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# 2024 BUDGET

City of North Battleford



Responsible financial management benefitting all residents of our community.



**North  
Battleford**

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# 2024 Budget

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## Budget Overview

With revenues nearly back to pre-pandemic levels, the economy is currently facing elevated inflation rates and supply chain constraints, resulting in high construction and machinery costs for the City. The 2024 budget aims to maintain a level of service consistent with previous years, aligning with the City's strategic plan. Ongoing discussions regarding budget priorities and expenditure alignment will continue throughout the coming year.

Building on the operational efficiencies achieved in recent years, City Administration remains dedicated to recognizing opportunities for cost containment and exploring innovative cost-saving measures. This commitment will be balanced with our active support for pivotal projects and expansion initiatives.

## Key Pressures

In the process of formulating and reviewing the general and utility fund budgets, City Administration has identified several key concerns, primarily:

1. **Inflation and Supply Chain Challenges:** The persistent rise in inflation and challenges within the supply chain present significant risks with the potential to impact the City's operations. To address these issues, the City is actively working to enhance and optimize operations and introduce new cost-effective initiatives, in conjunction with the tax increase.
2. **Aging Infrastructure:** Similar to many municipalities across the country, a substantial portion of the City's infrastructure is aging, demanding ongoing and increasing investments to maintain current service levels and ensure public safety.

## Budget At a Glance

Given the complexities of the current fiscal year, the 2024 budget is presented with the following increases:

- Property Tax: 4.42%
- Waste Management (recycling and garbage collection): 4.4%
- Water Services: 4.5%
- Sanitary Sewer Services: 4%

On behalf of the City, I extend my gratitude to City staff for their dedicated efforts and the extensive hours invested in the development of the 2024 budget. I am also appreciative of the City Council for their thorough review of this document, our numerous discussions, and their support. I eagerly anticipate working with our staff and City Council to effectively implement the 2024 budget.

## 2024 Budget and Beyond

### Recreation & Cultural Capital Facilities Levy

The Recreation & Cultural Capital Facilities Levy (RCCF) was started in 2006 and applies to all property owners in North Battleford. The RCCF Levy now generates approximately \$1.4 million annually to pay for the debt associated with the construction of the InnovationPlex, Curling Rink, and the Dekker Centre. The anticipated RCCF Levy for 2024 will remain the same as 2023. The 2024 anticipated payments on interest and principal are estimated to be \$974,422. The schedule highlighting the total amounts paid and received is as follows:

Recreation long-term borrowing				
Year	Levied	Loan principal and interest repayments	Levies less loan repayments	Total Surplus / (Deficit)
2006	382,636	-	382,636	382,636
2007	385,172	-	385,172	767,808
2008	776,654	-	776,654	1,544,462
2009	772,756	-	772,756	2,317,218
2010	772,147	-	772,147	3,089,365
2011	1,366,475	45,471	1,321,004	4,410,369
2012	1,375,148	1,524,849	(149,701)	4,260,668
2013	1,354,977	2,141,801	(786,824)	3,473,843
2014	1,365,358	2,096,283	(730,925)	2,742,919
2015	1,414,389	2,054,058	(639,669)	2,103,250
2016	1,446,640	2,123,240	(676,600)	1,426,651
2017	1,440,057	2,305,793	(865,736)	560,914
2018	1,318,682	2,250,343	(931,661)	(370,747)
2019	1,462,714	2,193,313	(730,599)	(1,101,346)
2020	1,463,227	2,139,062	(675,835)	(1,777,181)
2021	1,490,120	2,079,006	(588,886)	(2,366,067)
2022	1,498,598	1,442,847	55,751	(2,310,316)
2023	1,483,682	998,199	485,483	(1,824,833)
2024	1,483,682	974,422	509,260	(1,315,572)
2025	1,483,682	949,050	534,632	(780,940)
2026	1,483,682	924,886	558,796	(222,144)
2027	1,483,682	899,094	584,588	362,444
2028	1,483,682	873,973	609,709	972,153
2029	1,483,682	849,429	634,253	1,606,407
2030	1,483,682	824,513	659,169	2,265,575
2031	1,483,682	799,626	684,056	2,949,631
2032	1,483,682	325,835	1,157,847	4,107,478

The above table demonstrates that the levy being generated annually will be sufficient to pay the annual InnovationPlex debt cumulatively in 2027. A recommendation for Council to consider is that as loans mature, the payment amount be saved for any future major capital purchases or upgrades within the recreation department.

### 2024 Budget – Targeted Savings and Efficiencies

The 2024 budget includes a targeted dollar savings of \$300,000 (2023: \$334,000) on staffing vacancies which is a decrease of \$34,000 compared to the previous year. Vacancies may occur due to staffing shortages or any special programs that could be required to operate at reduced capacity. Due to the current state of the economy which has required the City try to adapt to high inflationary rates, a few opportunities noted from the 2023 budget may continue into 2024. Some of the improvement and efficiency opportunities are noted below:

- a. Household Hazardous Waste Depot – by having this Depot, the City will be able to offer a year-round household hazardous waste disposals and will eliminate the current two semi-annual collection dates. This process will free-up staffing hours and reduce contractor costs.
- b. Septic Receiving Station – the Septic Receiving Station at the Wastewater Treatment Plant has been installed. This process is currently in the live testing stage. However, delays with the sewer force main have caused a belated operation of the receiving station. Rates are being developed and will be presented to Council for consideration in 2024.
- c. Energy and Process Assessment – the City completed an energy audit of the InnovationPlex and grant applications were submitted for a major solar project in 2022. This project was not selected at this time, but a revised project application will again be submitted when another grant opportunity becomes available. Due to rising energy costs, continuous assessments and improvements remain a priority for City Administration.
- d. Partnership Opportunities – the City continues to explore opportunities for group purchasing with local and national level groups to reduce overall costs.
- e. Utility Meters – the installation of the water meters has been completed. The City has also implemented a customer portal which gives citizens the opportunity to check their water usage and detect leaks by themselves in a timely manner.

### 2024 Budget – Long Term Planning

#### ***Self-funding through reserves***

Within the 2024 budget, \$135,596 has been identified to be set aside into a separate reserve/bank account to replace funds drawn in previous years to support the acquisition of new equipment.

This is all part of Administration’s goal to move away from use of outside funding or borrowing to eventually become self-sufficient to fund infrastructure as needs arise.

### Reserve “Transfers-In”

The three reserve “transfers-in” being made in 2024 are as follows:

1. 2019 Waste Management Loader Purchase - \$328,000. Repayment amount is \$44,564 per year over 10 years at 6% interest.
2. 2023 Fire Department Pumper Truck Purchase - \$460,895. Repayment of \$300,000 over 4 years at 6% interest at \$81,521 per year.
3. 2021 CSO Vehicle purchase - \$45,000. Repayment amount is \$9,511 per year for 5 years at 6% interest.

Item	2020	2021	2022	2023	2024	2025
Loader Re-Payment	\$44,564	\$44,564	\$ 44,564	\$ 44,564	\$ 44,564	\$ 44,564
Pumper Truck			81,521	81,521	81,521	81,521
CSO vehicle			9,511	9,511	9,511	9,511
<b>Total</b>	<b>\$44,564</b>	<b>\$44,564</b>	<b>\$135,596</b>	<b>\$135,596</b>	<b>\$135,596</b>	<b>\$135,596</b>

### Reserve “Transfers-Out”

Item	2020	2021	2022	2023	2024	2025
Pumper Truck		\$300,000		\$160,895		
CSO vehicle		45,000				
<b>Total</b>		<b>\$345,000</b>		<b>\$160,895</b>		

### Final Fleet Reserve Balance

Item	2020	2021	2022	2023	2024	2025
Open Balance	(\$328,000)	(\$283,436)	(\$583,872)	(\$448,276)	(\$473,575)	(\$337,979)
Transfers In	44,564	44,564	135,596	135,596	135,596	135,596
Transfers out		(345,000)		(160,895)		
<b>Ending Balance</b>	<b>(\$283,436)</b>	<b>(\$583,872)</b>	<b>(\$448,276)</b>	<b>(\$ 473,575)</b>	<b>(\$337,979)</b>	<b>(\$202,383)</b>

The key to achieving the goal in the above table will be implementing a disciplined approach to repay the amounts drawn down from the capital fund through increases to existing revenue streams.

## City Long-Term Debt

Long-term debt is a tool that helps the City fund major capital projects by allowing the City to meet its goals and make payments for a certain number of years. The maximum borrowing limit which was set by the Saskatchewan Municipal Board (SMB) in 2019 was \$55 million. The 2024 budget does not propose any additional borrowing and all the loan repayments will continue throughout the 2024 year. The projected outstanding long-term debt amount as of December 31, 2024, is \$29.112 million.

The City will be paying \$2.69 million in principal debt repayments and \$1.18 million in interest payments in 2024. The following are details of the projected balance, by loan outstanding, as of December 31, 2024, this information is to be used for future reference and planning.

Purpose of Borrowing	General Fund	Utilities Fund	Maturity Date
Utilities - New Wastewater Treatment Plant		\$ 5,321,000	October 2030
Utilities - Water Treatment Plant investments		214,000	July 2025
General – Innovation Plex (incl. Pool, Field House, Dekker Centre, and Curling Rink)	\$ 5,754,000		May 2032
General - Land Development	1,700,000		September 2039
General - Road Infrastructure	1,628,000		September 2039
General – Parks & Recreation Facilities Betterments	583,000		November 2040
General – Land Acquisitions	2,329,000		November 2040
General – Waste Facility Equipment	364,000		November 2040
General – Road Infrastructure	364,000		November 2040
Utilities – Water Well		364,000	November 2040
General – Parks & Recreation Facilities Betterments	418,000		January 2043
General – Road Infrastructure	723,000		January 2043
General – Development Projects	1,346,000		January 2043
General – Parks & Recreation Facilities Betterments	369,000		November 2041
General – RCMP Cellblock Upgrade	172,000		November 2041
Utilities – Water & Sewer Facilities		592,000	November 2041
Utilities – Sewer Main Force		6,871,000	October 2046
<b>TOTALS</b>	<b>\$ 15,750,000</b>	<b>\$ 13,272,000</b>	<b>\$ 29,112,000</b>



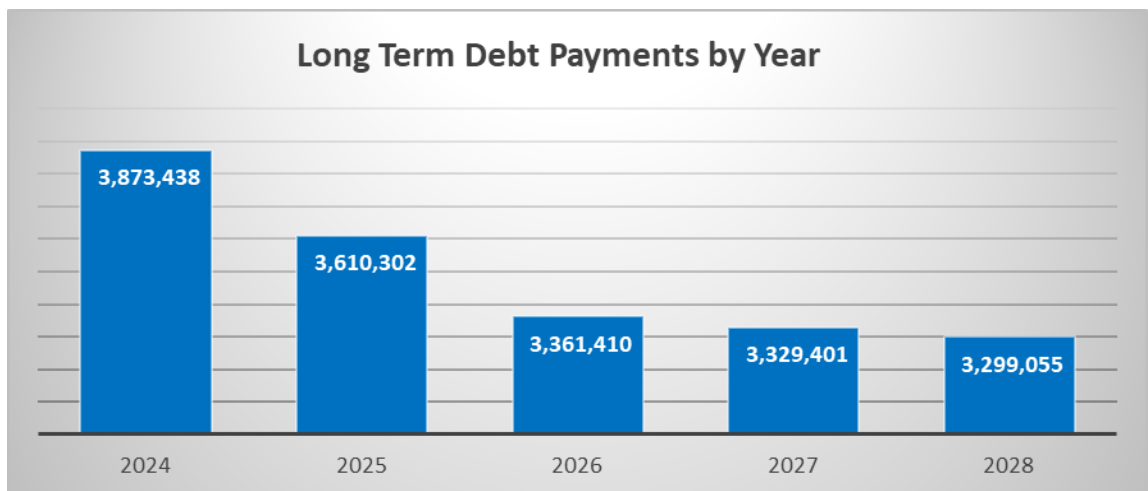
## Long-term Debt per Person

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Gross External Debt	\$ 29,112,030	\$ 26,564,212	\$ 24,163,386	\$ 21,687,562	\$ 19,136,736
Population	13,836	13,836	13,836	13,836	13,836
Debt per Person	\$ 2,104	\$ 1,920	\$ 1,746	\$ 1,567	\$ 1,383

## Long-term Debt – 5 Year Payment Schedule

### LONG TERM DEBT 5 YEARS PAYMENT SCHEDULE

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Storm Sewer	\$ 226,716				
Sanitary Sewage	1,103,098	\$ 1,097,768	\$ 1,094,192	\$ 1,089,682	\$ 1,084,629
Water	222,188	222,188	-	-	-
Land Development	154,789	154,196	154,516	154,488	154,019
Sanitary Sewer	148,340	147,771	148,078	148,051	147,601
Multi purpose Leisure/Operations	330,248	328,593	330,804	328,891	329,914
Multi purp. Leisure/Transp/Eng	87,860	86,848	86,199	87,580	86,896
Multi purp. Plann/WatSew/Leis	196,380	195,793	194,150	193,140	193,418
Sewer trunk	429,398	428,095	428,585	428,475	428,606
Innovationplex	974,421	949,050	924,886	899,094	873,973
	<b>\$ 3,873,438</b>	<b>\$ 3,610,302</b>	<b>\$ 3,361,410</b>	<b>\$ 3,329,401</b>	<b>\$ 3,299,055</b>



	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Debt repayment per person	\$ 280	\$ 261	\$ 243	\$ 241	\$ 238

## Growing the Community

The City continues to grow in both population and economy, therefore it is important to continue providing services and funding to community organizations which help grow the City of North Battleford and communities situated on the North Saskatchewan River Valley.

The City's operating budget includes approximately \$1.58 million in funding requests to the noted organizations below to help provide additional social and community support for citizens.



### Lakeland Library Region **\$366,343**

The Lakeland Library Region acts as the head office for the libraries in our region. The City of North Battleford is the largest funder for the Lakeland Region, providing \$366,343 (2023 - \$351,567). This amount helps pay for the annual operating costs that support improved literacy in our communities. There was an increase in the per capita Levy for 2024. The additional request has been included in the budget.

### **Battlefords Transit System (including Handi-Bus)** **\$343,666**

Battlefords Transit System provides residents with transportation allowing those who have no other mode of transportation to still be active members of the community. The City is providing \$238,586 to the transit system and \$105,080 to Handi-Bus operation, same as in 2023.

### **The Dekker Centre for the Performing Arts** **\$227,610**

The Dekker Centre for Performing Arts is the only modern performing arts centre in the Battlefords. This facility can host many different types of professional acts and entertainment from across North America.

The City provides a \$227,610 operating grant (2023 – \$227,610) to the Board of the Dekker Centre for the Performing Arts and pays for the cost of maintaining the facility.

### **North Battleford Library** **\$200,560**

The City provides the North Battleford Library with an annual grant of \$153,560 (2023 - \$153,560) for facility operations. The City also provides building maintenance, which includes janitorial supplies, utilities, and other maintenance needs. In 2024, additional funding in the amount of \$47,000 was requested, bringing the total requested from the City to \$200,560. \$7,164 of this increase is partially being funded through the Community Development Financial Assistance Program.

### **Animal Control/Battlefords Humane Society** **\$150,000**

The Humane Society provides a shelter for many animals in the Battlefords. This initiative encourages responsible pet ownership and provides an alternative to adopt rather than buy.

The City provides a \$150,000 annual operating grant (2023 - \$150,000), and the City incurs additional costs for building maintenance and improvements. The City's Community Safety Officers are also called by the Humane Society to assist with animal control.

### **North Battleford Golf and Country Club (NBGCC)** **\$75,000**

The City provides a \$75,000 grant (2023 - \$75,000) to NBGCC to be used for capital asset purchases.

### **Community Development Financial Assistance Program \$60,000**

Each year, the City provides a set amount of discretionary assistance funding to local non-profit organizations which play strategic, unique, and essential roles in the community. The subcommittee annually reviews applications and funding recommendations from that committee are brought to Council for approval during budget deliberations. For more details on the organizations which receive assistance, see Appendix 1.

### **River Valley Board \$53,000**

The City, in partnership with the Town of Battleford, provides funding of \$53,000 (2023 - \$53,000) based on an agreed formula to fund the cost of upkeep and beautification of the River Valley.

### **Destination Battlefords \$40,000**

The City, in conjunction with Hotels Association, provides annual funding of \$40,000 (2023 - \$40,000) to Destination Battlefords. December 2025 is the final year of the agreement.

### **Twin Rivers Curling Club \$36,000**

The City provides an operating grant to the Twin Rivers Curling Club to assist the Curling Club with operations of the Northland Power Curling Centre.

### **Battlefords Boys and Girls Club (BGC) \$28,000**

The City provides the Boys and Girls Club with a \$28,000 grant (2023 - \$28,000) for their summer program. In addition, the City provides costs of the water and sewer consumption for the splash parks.

### **Canadian Mental Health Association, Battlefords Branch \$11,500**

The City provides Canadian Mental Health Association with \$11,500 annually. This amount includes an operating grant of \$10,000, \$1,500 for internet costs, and 50% of the costs associated with maintenance of the septic tanks at the David Laird Campground. The CMHA staff and program participants help provide customer service to campers.

### **BTEC Capital Grant \$10,000**

The City provides a grant of \$10,000 to BTEC to assist with the cost of their new facility. Next year, 2024, is the final year in this ten-year agreement.

## City Administration

### Senior Management Overview

The City Directors, along with their departmental employees, are responsible for carrying out everyday duties at the City, per their job descriptions and functional responsibilities.

The City's senior management team includes:

- City Manager – **Dr. Randy Patrick**
- City Clerk – **Stacey Hadley**
- Director of Engineering, Planning, Asset Management, and Infrastructure – **James Johansen**
- Director of Finance – **Margarita Pena**
- Director of Operations Services - **Stewart Schafer**
- Director of Parks & Recreation Services – **Cheryl DeNeire**
- Director of Protective Services/Fire Chief – **Lindsay Holm**

**The City of North Battleford (out-of-scope) organization chart is in Appendix 2.**

## Divisional Alignment of the City

The City is organized into two major funds (divisions), general and utilities, each with its own separate operating and capital budget. The City also has a third fund, the Underground Pipe and Asphalt Replacement (UPAR) Fund, which was established in 2015. Revenues and expenditures are separately accounted for within the UPAR Fund.

