

City of North Battleford

2025

BUDGET

NORTH BATTLEFORD



North
Battleford

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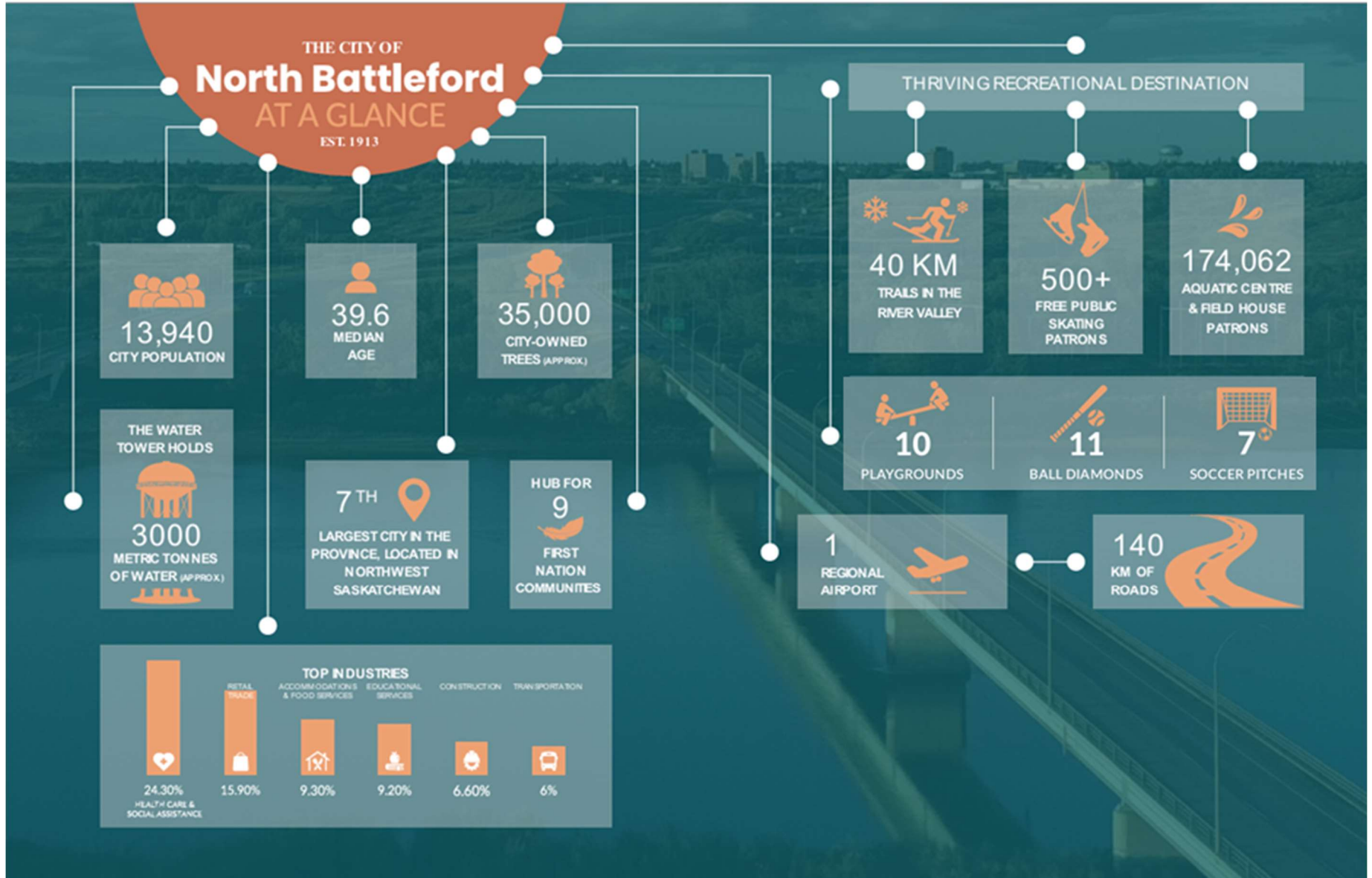
2025 Budget

North Battleford at a Glance	5
Introduction	6
Basis of Budgeting.....	6
Basis of Accounting.....	6
Budget Fund Structure	6
Department/Fund Relationship	7
Annual Budget Process	8
City’s Strategic Priorities	8
City Administration	9
Senior Management Overview	9
Key Pressures	9
General Fund Pressures	9
Utility Fund Pressures	13
Budget At a Glance	15
2025 Budget and Beyond	15
2025 Budget – Targeted Savings and Efficiencies – General Fund.....	15
2025 Budget Information – Continuous Improvement	16
2025 Budget – Targeted Savings and Efficiencies – Utility Fund.....	18
Looking Forward – 2026 Utility Fund – Operating Plan.....	19
Departmental Overview.....	20
General Operations & Utilities Services Summary Graphs.....	21
2025 Budget – Long Term Planning	22
Looking Forward – Capital Financial Planning	22

Self-Funding Through Reserves	23
City Long-Term Debt	25
Long-term Debt per Person	26
Long-term Debt Repayments by Year	26
Long-term Debt – 5 Year Payment Schedule	27
Recreation & Cultural Capital Facilities Levy	28
Growing the Community.....	29
General Fund.....	33
Budget Impact.....	33
General Fund – Operating.....	34
Financial Impact on Property Tax Notice.....	36
General Fund – Capital.....	42
Utility Fund	44
Budget Impact.....	44
Utilities Fund – Operating Budget	45
Utilities Fund – Capital Budget	47
Underground Pipe and Asphalt Replacement (UPAR) Fund	48
General Fund Operating Budgets by Department	50
General Government Services	50
Policing Services.....	53
Fire and Protective Services.....	56
Operations Services	59
Waste Management Services	63
Engineering, Planning & Asset Management Services	66

Parks & Recreation Services.....	69
Utility Fund Operating Budgets by Department.....	84
Water Utility Services.....	84
Sanitary Sewer Utility Services	88
Appendices	91
Appendix 1 – Strategic Plan	91
Appendix 2 – 2025 Budget Timetable.....	92
Appendix 3 – Organizational Chart.....	93
Appendix 4 – Community Development Financial Assistance Program Grants.....	94
Appendix 5 – Amortization reconciliation	95
Appendix 6 – Consolidated Schedule of Accumulated Surplus December 31, 2023	96
Appendix 7 – Five Year Financial Overview	97

North Battleford at a Glance



Introduction

The 2025 budget contains the City’s three main funds: General Fund, Utility Fund (which was approved by Council on September 23, 2024) and the UPAR Fund. This document outlines the City’s revenue and spending plans for 2025 and provides updates about the City’s reserve balances and borrowing levels and long-term planning. A ten-year capital plan is also included to outline the City’s planned investments for capital assets.

The 2025 budget maintains the service levels and priorities from previous years and are in line with the Council’s strategic plan. The priorities that Administration and Council developed are as follows: *Provide Quality Infrastructure, Sustainability, Health and Safe Community, Organizational Excellence, Regional Hub and Excellence in Governance and Citizen Focused Services* (Appendix 1). This proposed budget anticipates revenues returning to pre-pandemic levels while addressing the continuing effects of high inflation rates resulting from the pandemic. Additionally, it accounts for substantial costs associated with maintaining regional facilities for the residents of North Battleford and surrounding communities, as well as funding for essential policing initiatives. Ongoing discussions regarding budget priorities and expenditure alignment will continue throughout the coming year.

In 2024, the Government of Saskatchewan, through its Community Building Fund (formally known as gas tax), extended its agreement with the City for 10 years and remains in place to assist with the City’s asset management and rehabilitation plan.

As in previous 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.

Basis of Budgeting

The City’s basis of budgeting is the same as the basis of accounting. All budget items noted in this document reflect financial transactions that are planned to happen during the 2025 calendar year.

Basis of Accounting

The City uses accrual basis of accounting, which means revenue is recognized as it is earned and measurable. Expenses are recognized in the period when they are incurred, not only when they are paid. This basis of accounting tries to “match” revenues and expenses to determine profit and loss for the period.

Budget Fund Structure

The City is organized into two major funds (divisions): General and Utilities, each with its own separate operating and capital budgets. The City also has a “third” fund, the Underground Pipe and Asphalt Replacement (UPAR) Fund, which was established in 2015. The Funds (divisions) include:

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

Department/Fund Relationship

The City has nine departments that are categorized into the two funds (general & utility) as noted below:

	General Fund	Utility Fund
General Governmental Services	✓	
Policing Services	✓	
Fire and Protective Services	✓	
Operations Services	✓	
Waste Management Services	✓	
EPAI Services	✓	
Parks & Recreation Services	✓	
Water		✓
Sanitary Sewer		✓

Annual Budget Process

The budget process involves review of prior year budget figures, year-to-date actuals, and forecasted plans to develop a budget for the upcoming year. Departmental Directors are provided guidelines to help them put together their proposals for the departments for which they are responsible to ensure that spending is kept to a minimum, while still maintaining service levels. Directors work together with their management teams to collaborate and determine what the priorities and needs are while trying to align with the goals and objectives of Council and the Strategic Plan.

The budget process lasts several months, beginning each summer with the distribution of templates to Directors. Typically, the process finalizes with Council approval in December. However, due to the late elections in 2024, Administration deliberated with Council the 2025 Utility Fund budget in September 2024, leading to its approval on September 23, 2024. Administration plans to present a comprehensive overview of the approved utility budget to Council in 2025.

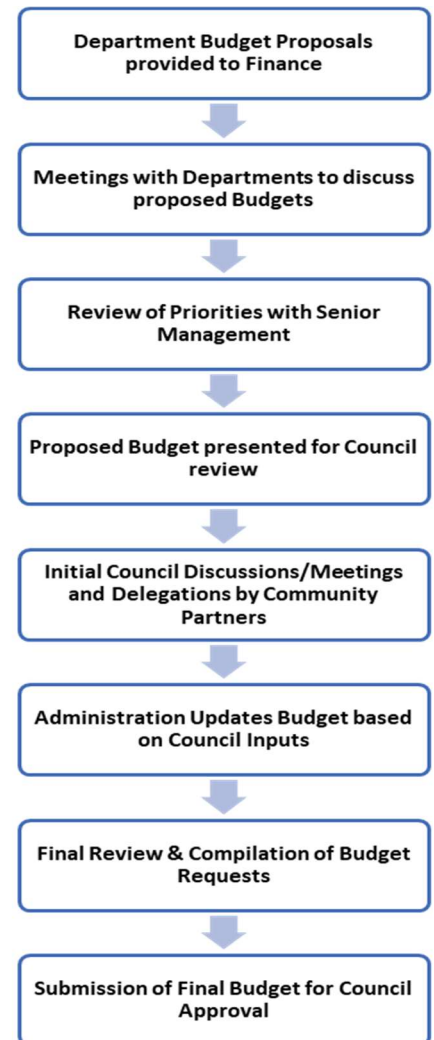
Administration is now presenting the proposed general and UPAR fund budgets for each Department to Council. Feedback will be incorporated into the 2025 budget with the necessary adjustments. This process ensures that the final approved budget accurately reflects the collaborative discussions that took place during budget deliberations.

Typically, the goal is to have the budget approved in December to allow Administration time to plan for major capital projects in the upcoming year and to help communicate to residents any utility rate changes in a timely manner. The 2025 Budget timeline varies slightly due to the occurrence of a municipal election in late 2024 – see Appendix 2.

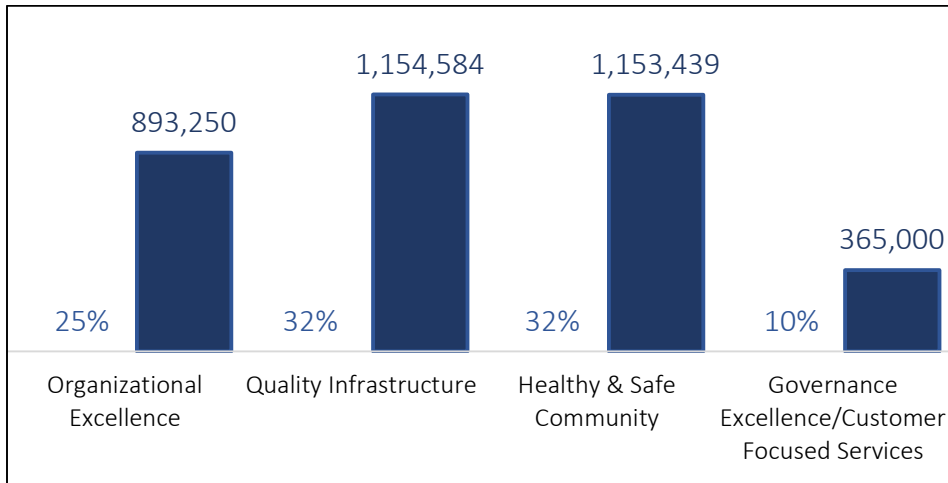
Throughout the year, quarterly reports are provided to Council that compare actuals to budget to ensure accountability. Any material changes to the approved budget are presented to Council throughout the year and a written resolution is prepared.

City’s Strategic Priorities

In 2021, Administration and Council worked together to review and propose the strategic direction for the years 2021-2025. Appendix 1 contains the City’s 2021-2025 Strategic Plan. The Strategic Plan provides a series of interconnected goals that guide the actions of the City in its journey to become



the City envisioned by Council. The proposed 2025 budget provides all essential services and is aligned with the current strategic goals. The capital budget supports the plan in the following way:



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

The City of North Battleford (out-of-scope) organization chart is in Appendix 3.

Key Pressures

In the process of formulating and reviewing the general fund budget, City Administration has identified several key current and future concerns/pressures that were considered:

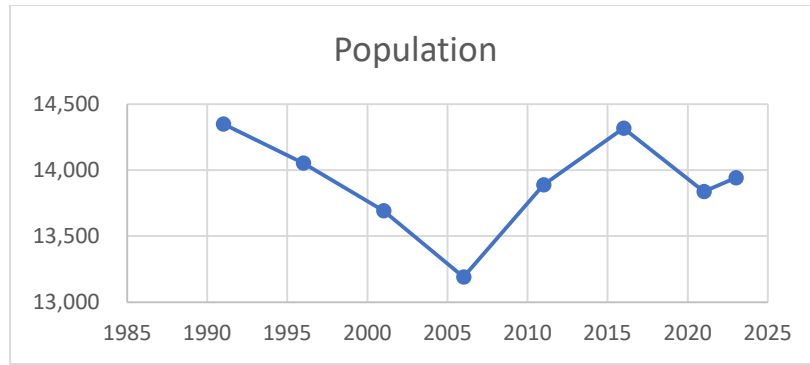
General Fund Pressures

1. **Inflation and Supply Chain Challenges:** The City has been facing high inflationary rates for the last few years and is trying to absorb the high costs and maintain the same service levels offered to residents compared to previous years while keeping property tax increases as low as possible. Inflation has affected municipalities in a significant way; facing challenges with its operating and capital costs. Some of the main operating cost increases include services such as asphalt, road upgrades, aquatic centre chemicals and software licenses.
2. **Aging Infrastructure:** Like many municipalities across the country, a significant part of the City’s infrastructure is aging, necessitating persistent and escalating investments to uphold current service levels and safeguard public safety. Inflation remains a considerable challenge affecting many proposed capital projects. For several years, Administration has requested capital tax increases to its base to help address these rising costs. This request will carry forward into the 2025 budget, and Administration anticipates continuing this request for the next few years.
3. **Royal Canadian Mounted Police (RCMP):** Contract negotiations are currently under way for the 2025-2026 and beyond years. The Treasury Board of Canada Secretariat (TBS) is currently leading the bargaining negotiations with the RCMP. The local governments are not part of the negotiating committee; therefore, elected officials cannot influence their negotiations. Based their previous years increases, the following table identifies the RCMP mill rate impact and the dollar effect that the City will face in 2025 and faced in the previous four (4) years:

Year	2025	2024	2023	2022
Mill Rate Impact	1.58%	3.75%	2.29%	3.92%
(\$)	272,971	431,335	389,414	666,759

Administration is recommending accruing \$272,971 equivalent to 1.58% of a mill rate for 2025.

4. **Government grants:** The Provincial and Federal grants are calculated based on the latest census data. The City suffered a population decrease since at least 1991 and has yet to see the growth seen back in 2016. The City is almost back to its population from the 2011 Census. With this in mind, the grants given to the City by the Federal and Provincial governments have remained relatively stable, and the City is competing with the rapid growth of other cities in Saskatchewan and we will begin to see decreasing funding from the Provincial Government as that funding is on a per capita basis. The next Census will take place in May 2026. The following chart provides the North Battleford population for the past 32 years:



5. Recreation facilities user fees: In May 2024, Administration prepared a report to Council to review the user fees and how they were aligning to the “Leisure Services Fees & Charges” Policy. The recreation facility user fees were reviewed, and recovery ratios were analyzed leading to a two-year user fee increase. The Policy mandates the following recovery-ratios:

Recreation Facility	Recovery-Cost (per policy)	2025 approved rate increase (effective: July 1st, 2025)
NationsWEST Field House	50%	Drop-in 4.25% Rentals 2.80%
Arenas	50%	2.80%
Don Ross Centre	50%	2.80%
Battlefords Co-op Aquatic Centre	45% - 50%	Drop-in 2.60% Rentals 2.80%
Sport Fields	75% during peak use season	2.80%

6. Recreation Facilities: The City of North Battleford currently operates a wide variety of recreation facilities which no other Saskatchewan City with 13,940 citizens operates. The City’s recreation facilities are larger in size and some of them are aging and facing significant investment to pass to our current population. In addition, the City has numerous parks and green areas which require approximately 780 acres of grass to cut and care for.

7. Regional Services Provided by the City: North Battleford operates numerous regional facilities and services. Administration has prepared a list of the facilities and services, the 2023 annual operating and capital costs, the annual regional assistance received by other communities and an uncollectible debt for one program.

Facility/Service	Operating and Capital Costs (2023)	Regional Support	Uncollectable Grant	Contribution from City for Regional Assets	Net Contribution %
Cameron MacIntosh Airport	351,301	-	-		
Battlefords Humane Society	168,987	-	-		
Co-op Aquatic Centre	2,554,974	a 190,000	-		
NationsWEST Field House	714,524				
Twin Rivers Curling Club	36,000				
Golf & Country Club	75,000				
Dekker Centre Performing Arts	754,767	-	-		
RCMP Stenos	514,199	b -	-		
Battlefords Handi Bus	207,712	38,248	-		
Emergency Mgmt Regional Study	50,246	c 5,000	5,000		
Old Highway bridge	-			19,735	
Total	5,427,710	233,248	5,000	19,735	4.31%

Notes from the chart above:

- a. Part of the InnovationPlex and Golf and Country Club - There is a signed agreement with the Town of Battleford with gradual annual increases until 2027 when the payment is expected to be \$270,000 and the City's contribution for the Old Highway bridge will be \$28,044 in 2027.
- b. RCMP Stenos/DSAs – The City currently employs 8 RCMP administrative assistants. Their duties are not exclusive for the North Battleford officers, but for the detachment. The detachment oversees the Battlefords area.
- c. Emergency Management Regional Study – In 2023, the City and two neighboring communities held multiple times to develop a regional emergency management study. However, one of the communities has declined to fulfill financial commitment made by one of the staff persons. As a result, Administration is seeking Council's approval to write off this uncollectable amount.

8. Recycling and Garbage Contract Extension – The City has contracted Loraas for its garbage and recycling collection services, with the current agreement set to expire at the end of 2024. In October 2024, Council authorized an extension of this agreement for an additional three (3) years. However, the Government of Saskatchewan is currently updating the Household Package and Paper Stewardship Program Regulations and has specified transitioning timelines to adopt the new regulations. The City will be transitioning to the new regulations in 2027. The following reflect how the cost per cart will vary in 2025:

Service	2024	2025	% increase	\$ increase
Garbage	\$ 2.35	\$ 2.97	26.38%	\$ 0.62
Recycling	\$ 2.96	\$ 2.97	0.34%	\$ 0.01

The increases for 2026 and 2027 will be based on the August CPI of each subsequent year.

Utility Fund Pressures

1. **Aged Infrastructure:** The City is currently operating two aged water treatment plants. Water Treatment Plant No. 1 was constructed in the 1940s and expanded in 2011, and the FE Holliday Water Treatment Plant was constructed in 1950, expanded in 1980, and upgraded in 1989. There are high operational and capital demands to continue to provide clean and potable water to city residents. Some of those are:
 - a. **Water Treatment Plant No. 1:**
 - The plant is located within a floodplain and at risk in a flood event.
 - Some major electrical components are currently installed in wet locations.
 - Some original infrastructure is in poor condition and may require extensive restoration.
 - There are no backup generators in the facility.
 - b. **FE Holliday Water Treatment Plant**
 - Opportunities were identified to improve the plant’s overall efficiency. The most notable was an Actiflo™ system, however, there are concerns about space for build out within the current building envelope.
 - Original infrastructure is in poor condition and requires extensive restoration.
 - Heating, ventilation, and plumbing were all identified to be at the end of life.
 - Solids Contact Unit (SCU) is in moderate condition with a high risk. If the SCU fails, FEH cannot treat water.
 - There are no backup generators in the facility.
2. **Capacity issues**
 - a. Both water plants have old filters that require replacement as the amount of filtration that is available doesn’t meet the peak demand of the city.
 - b. The City’s reservoirs have inadequate storage for the city’s needs in part because the water tower is nearing the end of its life as a reservoir. Further investment would be required to meet those requirements.
3. **Challenge with water supply issues:**
 - a. **Water Treatment Plant No. 1:** In recent years, there has been a significant decline in wellfield water production; therefore, to mitigate this, a large operating cost to rejuvenate the wells is required on an ongoing basis.
 - In 2023 and 2024, the SCADA system and operations model were adjusted to relieve pressure on the wellfield and two new wells were completed in 2024. However, even with these changes, Water Treatment Plant No. 1 can only generate water supply for 60% of the total demand.

- Long-term, additional wells will be required to maintain wellfield production, which have been budgeted in the City’s 10-year capital plan.
 - b. **FE Holliday Water Treatment Plant:** River dredging is currently working. In 2024, an intake study was completed and it provided Administration with areas of improvement that will be continuously monitored after 2024 modifications have been completed. Continual maintenance of the intake will still be required into the future to ensure water supply is maintained. Long-term, there is additional work and planning as it relates to the intake and river channels.
4. **Water and Sanitary Sewer Piping Upgrades**
- a. **Water flow capability issues** – Due to the size of some current pipes, there is concern about water flow capabilities to areas within the city that would be considered under-serviced or, in some cases, not serviced by modern standards. Significant capital inputs are required to improve the pipes to provide adequate flows.
 - b. **Distribution System**
 - i. In 2021, there were an estimated 23.9 km or 22.9% cast iron piping within the distribution system that exceeded their life expectancy by 12 to 23 years.
 - ii. With some system reconfiguration and upgraded pumping at Fairview Heights reservoir, the City can increase water flow demands.
 - iii. The supply header from Water Treatment Plant No. 1 was identified as being in moderate condition with a high risk.
5. **Inflation and Industry Indexes Challenges:** Inflation continues to be a challenge as some of the industry indexes continue to increase over and above the Consumer Price Index (CPI). For example in 2023, the non-residential construction costs rose 5.4%. Lately, we have seen a levelling out of cost increases, but costs themselves have not reduced. Some factors include the cost of some chemicals, and professional and service contracts which continue to rise, while the City tries to keep utility rates within benchmark averages across Saskatchewan.
6. **Legislative requirements:** The Water Security Agency (WSA) mandates water and sewage assessments every five years. The last assessment was done in 2020, therefore, 2025 requires this assessment to be prepared.

