
Accumulated Surplus	\$163,599,376	\$155,641,128	\$151,187,907	\$148,781,102	\$146,323,230

Current ratio measures the entity's ability to pay short-term obligations.

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.

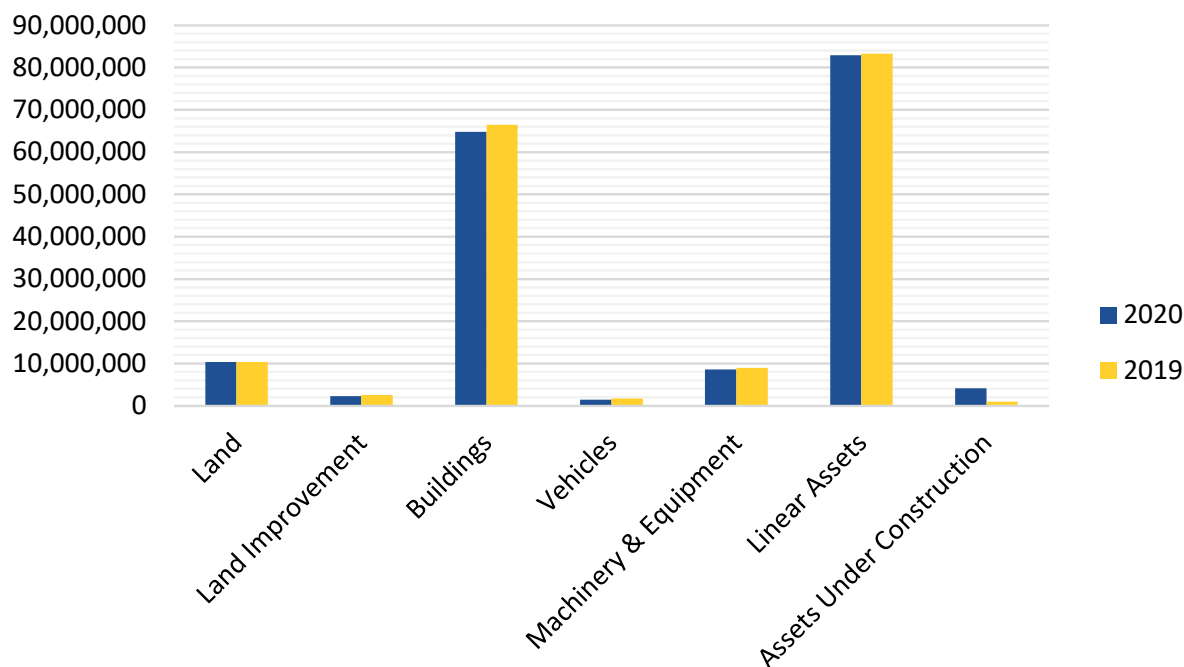
The City's total net book value of tangible capital assets increased by \$422,763 from \$174,280,305 in 2019 to \$174,703,068 in 2020.

The largest category is linear assets at \$82,945,344 which consists of all roadways, water and sanitary infrastructure in the City.

TABLE 17.0 - TANGIBLE CAPITAL ASSETS BY CATEGORY

	2020	2019	2018
Land	\$10,377,457	\$10,374,157	\$11,062,512
Land Improvement	\$2,324,996	\$2,519,944	\$2,705,317
Buildings	\$64,840,411	\$66,451,043	\$68,331,130
Vehicles	\$1,483,176	\$1,725,976	\$1,411,997
Machinery & Equipment	\$8,559,551	\$8,941,207	\$9,064,129
Linear Assets	\$82,945,344	\$83,277,563	\$80,880,644
Assets Under Construction	\$4,172,133	\$990,417	\$1,291,611
Total	\$174,703,068	\$174,280,309	\$174,747,340

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

	2020	2019	2018	2017	2016
General Government	\$44,482	\$93,324	-	-	\$254,880
Policing Services	\$72,073	\$8,008	-	\$465,909	-
Fire and Protection Services	\$481,682	\$56,133	\$212,584	\$119,608	\$79,544
Operations Services	\$2,270,833	\$2,552,103	\$3,810,363	\$3,971,022	\$3,507,032
Waste Management Services	-	\$374,349	\$9,275	\$9,188	\$47,576
Planning and Development Services	\$1,824,957	\$122,961	\$1,657,882	\$3,627,735	\$2,526,749
Parks & Recreation Services	\$168,388	\$224,198	\$542,407	\$696,894	\$774,536
Water Services	\$1,648,827	\$1,253,668	\$1,523,124	\$1,528,396	\$3,298,260
Sanitary Services	\$1,267,940	\$817,413	\$1,826,686	\$673,217	\$870,603
Total	\$7,779,182	\$5,502,157	\$9,582,321	\$11,091,969	\$11,359,180

DEBT

Long Term Debt continues to decrease in 2020 with the final outstanding balance being \$33,462,675 compared to \$36,874,923 as of December 31, 2019. Current debt per resident in North Battleford is \$2,337.60 per resident compared to \$2,575.96 in 2019.

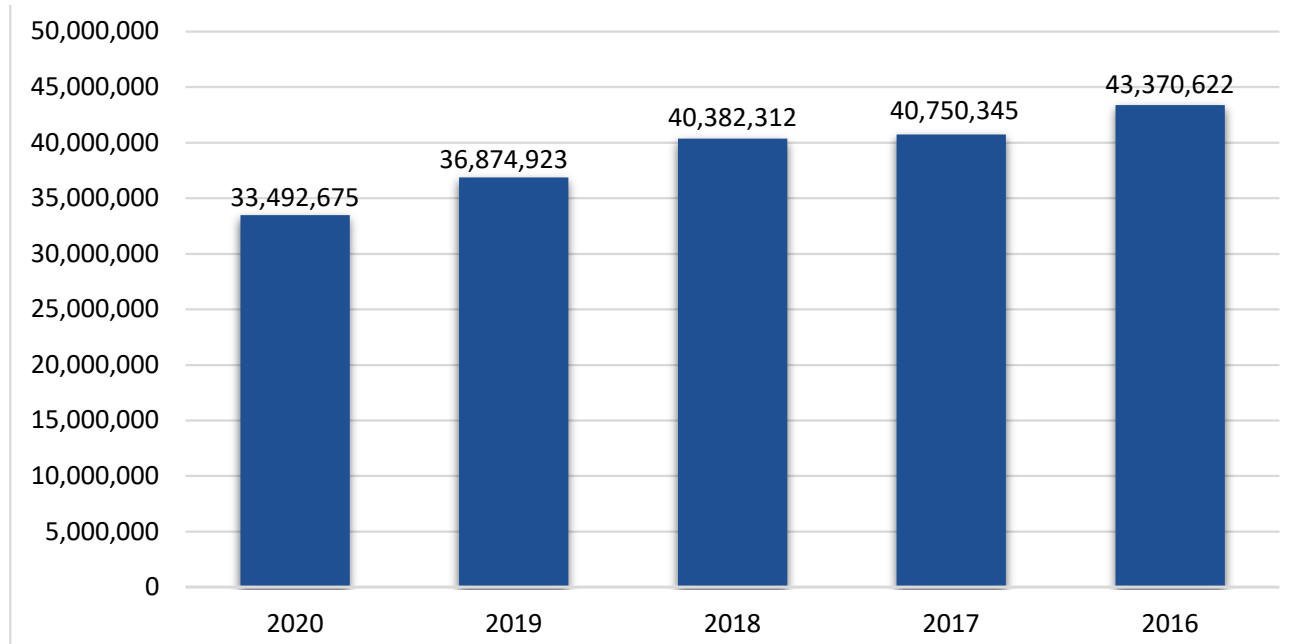
TABLE 19.0 – LONG TERM DEBT SUMMARY

LENDER	LOAN BALANCE AS AT DECEMBER 31, 2020	LOAN RATE	ANNUAL DEBT SERVICING FOR 2020	PURPOSE OF LOAN	EXPIRY
CMHC	\$823,342.00	3.98%	\$186,524.00	Kinsmen Park Storm Sewer	August 1, 2024
CMHC	\$993,884.00	3.83%	\$177,330.00	Water Treatment Plant	July 1, 2025
BMO	\$10,274,007.00	2.47%	\$1,775,825.00	Credit Union CUPlex	June 1, 2032
Royal Bank	\$8,193,000.00	5.35%	\$629,000.00	Sewage Treatment Plant	October 1, 2030
Royal Bank	\$3,940,000.00	3.24%	\$138,000.00	114th Street Expansion	September 2, 2039
Royal Bank	\$4,719,000.00	2.70%	\$164,000.00	Multiple Infrastructure Investments	November 19, 2040
Royal Bank	\$1,326,000.00	2.37%	\$45,000.00	Multiple Infrastructure Investments	November 21, 2041
Royal Bank	\$2,873,000.00	3.01%	\$89,000.00	Multiple Infrastructure Investments	October 4, 2043
Capital Leases	\$320,442.00	4.80%	\$207,569.00	Multiple Equipment, Building and Land	Jul 1, 2022 – Feb 1, 2023
Total	\$33,462,675.00		\$3,412,248.00		

TABLE 20.0 – FIVE YEAR PER RESIDENT LONG TERM DEBT

	2020	2019	2018	2017	2016
Tax-Supported Debt	\$21,229,229	\$23,731,347	\$26,370,018	\$26,662,174	\$28,511,874
Self-Supported Debt	\$12,233,446	\$13,143,576	\$14,012,294	\$14,088,171	\$14,858,748
Gross External Debt	\$33,462,675	\$36,874,923	\$40,382,312	\$40,750,345	\$43,370,622
Population	14,315	14,315	14,315	14,315	14,315
Debt per resident	\$2,337.60	\$2,575.96	\$2,820.98	\$2,846.69	\$3,029.73
Interest on Long Term Debt	\$1,383,542	\$1,544,180	\$1,679,432	\$1,696,288	\$1,774,732
Interest per resident	\$96.65	\$107.87	\$117.32	\$118.50	\$123.98
Total Debt Limit	\$55,000,000	\$55,000,000	\$45,000,000	\$45,000,000	\$45,000,000
Debt Limit Ratio	0.6084	0.6705	0.8974	0.9056	0.9638

The City has two main types of long-term debt: tax-supported debt funded by tax levies, and self-supported debt funded through non-tax levy revenues such as utility services.

