



**North
Battleford**

Treaty Six Territory | Heartland of the Métis | Saskatchewan | Canada



ANNUAL REPORT

20
22

NORTH BATTLEFORD

Treaty Six Territory, Heartland of the Métis

Saskatchewan, Canada

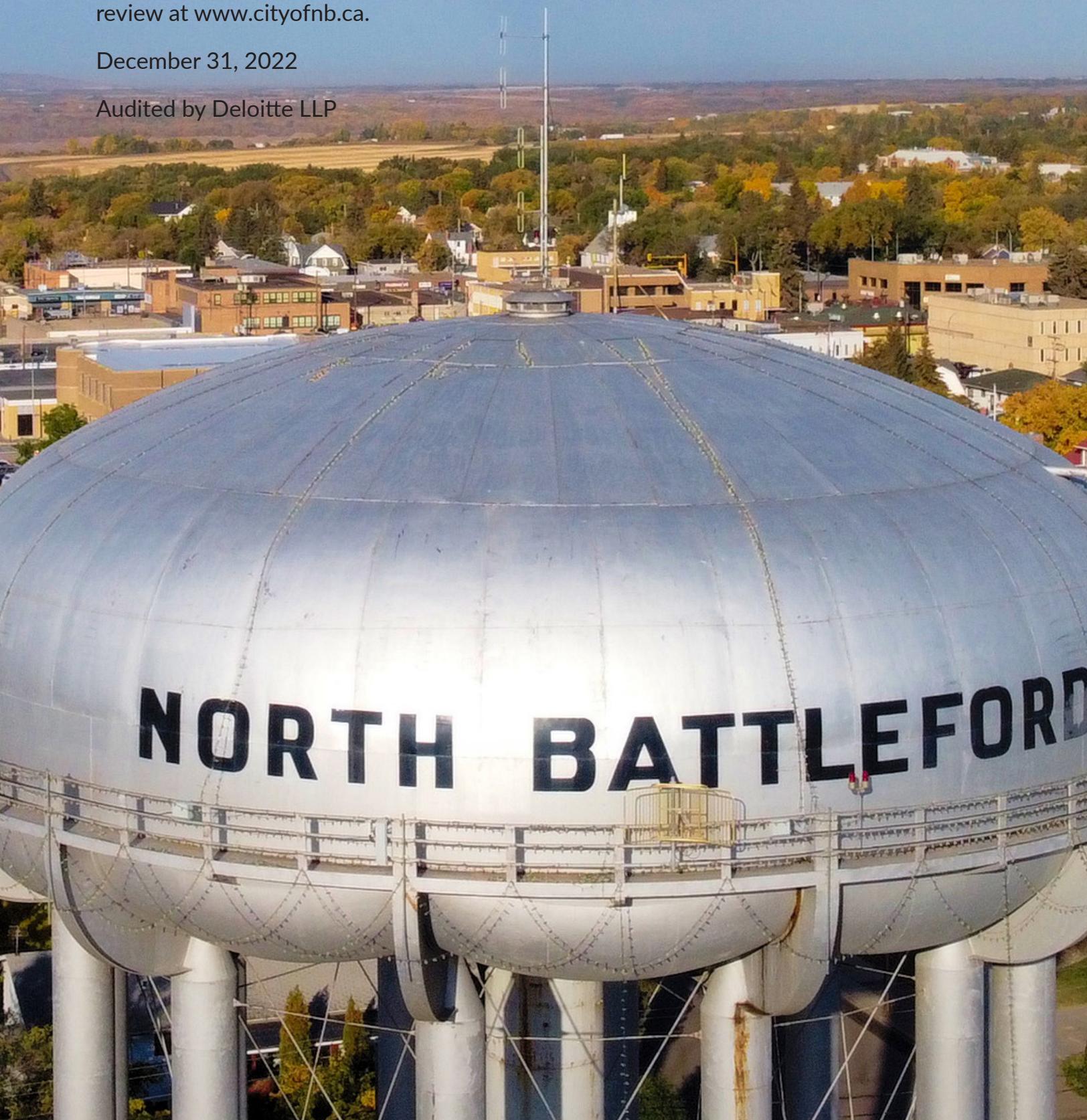
Year Ended December 31, 2022

Photo Credit: Candace Toma

The 2022 Annual Report is produced by the Finance Department in collaboration with all departments, offices and agencies of the City of North Battleford, Saskatchewan, Canada. The purpose of this report is to present to City Council, residents, and stakeholders a summary of the financial and operational activities for the year ended December 31, 2022. This document is available on our website for download and review at www.cityofnb.ca.

December 31, 2022

Audited by Deloitte LLP



North Battleford

AT A GLANCE



13,836

CITY POPULATION

AQUATIC CENTRE &
FIELD HOUSE PATRONS

119,012



1.8 KM

URBAN CROSS
COUNTRY
SKI TRAILS



141

FREE
PUBLIC
SKATING HOURS

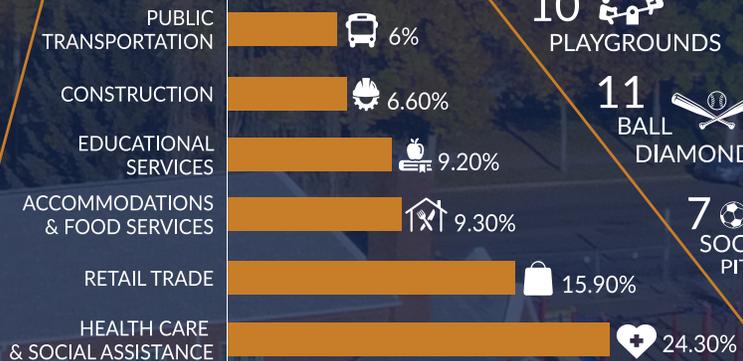
\$160,800
AVERAGE HOME
ASSESSMENT

40 KM
TRAILS IN THE
RIVER VALLEY



1,966,605 m³
SEWAGE TREATED

TOP INDUSTRIES



PARKS & SPORTS FIELDS

10 PLAYGROUNDS

11 BALL DIAMONDS

7 SOCCER PITCHES

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MESSAGE FROM THE MAYOR



David Gillan

Mayor of North Battleford

On behalf of City Council, I am honoured to share this message as part of the City of North Battleford's 2022 Annual Report. As I reflect on the many happenings celebrated in our community in the last year, I continue to be impressed by the dedication of local volunteers, the strength of relationships within our community and with our regional neighbours, and the unwavering efforts of many who strive to build North Battleford up every single day.

The City of North Battleford continued to work on several significant and necessary projects in 2022 which includes the Sanitary Sewer Force Main Upgrade Project. This project, valued at nearly \$17 million, included funding contributions from both the Federal and Provincial governments and these investments allowed the City to leverage its own significant contribution of \$10 million to complete the project. Council values investing in necessary improvements to maintain a healthy standard of living while upgrading the required infrastructure that supports long-term population growth and business expansion in the community.

The City's 2022 Underground Pipe and Asphalt Replacement (UPAR) Program included a \$6.2 million investment, offset by \$734,267 in Federal Government funding. This project included the 102nd Street Road Rehabilitation project, from Railway Avenue to 16th Avenue, and 12th Avenue from 102nd Street, west to the lane behind the Innovation Credit Union building. This important project will continue into 2023 with additional UPAR funding to provide enhanced street access for businesses in this area, to repair sidewalks for pedestrian safety, and to provide tree replacement in the neighbourhood.

The City of North Battleford also continues to enhance regional partnerships with a focus on tackling many issues impacting community health, growth, and well-being. These issues include anything from incidents of racism in the Battlefords, safety concerns, regional emergency management, and working together to ensure a coordinated approach relating to matters wherein jurisdictional boundaries or issues may impede progress and service delivery. Council appreciates the opportunity to work with our regional First Nations and communities. The City wishes to acknowledge the support of the Battlefords Regional Community Coalition (BRCC) in addressing many of these important matters.

Although current economic circumstances and inflation continues to create challenging times for the community, Council remains committed throughout the remainder of this term to ensure prudent fiscal management with a focus on long term sustainability in City infrastructure, efficiency in City services, and transparency for all citizens.

In closing, I would like to thank my City Council colleagues for their commitment to our community and City staff for their dedication to providing exceptional service delivery during such difficult economic times. Together we ensure North Battleford remains a welcoming community we are all proud to call home.

CITY OF NORTH BATTLEFORD CITY COUNCIL



Greg Lightfoot



Kelli Hawtin



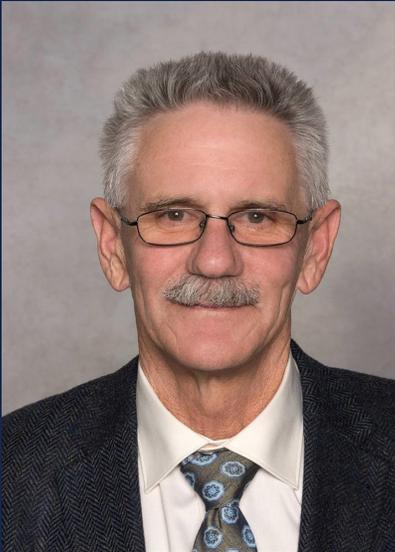
Len Taylor



Thomas Ironstand



Kent Lindgren



Ross MacAngus

MESSAGE FROM THE CITY MANAGER



Randy Patrick

City Manager

“Working with people who genuinely care is a big part of what makes North Battleford great, especially during difficult economic times.”

On behalf of City Administration, I am pleased to share this overview of the challenges and accomplishments that transpired in 2022.

With the emergence of the post-pandemic inflationary environment, City of North Battleford operations encountered very real challenges which presented many obstacles throughout the year. Finance staff worked diligently with department directors to establish spending efficiencies and adapt to the rising interest rates, higher fuel prices, and longer wait-times for items that typically would be simple to obtain. I commend staff for their effort and commitment to remaining within Council's approved budget. I would like to thank Council for their guidance in responding to these matters of importance during a trying time.

I am particularly proud of the level of commitment shown by City staff in their service to the community and its residents. Working with people who genuinely care is a big part of what makes North Battleford great, especially during difficult economic times. I especially want to thank our staff for their work during the pandemic as they maintained service delivery to the highest standard permitted under varying restrictions. Many staff members went above and beyond, and I am exceptionally honoured to work with such proud public servants.

In response to the post-pandemic environment, key initiatives in 2022 included Economic Development, through the hiring of an Economic Development Manager, leveraging North Battleford's assets as a Regional Hub, and recruiting staff of all levels.

As a continuation of the City's ongoing planning practices, the City continued its asset management journey in 2022. This will assist Administration and Council in optimizing their understanding of costs, while maximizing the life cycle of infrastructure and equipment in the City's inventory and upholding Council's Strategic Plan to achieve organizational excellence.

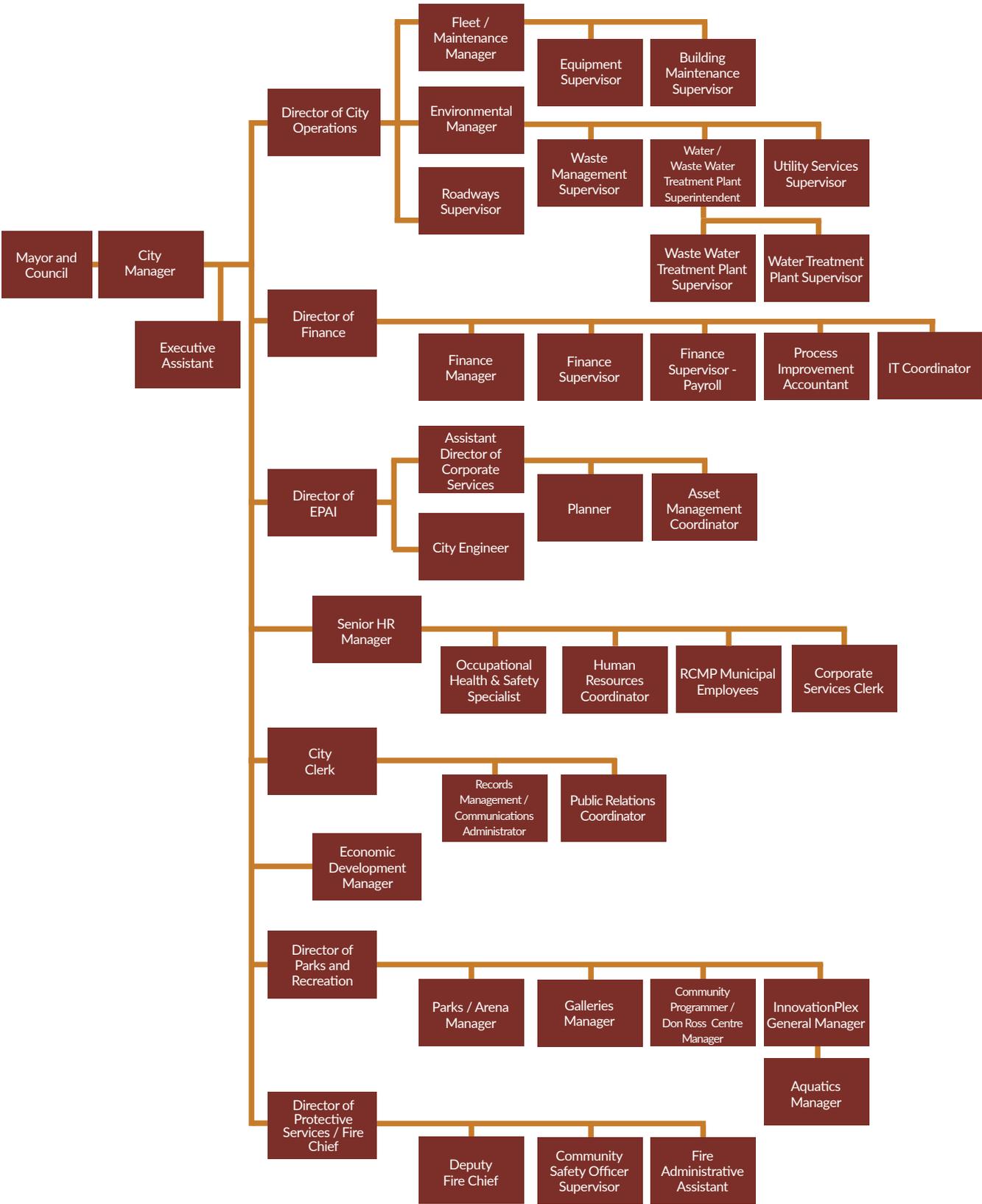
The City of North Battleford worked diligently in 2022 with regional partners and communities to develop a Regional Emergency Management Plan, which should be completed in 2023. Public safety continued to be a primary focus for Administration and with the support of Council, the City implemented several community safety initiatives aimed at crime prevention and reduction of non-violent offenses.