Budget At a Glance

Given the complexities of the current fiscal year, City Administration is proposing the following rate increases:

- Property Tax:

City Operations	1.93%
Capital Projects	0.88%
Police Operations	<u>1.58%</u>
Proposed Increase	<u>4.39%</u>

- Waste Management service:
 - Recycling monthly fee – 0.1%, equivalent to \$0.01 per month
 - Garbage monthly fee – 5.2%, equivalent to \$0.62 per month

Utility rate increases that were approved by Council on October 15, 2024 were:

- Water Services: 6%
- Sanitary Sewer Services: 4%

2025 Budget and Beyond

2025 Budget – Targeted Savings and Efficiencies – General Fund

- a. Eagles Landing Development – The City currently maintains a signed agreement with Red Pheasant Cree Nation. This agreement allows the City to charge a fee for essential services provided to the Urban Reserve in an amount equal to the municipal taxes the City would charge a property in the City. Services include policing, fire and protective services, road maintenance, recreational facility levies and UPAR. When establishing mill rates for 2025, Administration will incorporate the taxable assessment of this development to its calculations. The development will have a positive mill rate impact to commercial properties.

- b. The 2025 budget includes a targeted dollar savings of \$300,000 (2024: \$300,000) on staffing vacancies. Which is the same as previous year. Administration is not recommending to increase/decrease vacancies for the 2025 year. Vacancies may occur due to staffing shortages or any special programs that could be required to operate at reduced capacity.

- c. The 2025 budget includes the following opportunities for improvements and efficiencies:
 - i. Household Hazardous Waste Depot – The depot was budgeted for in 2024. Administration is waiting for provincial approval to continue with this project. Administration expects to have this installed sometime in 2025 and be able to offer year-round household hazardous waste disposals.

- ii. 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.

2025 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.
- 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 to municipalities such as: SUMA partners, 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 rates were approved on October 15th 2024 along with the Utility Budget. The new rates are set to take effect on January 1st, 2025.

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.
 - A study of the distribution of taxation services will be prepared during the 2025.

- A review of the Business Licensing Bylaw is targeted for 2025.
- Improved financial reporting processes:
 - Tax enforcement remains an important issue for the City as we work to improve our tax receivable balance in 2025.
 - Quarterly financials will continue to be presented for Council and the public. This assists Council with monitoring budget implementation.

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.
- Administration is planning to review levels of service with Council to align service levels with Council’s strategic priorities.

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 either already 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. The City’s insurance corporation is planning to cover the cost of some of the appraisals. Once this is completed, its likely that buildings will be fully insured and premiums will increase.

5. Reserves

The ongoing inflationary environment has resulted in cost increases for large projects. In an effort to improve on planning for future purchases, Administration has created reserves which have been allocated for specific purposes at Council’s direction. Refer to the General Fund and Utility Fund Capital sections of the budget binder for the noted allocations.

6. Citizen Engagement

Administration is working on a 2026 pre-budget citizen engagement survey to assist Administration and Council with building a budget that meets the City’s strategic goals and to better align with local priorities. Additional information will be presented to Council in May 2025.

2025 Budget – Targeted Savings and Efficiencies – Utility Fund

- iii. **Septic Receiving Station charges** – the Septic Receiving Station at the Wastewater Treatment Plant has been installed. This process is currently in the live testing stage and Administration is plans to introduce the new rates in January 2025. The current rate is \$1.46 per cubic meter, plus \$23.19 per truck load; the 2025 proposed rate is \$4.03 per cubic meter (80% off the breakeven point) and the proposed 2026 rate is \$5.04 per cubic meter, which includes the price of treating the sewage, and operations, and maintenance of the receiving station. The expected increase in revenues is \$18,000 for the year.
- iv. **Miscellaneous rates for services** – The utility services provides various utility services to residents. The utility services rates were based on historical fees and were not part of a City bylaw or policy. For the 2025 year, utility services rates were added to the water or sewer bylaws. Services rates were reviewed in September 2024 and Council approved the following rate changes on October 15th 2024:
 - 1. **Water meter and radio replacements** – The fee is calculated based on market rates and approved meter & City specifications.
 - 2. **Water meter/radio installation** – The fee is based on market rates from city employees.
 - 3. **Frozen/damaged meter** – Based on hourly market rates from City employees and costing of material and supplies.
 - 4. **Hourly reconnection fee** – Current rate \$150. New rate to reflect a full-recovery ratio for the after-hours service call: \$450.
 - 5. **Service lateral cleaning** – Based on market rates from City employees (*after hours*) – new rates are \$450 per call, plus additional costs such as (but not limited to) retrieval of foreign objects.
 - 6. **Water crane** – The water crane uses a specific software to provide bulk water. The crane uses the current approved bulk rate, which does not include the software costs. A 1% administration charge per volume is expected to cover the software costs and will be implemented in 2025.
 - 7. **Televising services** – Current rate is \$105. This rate has not been adjusted for several years. The 2025 fee is \$125.
 - 8. **Service lateral reports** – Current rate is \$20. This rate has not been adjusted for more than a decade. The 2025 fee is \$25 and would be payable only through the City website.

- v. **Partnership Opportunities** – the City continues to explore opportunities for group purchasing with local and national level groups to reduce its overall costs.
- vi. **Utility Meters** – the City implemented a customer portal in 2024 which provides citizens the opportunity to check their water usage and detect leaks by themselves in a timely manner.

Looking Forward – 2026 Utility Fund – Operating Plan

Based on the City's key pressures, Administration will be recommending the preparation of a system analysis to assess the long-term cycle of both water treatment plants, including present, future growth and servicing areas for future growth, and to provide recommendations for fire responses. This will assist future capital and operating requests. Administration is estimating this to occur in 2026 and could cost approximately \$120,000 to \$150,000.

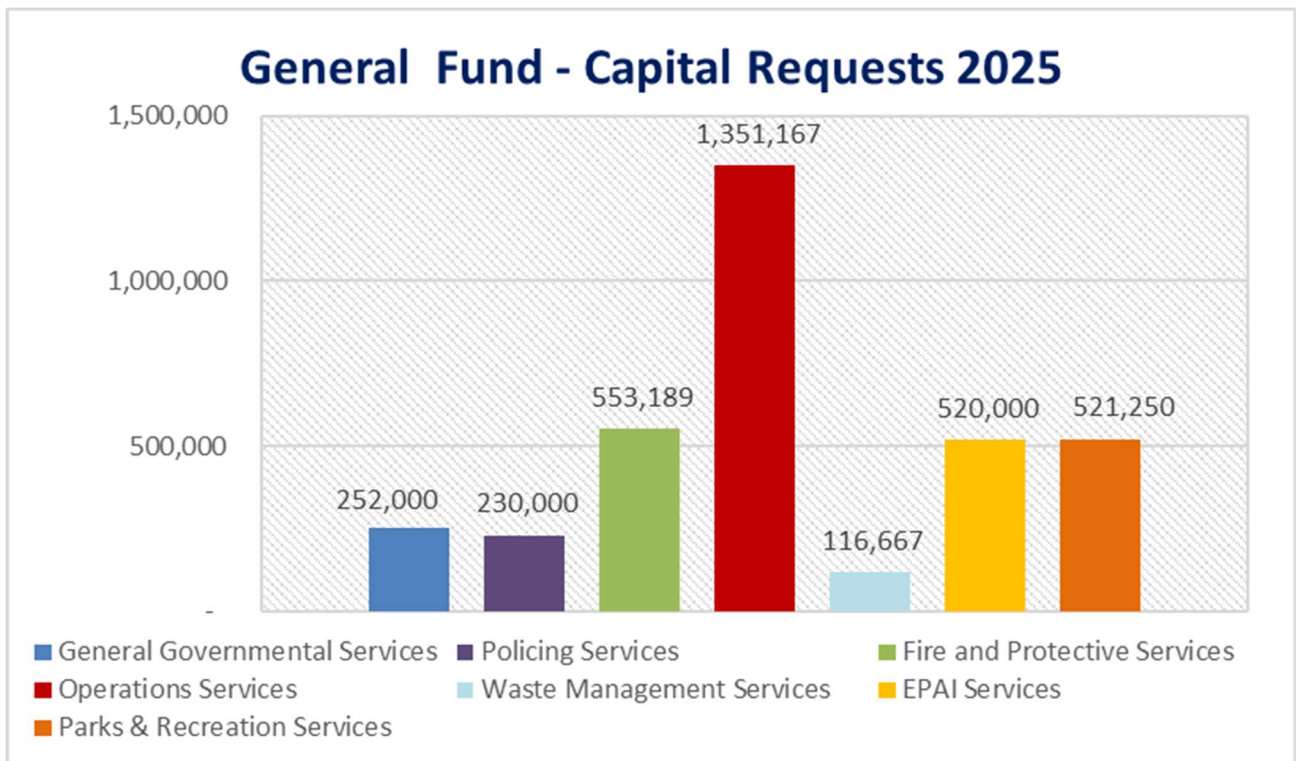
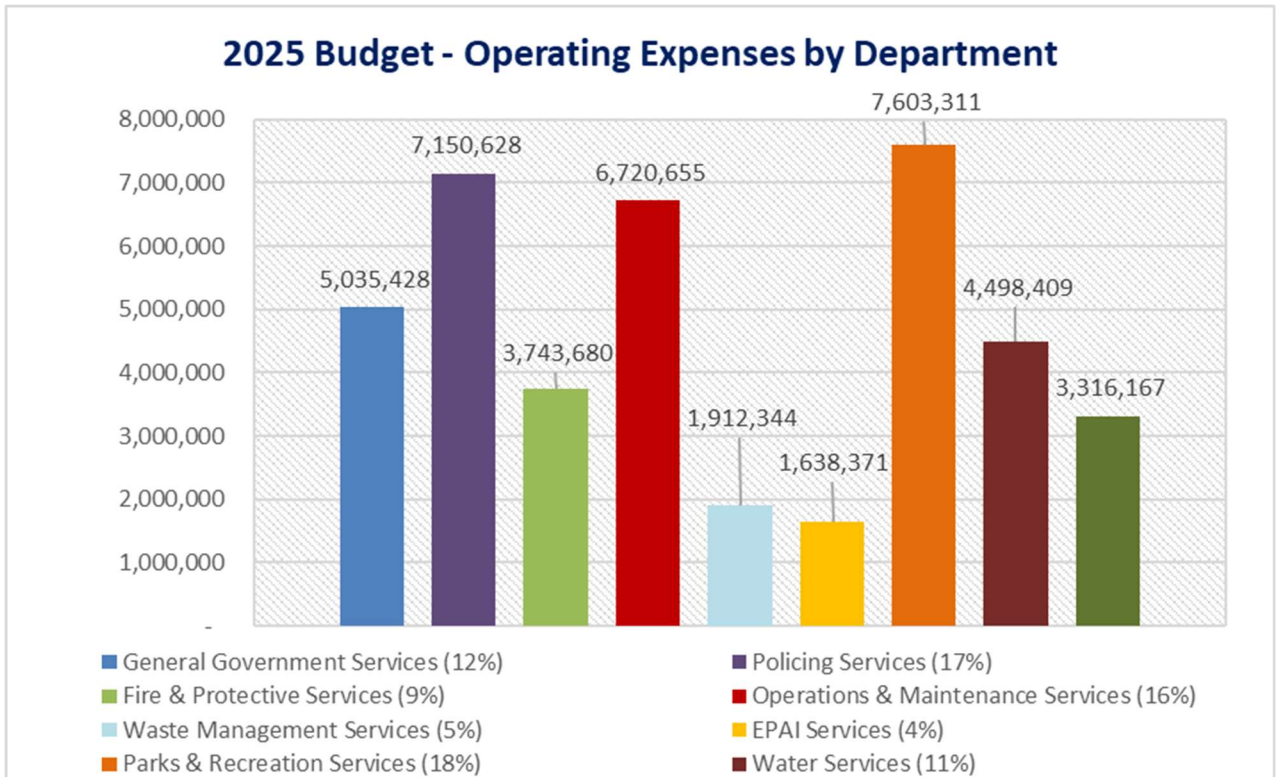
Departmental Overview

The following pages outline the City's revenue and spending for 2025. The details below are broken down by individual departments and are highlighted in the upcoming section of this document.

**City of North Battleford
Consolidated Statement of Operations
Forecast for the year ended December 31, 2025**

	% change	2025 Budget	2024 Budget	2024 Actual as of Decemeber 6, 2024	2023 Actual
Revenues					
Taxes and Other Unconditional Revenue	4%	\$ 26,477,932	\$ 25,411,766	\$ 24,935,905	\$ 24,919,313
Fees and Charges	8%	14,984,315	13,810,717	12,816,985	13,649,006
Conditional Grants	18%	1,634,802	1,387,569	558,626	2,591,169
Tangible Capital Asset Sales - Gain		-	-	165,555	98,119
Land Sales - Gain		-	-	(63,758)	(7,383)
Investment Income and Commissions	6%	685,000	648,000	685,528	991,598
Other Revenues	5%	1,714,135	1,628,836	1,584,704	1,622,165
Total Revenues	6%	45,496,183	42,886,887	40,683,546	43,863,987
Expenses, less amortization					
General Government Services	1%	5,035,428	4,971,127	4,272,925	5,375,733
Policing Services	4%	7,150,628	6,897,182	4,944,454	6,486,917
Fire & Protective Services	5%	3,743,680	3,552,358	3,002,748	3,418,890
Operations Services	5%	6,720,655	6,412,984	5,314,408	6,056,899
Waste Management Services	3%	1,912,344	1,864,769	1,236,310	1,767,767
Engineering and Planning Services	(11%)	1,638,371	1,844,859	1,129,101	979,389
Parks & Recreation Services	3%	7,603,311	7,353,102	6,199,915	7,157,026
Water Services	8%	4,498,409	4,158,905	3,745,271	4,203,763
Sanitary Sewer Services	3%	3,316,167	3,207,165	2,287,358	2,841,808
Total Expenses	3%	41,618,993	40,262,452	32,132,491	38,288,192
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	48%	\$ 3,877,191	\$ 2,624,435	\$ 8,551,055	\$ 5,575,796

General Operations & Utilities Services Summary Graphs



2025 Budget – Long Term Planning

Looking Forward – Capital Financial Planning

Long-term financial planning is a key when considering future infrastructure as the Citywide borrowing limit is \$55 million.

Based on the key pressures and/or concerns, Administration has put together the larger projects expected within the next 20 years, as follows:

Capital Project	Fund	Implementation Year	Total Cost
Infrastructure for College	General	2025-2026	\$5,000,000
Access Communication Centre – Structural Upgrades	General	2025-2027	\$1.2M - \$5.5M
Corrective action to repair Force Main	Utility	2027	\$1,200,000
Upgrading Territorial Drive East to a 4 Lane Road	General	2027-2033	\$40,000,000
Backup generator at No. 1 WTP	Utility	2028	\$3,000,000
Fairview reservoir backup generator and electrical. Pumps, piping, mechanical, and upgrades	Utility	2028	\$4,250,000
Construction of landfill cell #4	General	2028-2034	\$3,132,000
Arena	General	2029	\$65,000,000
Actiflo at FE Holliday WTP	Utility	2029	\$12,150,000
New watermain from River Valley Centre to Pëyak Trail	Utility	2030	\$3,000,000
Second weigh scale at the WMF	General	2030-2033	\$2,000,000
114 th Street – New storage reservoir, complete with pumps	Utility	2032	\$18,800,000
Backup generator at FE Holliday WTP	Utility	2032	\$3,000,000
Potential Regional projects	General	2033	\$10,000,000
Fire hall upgrades	General	2034	\$10,000,000
FE Holliday – additional filters, piping, valves, controls, building, clear well	Utility	2035	\$10,000,000
Fairview reservoir upgrade of pumps and fill and discharge piping	Utility	2035	\$8,500,000
Airport runway & taxiway lights	General	2035	\$2,000,000
New Water Treatment Plant	Utility	2042	\$118,000,000
Water distribution piping upgrades	Utility	Approx. \$1M/yr	\$6,815,300
Sanitary sewer piping upgrades	Utility	Approx. \$100k/yr	\$850,000

Self-Funding Through Reserves

Within the 2025 budget, \$153,938 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 the use of outside funding and/or borrowing, to eventually become self-sufficient in funding infrastructure as needs arise.

Reserve “Transfers-In”

The four reserve “transfers-in” being made in 2025 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.
4. *2025 Tracked skid steer* - \$135,000. Repayment amount is \$18,342 per year over 10 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
Tracked skid steer						18,342
Total	\$44,564	\$44,564	\$135,596	\$135,596	\$135,596	\$153,938

Reserve “Transfers-Out”

Item	2020	2021	2022	2023	2024	2025
Pumper truck		\$300,000		\$160,895		
CSO vehicle		45,000				
Tracked skid steer						\$135,000
Total		\$345,000		\$160,895		\$135,000

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	153,938
Transfers out		(345,000)		(160,895)		(135,000)
Ending Balance	(\$283,436)	(\$583,872)	(\$448,276)	(\$ 473,575)	(\$337,979)	(\$319,041)

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 was set at \$55 million by the Saskatchewan Municipal Board (SMB) in 2019. The 2025 budget does not propose any additional borrowing. All loan repayments will continue throughout the 2025 year. The projected outstanding long-term debt amount as of December 31, 2024, is \$26.564 million.

The City will be paying \$2.54 million in principal debt repayments and \$1.063 million in interest payments in 2025. The following are details of the projected balance, by loan outstanding, as of December 31, 2025. This information is to be used for future reference and planning.

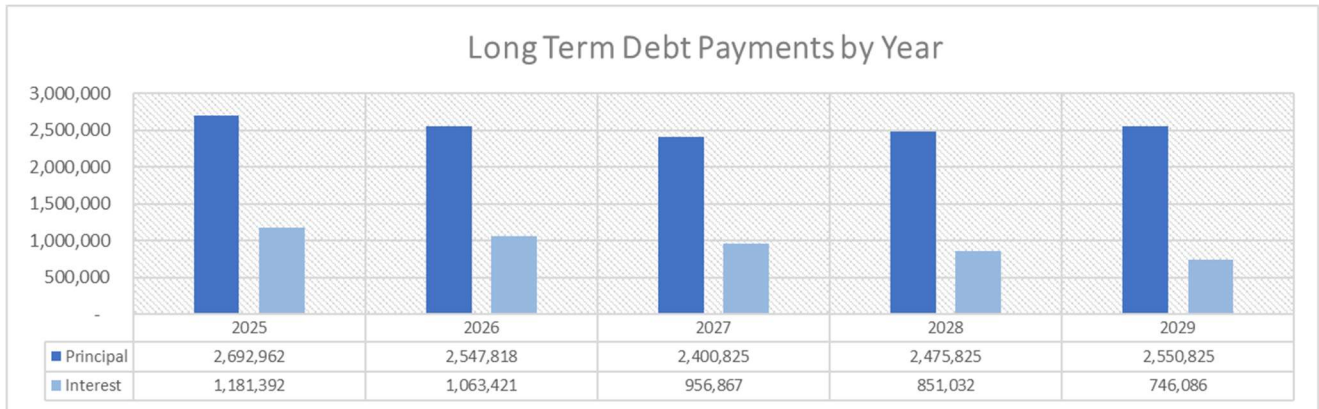
Purpose of Borrowing	General Fund	Utilities Fund	Maturity Date
Utilities - Water Treatment Plant investments			July 2025
Utilities - New Wastewater Treatment Plant		\$4,505,000	October 2030
General – Innovation Plex (incl. Pool, Field House, Dekker Centre, and Curling Rink)	\$4,979,000		May 2032
General - Land Development	1,613,000		September 2039
General - Road Infrastructure		1,546,000	September 2039
General – Parks & Recreation Facilities Betterments	554,000		November 2040
General – Land Acquisitions	1,732,000		November 2040
General – Waste Facility Equipment	346,000		November 2040
General – Road Infrastructure	831,000		November 2040
Utilities – Water Well		346,000	November 2040
General – Parks & Recreation Facilities Betterments	396,000		November 2041
General – RCMP Cellblock Upgrade	167,000		November 2041
General – Parks & Recreation Facilities Betterments	357,000		January 2043
General – Road Infrastructure	685,000		January 2043
General – Development Projects	1,287,000		January 2043
Utilities – Water & Sewer Facilities		572,000	November 2041
Utilities – Sewer Main Force		6,648,000	October 2046
TOTALS	\$12,947,000	\$13,617,000	\$ 26,564,000

Long-term Debt per Person

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Gross External Debt	\$ 26,564,212	\$ 24,163,386	\$ 21,687,562	\$ 19,136,736	\$ 16,509,911
Population	13,940	13,940	13,940	13,940	13,940
Debt per Person	\$ 1,906	\$ 1,733	\$ 1,556	\$ 1,373	\$ 1,184

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Debt repayment per person	\$ 259	\$ 241	\$ 239	\$ 237	\$ 377

Long-term Debt Repayments by Year



Long-term Debt – 5 Year Payment Schedule

Year		Utility Fund				General Fund					TOTAL
		RBC - Swap 1	CMHC	RBC - Swap 5	RBC - Swap 9	RBC - Swap 5	RBC - Swap 6	RBC - Swap 7	RBC - Swap 8	BMO	
		Sanitary Sewage	Water	Sanitary Sewer	Sewer trunk	Land Development	Multi purpose Leisure/ Operations	Multi purp. Leisure/ Transp/Eng	Multi purp. Plann/WatSew /Leisure	Innovationplex	TOTAL
2025	Principal	816,000	213,992	82,702	223,000	86,298	194,000	52,000	104,000	775,825	2,547,818
	Interest	282,954	8,196	65,069	205,090	67,898	134,348	34,848	91,793	173,225	1,063,421
2026	Principal	859,000		86,128	229,000	89,872	201,000	53,000	107,000	775,825	2,400,825
	Interest	230,520		61,950	200,252	64,644	130,092	33,199	87,150	149,060	956,867
2027	Principal	906,000		90,043	237,000	93,957	207,000	56,000	110,000	775,825	2,475,825
	Interest	180,747		58,008	191,812	60,531	121,946	31,580	83,140	123,269	851,032
2028	Principal	954,000		93,468	244,000	97,532	215,000	57,000	114,000	775,825	2,550,825
	Interest	127,976		54,133	185,045	56,487	114,983	29,896	79,418	98,147	746,086
2029	Principal	1,004,000		97,383	252,000	101,617	221,000	58,000	117,000	775,825	2,626,825
	Interest	71,636		50,388	177,063	52,579	107,406	27,997	74,897	73,603	635,568