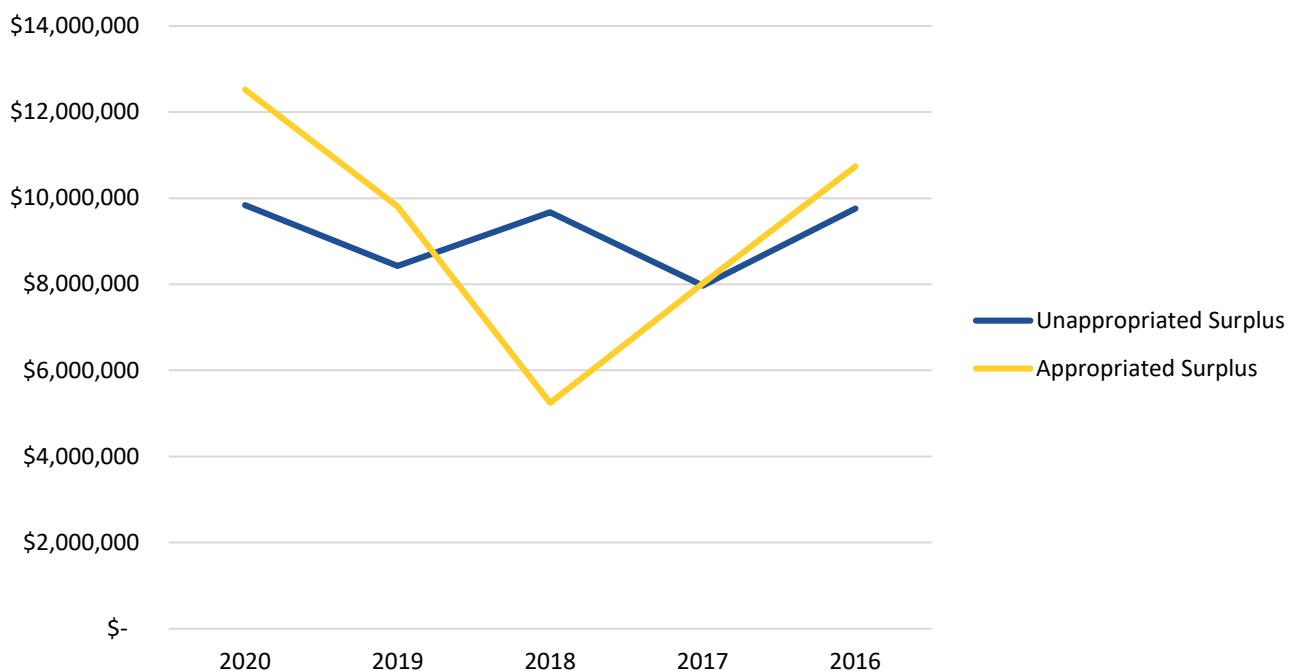
TABLE 21.0 – FIVE YEAR GROSS EXTERNAL DEBT SUMMARY

RESERVES

TABLE 23.0 – LONG TERM RESERVE SUMMARY

	2020	2019	2018	2017	2016
Unappropriated Surplus	\$9,836,413	\$8,425,853	\$9,669,323	\$7,972,062	\$9,762,941
Appropriated Surplus					
General Government	\$100,989	\$100,000	\$25,000	\$757,133	\$757,133
Fire and Protection Services	\$1,294,502	\$1,234,617	\$585,250	\$332,299	\$403,000
Operations Services	\$3,516,240	\$3,387,957	\$2,132,822	\$1,777,171	\$1,927,000
Waste Management Services	\$836,667	\$836,667	\$570,833	\$184,500	\$227,000
Planning & Development Services	\$(669,083)	\$(933,264)	\$(1,551,316)	\$(1,228,756)	\$(3,665,459)
Policing Services	\$461,620	\$619,876	-	-	-
Parks & Recreation Services	\$1,193,389	\$1,058,845	\$688,841	\$618,903	\$1,300,000
Water Services	\$3,096,672	\$2,128,734	\$1,289,748	\$1,617,609	\$1,455,591
Sanitary Services	\$2,691,573	\$1,376,461	\$1,508,971	\$1,510,877	\$1,005,591
Total Appropriated Surplus	\$12,522,569	\$9,809,893	\$5,250,149	\$8,027,248	\$10,740,774

TABLE 24.0 – YEARLY SURPLUS COMPARISON



ECONOMIC HIGHLIGHTS

TABLE 25.0 – FIVE YEAR TABLE OF BUILDING PERMITS

	2016	2017	2018	2019	2020
Number of Permits	140	117	131	86	97
Construction Value	\$17,784,400	\$17,570,310	\$26,891,100	\$10,995,300	\$24,115,528