The Funds (divisions) include:

- **General Fund**
- **Utilities Fund**
- **Underground Pipe and Asphalt Replacement (UPAR) Fund**

## General Fund

### Budget Impact

The 2024 budget still reflects recovery from high inflationary prices and rising increases in policing costs. Council has approved a 4.42% tax increase to municipal and base taxes for both residential and commercial property tax levies. The 2024 budget recognizes the following pressures:

2024 Plan increase	Impact (\$)	Tax Rate impact
<b>RCMP Contract <sup>1</sup></b>	\$581,098	3.75%
<b>Wages and Benefits <sup>2</sup></b>	341,779	2.21%
<b>Utility rates <sup>3</sup></b>	269,378	1.74%
<b>Capital increase (Infrastructure levy) <sup>4</sup></b>	155,000	1.00%
<b>Increase in Revenue Sharing <sup>5</sup></b>	(510,729)	(3.30%)
<b>Operational Savings/Findings</b>	(214,000)	(1.38%)
<b>Unbudgeted requests approved</b>		
<b>North Battleford Library</b>	39,836	0.26%
<b>6 Students Parks Employees</b>	63,478	0.40%
<b>Deferral of capital projects</b>	(40,000)	(0.26%)
<b>Total</b>	<b>\$685,840</b>	<b>4.42%</b>

<sup>1</sup> The RCMP increase, contains the 2024 contractual (settled and unsettled) commitments, benefit premiums, capital, operations, and maintenance expenses. This increase has been based with the assumption of having 3 vacancies for the year. This assumption is based on challenges including sick leaves and low recruitment levels nationally. The table below contains the unfilled positions since 2018:

	Historical RCMP vacancies				
	2022	2021	2020	2019	2018
NB Officers	37	37	37	36	36
FTE Utilization	34.57	31.81	33.47	34.86	30.49
Unfilled positions	2.43	5.19	3.53	1.14	5.51

<sup>2</sup> Wage & benefits costs are the largest cost to the City. The increases are mainly due to step increases and leveling up. This increase includes a \$300,000 vacancy rate assumption. For the last number of years, the City is still finding some positions to be a challenge to fill.

<sup>3</sup> The City as every other commercial and residential property has seen constant increases on the utility and carbon tax rates. City Administration has aligned the budget to current expenditure and allowed for some small increases.

<sup>4</sup> Capital increase, .74% property tax increase dedicated to annual capital renewal. The total funds raised on this fund will be \$530,000 per year. On the capital budget section, Administration has indicated which projects will be funded with this balance.

<sup>5</sup> The City's budget includes funding for Municipal Revenue Sharing from the province which is projected to increase due to an increase in the overall revenue sharing pool.

## General Fund – Operating

The General Fund Operating budget includes the revenue and expenses associated with delivering basic City services such as Administrative Services, City Operations, Parks & Recreation Services, Policing, Fire Protection, and Solid Waste Management. The General Fund is comprised of various revenue streams such as: general taxation based on assessed property values, government transfers, grants, and taxes in lieu from other Government agencies.

### General Fund – 2024 Operating Budget compared to Budget 2023

City of North Battleford  
General Fund- Consolidated Statement of Operations  
Forecast for the year ended December 31, 2024

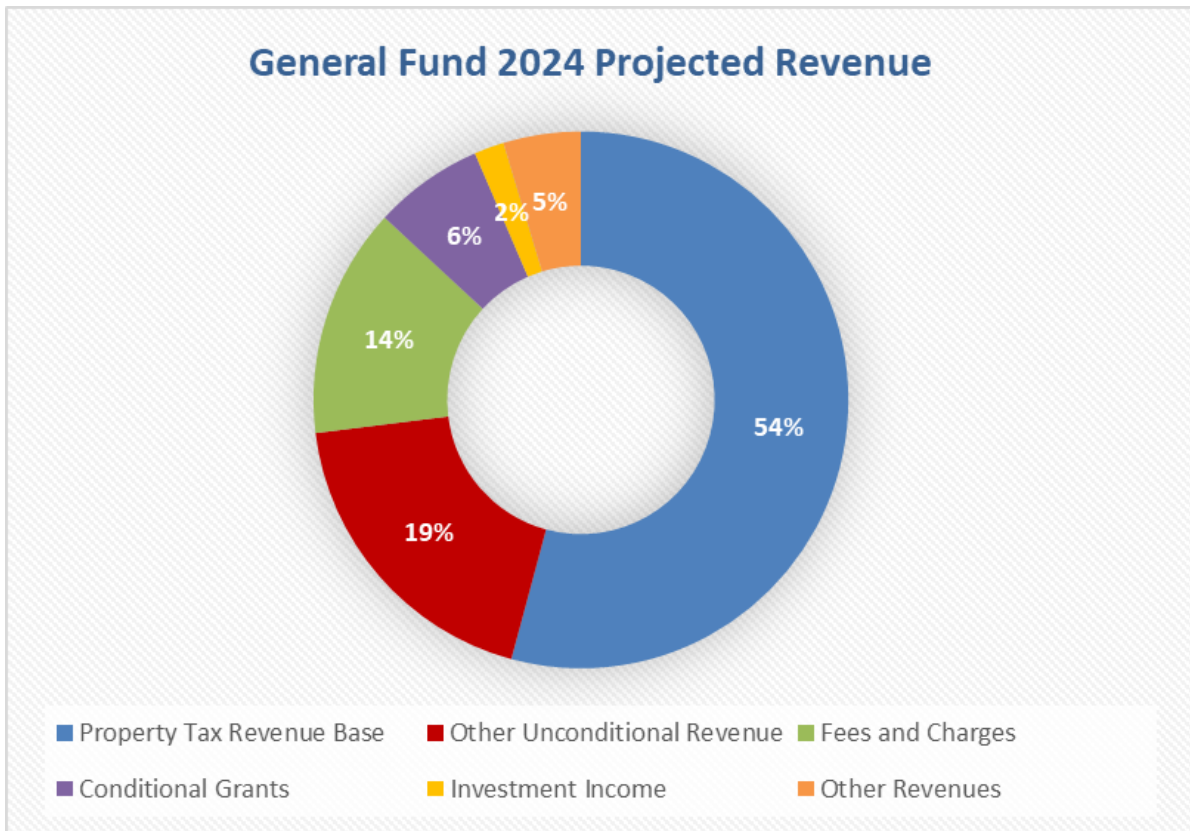
	% change	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenues</b>					
Taxes and Other Unconditional Revenue	5%	\$ 25,411,766	\$ 24,166,943	\$ 23,056,516	\$ 23,369,014
Fees and Charges	-3%	4,822,500	4,980,250	3,886,311	4,484,755
Conditional Grants	2%	2,306,569	2,254,079	1,303,606	1,976,226
Tangible Capital Asset Sales - Gain	0%	-	-	93,969	11,999
Lot Options		-	-	13,994	(3,889)
Investment Income and Commissions	35%	629,000	465,000	650,594	450,634
Other Revenues	9%	1,628,836	1,490,434	1,336,329	1,593,611
<b>Total Revenues</b>	<b>4%</b>	<b>34,798,670</b>	<b>33,356,707</b>	<b>30,341,319</b>	<b>31,882,349</b>
<b>Expenses, less amortization</b>					
General Government Services	4%	4,971,127	4,788,829	3,951,217	4,504,311
Policing Services	9%	6,897,182	6,320,084	3,434,272	6,290,299
Fire & Protective Services	3%	3,552,358	3,445,880	2,751,141	3,517,036
Operations Services	5%	6,412,984	6,116,480	4,823,710	8,473,657
Waste Management Services	-3%	1,864,769	1,917,359	1,354,095	1,814,269
Engineering and Planning Services	13%	1,844,859	1,639,339	960,002	1,291,468
Parks & Recreation Services	6%	7,345,938	6,949,300	5,711,449	8,457,051
<b>Total Expenses</b>	<b>5%</b>	<b>32,889,217</b>	<b>31,177,270</b>	<b>22,985,885</b>	<b>34,348,092</b>
<b>Capital Grant</b>		<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>		<b>2,009,453</b>	<b>2,179,437</b>	<b>7,355,434</b>	<b>(2,465,743)</b>
<b>Debt principal due in 2024</b>		<b>(1,374,859)</b>	<b>(1,490,056)</b>	<b>(1,675,932)</b>	<b>(2,424,426)</b>
<b>Debt issue and reserve transfer</b>		<b>2,586,084</b>	<b>2,849,215</b>	<b>(2,102,425)</b>	<b>9,087,328</b>
<b>Transfers to Reserves</b>		<b>(135,596)</b>	<b>(135,596)</b>	<b>(135,596)</b>	<b>(44,564)</b>
<b>Capital Expenditure</b>		<b>(3,085,082)</b>	<b>(3,403,000)</b>	<b>(5,404,881)</b>	<b>(3,133,996)</b>
<b>Projected Financial Position</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (1,963,400)</b>	<b>\$ 1,018,599</b>



**General Fund Projected Revenue 2024**

The General Fund Revenue is funded from a variety of sources and not solely from property taxation. In fact, general property taxation only accounts for approximately 54% of the projected revenue collected by the General Fund in 2024. The balance of the revenue comes from provincial transfer payments and/or grants, user fees and charges at City facilities, conditional grants, curbside garbage collection revenues, and more. The following chart outlines the sources of anticipated funds for 2024.

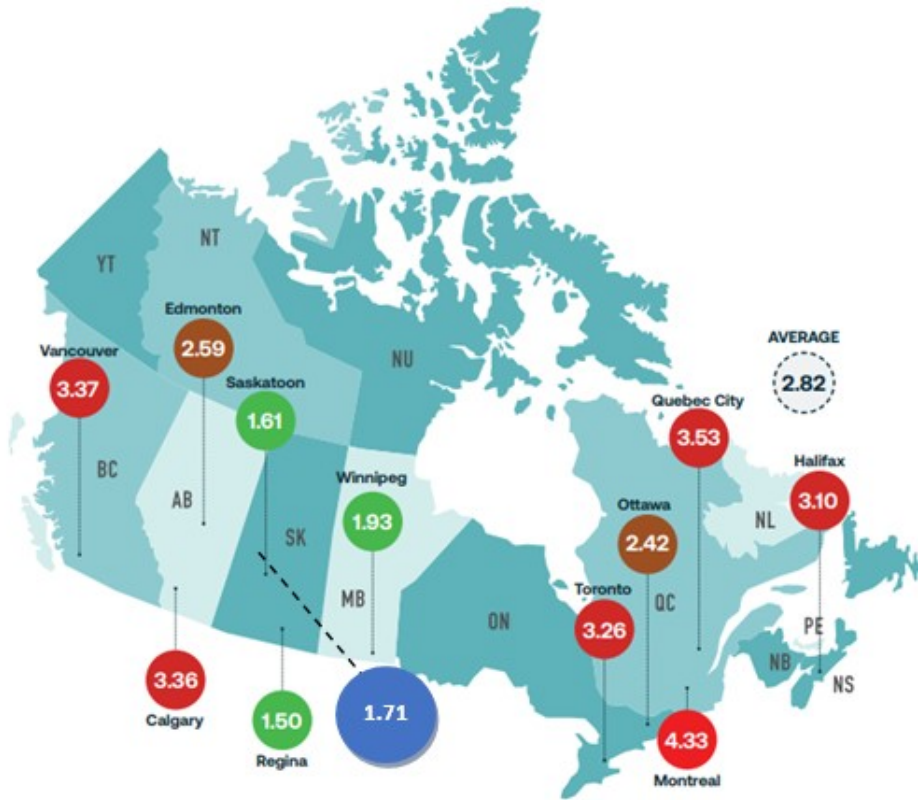
Revenue Type	2024	2023	% Change
Property Tax Revenue Base	\$ 18,858,760	\$ 18,219,663	3.51%
Other Unconditional Revenue	6,553,006	5,947,281	10.18%
Fees and Charges	4,822,500	4,980,250	-3.71%
Conditional Grants	2,306,569	2,254,079	2.33%
Investment Income	629,000	465,000	35.27%
Other Revenues	1,628,836	1,490,434	9.29%
	<b>\$ 34,798,670</b>	<b>\$ 33,356,707</b>	<b>4.25%</b>



**Financial Impact on Property Tax Notice**

The table below shows the financial impact to residential and commercial properties with average taxable assessments of \$153,120 and \$287,385 respectively from the 4.42% property tax increase:

Residential Property			Commercial Property		
2023 average taxable value:	153,120		2023 average taxable value:	287,385	
Frontage	50		Frontage	50	
	Projected	Actual		Projected	Actual
	2024	2023		2024	2023
Municipal Tax	1041.54	997.45	Municipal Tax	5,635.49	5,396.95
RCCF	189.33	189.33	RCCF	456.94	456.94
Base Tax	856.78	820.51	Total Levies	6,092.43	5,853.89
Total Levies	2,087.65	2,007.29	UPAR	253.00	253.00
UPAR	253.00	253.00	Total	6,345.43	6,106.89
Total	2,340.65	2,260.29	Net increase over 2023	238.55	
Net increase over 2023	80.35		Per Month	19.88	
Per Month	6.70				



Altus Group | Canadian Property Tax Rate Benchmark Report 2023

**Commercial-to-residential tax ratio**

Altus Group Limited (“Altus”) completed a report in October 2023 comparing commercial and residential tax rates of major cities across Canada and found that the average ratio between the two is 2.82. This means that, on average, the commercial tax rate is 2.82x the residential tax rate.

**The City of North Battleford has a ratio of 1.71, therefore the City maintains one of the fairer commercial-to-residential ratios.**

**Other Unconditional Revenue** – includes funds from the Municipal Operating Grant from the province, Saskatchewan Property Management Corporation, SaskPower surcharge, the North Battleford Housing Authority, as well as grants-in-lieu of taxes, received from the federal and provincial governments to offset their exemptions from paying local property taxes.

**Fees and Charges** – includes RCMP criminal record checks, fire services fees, bylaw fines (local and provincial), aviation fuel, cemetery fees, waste disposal fees, building licenses, building permits, fees from development agreements, rent from City properties, recreational fees, and gallery fees.

**Conditional Grants** – includes provincial grants for policing, planning, waste management, Handi-Bus accessible transit, the airport, and parks & recreation service grants.

**Investment Income** – includes interest earned on the City’s cash reserves.

**Other Revenues** - includes facility rent from the RCMP detachment and revenue from the residential garbage roll out cart program.

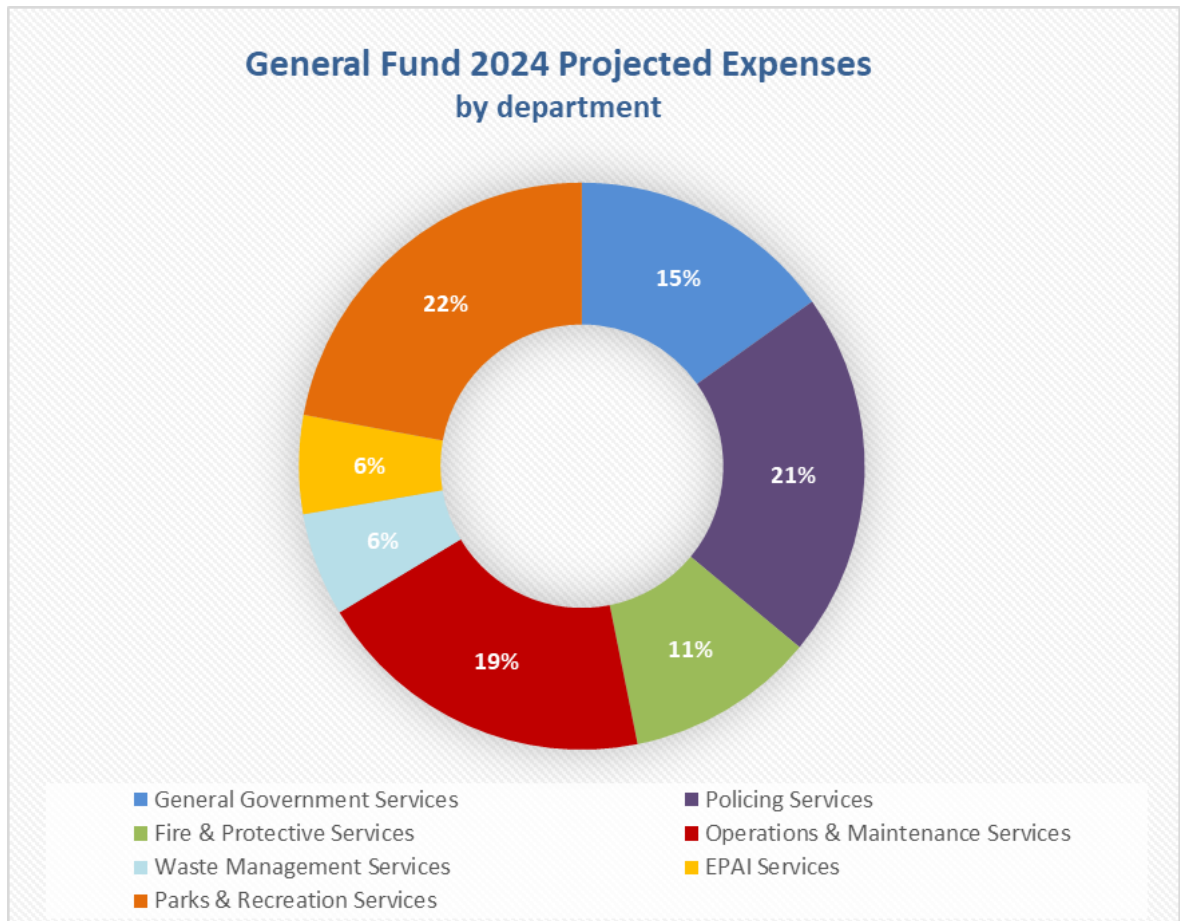
**General Fund Projected Expenses 2024**

***Departmental Expenses***

The revenue of the General fund is used to fund the general costs of City Hall, Engineering, Planning Services, Fire and Protective Services, the RCMP, City Operations, Waste Management Services, and Parks & Recreation Services.