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 2025 will remain the same as 2024. The 2025 anticipated payments on interest and principal are estimated to be \$949,050. The schedule highlighting the total amounts paid and received is as follows:

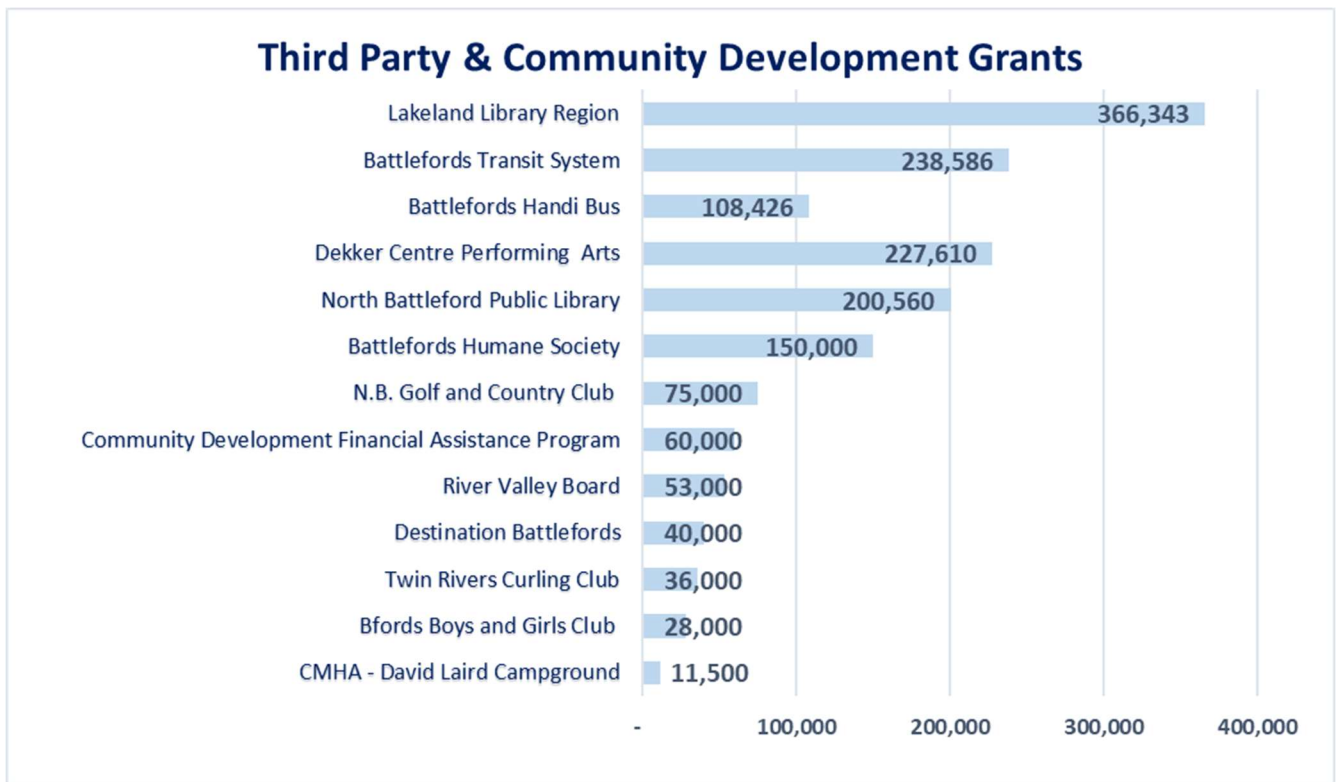
Recreation long-term borrowing				
Year	Levied	Loan principal and interest repayments	Levies less loan repayments	Total Surplus / (Deficit)
2006	382,636	-	382,636	382,636
2007	385,172	-	385,172	767,808
2008	776,654	-	776,654	1,544,462
2009	772,756	-	772,756	2,317,218
2010	772,147	-	772,147	3,089,365
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	1,499,384	974,422	524,963	(1,299,870)
2025	1,499,384	949,050	550,334	(749,536)
2026	1,499,384	924,886	574,499	(175,037)
2027	1,499,384	899,094	600,290	425,253
2028	1,499,384	873,973	625,412	1,050,665
2029	1,499,384	849,429	649,956	1,700,620
2030	1,499,384	824,513	674,871	2,375,491
2031	1,499,384	799,626	699,758	3,075,249
2032	1,499,384	325,835	1,173,549	4,248,799

The above table demonstrates that the levy being generated annually will be sufficient to pay the annual InnovationPlex debt cumulatively in 2027. Administration recommends that Council considers that, as loans mature, the payment amount be saved for any future major capital purchases or upgrades within the Recreation Department. This proposal will be discussed for the 2027 budget year.

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 \$1.59 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 (2024 - \$366,343). 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 2025.

Battlefords Transit System (including Handi-Bus)

\$347,012

Battlefords Transit System provides residents with transportation allowing those who have no other mode of transportation to still be active members of the community. In 2024, the City is provided \$238,586 to the Transit System and \$108,426 to Handi-Bus operation. For 2025, the total grant provided to the Transit System operations increased by \$3,346 compared to 2024.

The Dekker Centre for the Performing Arts

\$227,610

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

In 2024, the City provided a \$227,610 operating grant to the Board of the Dekker Centre for the Performing Arts, and also pays for the cost of maintaining the facility. In 2025, there was no change in funding compared to 2024.

North Battleford Library

\$200,560

The City provides the North Battleford Library with an annual grant of \$200,560 (2024 - \$200,560) for facility operations & security. The City also provides building maintenance, which includes janitorial supplies, utilities, and other maintenance needs.

Animal Control/Battlefords Humane Society

\$150,000

The Humane Society provides 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 (2024 - \$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 (2024 - \$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 4.

River Valley Board

\$53,000

The City, in partnership with the Town of Battleford, provides funding of \$53,000 (2024 - \$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 (2024 - \$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 (2024 - \$28,000) for their summer playground program. In addition, the City provides costs of the water and sewer consumption for the splash park.

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.

Battlefords North Starts Hockey Club

\$6,000

The City provides the North Starts with \$6,000 annually. This amount is an operating grant which may assist with the costs associated with league play-travel, wages, and/or equipment.

General Fund

Budget Impact

The 2025 Budget attempts to reflect recovery from high inflationary prices, rising increases in policing costs, maintaining service levels, and covering the cost of operating regional facilities. City Council approved an overall 4.39% tax increase to municipal and base taxes for both residential and commercial property tax levies. This increase will assist to maintain the same service levels offered in 2024 for things like roads, recreation facilities, and fire and protective services. The 2025 Budget recognizes the pressures discussed previously and proposes the following tax increase:

2025 Plan increase	Impact (\$)	Tax Rate impact
RCMP Contract ¹	\$268,600	1.58%
Municipal Services	328,100	1.93%
Capital increase (Infrastructure levy) ²	149,600	0.88%
Total	\$746,300	4.39%

¹ The RCMP increase, contains the 2025 contractual (settled and unsettled) commitments, benefit premiums, capital, operations, and maintenance expenses. This increase has been based with the assumption of having 4 vacancies (2024: 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					
	2023	2022	2021	2020	2019	2018
NB Officers	37	37	37	37	36	36
FTE Utilization	31.88	34.57	31.81	33.47	34.86	30.49
Unfilled positions	5.12	2.43	5.19	3.53	1.14	5.51

² Capital increase, 0.88% property tax increase dedicated to annual capital renewal. The total funds raised on this fund will be \$874,000 per year. On the capital budget section, Administration has indicated which projects will be funded with this balance.

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 – 2025 Operating Budget compared to Operating Budget 2024

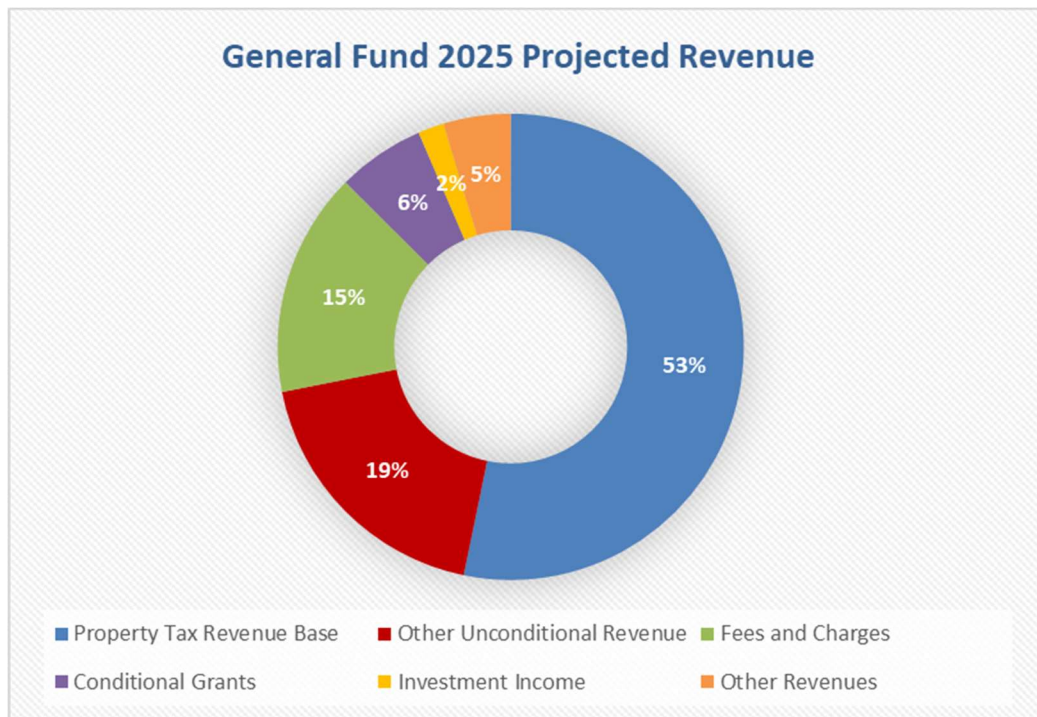
City of North Battleford
General Fund- Consolidated Statement of Operations
Forecast for the year ended December 31, 2025

Revenues	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excl. amortization)
	%	\$				
Taxes and Other Unconditional Revenue	4%	1,066,166	\$ 26,477,932	\$ 25,411,766	\$ 24,935,905	\$ 24,919,313
Fees and Charges	19%	907,245	5,729,745	4,822,500	5,017,416	5,168,484
Conditional Grants	18%	247,233	1,634,802	1,387,569	558,626	1,857,169
- Capital	(41%)	(421,477)	597,523	1,019,000	90,000	1,823,920
- Community capital pledges/contributions		-	-	-	-	16,533
Tangible Capital Asset Sales - Gain		-	-	-	165,555	98,119
Lot Options		-	-	-	(63,758)	(7,383)
Investment Income and Commissions	6%	36,000	665,000	629,000	661,686	927,217
Other Revenues	5%	85,299	1,714,135	1,628,836	1,584,704	1,622,165
Total Revenues	6%	1,920,466	36,819,137	34,898,670	32,950,135	36,425,537
Expenses, less amortization						
General Government Services	1%	64,300	5,035,428	4,971,127	4,272,925	5,375,733
Policing Services	4%	253,446	7,150,628	6,897,182	4,944,454	6,486,917
Fire & Protective Services	5%	191,322	3,743,680	3,552,358	3,002,748	3,418,890
Operations Services	5%	307,671	6,720,655	6,412,984	5,314,408	6,056,899
Waste Management Services	3%	47,575	1,912,344	1,864,769	1,236,310	1,767,767
Engineering and Planning Services	(11%)	(206,488)	1,638,371	1,844,859	1,129,101	979,389
Parks & Recreation Services	3%	250,209	7,603,311	7,353,102	6,199,915	7,157,026
Total Expenses	3%	908,035	33,804,416	32,896,381	26,099,862	31,242,621
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions		1,012,431	3,014,720	2,002,289	6,850,273	5,182,917
Debt principal due	(15%)	205,330	(1,169,529)	(1,374,859)	-	-
Debt issue and reserve transfer	(28%)	(733,064)	1,853,020	2,586,084	-	-
Transfers to Reserves	14%	(18,342)	(153,938)	(135,596)	-	-
Capital Expenditure	15%	(459,191)	(3,544,273)	(3,085,082)	-	-
Projected Financial Position			\$ 0	\$ -	\$ 6,850,273	\$ 5,182,917

General Fund Projected Revenue 2025

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 53% of the projected revenue collected by the General Fund in 2025. 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 revenue for 2025:

Revenue Type	2025	2024	%Change
Property Tax Revenue Base	\$ 19,611,526	\$ 18,858,760	3.99%
Other Unconditional Revenue	6,866,406	6,553,006	4.78%
Fees and Charges	5,729,745	4,822,500	18.81%
Conditional Grants	2,232,325	2,406,569	-7.24%
Investment Income	665,000	629,000	5.72%
Other Revenues	1,714,135	1,628,836	5.24%
	\$ 36,819,137	34,798,671.0	5.81%



Property Tax Revenue - Property Tax includes residential and commercial property tax levies, abatements, penalties on arrears, and trailer levies.

Financial Impact on Property Tax Notice

The table below shows the 2025 financial impact to residential and commercial properties with average taxable assessments of \$146,400 and \$281,350, respectively, with the proposed 4.39% property tax increase:

Residential Property			
2024 average taxable	146,400		
Frontage	50		
		Projected	Actual
		2025	2024
Municipal Tax		981.94	940.65
RCCF		189.33	189.33
Base Tax		894.39	856.78
Total Levies		2,065.67	1,986.76
UPAR		253.00	253.00
Total		2,318.67	2,239.76

Commercial Property			
2024 average taxable	281,350		
Frontage	50		
		Projected	Actual
		2025	2024
Municipal Tax		5,814.02	5,569.52
RCCF		447.35	447.35
Total Levies		6,261.37	6,016.87
UPAR		253.00	253.00
Total		6,514.37	6,269.87

The monthly and annual increase for average residential and commercial properties is estimated to be as follows:

RESIDENTIAL FINANCIAL IMPACT

Average Cost of Proposed Mill Rate Increase	Rate increase	Monthly Impact of \$146,400 Taxable Value	Annual Impact of \$146,400 Taxable Value
City Operations	1.93%	2.89	34.69
Capital projects	0.88%	1.32	15.82
Police Operations	1.58%	2.37	28.40
Proposed Increase	4.39%	6.58	78.91

COMMERCIAL FINANCIAL IMPACT

Average Cost of Proposed Mill Rate Increase	Rate increase	Monthly Impact of \$281,350 Taxable Value	Annual Impact of \$281,350 Taxable Value
City Operations	1.93%	8.96	107.49
Capital projects	0.88%	4.08	49.01
Police Operations	1.58%	7.33	88.00
Proposed Increase	4.39%	20.38	244.50

Other Unconditional Revenue – includes funds from the Municipal Operating Grant from the Province, Saskatchewan Property Management Corporation, SaskPower surcharge, the Battlefords 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 earned interest, dividends and gain/(loss) on sale of investments 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.

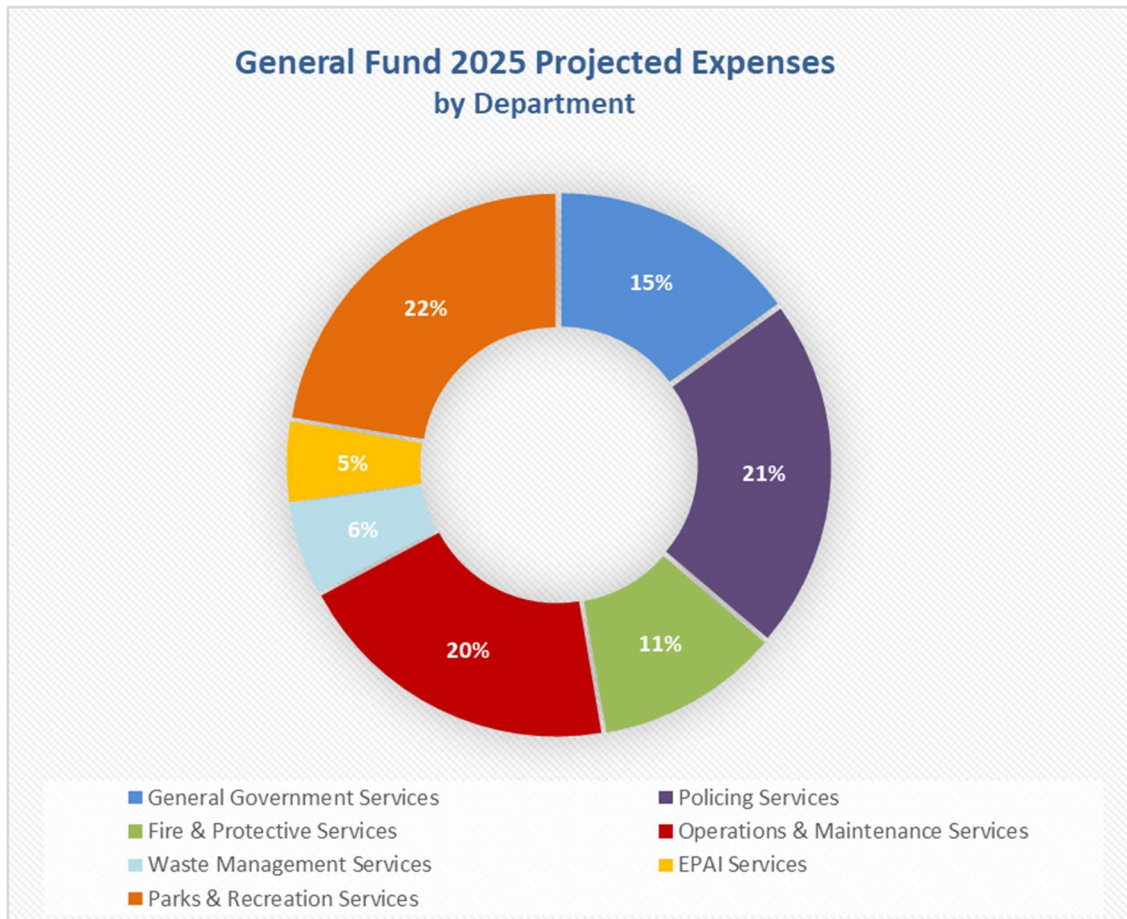
General Fund Projected Expenses 2025

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.

2025 Expense by Department

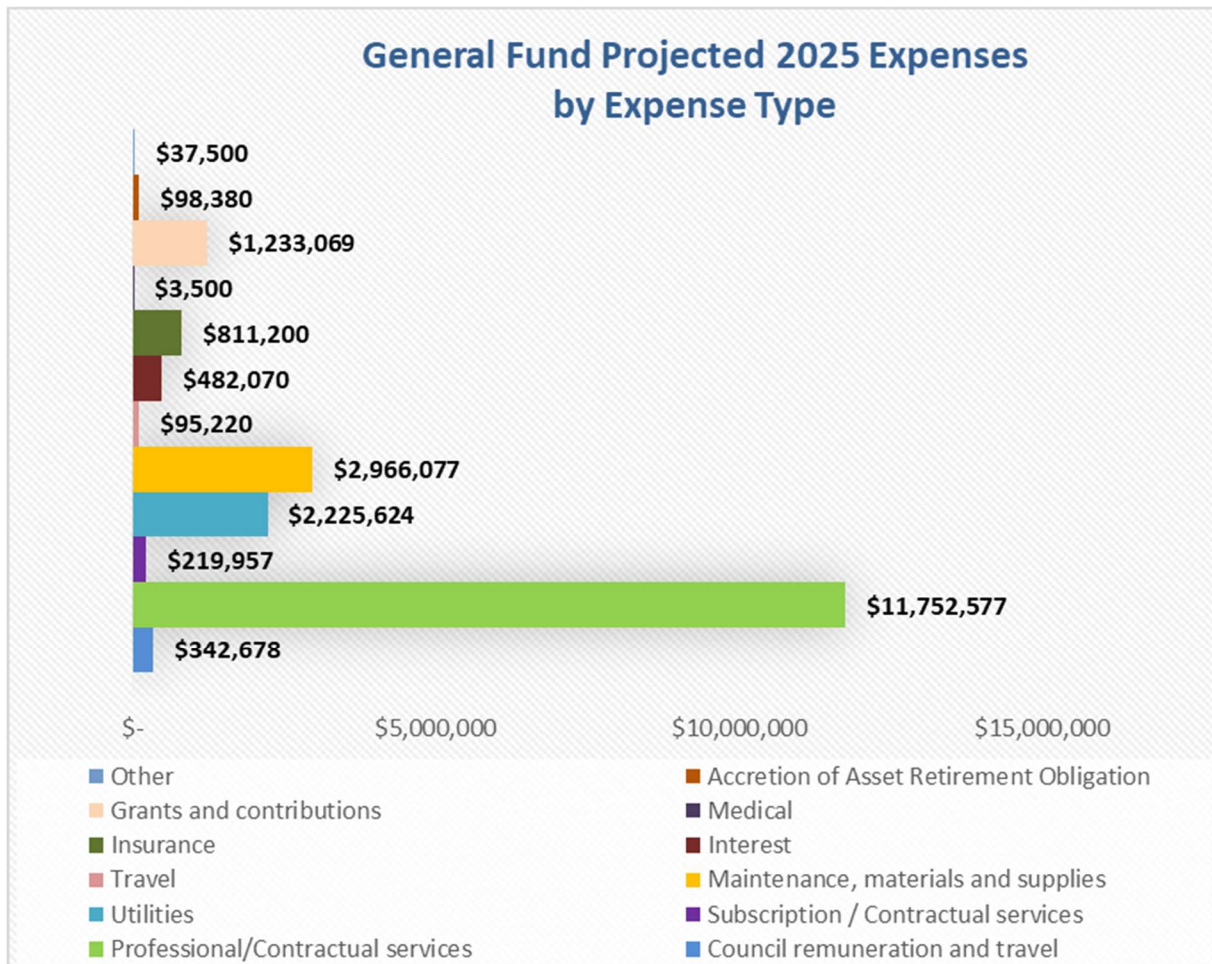
The following chart illustrates where the General funds are expected to be spent in 2025 by department:



2025 Expense by Type Compared to 2024 Budget

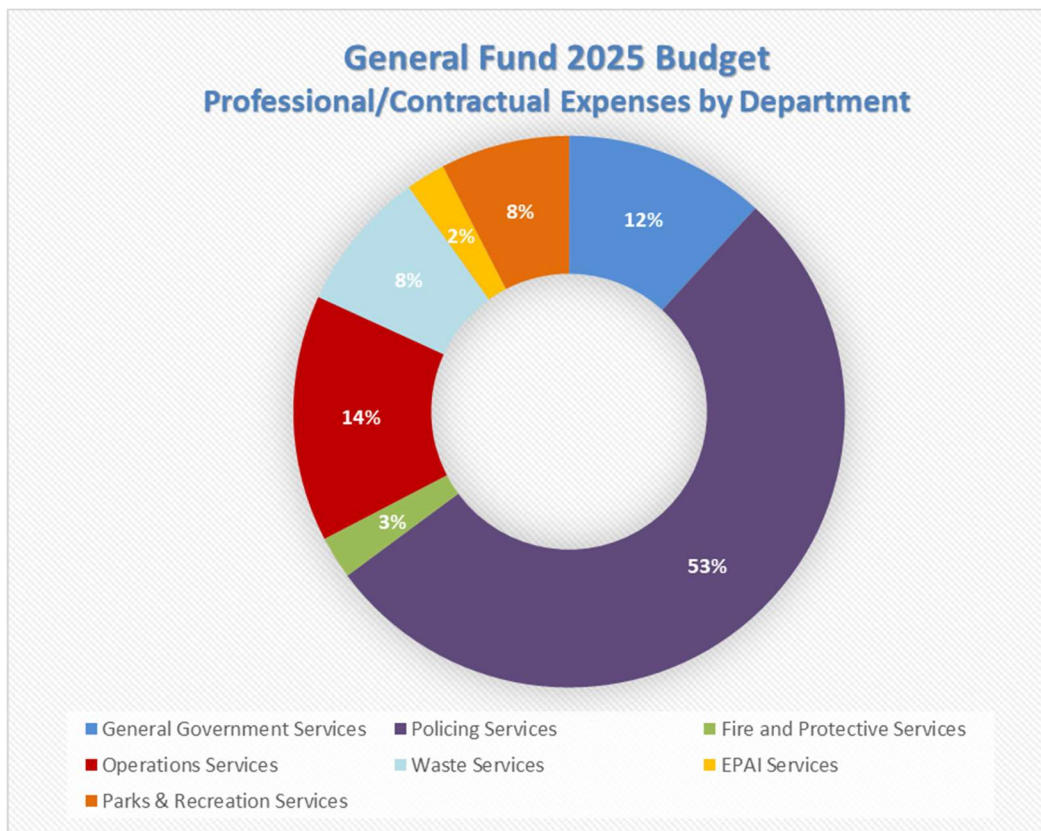
The following chart illustrates where the General funds are expected to be spent in 2025, indicated by expense type:

General Fund Expenses - Budget 2025	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual	2023 Actual
	%	\$			as of Dec 6, 2024	(excluding amort.)
Council remuneration and travel	6%	\$ 18,413	\$ 342,678	\$ 324,265	\$ 280,857	\$ 313,044
Professional/Contractual services	2%	231,274	11,752,577	11,521,303	8,220,824	10,681,925
Subscription/Memberships	(11%)	(28,559)	219,957	248,516	133,088	186,658
Utilities	(1%)	(22,955)	2,225,624	2,248,579	1,843,745	2,201,811
Maintenance, materials and supplies	6%	177,265	2,966,077	2,788,812	2,365,284	2,896,371
Travel	(11%)	(11,704)	95,220	106,924	36,647	56,063
Accretion of asset retirement obligation	41%	28,380	98,380	70,000	-	94,478
Interest	(9%)	(50,135)	482,070	532,204	434,555	659,631
Allowance for uncollectibles		-	-	-	1,107	563,421
Insurance	2%	19,641	811,200	791,559	742,032	706,498
Medical	0%	-	3,500	3,500	883	1,320
Grants and contributions	(2%)	(21,000)	1,233,069	1,254,069	828,586	878,082
Other	(23%)	(11,300)	37,500	48,800	30,057	28,127



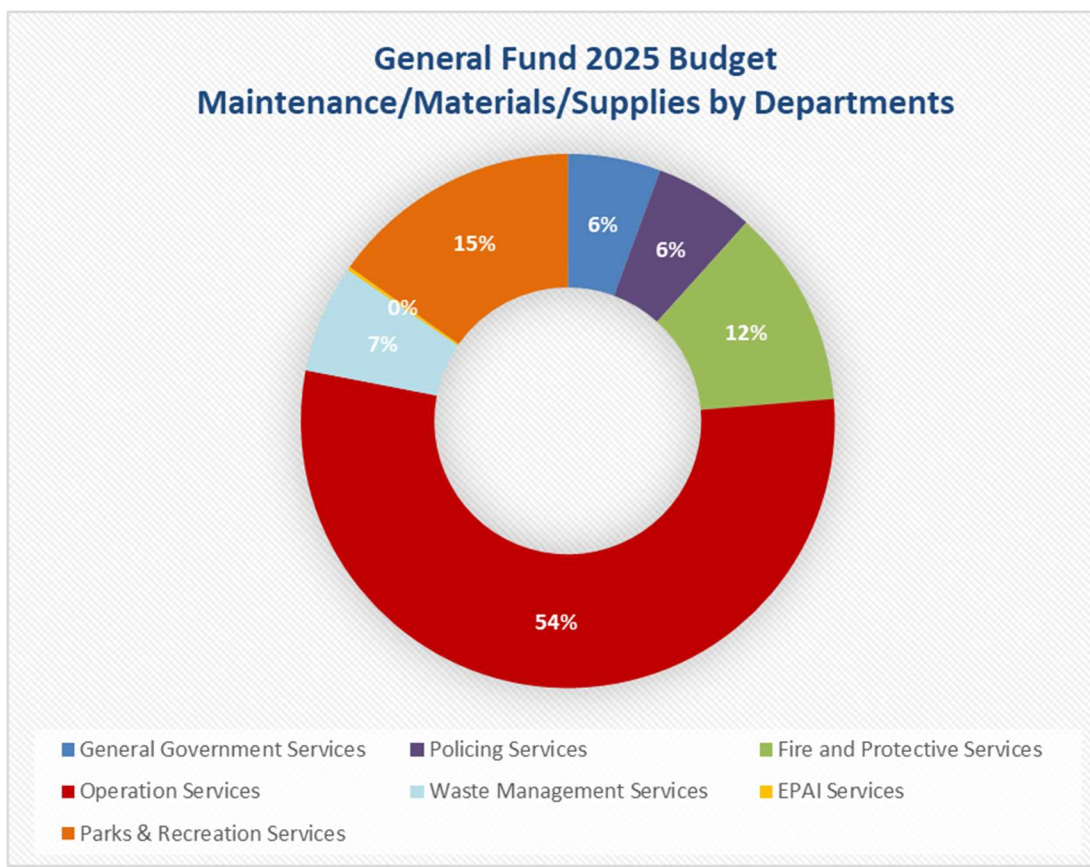
General Fund 2025 Budget - Professional/Contractual Expenses by Department

Department	2025	2024	Difference
General Government Services	\$ 1,413,205	\$ 1,393,172	20,033
Policing Services	6,196,854	5,935,883	260,971
Fire and Protective Services	291,832	296,957	- 5,125
Operations Services	1,688,976	1,679,006	9,970
Waste Services	968,495	945,480	23,015
EPAI Services	270,020	406,000	- 135,980
Parks & Recreation Services	923,197	864,805	58,392
	\$ 11,752,579	\$ 11,521,303	\$ 231,276



General Fund 2025 Budget - Maintenance/Materials/Supplies by Department

Department	2025	2024	Difference
General Government Services	\$ 166,500	\$ 170,910	-\$ 4,410
Policing Services	178,848	154,200	24,648
Fire and Protective Services	355,669	338,292	17,377
Operation Services	1,609,718	1,503,414	106,304
Waste Management Services	193,492	165,392	28,100
EPAI Services	6,100	11,300	- 5,200
Parks & Recreation Services	455,750	445,304	10,446
	\$ 2,966,077	\$ 2,788,812	\$ 177,265



General Fund – Capital

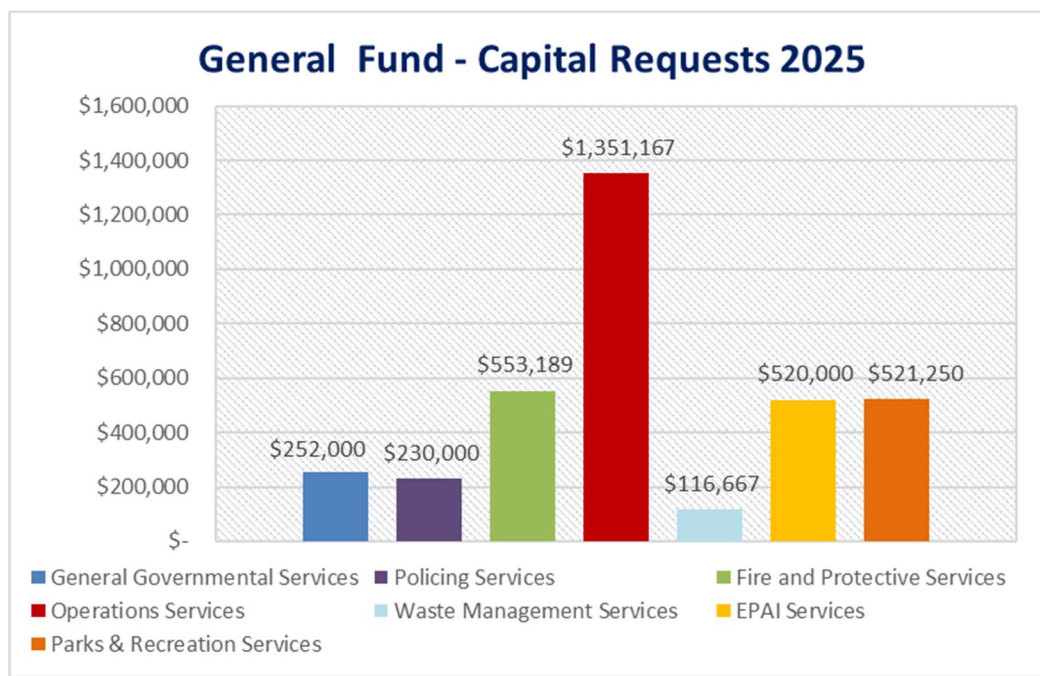
The General Fund Capital includes the capital expenses associated with capital purchases of the General Fund, whether they are betterment or replacement of existing assets, or the purchase of new assets. A capital expenditure includes all costs required to acquire, install, and/or upgrade the asset. The General Fund Capital is planned with a ten-year horizon, with assets funded either through reserves (savings) or debt.

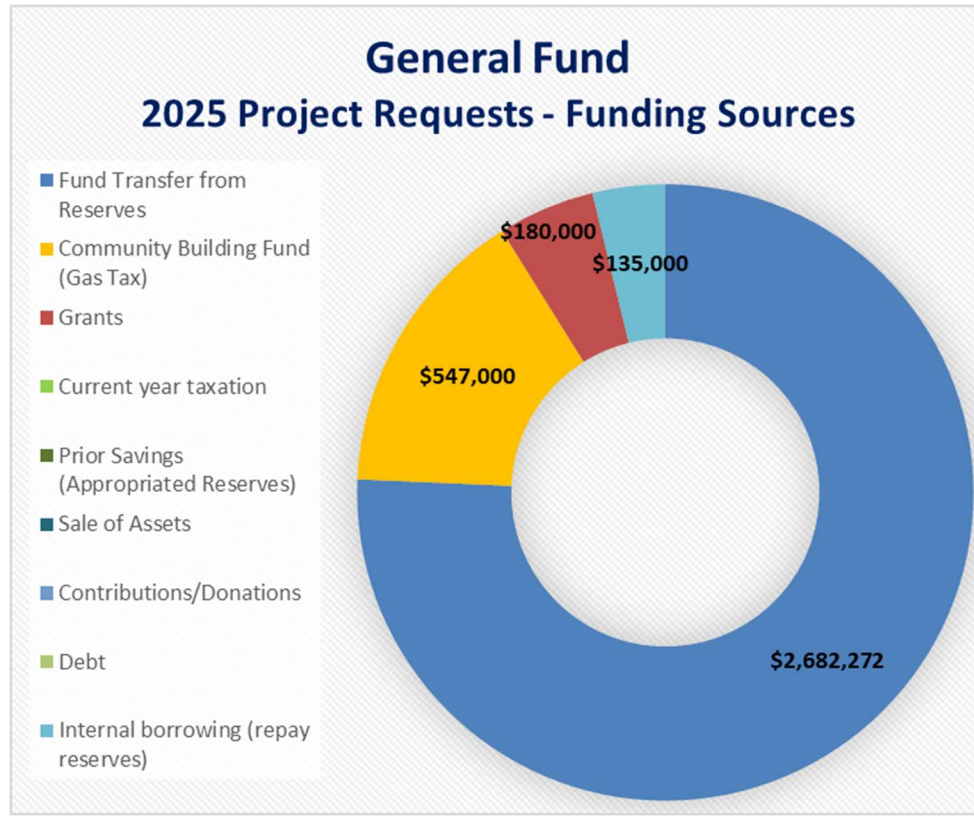
For comparison purposes, the financial tables that follow report on 2025 budget amounts, along with 2024 actual and budget figures.

General Fund – Projected 2025 capital spend by Department, as compared to 2024

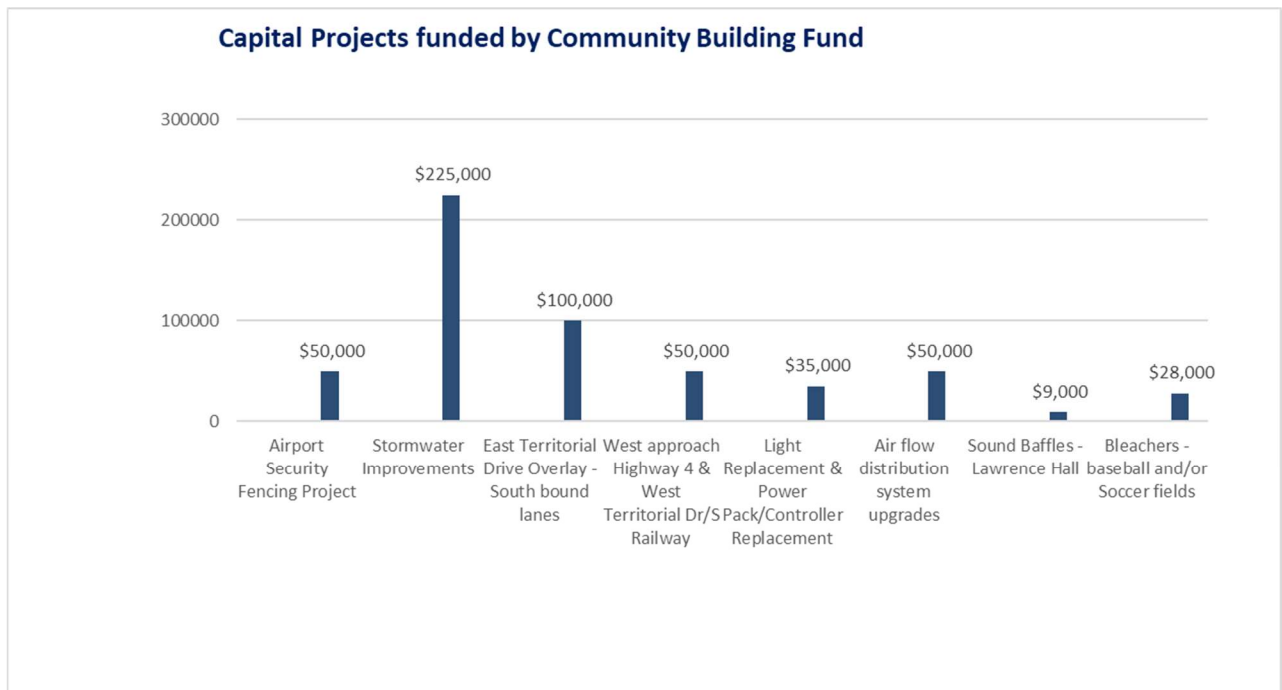
Department	2025	2024
General Governmental Services	\$ 252,000	\$ 847,000
Policing Services	\$ 230,000	\$ 76,000
Fire and Protective Services	\$ 553,189	\$ 410,000
Operations Services	\$ 1,351,167	\$ 767,749
Waste Management Services	\$ 116,667	\$ 408,333
EPAI Services	\$ 520,000	\$ 558,999
Parks & Recreation Services	\$ 521,250	\$ 1,474,471
	\$ 3,544,273	\$ 4,542,552

Note 1: - Includes the additional request for Annual Capital Renewal of \$149,600, equivalent to 0.88% tax increase.





2025 Capital Projects funded by the Community Building Fund (formerly Gas Tax Fund)



Utility Fund

Budget Impact

Given the complexities of the current fiscal year, City Administration proposed the following rate increases which were approved by Council on October 15, 2024:

- Water Services: 6%
- Sanitary Sewer Services: 4%

Factors that were taken into consideration when setting utility rates included things like high inflationary prices, capital and operating requirements of aging infrastructure, volume of water produced, and water services billed for the last several years.

Other considerations made while setting rates were:

- Service contract costs for both the water and sewer departments have significantly increased.
- Wages and benefits increase and reallocation of wages have been adjusted.
- Water Security Agency (WSA) Assessments due in 2025.

Impact to the Utility Bill

The table below shows the monthly financial impact to 2025 residential utility rates:

	2024		2025	Increased Rate Impact
	Rate	10 m ³	10 m ³	
Water consumption	\$ 1.79	\$ 17.90	\$ 18.97	\$ 1.07
Water base	\$ 19.09	19.09	20.24	1.15
Sewer consumption	\$ 1.60	16.00	16.64	0.64
Sewer base	\$ 27.39	27.39	28.49	1.10
	<u>\$ 80.38</u>		<u>\$ 84.34</u>	<u>\$ 3.96</u> per month
				<u>47.46</u> per year

Utilities Fund – Operating Budget

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 - 2025 Budget compared to Budget 2024

City of North Battleford
Utilities Fund - Consolidated Statement of Operations
Forecast for the year ended December 31, 2025

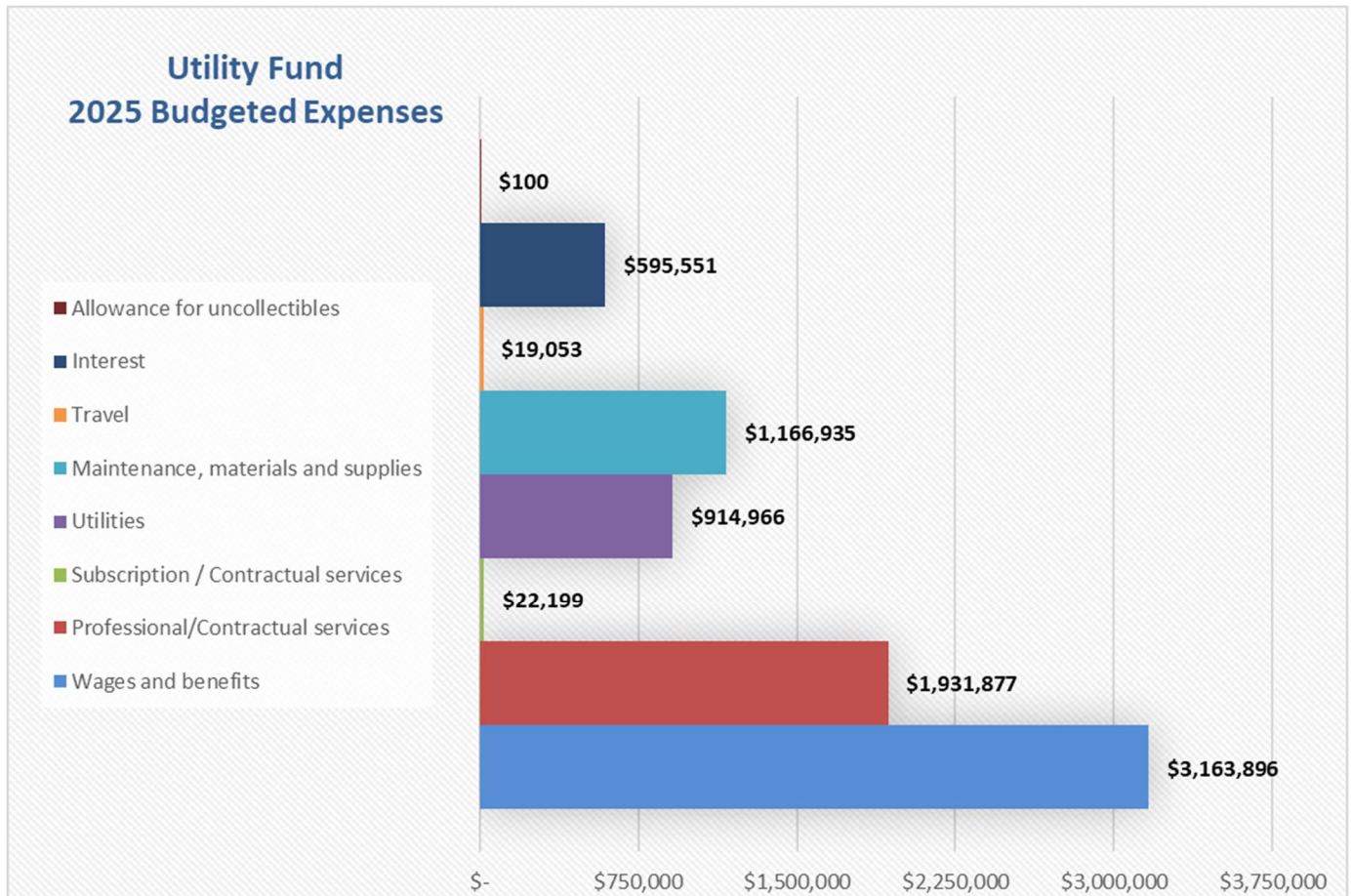
	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Sept 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenues						
Fees and charges	7%	\$ 595,103	\$ 9,254,570	\$ 8,659,467	\$ 6,281,844	\$ 8,464,397
Conditional grants						
- Capital		290,000	290,000	-	-	138,471
Investment income and commissions	5%	1,000	20,000	19,000	18,507	64,381
Total Revenue	10%	886,103	9,564,570	8,678,467	6,300,351	8,667,249
Expenses, less amortization						
Water services	8%	339,504	4,498,409	4,158,905	2,682,483	4,203,763
Sanitary sewer services	3%	109,002	3,316,167	3,207,165	1,481,359	2,841,808
Total Expenses	6%	448,506	7,814,576	7,366,070	4,163,842	7,045,571
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	33%	437,597	1,749,993	1,312,396	2,136,509	1,621,678
Debt principal due	5%	(60,186)	(1,378,289)	(1,318,103)	-	-
Debt issue and reserve transfer	(5%)	(89,912)	1,670,795	1,760,707	-	-
Capital Expenditure	16%	(287,500)	(2,042,500)	(1,755,000)	-	-
Projected Financial Position			\$ -	\$ -	\$ 2,136,509	\$ 1,621,678