TABLE 26.0 – FIVE YEAR SUMMARY OF BUILDING PERMIT VALUE

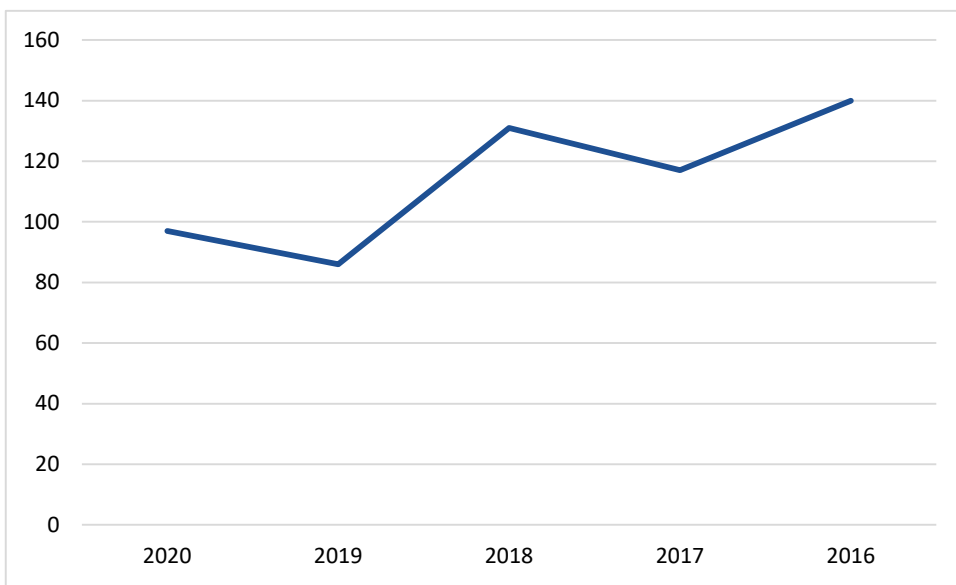


TABLE 27.0 – FIVE YEAR SUMMARY OF BUILDING PERMITS

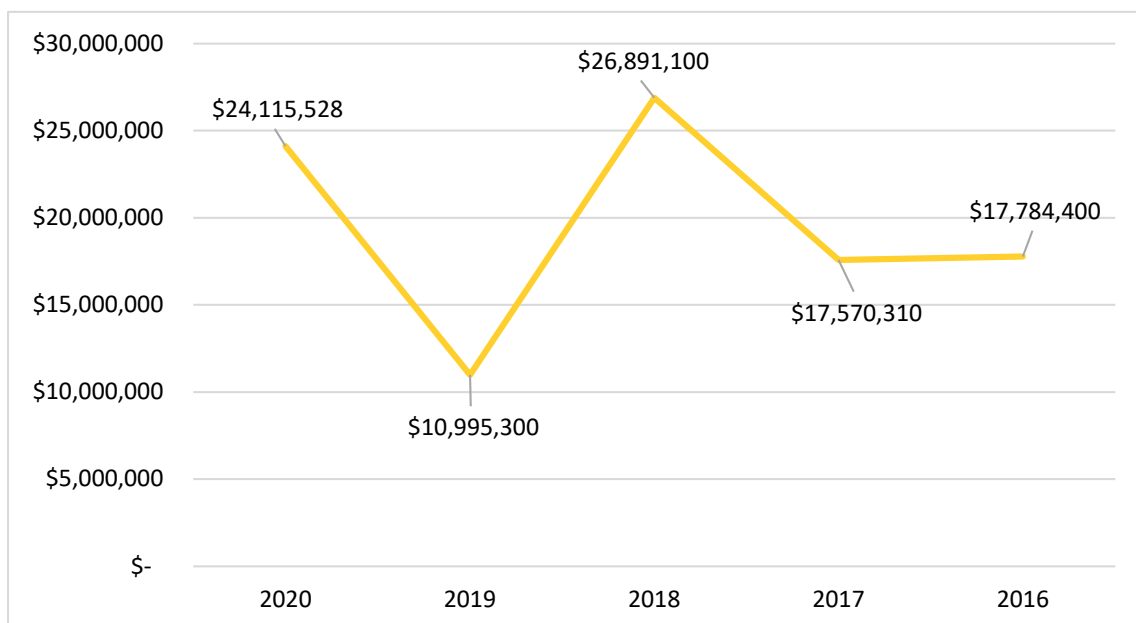
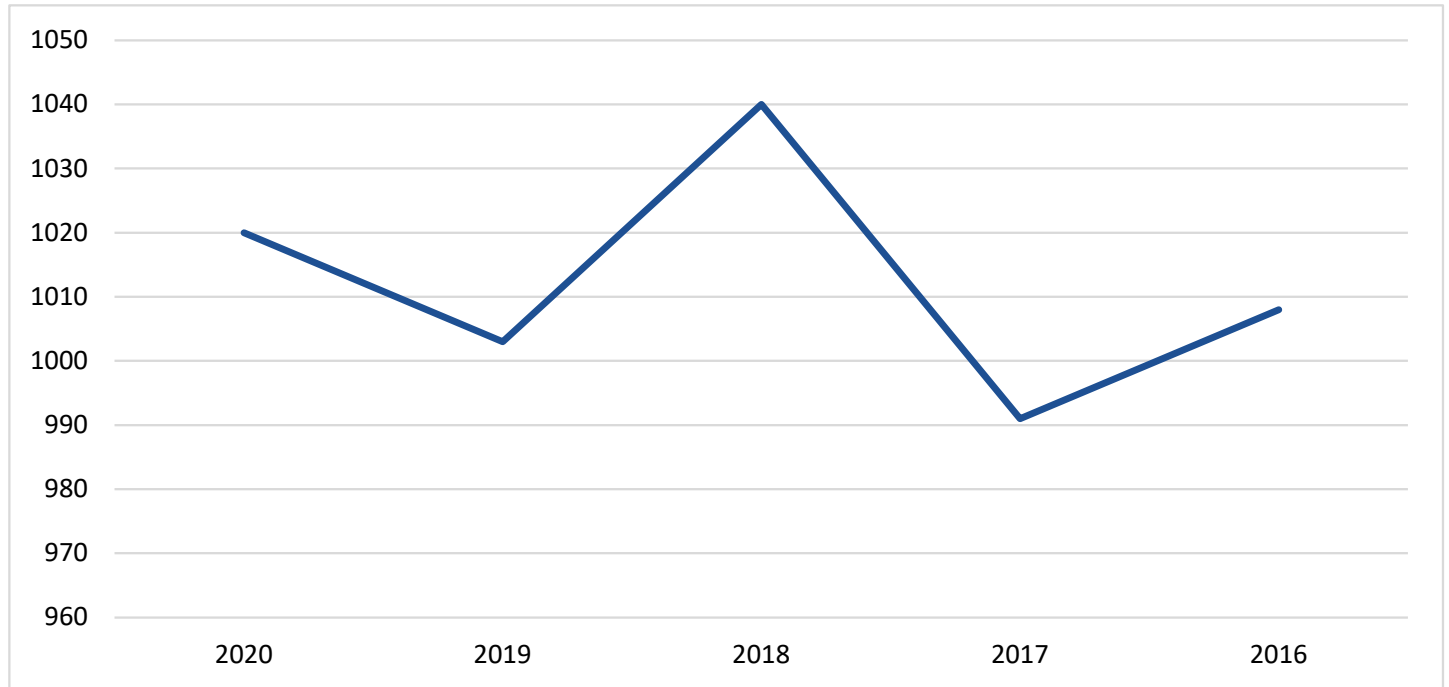


TABLE 28.0 – FIVE YEAR TABLE OF BUSINESS LICENSES

	2016	2017	2018	2019	2020
Number of Licenses	1008	991	1040	1003	1020

TABLE 29.0 – FIVE YEAR SUMMARY OF BUILDING LICENSES

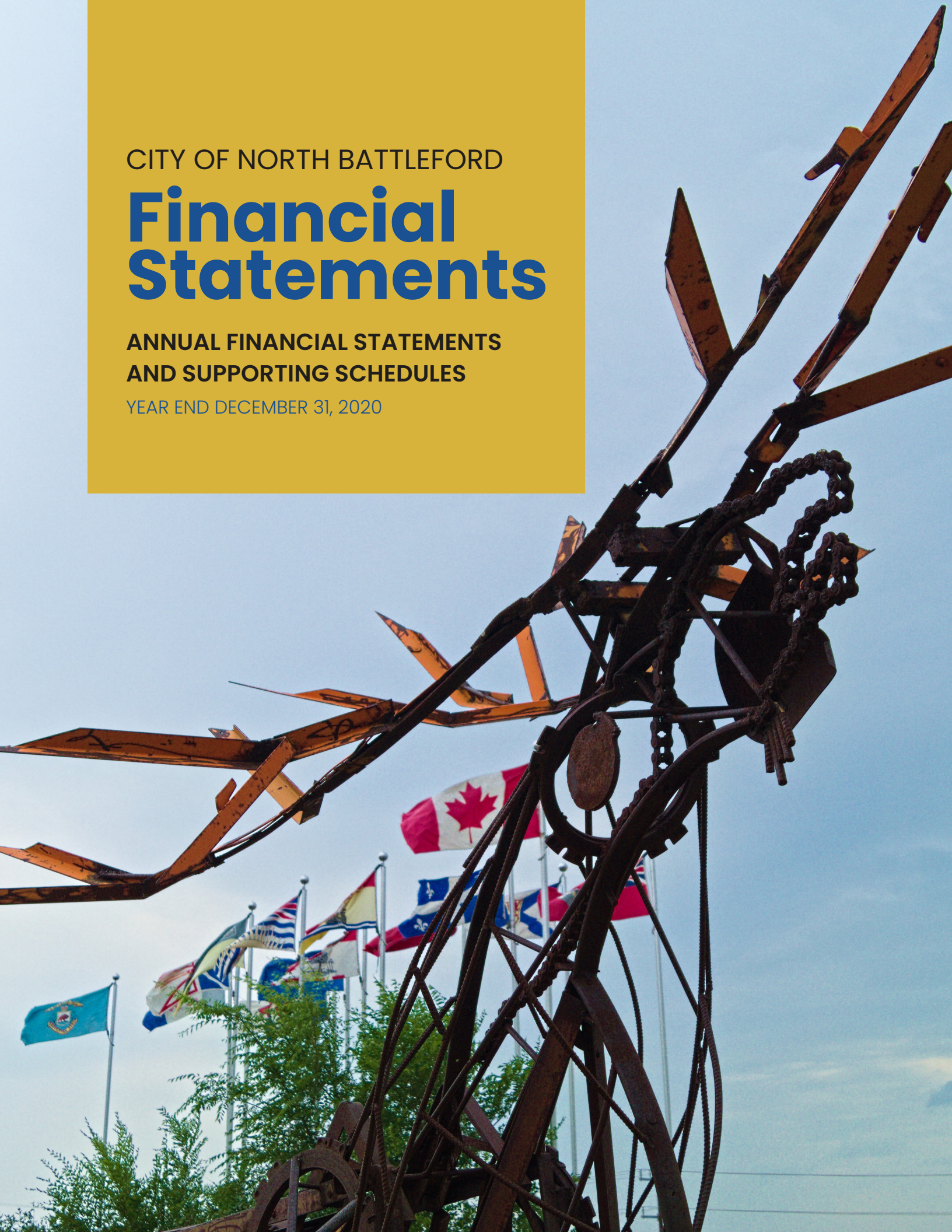


CITY OF NORTH BATTLEFORD

Financial Statements

**ANNUAL FINANCIAL STATEMENTS
AND SUPPORTING SCHEDULES**

YEAR END DECEMBER 31, 2020



MANAGEMENT'S REPORT

For the Year Ended December 31, 2020

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 2020 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
June 14, 2021



Acting Director of Finance



City Manager

INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2020



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

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, 2020, 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, 2020, and the results of its operations, changes in its net 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.

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.

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.

INDEPENDENT AUDITORS' REPORT

For the Year Ended December 31, 2020

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.