Two different and important projects neared completion at the end of 2022. The first, a reconstruction of the Territorial Drive/100th Street intersection. This reconstruction was intended to improve traffic flow and enhance access to local businesses along an arterial roadway that is paramount to our community's location as a regional hub. The second, the AMI Smart Water Meter changeover project, will improve customer access to the City's water utility services which includes monitoring usage, determining if there is a leak, and other features contained in the online customer portal. The customer portal is scheduled to launch in 2023.

As the City of North Battleford strives to achieve excellence in its relationships with residents, businesses, stakeholders, and visitors, we hope that your experience in the city leaves you feeling warm and welcome.

A handwritten signature in blue ink that reads "Randy Patrick". The signature is written in a cursive, flowing style.

ORGANIZATIONAL CHART



COUNCIL INITIATIVES

WELCOMING AND INCLUSIVE COMMUNITY



The City of North Battleford recognizes that our community is composed of people from many different cultural and diverse backgrounds with a regional history that demands understanding, reflection, respect, reconciliation, and ongoing community change to eliminate racism, discrimination, and intolerance.

In 2022, the City of North Battleford continued to make progressive strides on its Welcoming and Inclusive Community (WIC) initiatives as follows:

- Adoption of a formal Land Acknowledgement Policy to begin formal meetings and events in the City
- Relocated Council Chambers to the Don Ross Centre in 2022 for improved accessibility
- Permanently installed both the Métis Nation of Saskatchewan and the Treaty 6 Territory flags in Council Chambers
- Celebrated Pride Week and supported the painting of a rainbow pedestrian crosswalk on 101st Street outside the North Battleford Public Library



NATIONAL DAY FOR TRUTH & RECONCILIATION



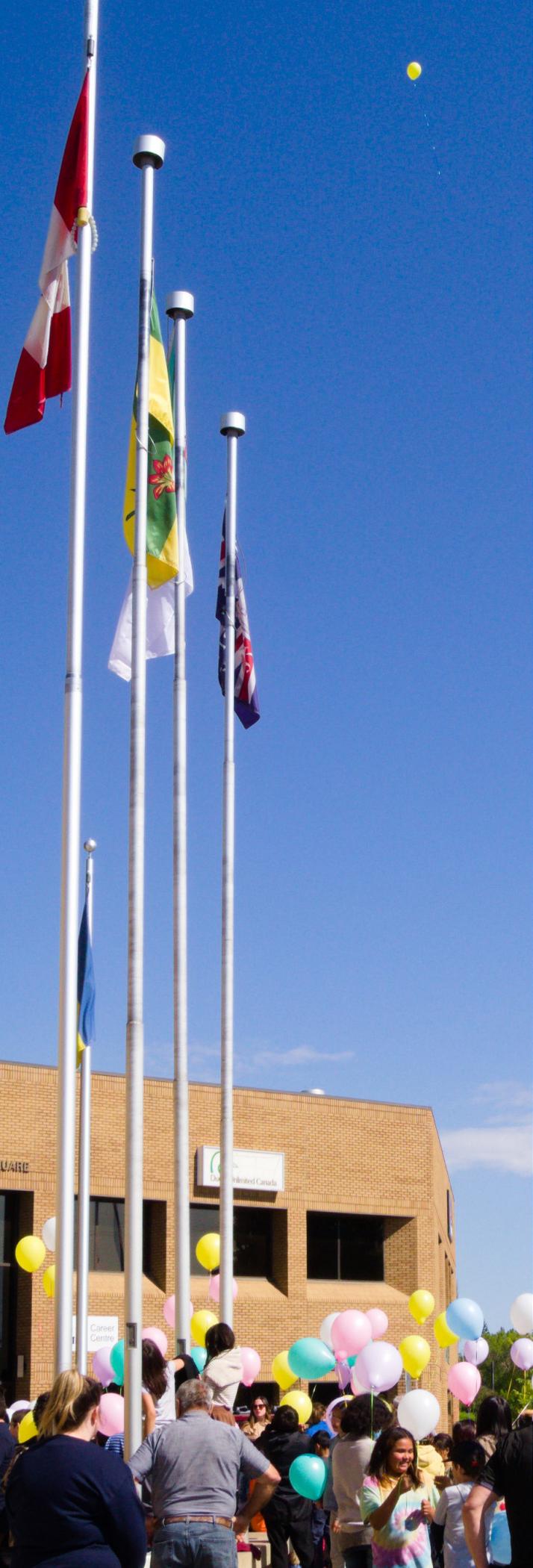
As part of the National Day for Truth & Reconciliation on September 30, 2022, the City of North Battleford

- Partnered with local Tribal Councils, the Battlefords Regional Community Coalition, the Town of Battleford, and local Métis Elders to offer significant opportunities for community members to celebrate and honour Indigenous culture in the Battlefords.
- Raised the Star Children flag at City Hall to commemorate those who did not return from Residential Schools.
- Worked with a group of Elders in the renaming of Railway Avenue West to Pëyak Trail unveiled September 30

The City of North Battleford is committed to continuing to work closely with all community members and local organizations to outline ways everyone can provide a mutually welcoming atmosphere for all.







COMMUNITY SUPPORT

LOCAL GROUP SUPPORT

BIKE AUCTION

On behalf of the Protective Services Department, Community Safety Officers recover more than 100+ bikes per year. The department recovers these bikes when found by the public within the city of North Battleford. Any unclaimed bikes in 2022 were donated to the Battlefords Union Hospital Foundation and auctioned. Proceeds from the bike auction totalled more than \$8,000 in 2022 with the funds allocated to the purchase of life-saving equipment for the BUH's "ER Every Minute Matters" campaign.

EMERGENCY SERVICES PARTNERSHIP

On September 13th 2022, the City and Saulteaux First Nation formed a new partnership to assist with fire fighting training and to complete a fire hall needs assessment. This included the donation of breathing apparatus gear to assist with fire suppression methods in the local First Nation community.

VOYENT ALERT!

The City introduced Voyent Alert! in 2022. This is a multipurpose communication service used to send alerts to residents, businesses, and visitors during critical events such as fires, floods and significant weather events, or for day-to-day communications such as water and storm advisories, roads closures, or planned maintenance.



INVOLVEMENT OF COMMUNITY AGENCIES

City Council approved approximately \$1.6 million in third-party grants for community organizations in 2022. The City provides third-party grants to eligible community organizations to economically support organizations which provide social and community supports services for citizens.

Under the Community Development Financial Assistance Program, the City also assists eligible non-profit organizations that play strategic, unique, and essential roles in North Battleford. In 2021, the City established a special subcommittee to make recommendations to City Council. Funding is awarded annually once approved by council. Organizations may apply through a formal application to the City.

The following is a list of organizations which received funding in 2022 from the City of North Battleford:

| RECEIVING ORGANIZATION | AMOUNT \$ |
|--|------------|
| North Battleford Transit System | \$ 252,000 |
| Battlefords Handi Bus System | \$ 121,804 |
| Battlefords Humane Society | \$ 150,000 |
| The Lakeland Library | \$ 361,024 |
| The North Battleford Public Library | \$ 153,560 |
| The Dekker Centre for the Performing Arts | \$ 227,610 |
| Destination Battlefords | \$ 118,458 |
| The Boys and Girls Club of the Battlefords – capital funding | \$ 5,000 |
| The Boys and Girls Club of the Battlefords – Summer Playground Program | \$ 8,000 |
| North Battleford Golf and Country Club (short-term capital) | \$ 5,000 |
| BTEC Capital Grant | \$ 10,000 |
| River Valley Board | \$ 53,000 |
| The Boys and Girls Club of the Battlefords – operating grant | \$ 25,000 |
| Concern for Youth | \$ 5,000 |
| Catholic Family Services | \$ 1,000 |
| Miwasin Kikanow Emergency Shelter (formerly The Lighthouse) | \$ 25,000 |
| Midwest Food Resource Centre | \$ 3,000 |

COMMUNITY RENEWAL

SANITARY SEWER UPGRADE PROJECT

The Sanitary Sewer Upgrade project will support current residents, future population growth and business expansion for many years to come. The City's new sanitary force main was installed and construction of the new Riverview Pumping Station was 95% complete as of December 31, 2022. The project totals more than \$15.6 million to date, making it one of the largest investments by the City in recent years. A new Riverview Sewage Lift Station is scheduled to become operational in 2023 with final project stages, including decommissioning the old Riverview Lift Station, set to be complete by summer of 2023.



SIGNIFICANT INVESTMENTS MADE BY THE CITY

2022 was a busy year for capital investment. The following are some larger projects for the year:

- Purchase of an asphalt recycler – used to recycle old asphalt from repair digs. The recycled materials are used to fill in potholes and to create small road repair patches.
- Finalizing the watermain connection by Douglas Avenue to Pearson Avenue
- 114th Street Reservoir Upgrades
- Installation of new energy-efficient lighting at Beaver Lions Stadium



UNDERGROUND PIPELINE AND ASPHALT REPLACEMENT (UPAR)

The 2022 Underground Pipeline and Asphalt Replacement (UPAR) program consisted of road rehabilitation work on 102nd Street from Railway to 16th Avenue and 12th Avenue from 102nd Street West to the lane behind the Innovation Credit Union. Reconstruction covered approximately 17,400 meters of asphalt paving, 1,241 meters of waterline, 276 meters of sanitary sewer main, and 2,524 meters of sidewalks. A large majority of the work was complete in 2022 at a cost of just over \$6.2 million. The federal government provided funding in the amount of \$734,267 for sidewalk and landscaping repairs, and tree replacement. Upgrades to the 102nd Street UPAR Project continue in 2023.

ELECTRONIC METERS UPGRADE PROJECT

The City’s Advanced Metering Infrastructure (AMI) Conversion continued into 2022. As of December 31, 2022, the total number of meters installed in North Battleford residences was 5259, representing a 98% completion rate in the project. KTI Ltd completed their portion of installations and finalized warranty work in July of 2022. The City of North Battleford continues to complete meter installations as needed, including installation in commercial properties, City facilities, and vacant properties when, or if, a new occupant applies for a reconnection to the City’s water utility. The Meter Conversion project will continue into its final stages in 2023, including the launch of an online customer portal, where residents can provide real-time data, set water consumption notifications, and monitor their own utility usage.



COMMUNITY WELL-BEING

NORTH BATTLEFORD POLICING TASK FORCE

In 2022, the Battlefords RCMP Gang Task Force Unit completed and assisted in several complex investigations which led to the successful disruption and dismantling of criminal activity, and criminal organizations in North Battleford. More than 62 individuals were charged as a result of these investigations and operations. The most significant of these investigations was Project Falter, a Gang Task Force-led multi-jurisdictional drug and organized crime investigation in 2022 and concluded in early 2023, using multiple advanced investigative techniques. In total, including Project Falter, the Gang Task Force recovered 16 stolen vehicles, 19 firearms, and 19 miscellaneous weapons, significantly reducing risk to the public.

Additionally, the Gang Task Force executed 13 search warrants and seized multiple vehicles used in offences related to property, over \$103,600 in cash (proceeds of crime), 179,200 illegal cigarettes, and several kilograms of illicit drugs and cutting agents with an approximate street value of nearly \$1.2 million.

The seizures of these weapons, stolen vehicles, money, and illicit drugs have greatly impacted the criminal element in North Battleford, sending a message that these actions and activities will not be tolerated within our community.



COMMUNITY SAFETY OFFICERS IN THE CITY

The Community Safety Officer Program consists of one Unit Commander, five Community Safety Officers, and one Administrative Assistant. In 2022, the Community Safety Officers responded to approximately 11,400 calls for services, including issuing property orders, parking and traffic safety violations, and conducting foot patrols in the downtown core. The department is fully certified in defensive tactics through the Saskatchewan Police College, and all Community Safety Officers have been recertified in the Use of Force training. Partnering with the Police College's defence tactics instructor, the North Battleford Community Safety Officer program assists with training more than 100 fellow members across Saskatchewan in "Use of Force" techniques.

The Community Safety Officers participate in public relations events such as a texting and driving campaign, presentations for elementary schools, and emergency response training for high schools. The Community Safety Officers and Citizens on Patrol also work together during group patrols to target specific initiatives – impaired driving campaigns, recovery of stolen goods, and more. The Community Safety Officers in North Battleford also work closely with Battlefords RCMP to assist on several initiatives, including active scene security, impaired driving blitzes, and investigation of inactive thefts of under \$5000. The City's Community Safety Officers are not only able to carry out enforcement under the City's Bylaws, but as Peace Officers, they are also able to uphold and enforce 13 different Provincial and Federal Statutes and Acts.



FIRE SAFETY IN THE CITY

The City of North Battleford is served by the North Battleford Fire Department (Nbfd), a composite department consisting of the Director of Protective Services, Deputy Chief of Prevention and Training, four Captains, eight full-time firefighters, and nine paid on-call firefighters. The Nbfd had its busiest year on record in 2022 as fire service personnel responded to 754 calls for service. This was a 9.6% increase in calls for service compared to 2021. The department responded to 31 structure fires in 2022 versus 24 structure fires in 2021.

The North Battleford Fire Department continues to engage community members, particularly our community's youth, to create awareness about fire prevention. This contributes to the Department's overarching goal of enhancing and supporting community safety and well-being.



UTILITY SERVICES

The Water and Wastewater Treatment Plants run continuously throughout the year and are closely monitored by staff and a remote monitoring system.

In 2022:

- 1,830,959 cubic meters of sewage were treated
- 1,588,146 cubic meters of water were treated
- 11,830 metric tonnes of waste were received
- 521 metric tonnes of household waste was diverted from the City's Waste Management Facility through recycling, adding to the facility's lifespan
- 13,904 metric tonnes of construction waste were diverted through recycling
- Lystek produced 4,186 cubic meters of bio-solids into fertilizer



PARKS & RECREATION



GALLERIES

- New murals of Allen Sapp’s images were installed on the building across from the Gallery.
- Allen Sapp Gallery Healing Garden was re-designed, replanted and installed.
- 136 artists exhibited their work while 14 exhibits were held.
- Galleries Programming: 147 programs offered with 1,890 participants. Programs included: Earth Day Art Camp, drawing, snow sculptures, sundog painting, and polar landscape painting.
- River Valley Programming took place in July and August. Activities included: ‘plein aire’ painting, bubble art, nature art tools, clay faces and river hats, outdoor art camp, and more.