Utility Fund - 2025 Budgeted Revenue compared to 2024 Budget

Utilities Revenue	Budget 2025	Budget 2024	Variance	% Change
Water Fees	\$ 4,784,503	\$ 4,167,355	\$ 617,148	14.81%
Sanitary Sewer Fees	4,780,067	4,511,112	268,955	5.96%
Total Revenues	\$ 9,564,570	\$ 8,678,467	\$ 886,103	10.21%

Utility Fund - 2025 Budgeted Expense (by Expense Type) compared to 2024 Budget

Utility Fund Expenses - Budget 2025	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Sept 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Wages and benefits	4%	112,358	\$ 3,163,896	\$ 3,051,538	\$ 1,918,324	\$ 2,817,830
Professional/Contractual services	23%	365,383	1,931,877	1,566,494	897,156	1,699,781
Subscription/Memberships	(10%)	(2,560)	22,199	24,759	9,258	16,878
Utilities	(0%)	(741)	914,966	915,707	551,814	879,395
Maintenance, materials and supplies	4%	47,654	1,166,935	1,119,281	662,344	1,007,464
Travel	(27%)	(6,912)	19,053	25,965	2,473	8,663
Accretion of asset retirement obligation		-	-	-	-	146
Interest	(10%)	(66,521)	595,551	662,072	122,474	615,414
Allowance for uncollectibles	0%	-	100	100	-	-
Other	(100%)	(155)	-	155	-	-
Total Utility Fund Expenses	6%	\$ 448,506	\$ 7,814,576	\$ 7,366,070	\$ 4,163,842	\$ 7,045,571



Utilities Fund – Capital Budget

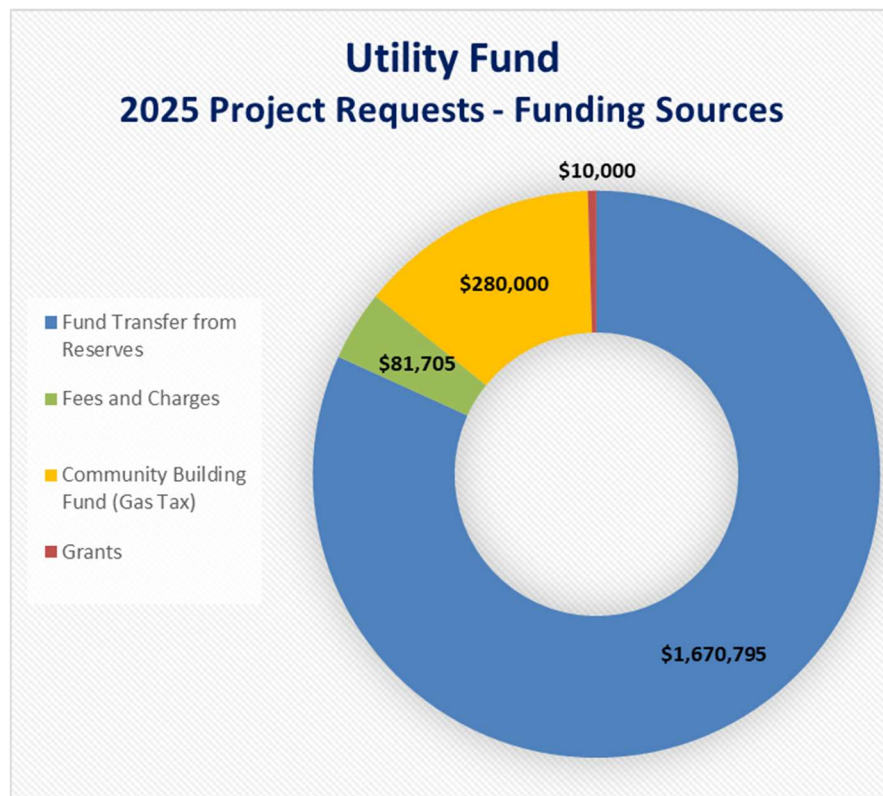
The Utilities Fund Capital Budget includes betterments or replacement of existing assets, or the purchase of new assets.

The Utilities Fund Capital is planned over a ten-year horizon with assets funded through fees and charges, grants, reserves (savings), and/or debt. The 2025 Capital Budget proposes a \$2,042,500 capital expenditure plan for the current year. This plan has taken into consideration the capital needs of the City due to aging infrastructure, updating fleet on an ongoing basis to maintain levels of service, and investing in infrastructure to support future developments.

Funding sources for the 2025 Capital Plan include a rate increase, grant funding, utilization of the Community Building Fund (Gas Tax) funding provided by the Provincial Government, and transfer from City reserves.

Utilities Fund –2025 Capital Requests by Department as compared to 2024

Department	2025	2024
Water	\$ 1,182,500	\$ 1,380,000
Sanitary Sewer	860,000	375,000
	\$ 2,042,500	\$ 1,755,000



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 amount of available funds.

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, which will take 29 years to replace all the cast iron watermain pipes. The City has 321 blocks (59.5 kms) of asbestos cement water line which is starting to come to the end of its useful life and should start being replaced.

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 continue with this revitalization, Administration proposes the following UPAR projects be completed in 2025:

- 110th Street from Pioneer Avenue to 950 110th Street.
- Paving Marquis Avenue and Holstein Street – Prerequisite is grading of ditches.
- Thatcher Avenue overlay from Aberdeen to Hereford Street (this is funded from the 2024 carry over balance) - Prerequisite is grading of ditches.

**City of North Battleford
UPAR Fund - Statement of Operations
Forecast for the year ended December 31, 2025**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual
	%	\$				
Revenues						
Frontage Levy	1%	\$ 19,267	\$ 1,780,000	\$ 1,760,733	\$ 1,755,443	\$ 1,740,353
Base Utility Fees	0%	-	1,957,638	1,957,638	1,957,638	1,942,423
Total Revenue	1%	19,267	3,737,638	3,718,371	3,713,081	3,682,776
Capital Investment						
Surface	(37%)	(1,013,806)	1,710,000	2,723,806	2,066,194	3,688,557
Underground	(14%)	(332,800)	2,100,000	2,432,800	688,998	1,831,820
Total Expenses	-26%	- 1,346,606	3,810,000	5,156,606	2,755,192	5,520,377
Capital Grant		-	-	-	-	734,000
Surplus (Deficit) of Revenues over Expenses	-95%	1,365,873	(72,362)	(1,438,235)	957,889	(1,103,601)
Carry Over from Previous Year (Estimated)			1,547,214	1,547,214	-	-
Carry Over from Previous Year			-	-	1,000,563	2,104,164
Carry Over Surplus (Deficit)	1253%	1,365,873	\$ 1,474,852	\$ 108,979	\$ 1,958,452	\$ 1,000,563

UPAR Fund 2025 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.

Therefore, the 2025 Projected UPAR budget is as follows:

Carryover Surplus 2023	\$ 1,000,562
Estimated 2024 revenues	3,713,081
Estimated 2024 expenditures	(2,755,192)
Estimated Carryover Surplus 2024	\$1,958,451
Budgeted Revenue 2025	3,737,638
Projected 2025 Budget	\$ 5,696,089

General Fund Operating Budgets by Department

General Government Services

General government provides corporate support services to Council & Administration which includes City Council, Legislative Services, Information Technology, Human Resources, Occupational Health & Safety, Communications, and Financial Services & Payroll.

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
GENERAL GOVERNMENT SERVICES						
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Sales of supplies	(1%)	(1,000)	\$ 98,700	\$ 99,700	\$ 93,660	\$ 143,594
- Taxation Services	(11%)	(2,000)	17,000	19,000	22,101	6,362
- Expense Recoveries	0%	-	5,000	5,000	12,824	11,949
Total Fees and Charges	(2%)	(3,000)	120,700	123,700	128,585	161,905
- Tangible capital asset sales - gain (loss)		-	-	-	165,555	98,119
- Investment & Interest	6%	36,000	665,000	629,000	661,686	927,217
Total Other Segmented Revenue	4%	33,000	785,700	752,700	955,826	1,187,241
Conditional Grants and Donations						
- Grants	(100%)	(3,000)	-	3,000	-	44,825
Total Operating Revenue	4%	30,000	785,700	755,700	955,826	1,232,066
Operating Expenses						
Council remuneration and travel	6%	18,413	342,678	324,265	280,857	313,044
Wages and benefits	1%	16,572	2,013,867	1,997,295	1,921,687	2,061,346
Professional/Contractual services	1%	20,033	1,413,205	1,393,172	998,277	1,270,547
Subscription/Memberships	(16%)	(18,437)	93,515	111,952	63,473	85,954
Utilities	15%	20,907	164,200	143,293	155,877	141,872
Maintenance, materials and supplies	(3%)	(4,410)	166,500	170,910	92,149	162,094
Travel	5%	1,422	31,003	29,581	7,926	11,819
Accretion of asset retirement obligation		460	460	-	-	419
Allowance for uncollectibles		-	-	-	(1,107)	563,421
Insurance	3%	19,641	670,000	650,359	612,702	589,935
Medical	0%	-	3,000	3,000	-	1,065
Grants and contributions	(7%)	(10,000)	135,000	145,000	140,164	171,500
Other	(13%)	(300)	2,000	2,300	920	2,717
Total Government Services Expenses	1%	\$ 64,300	5,035,428	4,971,127	4,272,925	5,375,733
General Government Services Surplus (Deficit)	1%	\$ (34,300)	\$ (4,249,728)	\$ (4,215,427)	\$ (3,317,099)	\$ (4,143,667)
Capital Expenditure	(69%)	558,000	(252,000)	(810,000)	-	-
Total General Government Services Financial Position	(10%)	\$ 523,700	\$ (4,501,728)	\$ (5,025,427)	\$ (3,317,099)	\$ (4,143,667)

Revenues

- General Government revenue is projected to remain consistent with the prior year budget.

Expenses

- General Government expenses are projected to increase by approximately \$103,000, mainly due to the following:
 - **Council remuneration and travel** increased by approximately \$18,413, mainly due to cost-of-living adjustments, additional professional development for newly elected officials, and the Mayor's planned attendance at an upcoming economic development conference in

early 2025. Having the Mayor in attendance encourages chains, independents and franchisors to consider North Battleford as a prospective location for their business.

- **Wages and Benefits** are projected to increase by approximately \$16,572 due to wage and cost-of-living adjustments. Wages and benefits also includes \$300,000 (2024: \$300,000) of vacancies.
- **Professional/contractual services** expenses are consistent with prior years, however, some of the larger changes in 2025 as compared to the 2024 Budget are outlined below:

Large changes in expense compared to prior year	
Human Resources – Advertising <i>(Total advertising \$70,000)</i>	
Reduction to planned advertising requirement – <i>new software will aid in some recruitment advertising</i>	(\$16,500)
Taxation Services	
Study of the existing taxation distribution	40,000
City Hall Maintenance - Service Contracts	
Reduction in building maintenance (2024 roof patching)	(30,000)
Computer Support - Services Contract <i>(Total computer support \$478,684)</i>	
Increase to software requirements for all City Departments	
<i>WorkZoom (Payroll & Human Resources)</i>	41,340
<i>Brightly Asset Essentials (Fleet Maintenance)</i>	15,000
<i>Increase in Microsoft License</i>	12,680
<i>AuthPoint License – 3 year renewal</i>	19,314
Legal Services - Services Contract	(25,000)
Audit - Services Contract	
Reduction to costs - <i>New major accounting standard implementation completed in 2024, and due to the RFP that was awarded in 2024 came with a reduced quoted cost</i>	(20,000)
Civic Election - Service Contract	
Reduction to costs - <i>No election to be held in 2025</i>	(28,000)

- **Utilities** are expected to increase by \$20,907 to align with current year actuals after taking into consideration the new rates that were implemented in the prior year for both SaskEnergy and SaskPower.

Capital Expenditures

Capital expenditures for the General Fund include the following:

- General Fund capital expenditures estimated to be \$252,000.
- Since 2019, Administration has been requesting additional tax funding for its capital renewal projects. To date, the approved funds are \$725,000. The proposed projects are labeled “capital renewal levies”.
- Administration recommends that for 2025, a 0.88% increase be added to the capital renewal fund and the projects be labeled as “2025 tax”.
- For more details on the individual *General Government* capital expenses, see the “*General Government & Policing*” capital expenditures tab:

Name of project / purchase	Risk Rating	Division	2025	Funding Source			
				Capital Renewal Levies	2025 Tax	Investment Return	Reserves
City Hall Roof Replacement - Phase 1	15	General Government	55,000			55,000	
City Hall Boiler & Controls replacements Breton Wing	9	General Government	50,000				50,000
Asset Management Software	9	General Government	40,000	40,000			
Council Chambers Automated Focusing Upgrade System	3	General Government	9,000		9,000		
SQL Server	9	General Government	43,000		43,000		
Firewalls	15	General Government	55,000		55,000		
TOTAL			\$252,000	\$40,000	\$107,000	\$55,000	\$50,000

Policing Services

Policing services are one of the City's largest expenses funded through Property Tax notices, and have been the main driver for tax increases in previous years. 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. The City is eligible to receive grants to cover some of these costs through the Province's Ministry of Justice. In addition to these 37 RCMP members, the City is required to provide support staff (FTE=8) for the detachment. The support staff assists with all the detachment RCMP operations, as opposed to being allocated to specifically assist RCMP officers within the City. No other neighboring community provides staff members, nor are there any funding contributions made to the City to cover some of these costs.

POLICING SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual	2023 Actual
	%	\$				
Operating Revenue					as of Dec 6, 2024	(excluding amort.)
Other Segmented Revenue						
Fees and Charges						
- Policing Fees/Fines	2%	3,000	125,000	122,000	104,939	145,809
Total Fees and Charges	2%	3,000	125,000	122,000	104,939	145,809
- Total Police Services Other Revenue	(2%)	(9,792)	414,000	423,792	384,401	406,676
Total Other Segmented Revenue	(1%)	(6,792)	539,000	545,792	489,340	552,485
Conditional Grants						
- Grants	18%	154,825	1,006,325	851,500	52,382	852,408
Total Operating Revenue	11%	148,033	1,545,325	1,397,292	541,722	1,404,893
Operating Expenses						
Wages and benefits	(3%)	(24,712)	685,300	710,012	495,289	552,055
Professional/Contractual services	4%	260,971	6,196,854	5,935,883	4,242,475	5,725,297
Utilities	(8%)	(7,210)	83,200	90,410	71,432	83,604
Maintenance, materials and supplies	16%	24,648	178,848	154,200	130,395	115,217
Interest	(4%)	(251)	6,426	6,677	4,863	10,744
Total Policing Services Expense	4%	\$ 253,446	7,150,628	6,897,182	4,944,454	6,486,917
Policing Services Surplus (Deficit)	2%	\$ (105,413)	\$ (5,605,303)	\$ (5,499,890)	\$ (4,402,732)	\$ (5,082,024)
Capital Expenditure	203%	(154,000)	(230,000)	(76,000)	-	-
Total Policing Services Financial Position	5%	\$ (259,413)	\$ (5,835,303)	\$ (5,575,890)	\$ (4,402,732)	\$ (5,082,024)

Revenues

In 2025, revenue from policing is projected to increase by approximately \$148,000.

- This is mainly comprised of a \$150,000 increase in capital grant revenue for 100% reimbursement for the electrical expansion of the parking lot.

Expenses

- **Professional/Contractual Services** - the current National Police Federation Collective Bargaining Agreement is expiring on March 31, 2025. A modest 2% increase has been included in this budget to cover unsettled increases. This increase includes salaries for RCMP officers, commissionaires, fleet, training, and equipment costs. The 2025 budget also includes four vacancies, totalling \$588,000. The National Police Federation awarded a body-worn camera program which is expected to be implemented in North Battleford starting in January 2025. The camera per officer cost is \$3,000. The City's 2025 budget contains \$100,000 for this initiative.

- **Maintenance, materials and supplies** has increased by \$24,648 due to increased janitorial services contracts for a new agreement signed for the period of August 2024 to December 2026. Please note that the new contractor has been requesting extensions to start the service due to delays in getting security clearance for their staff. The current extension has been extended until December 31st, 2024.

The following chart illustrates the influence of the RCMP on the City’s mill rate, both in the past and 2025 year:

Year	2025	2024	2023	2022
Mill Rate Impact	1.58%	3.75%	2.29%	3.92%
(\$) Impact	272,971	431,335	389,414	666,759

Capital Expenditures

Capital expenditures are estimated to be \$230,000 (see “General Government & Policing” capital expenditures tab for more details on total project costs, funding, etc.):

Name of project / purchase	Risk Rating	Division	2025	Funding Source		
				Grant	Debt	Reserves
RCMP Detachment Building Replace All Flooring - Phase 1	15	Policing	\$80,000			\$80,000
RCMP Detachment Building Parking Lot Electrical expansion	15	Policing	150,000	150,000		
TOTAL			\$230,000	\$150,000	\$0	\$80,000

Fire and Protective Services

Fire and Protective Services is comprised of expenses for fire protection, bylaw enforcement, and safety initiatives to prevent or minimize loss of life or property to the City and its residents.

FIRE & PROTECTIVE SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Total Fire Services Fees/Fines	0%	-	\$ 80,000	\$ 80,000	\$ 78,406	\$ 164,570
- Total Provincial Fines	0%	-	225,000	225,000	194,240	234,897
- Total Special Constables Fees/Fines	1%	3,000	273,000	270,000	232,232	306,954
Total Fees and Charges	1%	3,000	578,000	575,000	504,878	706,421
- Total Fire Services Other Revenue	0%	-	7,100	7,100	31,941	18,219
- Total Special Constables Other Revenue		-	-	-	300	7,545
Total Operating Revenue	1%	3,000	585,100	582,100	537,119	732,185
Operating Expenses						
Special Constables						
Wages and benefits	15%	86,482	682,117	595,635	564,631	618,062
Professional/Contractual services	0%	-	9,511	9,511	8,245	17,488
Accretion of asset retirement obligation		2,500	2,500	-	-	2,141
Subscription/Memberships	19%	800	5,000	4,200	1,846	3,734
Utilities	0%	-	5,250	5,250	6,344	6,892
Maintenance, materials and supplies	(7%)	(6,751)	83,770	90,521	65,670	120,003
Travel	0%	-	4,800	4,800	4,142	2,424
Total Special Constables Expenses	12%	83,031	792,948	709,917	650,877	770,744
Fire Services						
Wages and benefits	4%	81,753	2,260,069	2,178,316	1,868,346	2,101,439
Professional/Contractual services	(4%)	(5,278)	118,797	124,075	50,549	52,217
Accretion of asset retirement obligation		900	900	-	-	834
Subscription/Memberships	(5%)	(2,707)	49,259	51,966	39,043	42,276
Utilities	(2%)	(937)	43,800	44,737	38,644	43,327
Maintenance, materials and supplies	10%	24,412	269,137	244,725	157,941	211,204
Travel	(5%)	(331)	6,031	6,362	3,049	8,346
Medical	0%	-	500	500	883	255
Total Fire Services Expenses	4%	97,812	2,748,493	2,650,681	2,158,455	2,459,898
Safety & Emergency Preparedness						
Professional/Contractual services	1%	153	13,524	13,371	22,899	16,382
Subscription/Memberships	144%	10,070	17,070	7,000	3,279	-
Maintenance, materials and supplies	0%	-	604	604	-	277
Travel	0%	-	1,696	1,696	155	-
Total Safety & Emergency Preparedness Expenses	45%	10,223	32,894	22,671	26,332	16,659
Animal, Humane Society Expenses						
Professional/Contractual services	0%	-	150,000	150,000	150,037	150,112
Accretion of asset retirement obligation		3,000	3,000	-	-	2,602
Utilities	(15%)	(2,460)	14,187	16,647	14,219	15,048
Maintenance, materials and supplies	(12%)	(284)	2,158	2,442	2,828	3,827
Total Animal, Humane Society Expenses	0%	256	169,345	169,089	167,084	171,589
Total Fire and Protective Services Expenses	5%	\$ 191,322	3,743,680	3,552,358	3,002,748	3,418,890
Capital						
Conditional Grants						
- Capital Grants			-	-	-	6,919
Fire & Protective Services Surplus (Deficit)	6%	\$ (188,322)	\$ (3,158,580)	\$ (2,970,258)	\$ (2,465,629)	\$ (2,679,786)
Capital Expenditure	70%	(228,189)	(553,189)	(325,000)	-	-
Transfer to Reserves	0%	-	(91,032)	(91,032)	-	-
Total Fire & Protective Services Financial Position	12%	\$ (416,511)	\$ (3,802,801)	\$ (3,386,290)	\$ (2,465,629)	\$ (2,679,786)

Revenues

In 2025 after review of actuals and projections, revenues are planned to remain consistent with the 2024 Budget. The 2025 budget proposed increases to bylaw tickets issued by Community Safety and Bylaw Enforcement Officers to be reflected as follows: \$20 ticket would increase to \$40, a \$40 ticket would increase to \$70, and an \$80 ticket would increase to \$100. These changes were not introduced during the 2024 year and Administration is currently preparing the necessary bylaw amendments and drafting new tickets to be implemented in early 2025.

Expenses

Expenses are projected to increase by \$191,487, mainly due to:

Special Constables

- **Wages and benefits** are expected to increase by \$86,482 due to cost-of-living increases and changes in employees' pay scales.
- **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 2025 are expected to increase compared to the 2024 Budget by approximately \$81,753 due to cost-of-living increases and changes in employees' pay scales.
- **Maintenance, materials, and supplies** are expected to increase by \$24,577, which is due to a \$10,000 increase in the expense for demolitions of derelict properties and a planned aerial recertification inspection (\$15,000).
- **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 2025 (*see Self-Funding through Reserve section of this document for further discussion*).

Safety & Emergency Preparedness

- **Subscription/Memberships** are planned to increase by \$10,070 due to planned attendance at additional training in 2025.

Animal, Humane Society Expenses

- **Accretion of asset retirement obligation** is the annual budget for asbestos remediation at the animal shelter for when future remediation happens.

Capital Expenditures

Capital expenditures are estimated to be \$553,189 (see Fire & Protection capital expenditures tab for more details on total project costs, funding, etc.):

- Since 2019, Administration has been requesting additional tax funding for its capital renewal projects. To date, the approved funds are \$725,000. The proposed projects are labeled “capital renewal levies”.

Name of project / purchase	Risk Rating	Division	2025	Funding Source		
				Capital Renewal Levies	Investment Return	Reserves
Pumper Rescue Truck E23	25	Fire & Protective	\$112,500		\$112,500	
Aerial Ladder Truck L12	25	Fire & Protective	294,789		157,500	137,289
MRF Software	3	Municipal Enforcement	24,000	24,000		
Bylaw truck replacement (includes lights, tech and outfitting)	9	Municipal Enforcement	121,900	121,900		
TOTAL			\$553,189	\$145,900	\$270,000	\$137,289

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. This includes the task of effective and timely roadway snow and ice control, paving, pothole repairs, etc. to provide safe and accessible conditions on City streets.