Chartered Professional Accountants
Regina, Saskatchewan
June 14, 2021

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2020

STATEMENT 1

Assets

Financial Assets

	2020	2019
Cash and temporary investments (Note 2)	\$ 3,671,883	\$ 6,425,437
Taxes receivable - municipal (Note 3)	2,894,250	2,514,817
Other accounts receivable (Note 4)	2,454,459	1,706,937
Land for resale (Note 11)	2,348,884	2,374,595
Investments (Note 5)	18,779,868	10,744,307
Long-term service agreements (Note 6)	50,000	160,000
Other	15,643	15,260

Total Financial Assets

30,214,987 **23,941,353**

Liabilities

Accounts payable	3,520,956	2,210,736
Accrued liabilities payable	1,003,394	898,706
Utility deposits	164,678	155,107
Deferred revenue (Note 7)	2,346,279	1,919,500
Accrued landfill costs (Note 8)	1,282,490	1,044,213
Long-term debt (Note 9)	33,142,233	36,346,912
Lease and other obligations (Note 10)	320,442	528,011

Total Liabilities

41,780,472 **43,103,185**

Net Financial Debt

(11,565,485) **(19,161,832)**

Non-Financial Assets

Tangible capital assets (Schedule 5,6)	174,703,068	174,280,305
Prepayments and deferred charges	14,798	29,000
Stock and supplies	446,995	493,655

Total Non-Financial Assets

175,164,861 **174,802,960**

Accumulated Surplus (Schedule 7)

\$ 163,599,376 **\$ 155,641,128**

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, 2020

STATEMENT 2

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Revenues			
Taxes and other unconditional revenue (Schedule 1)	\$21,989,456	\$23,363,611	\$ 21,677,473
Underground pipe and asphalt levy (Schedule 1)	1,600,000	1,483,078	1,469,383
Fees and charges (Schedule 2 & 3)	12,077,211	11,993,753	13,275,359
Underground pipe replacement fees (Schedule 2 & 3)	1,600,000	1,963,622	1,948,919
Conditional grants (Schedule 2 & 3)	1,717,925	1,699,489	1,356,436
Tangible capital asset sales - gain (loss) (Schedule 2 & 3)	-	14,812	82,150
Land sales - gain (Schedule 2 & 3)	3,000	246,817	153,841
Investment income and commissions (Schedule 2 & 3)	390,909	548,379	505,615
Other revenues (Schedule 2 & 3)	1,368,969	1,457,512	1,351,057
Total Revenues	40,747,470	42,771,073	41,820,233
Expenses			
General government services (Schedule 4)	4,497,873	4,672,562	4,386,910
Policing services (Schedule 4)	5,200,063	5,253,761	4,671,740
Fire and protective services (Schedule 4)	2,996,040	3,222,447	3,410,534
Operations services (Schedule 4)	4,388,554	6,220,650	9,082,877
Waste management services (Schedule 4)	1,533,655	1,853,409	1,513,993
Planning and development services (Schedule 4)	2,170,861	1,737,415	1,893,593
Leisure services (Schedule 4)	6,836,293	7,645,688	6,483,220
Water services (Schedule 4)	3,315,874	3,940,633	4,023,294
Sanitary sewer services (Schedule 4)	2,425,409	3,571,213	3,643,515
Total Expenses	33,364,622	38,117,778	39,109,676
Surplus of Revenues over Expenses	7,382,848	4,653,295	2,710,557
Other Capital Contributions			
Provincial/Federal Capital Grants and Contributions	848,000	3,302,553	1,740,264
Community Capital Pledges/Contributions	-	2,400	2,400
Surplus of Revenues over Expenses	\$8,230,848	7,958,248	4,453,221
Accumulated Surplus, Beginning of Year		155,641,128	151,187,907
Accumulated Surplus, End of Year (Schedule 7)		\$163,599,376	\$ 155,641,128

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, 2020

STATEMENT 3

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Surplus	\$ 8,230,848	\$7,958,248	\$ 4,453,221
(Acquisition) of tangible capital assets	(8,125,467)	(7,779,182)	(5,502,157)
Amortization of tangible capital assets	-	7,356,202	7,033,620
Proceeds on disposal of tangible capital assets	217	15,029	921,131
Gain on disposal of tangible capital assets	-	(14,812)	(82,150)
Surplus (Deficit) of Capital Expenditures over Expenses	<u>(8,125,250)</u>	<u>(422,763)</u>	<u>2,370,444</u>
Use (acquisition) of supplies inventories	-	46,660	43,149
Use of prepaid expense	-	14,202	17,064
Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures	-	60,862	60,213
Increase (Decrease) in Net Financial Assets	<u>105,598</u>	7,596,347	6,883,878
Net Financial Debt - Beginning of Year		<u>(19,161,832)</u>	<u>(26,045,710)</u>
Net Financial Debt - End of Year		<u>\$ (11,565,485)</u>	<u>\$ (19,161,832)</u>

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

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2020

STATEMENT 4

	2020	2019
Cash flow from Operating Activities:		
Annual surplus	\$ 7,958,248	\$ 4,453,221
Amortization of tangible capital assets	7,356,202	7,033,620
(Gain) loss on disposal of tangible capital assets	(14,812)	(82,150)
	15,299,637	11,404,691
Change in non-cash assets and liabilities related to operations:		
Taxes receivable - municipal	(379,433)	(946,176)
Other accounts receivable	(747,522)	1,339,394
Land for resale	25,711	(583,840)
Other financial assets	(383)	67,365
Prepayments and deferred charges	14,202	17,064
Stock and supplies	46,660	43,149
Accounts payable	1,310,220	(1,395,899)
Accrued liabilities payable	104,688	73,896
Utility deposits	9,571	8,646
Deferred revenue	426,779	(169,549)
Accrued landfill costs	238,277	22,544
	16,348,407	9,881,285
Cash flow from Capital Activities:		
Acquisition of tangible capital assets	(4,597,066)	(3,032,215)
Underground pipe and asphalt replacement assets	(3,182,116)	(2,469,942)
Proceeds from the disposal of tangible capital assets	15,029	(921,131)
	(7,764,153)	(4,581,026)
Cash flow from Investing Activities:		
Acquisition of investments	(8,035,561)	1,570,143
Long-term service agreements	110,000	443,442
	(7,925,561)	2,013,585
Cash flow from Financing Activities:		
Long-term debt issued	(3,204,679)	-
Long-term debt repaid	(207,569)	(3,302,998)
Lease and other obligations issued	-	(204,391)
	(3,412,248)	(3,507,389)
Net (decrease) increase in cash during the year	(2,753,554)	3,806,455
Cash - Beginning of Year	6,425,437	2,618,982
Cash - End of Year	\$ 3,671,883	\$ 6,425,437

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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.

1. Summary of Significant Accounting Policies

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 measureable; expenses are recognized as they are incurred and measureable 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

All inter-fund assets and liabilities and sources of financing and expenses have been eliminated in these consolidated financial statements.

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, 2020 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.

The global pandemic declared by the World Health Organization on March 11, 2020 due to the outbreak of COVID-19 has cast uncertainty on the estimates, assumptions, and critical judgments exercised by management. Although the development of successful vaccine candidates towards the end of 2020 signals a turning point in pandemic, ongoing delays in the deployment of these vaccine and continuing public health restrictions indicate that the pandemic will continue to negatively impact the Canadian economy for the foreseeable future.

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.

1. Summary of Significant Accounting Policies - continued

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.

h) Deferred revenue

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.

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>
<i>General Assets</i>	
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
<i>Infrastructure Assets</i>	
Water & Sewer	10 to 60 Yrs
Road Network Assets	20 to 50 Yrs
Other	15 to 60 Yrs

1. Summary of Significant Accounting Policies - continued

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.

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) 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.

	2020	2019
Cash	\$ 3,604,837	\$ 6,391,272
Temporary Investments	67,046	34,165
Total Cash and Temporary Investments	\$ 3,671,883	\$ 6,425,437

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.

	2020	2019
Municipal Current	\$ 180,382	\$ 345,523
Arrears	2,987,833	2,374,739
	3,168,215	2,720,262
Less Allowance for Uncollectible	(273,965)	(205,445)
Total Taxes Receivable	\$ 2,894,250	\$ 2,514,817
School	1,977,863	1,733,149
Deduct taxes receivable to be collected on behalf of other organizations	(1,977,863)	(1,733,149)
Total Taxes Receivable	\$ 2,894,250	\$ 2,514,817

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.

	2020	2019
Federal government	\$ 273,869	\$ 158,306
Provincial government and other accruals	1,018,177	807,432
Utility	330,967	217,507
Trade	919,670	580,852
Employee loans	-	1,703
Local improvements	98,156	128,004
Consolidated entities	60,046	17,924
Total Other Accounts Receivable	\$ 2,700,885	\$ 1,911,728
Less Allowance for Uncollectibles		
Utility	(4,000)	(4,000)
Other Accounts Receivable	(242,426)	(200,792)
	(246,426)	(204,792)
Net Other Accounts Receivable	\$ 2,454,459	\$ 1,706,937

5. Investments

Long-term investments consist of Provincial Government bonds, Canadian Government Bonds, Bank Notes and other securities. Long-term investments will mature between 2022 and 2048, with effective interest rates of 1.9% to 5.85%.

The carrying value of long-term investments at December 31, 2020 was \$18,779,868 (2019 - \$10,744,307) and market value was \$19,713,229 (2019 - 11,002,311).

Of the funds above, the City has set aside funds to finance future expenditures based upon appropriated reserves (Schedule 7) as determined by Council via the yearly budget approval process. These appropriated reserves are internally restricted and based on working capital calculation are 100% funded as of December, 31, 2020 and 2019.