PARKS & CEMETERIES

- 20 trees graduated from tree watering bags, 42 weeping birch trees were removed, 24 trees were planted under the annual Underground Pipe and Asphalt Replacement (UPAR) program.
- 30 new trees were planted on Territorial Drive Trail.
- 15 emergency tree removals.
- 12 Boulevard trees were planted.
- Over 100 bags of garbage were collected during the City’s annual Spring Clean-Up.
- 100+ Christmas light banners and Legion banners were installed.
- 43 full burials, 86 cremain burials took place, and 60 markers were installed.

ATTENDANCE

Facility usage increased to pre-pandemic attendance levels and the year-end results show a positive outlook.

| FACILITY | ATTENDANCE |
|------------------------------|------------|
| Galleries | 4,732 |
| InnovationPlex | 119,012 |
| Don Ross Community Centre | 14,819 |
| Access Communications Centre | 93,530 |
| Don Ross Arena | 40,770 |
| TOTAL | 272,863 |

CAPITAL EXPENDITURES

Some of the 2022 Parks and Recreation capital projects included: installation of a new irrigation system, upgrade of new-energy efficient lighting at Beaver Lions Stadium, the purchase of a columbarium in the City Cemetery, the Kin Hut washroom was renovated, and a new remote-control mower that safely mows steep inclines was purchased.



DON ROSS COMMUNITY CENTRE, OUTDOOR RECREATION & ARENAS

- Many activities and courses were offered throughout the year such as free skating, babysitting courses, fitness programs, and cooking.
- Local schools returned to Centennial Park for their annual Track and Field events.
- Outdoor sports were offered for both adults and youth and included baseball, softball, slo-pitch, soccer, horseshoes, lawn bowling, disc golf, and seniors' baseball.
- Canada Day fireworks were held.
- Kinsmen Rodeo, PBR Bull Riding and the Circus returned.



INNOVATIONPLEX

- 1,376 people participated in swim lessons at the Battlefords CO-OP Aquatic Centre.
- 284 birthday parties were booked at the NationsWEST Field House.
- The new aquatic inflatable made its debut during Wintertainment Week.
- Purchase and installation of a new aquatic wheelchair lift.
- A new games area was developed in NationsWEST Field House with foosball, table tennis, air hockey, and shuffleboard.
- The Innovationplex 10 Year Anniversary Event included a month of activities and celebrations finishing with the very first city-wide event: Rec Fest! It was a great finale and over 500 participated in a variety of events including a mini-pow wow, kite flying, inflatables, pancake breakfast and free swimming.

10 YEARS OF THE INNOVATIONPLEX

Celebrating the 10th anniversary of the InnovationPlex with 10 special events in September 2022.



- Johnny Reid at the Dekker Centre
- Twin Rivers Curling Club open house
- "Send Off To Summer" drive-in movie
- Live & Local - Dekker Centre outdoor plaza series
- "Meet A Machine" event presented by Family Resource Network
- NationsWest Field House family fun day
- Membership deals at the Field House or Aquatic Centre
- Menopause: The Musical at the Dekker Centre
- Movie night at the Battlefords CO-OP Aquatic Centre
- City of North Battleford Fall Blast - A Salute to the InnovationPlex

ASSET MANAGEMENT READINESS ASSESSMENT

ASSET MANAGEMENT READINESS SCALE

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

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

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

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



FEDERATION
OF CANADIAN
MUNICIPALITIES

FÉDÉRATION
CANADIENNE DES
MUNICIPALITÉS



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**City of North Battleford
Saskatchewan**

For its Annual
Financial Report
for the Year Ended

December 31, 2021

AWARD FOR FINANCIAL REPORTING

For the third consecutive year, the City of North Battleford has been awarded The Canadian Award for Financial Reporting by the Government Finance Officers Association of the United States and Canada (GFOA), for the City's 2021 financial reporting practices.

This honour is awarded annually and is judged by a panel of Canadian Review Committee Members, scoring recipients based on high standards which measure and value transparency and full disclosure to citizens.



FINANCIAL STATEMENT DISCUSSION & ANALYSIS

For the Year Ended December 31, 2022

DIRECTOR OF FINANCE INTRODUCTION

The City's Consolidated Financial Statements include divisions of City business, facilities, operating entities, and other entities which are either owned or controlled by the City of North Battleford. These include:

- The City of North Battleford
- The Battlefords Transit System
- Dekker Centre for the Performing Arts
- The North Battleford Business Improvement District Corporation

Following the end of the COVID-19 pandemic in early 2022, City facilities were able to return to “normal” and operate without further interruptions or closures. The recovery from the pandemic was welcomed by staff and the community, and the City is happy to report that facility and programming attendance has officially returned to pre-pandemic levels.

Like many other businesses, organizations, and municipalities, the City of North Battleford also experienced challenges due to rising inflation rates in 2022. Because of these increased rates, the budgeted amounts allocated to various City departments were expensed earlier in the year than anticipated. Despite the challenges an inflationary environment creates, City departments worked diligently throughout 2022 to find spending efficiencies and remain within already-lean budgetary constraints while also maintaining key service levels within the City.

While the City continues to emerge from the pandemic, recruitment of several staffing positions has proven to be a challenge. Difficulties in recruiting qualified staff has recently impacted many private businesses and public organizations across the province. Despite the City's best recruiting efforts, due to staffing shortages, some programs in the City were required to operate at a reduced capacity to accommodate staffing vacancies.

In 2022, the City of North Battleford was able to complete or make progress on several large-scale capital projects, including the twinning of the sanitary sewer main, the AMI Smart Meter – water meter replacement project, and the rehabilitation and replacement of critical infrastructure on 102nd Street under the 2022 Underground Pipe and Asphalt Replacement (UPAR) program.

The City's Finance Department remains committed to delivering clear and complete financial information, while continuing to operate with transparency for the benefit and information of all City residents, property owners, businesses, and prospective community members.

This annual report document is a culmination of hard work and dedication by many members of City Administration. The City extends its gratitude for their contributions, professionalism, and commitment toward this important document outlining our City's current landscape and financial position.

On behalf of the City's Finance Department, I am pleased to present the 2022 Audited Financial Statements and accompanying discussion and analysis.

Respectfully submitted,



Margarita Pena, CPA
Director of Finance

DEPARTMENT COSTS PER RESIDENT

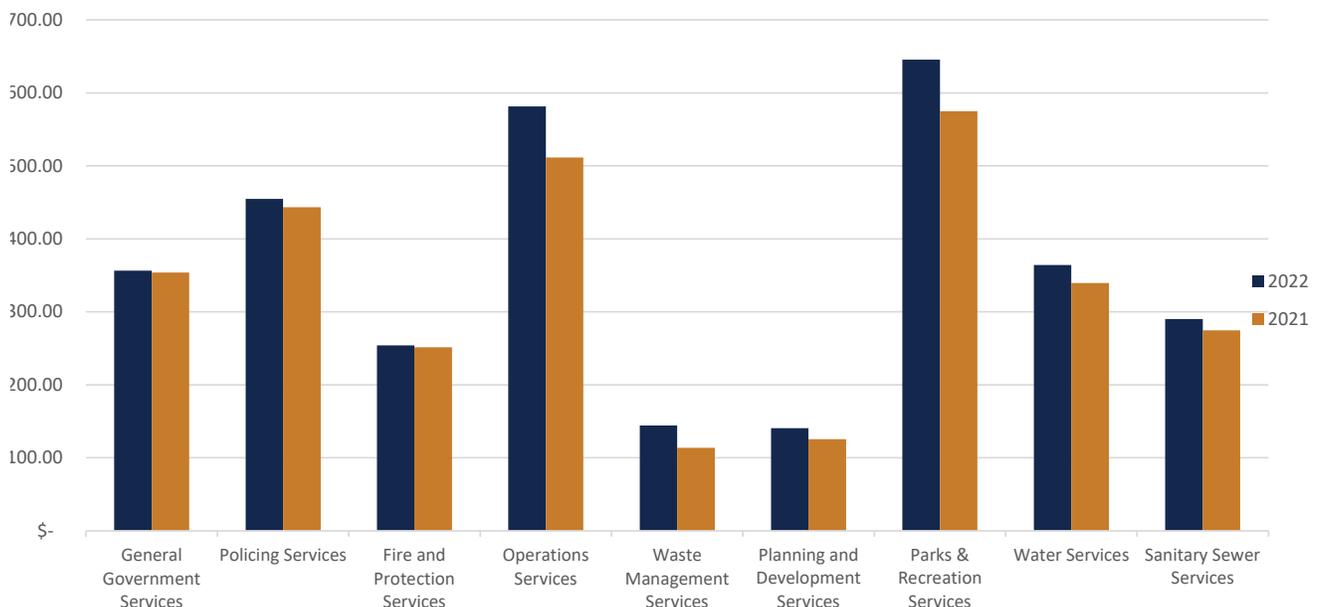
For the Year Ended December 31, 2022

Department Costs Per Resident measures each City department's individual cost per resident living in the City. The year over year change in total cost per resident went from \$2,988.97 in 2021 to \$3,218.33 in 2022, an 7.7% increase. The cost of City wages and benefits for all residents in 2021 was \$1,008.53 compared to \$1,076.3 in 2022, a 16.7% increase.

TABLE 1.0 - DEPARTMENT COSTS PER RESIDENT

| DEPARTMENT | POPULATION | DEPARTMENT COSTS | PER RESIDENT | WAGES & BENEFITS | PER RESIDENT |
|-----------------------------------|------------|------------------|--------------|------------------|--------------|
| General Government Services | 13,836 | 4,933,184 | \$ 356.55 | \$ 2,609,545 | \$ 188.61 |
| Policing Services | 13,836 | 6,290,299 | \$ 454.63 | \$ 490,925 | \$ 35.48 |
| Fire and Protection Services | 13,836 | 3,517,036 | \$ 254.19 | \$ 2,752,437 | \$ 198.93 |
| Operations Services | 13,836 | 8,046,682 | \$ 581.58 | \$ 1,545,625 | \$ 111.71 |
| Waste Management Services | 13,836 | 1,814,269 | \$ 131.13 | \$ 601,977 | \$ 43.51 |
| Planning and Development Services | 13,836 | 1,943,040 | \$ 140.43 | \$ 760,005 | \$ 54.93 |
| Parks & Recreation Services | 13,836 | 8,932,134 | \$ 645.57 | \$ 3,354,359 | \$ 242.44 |
| Water Services | 13,836 | 5,036,522 | \$ 364.02 | \$ 1,703,076 | \$ 123.09 |
| Sanitary Sewer Services | 13,836 | 4,015,619 | \$ 290.23 | \$ 1,073,672 | \$ 77.60 |

TABLE 2.0 - DEPARTMENT COSTS PER RESIDENT



STATEMENT OF OPERATIONS

For the Year Ended December 31, 2022

A summarized Statement of Operations (Statement 2) for the past five years is reflected in Table 6.0 below. Compared to last year both Revenues (2%) and Expenses (8%) have increased. Total surplus has experienced a decrease of 67%. Taking a long-term view, compared to five years ago, revenues are up 7.3% and expenses are down 8.8%, demonstrating strong cost containment.

TABLE 3.0 - FIVE YEAR STATEMENT OF OPERATIONS

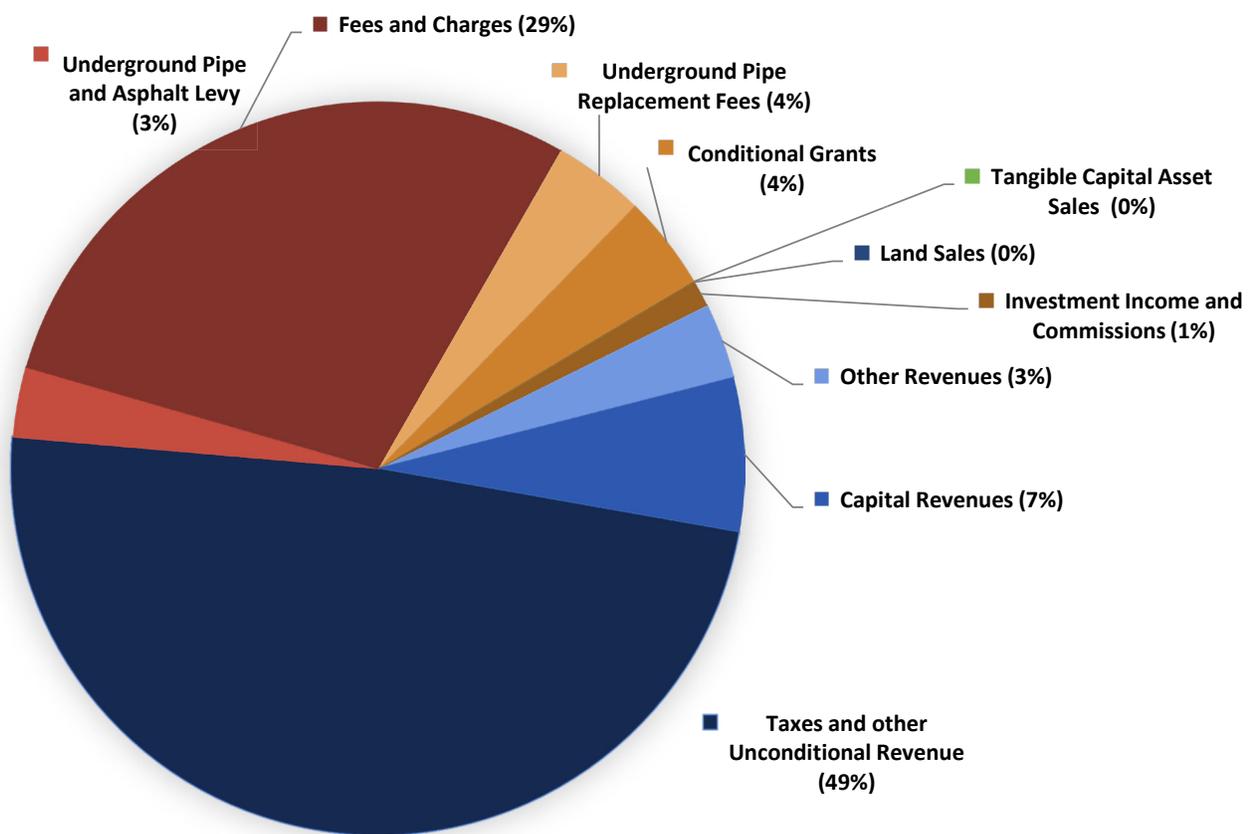
| | 2022 | 2021 | 2020 | 2019 | 2018 | CHANGE |
|------------------------------------|----------------------|---------------|---------------|---------------|---------------|---------|
| Total Revenues | \$ 44,842,041 | \$ 44,012,671 | \$ 42,744,591 | \$ 41,820,233 | \$ 41,791,405 | 7.30% |
| Total Expenses | \$ 44,582,785 | \$ 41,355,367 | \$ 38,117,778 | \$ 39,109,676 | \$ 40,938,399 | 8.77% |
| Operating Surplus (Deficit) | \$ 313,256 | \$ 2,657,304 | \$ 4,626,813 | \$ 2,710,557 | \$ 853,006 | 63.28% |
| Capital Grants | \$ 3,254,505 | \$ 8,019,346 | \$ 2,473,250 | \$ 1,742,664 | \$ 875,957 | 271.54% |
| Total Surplus (Deficit) | \$ 3,567,762 | \$ 10,676,650 | \$ 7,100,063 | \$ 4,453,221 | \$ 1,728,963 | 106.35% |

REVENUES

For the Year Ended December 31, 2022

Taxes and Unconditional Revenues continue to be the City’s single biggest sources of revenue, comprising 49% of all revenue. The second largest revenue stream is fees and charges at 29%. Examples of Fees and Charges include entry fees at the pool, water and sewer charges, and landfill entry fees.