**2024 Expense by Department**

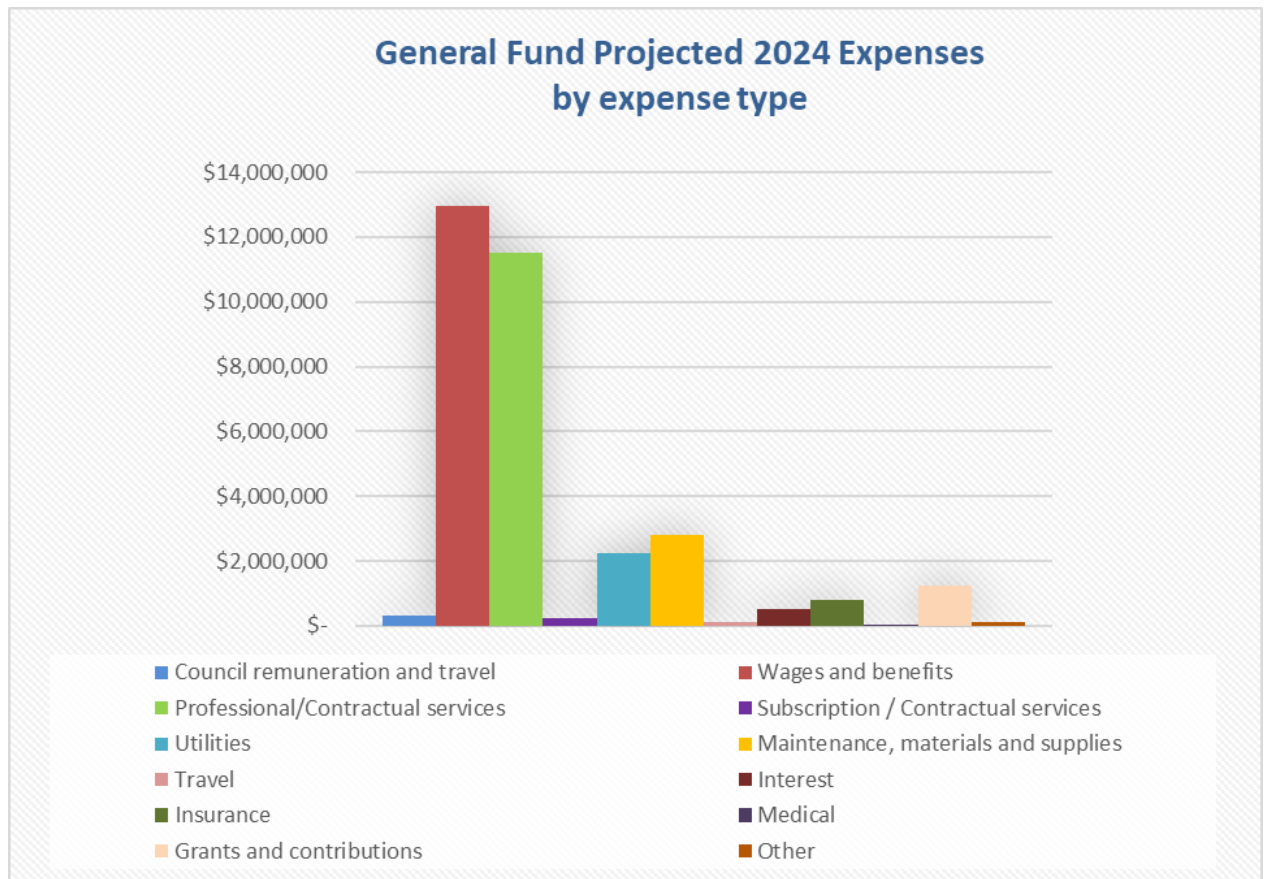
The following chart illustrates where the General funds are expected to be spent in 2024 by department:



**2024 expense by type compared to 2023 Budget**

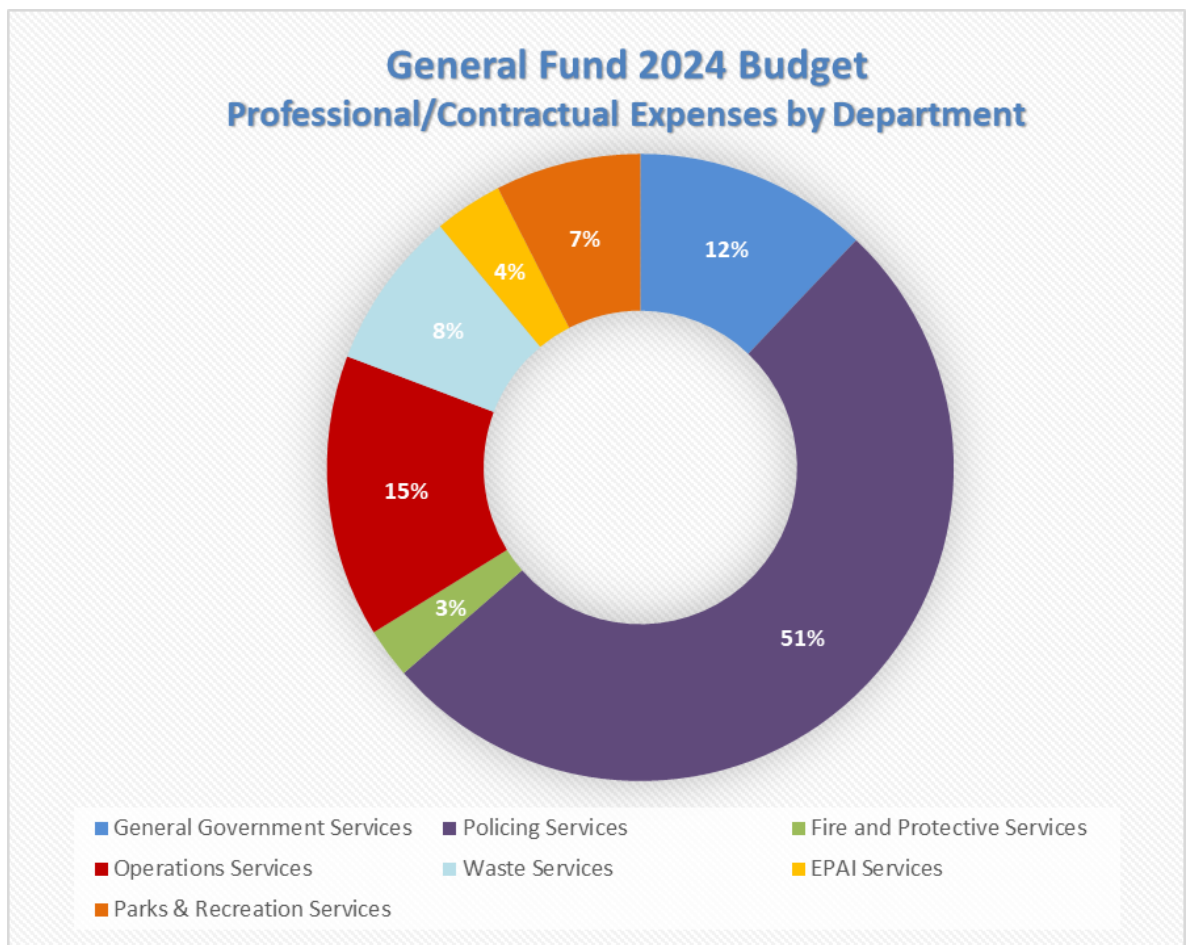
The following chart illustrates where the General funds are expected to be spent in 2024, indicated by expense type:

General Fund Expenses - Budget 2024	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
Council remuneration and travel	\$ 324,265	\$ 314,549	\$ 257,519	\$ 309,815
Wages and benefits	12,957,849	12,553,592	9,917,055	11,429,494
Professional/Contractual services	11,521,303	10,734,848	6,614,396	9,918,692
Subscription/Memberships	248,516	231,724	130,996	122,856
Utilities	2,248,579	1,979,201	1,711,192	2,001,096
Maintenance, materials and supplies	2,788,812	2,599,086	2,323,588	2,883,786
Travel	106,924	88,015	43,815	38,508
Amortization	-	-	-	5,285,080
Interest	532,204	577,065	524,435	664,556
Allowance for uncollectibles	-	-	60,933	(14,029)
Insurance	791,559	785,099	691,527	681,967
Medical	3,500	6,061	1,307	595
Grants and contributions	1,246,905	1,206,030	685,941	955,346
Other	118,800	105,500	23,181	70,329
<b>Total General Fund Expenses</b>	<b>\$ 32,889,217</b>	<b>\$ 31,180,770</b>	<b>\$ 22,985,885</b>	<b>\$ 34,348,092</b>



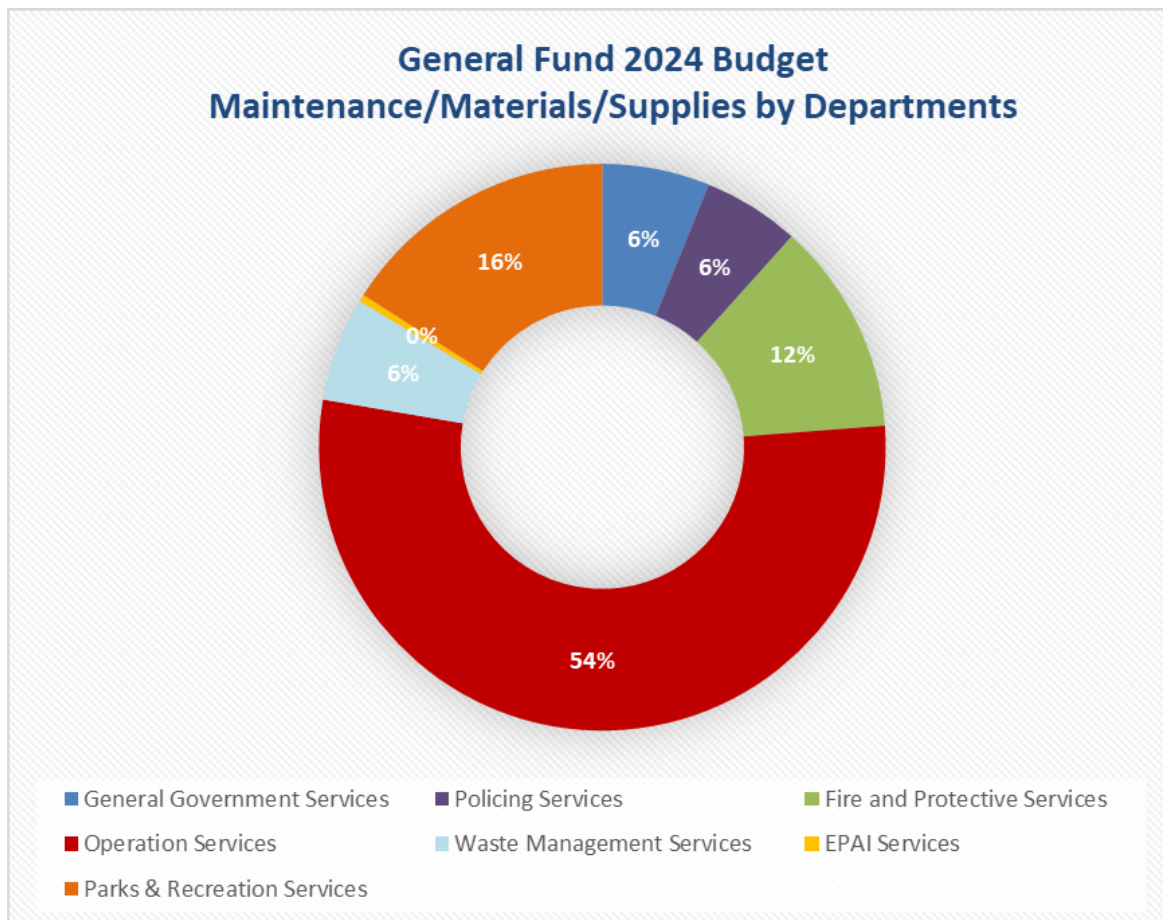
**General Fund 2024 Budget - Professional/Contractual Expenses by Department**

Department	2024	2023	Difference
General Government Services	\$ 1,393,172	\$ 1,291,434	\$ 101,738
Policing Services	5,935,883	5,504,548	431,335
Fire and Protective Services	296,957	292,693	4,264
Operations Services	1,679,006	1,586,429	92,577
Waste Services	945,480	992,895	(47,415)
EPAI Services	406,000	178,000	228,000
Parks & Recreation Services	864,805	885,849	(21,044)
	<b>\$ 11,521,303</b>	<b>\$ 10,731,848</b>	<b>\$ 789,455</b>



**General Fund 2024 Budget - Maintenance/Materials/Supplies by Department**

Department	2024	2023	Difference
General Government Services	\$ 170,910	\$ 169,745	\$ 1,165
Policing Services	154,200	109,000	45,200
Fire and Protective Services	338,292	251,051	87,241
Operation Services	1,503,414	1,429,613	73,801
Waste Management Services	165,392	169,792	(4,400)
EPAI Services	11,300	5,100	6,200
Parks & Recreation Services	445,304	464,785	(19,481)
	<b>\$ 2,788,812</b>	<b>\$ 2,599,086</b>	<b>\$ 189,726</b>



**General Fund – Capital**

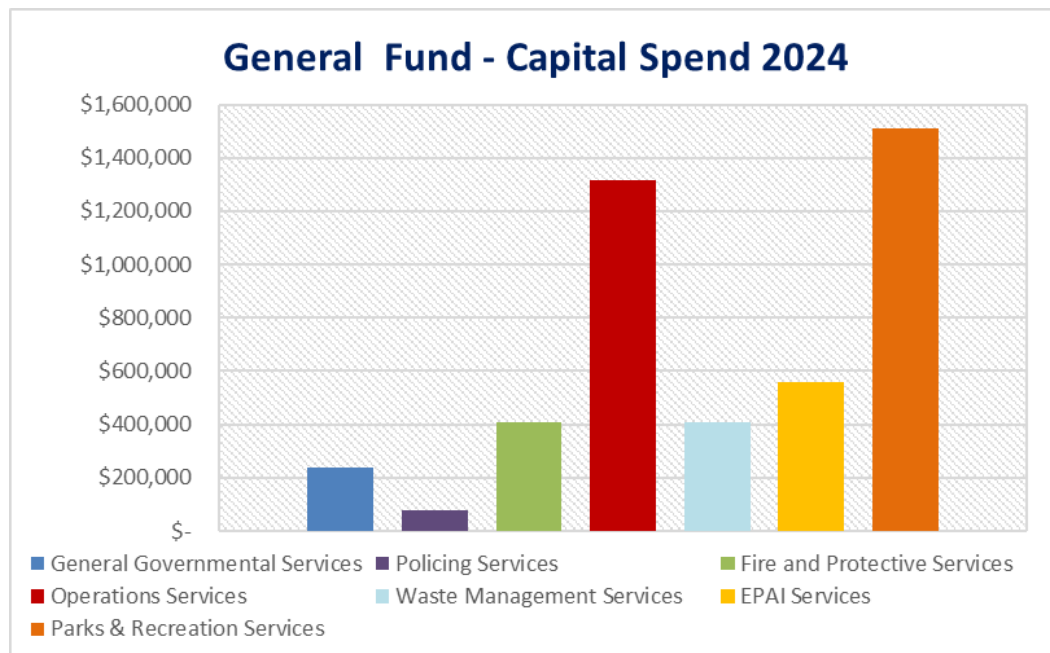
The General Fund Capital includes the capital expenses associated with capital purchases of the General Fund, whether they be betterments or replacement of existing assets, or purchase of new assets. The General Fund Capital is planned with a ten-year horizon, with assets funded either through reserves (savings) or debt.

For comparison purposes, the financial tables that follow report on 2024 budget amounts, along with 2023 actual and budget figures.

**General Fund – Projected 2024 Capital Spend by Department (Funded) as compared to 2023**

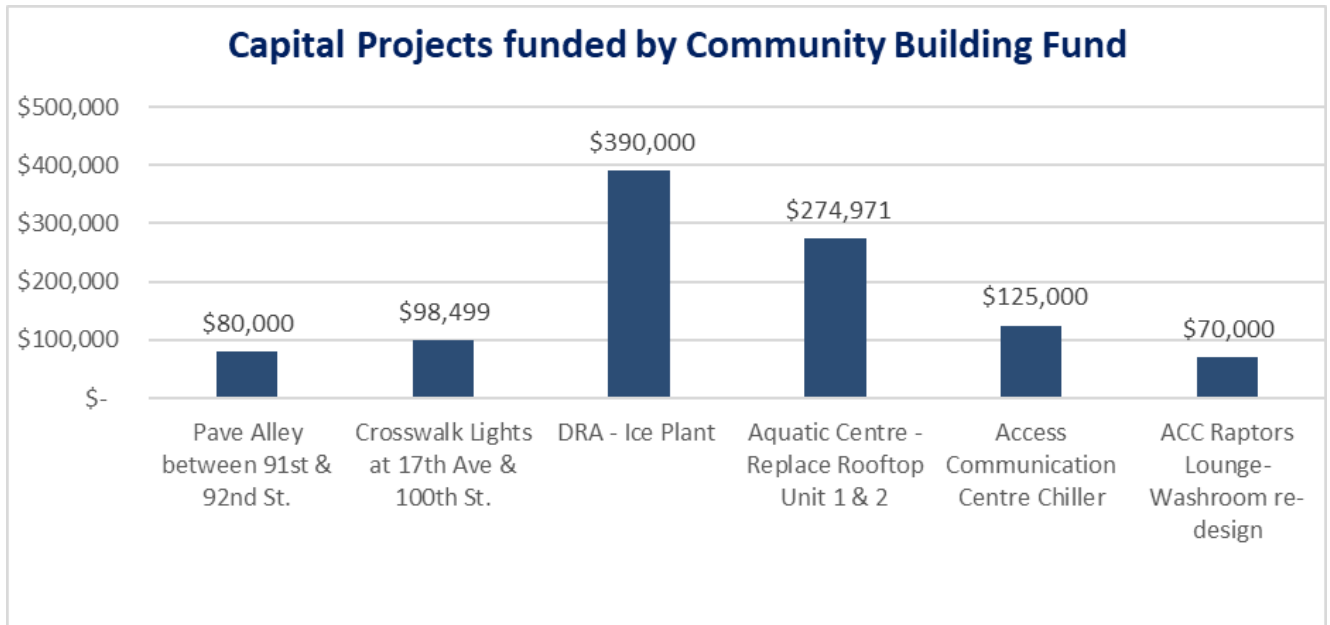
Department	2024	2023
General Governmental Services <i>(Note 1)</i>	\$ 237,000	\$ 1,639,500
Policing Services	76,000	-
Fire and Protective Services	410,000	240,000
Operations Services	1,317,749	618,000
Waste Management Services	408,333	110,000
EPAI Services	558,999	200,000
Parks & Recreation Services	1,510,471	2,095,500
	<b>\$ 4,518,552</b>	<b>\$ 4,903,000</b>