6. Long-Term Service Agreements

The 2020 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:

	2020	2019
Credit Union CUplex - private funding agreements	\$ 50,000	\$ 160,000
Less Allowance for Uncollectibles	-	-
Total Long-Term Service Agreements	\$ 50,000	\$ 160,000

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.

	2020	2019
River Valley Trust Funds	\$ 387,894	\$ 367,242
Property Tax Prepayments	786,008	964,813
Sask Lotteries Community Grant Funds	84,222	37,626
Land Purchase Options	14,000	3,000
Emergency Measures Trust Funds	26,426	26,426
Federal Funding (MEEP)	289,310	-
Naming Rights	150,000	-
Other Deferred Revenue	433,012	420,914
Consolidated entities	175,407	99,479
Total Deferred Revenue	\$ 2,346,279	\$ 1,919,500

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, 2020, the accrued liability is \$1,282,490 (2019 - \$1,044,213) 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.

	2020	2019
Estimated closure and post-closure costs over 30 years after capacity is reached	\$ 3,500,000	\$ 3,500,000
Estimated year capacity will be reached	2057	2057
Discount rate	4%	4%
Capacity (m3):	638,680	612,706
Remaining	1,104,320	1,222,982
Total	1,743,000	1,743,000
Percent utilized	36.64%	35.15%
Landfill Liability	\$ 1,282,490	\$ 1,044,213

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. The City's authorized debt limit of \$55 Million was approved in 2019 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.

Bank Indebtedness	2020	2019
Authorized debt limit	\$ 55,000,000	\$ 55,000,000
Long Term Debt at December 31	33,142,233	36,346,912
Interest rates	2.70 – 5.70%	2.37 – 5.35%
Interest costs for year (Net cash paid for interest on debt – Schedule 2)	\$ 1,383,542	\$ 1,544,180

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

	2020	2019
Transportation Services – Kinsmen Park Storm Sewer		
Long-term loan payable to Canada Mortgage & Housing Corporation at a rate of interest of 3.98% maturing August 1, 2024.	\$ 823,342	\$ 1,009,866
Recreation Cultural & Park – Credit Union CUplex		
Bank of Montreal's swap loan agreement at a rate of interest of 2.465% maturing June 1, 2032.	\$ 10,274,007	12,049,832
Water Services – Water Treatment Plant		
Long-term loan payable to Canada Mortgage & Housing Corporation at a rate of interest of 3.83% maturing July 1, 2025.	\$ 993,884	1,171,214
Sanitary Sewer Services – Sewage Treatment Plant		
Royal Bank's swap loan agreement at a rate of interest of 5.35% maturing October 1, 2030.	\$ 8,193,000	8,822,000
Land Development on 114th Street		
Royal Bank's swap loan agreement at a rate of interest of 3.24% maturing September 2, 2039.	\$ 3,940,000	4,078,000
Land development, Leisure facility betterment, Water utility water upgrades, Road transportation improvement, Waste management facility equipment land acquisition		
Royal Bank's swap loan agreement at a rate of interest of 2.7% maturing November 19, 2040.	\$ 4,719,000	4,883,000
Leisure facility betterments and road transportation improvements		
Royal Bank's swap loan agreement at a rate of interest of 2.37% maturing November 21, 2041.	\$ 1,326,000	1,371,000
Capital projects – 2017		
Royal Bank's swap loan agreement at a rate of interest of 3.01% maturing October 4, 2043.	\$ 2,873,000	2,962,000
	\$ 33,142,233	\$ 36,346,912

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
2021	\$ 3,269,894	\$ 1,288,385	\$ 4,558,280
2022	2,752,332	1,162,068	3,914,400
2023	2,402,014	1,064,265	3,466,279
2024	2,476,962	967,237	3,444,199
2025	2,324,818	857,970	3,182,788
2026 to Maturity	19,916,213	4,345,028	24,261,241
Total Long-Term Debt	\$ 33,142,233	\$ 9,684,954	\$ 42,827,187

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	2020	2019
2020	\$ -	\$ 220,252
2021	120,253	120,252
2022	81,252	81,252
2023	138,280	138,280
Total future minimum lease payments	339,785	560,036
Amounts representing interest at a weighted average rate of 4.8%	19,343	32,025
Capital Lease Liability	\$ 320,442	\$ 528,011

11. Land for Resale

Land for resale, is recorded at the lower of cost to prepare the land for sale and the market value of the land. 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.

	2020	2019
Tax Title Property	\$ 804,933	\$ 807,860
Allowance for market value adjustment	(82,268)	(82,268)
Net Tax Title Property	722,665	725,592
Other Land	1,626,219	1,649,003
Allowance for market value adjustment	-	-
Net Other Land	1,626,219	1,649,003
Total Land for Resale	\$ 2,348,884	\$ 2,374,595

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, 2020 was zero (2019 - zero). 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

Budget figures are reported for information purposes only and are not included in the scope of the external audit. The City has not included amortization expense as part of the annual operating budget. The budget was approved by Council on January 13, 2020.

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 (2019 - \$75,000).

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 2020 was \$907,840 (2019 - \$962,892). 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. Comparative Figures

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

FINANCIAL STATEMENTS
CITY OF NORTH BATTLEFORD SUPPORTING SCHEDULES
DECEMBER 31, 2020
(UNAUDITED)

SCHEDULE OF TAXES AND OTHER UNCONDITIONAL REVENUE

For the Year Ended December 31, 2020

SCHEDULE 1

	2020 Budget	2020	2019
Taxes			
General municipal tax levy	\$ 15,346,904	\$ 15,605,533	\$ 15,307,764
Abatements and adjustments	(150,000)	-	(330,480)
Discount on current year taxes	-	-	-
Net municipal taxes	15,196,904	15,605,533	14,977,285
Penalties on tax arrears	274,000	641,382	603,224
Trailer park levies	54,000	44,662	45,299
Total Taxes	15,524,904	16,291,577	15,625,807
Unconditional Grants			
Municipal operating grants	2,885,524	3,740,778	2,608,884
Total Unconditional Grants	2,885,524	3,740,778	2,608,884
Grants in lieu of Taxes			
Sask Energy grant in lieu	328,274	290,623	375,745
Sask Property Management Corp.	478,469	184,487	460,829
Sask Tel grant in lieu	78,800	84,620	88,786
Provincial other grant in lieu	62,526	63,638	62,068
North Battleford Housing Authority	680,959	720,772	715,354
Total Grants in Lieu of Taxes	1,629,028	1,344,140	1,702,782
Surcharges			
Sask Power surcharge fees	1,950,000	1,987,116	1,740,000
Sask Energy surcharge fees	-	-	-
Total Surcharges	1,950,000	1,987,116	1,740,000
Underground Pipe and Asphalt Levy	1,600,000	1,483,078	1,469,383
Total Taxes and Other Unconditional Revenue	\$ 23,589,456	\$ 24,846,689	\$ 23,146,856

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

SCHEDULE 2

For the Year Ended December 31, 2020

	<u>General Government Services</u>	<u>Policing Services</u>	<u>Fire & Protective Services</u>	<u>Operations Services</u>	<u>Waste Management Services</u>
Revenues (Schedule 4)					
Fees and charges	170,544	115,202	496,102	121,520	1,308,749
Underground Pipe Replacement Fees	-	-	-	-	-
Tangible capital asset sales - gain	14,812	-	-	-	-
Land sales - gain	-	-	-	-	-
Investment income and commissions	530,516	-	-	-	-
Grants - conditional	227,536	819,739	-	101,299	134,497
- Capital	-	-	-	3,035,039	-
- Community capital pledges/ contributions	-	-	-	-	-
Other revenues	-	375,328	11,918	12,568	1,057,698
Total Revenues	<u>943,408</u>	<u>1,310,269</u>	<u>508,020</u>	<u>3,270,426</u>	<u>2,500,944</u>
Expenses (Schedule 4)					
Wages and benefits	2,291,778	483,980	2,513,847	1,267,601	517,097
Professional/contractual services	1,040,363	4,472,773	190,012	759,392	783,271
Subscription/memberships	65,935	-	44,491	13,972	6,956
Utilities	164,054	77,451	52,870	533,904	6,698
Maintenance, materials and supplies	127,609	115,346	235,690	797,742	126,688
Travel	6,623	-	2,083	4,314	857
Amortization	75,888	101,643	182,979	2,747,659	158,911
Interest	-	2,568	-	76,821	14,654
Allowance for uncollectibles	182,823	-	-	-	-
Insurance	421,133	-	-	315	-
Medical	645	-	475	-	-
Grants and contributions	198,400	-	-	-	-
Other	97,311	-	-	18,930	238,277
Total Expenses	<u>4,672,562</u>	<u>5,253,761</u>	<u>3,222,447</u>	<u>6,220,650</u>	<u>1,853,409</u>
Surplus (Deficit) by Division	<u>(3,729,154)</u>	<u>(3,943,492)</u>	<u>(2,714,427)</u>	<u>(2,950,224)</u>	<u>647,535</u>

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 2 (CONTINUED)