TABLE 4.0 - 2022 SUMMARY OF REVENUES



REVENUE COMPARISON

In 2022, the City faced the second year of the recovery stage of the pandemic's negative economic impacts. Challenges and uncertainty contributed to a decrease in the City's overall revenues compared to 2021, at \$3,935,470. The primary cause was mainly due to the decrease of capital grants of \$4,764,841 for 2022

TABLE 5.0 - FIVE YEAR SUMMARY OF REVENUES

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---------------|---------------|---------------|---------------|---------------|
| Taxes and other Unconditional Revenue | \$ 23,369,014 | \$ 22,712,743 | \$ 23,363,611 | \$ 21,677,473 | \$ 20,548,863 |
| Underground Pipe and Asphalt Levy | \$ 1,496,321 | \$ 1,487,077 | \$ 1,483,078 | \$ 1,469,383 | \$ 1,488,343 |
| Fees and Charges | \$ 13,866,444 | \$ 13,081,637 | \$ 11,993,753 | \$ 13,275,359 | \$ 13,246,352 |
| Underground Pipe Replacement Fees | \$ 1,947,091 | \$ 1,954,440 | \$ 1,963,622 | \$ 1,948,919 | \$ 1,902,061 |
| Conditional Grants | \$ 1,997,996 | \$ 1,480,916 | \$ 1,699,489 | \$ 1,356,436 | \$ 1,734,781 |
| Tangible Capital Asset Sales Gain (Loss) | \$ 11,999 | \$ 35,099 | \$ 14,812 | \$ 82,150 | \$ (218,990) |
| Land Sales - Gain/ (Loss) | \$ (3,889) | \$ 1,001,251 | \$ 246,817 | \$ 153,841 | \$ 1,100,457 |
| Investment Income and Commissions | \$ 563,455 | \$ 540,752 | \$ 521,897 | \$ 505,615 | \$ 603,171 |
| Other Revenues | \$ 1,593,611 | \$ 1,718,756 | \$ 1,457,512 | \$ 1,351,057 | \$ 1,386,367 |
| Capital Revenues | \$ 3,254,505 | \$ 8,019,346 | \$ 2,473,250 | \$ 1,742,664 | \$ 875,957 |
| Total | \$ 48,096,547 | \$ 52,032,017 | \$ 42,744,591 | \$ 41,820,233 | \$ 41,791,405 |

TAXABLE ASSESSMENT AND PROPERTY TAXATION

For the Year Ended December 31, 2022

TABLE 6.0 - FIVE YEAR SUMMARY OF PROPERTY TAXES

| 5 YEAR MILL RATES | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| Taxable Assessment | \$1,158,144,148 | \$1,157,893,365 | \$1,159,073,850 | \$1,139,951,220 | \$1,118,044,275 |
| Mill Rates | | | | | |
| Uniform Mill Rate | 15.653 | 14.752 | 13.893 | 13.488 | 12.97 |
| MUNICIPAL FACTOR | | | | | |
| Residential | 0.3731 | 0.3790 | 0.3982 | 0.3982 | 0.3771 |
| Condominium | 0.3731 | 0.3790 | 0.3982 | 0.3982 | 0.3771 |
| Condo Parking/Garage | 0.3731 | 0.3790 | 0.3982 | 0.3982 | 0.3771 |
| Vacant Residential Land | 0.6400 | 1.5900 | 1.5282 | 1.5282 | 1.4474 |
| Agriculture | 1.1000 | 1.3870 | 1.8110 | 1.8110 | 1.7586 |
| Multi-Family | 1.0780 | 0.9999 | 1.1316 | 1.1316 | 1.0718 |
| Elevators | 1.4633 | 1.4784 | 1.3753 | 1.3753 | 1.3354 |
| Pipelines & Railways | 0.5230 | 0.5230 | 1.3753 | 1.3753 | 1.3354 |
| Commercial | 1.1416 | 1.1880 | 1.2133 | 1.1800 | 1.1155 |
| "Vacant Commercial Buildings - Key Commercial Corridor" | 1.3600 | 0.7300 | 3.5400 | 3.54 | 3.3465 |
| Minimum Tax | 389.5 | 370.56 | 356.2 | 342.5 | 332.5 |
| School Mill Rate | 1.42-9.88 | 1.42-9.88 | 1.43-9.68 | 1.43-6.27 | 1.43-6.27 |
| Base Taxes | | | | | |
| Residential | 778.92 | 741.05 | 733 | 684.95 | 665 |
| Condominium | 778.92 | 741.05 | 733 | 684.95 | 665 |
| Multi-Family | 778.92 | 741.05 | 733 | 684.95 | 665 |
| UPAR | 4.36 | 4.36 | 4.36 | 4.36 | 4.36 |

TABLE 7.0 - FIVE YEAR SUMMARY OF TAX REVENUE AND RECEIVABLES

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|
| Taxation Revenue | \$ 17,507,347 | \$ 16,819,666 | \$ 16,291,577 | \$ 15,625,807 | \$ 14,599,089 |
| Population | 13,836 | 13,836 | 14,315 | 14,315 | 14,315 |
| Taxation Revenue per Resident | \$ 1,265.35 | \$ 1,215.65 | \$ 1,138.08 | \$ 1,091.57 | \$ 1,019.85 |
| Tax Receivable at End of Year | \$ 3,955,223 | \$ 3,348,355 | \$ 2,894,250 | \$ 2,514,817 | \$ 1,568,641 |
| Tax Receivable % of Tax Revenue | 23% | 20% | 18% | 16% | 11% |
| Taxation as a % of Overall Revenue | 39% | 38% | 38% | 37% | 35% |

EXPENSES

For the Year Ended December 31, 2022

In 2022 the total operating expenses were \$44,528,728, which included:

- Wages and Benefits at \$14,891,622 compared to \$13,954,053 in 2021, an increase of \$937,569
- Contractual Services at \$11,758,995 compared to \$11,015,586 in 2021, an increase of \$743,409
- Subscriptions and Memberships at \$139,139 compared to \$147,080 in 2021, an decrease of \$7,941
- Utilities at \$2,771,784 compared to \$2,570,763 in 2021, an increase of \$201,021
- Maintenance, Materials & Supplies at \$4,368,377 compared to \$3,428,773 in 2021, an increase of \$939,604
- Travel at \$53,060 compared to \$15,149 in 2021, an increase of \$37,911
- Amortization at \$7,378,658 compared to \$7,307,554 in 2021, an increase of \$71,104
- Interest at \$1,582,878 compared to \$1,288,985 in 2021, an increase of \$293,893
- Insurance at 564,430 compared to \$409,137 in 2021, an increase of \$155,293
- Grants and contributions at \$955,346 compared to \$656,852 in 2021, an increase of \$298,494
- Other expenses at \$77,929 compared to \$110,075 in 2021, a decrease of \$32,146

EXPENSE OBSERVATIONS

Departmental expense comparisons for 2022:

- General Government expenses were \$4,933,184 compared to \$4,895,168 in 2021
- Policing Services expenses were \$6,290,299 compared to \$6,134,248 in 2021
- Fire & Protective Services expenses were \$3,517,036 compared to \$3,480,377 in 2021
- Operations Services expenses were \$8,046,682 compared to \$7,078,732 in 2021
- Waste Management (Landfill) expenses were \$1,814,269 compared to \$1,574,143 in 2021
- Planning & Development Services expenses were \$1,943,040 compared to \$1,737,597 in 2021
- Parks & Recreation expenses were \$8,932,134 compared to \$7,953,216 in 2021
- Water services expenses were \$5,036,522 compared to \$4,699,580 in 2021
- Sanitary Sewer expenses were \$4,015,619 compared to \$3,802,306 in 2021

TABLE 8.0 - 2022 EXPENDITURES BY TYPE

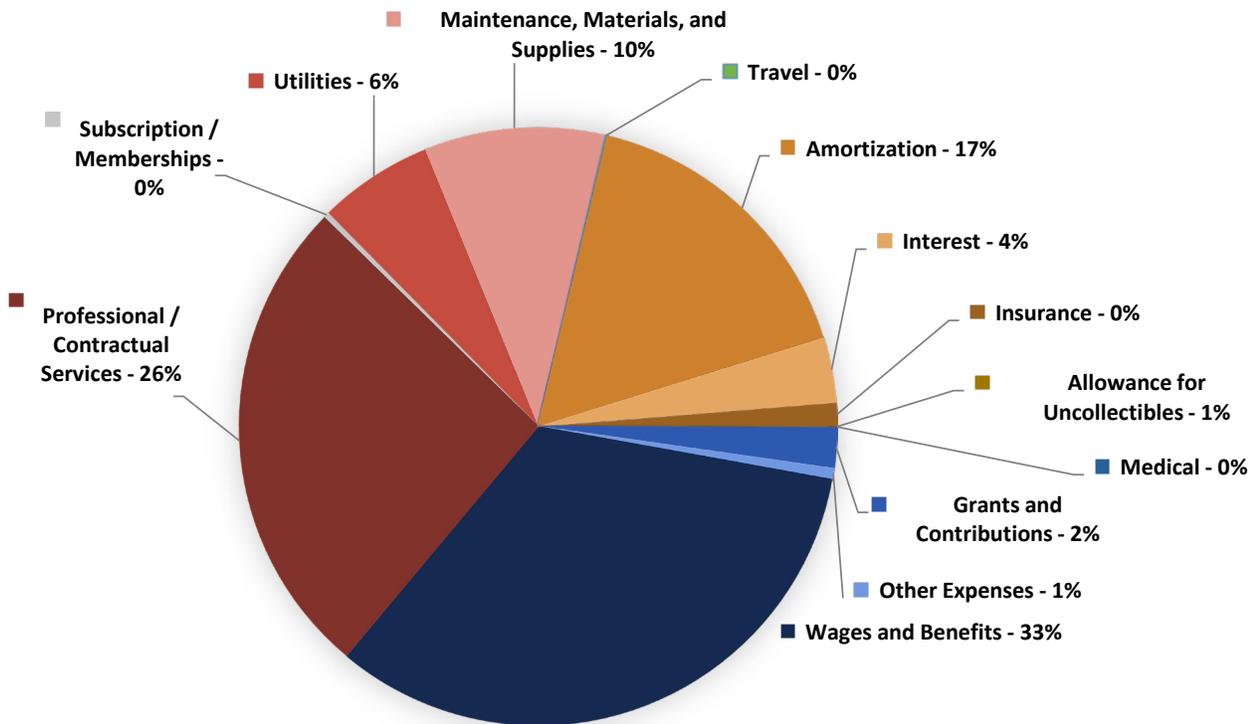


TABLE 9.0 - FIVE YEAR EXPENSES BY TYPE

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Wages and Benefits | \$ 14,891,622 | \$ 13,954,052 | \$ 13,042,966 | \$ 14,466,043 | \$ 15,266,198 |
| Contractual Services | \$ 11,758,995 | \$ 11,015,586 | \$ 9,226,333 | \$ 8,763,547 | \$ 9,090,175 |
| Subscriptions and Memberships | \$ 139,139 | \$ 147,080 | \$ 158,939 | \$ 149,066 | \$ 193,282 |
| Utilities | \$ 2,771,784 | \$ 2,570,763 | \$ 2,448,610 | \$ 2,577,615 | \$ 2,643,140 |
| Maintenance, Materials, and Supplies | \$ 4,368,377 | \$ 3,428,773 | \$ 2,720,295 | \$ 3,069,994 | \$ 3,811,454 |
| Travel | \$ 53,060 | \$ 15,149 | \$ 20,591 | \$ 68,189 | \$ 80,127 |
| Amortization | \$ 7,378,658 | \$ 7,307,554 | \$ 7,356,202 | \$ 7,029,581 | \$ 6,550,573 |
| Interest | \$ 1,582,878 | \$ 1,288,985 | \$ 1,383,542 | \$ 1,544,180 | \$ 1,679,430 |
| Insurance | \$ 564,430 | \$ 409,137 | \$ 182,823 | \$ 168,494 | \$ (43,874) |
| Allowance for Uncollectibles | \$ (14,029) | \$ 448,886 | \$ 421,448 | \$ 508,070 | \$ 734,603 |
| Medical | \$ 595 | \$ 2,475 | \$ 1,120 | \$ 2,373 | \$ 3,057 |
| Grants and Contributions | \$ 955,346 | \$ 656,852 | \$ 791,831 | \$ 705,405 | \$ 840,026 |
| Other Expenses | \$ 77,929 | \$ 110,075 | \$ 363,078 | \$ 57,119 | \$ 90,208 |
| Total | \$ 44,528,785 | \$ 41,355,367 | \$ 38,117,778 | \$ 39,109,676 | \$ 40,938,399 |