*Note 1: - Includes \$530,000 per the General Fund 0.74% increase.*

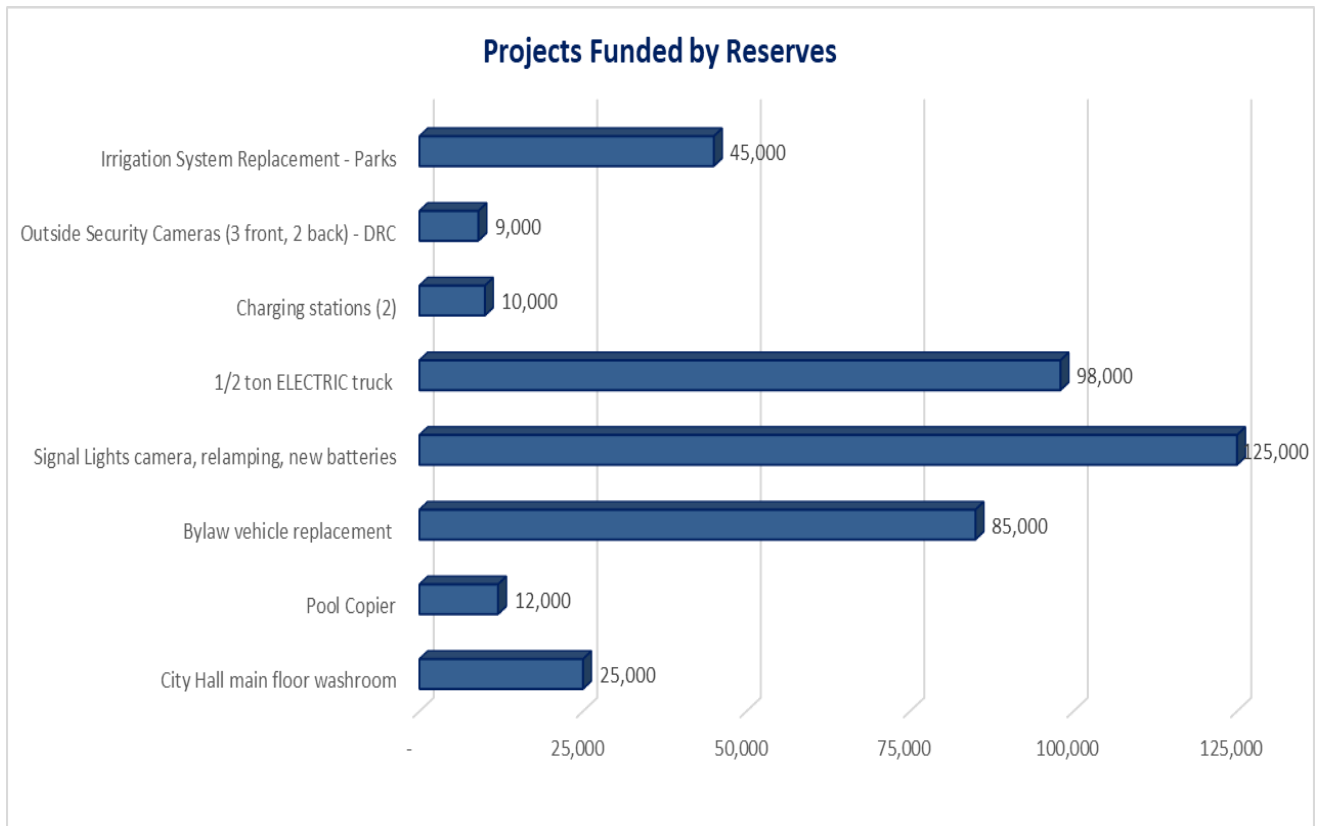




**2024 Capital Projects funded by the Community Building Fund (formerly Gas Tax Fund)**



**2024 Projects funded by Reserves**



## Utility Fund

### Budget Impact

Factors that have been taken into consideration when setting utility rates included things like high inflationary prices, volume of water produced, and water services billed for the last several years.

City Administration is proposing the following rate increases:

- Water base and consumption rates – 4.5%
- Sewer base and consumption rates – 4%

Considerations made while setting rates up are as follows:

- Service contract costs have significantly increased. City Administration has adjusted the contracts accordingly to reflect current market costs.
- Utility Rates – There have been constant increases for utility and carbon tax rates for all commercial and residential properties across the province. City Administration has aligned the current expenditure and allowed for some small increases.
- Wages and benefits increases have been adjusted to the settled contracts.

### Impact to the Utility Bill

The table below shows the monthly financial impact to 2024 residential utility rates:

	2023		2024	Increased Rate Impact
	Rate	10 m <sup>3</sup>	10 m <sup>3</sup>	
Water consumption	\$ 1.72	\$ 17.20	\$ 17.97	\$ 0.77
Water base	\$ 18.27	18.27	19.09	0.82
Sewer consumption	\$ 1.54	15.40	16.02	0.62
Sewer base	\$ 26.34	26.34	27.39	1.05
Recycling	\$ 7.48	7.48	7.81	0.33
Garbage	\$ 11.32	11.32	11.82	0.50
		<b>\$ 96.01</b>	<b>\$ 100.10</b>	<b>\$ 4.09</b> per month
				<b>49.12</b> per year

Note that the Waste Management increase will be reflected within the garbage and recycling collection services. The financial impact is reflected in the above table.

## Utilities Fund – Operating

The Utilities Fund Operating budget includes the revenue and costs associated with delivering potable water to residents and the transporting and processing of sanitary sewer waste. The Utility Fund revenues rely solely on fees from consumers, whether they are residential, commercial, or industrial utility users.

### Utilities Fund - 2024 Operating Budget compared to Budget 2023

City of North Battleford  
Utilities Fund - Consolidated Statement of Operations  
Forecast for the year ended December 31, 2024

	% change	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenues</b>					
Fees and charges		\$ 8,659,467	\$ 8,436,977	\$ 6,932,588	\$ 8,195,253
Conditional grants		-	-	-	-
Investment income and commissions		19,000	18,000	12,429	112,186
<b>Total Revenue</b>	<b>3%</b>	<b>8,678,467</b>	<b>8,454,977</b>	<b>6,945,016</b>	<b>8,307,439</b>
<b>Expenses, less amortization</b>					
Water services	11%	4,158,905	3,736,438	3,491,773	5,036,522
Sanitary sewer services	5%	3,207,165	3,040,769	2,354,705	4,015,619
<b>Total Expenses</b>	<b>9%</b>	<b>7,366,070</b>	<b>6,777,207</b>	<b>5,846,477</b>	<b>9,052,141</b>
Capital Grant		-	-	(632,238)	3,132,416
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>		<b>1,312,396</b>	<b>1,677,771</b>	<b>466,301</b>	<b>2,387,714</b>
Debt principal due in 2024		(1,318,103)	(1,259,171)	(1,104,929)	(955,363)
Debt issue and reserve transfer		1,760,707	1,996,400	(1,102,790)	(6,108,176)
Capital Expenditure		(1,755,000)	(2,415,000)	(4,614,033)	(13,147,467)
<b>Projected Financial Position</b>		<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (1,741,419)</b>	<b>\$ (4,675,825)</b>

**Utility Fund - 2024 Projected Revenue compared to 2023 Budget**

Utilities Revenue	Projected 2024	Budget 2023	Variance	% Change
Water Fees	\$ 4,167,355	\$ 4,071,821	\$ 95,534	2.35%
Sanitary Sewer Fees	4,511,112	4,383,157	127,955	2.92%
<b>Total Revenues</b>	<b>\$ 8,678,467</b>	<b>\$ 8,454,977</b>	<b>\$ 223,489</b>	<b>2.64%</b>

**Utility Fund - 2024 Projected Expense (by Expense Type) compared to 2023 Budget**

Utility Fund Expenses - Budget 2024	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023		2022 Actual
	Wages and benefits	\$ 3,051,538	\$ 2,870,986	\$ 2,225,332	\$ 2,776,749
Professional/Contractual services	1,566,494	1,252,251	1,500,571	1,414,139	
Subscription/Memberships	24,759	26,447	13,016	16,284	
Utilities	915,707	756,372	732,434	770,688	
Maintenance, materials and supplies	1,119,281	1,125,050	820,186	1,132,918	
Travel	25,965	24,612	4,709	14,312	
Amortization	-	-	-	2,008,731	
Interest	662,072	721,235	550,229	918,321	
Allowance for uncollectibles	100	100	-	-	
Other	155	155	-	-	
<b>Total Utility Fund Expenses</b>	<b>\$ 7,366,070</b>	<b>\$ 6,777,207</b>	<b>\$ 5,846,477</b>	<b>\$ 9,052,141</b>	

**Utilities Fund 2024 Budget - Professional/Contractual compared to 2023 Budget**

Utility Fund - Department	2024	2023	Difference
Water Services	\$ 1,112,694	\$ 880,901	\$ 231,793
Sanitary Sewer Services	453,800	371,350	82,450
	<b>\$ 1,566,494</b>	<b>\$ 1,252,251</b>	<b>\$ 314,243</b>

**Utilities Fund 2024 Budget – Maintenance/Materials/Supplies compared to 2023 Budget**

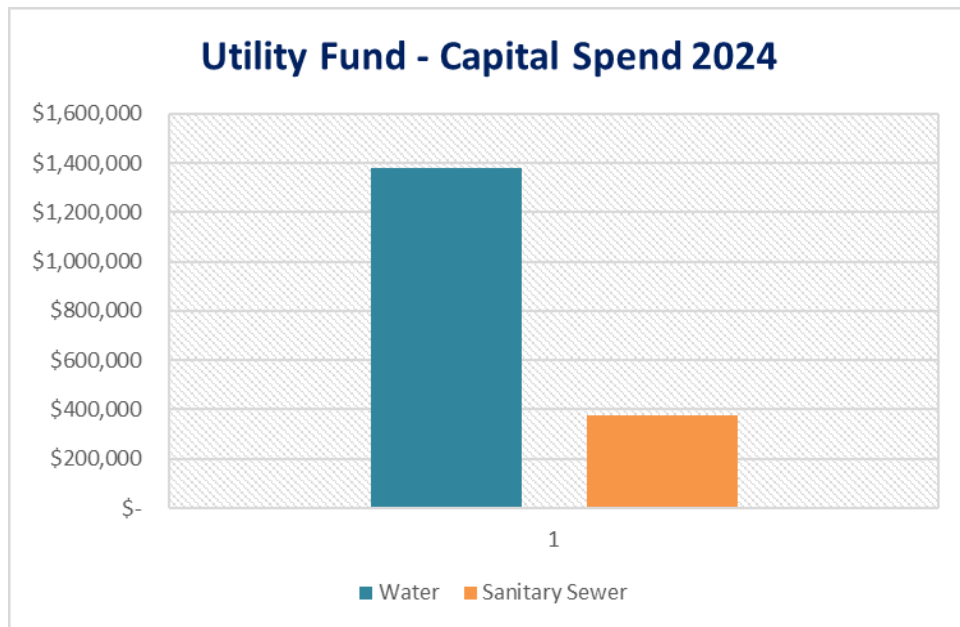
Utility Fund - Department	2024	2023	Difference
Water Services	\$ 710,850	\$ 743,950	\$ (33,100)
Sanitary Sewer Services	408,431	381,100	27,331
	<b>\$ 1,119,281</b>	<b>\$ 1,125,050</b>	<b>\$ (5,769)</b>

Utilities Fund – Capital

The Utilities Fund Capital budget includes betterments or replacement of existing assets or the purchase of new assets. The Utilities Fund Capital is also planned with a ten-year horizon with assets funded through reserves (savings) and/or debt.

**Utilities Fund – Projected 2024 Capital Spend by Department as compared to 2023**

Department	2024	2023
Water	\$ 1,380,000	\$ 1,795,000
Sanitary Sewer	375,000	620,000
	<b>\$ 1,755,000</b>	<b>\$ 2,415,000</b>



## Underground Pipe and Asphalt Replacement (UPAR) Fund

The UPAR program was implemented in 2015 to provide clear and predictable funding for the replacement of aging and deteriorating infrastructure. While the program has significantly accelerated the rate of replacement, the challenge of aging infrastructure has not diminished, and the rising rate of inflation is dramatically impacting the amount of work that can be done with the funds available.

Life expectancy of different roadway infrastructure components is 25 to 100 years. The City has an ever-increasing infrastructure deficit. At current funding levels, approximately 3.5 blocks (0.65 km) per year is being replaced. To keep up with the City's projected aging existing infrastructure, a replacement rate of 33 blocks, or 6 kilometers per year, would be required.

To align with the City's strategic goal of providing quality infrastructure, the UPAR program will continue to collect revenue from all properties through a combination of a frontage-based levy and an infrastructure utility fee. These revenues will be used to complete projects that will include replacement of potable water and sanitary sewer mains and services, removal and installation of sidewalks, accessibility ramps, lane crossings, curbs, and gutters.

To complete this work, the planned investment is \$5,156,606 overall. Administration proposes the following UPAR projects to be completed in 2024:

1. \$560,000 - Mill and top lift road pavement on roads that should not require infrastructure replacement for at least the next 25 years. For 2024, the following roads are proposed to be rehabilitated:
  - \$100,000 - 15th Avenue from 97th Street to 100th Street
  - \$130,000 - Douglas Avenue from 20th Avenue to Borden Crescent
  - \$100,000 - 17th Avenue/Bowers Drive from 91st Street to 19th Avenue
2. \$3.6 million - 110th Street between Railway Avenue and 8th Avenue – water and sewer replacements
  - This area has cast-iron water pipes and the highest number of water line breakages in the City. There are also very few service connections off this water main.
3. \$776,606 - Marquis & Thatcher Overlay and main repairs
  - These roads which have been identified are in very poor condition and require major rehabilitation work. The poor condition of these roads has been identified as a barrier for business recruitment and expansion to the Parsons Industrial Park.
4. \$300,000 - Sidewalk replacement program
  - This project helps reduce the quantity of sidewalks that are in poor condition.
  - Consideration has been given to involve the residents in nominating a sidewalk they consider to be among the worst in the City. Ongoing public engagement will be the

focus of future budget considerations as Administration moves toward priority-based budgeting.

**City of North Battleford**
**UPAR Fund - Statement of Operations**

Forecast for the year ended December 31, 2024

	% change	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenues</b>					
Frontage Levy		\$ 1,760,733	\$ 1,760,733	\$ 1,740,353	\$ 1,496,321
Base Utility Fees		1,957,638	1,957,638	1,626,026	1,947,091
					-
<b>Total Revenue</b>		<b>3,718,371</b>	<b>3,718,371</b>	<b>3,366,378</b>	<b>3,443,412</b>
<b>Capital Investment</b>					
Surface		2,723,806	3,111,250	4,133,252	160,395
Underground		2,432,800	2,027,600	-	6,058,028
					-
<b>Total Expenses</b>		<b>5,156,606</b>	<b>5,138,850</b>	<b>4,133,252</b>	<b>6,218,423</b>
<b>Capital Grant</b>		-	734,000	734,000	-
<b>Surplus (Deficit) of Revenues over Expenses</b>		<b>(1,438,235)</b>	<b>(686,479)</b>	<b>(32,874)</b>	<b>(2,775,011)</b>
Carry Over from Previous Year (Estimated)		1,547,214	1,633,895	-	-
Carry Over from Previous Year		-	-	1,264,415	4,039,426
<b>Carry Over Surplus (Deficit)</b>		<b>\$ 108,979</b>	<b>\$ 947,416</b>	<b>\$ 1,231,541</b>	<b>\$ 1,264,415</b>

**UPAR Fund 2024 Projected Budget:**

Administration maintains UPAR revenues and expenses separate from the General & Utility Fund to provide complete transparency to rate payers that the UPAR revenue raised is always spent on the assigned projects outlined in the budget. It should be noted that there will not be a revitalization grant received for the 2024 year.

Therefore, the 2024 Projected UPAR budget is as follows:

Carryover Surplus 2022	\$ 1,264,415
Estimated 2023 revenues	3,682,051
Estimated 2023 expenditures	(4,133,252)
2023 Revitalization grant received	734,000
Estimated Carryover Surplus 2023	\$1,547,214
Budgeted Revenue 2024	3,718,371
<b>Projected 2024 Budget</b>	<b>\$ 5,265,585</b>

## General Fund Operating Budgets by Department

### General Government Services

General Government Services provide for the Administration of the City and includes Legislative Services, Information Technology, City Council, Human Resources, Occupational Health & Safety, Communications, and Financial Services.

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Operating Revenue</b>				
Other Segmented Revenue				
Fees and Charges				
- Sales of supplies	\$ 99,700	\$ 96,700	\$ 129,976	\$ 321,520
- Taxation Services	19,000	19,500	(8,193)	20,120
- Expense Recoveries	5,000	-	8,693	12,795
Total Fees and Charges	123,700	116,200	130,476	354,435
- Tangible capital asset sales - gain (loss)	-	-	93,969	11,999
- Investment & Interest	629,000	465,000	650,594	450,634
Total Other Segmented Revenue	752,700	581,200	875,038	817,068
Conditional Grants and Donations				
- Grants	3,000	-	44,825	18,995
<b>Total Operating Revenue</b>	<b>755,700</b>	<b>581,200</b>	<b>919,863</b>	<b>836,063</b>
<b>Operating Expenses</b>				
Council remuneration and travel	324,265	314,549	257,519	309,815
Wages and benefits	1,997,295	1,959,925	1,692,097	1,891,604
Professional/Contractual services	1,393,172	1,291,434	961,541	1,113,183
Subscription/Memberships	111,952	86,854	59,723	63,719
Utilities	143,293	125,188	117,924	134,693
Maintenance, materials and supplies	170,910	169,745	132,097	154,190
Travel	29,581	24,035	9,869	11,302
Amortization	-	-	-	84,582
Allowance for uncollectibles	-	-	60,933	(14,029)
Insurance	650,359	650,099	576,098	564,430
Medical	3,000	5,000	1,065	395
Grants and contributions	145,000	159,000	81,750	159,000
Other	2,300	3,000	601	31,426
<b>Total Government Services Expenses</b>	<b>4,971,127</b>	<b>4,788,829</b>	<b>3,951,217</b>	<b>4,504,311</b>
<b>General Government Services Surplus (Deficit)</b>	<b>\$ (4,215,427)</b>	<b>\$ (4,207,629)</b>	<b>\$ (3,031,353)</b>	<b>\$ (3,668,248)</b>
Capital Expenditure	810,000	1,582,000	-	-
<b>Total General Government Services Financial Position</b>	<b>\$ (5,025,427)</b>	<b>\$ (5,789,629)</b>	<b>\$ (3,031,353)</b>	<b>\$ (3,668,248)</b>

### Revenues

- General Government revenue is projected to increase by \$174,500 mainly due to the following:
  - **Investment & Interest income** has increased by \$164,000. The net institutional investment income is projected to be \$300,000 for 2024. Administration proposes this



revenue be allocated as part of the City Hall roof replacement and the fire pumper truck capital projects.