	Planning & Development Services	Parks & Recreation	Water Services	Sanitary Sewer Services	Total
Revenues (Schedule 4)					
Fees and charges	821,943	1,410,594	3,766,198	3,782,901	11,993,753
Underground Pipe Replacement Fees	-	-	1,963,622	-	1,963,622
Tangible capital asset sales - gain	-	-	-	-	14,812
Land sales - gain	246,817	-	-	-	246,817
Investment income and commissions	138	-	17,725	-	548,379
Grants - conditional	191,678	224,740	-	-	1,699,489
- Capital	-	-	-	267,514	3,302,553
- Community capital pledges/ contributions	-	2,400	-	-	2,400
Other revenues	-	-	-	-	1,457,512
Total Revenues	<u>1,260,576</u>	<u>1,637,734</u>	<u>5,747,545</u>	<u>4,050,415</u>	<u>21,229,337</u>
Expenses (Schedule 4)					
Wages and benefits	693,014	2,890,884	1,403,216	981,549	13,042,966
Professional/contractual services	305,988	778,532	671,595	224,407	9,226,333
Subscription/memberships	9,189	3,460	11,477	3,459	158,939
Utilities	-	934,166	355,435	324,032	2,448,610
Maintenance, materials and supplies	63,991	413,161	606,056	234,012	2,720,295
Travel	3,670	1,630	1,135	279	20,591
Amortization	215,586	1,856,438	826,672	1,190,426	7,356,202
Interest	196,570	414,988	64,892	613,049	1,383,542
Allowance for uncollectibles	-	-	-	-	182,823
Insurance	-	-	-	-	421,448
Medical	-	-	-	-	1,120
Grants and contributions	249,407	344,024	-	-	791,831
Other	-	8,405	155	-	363,078
Total Expenses	<u>1,737,415</u>	<u>7,645,688</u>	<u>3,940,633</u>	<u>3,571,213</u>	<u>38,117,778</u>
Surplus (Deficit) by Division	<u>(476,839)</u>	<u>(6,007,954)</u>	<u>1,806,912</u>	<u>479,202</u>	<u>(16,888,441)</u>
Taxation and other unconditional revenue (Schedule 1)					24,846,689
Net Surplus					<u>7,958,248</u>

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 3

	General Government Services	Policing Services	Fire & Protective Services	Operations Services	Waste Management Services
Revenues (Schedule 4)					
Fees and charges	249,986	116,724	548,735	216,225	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
Total Revenues	<u>802,227</u>	<u>1,372,722</u>	<u>559,681</u>	<u>2,028,665</u>	<u>2,179,387</u>
Expenses (Schedule 4)					
Wages and benefits	2,154,157	668,204	2,759,538	1,258,499	502,308
Professional/contractual services	1,033,315	3,711,103	182,713	574,168	721,346
Subscription/memberships	37,847	-	39,769	21,046	5,361
Utilities	160,888	84,240	50,272	513,364	9,009
Maintenance, materials and supplies	168,873	100,812	196,850	776,036	113,468
Travel	20,292	-	2,135	6,192	748
Amortization	57,623	101,643	178,768	2,737,102	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	-	-	-	-
Other	5,257	-	-	20,473	22,545
Total Expenses	<u>4,386,910</u>	<u>4,671,740</u>	<u>3,410,534</u>	<u>6,122,406</u>	<u>1,513,993</u>
Surplus (Deficit) by Division	<u>(3,584,683)</u>	<u>(3,299,018)</u>	<u>(2,850,853)</u>	<u>(4,093,741)</u>	<u>665,394</u>

CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY DIVISION

For the Year Ended December 31, 2019

SCHEDULE 3 (CONTINUED)

	Planning & Development Services	Parks & Recreation Services	Water Services	Sanitary Sewer Services	Total
Revenues (Schedule 4)					
Fees and charges	714,250	2,802,032	3,865,560	3,720,181	13,275,359
Underground Pipe Replacement Fees	-	-	1,948,919	-	1,948,919
Tangible capital asset sales - gain	-	-	-	-	82,150
Land sales - gain	153,841	-	-	-	153,841
Investment income and commissions	17,721	-	25,223	-	505,615
Grants - conditional	135,880	87,352	-	-	1,356,436
- Capital	-	-	-	-	1,740,264
- Community capital pledges/ contributions	-	2,400	-	-	2,400
Other revenues	-	-	-	-	1,351,057
Total Revenues	<u>1,021,692</u>	<u>2,891,784</u>	<u>5,839,702</u>	<u>3,720,181</u>	<u>20,416,041</u>
Expenses (Schedule 4)					
Wages and benefits	889,552	3,984,581	1,344,420	904,785	14,466,044
Professional/contractual services	318,582	887,178	998,990	336,152	8,763,547
Subscription/memberships	10,664	7,256	18,457	8,667	149,067
Utilities	-	1,092,330	368,353	299,160	2,577,616
Maintenance, materials and supplies	257,978	720,083	436,594	299,296	3,069,990
Travel	3,846	29,939	4,050	989	68,191
Amortization	-	1,874,895	795,140	1,160,736	7,029,581
Interest	231,213	482,643	83,308	633,730	1,544,180
Allowance for uncollectibles	-	-	(26,165)	-	168,494
Insurance	-	-	-	-	508,070
Medical	-	-	-	-	2,373
Grants and contributions	181,758	356,088	-	-	705,403
Other	-	8,698	147	-	57,120
Total Expenses	<u>1,893,593</u>	<u>9,443,691</u>	<u>4,023,294</u>	<u>3,643,515</u>	<u>39,109,676</u>
Surplus (Deficit) by Division	<u>(871,901)</u>	<u>(6,551,907)</u>	<u>1,816,408</u>	<u>76,666</u>	<u>(18,693,635)</u>
Taxation and other unconditional revenue (Schedule 1)					23,146,856
Net Surplus					<u>4,453,221</u>

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
General Government Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Sales of supplies	249,700	138,387	217,107
- Taxation services	27,000	14,382	10,867
- Expense recoveries	-	17,775	22,012
Total Fees and Charges	<u>276,700</u>	<u>170,544</u>	<u>249,986</u>
- Tangible capital asset sales - gain (loss)	-	14,812	82,150
- Investment & interest	367,500	530,516	462,671
Total Other Segmented Revenue	<u>644,200</u>	<u>715,872</u>	<u>794,807</u>
Conditional Grants and Donations			
- Grants	5,500	227,536	7,420
Total Operating Revenue	<u>649,700</u>	<u>943,408</u>	<u>802,227</u>
Operating Expenses			
Council remuneration and travel	283,381	264,139	266,231
Wages and benefits	2,160,381	2,027,639	1,887,926
Professional/contractual services	1,051,533	1,040,363	1,033,315
Subscription/memberships	91,620	65,935	37,847
Utilities	142,600	164,054	160,888
Maintenance, materials and supplies	149,154	127,609	168,873
Travel	35,554	6,623	20,292
Amortization	-	75,888	57,623
Allowance for uncollectibles	-	182,823	194,659
Insurance	409,000	421,133	384,558
Medical	2,500	645	1,884
Grants and contributions	168,000	198,400	167,557
Other	4,150	97,311	5,257
Total Government Services Expenses	<u>4,497,873</u>	<u>4,672,562</u>	<u>4,386,910</u>
Capital			
Conditional Grants			
- Capital grants	-	-	-
Total General Government Services Surplus (Deficit)	<u>(3,848,173)</u>	<u>(3,729,154)</u>	<u>(3,584,683)</u>

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2019 Budget</u>	<u>2019</u>	<u>2018 (Restated)</u>
Policing Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Policing fees/fines	85,000	115,202	116,724
Total Fees and Charges	85,000	115,202	116,724
- Total police services other revenue	329,240	375,328	335,124
Total Other Segmented Revenue	414,240	490,530	451,848
Conditional Grants			
- Grants	884,353	819,739	920,874
Total Operating Revenue	1,298,593	1,310,269	1,372,722
Operating Expenses			
Wages and benefits	649,089	483,980	668,204
Professional/contractual services	4,341,585	4,472,773	3,711,103
Utilities	89,700	77,451	84,240
Maintenance, materials and supplies	112,000	115,346	100,812
Amortization	-	101,643	101,643
Interest	7,689	2,568	5,738
Total Policing Services Expenses	5,200,063	5,253,761	4,671,740
Total Policing Services (Deficit)	(3,901,470)	(3,943,492)	(3,299,018)

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Fire and Protective Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Total fire services fees/fines	47,244	75,053	101,579
- Total Provincial Fines	150,000	164,909	203,972
- Total special constables fees/fines	213,600	256,140	243,184
Total Fees and Charges	410,844	496,102	548,735
- Total fire services other revenue	2,100	10,368	10,946
- Total special constables other revenue	-	1,550	-
Total Other Segmented Revenue	412,944	508,020	559,681
Conditional Grants			
- Grants	-	-	-
Total Operating Revenue	412,944	508,020	559,681
Operating Expenses			
Special Constables			
Wages and benefits	532,927	480,041	554,879
Professional/contractual services	-	-	-
Subscription/memberships	3,000	590	490
Utilities	3,500	4,986	3,978
Maintenance, materials and supplies	68,597	68,799	64,444
Travel	1,900	689	250
Total Special Constables Expenses	609,924	555,105	624,041
Fire Services			
Wages and benefits	1,943,536	2,033,806	2,204,659
Professional/contractual services	22,250	36,441	44,487
Subscription/memberships	51,000	38,631	34,279
Utilities	45,600	37,796	38,186
Maintenance, materials and supplies	139,800	162,854	131,258
Travel	8,000	1,215	1,568
Amortization	-	182,979	178,768
Medical	1,000	475	489
Total Fire Services Expenses	2,211,186	2,494,197	2,633,694