TABLE 10.0 - 2022 EXPENDITURES BY FUNCTIONAL AREA

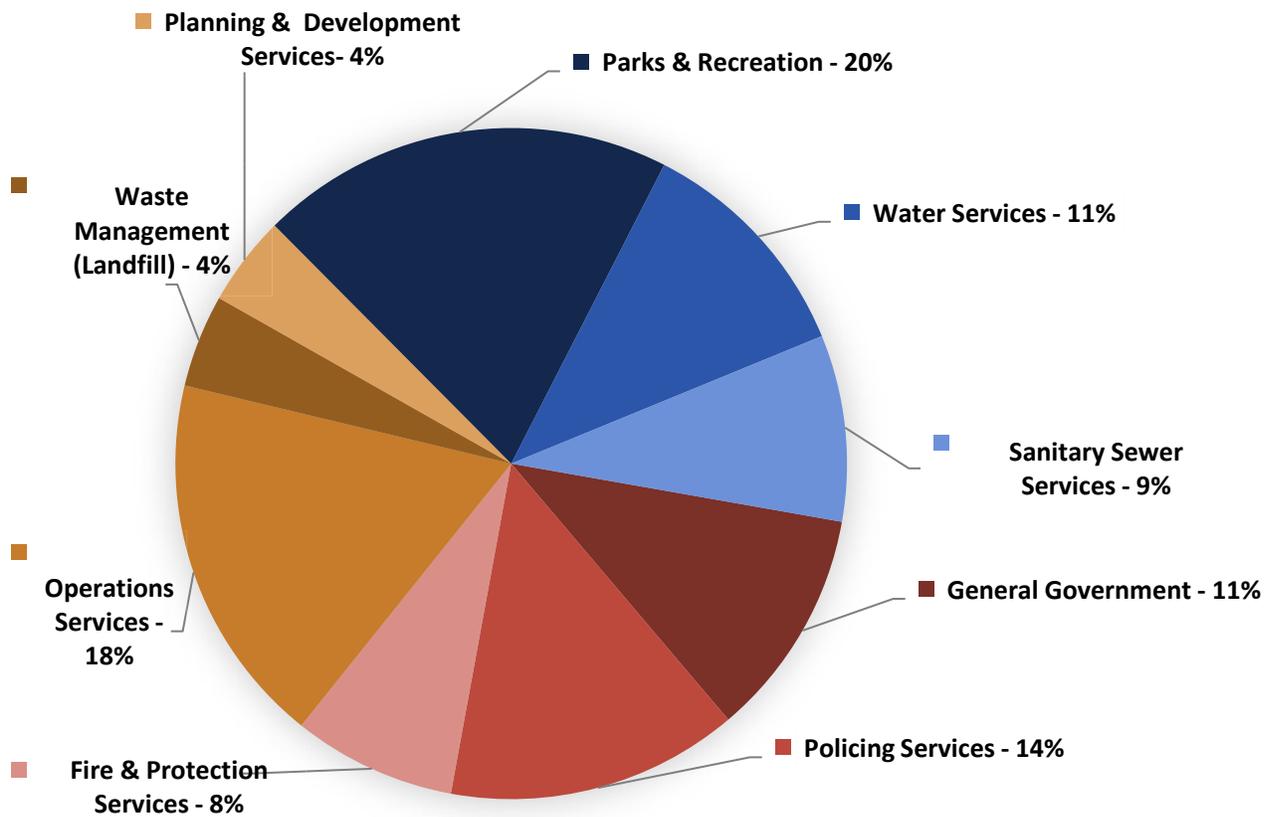


TABLE 11.0 - FIVE YEAR EXPENDITURES BY FUNCTIONAL AREA

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Government | \$ 4,933,184 | \$ 4,895,168 | \$ 4,672,562 | \$ 4,386,910 | \$ 4,501,097 |
| Policing Services | \$ 6,290,299 | \$ 6,134,248 | \$ 5,253,761 | \$ 4,671,740 | \$ 5,001,782 |
| Fire & Protection Services | \$ 3,517,036 | \$ 3,480,377 | \$ 3,222,447 | \$ 3,410,534 | \$ 3,620,299 |
| Operations Services | \$ 8,046,682 | \$ 7,078,732 | \$ 6,220,650 | \$ 6,122,406 | \$ 10,132,546 |
| Waste Management (Landfill) | \$ 1,814,269 | \$ 1,574,143 | \$ 1,853,409 | \$ 1,513,993 | \$ 1,410,943 |
| Planning & Development Services | \$ 1,943,040 | \$ 1,737,597 | \$ 1,737,415 | \$ 1,893,593 | \$ 1,954,431 |
| Parks & Recreation | \$ 8,932,134 | \$ 7,953,216 | \$ 7,645,688 | \$ 9,443,691 | \$ 6,654,374 |
| Water Services | \$ 5,036,522 | \$ 4,699,580 | \$ 3,940,633 | \$ 4,023,294 | \$ 4,342,452 |
| Sanitary Sewer Services | \$ 4,015,619 | \$ 3,802,306 | \$ 3,571,213 | \$ 3,643,515 | \$ 3,320,475 |
| Total | \$ 44,528,785 | \$ 41,355,367 | \$ 38,117,778 | \$ 39,109,676 | \$ 40,938,399 |

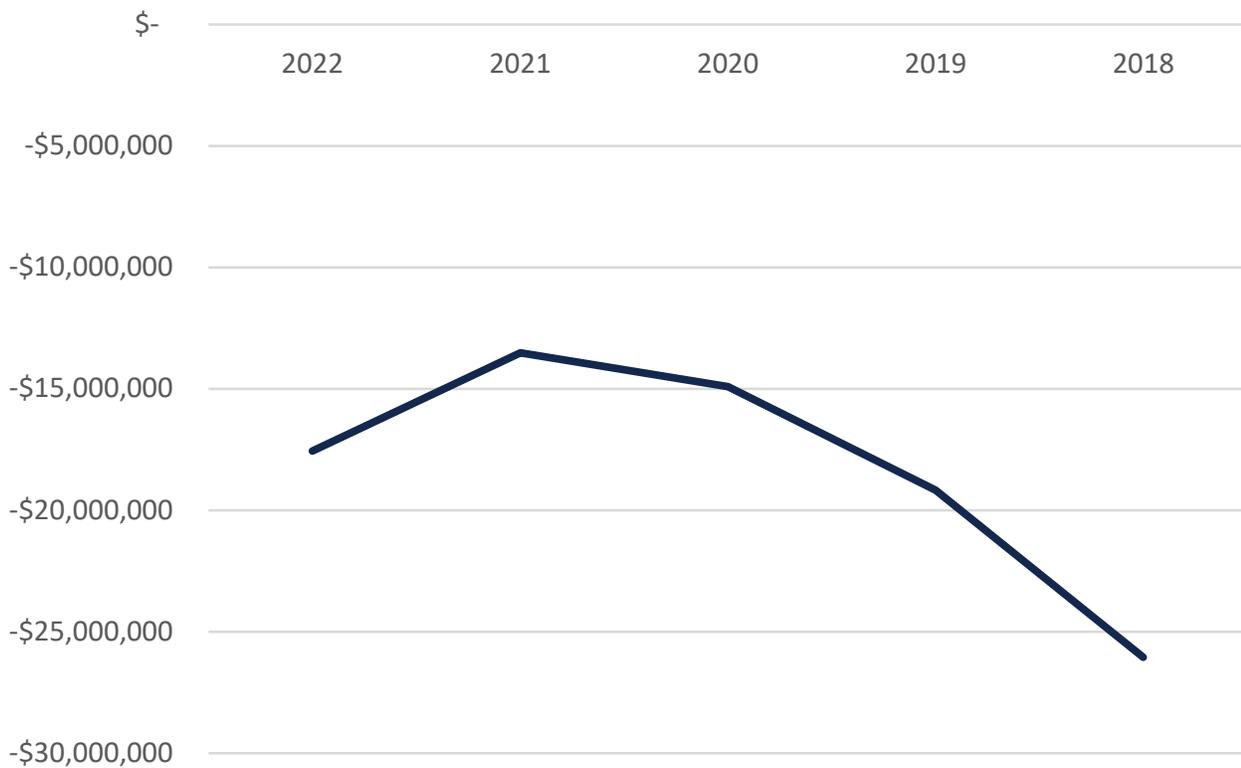
FINANCIAL POSITION

For the Year Ended December 31, 2022

TABLE 12.0 - FIVE YEAR SUMMARY OF STATEMENT OF FINANCIAL POSITION

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Financial Assets | \$ 29,182,524 | \$ 30,928,661 | \$ 30,214,987 | \$ 23,941,353 | \$ 22,025,226 |
| Financial Liabilities | \$ 48,654,265 | \$ 44,442,875 | \$ 45,118,320 | \$ 43,103,185 | \$ 48,070,936 |
| Net Financial Debt | \$ (19,471,742) | \$ (13,514,214) | \$ (14,903,333) | \$ (19,161,832) | \$ (26,045,710) |
| Non-Financial Assets | \$ 193,977,681 | \$ 184,452,392 | \$ 175,164,861 | \$ 174,802,960 | \$ 177,233,617 |
| Accumulated Surplus | \$ 174,505,940 | \$ 170,938,178 | \$ 160,261,528 | \$ 155,641,128 | \$ 151,187,907 |

TABLE 13.0 - NET FINANCIAL ASSET POSITION



CAPITAL ASSETS

For the Year Ended December 31, 2022

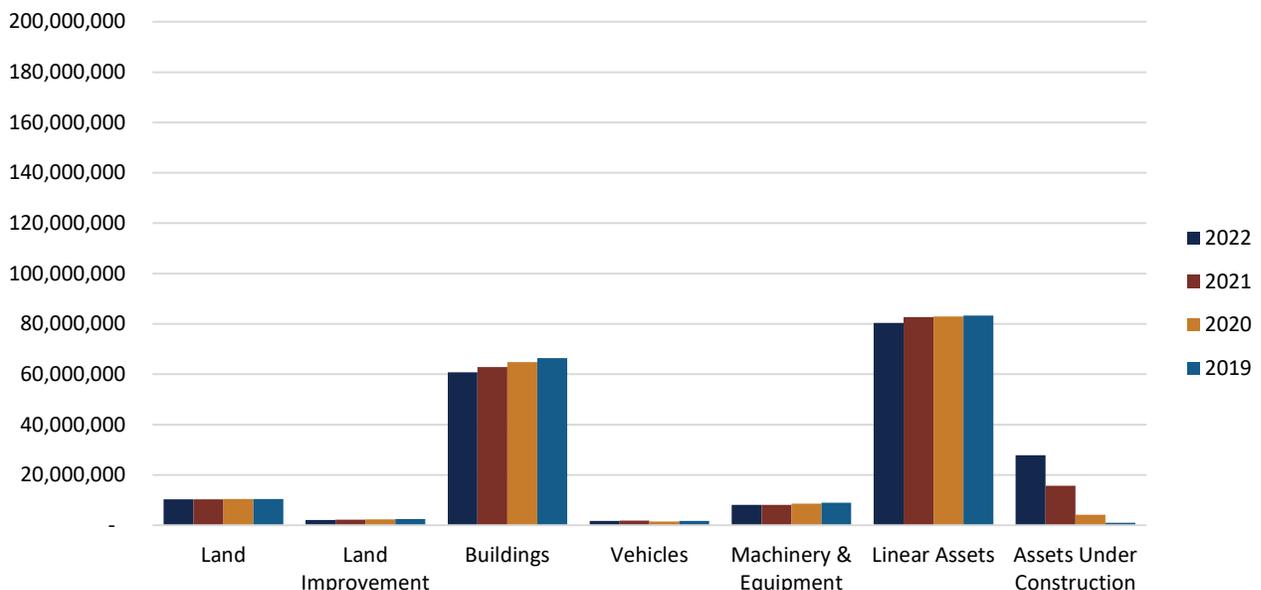
TANGIBLE CAPITAL ASSETS

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to the acquisition, construction, development, or betterment of the asset. The cost less residual value of the tangible capital assets are amortized on a straight-line basis over the asset's estimated useful lives, ranging from five to sixty years. The City's total net book value of tangible capital assets increased by \$7,407,171 from \$183,838,240 in 2021 to \$191,245,411 in 2022. This is primarily attributed to the Sanitary Sewer Upgrade project. The largest category remains linear assets at \$80,391,933 or 42% of all assets and consists of all roadways, water, and sanitary infrastructure in the City.

TABLE 14.0 - TANGIBLE CAPITAL ASSETS BY CATEGORY

| | 2022 | | | |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Land | 10,363,992 | \$10,358,492 | \$10,377,457 | \$10,374,157 |
| Land Improvement | 2,125,933 | \$2,230,548 | \$2,324,996 | \$2,519,944 |
| Buildings | 60,814,182 | \$62,825,913 | \$64,840,411 | \$66,451,043 |
| Vehicles | 1,680,574 | \$1,846,732 | \$1,483,176 | \$1,725,976 |
| Machinery & Equipment | 8,105,452 | \$8,151,090 | \$8,559,551 | \$8,941,207 |
| Linear Assets | 80,391,933 | \$82,754,023 | \$82,945,343 | \$83,277,563 |
| Assets Under Construction | 27,763,345 | \$15,671,442 | \$4,172,133 | \$990,417 |
| Total | \$ 191,245,411 | \$ 183,838,240 | \$ 174,703,067 | \$ 174,280,307 |

TABLE 14.1 - TANGIBLE CAPITAL ASSETS BY CATEGORY



FIVE YEAR SUMMARY OF CAPITAL ADDITIONS

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

TABLE 15.0 - FIVE YEAR SUMMARY OF TANGIBLE CAPITAL ASSETS ADDITIONS

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|---------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| General Government Services | \$ 145,036 | \$ 34,705 | \$ 44,482 | \$ 93,324 | \$ - |
| Policing Services | - | \$ - | \$ 72,073 | \$ 8,008 | \$ - |
| Fire & Protection Services | \$ 341,806 | \$ 120,321 | \$ 481,682 | \$ 56,133 | \$ 212,584 |
| Operations Services | \$ 776,614 | \$ 3,423,508 | \$ 2,270,833 | \$ 2,552,103 | \$ 3,810,363 |
| Waste Management Services | \$ 10,860 | \$ 72,855 | \$ - | \$ 374,349 | \$ 9,275 |
| Planning & Development Services | \$ 5,925,816 | \$ (1,062,221) | \$ 1,824,957 | \$ 122,961 | \$ 1,657,882 |
| Parks & Recreation Services | \$ 1,483,416 | \$ 731,623 | \$ 168,388 | \$ 224,198 | \$ 542,407 |
| Water Services | \$ 1,918,925 | \$ 1,992,482 | \$ 1,648,827 | \$ 1,253,668 | \$ 1,523,124 |
| Sanitary Sewer Services | \$ 4,183,355 | \$ 11,154,985 | \$ 1,267,940 | \$ 817,413 | \$ 1,826,686 |
| Total | \$ 14,785,829 | \$ 16,468,258 | \$ 7,779,182 | \$ 5,502,157 | \$ 9,582,321 |

DEBT

For the Year Ended December 31, 2022

The new acquisition of the Sanitary Sewer Upgrade investment increased long term debt from \$30,082,885 to \$34,417,006 as of December 31, 2022. Currently, the debt per resident in North Battleford is \$2,497.41 per resident compared to \$2,174.25 in 2021.