**Expenses**

- General Government expenses are projected to increase by \$182,298 mainly due to the following:
  - **Council remuneration and travel** increased by approximately \$9,716, mainly due to cost-of-living adjustments and the Mayor’s planned attendance at an upcoming economic development conference in 2024.
  - **Wages and Benefits** are projected to increase by approximately \$37,000 due to:
    - Reduction of staffing vacancies and wage and cost-of-living adjustments, adjustments to reflect current employees’ actual salaries, and group benefit adjustments.
  - **Professional/contractual services** expenses increased by \$101,738. Larger increases in 2024 compared to the 2023 Budget are outlined below:

Large changes in expense compared to prior year	
<b>Use of talent scouting agency for Human Resources</b>	\$ 46,500
<b>Brokerage fees for RBC and Global charges</b>	55,000
<b>City Hall service contract</b>	(19,000)
<b>Increase SAMA Assessment costs</b>	20,000
<b>Increase software costs</b>	22,936
<b>Decrease to leadership training and WCB consulting</b>	(18,500)
<b>Decrease to legal services</b>	(70,000)
<b>New accounting standard implementation – increased audit fee</b>	15,000
<b>City Hall roof patching costs</b>	30,000
<b>Civic election costs</b>	34,500

- **Subscriptions/memberships** have increased by \$25,098 mainly due to:
  - Ongoing support of staff who are obtaining higher education
  - New safety course to be completed on defensive driving for staff who required to operate equipment and/or vehicles.
- **Utilities** are expected to increase by \$18,105 due to the increases in rates for electricity and gas in 2024.

**Capital Expenditures**

Capital expenditures are estimated to be \$730,000 (see “General Government & Policing” capital expenditures tab for more details on total project costs, funding, etc.):

Name of project / purchase	Division	Asset Type	2024
<b>Annual capital renewal</b>	General Government	Engineering Structure	\$415,000
<b>Annual capital renewal (2024)</b>	General Government	Engineering Structure	115,000
<b>City Hall Roof Replacement</b>	General Government	Building	200,000
City Hall Main Floor Washroom	General Government	Building	<i>Reserves</i>
<b>TOTAL</b>			<b>\$730,000</b>

## Policing Services

Policing services is one of the City's largest expenses funded through Property Tax notice and it is the main driver for tax increases. The City has a contract with the RCMP, on behalf of the Federal Government, and is responsible for paying a large portion of the salaries for 37 members within the Battlefords RCMP Detachment. In addition to these 37 RCMP members, the City is required to provide support staff at the detachment. The City is eligible to receive grants to cover some of these costs through the Province's Ministry of Justice and shares the revenue of ticketing fines generated by traffic offences occurring within city limits.

POLICING SERVICES	2024 Budget	2023 Budget	2023 Actual	2022 Actual
<b>Operating Revenue</b>			as of November 9, 2023	
Other Segmented Revenue				
Fees and Charges				
- Policing Fees/Fines	\$ 122,000	\$ 150,000	\$ 103,626	\$ 121,570
Total Fees and Charges	122,000	150,000	103,626	121,570
- Total Police Services Other Revenue	423,792	406,292	329,994	427,320
Total Other Segmented Revenue	545,792	556,292	433,621	548,890
Conditional Grants				
- Grants	851,500	819,353	51,608	836,245
<b>Total Operating Revenue</b>	<b>1,397,292</b>	<b>1,375,645</b>	<b>485,229</b>	<b>1,385,135</b>
<b>Operating Expenses</b>				
Wages and benefits	710,012	616,860	467,093	490,925
Professional/Contractual services	5,935,883	5,504,548	2,801,989	5,505,676
Utilities	90,410	82,760	69,324	72,881
Maintenance, materials and supplies	154,200	109,000	85,970	111,470
Interest	6,677	6,915	9,895	7,705
<b>Total Policing Services Expense</b>	<b>6,897,182</b>	<b>6,320,084</b>	<b>3,434,272</b>	<b>6,290,299</b>
<b>Policing Services Surplus (Deficit)</b>	<b>\$ (5,499,890)</b>	<b>\$ (4,944,439)</b>	<b>\$ (2,949,043)</b>	<b>\$ (4,905,164)</b>
Capital Expenditure	76,000	-	-	-
<b>Total Policing Services Financial Position</b>	<b>\$ (5,575,890)</b>	<b>\$ (4,944,439)</b>	<b>\$ (2,949,043)</b>	<b>\$ (4,905,164)</b>

## **Revenues**

In 2024, revenue from policing is projected to increase by approximately \$21,647. This is mainly comprised of a \$32,147 increase in grant revenue, changes to projected RCMP cell block rental, 55% expense reimbursement for increase janitorial services cost and a change in allocation of towing revenue between two departments in 2024 (policing and fire & protective services).

## **Expenses**

- **Professional/Contractual Services** - the current National Police Federation Collective Bargaining Agreement expired on March 31, 2023. A 4% increase has been included in this budget to ensure adequate preparation for unsettled increases. This increase includes salaries for RCMP officers, commissionaires, fleet, training, and equipment costs. The 2024 budget also includes vacancies totalling \$294,000. The National Police Federation is currently testing a body-worn camera program which is expected to be implemented later in 2024. The City's budget does contain a small budget of \$30,000 for this initiative.
- **Maintenance, materials and supplies** has increased by \$45,200 due to increased janitorial services contracts

**Capital Expenditures**

Capital expenditures are estimated to be \$76,000 (see “General Government & Policing” capital expenditures tab for more details on total project costs, funding, etc.):

Name of project / purchase	Division	Asset Type	2024
<b>RCMP Detachment Building Parking Lot Key System Box Installation</b>	Policing	Building	42,000
<b>RCMP Detachment Building Mobile Shelving</b>	Policing	Building	34,000
<b>TOTAL</b>			<b>\$76,000</b>

## Fire and Protective Services

Fire and Protective Services comprise of expenses for fire protection, bylaw enforcement and safety initiatives.

FIRE & PROTECTIVE SERVICES	2024 Budget	2023 Budget	2023 Actual	2022 Actual
<b>Operating Revenue</b>			as of November 9, 2023	
Other Segmented Revenue				
Fees and Charges				
- Total Fire Services Fees/Fines	\$ 80,000	\$ 79,500	\$ 136,112	\$ 91,446
- Total Provincial Fines	225,000	150,000	184,657	186,442
- Total Special Constables Fees/Fines	270,000	244,000	190,650	74,310
Total Fees and Charges	575,000	473,500	511,420	352,199
- Total Fire Services Other Revenue	7,100	2,100	6,552	23,004
- Total Special Constables Other Revenue	-	-	6,470	2,125
Total Other Segmented Revenue	582,100	475,600	524,442	377,327
Conditional Grants				
- Grants	-	-	-	-
<b>Total Operating Revenue</b>	<b>582,100</b>	<b>475,600</b>	<b>524,442</b>	<b>377,327</b>
<b>Operating Expenses</b>				
<b>Special Constables</b>				
Wages and benefits	595,635	630,779	479,416	597,266
Professional/Contractual services	9,511	9,511	17,488	1,917
Subscription/Memberships	4,200	4,120	3,484	1,434
Utilities	5,250	4,975	5,631	4,186
Maintenance, materials and supplies	90,521	87,124	85,231	95,676
Travel	4,800	4,635	1,606	2,372
<b>Total Special Constables Expenses</b>	<b>709,917</b>	<b>741,143</b>	<b>592,857</b>	<b>702,851</b>
<b>Fire Services</b>				
Wages and benefits	2,178,316	2,133,038	1,730,618	2,155,171
Professional/Contractual services	124,075	120,126	36,823	31,616
Subscription/Memberships	51,966	53,488	33,090	8,585
Utilities	44,737	42,744	36,202	36,763
Maintenance, materials and supplies	244,725	160,692	171,115	174,876
Travel	6,362	7,471	7,688	3,333
Medical	500	1,061	242	200
<b>Total Fire Services Expenses</b>	<b>2,650,681</b>	<b>2,518,620</b>	<b>2,015,778</b>	<b>2,633,031</b>
<b>Safety &amp; Emergency Preparedness</b>				
Professional/Contractual services	13,371	13,056	14,240	8,836
Subscription/Memberships	7,000	7,210	-	7,106
Maintenance, materials and supplies	604	583	277	1,205
Travel	1,696	1,644	-	-
<b>Total Safety &amp; Emergency Preparedness Expenses</b>	<b>22,671</b>	<b>22,494</b>	<b>14,517</b>	<b>17,147</b>
<b>Animal, Humane Society Expenses</b>				
Professional/Contractual services	150,000	150,000	112,561	150,206
Utilities	16,647	10,971	11,715	12,429
Maintenance, materials and supplies	2,442	2,652	3,714	1,372
<b>Total Animal, Humane Society Expenses</b>	<b>169,089</b>	<b>163,623</b>	<b>127,990</b>	<b>164,006</b>
<b>Total Fire and Protective Services Expenses</b>	<b>3,552,358</b>	<b>3,445,880</b>	<b>2,751,141</b>	<b>3,517,036</b>
<b>Fire &amp; Protective Services Surplus (Deficit)</b>	<b>\$ (2,970,258)</b>	<b>\$ (2,970,280)</b>	<b>\$ (2,226,699)</b>	<b>\$ (3,139,708)</b>
Capital Expenditure	325,000	297,500	-	-
Transfer to Reserves	(91,032)	(91,032)	-	-
<b>Total Fire &amp; Protective Services Financial Position</b>	<b>\$ (3,204,226)</b>	<b>\$ (3,176,748)</b>	<b>\$ (2,226,699)</b>	<b>\$ (3,139,708)</b>

### **Revenues**

In 2024, revenues are expected to increase by approximately \$106,500 due to anticipated increases in provincial and special constable fines as well as reallocation of towing revenue that is now split between two departments in 2024 (policing and fire and protection services).

### **Expenses**

#### **Special Constables**

- **Wages and benefits** are expected to decrease by \$35,144 which is mainly due to hiring new constables that are at different pay levels.
- **Professional/contractual services** is an annual transfer of \$9,511 to reserves which is planned until 2026 that resulted from a purchase being internally financed over 5 years with an internal rate of 6% per annum (*see long-term planning section of this document for further discussion*).

#### **Fire Services**

- **Wages and benefits** in 2024 are expected to increase compared to the 2023 Budget by approximately \$45,278 due to cost of living, group benefits, and overtime adjustments.
- **Maintenance, materials, and supplies** are expected to increase by \$84,033 which is due to a new expense being added of \$100,000 for demolitions of properties that are derelict.
- **Professional/contractual services** - In 2021, the City purchased a fire pumper truck for \$760,895. As proposed in the 2021 Budget, \$300,000 was internally financed over 4 years with an internal rate of 6% per annum. An annual transfer of \$81,521 to reserves is planned until 2032 (*see long term planning section of this document for further discussion*).

### **Capital Expenditures**

Capital expenditures are estimated to be \$325,000 (*see Fire & Protection capital expenditures tab for more details on total project costs, funding, etc.*):

Name of project / purchase	Division	Asset Type	2024
<b>Firehall roof re-coating</b>	Fire & Protective	Building	<i>Reserves</i>
<b>Pumper Rescue Truck</b>	Fire & Protective	Machinery & Equipment	\$100,000
<b>Aerial Ladder Truck L12</b>	Fire & Protective	Machinery & Equipment	225,000
<b>Bylaw Vehicle Replacement</b>	Municipal Enforcement	Vehicle	<i>Reserves</i>
<b>TOTAL</b>			<b>\$325,000</b>

## Operations Services

Operations services are responsible for the delivery of public works services related to the development and maintenance of roadway systems, street lighting, fleet services, building maintenance, airport maintenance, and storm collection.

OPERATIONS SERVICES	2024 Budget	2023 Budget	2023 Actual	2022 Actual
<b>Operating Revenue</b>			as of November 9, 2023	
Other Segmented Revenue				
Fees and Charges				
- Aviation Revenue	\$ 324,000	\$ 383,150	\$ 235,148	\$ 302,082
- Expense Recoveries	4,750	4,250	7,400	31,591
Total Other Segmented Revenue	328,750	387,400	242,548	333,673
Conditional Grants				
- Grants	1,019,000	1,001,845	127,980	736,292
<b>Total Operating Revenue</b>	<b>1,347,750</b>	<b>1,389,245</b>	<b>370,528</b>	<b>1,069,965</b>
<b>Operating Expenses</b>				
<b>Public Works &amp; Fleet</b>				
Wages and benefits	2,350,014	2,276,515	1,722,008	1,953,751
Professional/Contractual services	1,679,006	1,586,429	1,200,663	1,238,350
Subscription/Memberships	26,476	30,811	14,266	15,795
Utilities	614,466	559,492	498,056	562,527
Maintenance, materials and supplies	1,503,414	1,429,613	1,185,298	1,620,263
Travel	25,366	22,813	8,823	6,267
Amortization	-	-	-	2,863,671
Interest	45,042	55,807	63,609	76,931
Insurance	141,200	135,000	115,429	117,537
Other	28,000	20,000	15,559	18,565
<b>Total Public Works &amp; Operations Expenses</b>	<b>6,412,984</b>	<b>6,116,480</b>	<b>4,823,710</b>	<b>8,473,657</b>
<b>Total Operations Services Expenses</b>	<b>6,412,984</b>	<b>6,116,480</b>	<b>4,823,710</b>	<b>8,473,657</b>
<b>Capital</b>				
Conditional Grants				
- Capital Grants	100,000	-	-	-
<b>Operations Surplus (Deficit)</b>	<b>\$ (4,965,234)</b>	<b>\$ (4,727,235)</b>	<b>\$ (4,453,182)</b>	<b>\$ (7,403,692)</b>
Capital Expenditure	534,749	618,000	-	-
<b>Total Operations Financial Position</b>	<b>\$ (5,499,983)</b>	<b>\$ (5,345,235)</b>	<b>\$ (4,453,182)</b>	<b>\$ (7,403,692)</b>

## **Revenues**

Operations revenue is expected to decrease by \$41,495 from its projected revenue in 2023.

- In 2024, aviation revenue is expected to decrease by \$59,150 as fuel costs are anticipated to level out next year.
- Grant amount totals from the Canada Community-Building Fund (CCBF), formerly called the federal Gas Tax Fund, are expected to increase by \$17,155 in 2024.

## **Expenses**

### **Public Works & Fleet**

- **Wages and benefits** in 2024 are projected to increase by approximately \$73,499 due to cost-of-living increases and a change in employees' pay scales.
- **Professional/Contractual services** is projected to increase by \$92,577 mainly due to the following more significant changes:

Large changes in expense compared to prior year	
<b>Public Works Fleet Service Contract (total budget \$406,230)</b>	
New tracked skid steer rental cost (including maintenance)	\$33,000
Office renovations of Public Works shop	15,000
<b>Snow Removal Service Contract (total budget - \$20,000)</b>	
	20,000
<b>Patching Service Contract (total budget \$637,600) increase (see more details below)</b>	
	146,100
<b>Traffic Signals Service Contract (total budget - \$35,000) – reduction due to 2023 having feasibility study</b>	
	(15,000)
<b>Culverts &amp; Ditches Service Contract (total budget \$30,000) – reduction due to 2023 Parsons Park storm sewer drainage issues</b>	
	(75,000)
<b>Airport Building Services Contract (total budget \$2,600) – reduction due to 2023 having roof repairs</b>	
	(25,000)
<b>Airfield – Service Contract (total budget \$171,776) – increase to SMS contract -\$12k, runway crack sealing - \$5k</b>	
	21,576

- The larger change in patching was due to:
  - Patching contractor cost was increased by 30% from \$127,000 to \$165,100.
  - Territorial Drive Crack Sealing (*total \$150,000*) increased by \$50,000.
  - Grinding & patching for various spots (*total \$320,000*) increase of \$60,000 compared to 2023
    - Grinding & patching projects planned - Humpty's Service Road, Frontier Mall Service Road, Downtown Alleys & Riverside Drive.
- Utilities increased by \$54,794 due to the adjusting to current year actuals and anticipated new rates for both SaskEnergy and SaskPower.
- Maintenance, materials, and supplies expenses are projected to increase by \$73,801, mainly due to the following more significant changes:

Large changes in expense compared to prior year	
<b>Fleet Equipment repairs (total budget of \$330,096)</b>	
Tire replacement of 2 large pieces of equipment – <i>non-recurring cost</i>	54,000
<b>Grading &amp; gravelling supplies (total budget \$54,000)</b>	
	18,000
<b>Airport fuel (total budget \$204,000)</b>	
	(46,000)
<b>Patching supplies (including plate tamper \$3,000) Total budget \$160,500</b>	
	29,500

- Interest is expected to decrease by approximately \$10,765 as some long-term debt nears maturity.
- Other expenses increased by \$8,000 for a total of \$28,000. This is related to the cost for traffic signal rent for multiple CN Rail crossings.



**Capital Expenditures**

Capital expenditures are estimated to be \$534,749. (See Operations Capital Expenditures tab for more details on total project costs, funding, etc.)

Name of project / purchase	Division	Asset Type	2024
<b>Tandem Truck complete with box set up for sander</b>	Operations	Vehicle	\$231,250
<b>Wheel Loader without front snowblower</b>	Operations	Machinery & Equipment	125,000
<b>Crosswalk Lights at 17th Avenue and 100th Street</b>	Operations	Machinery & Equipment	98,499
<b>Pave Alley between 91st Street and 92nd Street 1800 block</b>	Operations	Engineered Structure	80,000
<b>Signal Lights camera, re-lamping, new batteries</b>	Operations	Machinery & Equipment	<i>Reserves</i>
<b>1/2-ton ELECTRIC truck</b>	Operations	Vehicle	<i>Reserves</i>
<b>Charging stations (2)</b>	Operations	Buildings	<i>Reserves</i>
<b>Airport Security Fencing Project</b>	Operations	Land improvement	<i>Annual Capital Renewal (*)</i>
<b>Stormwater Improvements</b>	Operations	Engineered Structure	<i>Annual Capital Renewal (*)</i>
<b>1.5-ton crane/boom lift truck</b>	Operations	Vehicles	<i>Annual Capital Renewal (*)</i>
<b>Hot Box &amp; Oiler - KM 8000 Tedd 4-ton trailer mounted asphalt hot box</b>	Operations	Machinery & Equipment	<i>Annual Capital Renewal (*)</i>
<b>TOTAL</b>			<b>\$534,749</b>

(\*) See General Government section and capital budget tab for more details - .74% increase to fund smaller projects <\$200k.

## Waste Management Services

The Waste Management Division operates the Waste Management facility (WMF) for the City of North Battleford. The WMF accepts waste material, construction recyclables (concrete and asphalt), household recyclables and specific hazardous waste streams (used oil) from within the City and surrounding communities.