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Emergency Preparedness			
Professional/contractual services	6,050	3,571	2,279
Subscription/memberships	5,000	5,270	5,000
Maintenance, materials and supplies	550	117	201
Travel	1,550	179	317
Total Emergency Preparedness Expenses	13,150	9,137	7,797
Animal, Humane Society Expenses			
Professional/contractual services	150,000	150,000	135,947
Utilities	10,280	10,088	8,108
Maintenance, materials and supplies	1,500	3,920	947
Total Animal, Humane Society Expenses	161,780	164,008	145,002
Total Fire and Protective Services Expenses	2,996,040	3,222,447	3,410,534
Capital			
Conditional Grants			
- Capital grants	-	-	-
Total Fire & Protective Services Surplus (Deficit)	(2,583,096)	(2,714,427)	(2,850,853)

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Operation Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Aviation revenue	182,000	121,520	216,225
Total Fees and Charges	182,000	121,520	216,225
- Expense recoveries	4,000	12,568	74
Total Other Segmented Revenue	186,000	134,088	216,299
Conditional Grants			
- Grants	404,200	101,299	72,102
Total Operating Revenue	590,200	235,387	288,401
Operating Expenses			
Public Works & Fleet			
Wages and benefits	1,627,363	1,267,601	1,258,499
Professional/contractual services	1,169,195	759,392	574,168
Subscription/memberships	17,695	13,972	21,046
Utilities	481,020	533,904	513,364
Maintenance, materials and supplies	969,350	797,742	776,036
Travel	10,540	4,314	6,192
Amortization	-	2,747,659	2,737,102
Interest	98,391	76,821	92,014
Insurance	-	315	123,512
Other	15,000	18,930	20,473
Total Public Works & Fleet Expenses	4,388,554	6,220,650	6,122,406
Total Operation Expenses	4,388,554	6,220,650	6,122,406
Capital			
Conditional Grants			
- Capital grants	-	3,035,039	1,740,264
Total Operations Surplus (Deficit)	(3,798,354)	(2,950,224)	(4,093,741)

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Waste Management Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	1,200,000	1,308,749	1,041,666
Total Fees and Charges	1,200,000	1,308,749	1,041,666
- Other revenue, garbage and recycling	1,033,629	1,057,698	1,004,913
Total Other Segmented Revenue	2,233,629	2,366,447	2,046,579
Conditional Grants			
- Grants	133,800	134,497	132,808
Total Operating Revenue	2,367,429	2,500,944	2,179,387
Operating Expenses			
Wages and benefits	538,126	517,097	502,308
Professional/contractual services	746,358	783,271	721,346
Subscription/memberships	3,408	6,956	5,361
Utilities	9,510	6,698	9,009
Maintenance, materials and supplies	146,750	126,688	113,468
Travel	4,170	857	748
Amortization	-	158,911	123,674
Interest	15,333	14,654	15,534
Other	70,000	238,277	22,545
Total Waste Management Services Expenses	1,533,655	1,853,409	1,513,993
Capital			
Conditional Grants			
- Capital grants	-	-	-
Total Waste Management Services Surplus	833,774	647,535	665,394

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019 (Restated)</u>
Planning and Development Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Transit Fares	-	67,556	118,835
- Business licenses	190,000	287,387	215,958
- Building & development permits	58,440	321,097	259,591
- Development agreements	76,854	68,885	65,474
- Land rent	37,000	77,018	54,392
Total Fees and Charges	362,294	821,943	714,250
- Land - gain (loss)	3,000	246,817	153,841
- Tangible capital asset sales - gain(loss)	-	-	-
- Investment & interest	-	138	17,721
Total Other Segmented Revenue	365,294	1,068,898	885,812
Conditional Grants			
- Transit Grants	-	97,330	93,370
- Grants	35,223	94,348	42,510
Total Operating Revenue	400,517	1,260,576	1,021,692
Operating Expenses			
Business Licenses			
Wages and benefits	89,770	75,512	73,657
Professional/contractual services	20,000	93,021	42,990
Maintenance, materials and supplies	-	2,447	3,077
Total Business Licenses Expenses	109,770	170,980	119,724
Economic Development			
Wages and benefits	472,762	313,315	505,259
Professional/contractual services	-	-	53,434
Subscription/memberships	2,750	696	3,061
Maintenance, materials and supplies	212,985	56,797	249,569
Travel	3,600	2,118	691
Amortization	-	215,586	-
Grants and contributions	526,176	161,810	97,153
Total Economic Development Expenses	1,218,273	750,322	909,167

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Engineering			
Wages and benefits	153,987	75,939	129,822
Professional/contractual services	2,220	8,155	13,175
Subscription/memberships	3,000	505	4,039
Maintenance, materials and supplies	6,300	3,885	4,912
Travel	2,900	1,099	358
Total Engineering Expenses	168,407	89,583	152,306
Planning			
Wages and benefits	229,071	228,248	180,814
Professional/contractual services	141,650	204,812	208,983
Subscription/memberships	11,500	7,988	3,564
Maintenance, materials and supplies	500	862	420
Travel	6,200	453	2,797
Interest	241,990	196,570	231,213
Grants and contributions	43,500	87,597	84,605
Total Planning Expenses	674,411	726,530	712,396
Total Planning and Development Services Expenses	2,170,861	1,737,415	1,893,593
Total Planning and Development Services Surplus (Deficit)	(1,770,344)	(476,839)	(871,901)

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Parks & Recreation Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Recreation fees & services	939,750	547,751	1,530,604
- Galleries	63,300	22,760	49,855
- Recreation facilities rental	1,001,300	695,044	1,048,883
- Cemetery			
Total Fees and Charges	<u>155,000</u>	145,039	172,690
- Park expense recovery	-	-	-
Total Other Segmented Revenue	<u>2,159,350</u>	1,410,594	2,802,032
Conditional Grants			
- Grants	254,850	224,740	87,352
Total Operating Revenue	<u>2,414,200</u>	<u>1,635,334</u>	<u>2,889,384</u>
Operating Expenses			
Recreational Facilities & Programing			
Wages and benefits	2,347,760	2,033,040	2,857,123
Professional/contractual services	436,986	615,214	705,708
Subscription/memberships	19,325	3,460	7,043
Utilities	789,047	755,372	871,643
Maintenance, materials and supplies	330,606	324,535	579,038
Travel	10,980	1,630	29,025
Amortization	-	281,009	274,012
Interest	427,912	414,988	482,643
Grants and contributions	515,624	280,024	278,088
Other	6,400	8,405	8,698
Total Recreational Facilities & Programing Expenses	<u>4,884,640</u>	<u>4,717,677</u>	<u>6,093,021</u>
Galleries			
Wages and benefits	365,216	175,213	225,944
Professional/contractual services	77,220	43,826	67,221
Subscription/memberships	-	-	213
Utilities	30,050	37,027	29,393
Maintenance, materials and supplies	43,575	27,742	54,502
Travel	2,800	-	914
Amortization	-	12,012	12,012
Total Galleries Expenses	<u>518,861</u>	<u>295,820</u>	<u>390,199</u>

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Cemeteries			
Wages and benefits	170,000	176,533	191,466
Professional/contractual services	6,500	8,135	4,545
Utilities	17,675	24,984	20,555
Maintenance, materials and supplies	10,700	2,134	1,235
Amortization	-	371	3,565
Total Cemeteries Expenses	204,875	212,157	221,366
Parks & Forestry			
Wages and benefits	748,367	506,098	710,048
Professional/contractual services	191,050	111,357	109,704
Utilities	117,900	116,783	170,739
Maintenance, materials and supplies	91,600	58,750	85,308
Amortization	-	1,563,046	1,585,306
Grants and contributions	79,000	64,000	78,000
Other	-	-	-
Total Parks & Forestry Expenses	1,227,917	2,420,034	2,739,105
Total Parks & Recreation Services Expenses	6,836,293	7,645,688	9,443,691
Capital			
Conditional Grants			
- Community capital pledges/contributions	-	2,400	2,400
Total Capital	-	2,400	2,400
Total Leisure Services Surplus (Deficit)	(4,422,093)	(6,007,954)	(6,551,907)

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Water Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Water fees	3,739,615	3,737,914	3,783,450
- Water works expense recovery	81,000	28,284	82,110
Total Fees and Charges	<u>3,820,615</u>	<u>3,766,198</u>	<u>3,865,560</u>
- Underground Pipe Replacement Fees	1,600,000	1,963,622	1,948,919
- Investment & interest	23,409	17,725	25,223
Total Other Segmented Revenue	<u>5,444,024</u>	<u>5,747,545</u>	<u>5,839,702</u>
Conditional Grants			
- Grants	-	-	-
Total Operating Revenue	<u>5,444,024</u>	<u>5,747,545</u>	<u>5,839,702</u>
Operating Expenses			
Wages and benefits	1,341,068	1,403,216	1,344,420
Professional/contractual services	998,640	671,595	998,990
Subscription/memberships	19,271	11,477	18,457
Utilities	335,420	355,435	368,353
Maintenance, materials and supplies	540,760	606,056	436,594
Travel	7,188	1,135	4,050
Amortization	-	826,672	795,140
Interest	73,372	64,892	83,308
Allowance for uncollectibles	-	-	(26,165)
Other	155	155	147
Total Water Services Expenses	<u>3,315,874</u>	<u>3,940,633</u>	<u>4,023,294</u>
Capital			
Conditional Grants			
- Capital grants	848,000	-	-
Total Water Services Surplus (Deficit)	<u>2,976,150</u>	<u>1,806,912</u>	<u>1,816,408</u>