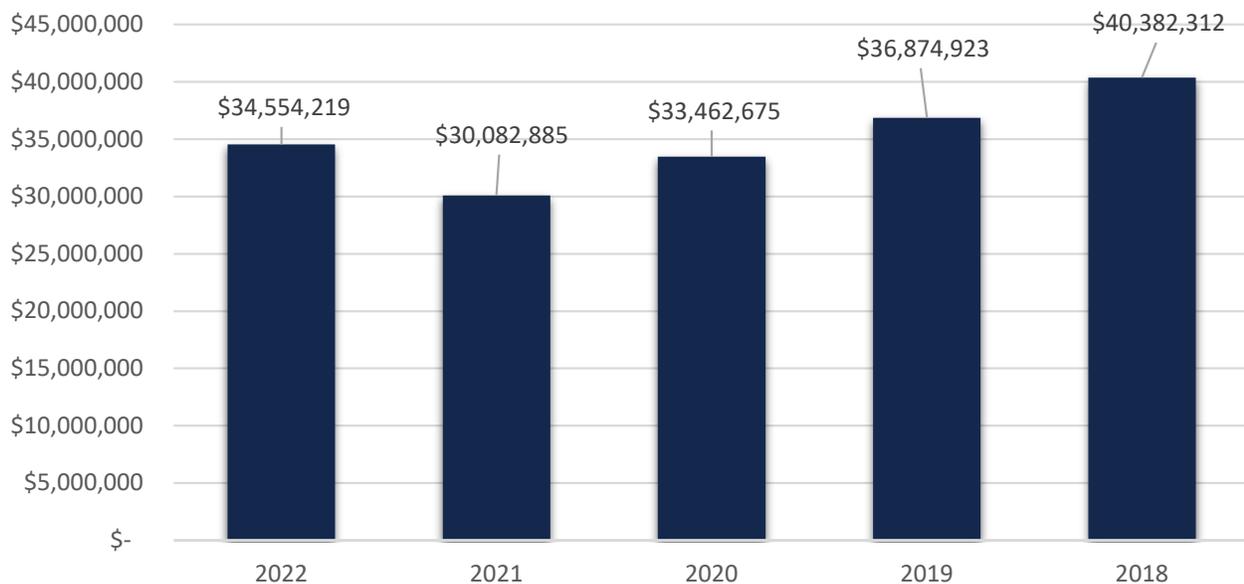
TABLE 16.0 - LONG TERM DEBT SUMMARY

| LENDER | LOAN BALANCE AS AT DECEMBER 31, 2022 | LOAN RATE | ANNUAL DEBT SERVICING FOR 2022 | PURPOSE OF LOAN | EXPIRY |
|--------------|---|--------------|--------------------------------------|--|----------------------|
| CMHC | 427,730 | 3.98% | 582,136 | Kinsmen Park Storm Sewer | August 1, 2024 |
| CMHC | 618,587 | 3.83% | 552,627 | Water Treatment Plant | July 1, 2025 |
| BMO | 7,305,689 | 2.47% | 4,744,143 | Credit Union InnovationPlex | June 1, 2032 |
| Royal Bank | 6,831,000 | 5.35% | 1,991,000 | Sewage Treatment Plant | October 1, 2030 |
| Royal Bank | 3,646,000 | 3.24% | 432,000 | 114th Street Expansion | September 2, 2039 |
| Royal Bank | 4,373,000 | 2.70% | 510,000 | Multiple Infrastructure Investments | November 19, 2040 |
| Royal Bank | 1,233,000 | 2.37% | 138,000 | Multiple Infrastructure Investments | November 21, 2041 |
| Royal Bank | 2,685,000 | 3.01% | 277,000 | Multiple Infrastructure Investments | October 4, 2043 |
| Royal Bank | 7,297,000 | 2.46% | 203,000 | Sewer Trunk | October 11, 2046 |
| Total | \$ 34,417,006 | | \$ 9,429,906 | | |

TABLE 17.0 - FIVE YEAR PER RESIDENT LONG TERM DEBT

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|
| Tax-Supported Debt | \$ 16,981,514 | \$ 18,804,803 | \$ 21,229,229 | \$ 22,862,629 | \$ 26,370,018 |
| Self-Supported Debt | \$ 17,572,705 | \$ 11,278,082 | \$ 12,233,446 | \$ 14,012,294 | \$ 14,012,294 |
| Gross External Debt | \$ 34,554,219 | \$ 30,082,885 | \$ 33,462,675 | \$ 36,874,923 | \$ 40,382,312 |
| Population | 13,836 | 13,836 | 14,315 | 14,315 | 14,315 |
| Debt per person | \$ 2,497.41 | \$ 2,174.25 | \$ 2,337.60 | \$ 2,575.96 | \$ 2,820.98 |
| Interest on Long Term Debt | \$ 1,582,878 | \$ 1,288,985 | \$ 1,383,542 | \$ 1,544,180 | \$ 1,679,432 |
| Interest per person | \$ 114.40 | \$ 93.16 | \$ 96.65 | \$ 107.87 | \$ 117.32 |
| Total Debt Limit | \$ 55,000,000 | \$ 55,000,000 | \$ 55,000,000 | \$ 55,000,000 | \$ 45,000,000 |
| Debt Limit Ratio | 1.5917 | 1.8283 | 0.6084 | 0.6705 | 0.8974 |

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

TABLE 18.0 - FIVE YEAR GROSS EXTERNAL DEBT SUMMARY

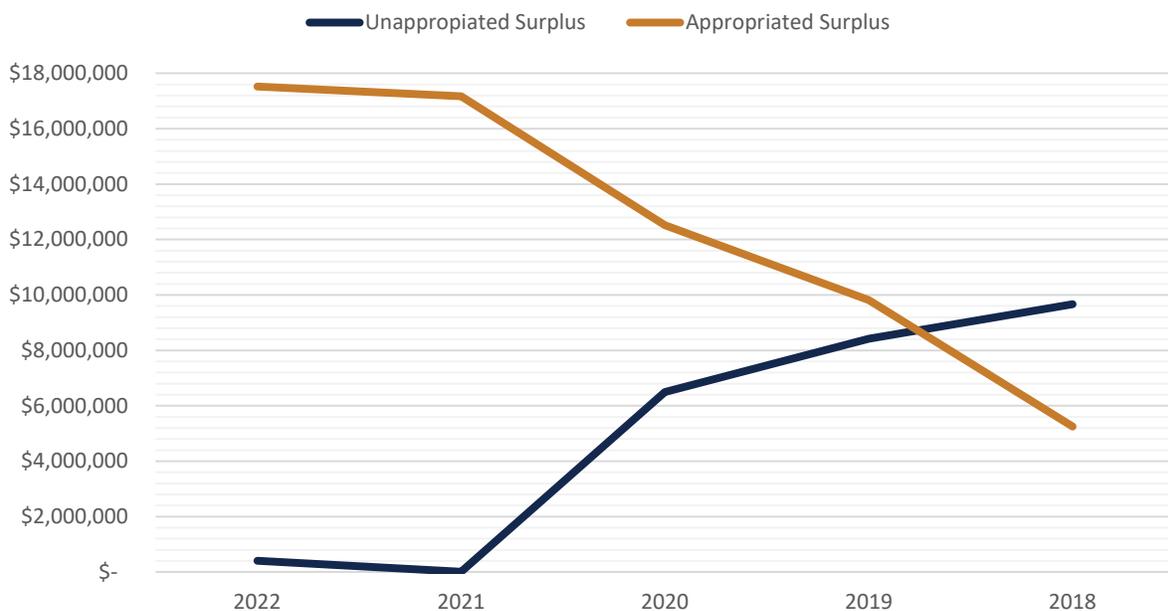
RESERVES

For the Year Ended December 31, 2022

TABLE 19.0 - LONG TERM RESERVE SUMMARY

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|-----------------------------------|---------------------|---------------|---------------|--------------|----------------|
| Unappropriated Surplus | \$ 406,850 | \$ 8,963 | \$ 6,498,565 | \$ 8,425,853 | \$ 9,669,323 |
| Appropriated Surplus | | | | | |
| General Government | \$ 1,004,247 | \$ 581,283 | \$ 100,989 | \$ 100,000 | \$ 25,000 |
| Fire and Protective | \$ 1,506,912 | \$ 1,848,718 | \$ 1,294,502 | \$ 1,234,617 | \$ 585,250 |
| Operations | \$ 4,376,257 | \$ 3,738,536 | \$ 3,516,240 | \$ 3,387,957 | \$ 2,132,822 |
| Waste Management | \$ 887,895 | \$ 1,219,456 | \$ 836,667 | \$ 836,667 | \$ 570,833 |
| Planning & Development | \$ 290,187 | \$ (56,196) | \$ (669,083) | \$ (933,264) | \$ (1,551,316) |
| Policing Initiatives | \$ (907,962) | \$ (491,142) | \$ 461,620 | \$ 619,876 | \$ - |
| Parks and Recreation | \$ 1,538,864 | \$ 1,698,756 | \$ 1,193,389 | \$ 1,058,845 | \$ 688,841 |
| Water | \$ 3,915,599 | \$ 5,832,716 | \$ 3,096,672 | \$ 2,128,734 | \$ 1,289,748 |
| Sanitary Sewer | \$ 4,913,641 | \$ 2,801,732 | \$ 2,691,573 | \$ 1,376,461 | \$ 1,508,971 |
| Total Appropriated Surplus | \$17,525,639 | \$ 17,173,859 | \$ 12,522,569 | \$ 9,809,893 | \$ 5,250,149 |

TABLE 20.0 - YEARLY SURPLUS COMPARISON



ECONOMIC HIGHLIGHTS

For the Year Ended December 31, 2022

TABLE 21.0 - FIVE YEAR TABLE OF BUILDING PERMITS

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Number of Permits | 95 | 102 | 97 | 86 | 131 |
| Construction Value | \$ 37,997,400 | \$ 22,560,700 | \$ 24,115,528 | \$ 10,995,300 | \$ 26,890,100 |

TABLE 22.0 - FIVE YEAR SUMMARY OF BUILDING PERMIT VALUE

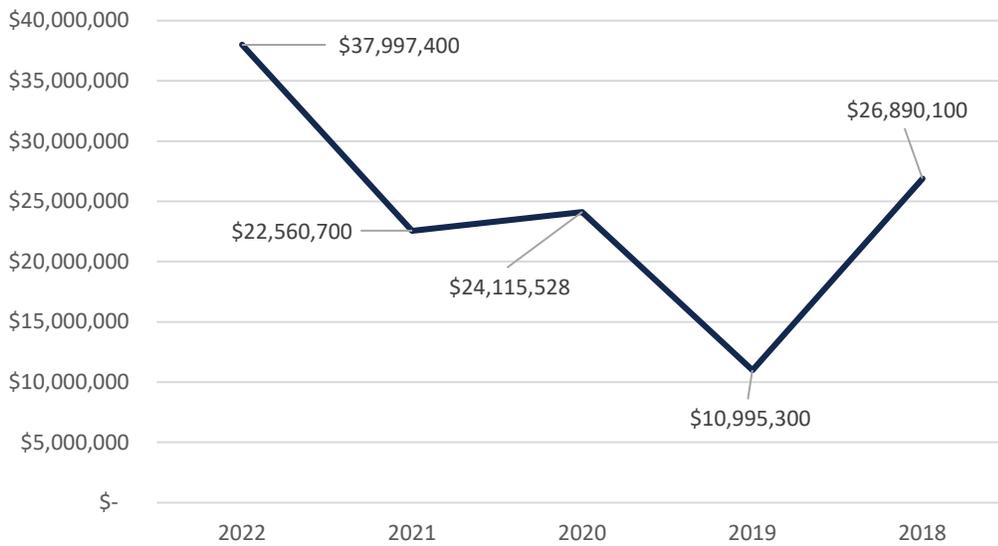


TABLE 23.0 - FIVE YEAR SUMMARY OF BUILDING PERMITS

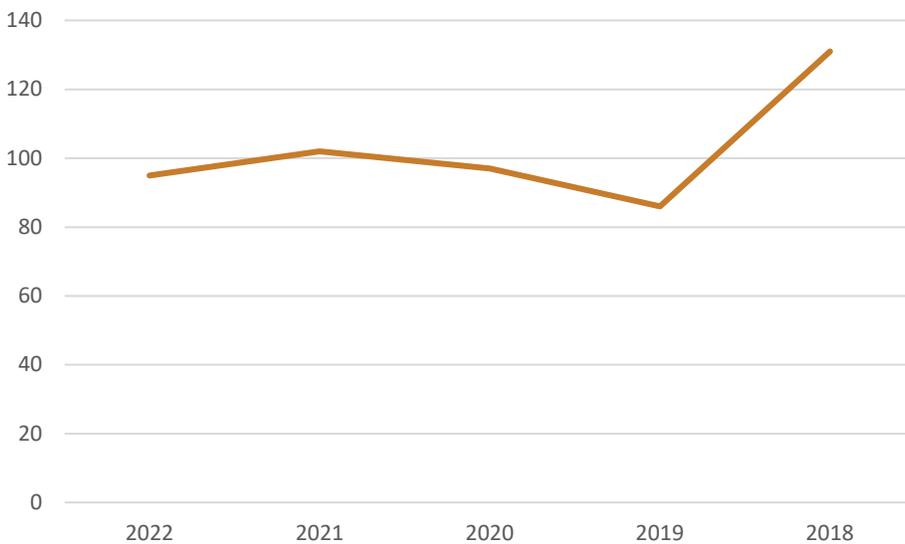
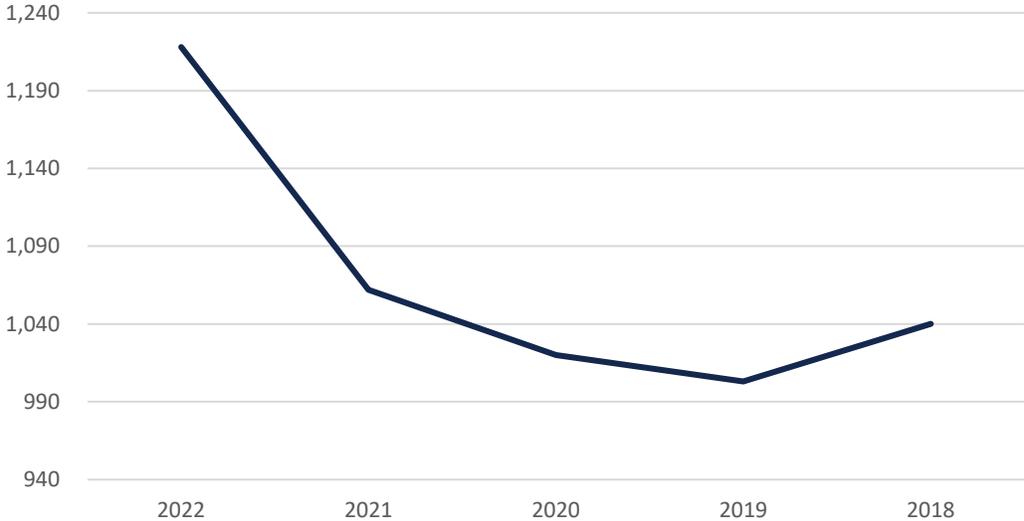