WASTE MANAGEMENT SERVICES	2024 Budget	2023 Budget	2023 Actual	2022 Actual
<b>Operating Revenue</b>			as of November 9, 2023	
Other Segmented Revenue				
Fees and Charges				
Waste and Disposal Fees	\$ 1,135,000	\$ 1,411,000	\$ 1,021,723	\$ 1,329,462
Total Fees and Charges	1,135,000	1,411,000	1,021,723	1,329,462
Other Revenue, Garbage and Recycling	1,193,194	1,077,792	985,913	1,109,571
Total Other Segmented Revenue	2,328,194	2,488,792	2,007,635	2,439,033
Conditional Grants				
- Grants	143,808	143,808	112,533	185,548
<b>Total Operating Revenue</b>	<b>2,472,002</b>	<b>2,632,600</b>	<b>2,120,168</b>	<b>2,624,581</b>
<b>Operating Expenses</b>				
Wages and benefits	636,303	634,944	503,517	601,977
Professional/Contractual services	945,480	992,895	620,386	817,626
Subscription/Memberships	11,132	8,932	4,826	3,429
Utilities	13,677	17,909	9,661	11,094
Maintenance, materials and supplies	165,392	169,792	203,091	183,618
Travel	9,764	9,316	1,164	4,892
Amortization	-	-	-	162,568
Interest	13,021	13,572	11,450	15,451
Other	70,000	70,000	-	13,613
<b>Total Waste Management Services Expenses</b>	<b>1,864,769</b>	<b>1,917,359</b>	<b>1,354,095</b>	<b>1,814,269</b>
<b>Waste Management Services Surplus (Deficit)</b>	<b>\$ 607,233</b>	<b>\$ 715,241</b>	<b>\$ 766,074</b>	<b>\$ 810,312</b>
Capital Expenditure	408,333	110,000		
Transfers to Reserves	(44,564)	(44,564)	-	(44,564)
<b>Total Waste Management Services Financial Position</b>	<b>\$ 243,464</b>	<b>\$ 649,805</b>	<b>\$ 766,074</b>	<b>\$ 765,748</b>

### **Revenues**

Total revenues are expected to decrease by \$160,599 due to:

- Tipping fees revenue decreased by \$276,000 to align with actual revenues.
- Increase planned for other residential garbage and recycling due to inflation.

### **Expenses**

Expenses are projected to increase by \$52,590 which is mainly due to:

- **Wages and benefits** changes because of pay scale changes and cost-of-living increases.
- **Professional/Contractual services** - In 2019, the City purchased a Volvo loader for \$328,183. The purchase was internally financed over 10 years with an internal interest rate of 6% per annum. An annual transfer of \$44,564 to reserves is planned until 2030.
- **Other** – Relates to the decommissioning of the landfill. There is a new standard that Public Sector entities will need to adopt in 2023. Administration is currently calculating the financial impact that this change of standard will bring.

***Capital Expenditures***

Capital expenditures are estimated to be \$408,333. (See *Operations Capital Expenditures* tab for more details on total project costs, funding, etc.)

Name of project / purchase	Division	Asset Type	2024
<b>New Compactor</b>	Waste Management	Machinery & Equipment	\$333,333
<b>Household Hazardous Waste Depot</b>	Waste Management	Building	75,000
<b>TOTAL</b>			<b>\$408,333</b>

## Engineering & Planning Services

Engineering & planning services assists with business licenses, neighborhood development, and sustainability.

ENGINEERING AND PLANNING SERVICES	2024 Budget	2023 Budget	2023 Actual	2022 Actual
<b>Operating Revenue</b>			as of November 9, 2023	
Other Segmented Revenue				
Fees and Charges				
- Business Licenses	\$ 220,000	\$ 240,000	\$ 201,718	\$ 215,167
- Building & Development Permits	149,100	139,900	84,780	221,675
- Development Agreements	76,000	76,000	78,996	45,847
- Land Rent	63,000	63,000	66,299	61,028
Total Fees and Charges	508,100	518,900	431,792	543,717
- Lot Options/ Land gain/(loss)	-	-	13,994	(3,889)
Total Other Segmented Revenue	508,100	518,900	445,786	539,828
Conditional Grants				
- Grants	35,223	35,223	734,267	-
<b>Total Operating Revenue</b>	<b>543,323</b>	<b>554,123</b>	<b>1,180,053</b>	<b>539,828</b>
<b>Operating Expenses</b>				
<b>Business Licenses</b>				
Wages and benefits	83,601	53,409	57,190	79,492
Professional/Contractual services	75,000	75,000	26,876	143,904
Maintenance, materials and supplies	500	500	2,212	2,574
<b>Total Business Licenses</b>	<b>159,101</b>	<b>128,909</b>	<b>86,279</b>	<b>225,970</b>
<b>Economic Development</b>				
Wages and benefits	151,121	216,576	146,703	37,485
Professional/Contractual services	21,000	17,000	7,791	-
Subscription/Memberships	12,500	17,750	7,228	1,056
Travel	7,050	5,500	1,530	-
Grants and contributions	383,666	383,666	40,000	40,000
<b>Total Economic Development</b>	<b>575,337</b>	<b>640,492</b>	<b>203,261</b>	<b>78,540</b>
<b>Engineering</b>				
Wages and benefits	240,072	269,429	59,475	35,237
Professional/Contractual services	44,000	26,000	8,265	5,649
Subscription/Memberships	2,400	-	-	-
Maintenance, materials and supplies	10,300	4,100	3,732	19,288
Travel	1,500	-	-	-
<b>Total Engineering</b>	<b>298,272</b>	<b>299,529</b>	<b>71,473</b>	<b>60,174</b>
<b>Planning</b>				
Wages and benefits	233,747	190,536	271,400	460,500
Professional/Contractual services	266,000	60,000	9,087	32,475
Subscription/Memberships	5,500	5,500	3,013	11,557
Maintenance, materials and supplies	500	500	394	462
Travel	6,000	6,000	203	5,519
Interest	206,402	214,676	217,439	241,808
Grants and contributions	94,000	93,197	97,455	174,462
<b>Total Planning</b>	<b>812,149</b>	<b>570,409</b>	<b>598,989</b>	<b>926,783</b>
<b>Total Engineering and Planning Services Expenses</b>	<b>1,844,859</b>	<b>1,639,339</b>	<b>960,002</b>	<b>1,291,468</b>
<b>Total Engineering and Planning Services Surplus (Deficit)</b>	<b>\$ (1,301,536)</b>	<b>\$ (1,085,216)</b>	<b>\$ 220,051</b>	<b>\$ (751,640)</b>
Capital Expenditure	380,500	200,000		
<b>Total Engineering and Planning Services Financial Position</b>	<b>\$ (1,682,036)</b>	<b>\$ (1,285,216)</b>	<b>\$ 220,051</b>	<b>\$ (751,640)</b>

## **Revenues**

The projected revenues for Engineering & Planning Services for 2024 is approximately \$543,323, with an estimated decrease of \$10,800 compared to 2023. This is mainly due to:

- A \$20,000 revenue decrease due to a lower number of out-of-town permit applications. These are 3x the cost of in-town licenses.
- Increase of \$9,200 for building and development permits. Actual numbers were lower in 2023 than 2022 due to a \$14 million project occurring in 2022 that was not anticipated to reoccur in the current year. The 2024 budget was adjusted to what is expected to occur in the upcoming year.
- The City received a conditional revitalization grant for the UPAR program in 2023. This funding is not expected to be available in 2024 and therefore, no change to the budget was made.

## **Expenses**

A projected increase to expenses for the 2024 budget, compared to the 2023 budget, is \$205,520. Some major changes are due to:

### **Business Licenses**

- **Wages and benefits** have increased by \$30,192 due to cost-of-living adjustments and the reallocation of wages for 2024 to reflect what staff more accurately are working on.
- **Professional/Contractual services** outlines the budget for building permit inspections. There are discussions of new projects in 2024 that could result in inspection costs of \$75,000 therefore the budget was determined to remain at that amount.

### **Economic Development**

- **Wages and benefits** have decreased by \$65,455 due to reallocation of wages for 2024 to reflect what staff more accurately are working on.
- **Grants and contributions** are expected to remain consistent due to the same number of grants bring provided to Destination Battlefords Tourism, Public Transit, and Handi-Bus services.

### **Engineering**

- **Wages and benefits** are expected to decrease by \$29,357 due to reallocation of wages for 2024 to reflect what staff more accurately are working on.
- **Professional and Contractual Services** increased by \$18,000 mainly due to increased new costs for survey equipment maintenance and a study for roof maintenance.

### **Planning**

- **Wages and benefits** are expected to increase by \$43,211 due to cost-of-living adjustment and due to reallocation of wages for 2024 to reflect what staff more accurately are working on.
- **Professional and Contractual Services** are expected to increase by approximately \$206,000 mainly due to:

- Continued evaluation of contaminated sites and commencing updates to multi-year projects like the Official Community Plan (\$10,000) and the Zoning Bylaw (\$40,000).
- Arena concept plan - \$150,000 – Administration is currently looking for additional external funding. If external funding cannot be secured, this concept will be paid by using reserves.

**Capital Expenditures**

Capital expenditures are estimated to be \$558,999. *(See EPAI Capital Expenditures tab for more details on total project costs, funding, etc.)*

Name of project / purchase	Division	Asset Type	2024
<b>Sidewalk - 110th to Territorial Phase 3 - 114th Street to Territorial Drive</b>	EPAI	Engineering Structure	\$87,500
<b>East Territorial Drive overlay</b>	EPAI	Engineering Structure	243,000
<b>Transportation Master Plan</b>			
<b>East approach - Highway 4 &amp; West Territorial Drive /South Railway Avenue</b>	EPAI	Engineering Structure	178,499
<b>Intersection of Territorial Drive &amp; Carlton Trail/ Pioneer Avenue Intersection Upgrade</b>	EPAI	Engineering Structure	50,000
<b>TOTAL</b>			<b>\$558,999</b>

## Parks & Recreation Services

Parks & Recreation provides services through community recreation, parks and green spaces, cemeteries, and recreation programming.

<b>PARKS &amp; RECREATION SERVICES</b>	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Operating Revenue</b>			<small>as of November 9, 2023</small>	
Other Segmented Revenue				
Fees and Charges				
- Recreation Fees & Services	\$ 941,900	\$ 809,200	\$ 861,582	\$ 864,082
- Galleries	34,800	44,800	50,343	47,408
- Recreation Facilities Rental	878,000	903,500	775,349	871,882
- Cemetery	180,000	170,000	186,345	168,285
Total Other Segmented Revenue	2,034,700	1,927,500	1,687,274	1,783,372
Conditional Grants				
- Grants	254,038	253,850	232,393	199,146
<b>Total Operating Revenue</b>	<b>2,288,738</b>	<b>2,181,350</b>	<b>1,919,668</b>	<b>1,982,518</b>
<b>Operating Expenses</b>				
<b>Recreational Facilities &amp; Programing</b>				
Wages and benefits	2,574,987	2,478,652	1,944,514	2,137,718
Professional/Contractual services	589,749	557,904	412,585	590,495
Subscription/Memberships	14,490	17,060	5,366	10,021
Utilities	1,057,012	904,645	830,222	897,167
Maintenance, materials and supplies	320,404	334,785	332,317	398,326
Travel	5,800	6,200	9,592	4,823
Interest	261,062	286,096	222,042	322,661
Grants and contributions	559,739	506,167	466,737	517,884
Other	18,500	12,500	7,021	6,725
<b>Total Recreational Facilities &amp; Programing</b>	<b>5,401,743</b>	<b>5,104,008</b>	<b>4,230,398</b>	<b>5,174,380</b>
<b>Galleries</b>				
Wages and benefits	317,665	303,016	229,643	254,968
Professional/Contractual services	69,120	99,645	76,588	73,901
Subscription/Memberships	200	-	-	154
Utilities	53,218	38,238	40,385	43,632
Maintenance, materials and supplies	31,850	35,200	33,547	37,106
Travel	600	400	383	-
<b>Total Galleries</b>	<b>472,653</b>	<b>476,499</b>	<b>380,547</b>	<b>422,664</b>
<b>Cemeteries</b>				
Wages and benefits	149,551	138,100	128,000	157,548
Professional/Contractual services	2,000	3,000	1,035	500
Utilities	27,650	22,290	6,514	21,136
Maintenance, materials and supplies	7,400	8,300	5,167	3,827
<b>Cemeteries Total</b>	<b>186,601</b>	<b>171,690</b>	<b>140,715</b>	<b>183,010</b>
<b>Parks &amp; Forestry</b>				
Wages and benefits	739,530	651,813	485,380	575,852
Subscription/Memberships	700	-	-	-
Professional/Contractual services	203,936	228,300	306,477	204,358
Utilities	182,220	169,990	85,558	204,587
Maintenance, materials and supplies	85,650	86,500	79,416	79,532
Travel	8,405	-	2,958	-
Amortization	-	-	-	1,548,668
Grants and contributions	64,500	64,000	-	64,000
<b>Total Parks &amp; Forestry Expenses</b>	<b>1,284,941</b>	<b>1,200,603</b>	<b>959,789</b>	<b>2,676,997</b>
<b>Total Parks &amp; Recreation Services Expenses</b>	<b>7,345,938</b>	<b>6,952,800</b>	<b>5,711,449</b>	<b>8,457,051</b>
<b>Capital</b>				
Conditional Grants				
- Community capital pledges/contributions	-	-	-	(2,400)
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,400)</b>
<b>Parks &amp; Recreation Services Surplus (Deficit)</b>	<b>\$ (5,057,200)</b>	<b>\$ (4,771,450)</b>	<b>\$ (3,791,782)</b>	<b>\$ (6,474,534)</b>
Capital Expenditure	550,500	595,500	-	-
<b>Total Parks &amp; Recreation Services Financial Position</b>	<b>\$ (5,607,700)</b>	<b>\$ (5,366,950)</b>	<b>\$ (3,791,782)</b>	<b>\$ (6,474,534)</b>

**Revenues**

Overall revenues are expected to increase by \$107,388 in 2024 compared to 2023 mainly due to the following:

- Swimming pool registrations, increase of \$100,000 for sales of goods and services, revised operating hours due to continued staffing shortages, and an extended shutdown due to rooftop unit replacements.
- Field House rentals, registrations, and anticipate increase of \$37,000 for sale of services.
- Increase of \$10,000 in cemetery fees.
- Don Ross Arena will not be able to open early due to ice plant upgrade, therefore no expected increase in rental fee revenues is expected.
- The Allen Sapp Gallery is facing decreased inventory of goods in the shop, and it is expected that revenues will continue to decrease as inventory is not being replenished. It should be noted that in 2023 there was a large purchase from the Gallery which resulted in increased revenue, but this is atypical.
  - There are fewer grants available for this facility and there are no longer any COVID-related grants.

**Expenses**

Overall expenses are expected to increase by \$393,138. The main differences are as follows:

**Recreational Facilities & Programming**

- **Wages and Benefits** in 2024 are projected to increase approximately \$96,334. This is due to changes in steps and wage adjustment per employee agreements.
- **Professional and Contractual Services** are expected to increase by \$31,845 mainly due to the larger items noted below:

Large changes in expense compared to prior year	
<b>Aquatic Centre - Snow removal contract</b>	\$3,000
<b>Field House - Divider Curtain Inspections</b>	6,300
<b>Field House - HVAC Damper repair &amp; moving thermostat – non-recurring cost</b>	15,000
<b>Curling Centre - HVAC Damper, coil and sensor repair – non-recurring cost</b>	7,000
<b>Curling Centre - Carpet tile replacement at Curling Centre</b>	1,500
<b>Dekker Centre - HVAC Damper, valve repair &amp; programming – non-recurring cost</b>	5,000
<b>Access Communications Centre - Emergency Repairs - Door slab replacements with hardware and removable mullion</b>	12,500
<b>Access Communications Centre - Compressor rebuild</b>	1,300

- **Utilities** are expected to increase by \$152,367 due to the adjusting to current year actuals and anticipated new rates for both SaskEnergy and SaskPower



- **Maintenance, materials, and supplies** are expected to decrease by \$14,381, however, some larger items planned for 2024 expenditures are:

Large changes in expense compared to prior year	
<b>Swimming Pool</b>	
Change light wall packs (exterior lighting)	\$1,625
Shutdown expenses: Paint Water Slides \$10,000 Grate replacements: \$6,000 - Other misc. Materials: \$5,000	21,000
Underwater lights - cost increase	3,000
VFD rebuild - cost increase	2,600
Touch up grout - additional work planned due to be completed during shutdown	5,000
<b>Dekker Centre</b>	
Change wall light packs (exterior lighting)	1,625

- **Interest** on long-term debt is expected to decrease by \$25,034 due to some long-term loans moving closer to maturity.
- **Grants and contributions** have increased due to the change in levy amount to \$366,343 (increase of \$14,776) for the Lakeland Library.

### Galleries

- **Professional and Contractual Services** are expected to decrease by \$30,525 due to completion of significant upgrades in 2023, such as the surveillance system upgrade, interior light controller, new monitoring for exhibition tour, and shelving.
- **Archives** – no major changes, however, comparatives did not have all archival expenses in one place. These expenses will be under Parks & Recreation moving forward beginning in 2024.

### Parks & Forestry

Overall expenses are expected to increase by \$84,388. The main variances are as follows:

- **Wages and benefits** are expected to be increased by \$87,717, due to pay scale and cost-of-living adjustments and for the six additional summer students
- **Professional and Contractual Services & Maintenance, materials and supplies** are decreasing as service contracts have been reduced and replaced with six summer students as noted above
- **Utilities** are expected to increase by \$12,230 due to the adjusting to current year actuals and anticipated new rates for both SaskEnergy and SaskPower

### **Capital Expenditures**

Capital expenditures are estimated to be \$1,437,471. (See Parks & Recreation Capital Expenditures tab for more details on total project costs, funding, etc.)

<b>Name of project / purchase</b>	<b>Division</b>	<b>Asset Type</b>	<b>2024</b>
<b>Reconditioning of Access Communications Centre - Phase 1</b>	Recreation	Building	\$250,000
<b>Reconditioning of Access Communications Centre - Phase 2</b>	Recreation	Building	\$10,000
<b>Concession Shelves/Counter</b>	Recreation	Building	15,000
<b>Fire Suppression Guards (Sprinklers)</b>	Recreation	Building	13,000
<b>Recreation improvements in Connaught School Area</b>	Parks	Engineering Structure	50,000
<b>King Hill Play Structure Enhancement</b>	Parks	Engineering Structure	37,500
<b>Permanent Outdoor Rink Dasher Board</b>	Parks	Engineering Structure	175,000
<b>DRA - Ice Plant (2024 build)</b>	Recreation	Machinery & Equipment	400,000
<b>Aquatic Centre - Replace Rooftop Unit 1 &amp; 2 (2024 builds)</b>	Recreation	Building	274,971
<b>Access Communications Centre Chiller</b>	Recreation	Machinery & Equipment	125,000
<b>Raptors Lounge: washroom re-design for enhanced accessibility</b>	Recreation	Building	70,000
<b>Pool Copier</b>	Recreation	Machinery & Equipment	<i>Reserves</i>
<b>Outside Security Cameras (3 front, 2 back) - DRC</b>	Recreation	Machinery & Equipment	<i>Reserves</i>
<b>Irrigation System Replacement - Parks</b>	Parks	Engineering Structure	<i>Reserves</i>
<b>Rooftop/Air Handler Units replaced - Don Ross Community Centre</b>	Recreation	Building	<i>Annual Capital Renewal (*)</i>
<b>Lighting for McPhail Park</b>	Parks	Land Improvement	<i>Annual Capital Renewal (*)</i>
<b>Don Ross Arena Roof Repairs</b>	Recreation	Building	17,000
<b>TOTAL</b>			<b>\$1,437,471</b>

(\*) See General Government Section and Capital Budget tab for more details - .74% increase to fund smaller projects <\$200k.