OPERATIONS SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Aviation Revenue	11%	34,300	\$ 358,300	\$ 324,000	\$ 349,108	\$ 323,631
- Expense Recoveries	(12%)	(550)	4,200	4,750	29,361	16,125
Total Fees and Charges	10%	33,750	362,500	328,750	378,469	339,756
Conditional Grants						
- Grants	0%	-	100,000	100,000	39,549	392,223
Total Operating Revenue	8%	33,750	462,500	428,750	418,019	731,979
Operating Expenses						
<i>Public Works & Fleet</i>						
Wages and benefits	9%	211,522	2,561,536	2,350,014	1,921,990	2,132,743
Professional/Contractual services	1%	9,970	1,688,976	1,679,006	1,258,986	1,599,140
Subscription/Memberships	(34%)	(8,896)	17,580	26,476	8,465	15,836
Utilities	(0%)	(1,966)	612,500	614,466	562,034	602,036
Maintenance, materials and supplies	7%	106,304	1,609,718	1,503,414	1,357,028	1,492,128
Travel	(34%)	(8,618)	16,748	25,366	8,063	8,825
Accretion of asset retirement obligation		615	615	-	-	558
Interest	(24%)	(10,761)	34,281	45,042	50,000	73,511
Insurance	0%	-	141,200	141,200	129,330	116,563
Other	(29%)	(8,000)	20,000	28,000	18,511	15,559
Total Operations Services Expenses	5%	\$ 290,170	6,703,153	6,412,984	5,314,408	6,056,899
Capital						
Conditional Grants						
- Capital Grants	(41%)	(421,477)	597,523	1,019,000	90,000	323,525
Operations Surplus (Deficit)	14%	\$ (677,897)	\$ (5,643,130)	\$ (4,965,234)	\$ (4,806,390)	\$ (5,001,395)
Capital Expenditure	153%	(816,418)	(1,351,167)	(534,749)	-	-
Transfers to Reserves	0%	(18,342)	(18,342)	-	-	-
Total Operations Financial Position	28%	\$ (1,512,657)	\$ (7,012,639)	\$ (5,499,983)	\$ (4,806,390)	\$ (5,001,395)

Revenues

Operations revenue is expected to increase by \$33,750 in operating revenue and decrease \$421,477 in conditional capital grants compared to 2024, mainly due to:

- **Conditional capital grants** has decreased by \$421,477 in 2025:
 - Grant amounts from the Canada Community-Building Fund (CCBF - formerly called the federal Gas Tax Fund) are expected to be \$877,523 (2024: \$919,000). The decrease is due to the alignment with the census population reported. In addition, \$280,000 of the funding has been allocated to a project in the water services department, therefore contributing to the variance compared to the City's 2024 budget.
- Increase to airport fuel sales: \$34,000

Expenses

Public Works & Fleet

- **Wages and benefits** in 2025 are projected to increase by approximately \$229,023 due to cost-of-living increases, changes in employees’ pay scales, wage reallocations made and the addition of a Roadways summer student to assist with weed control.
- **Professional/Contractual services** is projected to increase by \$9,970 mainly due to the following more significant changes:

Large changes in expense compared to prior year	
Public Works Fleet Service Contract - total budget \$474,594 compared to \$406,230 in 2024	
Removal of tracked skid steer rental cost from 2024	(\$33,000)
Internal borrowing cost for tracked skid steer proposed to be purchased in 2025	18,342
Office renovations of Public Works shop – <i>completed in 2024</i>	(15,000)
Leasing costs – <i>new leased proposed for Street Sweeper for 5 years starting in 2025 vs. buying for approx. \$560,000</i>	110,906
Public Works – Services Contract – total budget \$11,000 compared to \$46,000 in 2024	
Removal of 2024 one off projects – fence repairs and building repairs	(35,000)
Patching Service Contract - Total budget \$637,562 no change compared to 2024	
Street Lighting Service Contract (total budget - \$35,000) compared to \$55,600 in 2024	
Use of inventory planned for 2025 - <i>batteries for solar lights</i>	(20,600)
Traffic Signals Service Contract (total budget - \$25,000) compared to \$35,000 in 2024	
Reduction in annual contract maintenance with Can Traffic	(10,000)
Sidewalks Service Contract (total budget \$160,000) compared to \$147,000 in 2024	
Repairs budgeted for brick sidewalks in Downtown	13,000
Airfield – Service Contract (total budget \$160,519) compared to \$171,776 in 2024	
Reduction in SMS Contract w/ Tetra Tech	(9,840)
Decreased airport crack sealing	(5,000)

- **Maintenance, materials, and supplies expenses** are projected to increase by \$106,304, mainly due to the following more significant changes:

Large changes in expense compared to prior year	
Fleet Equipment repairs (total budget of \$482,000) compared to \$330,096 in 2024	
Removal of 2024 tire replacement on large piece of equipment	(36,000)
Planned repairs on several units (ie: mower decks, box refurbishments, etc.)	68,904

Increase to repairs required to be outsourced that are unforeseen and/or emergency work	50,000
Increased freight costs - <i>shipment of parts</i>	20,000
PW Fleet - Fuel (total budget \$315,000) compared to \$335,000 in 2024	(20,000)
Airport - Fuel (total budget \$225,000) compared to \$204,000 in 2024	21,000
Grading & Gravelling supplies (total budget \$70,000) compared to \$54,000 in 2024	
Increase required to maintain life cycle of roads (preventative maintenance to avoid future major repairs)	16,000
Patching Supplies (total budget \$141,000) compared to \$160,500 in 2024	
Various patching supplies (such as recycler pucks, asphalt, and tools) – less required due to hot box & oiler purchased in prior year	(29,100)
Expected increase to propane costs	10,000

- **Interest** is expected to decrease by approximately \$10,761 as some long-term debt nears maturity.
- **Other** expenses decreased by \$8,000 for a total of \$20,000. This is related to the cost for traffic signal rent for multiple CN Rail crossings.

Capital Expenditures

Capital expenditures are estimated to be \$1,351,167. (See Operations Capital Expenditures tab for more details on total project costs, funding, etc.)

Name of project / purchase	Risk Rating	Division	2025	Funding Source				
				Gas Tax	Capital Renewal Levies	2025 Tax	Internal Borrow	Reserves
Airport Security Fencing Project	9	Operations	\$ 50,000	\$ 50,000				
Maintenance Shop renovation (over head doors, siding, etc.) near airport	9	Operations	66,667		66,667			
Signal Lights camera, relamping, new batteries	9	Operations	130,000		130,000			
Stormwater Improvements	15	Operations	225,000	225,000				
Power Sliding Gate (Public Works)	3	Operations	65,000		65,000			
Security, lighting and cameras - PW yard	9	Operations	60,000		60,000			
Upgrade Power to Fleet/Roadways/Waterworks Shops and Yard	9	Operations	40,000		40,000			
1/2 ton 4 x 4 pickup truck Regular Cab Long Box	9	Operations	77,000		77,000			
Boiler Trailer replacement	15	Operations	33,000			33,000		
F550 Diesel 4x4 curbside garbage truck	15	Operations	71,250					71,250
Grader	15	Operations	70,000					70,000
Out Front Mower / Zero turn	9	Operations	26,000		26,000			
Tandem Truck complete with box	15	Operations	216,250					216,250
Track skid steer	9	Operations	135,000				135,000	
Wheel Loader without front snowblower	15	Operations	86,000					86,000
TOTAL			\$1,351,167	\$275,000	\$464,667	\$33,000	\$135,000	\$443,500

Waste Management Services

The Waste Management Division operates the Waste Management facility (WMF) for the City of North Battleford. The WMF accepts waste materials, construction recyclables (concrete and asphalt), household recyclables, and specific hazardous waste streams (used oil) from within the City and surrounding communities. The City has bi-weekly collection of waste and recycling roll-out bins, serviced by a third-party agent.

WASTE MANAGEMENT SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
Waste and Disposal Fees	16%	\$ 176,000	\$ 1,311,000	\$ 1,135,000	\$ 1,417,480	\$ 1,227,389
Total Fees and Charges	16%	176,000	1,311,000	1,135,000	1,417,480	1,227,389
Other Revenue, Garbage and Recycling	8%	95,641	1,288,835	1,193,194	1,138,700	1,173,600
Total Other Segmented Revenue	12%	271,641	2,599,835	2,328,194	2,556,180	2,400,989
Conditional Grants						
- Grants	57%	81,258	225,066	143,808	-	225,066
Total Operating Revenue	14%	352,899	2,824,901	2,472,002	2,556,180	2,626,055
Operating Expenses						
Wages and benefits	(0%)	(2,768)	633,535	636,303	534,603	620,849
Professional/Contractual services	2%	23,015	968,495	945,480	537,885	809,904
Subscription/Memberships	(19%)	(2,132)	9,000	11,132	5,384	5,862
Utilities	17%	2,373	16,050	13,677	13,026	12,134
Maintenance, materials and supplies	17%	28,100	193,492	165,392	132,909	235,206
Travel	(2%)	(204)	9,560	9,764	2,991	1,287
Accretion of asset retirement obligation	0%	-	70,000	70,000	-	68,965
Interest	(6%)	(809)	12,212	13,021	9,511	13,560
Total Waste Management Services Expenses	3%	\$ 47,575	1,912,344	1,864,769	1,236,310	1,767,767
Waste Management Services Surplus (Deficit)	50%	\$ 305,324	\$ 912,557	\$ 607,233	\$ 1,319,870	\$ 858,288
Capital Expenditure	(71%)	291,666	(116,667)	(408,333)	-	-
Transfers to Reserves	0%	-	(44,564)	(44,564)	-	-
Total Waste Management Services Financial Position	387%	\$ 596,990	\$ 751,326	\$ 154,336	\$ 1,319,870	\$ 858,288

Revenues

Total revenues are expected to increase by \$352,899 due to:

- Tipping fees revenue increased by \$176,000 to align with actual revenues and re-negotiated contracts.
- An increase of approximately \$95,641 for the extension agreement of the garbage and recycling services for residential and commercial properties.
 - The proposed increase is as follows:
 - Recycling monthly fee – 0.1%, equivalent to \$0.01 per month
 - Garbage monthly fee – 5.2%, equivalent to \$0.62 per month
- Increase budget of \$81,258 for Multi Material Stewardship Western (MMSW) grant to align with actuals received in 2024.

Expenses

Expenses are projected to increase by \$19,336 which is mainly due to:

- **Professional/Contractual services** increased by \$23,015:
 - 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.
 - Increase to solid waste and recycling collection to align with actuals and based on re-negotiated contracts for 2025.
 - Decreased costs in 2025 as the dozer lease maintenance package was not a reoccurring expense and was only required for the first year (2024).

- **Maintenance, materials and supplies** increased by \$28,100:
 - Supplies for equipment repairs have been reduced by \$10,000 compared to 2024.
 - Diesel and gasoline supplies have increased to align with actual expenditures.

Capital Expenditures

Capital expenditures are estimated to be \$116,667. (See Operations Capital Expenditures tab for more details on total project costs, funding, etc.)

Name of project / purchase	Risk Rating	Division	2025	Funding Source		
				Grant	Debt	Reserves
WMF Shop/Repair garage	5	Waste Management	\$116,667			\$116,667
TOTAL			\$116,667	\$0	\$0	\$116,667

Engineering, Planning & Asset Management Services

Engineering & Planning Services manages a wide range of initiatives which include: assistance with business licenses, neighborhood development, and sustainability. This department reviews ongoing development proposals in a fair and objective manner, while advising Council on planning processes and development applications. UPAR projects are also managed through services provided.

ENGINEERING AND PLANNING SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Business Licenses	0%	-	\$ 220,000	\$ 220,000	\$ 214,200	\$ 184,563
- Building & Development Permits	0%	120	149,220	149,100	127,739	55,438
- Development Agreements	0%	-	76,000	76,000	62,126	79,073
- Land Rent	43%	27,000	90,000	63,000	96,646	65,565
Total Fees and Charges	5%	27,120	535,220	508,100	500,711	384,639
- Lot Options/ Land gain/(loss)		-	-	-	(63,758)	(7,383)
Total Other Segmented Revenue	5%	27,120	535,220	508,100	436,953	377,256
Conditional Grants						
- Grants	(100%)	(35,223)	-	35,223	90,815	734,267
Total Operating Revenue	(1%)	(8,103)	535,220	543,323	527,768	1,111,523
Operating Expenses						
Business Licenses						
Wages and benefits	(23%)	(19,152)	64,449	83,601	60,044	58,446
Professional/Contractual services	0%	-	75,000	75,000	71,182	31,369
Maintenance, materials and supplies	320%	1,600	2,100	500	2,818	2,396
Total Business Licenses	(11%)	(17,552)	141,549	159,101	134,044	92,211
Economic Development						
Wages and benefits	1%	1,486	152,607	151,121	131,560	175,383
Professional/Contractual services	57%	12,020	33,020	21,000	138	14,622
Subscription/Memberships	(70%)	(8,702)	3,798	12,500	3,622	23,247
Travel	(26%)	(1,863)	5,187	7,050	1,610	5,711
Grants and contributions	1%	3,346	387,012	383,666	40,000	40,000
Total Economic Development	1%	6,287	581,624	575,337	176,930	258,973
Engineering						
Wages and benefits	2%	5,379	245,451	240,072	182,134	83,823
Professional/Contractual services	(68%)	(30,000)	14,000	44,000	-	8,265
Subscription/Memberships	75%	1,800	4,200	2,400	410	450
Maintenance, materials and supplies	(61%)	(6,300)	4,000	10,300	4,643	4,683
Travel	48%	720	2,220	1,500	210	-
Total Engineering	(10%)	(28,401)	269,871	298,272	187,397	97,221
Planning						
Wages and benefits	(10%)	(23,670)	210,077	233,747	322,382	128,184
Professional/Contractual services	(44%)	(118,000)	148,000	266,000	68,305	48,264
Subscription/Memberships	(5%)	(300)	5,200	5,500	3,085	3,013
Maintenance, materials and supplies	(100%)	(500)	-	500	1,821	394
Travel	(43%)	(2,580)	3,420	6,000	706	202
Interest	(5%)	(10,772)	195,630	206,402	157,250	253,472
Grants and contributions	(12%)	(11,000)	83,000	94,000	77,182	97,455
Total Planning	(21%)	(166,821)	645,328	812,149	630,730	530,984
Total Engineering and Planning Services Expenses	(11%)	\$ (206,488)	1,638,371	1,844,859	1,129,101	979,389
Total Engineering and Planning Services Surplus (Deficit)	(15%)	\$ 198,385	\$ (1,103,151)	\$ (1,301,536)	\$ (601,333)	\$ 132,134
Capital Expenditure	37%	(139,500)	(520,000)	(380,500)	-	-
Total Engineering and Planning Services Financial Position	(4%)	\$ 58,885	\$ (1,623,151)	\$ (1,682,036)	\$ (601,333)	\$ 132,134

Revenues

The projected revenues for Engineering & Planning Services for 2025 is \$535,220. Change compared to 2025 budget and to 2024 actuals are:

- Increase to land rent (includes airport leases) to reflect actual revenue anticipated for 2025.
- The City received a conditional revitalization grant for the UPAR program in 2023. This funding was not expected to be available in 2024 or 2025, and therefore, no change to the budget was made.

Expenses

A projected decrease to expenses for the 2025 budget, compared to the 2024 budget, is \$209,834. Some major changes are due to:

Business Licenses

- **Wages and benefits** have decreased by \$19,152 due to reallocation of wages to more accurately reflect workplans on which staff are working.
- **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

- **Professional/contractual services** have been increased for planned projects in 2025 to analyze “gaps” in North Battleford surrounding retail & services offered.
- **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

- **Professional and Contractual Services** decreased by \$28,401 due to removal of a one-off budgeted expense in 2024.

Planning

- **Wages and benefits** are expected to decrease by \$23,670 due to reallocation of wages to more accurately reflect workplans on which staff are working in 2025.
- **Professional and Contractual Services** are expected to decrease mainly due to reduction of the arena concept plan (\$150,000) that was budgeted for in 2024, and an increase of \$30,000 for a Zoning Bylaw update and updates to the Official Community Plan.

Capital Expenditures

Capital expenditures are estimated to be \$520,000. (See EPAI Capital Expenditures tab for more details on total project costs, funding, etc.):

- Since 2019, Administration has been requesting additional tax funding for its capital renewal projects. To date, the approved funds are \$725,000. The proposed projects are labeled “capital renewal levies”.

Name of project / purchase	Risk Rating	Division	2025	Funding Source			
				Grant	Gas Tax	Capital Renewal Levies	Reserves
Public Library Roof Replacement Section 1 of 4	15	EPAI	\$125,000				\$ 125,000
Public Library Lift	15	EPAI	100,000				100,000
GPS Survey equipment	9	EPAI	45,000			45,000	
East Territorial Drive Overlay - South bound lanes	15	EPAI	100,000		100,000		
West approach Highway 4 & West Territorial Dr / South Railway Ave (King Hill)	15	EPAI	50,000		50,000		
Highway 4 & West Territorial Dr / South Railway Avenue (Intersection)	15	EPAI	100,000	100,000			
TOTAL			\$520,000	\$100,000	\$150,000	\$45,000	\$225,000

Parks & Recreation Services

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

PARKS & RECREATION SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Recreation Fees & Services	21%	\$ 198,325	\$ 1,140,225	\$ 941,900	\$ 1,121,194	\$ 1,004,415
- Galleries	(3%)	(1,000)	33,800	34,800	39,647	54,538
- Recreation Facilities Rental	12%	107,000	985,000	878,000	850,875	957,563
- Cemetery	0%	-	180,000	180,000	158,347	202,174
Total Other Segmented Revenue	15%	304,325	2,339,025	2,034,700	2,011,715	2,218,690
Conditional Grants						
- Grants	19%	49,373	303,411	254,038	375,880	342,380
Total Operating Revenue	15%	353,698	2,642,436	2,288,738	2,387,596	2,561,070
Operating Expenses						
Recreational Facilities & Programing						
Wages and benefits	5%	141,262	2,716,249	2,574,987	2,181,922	2,436,883
Professional/Contractual services	(1%)	(5,167)	584,582	589,749	507,053	586,494
Subscription/Memberships	(1%)	(155)	14,335	14,490	4,341	6,286
Utilities	(4%)	(40,690)	1,016,322	1,057,012	836,736	1,028,186
Accretion of asset retirement obligation		20,150	20,150	-	-	18,276
Maintenance, materials and supplies	3%	10,846	331,250	320,404	315,080	386,692
Travel	(2%)	(100)	5,700	5,800	2,782	11,550
Interest	(11%)	(27,542)	233,520	261,062	212,931	308,344
Grants and contributions	(0%)	(0)	566,903	566,903	559,739	505,127
Other	(16%)	(3,000)	15,500	18,500	10,626	9,851
Total Recreational Facilities & Programing	2%	95,604	5,504,511	5,408,907	4,631,209	5,297,689
Galleries						
Wages and benefits	2%	7,589	325,255	317,665	234,355	278,036
Professional/Contractual services	11%	7,895	77,015	69,120	67,380	88,292
Subscription/Memberships	0%	-	200	200	140	-
Utilities	2%	997	54,215	53,218	49,055	49,702
Maintenance, materials and supplies	(2%)	(600)	31,250	31,850	23,307	61,591
Travel	(58%)	(350)	250	600	79	383
Total Galleries	3%	15,531	488,185	472,653	374,316	478,004
Cemeteries						
Wages and benefits	6%	8,419	157,970	149,551	129,394	139,802
Professional/Contractual services	0%	-	2,000	2,000	1,198	1,105
Utilities	(8%)	(2,300)	25,350	27,650	8,329	26,501
Maintenance, materials and supplies	27%	2,000	9,400	7,400	6,334	11,050
Cemeteries Total	4%	8,119	194,720	186,601	145,255	178,458
Parks & Forestry						
Wages and benefits	9%	67,705	807,235	739,530	636,077	588,141
Subscription/Memberships	14%	100	800	700	-	-
Professional/Contractual services	27%	55,664	259,600	203,936	236,216	262,427
Utilities	5%	8,330	190,550	182,220	88,049	192,509
Maintenance, materials and supplies	(2%)	(1,800)	83,850	85,650	72,360	89,599
Travel	2%	200	8,605	8,405	4,934	5,516
Accretion of asset retirement obligation		755	755	-	-	683
Grants and contributions	0%	-	64,500	64,500	11,500	64,000
Total Parks & Forestry Expenses	10%	130,954	1,415,895	1,284,941	1,049,136	1,202,875
Total Parks & Recreation Services Expenses	3%	\$ 250,209	7,603,311	7,353,102	6,199,915	7,157,026
Capital						
Conditional Grants						
- Capital grants			-	-	-	1,493,476
- Community capital pledges/contributions			-	-	-	16,533
Total Capital			-	-	-	1,510,009
Parks & Recreation Services Surplus (Deficit)	-2%	\$ 103,489	\$ (4,960,875)	\$ (5,064,364)	\$ (3,812,319)	\$ (3,085,947)
Capital Expenditure	(5%)	29,250	(521,250)	(550,500)	-	-
Total Parks & Recreation Services Financial Position	(2%)	\$ 132,739	\$ (5,482,125)	\$ (5,614,864)	\$ (3,812,319)	\$ (3,085,947)

Revenues

Overall revenues are expected to increase by \$303,698 in 2025 compared to 2024, mainly due to the following:

Recreation Fees & Services (\$198,325 increase compared to 2024)

- Swimming pool registrations and the sale of goods and services have been budgeted at an increase of \$82,000.
- Field House rentals, registrations, and sales of service are anticipated to increase by \$108,000.
- Dekker Centre ticket sales are anticipated to increase, resulting in \$10,000 of revenue for the City.

Recreation Facilities Rental (\$107,000 increase, compared to 2024)

- Swimming pool rentals have been budgeted to increase approximately \$15,000 to align with 2024 actuals.
- Arena rent increases that were approved by Council in 2024 have been reflected in the 2025 budget. Therefore, Access Communications Centre & Don Ross Arena rental revenues have been increased in total by \$85,000 in the 2025 Budget.

Conditional Grants (\$49,373 increase, compared to 2024)

- Total funds to be received from the Town of Battleford will increase by \$17,923 in 2025 (to a total of \$206,111) as part of the Regional Recreational Support Agreement (operational cost sharing) of the following regional assets:
 - The NationsWEST Field House
 - Northland Power Curling Centre
 - Battlefords CO-OP Aquatic Centre
 - North Battleford Golf & Country Club
 - Old Highway Bridge Connection between City and the Town (North Truss)
- A \$30,000 possible grant for a trailer to be used when organizing Block Parties or community BBQs.