TABLE 24.0 - FIVE YEAR TABLE OF BUSINESS LICENSES

| | 2022 | 2021 | 2020 | 2019 | 2018 |
|--------------------|-------|-------|-------|-------|-------|
| Number of Licenses | 1,218 | 1,062 | 1,020 | 1,003 | 1,040 |

TABLE 25.0 - FIVE YEAR SUMMARY OF BUILDING LICENSES



CITY OF NORTH BATTLEFORD FINANCIAL STATEMENTS ANNUAL FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES

Year End December 31, 2022



MANAGEMENT'S REPORT

To the ratepayers and stakeholders of City of North Battleford;

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

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

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

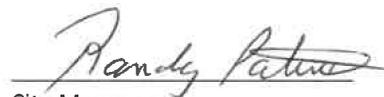
The Planning Committee (formerly in part the Finance Committee, hereinafter referred to as 'Committee') a sub-committee of the City Council (hereinafter referred to as 'Council'), is composed of the elected officials responsible for carrying out the activities related to the City's audit and overseeing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

The 2022 consolidated financial statements have been examined by the City's external independent audit firm, Deloitte LLP, as appointed by Council, and their report precedes the consolidated financial statements.

North Battleford, Saskatchewan, Canada
July 17, 2023



Director of Finance



City Manager

INDEPENDENT AUDITOR'S REPORT



Deloitte LLP
122 1 Avenue
S Suite 400
Saskatoon, SK S7K 7E5
Canada

Tel: 306-343-4400
Fax: 306-343-4480
www.deloitte.ca

Independent Auditor's Report

To His Worship the Mayor and Members of City Council

Opinion

We have audited the consolidated financial statements of the City of North Battleford (the "City"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations and accumulated surplus, change in net financial debt and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2022, and the results of its operations, changes in its net financial debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT

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

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

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

Deloitte LLP

Chartered Professional Accountants
Saskatoon, Saskatchewan
July 17, 2023

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at December 31, 2022

STATEMENT 1

| Assets | 2022 | 2021 |
|---|-----------------------|-----------------------|
| Financial Assets | | |
| Cash and Cash Equivalents (Note 2) | \$ 5,665,980 | \$ 2,501,325 |
| Taxes receivable - municipal (Note 3) | 3,955,223 | 3,348,355 |
| Other accounts receivable (Note 4) | 4,116,577 | 7,489,412 |
| Investments (Note 5) | 15,442,573 | 15,218,858 |
| Long-term service agreements (Note 6) | - | 25,000 |
| Other | 2,171 | 7,674 |
| Total Financial Assets | 29,182,524 | 28,590,624 |
| Liabilities | | |
| Accounts payable | 6,330,909 | 6,659,984 |
| Accrued liabilities payable | 791,305 | 758,684 |
| Utility deposits | 179,496 | 178,395 |
| Deferred revenue (Note 7) | 5,461,624 | 5,439,829 |
| Accrued landfill costs (Note 8) | 1,336,711 | 1,323,098 |
| Long-term debt (Note 9) | 34,417,006 | 29,872,338 |
| Lease and other obligations (Note 10) | 137,213 | 210,547 |
| Total Liabilities | 48,654,265 | 44,442,875 |
| Net Financial Debt | (19,471,742) | (15,852,251) |
| Non-Financial Assets | | |
| Tangible capital assets (Note 21) | 191,245,411 | 183,838,240 |
| Land for resale (Note 11) | 2,091,987 | 2,338,037 |
| Prepayments and deferred charges | 46,540 | 20,972 |
| Stock and supplies | 593,743 | 593,180 |
| Total Non-Financial Assets | 193,977,681 | 186,790,429 |
| Accumulated Surplus (Schedule 2) | \$ 174,505,940 | \$ 170,938,178 |

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

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the Year Ended December 31, 2022

STATEMENT 2

| Revenues | 2022 Budget | 2022 | 2021 |
|--|---------------------|-----------------------|-----------------------|
| Taxes and other unconditional revenue (Note 22) | \$ 23,047,877 | \$ 23,369,014 | \$ 22,712,743 |
| Underground pipe and asphalt levy (Note 22) | 1,600,000 | 1,496,321 | 1,487,077 |
| Fees and charges (Note 20) | 12,599,034 | 13,866,444 | 13,081,637 |
| Underground pipe replacement fees (Note 20) | 1,600,000 | 1,947,091 | 1,954,440 |
| Conditional grants (Note 20) | 1,759,284 | 1,997,996 | 1,480,916 |
| Tangible capital asset sales - gain (Note 20) | - | 11,999 | 35,099 |
| Land sales - gain (Note 20) | 3,000 | (3,889) | 1,001,251 |
| Investment income and commissions (Note 20) | 328,500 | 563,455 | 540,752 |
| Other revenues (Note 20) | 1,505,071 | 1,593,611 | 1,718,756 |
| Total Revenues | 42,442,767 | 44,842,041 | 44,012,671 |
| Expenses | | | |
| General government services (Schedule 1) | 5,160,092 | 4,933,184 | 4,895,168 |
| Policing services (Schedule 1) | 6,023,158 | 6,290,299 | 6,134,248 |
| Fire and protective services (Schedule 1) | 3,471,873 | 3,517,036 | 3,480,377 |
| Operations services (Schedule 1) | 7,547,799 | 8,046,682 | 7,078,732 |
| Waste management services (Schedule 1) | 1,852,808 | 1,814,269 | 1,574,143 |
| Planning and development services (Schedule 1) | 1,774,567 | 1,943,040 | 1,737,597 |
| Parks & Recreation services (Schedule 1) | 8,821,114 | 8,932,134 | 7,953,216 |
| Water services (Schedule 1) | 4,230,965 | 5,036,522 | 4,699,580 |
| Sanitary sewer services (Schedule 1) | 4,077,780 | 4,015,619 | 3,802,306 |
| Total Expenses | 42,960,156 | 44,528,785 | 41,355,367 |
| Surplus of Revenues over Expenses | (517,389) | 313,256 | 2,657,304 |
| Other Capital Contributions | | | |
| Provincial/Federal Capital Grants and Contributions | 4,325,007 | 3,254,505 | 8,016,946 |
| Community Capital Pledges/Contributions | - | - | 2,400 |
| Surplus of Revenues over Expenses | \$ 3,807,618 | 3,567,762 | 10,676,650 |
| Accumulated Surplus, Beginning of Year | | 170,938,178 | 160,261,528 |
| Accumulated Surplus, End of Year (Schedule 2) | | \$ 174,505,940 | \$ 170,938,178 |

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

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL DEBT

For the Year Ended December 31, 2022

STATEMENT 3

| | <u>2022 Budget</u> | <u>2022</u> | <u>2021</u> |
|---|----------------------|------------------------|------------------------|
| Surplus | \$ 3,807,618 | \$ 3,567,762 | \$ 10,676,650 |
| Acquisition of tangible capital assets | | (14,785,830) | (16,468,258) |
| Amortization of tangible capital assets | 7,004,975 | 7,378,658 | 7,307,554 |
| Proceeds on disposal of tangible capital assets | - | 11,999 | 60,630 |
| Gain on disposal of tangible capital assets | - | (11,999) | (35,099) |
| Deficit of Capital Expenditures over Expenses | 7,004,975 | (7,407,172) | (9,135,173) |
| Acquisition use of supplies inventories | - | (562) | (146,186) |
| Net Change in land for resale | | 246,050 | 10,847 |
| Use of prepaid expense | - | (25,568) | (6,173) |
| Deficit of Expenses of Other Non-Financial over Expenditures | - | 219,920 | (141,512) |
| (Decrease) Increase in Net Financial Assets | <u>\$ 10,812,593</u> | (3,619,491) | 1,399,964 |
| Net Financial Debt - Beginning of Year | | (15,852,251) | <u>(17,252,217)</u> |
| Net Financial Debt - End of Year | | \$ (19,471,742) | <u>\$ (15,852,251)</u> |

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

CONSOLIDATED STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2022

STATEMENT 4

| | 2022 | 2021 |
|---|---------------------|---------------------|
| Cash Provided by (used for) the following activities: | | |
| Operating: | | |
| Annual surplus | \$ 3,567,762 | \$ 10,676,650 |
| Amortization of tangible capital assets | 7,378,658 | 7,307,554 |
| Gain on disposal of tangible capital assets | (11,999) | (35,099) |
| | 10,934,421 | 17,949,105 |
| Change in non-cash assets and liabilities related to operations: | | |
| Taxes receivable - municipal | (606,868) | (454,105) |
| Other accounts receivable | 3,372,835 | (5,034,952) |
| Land for resale | 246,050 | 10,847 |
| Other financial assets | 5,503 | 7,969 |
| Prepayments and deferred charges | (25,568) | (6,173) |
| Stock and supplies | (562) | (146,186) |
| Accounts payable | (329,074) | 3,139,028 |
| Accrued liabilities payable | 32,620 | (244,710) |
| Utility deposits | 1,102 | 13,715 |
| Deferred revenue | 21,795 | (244,298) |
| Accrued landfill costs | 13,613 | 40,608 |
| Cash provided by operating transactions | 13,665,867 | 15,030,848 |
| Capital: | | |
| Acquisition of tangible capital assets (excl. UPAR) | (9,632,403) | (14,920,795) |
| Underground pipe and asphalt replacement assets | (5,153,427) | (1,547,463) |
| Proceeds from the disposal of tangible capital assets | 11,999 | 60,630 |
| Cash used in capital transactions | (14,773,831) | (16,407,627) |
| Investing: | | |
| Long-term investments | (223,715) | 3,561,011 |
| Long-term service agreements | 25,000 | 25,000 |
| Cash provided by (used in) investing transactions | (198,715) | 3,586,011 |
| Financing: | | |
| Long-term debt issued | 7,500,000 | - |
| Long-term debt repaid | (2,955,332) | (3,269,894) |
| Lease and other obligations repaid | (73,334) | (109,895) |
| Cash used in financing transactions | 4,471,334 | (3,379,789) |
| Net increase (decrease) in cash during the year | 3,164,655 | (1,170,558) |
| Cash - Beginning of Year | 2,501,325 | 3,671,883 |
| Cash - End of Year | \$ 5,665,980 | \$ 2,501,325 |

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

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

1. Summary of Significant Accounting Policies

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

a) **Basis of accounting**

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

b) **Principles of consolidation**

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

Consolidated entities:

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

Arenas/Facilities:

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

Community Centres/Galleries:

Allen Sapp Gallery
Chapel Gallery
Don Ross Complex

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

c) **Collection of funds for other authorities**

The education property tax (EPT) funds under the governance of the Ministry of Education for the respective school divisions, Light of Christ Roman Catholic Separate School Division (RCSSD) No. 16 and Living Sky School Division No. 202, have been collected and remitted by the City in accordance with relevant legislation. The amounts outstanding at December 31, 2022 are disclosed in Note 3.

d) **Land sales**

Land sales are recognized in the financial statements as revenues in the period in which the contract is signed and the ability to collect is reasonably assured. The value of land for resale is recognized at the lower of cost and net realized value. Cost includes land acquisition and improvements to prepare the land for sale or servicing. The land is considered available for sale when all the land preparation is completed. Development costs incurred to provide infrastructure are recorded as tangible capital assets under their respective function.

e) **Measurement uncertainty**

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

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

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

f) **Property tax revenue**

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

1. Summary of Significant Accounting Policies - continued

g) Government transfer of funds

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

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

h) Deferred revenue

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

i) Local improvement charges

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

j) Net-financial assets

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

k) Non-financial assets

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

l) Reserves

Reserves and reserve funds are comprised of funds set aside for specific purposes by Council and funds set aside for specific purposes by legislation, regulation or agreement. For financial reporting purposes, reserve funds set aside are reported as part of the accumulated surplus on the Consolidated Statement of Financial Position. See the appropriated reserves described on Schedule 2 for the funds that Council designated. The City's reserves were recorded in compliance with the operating and capital budgets approved by Council. The reserves are fully funded as of December 31, 2022 and December 31, 2021.

m) Investments

Investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investment income is reported as revenue in the period earned. Investment income is recorded on the accrual basis.

n) Inventories

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

o) Tangible capital assets

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost in compliance with the City's Tangible Capital Policy, 2011. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets are disclosed on Note 21. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The City's tangible capital asset useful lives are estimated as follows:

| <u>Asset</u> | <u>Useful Life</u> |
|------------------------------|--------------------|
| <i>General Assets</i> | |
| Land | Indefinite |
| Land Improvements | 15 to 50 Yrs |
| Buildings | 20 to 45 Yrs |
| Building Improvement | 10 to 25 Yrs |
| Vehicles | 7 to 10 Yrs |
| Machinery and Equipment | 5 to 25 Yrs |
| <i>Infrastructure Assets</i> | |
| Water & Sewer | 10 to 60 Yrs |
| Road Network Assets | 20 to 50 Yrs |
| Other | 15 to 60 Yrs |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

1. Summary of Significant Accounting Policies - continued

Government contributions

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

Works of Art

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

Capitalization of Interest

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

p) Leases

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

q) Accounts receivable

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

r) Landfill liability

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

s) Basis of segmentation by division

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

The segments (divisions) are as follows:

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

Police Services: is comprised of expenses for police.