### **Unbudgeted Request**

See *Unbudgeted* tab of binder for information on the request to hire six new additional students for Parks Department.

**Facilities Statement of Operations**

InnovationPlex Recreation & Cultural Centre (all components)

The following is the Summary Statement of Operations for all InnovationPlex components (Swimming Pool, Field House, Curling Arena, Performing Arts Centre, and InnovationPlex grounds) **combined**:

**Innovationplex Recreation & Cultural Centre  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Rental	\$ 185,000	\$ 210,000	\$ 164,905	\$ 180,633
Registrations	35,000	30,000	26,691	19,301
Sale of Goods	20,000	20,000	10,790	19,727
Sale of Service	740,000	628,000	694,534	675,040
<b>Total Revenue</b>	<b>980,000</b>	<b>888,000</b>	<b>896,920</b>	<b>894,702</b>
<b>Expenses</b>				
Wages and benefits	1,645,891	1,589,373	1,207,481	1,281,614
Professional/Contractual services	415,529	380,084	280,702	406,092
Utilities	506,699	446,006	403,857	413,283
Maintenance, materials and supplies	230,824	219,935	239,520	251,620
Travel	1,000	1,500	1,271	1,701
Bank charges	10,600	10,000	9,146	9,980
Other	14,500	8,500	6,721	6,395
<b>Total Expense</b>	<b>2,825,043</b>	<b>2,655,398</b>	<b>2,148,698</b>	<b>2,370,686</b>
<b>Surplus (Deficit)</b>	<b>\$ (1,845,043)</b>	<b>\$ (1,767,398)</b>	<b>\$ (1,251,777)</b>	<b>\$ (1,475,985)</b>

NationsWEST Field House

**Field House  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Rental	\$ 160,000	\$ 140,000	\$ 138,286	\$ 157,803
Registrations	35,000	30,000	26,691	19,301
Sale of Service	110,000	98,000	93,519	102,770
<b>Total Revenue</b>	<b>305,000</b>	<b>268,000</b>	<b>258,496</b>	<b>279,875</b>
<b>Expenses</b>				
Wages and benefits	462,452	449,449	386,149	422,343
Professional/Contractual services	49,030	28,430	17,573	30,050
Utilities	145,355	123,058	110,719	116,763
Maintenance, materials and supplies	49,800	51,000	34,512	71,776
Bank charges	3,800	4,000	3,165	3,575
<b>Total Expense</b>	<b>710,437</b>	<b>655,937</b>	<b>552,118</b>	<b>644,507</b>
<b>Surplus (Deficit)</b>	<b>\$ (405,437)</b>	<b>\$ (387,937)</b>	<b>\$ (293,622)</b>	<b>\$ (364,632)</b>

**Cost recovery ratio** 42.93% 40.86% 46.82% 43.42%

**Assumptions considered in preparation of budget:**

- Provincial court rentals increased revenues in 2022, however this is no longer occurring and is now booked at the Don Ross Centre.
- Rental income is consistent for 2024. While the provincial Fire Chiefs Convention and 55+ Senior Fitness Games will be held in 2024 at City facilities, they are complimentary rentals for the City and will result in the facilities being unavailable for external public rentals.

**Variance details**

- **Professional/Contractual Services:**
  - **New:** \$6,300 Divider Curtain Inspections - The curtains & pulley system are 10 years old. An inspection will be done first with work to be done in 2025/2026 as recommended after the inspection.
  - **New:** HVAC Damper repair and thermostat moves - \$15,000. The heating/cooling system on the main floor is not properly installed which causes the front walkway areas to be very cold in the winter months.

The CO-OP Aquatic Centre

**Swim Pool  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Rental	\$ 25,000	\$ 70,000	\$ 26,619	\$ 22,830
Sale of Goods	20,000	20,000	10,790	19,727
Sale of Service	615,000	515,000	601,015	555,193
Donations	-	-	-	-
<b>Total Revenue</b>	<b>660,000</b>	<b>605,000</b>	<b>638,424</b>	<b>597,751</b>
<b>Expenses</b>				
Wages and benefits	1,183,438	1,139,925	821,332	859,271
Professional/Contractual services	24,655	26,310	51,239	78,096
Utilities	350,046	311,650	281,846	281,782
Maintenance, materials and supplies	169,399	153,535	194,209	142,407
Travel	1,000	1,500	1,271	1,701
Bank charges	6,800	6,000	5,980	6,405
Other	14,500	8,500	6,721	6,395
<b>Total Expense</b>	<b>1,749,838</b>	<b>1,647,419</b>	<b>1,362,599</b>	<b>1,376,057</b>
<b>Surplus (Deficit)</b>	<b>\$ (1,089,838)</b>	<b>\$ (1,042,419)</b>	<b>\$ (724,174)</b>	<b>\$ (778,306)</b>

**Cost recovery ratio** 37.72% 36.72% 46.85% 43.44%

**Assumptions considered in preparation of budget:**

- Revenues have been reallocated by the Facility General Manager with additional detail to better reflect actual usage.
- Revenue amounts reflect shortened hours of operations and the 4-6 week estimated shutdown period planned for renovations and upgrades in 2024.
- Revenues in 2023 were higher than typical due to an increased sales of swim passes for wildfire evacuees from other parts of the province.

**Variance details**

- **Professional and Contractual Services:**
  - **New:** \$3,000 for roof snow removal to lighten load on roof regularly
- **Building Maintenance:**
  - **New:** \$1,625 to change light wall packs
  - **Shutdown expenses:** \$21,000 (paint water slides staircase: \$10,000, grate replacements: \$6,000, other misc. materials: \$5,000)
  - **Increases:** Underwater lighting cost increase: \$3000, variable frequency drives (VFD) rebuild cost increase: \$2600, grout touch-ups: \$5000 increase due to work to be done during shutdown.
- **Other:** Additional \$2000 for certifications, re-certifications, and First-Aid training.

Northland Power Curling Centre

**Curling Centre  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Sale of Service	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>				
Professional/Contractual services	82,517	71,017	33,236	52,653
Utilities	5,000	5,000	4,461	4,819
Maintenance, materials and supplies	6,200	11,600	4,581	29,559
<b>Total Expense</b>	<b>93,717</b>	<b>87,617</b>	<b>42,278</b>	<b>87,031</b>
<b>Surplus (Deficit)</b>	<b>\$ (93,717)</b>	<b>\$ (87,617)</b>	<b>\$ (42,278)</b>	<b>\$ (87,031)</b>

***Assumptions considered in preparation of budget:***

- No change requested for operating grant provided - \$36,000.

**Variance details**

- ***Professional and Contractual Services:***
  - **New:** Carpet tiles and replacement: \$1500, painting: \$3000, HVAC damper, coil, and sensor repair: \$7000
- ***Maintenance, materials and supplies***
  - **New:** Change light wall packs (exterior lighting): \$1600

The Dekker Centre for Performing Arts

**Performing Arts Centre  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Sale of Service	\$ 15,000	\$ 15,000	\$ -	\$ 17,076
<b>Total Revenue</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>17,076</b>
<b>Expenses</b>				
Professional/Contractual services	259,327	254,327	178,654	245,294
Utilities	6,298	6,298	6,831	9,920
Maintenance, materials and supplies	5,425	3,800	6,218	7,878
<b>Total Expense</b>	<b>271,050</b>	<b>264,425</b>	<b>191,703</b>	<b>263,091</b>
<b>Surplus (Deficit)</b>	<b>\$ (256,050)</b>	<b>\$ (249,425)</b>	<b>\$ (191,703)</b>	<b>\$ (246,015)</b>

***Assumptions considered in preparation of budget:***

- A \$7,390 funding increase was requested, however, the operating grant which is part of *Professional and Contractual Services* above does not reflect that increase. The same funding amount as 2023, \$227,610, is currently reflected in the budget.

**Variance details**

- ***Professional/Contractual Services:***
  - **New:** HVAC damper, coil and sensor repair: \$5,000
- ***Maintenance, materials, and supplies***
  - **New:** Change light wall packs (exterior lighting): \$1,625

The Don Ross Complex

**Don Ross Complex  
Statement of Operations**

	<b>2024 Budget</b>	<b>2023 Budget</b>	<b>2023 Actual</b> as of November 9, 2023	<b>2022 Actual</b>
<b>Revenue</b>				
Rental	\$ 385,000	\$ 380,000	\$ 342,859	\$ 383,300
Sale of Service	1,200	1,200	1,629	1,279
<b>Total Revenue</b>	<b>386,200</b>	<b>381,200</b>	<b>344,488</b>	<b>384,579</b>
<b>Expenses</b>				
Wages and benefits	272,463	258,722	205,822	255,335
Professional/Contractual services	50,465	61,265	21,769	41,677
Utilities	195,255	151,355	156,429	165,110
Maintenance, materials and supplies	24,280	28,150	14,835	39,316
Travel	-	-	-	-
Amortization	-	-	-	65,868
Bank charges	3,200	3,200	1,982	2,986
<b>Total Expense</b>	<b>545,663</b>	<b>502,692</b>	<b>400,836</b>	<b>570,292</b>
<b>Surplus (Deficit)</b>	<b>\$ (159,463)</b>	<b>\$ (121,492)</b>	<b>\$ (56,349)</b>	<b>\$ (185,713)</b>
<b>Cost recovery ratio</b>	70.78%	75.83%	85.94%	67.44%



Don Ross Arena

**Don Ross Arena  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Rental	\$ 150,000	\$ 145,000	\$ 144,390	\$ 183,204
<b>Total Revenue</b>	<b>150,000</b>	<b>145,000</b>	<b>144,390</b>	<b>183,204</b>
<b>Expenses</b>				
Wages and benefits	164,378	157,508	117,159	125,928
Professional/Contractual services	8,350	13,350	3,276	7,611
Utilities	138,500	96,226	106,367	104,756
Maintenance, materials and supplies	11,900	18,350	9,165	29,152
<b>Total Expense</b>	<b>323,128</b>	<b>285,434</b>	<b>235,967</b>	<b>267,448</b>
<b>Surplus (Deficit)</b>	<b>\$ (173,128)</b>	<b>\$ (140,434)</b>	<b>\$ (91,577)</b>	<b>\$ (84,245)</b>
<b>Cost recovery ratio</b>	46.42%	50.80%	61.19%	68.50%

***Assumptions considered in preparation of budget:***

- Revenues are expected to be consistent or a bit lower due to the uncertainty of when ice plant installation will be completed.

Access Communications Centre

**Access Communications Centre  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Rental	\$ 275,000	\$ 275,000	\$ 213,173	\$ 250,997
<b>Total Revenue</b>	<b>275,000</b>	<b>275,000</b>	<b>213,173</b>	<b>250,997</b>
<b>Expenses</b>				
Wages and benefits	277,330	269,373	237,310	291,640
Professional/Contractual services	62,825	49,225	60,946	70,039
Utilities	186,100	185,010	145,962	189,131
Maintenance, materials and supplies	40,700	48,900	60,988	59,002
Amortization	-	-	-	120,338
<b>Total Expense</b>	<b>566,955</b>	<b>552,508</b>	<b>505,206</b>	<b>730,150</b>
<b>Surplus (Deficit)</b>	<b>\$ (291,955)</b>	<b>\$ (277,508)</b>	<b>\$ (292,033)</b>	<b>\$ (479,153)</b>
<b>Cost recovery ratio</b>	48.50%	49.77%	42.20%	34.38%

**Assumptions considered in preparation of budget:**

- Increased usage of the facility during the day with NBCHS hockey program (Sports Academy).
- Continued analysis into future of ACC and ongoing maintenance costs compared to planning for a new arena in the future.

**Variance details**

- **Professional/Contractual Services:**
  - **New:** Emergency Repairs: \$12,500 (includes door slab replacements with hardware and some removable mullion) - shifting foundation has made some of the doors difficult to open and close.
  - **Increase:** Compressor rebuild cost increase: \$1,300

Allen Sapp Gallery

**Allen Sapp Gallery  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Sale of Goods	\$ 15,000	\$ 25,000	\$ 29,098	\$ 25,797
Sale of Service	5,500	5,500	6,954	6,301
Donations	4,500	5,000	3,876	6,071
Grants	65,850	93,850	82,409	120,412
<b>Total Revenue</b>	<b>90,850</b>	<b>129,350</b>	<b>122,337</b>	<b>158,580</b>
<b>Expenses</b>				
Wages and benefits	187,133	179,210	107,392	157,816
Professional/Contractual services	62,970	90,395	71,239	71,488
Utilities	50,218	35,680	38,184	41,117
Maintenance, materials and supplies	22,800	25,600	22,255	27,270
Travel	600	400	383	-
Amortization	-	-	-	8,336
Archives	2,950	1,800	2,038	1,898
<b>Total Expense</b>	<b>326,671</b>	<b>333,085</b>	<b>241,491</b>	<b>307,925</b>
<b>Surplus (Deficit)</b>	<b>\$ (235,821)</b>	<b>\$ (203,735)</b>	<b>\$ (119,154)</b>	<b>\$ (149,346)</b>
<b>Cost recovery ratio</b>	27.81%	38.83%	50.66%	51.50%

**Assumptions considered in preparation of budget:**

- **Donations:** Donations were considered higher than normal in 2022 due to a one-time donation. Current 2023 actuals are lower than projections.
- **Sale of Goods:** A reduced inventory in the shop, which is not being replenished, will lead to a lower expected revenue. The actuals for 2023 had a large purchase which is not anticipated to repeat in 2024.
- **Grants:** There are less grant opportunities available to assist with funding and all COVID-related grants are now finished.

Chapel Gallery

**Chapel Gallery  
Statement of Operations**

	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Revenue</b>				
Rental	\$ 3,800	\$ 3,800	\$ 4,232	\$ 4,796
Sale of Service	3,000	3,000	4,327	1,705
Donations	3,000	2,500	1,856	2,739
Grants	-	-	-	-
<b>Total Revenue</b>	<b>9,800</b>	<b>9,300</b>	<b>10,415</b>	<b>9,240</b>
<b>Expenses</b>				
Wages and benefits	130,532	123,806	122,251	97,152
Professional/Contractual services	6,150	9,250	5,349	2,413
Utilities	2,400	1,958	2,201	2,515
Maintenance, materials and supplies	6,900	8,400	9,255	8,092
Amortization	-	-	-	4,567
<b>Total Expense</b>	<b>145,982</b>	<b>143,414</b>	<b>139,056</b>	<b>114,739</b>
<b>Surplus (Deficit)</b>	<b>\$ (136,182)</b>	<b>\$ (134,114)</b>	<b>\$ (128,641)</b>	<b>\$ (105,499)</b>

## Utility Fund Operating Budgets by Department

### Water Utility Services

Water Services provides the delivery of clean, potable water.

WATER SERVICES	2024 Budget	2023 Budget	2023 Actual	2022 Actual
<b>Operating Revenue</b>			as of November 9, 2023	
Other Segmented Revenue				
Fees and Charges				
- Water Fees	\$ 4,120,355	\$ 4,025,821	\$ 3,267,740	\$ 3,999,942
- Water Works Expense Recovery	28,000	28,000	48,930	71,994
Total Fees and Charges	4,148,355	4,053,821	3,316,670	4,071,937
- Investment & Interest	19,000	18,000	12,429	112,186
Total Other Segmented Revenue	4,167,355	4,071,821	3,329,099	4,184,123
Conditional Grants				
- Grants	-	-	-	-
<b>Total Operating</b>	<b>4,167,355</b>	<b>4,071,821</b>	<b>3,329,099</b>	<b>4,184,123</b>
<b>Operating Expenses</b>				
Wages and benefits	1,750,910	1,603,832	1,296,488	1,703,076
Professional/Contractual services	1,112,694	880,901	1,202,708	1,189,067
Subscription/Memberships	16,414	18,352	9,503	14,718
Utilities	511,676	425,912	399,712	439,106
Maintenance, materials and supplies	710,850	743,950	515,681	818,024
Travel	15,551	14,118	2,304	12,941
Amortization	-	-	-	790,400
Interest	40,556	49,119	65,376	69,190
Allowance for uncollectibles	100	100	-	-
Other	155	155	-	-
<b>Total Water Services Expenses</b>	<b>4,158,905</b>	<b>3,736,438</b>	<b>3,491,773</b>	<b>5,036,522</b>
<b>Capital</b>				
Conditional Grants				
- Capital Grants	-	-	-	270,200
<b>Water Services</b>	<b>\$ 8,450</b>	<b>\$ 335,383</b>	<b>\$ (162,673)</b>	<b>\$ (852,399)</b>
Capital Expenditure	1,380,000	1,795,000	-	-
<b>Total Water Services Financial Position</b>	<b>\$ (1,371,550)</b>	<b>\$ (1,459,617)</b>	<b>\$ (162,673)</b>	<b>\$ (852,399)</b>

### Revenue

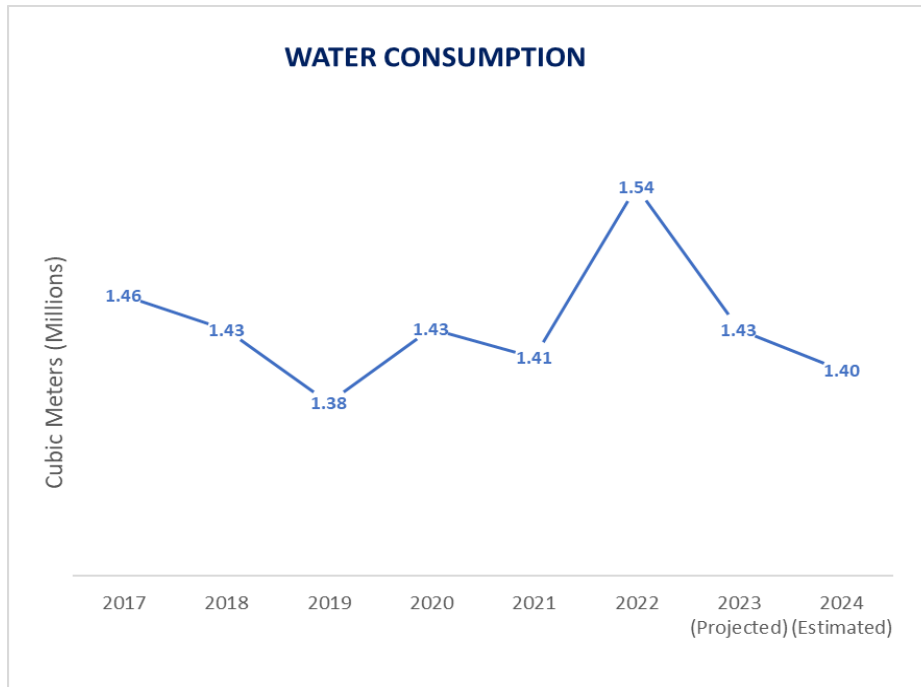
**Expense recoveries** are anticipated to be steady as it is planned to replace the same number (six) of house connections. If more can be completed, additional expense recovery would be expected.