Expenses

Overall expenses are expected to increase by \$212,373. The main changes are as follows:

Recreational Facilities & Programming

- **Wages and Benefits** in 2025 are projected to increase approximately \$141,262. This is due to changes in steps and wage adjustment per union agreements. The 6 parks summer students that were approved in the 2024 Budget have remained in the 2025 figures, which totals 10 summer students. Service contracts were decreased in both years to accommodate the cost of the wages.
- **Professional and Contractual Services** are expected to decrease by \$5,167 mainly due to the larger items noted below:

Large changes in expense compared to prior year	
Access Communication Centre – Services Contract (total budget \$71,200) compared to \$62,825 in 2024	
Exterior Building Graffiti Removal	\$ 5,000
Johnson Controls – <i>increase in cost of service</i>	2,300
Contract janitorial cleaning	(3,000)
General Contracted Repairs	7,500
Don Ross Complex - Services Contract (total budget \$26,725) compared to \$50,065 in 2024	
Flooring replacement in kitchens	(7,000)
Door and window replacements and repairs	(13,500)
Fob Door (including controller, strikes) - <i>completed in during council chamber renovations</i>	(2,500)
Nations West Field House – Services Contract (total budget \$60,230) compared to \$48,830 in 2024	
HVAC damper, coil and sensor repair – <i>completed in 2024</i>	(15,000)
Divider Curtain Inspection – <i>completed in 2024</i>	(6,300)
Divider curtain repair – <i>based on inspection that was completed in 2024, repairs are required to maintain use of curtain on court side of facility</i>	33,000
Curling Rink – Services Contract (total budget \$75,517) compared to \$82,517 in 2024	
HVAC damper, coil and sensor repair – <i>completed in 2024</i>	(7,000)

- **Utilities** are expected to decrease by \$40,690 to align with current year actuals after taking into consideration the new rates that were implemented in the prior year for both SaskEnergy and SaskPower.
- **Accretion of asset retirement obligation** is the annual budget for asbestos remediation at Access Communications Centre and Don Ross Complex. These funds are to be transferred to reserves to be spent when future remediation happens.
- **Maintenance, materials, and supplies** are expected to decrease by \$5,846, however, some larger items planned for 2025 expenditures are:

Large changes in expense compared to prior year	
CO-OP Aquatic Centre (total budget \$163,950) compared to 2024 \$169,399	
Chemicals – <i>increase budgeted due to cost increases in 2024</i>	6,000
General & Janitorial Supplies	3,000

Shutdown expenses – shorter shutdown planned therefore reduction to planned projects for 2025	(9,100)
Change light wall packs (exterior lighting) – completed in 2024	(1,625)
Touch up Grout for the pool walls – reduced planned maintenance for 2025	(5,874)
Nations West Field House (total budget \$59,100) compared to \$49,800 in 2024	
Camera system replacement	7,000
Tables and Chairs for Facility – ongoing replacement planned to help maintain quality services for rentals	1,500
Office Chairs for Meeting Room – replacement of current chairs	1,600
Don Ross Arena (total budget \$18,500) compared to \$11,900 in 2024	
Ice plant repairs - Increased now that it is an ammonia plant. Same budget as ice plant at ACC	6,500
Arena Glass replacement pieces	1,200

- **Interest** on long-term debt is expected to decrease by \$27,542 due to some long-term loans moving closer to maturity.

Galleries

Overall expenses are expected to increase by \$15,531. The main variances are as follows:

- **Professional and Contractual Services** are expected to increase by \$7,895 due to:
 - A round dance is planned for 2025, which will cost \$7,500.
 - Replacement of banquet chairs – *planned annual expense until all are replaced.*

Parks & Forestry

Overall expenses are expected to increase by \$130,954. The main variances are as follows:

- **Wages and benefits** are expected to be increased by \$67,705, due to pay scale and cost-of-living adjustments.
- **Professional and Contractual Services** are expected to increase by \$55,664, mainly due to the larger items noted below:

Large changes in expense compared to prior year	
Parks – Services Contract	
Grass Cutting – Lots/Blvd. increase (2025: \$45,000)	\$ 3,000
Urban Forestry Management Plan	\$40,000
Playground equipment replacement	(10,000)
Painting – Centennial washrooms building	(2,000)
Graffiti Removal costs (total 2025 budget \$25,000) – Total 2024 graffiti removal cost \$50,181 (2024 budget \$2,000)	23,000

Unbudgeted Requests - See Unbudgeted tab of binder for information on the requests

Capital Expenditures

Capital expenditures are estimated to be \$543,250. (See Parks & Recreation Capital Expenditures tab for more details on total project costs, funding, etc.)

Name of project / purchase	Risk Rating	Division	2025	Funding Source				
				Grant	Capital Renewal Levies	Gas Tax	2025 Tax	Reserves
Allen Sapp Gallery Rear Entry Fobbed	9	Recreation	\$4,500		\$4,500			
Light Replacement & Power Pack/Controller Replacement	15	Recreation	35,000			35,000		
Arena radiant heater replacement	15	Recreation	22,000			22,000		
Don Ross Door 8B Fobbed (security)	9	Recreation	4,500				4,500	
Field House- 2 main entry doors Fobbed (security)	9	Recreation	7,000		7,000			
Fitness Equipment Replaced	15	Recreation	35,000	35,000				
Air flow distribution system upgrades	9	Recreation	50,000			50,000		
Don Ross Arena main entry door Fobbed (security)	9	Recreation	5,000		5,000			
Don Ross washroom/flooring upgrades (By door 8b)	15	Recreation	100,000			22,000		78,000
Replace Roof (29 sections)	15	Recreation	106,250					106,250
Sound Baffles- Lawrence Hall	15	Parks	9,000			9,000		
Enclosed Trailer	9	Parks	30,000	30,000				
Recreation Improvements in Connaught School Area	9	Parks	50,000					50,000
Recreation Improvements- Fence for Connaught Splash Park	9	Parks	9,000		9,000			
Playground Structure- Riverview Park	15	Parks	40,000					40,000
Bleachers - Baseball and/or Soccer Fields	15	Parks	28,000			28,000		
River Valley Centre Building Upgrades	15	Parks	8,000		8,000			
TOTAL			\$543,250	\$65,000	\$33,500	\$166,000	\$4,500	\$274,250

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**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	22%	\$ 40,000	\$ 225,000	\$ 185,000	\$ 192,978	\$ 208,401
Registrations	17%	6,000	41,000	35,000	38,072	27,599
Sale of Goods	(40%)	(8,000)	12,000	20,000	11,958	11,771
Sale of Service	21%	155,000	895,000	740,000	907,663	800,681
Total Revenue	20%	193,000	1,173,000	980,000	1,150,670	1,048,452
Expenses						
Wages and benefits	7%	121,768	1,767,658	1,645,891	1,372,353	1,506,310
Professional/Contractual services	0%	628	416,157	415,529	369,763	405,409
Utilities	(4%)	(22,659)	484,040	506,699	423,476	493,531
Maintenance, materials and supplies	0%	626	231,450	230,824	216,422	265,784
Travel	50%	500	1,500	1,000	1,223	1,451
Bank charges	4%	400	11,000	10,600	12,546	12,159
Other	(14%)	(2,000)	12,500	14,500	8,626	11,551
Total Expense	4%	99,263	2,924,305	2,825,043	2,404,409	2,696,195
Surplus (Deficit)	(5%)	93,737	\$ (1,751,305)	\$ (1,845,043)	\$ (1,253,739)	\$ (1,647,743)

NationsWEST Field House

**Field House
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	16%	\$ 25,000	\$ 185,000	\$ 160,000	\$ 172,485	\$ 174,909
Registrations	17%	6,000	41,000	35,000	38,072	27,599
Sale of Service	55%	60,000	170,000	110,000	221,087	114,179
Total Revenue	30%	91,000	396,000	305,000	431,644	316,687
Expenses						
Wages and benefits	10%	44,766	507,218	462,452	423,077	479,724
Professional/Contractual services	23%	11,400	60,430	49,030	26,538	46,137
Utilities	(5%)	(7,355)	138,000	145,355	111,548	131,568
Maintenance, materials and supplies	19%	9,300	59,100	49,800	47,969	51,239
Bank charges	5%	200	4,000	3,800	4,698	4,197
Total Expense	8%	58,311	768,748	710,437	613,832	712,865
Surplus (Deficit)	(8%)	32,689	\$ (372,748)	\$ (405,437)	\$ (182,188)	\$ (396,178)

Assumptions considered in preparation of budget:

- Revenues are trending back to pre-pandemic levels and have been budgeted accordingly for anticipated rentals, memberships and punch passes in 2025.

Large changes in expense compared to prior year

Professional/Contractual Services (total budget \$60,430) compared to \$49,030 in 2024

HVAC damper, coil and sensor repair – completed in 2024	(\$ 15,000)
Divider Curtain Inspection – completed in 2024	(6,300)
Divider curtain repair – based on inspection that was completed in 2024, repairs are required to maintain use of curtain on court side of facility	33,000

Maintenance, materials and supplies (total budget \$59,100) compared to \$49,800 in 2024

Camera system replacement	7,000
Tables and Chairs for Facility – ongoing replacement planned to help maintain quality services for rentals	1,500
Office Chairs for Meeting Room – replacement of current chairs	1,600

The Battlefords CO-OP Aquatic Centre

**Swim Pool
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	60%	\$ 15,000	\$ 40,000	\$ 25,000	\$ 20,493	\$ 33,492
Sale of Goods	(40%)	(8,000)	12,000	20,000	11,958	11,771
Sale of Service	14%	85,000	700,000	615,000	686,576	666,188
Donations		-	-	-	-	-
Total Revenue	14%	92,000	752,000	660,000	719,026	711,451
Expenses						
Wages and benefits	7%	77,002	1,260,440	1,183,438	949,276	1,026,586
Professional/Contractual services	4%	1,070	25,725	24,655	51,405	57,198
Utilities	(4%)	(15,696)	334,350	350,046	300,688	347,140
Maintenance, materials and supplies	(3%)	(5,449)	163,950	169,399	150,297	199,619
Travel	50%	500	1,500	1,000	1,223	1,451
Bank charges	3%	200	7,000	6,800	7,848	7,962
Other	(14%)	(2,000)	12,500	14,500	8,626	11,551
Total Expense	3%	55,627	1,805,465	1,749,838	1,469,363	1,651,507
Surplus (Deficit)	(3%)	36,373	\$ (1,053,465)	\$ (1,089,838)	\$ (750,336)	\$ (940,056)

Assumptions considered in preparation of budget:

- Revenues have been trending back to pre-pandemic levels and have been budgeted accordingly for anticipated rentals, lessons, memberships and punch passes in 2025.

Large changes in expense compared to prior year

Utilities (total budget \$334,350) compared to \$350,046 in 2024

Decreased to align with current year actuals after taking into consideration the new rates that were implemented in the prior year for both SaskEnergy and SaskPower.	(15,696)
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Maintenance, materials and supplies (total budget \$163,950) compared to \$169,399 in 2024

Shutdown expenses (2025 shutdown expense is estimated to cost \$12,000) – 2 week shutdown planned therefore reduced projects for 2025	(9,100)
Change light wall packs (exterior lighting) – completed in 2024	(1,625)
Touch up Grout for the pool walls – reduced planned maintenance for 2025	(2,874)

Other (total budget \$12,500) compared to \$14,500 in 2024

Reduced planned cost for manuals/awards, training, certifications & re-certifications	(2,000)
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Northland Power Curling Centre

**Curling Centre
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Sale of Service		\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	0%	-	0	0	0	0
Expenses						
Professional/Contractual services	(8%)	(7,000)	75,517	82,517	55,041	64,197
Utilities	4%	200	5,200	5,000	4,028	4,869
Maintenance, materials and supplies	(26%)	(1,600)	4,600	6,200	10,743	7,521
Total Expense	(9%)	(8,400)	85,317	93,717	69,812	76,587
Surplus (Deficit)	(9%)	8,400	\$ (85,317)	\$ (93,717)	\$ (69,812)	\$ (76,587)

Assumptions considered in preparation of budget:

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

Large changes in expense compared to prior year

Professional/Contractual Services (total budget \$75,517) compared to \$82,517 in 2024

HVAC damper, coil and sensor repair – completed in 2024	(\$ 7,000)
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Maintenance, materials and supplies (total budget \$4,600) compared to \$6,200 in 2024

Change light wall packs (exterior lighting) – completed in 2024	(1,600)
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The Dekker Centre for the Performing Arts

**Performing Arts Centre
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Sale of Service	67%	\$ 10,000	\$ 25,000	\$ 15,000	\$ -	\$ 20,314
Total Revenue	67%	10,000	25,000	15,000	0	20,314
Expenses						
Professional/Contractual services	(2%)	(4,842)	254,485	259,327	236,779	237,877
Utilities	3%	192	6,490	6,298	7,211	9,954
Maintenance, materials and supplies	(30%)	(1,625)	3,800	5,425	7,413	7,405
Total Expense	(2%)	(6,275)	264,775	271,050	251,403	255,236
Surplus (Deficit)	(6%)	16,275	\$ (239,775)	\$ (256,050)	\$ (251,403)	\$ (234,922)

Assumptions considered in preparation of budget:

- Sale of Service increased by \$10,000 to reflect anticipated 2025 ticket sales (\$2 per ticket sold is payable to the City of North Battleford).
- A \$7,390 operating grant funding increase was requested.
 - The operating grant (which is part of *Professional and Contractual Services* above) has not been adjusted to reflect this request.
 - The same funding amount as 2024, \$227,610, is currently reflected in the budget.

Large changes in expense compared to prior year

Professional/Contractual Services (total budget \$254,485) compared to \$259,327 in 2024

HVAC damper, coil and sensor repair – completed in 2024	(\$ 5,000)
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Maintenance, materials and supplies (total budget \$3,800) compared to \$5,425 in 2024

Change light wall packs (exterior lighting) – completed in 2024	(1,625)
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Don Ross Complex

**Don Ross Complex
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	1%	\$ 5,500	\$ 390,500	\$ 385,000	\$ 384,547	\$ 390,697
Sale of Service	25%	300	1,500	1,200	1,869	1,848
Total Revenue	2%	5,800	392,000	386,200	386,416	392,545
Expenses						
Wages and benefits	2%	4,913	277,376	272,463	223,263	268,630
Professional/Contractual services	(46%)	(23,340)	27,125	50,465	26,992	44,517
Utilities	2%	3,887	199,142	195,255	151,735	193,242
Maintenance, materials and supplies	(2%)	(580)	23,700	24,280	25,724	27,903
Accretion of asset retirement obligation		10,300	10,300	-	-	9,339
Bank charges	0%	-	3,200	3,200	4,078	3,174
Total Expense	(1%)	(4,820)	540,843	545,663	431,792	546,805
Surplus (Deficit)	(7%)	10,620	\$ (148,843)	\$ (159,463)	\$ (45,375)	\$ (154,260)

Large changes in expense compared to prior year

Professional/Contractual Services (total budget \$27,125) compared to \$50,465 in 2024

Flooring replacement in kitchens	(\$ 7,000)
Door and window replacements and repairs	(13,500)
Fob Door (including controller, strikes) - completed in during council chamber renovations	(2,500)

Accretion of asset retirement obligation (total budget \$10,300) compared to \$0 in 2024

Asbestos remediation – annual budget to be transferred to reserves for future remediation	10,300
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Don Ross Arena

**Don Ross Arena
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	7%	\$ 10,000	\$ 160,000	\$ 150,000	\$ 156,347	\$ 198,716
Total Revenue	7%	10,000	160,000	150,000	156,347	198,716
Expenses						
Wages and benefits	2%	2,817	167,195	164,378	129,931	143,398
Professional/Contractual services	113%	9,450	17,800	8,350	8,090	4,804
Utilities	(7%)	(9,900)	128,600	138,500	90,352	136,442
Maintenance, materials and supplies	55%	6,600	18,500	11,900	6,987	11,538
Total Expense	3%	8,967	332,095	323,128	235,361	296,182
Surplus (Deficit)	(1%)	1,033	\$ (172,095)	\$ (173,128)	\$ (79,014)	\$ (97,466)

Assumptions considered in preparation of budget:

- Increased rentals/bookings revenue due to the approved rate increases.

Large changes in expense compared to prior year

Professional/Contractual Services (total budget \$17,800) compared to \$8,350 in 2024

General Contracts Repairs - Panel relocation from outside to inside building for new ice plant	\$ 9,000
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Utilities (total budget \$128,600) compared to \$138,500 in 2024

Decreased to align with current year actuals after taking into consideration the new rates that were implemented in the prior year for both SaskEnergy and SaskPower.	(9,900)
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Maintenance, materials and supplies (total budget \$18,500) compared to \$11,900 in 2024

Ice plant repairs - Increased now that it is an ammonia plant. Same budget as ice plant at ACC	6,500
Arena Glass replacement pieces	1,200

Access Communications Centre

**Access Communications Centre
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	16%	\$ 45,000	\$ 320,000	\$ 275,000	\$ 242,464	\$ 283,969
Total Revenue	16%	45,000	320,000	275,000	242,464	283,969
Expenses						
Wages and benefits	2%	6,852	284,182	277,330	259,657	308,660
Professional/Contractual services	13%	8,375	71,200	62,825	51,922	80,588
Utilities	(3%)	(5,850)	180,250	186,100	153,764	184,680
Maintenance, materials and supplies	2%	800	41,500	40,700	56,260	67,070
Accretion of asset retirement obligation		9,850	9,850	-	-	8,937
Total Expense	4%	20,027	586,982	566,955	521,603	649,935
Surplus (Deficit)	(9%)	24,973	\$ (266,982)	\$ (291,955)	\$ (279,139)	\$ (365,966)

Assumptions considered in preparation of budget:

- Increased rentals/bookings revenue due to the approved rate increases.
- Continued analysis into the future of ACC and ongoing maintenance costs, compared to planning for a new arena in the future.

Large changes in expense compared to prior year

Professional/Contractual Services (total budget \$71,200) compared to \$62,825 in 2024

Replacement of Locks & Keys	\$ 800
Exterior Building Graffiti Removal	5,000
Johnson Controls	2,300
Contract janitorial cleaning	(3,000)
General Contracted Repairs	7,500

Maintenance, materials and supplies (total budget \$41,500) compared to \$40,700 in 2024

Line kits/netting/paint	2,300
Arena Glass replacement pieces	5,000
Lift rentals - used for lighting, repairs, exterior vandalism (now budgeted under professional/contractual services)	(2,000)
Lock and door repairs- no additional work planned until capital plan is determined	(5,000)

Accretion of asset retirement obligation (total budget \$9,850) compared to \$0 in 2024

Asbestos remediation – annual amount to be transferred to reserves for future remediation	9,850
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Allen Sapp Gallery

**Allen Sapp Gallery
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual	2023 Actual
	%	\$			as of Dec 6, 2024	(excluding amort.)
Revenue						
Sale of Goods	0%	\$ -	\$ 15,000	\$ 15,000	\$ 16,678	\$ 32,098
Sale of Service	0%	-	5,500	5,500	9,236	7,475
Donations	0%	-	4,500	4,500	3,985	4,273
Grants	2%	1,450	67,300	65,850	49,710	100,264
Total Revenue	2%	1,450	92,300	90,850	79,609	144,110
Expenses						
Wages and benefits	2%	3,463	190,596	187,133	117,174	131,815
Professional/Contractual services	11%	6,775	69,745	62,970	63,606	82,244
Utilities	3%	1,522	51,740	50,218	46,838	47,298
Maintenance, materials and supplies	(0%)	(100)	22,700	22,800	14,235	44,788
Travel	(58%)	(350)	250	600	79	383
Archives	(31%)	(900)	2,050	2,950	2,280	4,466
Total Expense	3%	10,410	337,081	326,671	244,211	310,994
Surplus (Deficit)	4%	(8,960)	\$ (244,781)	\$ (235,821)	\$ (164,602)	\$ (166,884)

Chapel Gallery

**Chapel Gallery
Statement of Operations**

	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Dec 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Revenue						
Rental	0%	\$ -	\$ 3,800	\$ 3,800	\$ 5,486	\$ 4,776
Sale of Service	0%	-	3,000	3,000	2,635	4,098
Donations	(33%)	(1,000)	2,000	3,000	1,627	1,818
Grants		-	-	-	-	-
Total Revenue	(10%)	(1,000)	8,800.00	9,800.00	9,748.00	10,692.00
Expenses						
Wages and benefits	3%	4,126	134,658	130,532	117,181	146,221
Professional/Contractual services	18%	1,120	7,270	6,150	3,775	6,048
Utilities	3%	75	2,475	2,400	2,216	2,404
Maintenance, materials and supplies	(3%)	(200)	6,700	6,900	6,932	12,337
Total Expense	4%	5,121	151,103	145,982	130,104	167,010
Surplus (Deficit)	4%	(6,121)	\$ (142,303)	\$ (136,182)	\$ (120,356)	\$ (156,318)

Utility Fund Operating Budgets by Department

Water Utility Services

Water Services provides the delivery of clean, potable water.

WATER SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Sept 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Water Fees	7%	\$ 303,148	\$ 4,423,503	\$ 4,120,355	\$ 2,978,416	\$ 4,050,525
- Water Works Expense Recovery	82%	23,000	51,000	28,000	41,356	52,827
Total Fees and Charges	8%	326,148	4,474,503	4,148,355	3,019,772	4,103,352
- Investment & Interest	5%	1,000	20,000	19,000	18,507	64,381
Total Operating	8%	327,148	4,494,503	4,167,355	3,038,279	4,167,733
Operating Expenses						
Wages and benefits	(0%)	(29)	1,750,881	1,750,910	1,146,783	1,657,289
Professional/Contractual services	26%	287,883	1,400,577	1,112,694	730,672	1,352,186
Subscription/Memberships	(12%)	(1,910)	14,504	16,414	9,258	13,214
Utilities	1%	6,750	518,426	511,676	322,454	475,448
Maintenance, materials and supplies	8%	59,950	770,800	710,850	446,424	629,155
Travel	(25%)	(3,852)	11,699	15,551	2,473	6,067
Accretion of asset retirement obligation		-	-	-	-	146
Interest	(23%)	(9,133)	31,423	40,556	24,419	70,258
Allowance for uncollectibles	0%	-	100	100	-	-
Other	(100%)	(155)	-	155	-	-
Total Water Services Expenses	8%	339,504	4,498,409	4,158,905	2,682,483	4,203,763
Capital						
Conditional Grants						
- Capital Grants		290,000	290,000	-	-	138,471
Water Services	3286%	\$ 277,643	\$ 286,093	\$ 8,450	\$ 355,796	\$ 102,441
Capital Expenditure	(14%)	197,500	(1,182,500)	(1,380,000)	-	-
Total Water Services Financial Position	(35%)	\$ 475,143	\$ (896,407)	\$ (1,371,550)	\$ 355,796	\$ 102,441

Revenue

Water fees

The City generates a portion of its revenue for the Utility Fund through fees on utility bills. Administration is proposing a 6% increase for these fees in 2025. The proposed charges will be noted in *Bylaw 1706 – Waterworks* and are made up of base fees and consumption fees (per cubic metre used).

An additional \$4,500 is expected to be recovered from users of the water crane.

Expense recoveries mostly made up of reconnection fees earned of \$100 per resident requiring water reconnection, or \$450 for any after-hours reconnection fee. Per review of actual revenues earned over the past few years, this has been increased to better align with actuals and to reflect a cost recovery rate on after-hours reconnections.