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 4

	<u>2020 Budget</u>	<u>2020</u>	<u>2019</u>
Sanitary Sewer Services			
Operating Revenue			
Other Segmented Revenue			
Fees and Charges			
- Sanitary sewer fees	3,569,681	3,761,173	3,706,763
- Sanitary sewer expense recovery	10,727	21,728	13,418
Total Other Segmented Revenue	<u>3,580,408</u>	<u>3,782,901</u>	<u>3,720,181</u>
Conditional Grants			
- Grants	-	-	-
Total Operating Revenue	<u>3,580,408</u>	<u>3,782,901</u>	<u>3,720,181</u>
Operating Expenses			
Wages and benefits	997,526	981,549	904,785
Professional/contractual services	267,326	224,407	336,152
Subscription/memberships	3,886	3,459	8,667
Utilities	267,930	324,032	299,160
Maintenance, materials and supplies	301,500	234,012	299,296
Travel	2,625	279	989
Amortization	-	1,190,426	1,160,736
Interest	584,616	613,049	633,730
Total Sanitary Sewer Services Expenses	<u>2,425,409</u>	<u>3,571,213</u>	<u>3,643,515</u>
Capital			
Conditional Grants			
- Capital grants	-	267,514	-
Total Sanitary Sewer Services Surplus (Deficit)	<u>1,154,999</u>	<u>479,202</u>	<u>76,666</u>
SUMMARY			
Total Other Segmented Revenue	15,440,089	16,224,895	17,316,941
Total Underground Pipe Replacement Fees	1,600,000	1,963,622	1,948,919
Total Conditional Grants	1,717,925	1,699,489	1,356,436
Total Capital Grants and Contributions	848,000	3,304,953	1,742,664
Total Operating and Capital Revenue by Division	<u>19,606,014</u>	<u>23,192,959</u>	<u>22,364,960</u>
TOTAL EXPENSES BY DIVISION	<u>33,364,622</u>	<u>38,117,778</u>	<u>39,109,676</u>

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT

For the Year Ended December 31, 2020

SCHEDULE 5

		General Assets				
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment
ASSETS	Asset Cost					
	Opening asset costs	10,374,157	7,299,376	91,622,692	3,303,258	16,988,453
	Additions during the year	3,300	-	1,056,430	153,387	606,393
	Disposals and write-downs during the year	-	-	-	(84,834)	(27,000)
	Transfers (from) assets under construction	-	-	(449,950)	-	(10,008)
	Closing Asset Costs	10,377,457	7,299,376	92,229,172	3,371,811	17,557,838
AMORTIZATION	Accumulated Amortization Cost					
	Opening accumulated amortization costs	-	4,779,432	25,171,649	1,577,284	8,047,246
	Add: Amortization taken	-	194,948	2,217,112	396,185	978,041
	Less: Accumulated amortization on disposals	-	-	-	(84,834)	(27,000)
	Closing Accumulated Amortization Costs	-	4,974,380	27,388,761	1,888,635	8,998,287
	Net Book Value	10,377,457	2,324,996	64,840,411	1,483,176	8,559,551

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY OBJECT

For the Year Ended December 31, 2020

SCHEDULE 5 (CONTINUED)

	Operations Assets	General/ Infrastructure		
	Linear assets	Assets Under Construction	2020 Total	2019 Total
ASSETS				
Asset Cost				
Opening asset costs	163,259,837	990,417	293,838,190	289,334,673
Additions during the year	3,237,914	2,721,758	7,779,182	5,501,976
Disposals and write-downs during the year	(24,023)	-	(135,857)	(998,459)
Transfers (from) assets under construction	-	459,958		
Closing Asset Costs	166,473,728	4,172,133	301,481,515	293,838,190
AMORTIZATION				
Accumulated Amortization Cost				
Opening accumulated amortization costs	79,982,274	-	119,557,885	112,683,924
Add: Amortization taken	3,569,916	-	7,356,202	7,031,599
Less: Accumulated amortization on disposals	(23,806)	-	(135,640)	(157,638)
Closing Accumulated Amortization Costs	83,528,384	-	126,778,447	119,557,885
Net Book Value	82,945,344	4,172,133	174,703,068	174,280,305

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 6

	<u>General Government Services</u>	<u>Policing Services</u>	<u>Fire & Protective Services</u>	<u>Operations Services</u>	<u>Waste Management Services</u>
ASSETS					
Asset Cost					
Opening asset costs	1,838,097	4,264,463	4,684,325	113,696,149	3,205,331
Additions during the year	44,482	72,073	481,682	2,270,833	-
Disposals and write-downs during the year	-	-	-	(91,251)	-
Closing Asset Costs	<u>1,882,579</u>	<u>4,336,536</u>	<u>5,166,007</u>	<u>115,875,731</u>	<u>3,205,331</u>
AMORTIZATION					
Accumulated Amortization Cost					
Opening accumulated amortization costs	689,160	1,249,030	2,561,586	63,978,479	1,455,373
Add: Amortization taken	75,888	101,643	156,978	2,794,460	159,282
Less: Accumulated amortization on disposals	-	-	-	(111,834)	-
Closing Accumulated Amortization Costs	<u>765,048</u>	<u>1,350,673</u>	<u>2,718,564</u>	<u>66,661,105</u>	<u>1,614,655</u>
Net Book Value	<u><u>1,117,531</u></u>	<u><u>2,985,863</u></u>	<u><u>2,447,443</u></u>	<u><u>49,214,626</u></u>	<u><u>1,590,676</u></u>

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY DIVISION

For the Year Ended December 31, 2020

SCHEDULE 6 (CONTINUED)

	<u>Planning & Development Services</u>	<u>Parks & Recreation Services</u>	<u>Water Services</u>	<u>Sanitary Sewer Services</u>	<u>2020 Total</u>	<u>2019 Total</u>
ASSETS						
Asset Cost						
Opening asset costs	5,985,699	78,255,655	36,965,017	44,943,454	293,838,190	289,334,673
Additions during the year	1,824,957	168,388	1,648,827	1,267,940	7,779,182	5,501,976
Disposals and write-downs during the year	-	(20,800)	(13,877)	(9,929)	(135,857)	(998,459)
Closing Asset Costs	<u>7,810,656</u>	<u>78,403,243</u>	<u>38,599,967</u>	<u>46,201,465</u>	<u>301,481,515</u>	<u>293,838,190</u>
AMORTIZATION						
Accumulated Amortization Cost						
Opening accumulated amortization costs	108,033	19,840,999	13,273,978	16,401,247	119,557,885	112,683,924
Add: Amortization taken	215,587	1,835,267	826,672	1,190,425	7,356,202	7,031,599
Less: Accumulated amortization on disposals	-	-	(13,877)	(9,929)	(135,640)	(157,638)
Closing Accumulated Amortization Costs	<u>323,620</u>	<u>21,676,266</u>	<u>14,086,773</u>	<u>17,581,743</u>	<u>126,778,447</u>	<u>119,557,885</u>
Net Book Value	<u>7,487,036</u>	<u>56,726,977</u>	<u>24,513,194</u>	<u>28,619,722</u>	<u>174,703,068</u>	<u>174,280,305</u>

CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS

For the Year Ended December 31, 2020

SCHEDULE 7

	2019	Changes	2020
Unappropriated Surplus (Deficit)			
Government activities	\$ 9,848,077	\$ 3,300,229	\$ 13,148,306
Consolidated Entities	10,081	216,819	226,900
Water	1,830,172	(148,794)	1,681,378
Sanitary sewer	(3,262,477)	(1,957,694)	(5,220,171)
Total Unappropriated Surplus	8,425,853	1,410,560	9,836,413
Appropriated Surplus			
General government	100,000	989	100,989
Fire and protective Operations	1,234,617	59,885	1,294,502
Waste management	3,387,957	128,283	3,516,240
Planning & development	836,667	-	836,667
Policing initiatives	(933,264)	264,181	(669,083)
Parks & Recreation	619,876	(158,256)	461,620
Water	1,058,845	134,544	1,193,389
Sanitary sewer	2,128,734	967,938	3,096,672
Total Appropriated Surplus	9,809,893	2,712,677	12,522,569
Net Investment in Tangible Capital Assets			
Tangible capital assets (Schedule 5)	174,280,305	422,763	174,703,068
Less: Related long term debt	(36,346,912)	3,204,679	(33,142,233)
Less: Related Lease and other obligations	(528,011)	207,569	(320,442)
Net Investment in Tangible Capital Assets	137,405,382	3,835,011	141,240,394
Total Accumulated Surplus	\$ 155,641,128	\$ 7,958,248	\$ 163,599,376



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