### Fees and charges

As displayed on the chart below, water consumption levels have been starting to decrease over the last number of years. This is a combination of several factors: more energy-efficient appliances and fixtures, conscientious residents and businesses that have worked toward water management strategies, and the effects of the pandemic.

In 2023, the budget was prepared with an assumption that water consumption would increase by 2%. Administration has determined that this assumption increase was too high and therefore, a 1%

increase in consumption is used in planning for the 2024 budget and will be monitored throughout the year for accuracy.



**Expenses**

Overall expenses are projected to increase in 2024 compared to Budget 2023 by \$422,467 mainly due to:

- **Wages and Benefits** are projected to increase by approximately \$147,077 due to pay scale and wage adjustments for cost-of-living.
- **Professional/contractual services** are projected to increase in 2024 compared to Budget 2023 by \$231,793 (a 26% increase from last year) mainly due to the following:

Large changes in expense compared to prior year	
<b>No. 1 Water Plant Service Contract (total budget \$392,989)</b>	
<b>VTSCADA Technical Support and Licensing Contract</b> – new software in 2022	\$ 9,500
<b>SCADA maintenance</b> – with new software, the first 2 years’ costs are anticipated to be higher to work out any inefficiencies	15,000
<b>Well rejuvenations</b> – additional maintenance required due to continual high usage of wells	70,000
<b>Back Wash and Effluent Discharge Assessment required by Code (Two time)</b> – non-recurring item	20,000
<b>Well field optimization changes</b> – non-recurring cost that will decrease power usage after completion	10,000
<b>FE Holliday Water Plant- Service Contract (total budget \$162,354)</b>	

<b>Sand pump and intake study</b>	40,000
<b>Back Wash and Effluent Discharge Assessment required by Code (Two time)</b> <i>– non-recurring item</i>	20,000
<b>Mains – Service Contract (total budget \$300,000)</b>	
<b>Contract Repairs</b>	25,000
<b>Pavement restoration</b>	20,000
<b>Flushing</b>	20,000
<b>Killdeer Park Pressure Sustaining Valve Assessment</b>	10,000
<b>Services - Service Contracts (total budget \$147,000)</b>	
Service line repairs	30,000

- **Utilities** have increased by \$85,764 due to the adjusting to current year actuals and anticipated new rates for both SaskEnergy and SaskPower

### **Capital Expenditures**

Capital expenditures are estimated to be \$1,380,000 (see *Water & Sewer Services capital expenditures tab for more details on total project costs, funding, etc.*):

<b>Name of project / purchase</b>	<b>Division</b>	<b>Asset Type</b>	<b>2024</b>
<b>FE Holliday WTP Backup Power Generator and Electrical Upgrades (40% cost share)</b>	Water	Machinery & Equipment	\$500,000
<b>Water Tower Backup Generator and Electrical Upgrade (40% cost share)</b>	Water	Machinery & Equipment	480,000
<b>Replacement of Canada Valve Darling Hydrants 2024</b>	Water	Engineered Structure	100,000
<b>Replacement Well #30</b>	Water	Engineered Structure	300,000
<b>TOTAL</b>			<b>\$1,380,000</b>

### **Unbudgeted Request**

See *Unbudgeted tab of binder for information on the request to hire an additional seasonal staff member for the Waterworks Department.*

## Sanitary Sewer Utility Services

Sanitary sewer services provide collection and treatment of wastewater, and collection and disposal of solid waste.

SANITARY SEWER SERVICES	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
<b>Operating Revenue</b>				
Other Segmented Revenue				
Fees and Charges				
- Sanitary Sewer Fees	\$ 4,494,422	\$ 4,378,157	\$ 3,610,150	\$ 4,114,759
- Sanitary Sewer Expense Recovery	16,689	5,000	5,767	8,558
Total Other Segmented Revenue	4,511,112	4,383,157	3,615,917	4,123,316
Conditional Grants				
- Grants	-	-	-	-
<b>Total Operating Revenue</b>	<b>4,511,112</b>	<b>4,383,157</b>	<b>3,615,917</b>	<b>4,123,316</b>
<b>Operating Expenses</b>				
Wages and benefits	1,300,628	1,267,154	928,844	1,073,672
Professional/Contractual services	453,800	371,350	297,863	225,072
Subscription/Memberships	8,345	8,095	3,514	1,565
Utilities	404,031	330,460	332,722	331,583
Maintenance, materials and supplies	408,431	381,100	304,505	314,894
Travel	10,414	10,494	2,405	1,371
Amortization	-	-	-	1,218,331
Interest	621,516	672,116	484,852	849,131
<b>Total Sanitary Sewer Services Expenses</b>	<b>3,207,165</b>	<b>3,040,769</b>	<b>2,354,705</b>	<b>4,015,619</b>
<b>Capital</b>				
Conditional Grants				
- Capital Grants	-	-	(632,238)	2,862,215
<b>Total Sanitary Sewer Services</b>	<b>\$ 1,303,947</b>	<b>\$ 1,342,388</b>	<b>\$ 1,261,212</b>	<b>\$ 107,697</b>
Capital Expenditure	375,000	620,000	-	-
<b>Total Sanitary Sewer Services Financial Position</b>	<b>\$ 928,947</b>	<b>\$ 722,388</b>	<b>\$ 1,261,212</b>	<b>\$ 107,697</b>

### Revenues

Sanitary Sewer Services revenue is expected to increase by \$116,265, which includes a cost recovery on six house reconnections.

### Expenses

Overall expenses are projected to increase by \$166,396 in 2024 compared to the 2023 budget with the main details as follows:

- **Professional and contractual services** are projected to increase in 2024 compared to Budget 2023 by \$82,450 (approximately 22%) mainly due to the following:

Large changes in expense compared to prior year	
<b>Treatment Plant Service Contract (total budget \$251,300)</b>	
Dredging of sumpage lagoons – <i>annual maintenance</i>	\$50,000
<b>Sanitary Sewer Mains – Service Contract (total budget \$116,000)</b>	
Manhole renovations	15,000
Sewer main repairs	15,000



- **Utilities** have been increased \$73,571 due to the adjusting to current year actuals and anticipated new rates for both SaskEnergy and SaskPower
- **Maintenance, materials, and supplies** are expected to increase in 2024 by \$27,331 due to the following:

Large changes in expense compared to prior year	
<b>Treatment Plant – Chemicals (total budget \$200,000)</b>	(\$ 15,000)
<b>Sanitary Sewer Mains – Supplies (total budget \$80,160):</b> Scrubber filter cartridges for the new force main	38,160

### **Capital Expenditures**

Capital expenditures are estimated to be \$375,000. (See *Water & Sewer Services capital expenditures tab for more details on total project costs, funding, etc.*)

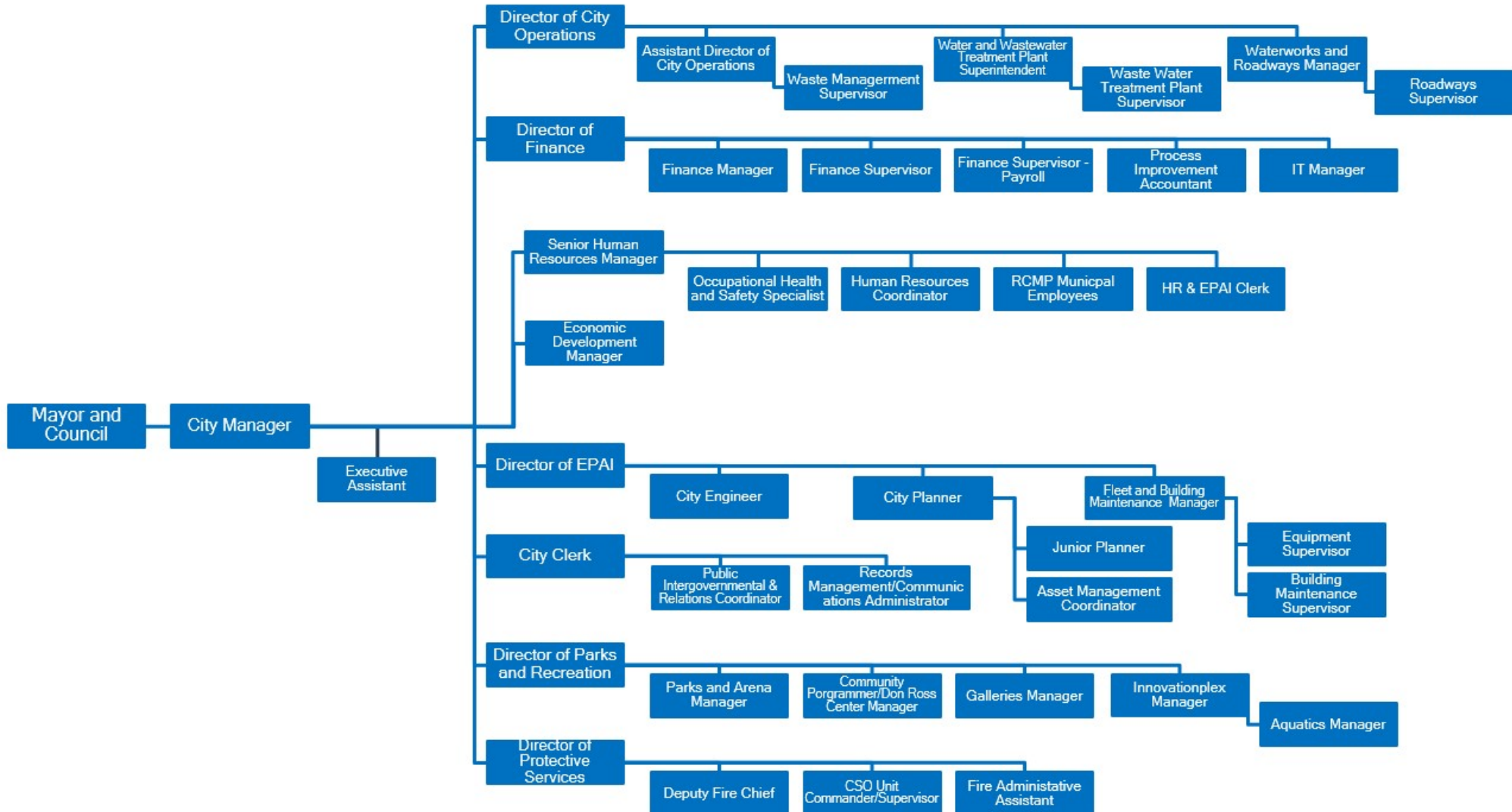
Name of project / purchase	Division	Asset Type	2024
<b>Wastewater Plant - Ventilation, H2S from force main</b>	Sanitary Sewer	Engineered Structure	\$150,000
<b>Paving at WWTP Phase 2</b>	Sanitary Sewer	Engineered Structure	20,000
<b>Sanitary Sewer Master Plan piping upgrades (not incl. Force Main Trunk) Planning</b>	Sanitary Sewer	Engineered Structure	75,000
<b>New Heating Pipes Mains at the WWTP</b>	Sanitary Sewer	Machinery & Equipment	50,000
<b>Replacement of Bioreactor and Head Cell valve</b>	Sanitary Sewer	Machinery & Equipment	80,000
<b>TOTAL</b>			<b>\$375,000</b>

## Appendices

### Appendix 1 – Community Development Financial Assistance Program Grants

Organization	Adjudication Committee Approval
	<b>2024</b>
<b>Boys and Girls Club</b>	\$ 20,000
<b>Concern for Youth</b>	5,000
<b>Battlefords Sexual Assault Centre</b>	5,000
<b>Midwest Food Resources</b>	3,000
<b>Miwasin Kikanow (BATC)</b>	10,000
<b>Citizens on Patrol</b>	2,000
<b>Battlefords Family Health Centre Community Garden (BRT6HC)</b>	3,000
<b>North Battleford Library</b>	7,164
<b>Seniors Games</b> (subject to other grant approvals)	4,836
<b>Total</b>	<b>\$ 60,000</b>

## Appendix 2 - Organizational Chart 2023



## Appendix 3 - 2023 Budget Information – Continuous Improvement

The City remains committed to continuous improvement in financial, operational, and capital processes. Financial improvements can be broken down into three categories:

- Financial Improvements - changes that have improved the financial sustainability of the City's operations going forward by reducing the ongoing cost of service. This includes efficiency improvements that allow the City to defer funding increases.
- Financial Management Improvements – accounting changes that have impacted the way the City's accounting and financial processes are managed.
- Levels of Service Improvement – changes impacting internal or external stakeholders within the corporation or property owners within City limits.

Below you will find an updated status report on some current City activities and new information on risk management activities.

### **1. Financial Improvements**

- Financial Purchasing Power:
  - Municipal Buying Groups – leverage improved savings from programs offered by other municipalities, SUMA, and national buying programs. The City continues to explore potential savings through larger procurement groups.
- Recent/New/Improved Revenue Sources:
  - Septic receiving station – has been installed and is in live testing stage. Rates will be developed and discussed with Council in 2024.

### **2. Financial Management Improvements**

- Improved equity adjustments on fees and taxes charged:
  - Work continues to properly track and charge for garbage and recycling bins to ensure proper billing.
- Improved financial reporting processes:
  - Tax enforcement remains an important issue for the City as we work to improve our tax receivable balance in 2024.
  - Quarterly financial reporting for Council and the public has been re-introduced. This assists Council in monitoring budget implementation.
  - A review of the current Business Licensing payment process by Planning & Development, the CSO group, and Finance led to improved tracking and a significant effort to resolve outstanding license payments. *Special thanks to the CSOs for their work on this issue.*

### **3. Levels of Service Improvement**

- Local group partnerships – numerous local organizations continue to enjoy improved financial performance by accessing City pricing and financial management knowledge.

- The Voyent Alert! text-based application was used extensively this year to inform citizens about emergencies, traffic issues, and property tax-related deadlines in a proactive manner.
- Water Utility Customer Portal – Citizens can now monitor their water usage, identify leaks and create alerts.

#### **4. Risk Management**

Risk management is a critical aspect of the City's overall financial management plan. To this end, we wanted to note some examples of proactive activities we have implemented or plan to achieve for that purpose.

- Building appraisals – in reviewing our current insurance coverage, we noted we may be under-insured in some areas or on some specific buildings. A small amount of funding has been set aside to seek current appraisals for some of our high-risk or high-value buildings next year. Depending on the results, this program may expand in the future.

#### **5. Reserves**

Due to the ongoing inflationary environment which has resulted in cost increases for large projects and Administration's efforts to improve on planning for future purchases, reserves have been allocated for specific purposes by Council to many capital projects in the 2024 budget. Refer to the General Fund and Utility Fund Capital sections of the budget binder for the noted allocations to 2024 capital projects.

#### **6. Citizen Engagement**

Administration is working on a 2025 pre-budget citizen engagement survey to assist Administration and Council build a budget that meets the City's strategic goals and align with local priorities.

## Appendix 4 - Amortization reconciliation

City of North Battleford  
General Fund- Amortization Reconciliation  
Forecast for the year ended December 31, 2024

	% change	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
Surplus / (Deficit) before Amortization		2,009,453	2,179,437	7,355,434	(2,465,743)
Amortization		(5,369,928)	(5,289,279)		(5,289,279)
Surplus / (Deficit) with Amortization		\$ (3,360,475)	\$ (3,109,842)	\$ 7,355,434	\$ (7,755,022)

City of North Battleford  
Utilities Fund - Amortization Reconciliation  
Forecast for the year ended December 31, 2024

	% change	2024 Budget	2023 Budget	2023 Actual as of November 9, 2023	2022 Actual
Surplus / (Deficit) before Amortization		1,312,396	1,677,771	466,301	2,387,714
Amortization		(2,008,731)	(2,368,275)		(2,018,275)
Surplus / (Deficit) with Amortization		(696,335)	(690,504)	466,301	369,439

## Appendix 5 – Consolidated Schedule of Accumulated Surplus December 31, 2022

*This is an excerpt from the December 31, 2022, Audited Financial Statement.*

**Consolidated Schedule of Accumulated Surplus  
for the year ended December 31, 2022**

	2021	Changes	Schedule 2 2022
<b>Unappropriated Surplus (Deficit)</b>			
Government activities	\$ 9,647,441	\$ 1,385,514	\$ 11,032,955
Water	166,949	1,766,897	1,933,846
Sanitary sewer	(9,922,407)	(3,047,431)	(12,969,838)
Consolidated entities	180,780	(69,085)	111,695
Transit services	(63,810)	244,261	180,451
<b>Total Unappropriated Surplus (Deficit)</b>	<b>8,963</b>	<b>280,156</b>	<b>289,108</b>
<b>Appropriated Surplus</b>			
General government	581,283	422,964	1,004,247
Fire and protective	1,848,718	(341,806)	1,506,912
Operations	3,738,536	637,721	4,376,257
Waste management	1,219,456	(331,560)	887,895
Planning & development	(56,196)	346,383	290,187
Policing initiatives	(491,142)	(416,820)	(907,962)
Parks & Recreation	1,698,756	(159,893)	1,538,864
Water	5,832,717	(1,917,118)	3,915,599
Sanitary sewer	2,801,732	2,111,909	4,913,641
<b>Total Appropriated Surplus</b>	<b>17,173,859</b>	<b>351,780</b>	<b>17,525,639</b>
<b>Net Investment in Tangible Capital Assets</b>			
Tangible capital assets (Note 21)	183,838,240	7,407,171	191,245,411
Less: Related long-term debt	(29,872,338)	(4,544,668)	(34,417,006)
Less: Related Lease and other obligations	(210,547)	73,334	(137,213)
<b>Net Investment in Tangible Capital Assets</b>	<b>153,755,356</b>	<b>2,935,837</b>	<b>156,691,192</b>
<b>Total Accumulated Surplus</b>	<b>\$ 170,938,178</b>	<b>\$ 3,567,762</b>	<b>\$ 174,505,940</b>

Appendix 6 – Five Year Financial Overview

	2020	2021	2022	Budget 2023	Budget 2024
<b>Revenue</b>	45,217,841	52,032,017	48,096,546	45,530,055	47,195,508
<b>Expenses</b>	38,117,778	41,355,367	44,528,785	37,954,477	40,255,288
<b>Capital Asset Additions</b>	7,779,182	16,468,258	14,785,830	11,036,371	9,606,923

**City of North Battleford - Five Year Financial Overview**