Expenses

Overall expenses are projected to increase in 2025 compared to Budget 2024 by \$339,504, mainly due to:

- **Wages and Benefits:** these are projected to be comparable; it was noted during an internal analysis on wage allocations that there were improvements that should be made to better report wages in corresponding departments. These reallocations are reflected in the 2025 figures. Also considered are pay scale/wage adjustments done for cost-of-living and movement of staff in positions.
- **Professional/contractual services** are projected to increase in 2025 compared to Budget 2024 by \$287,883 (a 26% increase from last year). The two water plants are aged which requires additional costs to identify inefficiencies and solutions to problems (ie. well field rejuvenation and river dredging). While some of these increases are non-recurring, many of the budgeted amounts are annual requirements to maintain operation of both plants.

Some of the larger changes compared to the prior year budget are:

Large changes in expense compared to prior year	
Water Administration Service Contract (total budget \$37,975) increase of \$31,625 compared to 2024	
Study on water rates – <i>non-recurring cost</i>	\$30,000
No. 1 Water Plant Service Contract (total budget \$492,712) increase of \$99,722 compared to 2024	
WSA Water Assessment – <i>Provincial requirement. Cost to be incurred every 5 years.</i>	\$ 35,000
Back Wash Filter Ventilation System – <i>non-recurring cost</i>	20,000
Back Wash and Effluent Discharge Assessment required by Code (Two-year assessment) – <i>will be completed in 2025</i>	(10,000)
Well field optimization changes – <i>maximizing the water production of the well field</i>	45,000
FE Holliday Water Plant- Service Contract (total budget \$273,240) increase of \$110,885 compared to 2024	
Miscellaneous maintenance consultations, advisory services for system processing, etc.	\$ 10,000
Sand pump and intake study – <i>completed in 2024</i>	(40,000)
WSA Water Assessment – <i>Provincial requirement. Cost to be incurred every 5 years.</i>	35,000

Back Wash and Effluent Discharge Assessment required by Code (Two-year assessment) – will be completed in 2025	(10,000)
Changing air valves to electric valves	30,000
VFD on Distribution Pump on A-Train – non-recurring cost	15,000
Replacement of Train A filter discharge header pipe – non-recurring cost	15,000
Flow meter on Discharge Train A line – non-recurring cost	20,000
SCU structural inspection – non-recurring cost	30,000
Mains – Service Contract (total budget \$325,000) increase of \$25,000 compared to 2024	
Contract Repairs	\$ 25,000
Pavement restoration	10,000
Killdeer Park Pressure Sustaining Valve Assessment – completed in 2024	(10,000)
Services - Service Contracts (total budget \$159,000) increase of \$12,000 compared to 2024	
Service line repairs - emergency repairs outside of service requests	20,000
Fairview Heights - Service Contracts (total budget \$3,600) decrease of \$9,400 compared to 2024	
Shingling roof – completed in 2024	\$ (10,000)

- **Utilities** budget has increased by \$6,750 to align with current year actuals after taking into consideration the new rates that were implemented in the prior year for both SaskEnergy and SaskPower.
- **Maintenance, materials, and supplies** are expected to increase in 2025 by \$59,950 due to the following:

Large changes in expense compared to prior year
No. 1 Water Plant - Chemicals (total budget \$135,000) increase of \$25,000 compared to 2024
FE Holliday Water Plant - Chemicals (total budget \$167,000) increase of \$50,000 compared to 2024

During the 2024 year, it has been noted that the cost of chemicals has gone up significantly more than expected. The 2025 Budget considers the actuals year-to-date; therefore, this increase is required.

Capital Expenditures

Capital expenditures are estimated to be \$1,182,500 (see Water & Sewer Services capital expenditures tab for more details on total project costs, funding, etc.):

Name of project / purchase	Risk Rating	Division	2025	Funding Source		
				Grant	Fees & Services	Reserves
Fairview Reservoir Backup Generator and Electrical. Pumps, piping and Mechanical and Upgrades (40% cost share)	15	Water	\$512,500			\$512,500
Raw Water Pump at FE Holliday - Phase 1	25	Water	150,000		\$81,705	68,295
114th Street Reservoir Replacement of Supply and Distribution Piping	25	Water	280,000	\$280,000		
114th Reservoir - Manufactured Lift for pump removal	9	Water	10,000			10,000
Replacement of Canada Valve Darling Hydrants	15	Water	105,000			105,000
2025 SCADA computer Upgrades	9	Water	25,000			25,000
Booster Station Pump - Electrical Upgrade	15	Water	20,000			20,000
FE Holliday - Repair change room, control room & bathroom	5	Water	30,000			30,000
Water Treatment Plant #1 LED Lamp Upgrade	3	Water	50,000	10,000		40,000
TOTAL			\$1,182,500	\$290,000	\$81,705	\$810,795

Sanitary Sewer Utility Services

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

SANITARY SEWER SERVICES	Budget to Budget Variances		2025 Budget	2024 Budget	2024 Actual as of Sept 6, 2024	2023 Actual (excluding amort.)
	%	\$				
Operating Revenue						
Other Segmented Revenue						
Fees and Charges						
- Sanitary Sewer Fees	5%	\$ 234,945	\$ 4,729,367	\$ 4,494,422	\$ 3,257,202	\$ 4,352,389
- Sanitary Sewer Expense Recovery	204%	34,011	50,700	16,689	4,870	8,656
Total Operating Revenue	6%	268,956	4,780,067	4,511,112	3,262,072	4,361,045
Operating Expenses						
Wages and benefits	9%	112,387	1,413,015	1,300,628	771,542	1,160,541
Professional/Contractual services	17%	77,500	531,300	453,800	166,483	347,595
Subscription/Memberships	(8%)	(650)	7,695	8,345	-	3,664
Utilities	(2%)	(7,491)	396,540	404,031	229,359	403,947
Maintenance, materials and supplies	(3%)	(12,296)	396,135	408,431	215,920	378,309
Travel	(29%)	(3,060)	7,354	10,414	-	2,596
Interest	(9%)	(57,388)	564,128	621,516	98,055	545,156
Total Sanitary Sewer Services Expenses	3%	109,002	3,316,167	3,207,165	1,481,359	2,841,808
Total Sanitary Sewer Services	12%	\$ 159,954	\$ 1,463,900	\$ 1,303,947	\$ 1,780,713	\$ 1,519,237
Capital Expenditure	129%	(485,000)	(860,000)	(375,000)	-	-
Total Sanitary Sewer Services Financial Position	(35%)	\$ (325,046)	\$ 603,900	\$ 928,947	\$ 1,780,713	\$ 1,519,237

Revenues

Sanitary Sewer Services revenue is expected to increase by \$268,956. This includes a 4% proposed increase on base and removal fees (per cubic metre). The fees charged by the City are noted in *Bylaw 1707 – Sewerage Works*.

Cost recovery on five house reconnections has been budgeted for the 2025 year. The additional increase amount comes from an internal adjustment of \$10,000 to this department, which was recognized for leachate treatment done for the Waste Management Facility, a reallocation of sewer lateral report revenue (approx. \$5,700) to recognize the revenue where the work is being completed, and a change of the septic receiving station of approximately \$18,000.

Expenses

Overall expenses are projected to increase by \$109,002 in 2025 compared to the 2024 budget due to the following the main changes:

- **Wages and Benefits** are projected to increase by approximately \$112,387 due to improved wage reallocations and for pay scale/wage adjustments done for cost-of-living and movement of staff in positions.
- **Professional and contractual services** are projected to increase in 2025 compared to Budget 2024 by \$77,500 (approximately 17%) mainly due to the following:

Large changes in expense compared to prior year	
Treatment Plant Service Contract (total budget \$313,800) increase of \$62,500 compared to 2024	
WSA Water Assessment – Provincial requirement. Cost to be incurred every 5 years.	\$ 40,000
Vac Truck Service - cleaning bi-reactors in 2025, this cost occurs approx. every 2 years.	15,000
Sanitary Sewer Mains – Service Contract (total budget \$126,000) increase of \$10,000 compared to 2024	
Manhole renovations	5,000
Sewer main repairs	5,000
WMF Lift – Service Contract (total budget \$11,500) increase of \$10,000 compared to 2024	
Evaluation of force main - cost to be incurred every 5 years	10,000

- **Utilities** budget has been decreased by \$7,491 to align with current year actuals after taking into consideration the new rates that were implemented in the prior year for both SaskEnergy and SaskPower.
- **Maintenance, materials, and supplies** are expected to decrease in 2025 by \$12,296 due to the following:

Large changes in expense compared to prior year	
Treatment Plant – Equipment repairs (total budget \$47,000) decrease of \$13,000 compared to 2024	
Replace florescent bulbs w/ LED – completed in 2024	\$ (13,000)

Capital Expenditures

Capital expenditures are estimated to be \$860,000. (See Water & Sewer Services capital expenditures tab for more details on total project costs, funding, etc.)

Name of project / purchase	Risk Rating	Division	2025	Funding Source		
				Grant	Debt	Reserves
2025 VTSCADA conversion	9	Sanitary Sewer	\$75,000			\$75,000
Changing fibreglass grating & kickplates	15	Sanitary Sewer	50,000			50,000
New Heating Pipes Mains at the WWTP	9	Sanitary Sewer	60,000			60,000
Replacement of Bioreactor and Head Cell valve	15	Sanitary Sewer	80,000			80,000
Ultraviolet Lamp Upgrade	15	Sanitary Sewer	275,000			275,000
Reconstruction of the Parson Industrial Park Lift Station	9	Sanitary Sewer	20,000			20,000
Correction Action to Repair Force Main H2S Gas and Anaerobic Sludge Flow Issue	25	Sanitary Sewer	250,000			250,000
Ventilation at the Drop Structure	25	Sanitary Sewer	50,000			50,000
TOTAL			\$860,000	\$0	\$0	\$860,000

Appendices

Appendix 1 – Strategic Plan



City of North Battleford 2021-2025 Strategic Plan



The Value of the Strategic Plan

Our Strategic plan is the guiding document for the City of North Battleford. It provides a series of interconnected goals that guide the actions of the City in its journey to become the City envisioned by Council. This strategic plan covers the years 2021 – 2025. It is not a static document but is meant to be a major tool for staff and a guide for Council. Its inspirational in nature, it does not talk about the City and where it is today, but rather where the City is going! The Plan is used to guide departmental business plans and budgets efforts. Each department and the City as a whole, will align to the Strategic Plan.

Values

It is important to the City of North Battleford that we maintain our values. Values show what we believe and how we behave. You can expect us to approach our work with citizens, organizations and with all those that we meet using the values below. As we develop programs and tactics to implement the City's Strategic Plan, these values will be part of that implementation.

Collaboration



Communication



Integrity



Respect



Trust



Professionalism



Accountability



Vision

The regional centre of Saskatchewan's North West for business, recreation, culture, healthcare, education, career, and economic opportunity. A diverse community where our cultures, beliefs and history are celebrated. Our residents are engaged, healthy and proud to call North Battleford home.

Mission

The City of North Battleford improves the quality of life of our residents by providing leadership and sustainable services.

Strategic Direction

- **Provide Quality Infrastructure** – consistently investing wisely for current and future infrastructure needs
- **Sustainability** – consider sustainability in all of Council's and Administration's actions
- **Economic Vitality** – a healthy economy that creates and maintains abundant quality jobs for our residents and opportunities for our businesses. A place where talent, investment and business thrive.
- **Healthy and Safe Community** – An inclusive community
- **Organizational Excellence** – A resident focused organization that is recognized as a leader in public service.
- **Regional Hub** – Recognized as the economic social, educational, health and recreational hub of North West Saskatchewan
- **Excellence in Governance and Citizen Focused Services** – a municipal corporation that is fiscally responsible, transparent, with strong inter-governmental relations and operations that are aligned to residents needs

Strategic Goals

Provide Quality Infrastructure SG1.0

- 1.1 • Continued investment in the Underground Pipe and Asphalt Replacement program
- 1.2 • Set standards for new builds that will be required of developers and City run projects
- 1.3 • Strategically enhance maintenance through planned maintenance work based on asset management data

Sustainability SG2.0

- 2.1 • Consider sustainability in all Council and Administration actions

Economic Vitality SG3.0

- 3.1 • Promote public and private sector investment
- 3.2 • Streamline processes and practices to make it easier to do business in North Battleford
- 3.3 • Leverage North Battleford assets, like the airport, highway, rail and river, and existing business sectors
- 3.4 • Engage the business community in identifying and developing economic opportunities
- 3.5 • Attraction of needed talent and development locally of needed skills in our economy

Healthy and Safe Community SG4.0

- 4.1 • Working with community stakeholders to enhance safety
- 4.2 • Facilitate the development of an improved spectrum of healthcare for the City of North Battleford and the region
- 4.3 • Ensure that recreational activities are geared to meeting the broad spectrum of needs found in the Recreation Master Plan
- 4.4 • Ensure the City has an effective emergency management system in place to meet the needs of our residents during moments of community crisis
- 4.5 • Design and maintain a safe community

Organizational Excellence SG5.0

- 5.1 • Improve communications and reputation management
- 5.2 • Develop and define levels of service for all departments
- 5.3 • Improve services to residents and staff through appropriate investments in software and technology
- 5.4 • Ensure City operations are efficient
- 5.5 • Become an employer of choice in the province

Regional Hub SG6.0

- 6.1 • Fostering relationships with surrounding communities
- 6.2 • Improving relationships with Indigenous and Métis peoples
- 6.3 • Improving relations with surrounding First Nations
- 6.4 • Improving relations with surrounding municipal governments
- 6.5 • Promotion of investments that benefit the region as a whole
- 6.6 • Work with governments and organizations within our region to improve institutional capacity and the exchange of ideas and information
- 6.7 • Development of increased coordination between the City and its regional partners
- 6.8 • Work with regional partners in lobbying senior governments for issues of interest to the region

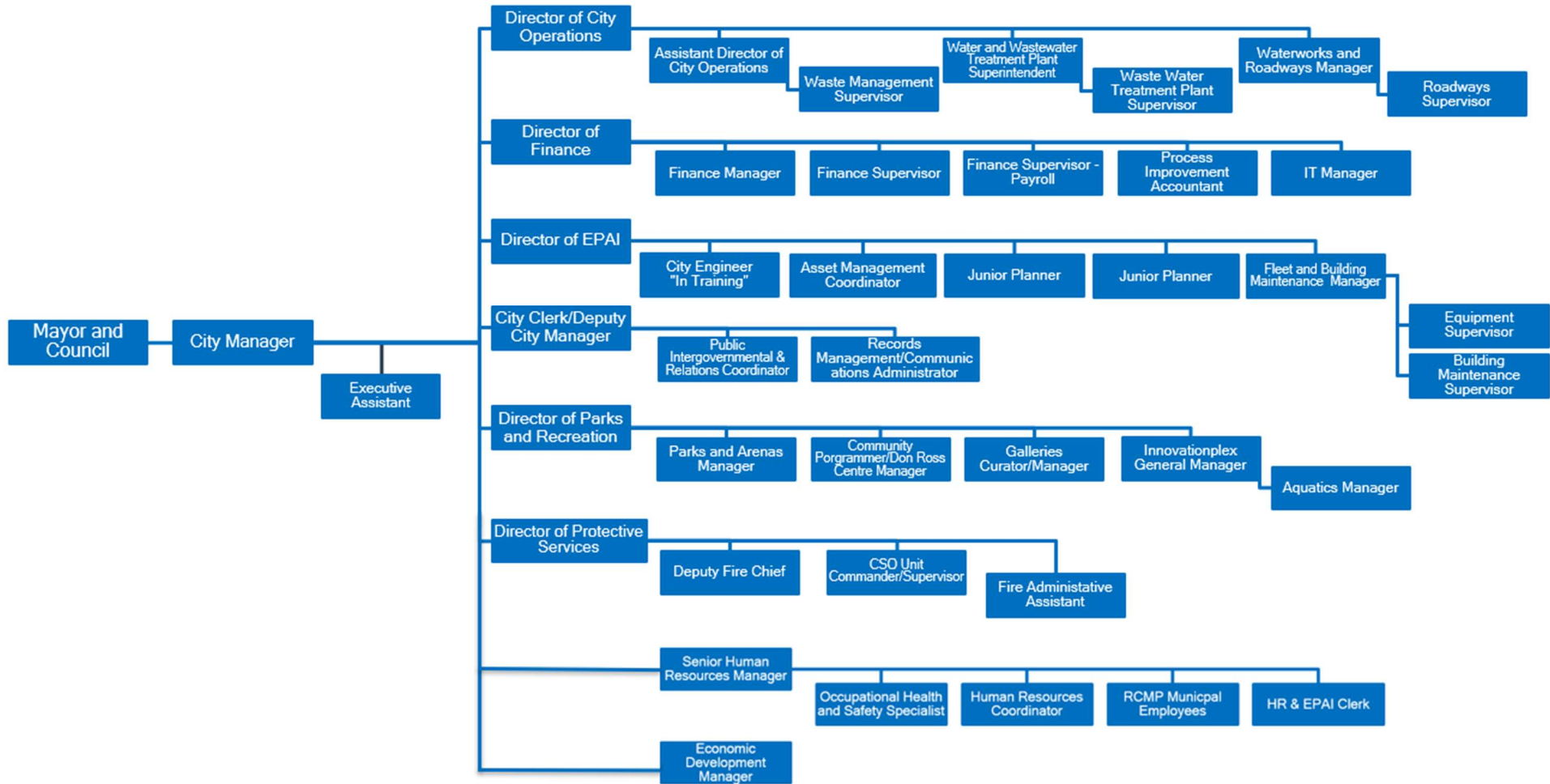
Excellence in Governance and Citizen Focused Services SG7.0

- 7.1 • Use of communications practices and engagement that helps residents understand what is happening at the City
- 7.2 • Develop Council approved service levels for all departments
- 7.3 • Ensure the City operates effectively
- 7.4 • Council approval of all service levels for all departments

Appendix 2 – 2025 Budget Timetable

Dates	Milestone
July 29, 2024	Completed 2025 Department Capital Templates and One Page Capital to be returned to Financial Services Department.
July 30 – August 6, 2024	One on One Capital Department meetings with relevant Director and Financial Services Department.
August 7, 2024	CLT Capital Budget discussion
August 16, 2024	Completed 2025 Utility Fund Operating Budget templates to be returned to Financial Services Department.
August 19-20, 2024	One on One Operating meetings for Utility Fund
August 20-21, 2024	Capital Budget meeting with selected Managers/Supervisors
September 9-10, 2024	Draft Utility Budget Released to Mayor and Council.
September 12, 2024	Completed 2025 Department Operating Budget templates to be returned to Financial Services Department.
September 16 – 19, 2024	One on One Operating meetings with relevant Director and Financial Services Department.
September 19, 2024	Special Planning Meeting – 2025 Utility Budget Presentation
September 27 - October 11, 2024	Official Budget document completed by Financial Services Department with Department written input.
October 15, 2024	Council Meeting – 2025 Utility Fund Budget Approval
November 25, 2024	Draft Budget Review (internal).
December 9, 2024	Draft Budget Released to Mayor and Council.
January 7 th , 9 th , 15 th , 22 nd , 2025	Council Budget Deliberation Meeting
January 23, 2025	Special Council meeting – 2025 Budget Approval

Appendix 3 – Organizational Chart



Appendix 4 – Community Development Financial Assistance Program Grants

Organization	Approved
	2025
Boys and Girls Club	\$ 20,000
Concern for Youth	3,000
Battlefords Sexual Assault Centre	3,700
Midwest Food Resources	2,000
Miwasin Kikanow (BATC)	25,000
Citizens on Patrol	2,000
Battlefords Family Health Centre Community Garden (BRT6HC)	2,000
Big Brothers Big Sisters	2,000
Total	\$ 59,700

Appendix 5 – Amortization reconciliation

City of North Battleford
General Fund- Amortization Reconciliation
Forecast for the year ended December 31, 2025

	% change	2025 Budget	2024 Budget	2024 Actual as of September 6, 2024	2023 Actual
Surplus / (Deficit) before Amortization	(13%)	1,755,019	2,009,453	10,477,392	5,182,290
Amortization	7%	(5,769,900)	(5,369,928)		(5,640,023)
Surplus / (Deficit) with Amortization	19%	\$ (4,014,881)	\$ (3,360,475)	\$ 10,477,392	\$ (457,734)

City of North Battleford
Utilities Fund - Amortization Reconciliation
Forecast for the year ended December 31, 2025

	% change	2025 Budget	2024 Budget	2024 Actual as of September 6, 2024	2023 Actual
Surplus / (Deficit) with Amortization	33%	1,749,993	1,312,396	2,136,509	1,621,678
Amortization	33%	(2,668,108)	(2,008,731)	-	(2,179,738)
Surplus / (Deficit) with Amortization	32%	(918,115)	(696,335)	2,136,509	(558,060)

Appendix 6 – Consolidated Schedule of Accumulated Surplus December 31, 2023

This is an excerpt from the December 31, 2023, Audited Consolidated Financial Statement.

Notes to Consolidated Financial Statements

for the year ended December 31, 2023

25. Consolidated Schedule of Accumulated Surplus

	2022	Changes	2023
	(Restated - Note 20)		
Unappropriated Surplus (Deficit)			
Government activities	\$ 10,493,727	\$ (5,975,430)	\$ 4,518,297
Water	1,933,846	(426,703)	1,507,143
Sanitary sewer	(12,969,838)	6,103,368	(6,866,470)
Consolidated entities	111,695	(47,566)	64,129
Transit services	180,451	(44,756)	135,695
Total Unappropriated Surplus (Deficit)	(250,119)	(391,087)	(641,206)
Appropriated Reserves			
General government	1,004,247	1,272,656	2,276,903
Fire and protective	1,506,912	(382,389)	1,124,523
Operations	4,376,257	(1,938,709)	2,437,548
Waste management	887,895	99,118	987,013
EPAI	290,187	9,597	299,784
Policing initiatives	(907,962)	808,932	(99,030)
Parks & Recreation	1,538,864	(401,453)	1,137,411
Water	3,915,599	(1,619,322)	2,296,277
Sanitary sewer	4,913,641	(1,195,274)	3,718,367
Total Appropriated Reserve	17,525,640	(3,346,844)	14,178,796
Net Investment in Tangible Capital Assets			
Tangible capital assets (Note 23)	191,864,339	4,750,670	196,615,009
Less: Related long term debt	(34,417,006)	2,612,014	(31,804,992)
Less: Related Lease and other obligations	(137,213)	137,213	-
Net Investment in Tangible Capital Assets	157,310,120	7,499,897	164,810,017
Accumulated Surplus excluding remeasurement gains (losses)	\$ 174,585,641	\$ 3,761,966	\$ 178,347,607

Appendix 7 – Five Year Financial Overview

	2021	2022	2023	Budget 2024	Budget 2025
Revenue	52,032,017	48,096,546	50,255,188	47,195,508	45,470,073
Expenses	41,355,367	44,528,785	47,267,080	40,255,288	41,553,310
Capital Asset Additions	16,468,258	14,785,830	12,572,071	9,606,923	5,608,773

City of North Battleford - Five Year Financial Overview