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

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

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

Planning and Development Services: provides for neighborhood development and sustainability.

Parks & Recreation Services: provides for community services through the provision of recreation, city parks, cemeteries and leisure services.

Water Services: provides for delivery of clean potable water.

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

t) Employee benefit plans

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

u) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and short-term highly liquid investments with original maturities of 90 days or less at the date of acquisition and which are subject to an insignificant risk of change in value. Cash and cash equivalents are recorded at cost.

v) Future accounting standards

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

Effective for fiscal years beginning on or after December 31, 2023:

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

PS 1201 - Financial Statement Presentation requires a new statement of re-measurement gains and losses separate from the statement of operations.

PS 3041 - Portfolio investments has removed the distinction between temporary and portfolio investments.

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

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

Effective for fiscal year ending December 31, 2024:

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

2. Cash and Cash Equivalents

Cash and cash equivalents include:

| | 2022 | 2021 |
|---|---------------------|---------------------|
| Cash | \$ 5,040,731 | \$ 1,880,117 |
| Temporary Investments | 625,249 | 621,208 |
| Total Cash and Temporary Investments | \$ 5,665,980 | \$ 2,501,325 |

3. Taxes Receivable

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

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

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

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

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

| | 2022 | 2021 |
|--|---------------------|---------------------|
| Municipal Current | \$ 161,116 | \$ 283,718 |
| Arrears | 4,208,147 | 3,373,367 |
| | 4,369,263 | 3,657,085 |
| Less Allowance for Uncollectible | (414,040) | (308,730) |
| Total Taxes Receivable | \$ 3,955,223 | \$ 3,348,355 |
| School | 2,401,319 | 2,141,961 |
| Total taxes receivable | 6,356,543 | 5,490,316 |
| Deduct taxes receivable to be collected on behalf of other organizations | (2,401,319) | (2,141,961) |
| Total Taxes Receivable | \$ 3,955,223 | \$ 3,348,355 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

4. Other Accounts Receivable

Other accounts receivable consists of the following:

| | 2022 | 2021 |
|--|---------------------|---------------------|
| Federal government | \$ 433,441 | \$ 469,148 |
| Provincial government and other accruals | 2,694,870 | 5,905,092 |
| Utility | 345,885 | 375,510 |
| Trade | 934,803 | 1,260,799 |
| Local improvements | 39,790 | 68,846 |
| Consolidated entities | 69,402 | 31,408 |
| Total Other Accounts Receivable | \$ 4,518,191 | \$ 8,110,803 |
| Less Allowance for Uncollectibles | | |
| Utility | (4,000) | (4,000) |
| Other Accounts Receivable | (397,614) | (617,391) |
| | (401,614) | (621,391) |
| Net Other Accounts Receivable | \$ 4,116,577 | \$ 7,489,412 |

5. Investments

Investments consist of Provincial Government bonds, Canadian Government Bonds, Bank Notes and other securities. Long-term investments will mature between 2023 and 2048, with effective interest rates of 1.75% to 5.85%.

The carrying value of investments at December 31, 2022 was \$15,442,573 (2021: \$15,218,858) and market value was \$15,630,770 (2021: \$16,907,648).

Of the funds above, the City has set aside funds to finance future expenditures based upon appropriated reserves (Schedule 2) as determined by Council via the yearly budget approval process. These appropriated reserves are internally restricted and based on working capital calculation are 100% funded as of December, 31, 2022 and 2021.

6. Long-Term Service Agreements

The 2021 consolidated financial statements provide disclosure for the InnovationPlex community pledged revenue recorded on the Statement of Operations. The revenue recorded for community pledges is in the line Community Services- Community Capital Pledges/ Contributions.

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

| | 2022 | 2021 |
|--|-------------|------------------|
| Credit Union InnovationPlex - private funding agreements | \$ - | \$ 25,000 |
| Less Allowance for Uncollectibles | - | - |
| Total Long-Term Service Agreements | \$ - | \$ 25,000 |

7. Deferred Revenue

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

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

7. Deferred Revenue - continued

| | December 31, 2021 | Externally restricted inflows | Revenue earned | December 31, 2022 |
|---|---------------------|-------------------------------------|-------------------|---------------------|
| Federal and Provincial Government Transfers | \$ 3,416,007 | \$ 516,020 | \$ 296,337 | \$ 3,635,690 |
| Galleries Grants | 52,995 | 71,409 | 52,995 | 71,409 |
| Naming Rights | 150,000 | - | - | 150,000 |
| River Valley Trust Fund | 351,129 | 83,000 | 131,757 | 302,372 |
| Property Tax Prepayments | 737,187 | - | 421,008 | 316,179 |
| Other Deferred Revenue | 556,285 | 121,234 | - | 677,519 |
| Consolidated Entities | 176,226 | 132,228 | - | 308,454 |
| Total Deferred Revenue | \$ 5,439,829 | \$ 923,891 | \$ 902,097 | \$ 5,461,624 |

8. Accrued Landfill Liability

The Saskatchewan Ministry of Environment requires closure and post closure care of solid waste landfill sites. Closure care includes final covering and landscaping of the landfill and implementation of drainage management plans. Post-closure care requirement includes cap maintenance, groundwater monitoring, inspections and annual reports. At December 31, 2022, the accrued liability is \$1,336,711 (2021 - \$1,323,098) which is based on cumulative capacity as well as the landfill rate of \$4.00 per tons and represents management's best estimate of this liability. The key change was that the estimated year capacity will be reached is updated to 2038 (2021 - 2057) as a result of the current development footprint based on the Airspace Assessment and Optimization completed by Tetra Tech in 2022. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods, could be significant.

| | 2022 | 2021 |
|--|------------------|------------------|
| Estimated closure and post-closure costs over 30 years after capacity is reached | \$ 3,582,000 | \$ 3,500,000 |
| Estimated year capacity will be reached | 2038 | 2057 |
| Discount rate | 4.6% | 4% |
| Used to date (m3): | 747,371 | 658,903 |
| Remaining | 338,709 | 1,084,097 |
| Total | 1,086,080 | 1,743,000 |
| Percent utilized | 68.81% | 37.80% |
| Landfill Liability | 1,336,711 | 1,323,098 |

9. Long-Term Debt

Pursuant to individual loan bylaws, the City can incur bank indebtedness. The Council has passed a bylaw for each loan that creates debt not payable within the current year for projects that Council deems necessary, pursuant to Section 134 of The Cities Act. Council resolution 844, Council meeting #50, increased the debt limit from \$45 Million to \$55 Million. The City's authorized debt limit of \$55 Million was approved in 2019 by the Saskatchewan Municipal Board (SMB) pursuant to the provisions of The Cities Act.

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

| | 2022 | 2021 |
|-------------------------------|---------------|---------------|
| Bank Indebtedness | | |
| Authorized debt limit | \$ 55,000,000 | \$ 55,000,000 |
| Long Term Debt at December 31 | 34,417,006 | 29,872,338 |
| Interest rates | 2.37 - 5.35% | 2.7 - 5.7% |
| Interest costs for year | \$ 1,582,878 | \$ 1,288,985 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

9. Long-Term Debt - continued

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

| | 2022 | 2021 |
|---|----------------------|----------------------|
| Transportation Services - Kinsmen Park Storm Sewer Long-term loan payable to Canada Mortgage & Housing Corporation at a rate of interest of 3.98% maturing August 1, 2024. | \$ 427,730 | \$ 629,396 |
| Recreation Cultural & Park - Credit Union InnovationPlex Bank of Montreal's swap loan agreement at a rate of interest of 2.465% maturing June 1, 2032. | 7,305,689 | 8,498,181 |
| Water Services - Water Treatment Plant Long-term loan payable to Canada Mortgage & Housing Corporation at a rate of interest of 3.83% maturing July 1, 2025. | 618,587 | 809,761 |
| Sanitary Sewer Services - Sewage Treatment Plant Royal Bank's swap loan agreement at a rate of interest of 5.35% maturing October 1, 2030. | 6,831,000 | 7,530,000 |
| Land Development on 114th Street Royal Bank's swap loan agreement at a rate of interest of 3.24% maturing September 2, 2039. | 3,646,000 | 3,796,000 |
| Land development, Leisure facility betterment, Water utility water upgrades, Road transportation improvement, Waste management facility equipment land acquisition Royal Bank's swap loan agreement at a rate of interest of 2.7% maturing November 19, 2040. | 4,373,000 | 4,549,000 |
| Leisure facility betterments and road transportation improvements Royal Bank's swap loan agreement at a rate of interest of 2.37% maturing November 21, 2041. | 1,233,000 | 1,280,000 |
| Capital projects - 2017 Royal Bank's swap loan agreement at a rate of interest of 3.01% maturing October 4, 2043. | 2,685,000 | 2,780,000 |
| Sewer Trunk Royal Bank's swap loan agreement at a rate of interest of 2.46% maturing October 11, 2046. | 7,297,000 | - |
| | \$ 34,417,006 | \$ 29,872,338 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

9. Long-Term Debt - continued

Principal repayments and interest

Anticipated annual principal repayment are as follows:

| Year | Principal | Interest | Total |
|-----------------------------|----------------------|----------------------|----------------------|
| 2023 | 2,612,014 | 1,294,021 | 3,906,035 |
| 2024 | 2,692,962 | 1,180,476 | 3,873,438 |
| 2025 | 2,547,818 | 1,062,484 | 3,610,302 |
| 2026 | 2,400,825 | 960,584 | 3,361,409 |
| 2027 | 2,475,825 | 854,211 | 3,330,036 |
| 2028 to Maturity | 21,687,562 | 5,746,187 | 27,433,749 |
| Total Long-Term Debt | \$ 34,417,006 | \$ 11,097,963 | \$ 45,514,969 |

10. Lease and Other Obligations

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

Summary of Leases and Other Obligations

| Year | 2022 | 2021 |
|--|-------------------|-------------------|
| Total future minimum lease payments | \$ 138,280 | \$ 219,532 |
| Amounts representing Interest at a weighted average rate of 4.8% | 1,067 | 8,985 |
| Capital Lease Liability | \$ 137,213 | \$ 210,547 |

11. Land for Resale

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

| | 2022 | 2021 |
|---------------------------------------|---------------------|---------------------|
| Tax Title Property | \$ 563,614 | \$ 804,934 |
| Allowance for market value adjustment | (82,268) | (82,268) |
| Net Tax Title Property | 481,346 | 722,666 |
| Other Land for resale | 1,610,641 | 1,615,371 |
| Allowance for market value adjustment | - | - |
| Net Other Land | 1,610,641 | 1,615,371 |
| Total Land for Resale | \$ 2,091,987 | \$ 2,338,037 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

12. Credit Facility Agreement

The City has an operating line of credit with Innovation Credit Union in the amount of \$4,000,000. Interest on the line of credit is at 5.65% (2021: 1.65%). The balance used at December 31, 2022 was \$ Nil (2021 - \$Ni). The line of credit is secured by a Line of Credit Agreement and a General Security Agreement with an assignment of taxes and grants.

13. Budget Information

Budget figures are reported for information purposes only and are not included in the scope of the external audit. The budget was approved by Council on December 13, 2021.

14. Operating Lease Agreements

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

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

The City signed a lease agreement with the Dekker Centre for the Performing Arts Inc. board, which is a non-profit corporation, for the management and operating of the performing arts centre whereby the City is required to provide an annual operating grant. The agreement is in effect for the period of January 1, 2019 to December 31, 2024.

The City also maintained a lease agreement for the use of the public golf course land with the North Battleford Golf and Country Club board, which is a non-profit organization. As part of the agreement, the City provided an annual grant in the amount of \$75,000 (2020 \$75,000) until July 31, 2031.

15. Pension Plan

The City is an employer member of Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. Firefighters contributed 12.5% of their salary and all other members, excluding employees of The Battlefords Transit System, North Battleford Business Improvement District Corp, and the Dekker Centre for the Performing Arts Inc., contributed 9.0% of their salary to the plan. The City matches all the member contributions to the plan. The City pension expense in 2022 was \$977,388 (2021 - \$942,304).

The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The benefits accrued to the City employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

At December 31, 2022, MEPP disclosed an actuarial surplus of \$1.021 billion (2021 - \$1.144 billion). The most recent actuarial valuation was completed December 31, 2021. The City's portion of this is not readily determinable.

16. Liability for contaminated sites

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

1001 - 103rd Street (Plan B 1929). In 2001 a qualified engineering firm carried out a Phase II Environmental Site Assessment which revealed that up to 1000 cubic meters of Petroleum Hydrocarbon (PHC) impacted soil is present on the site.

1051 - 101st Street. In 2006 a qualified engineering firm carried out a Phase II Environmental Site Assessment which revealed the PHC impacted soil is not expected to exceed 3,000 cubic meters on the site. The City will monitor the contaminated site to determine future outcome of the contamination.

The City does not recognize a liability as a reasonable estimate can not be made.

17. Capital Commitment

During 2022, the City entered into agreements with various parties for a total cost of \$16.89m for capital projects to be undertaken in the City. The anticipated completion date of these projects will be in the 2023 year end.

18. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The City's contractual rights arise because of contracts entered into for various services and long-term leases. Contractual rights arise from the normal course of business and are not reflected in the consolidated financial statements until revenues or assets are received. The city expects to receive gas tax funding of \$1,803,690 in 2023 and 2024.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

19. Contingent Liabilities

The City is also contingently liable for legal claims in which the City has been named as a defendant in which damages have been sought. The outcome of these actions is not determinable as at the date of reporting and accordingly, no provision has been made in these financial statements for any liability.

20. Segmented Information

The Consolidated Schedule of Segmented Disclosures has been prepared in accordance with PS 2700 Segmented Disclosures. Segmented Disclosures are intended to enable users to better understand the government reporting entity as well as the major expense and revenue activities of the City. For each reported segment, revenues and expenses represent amounts directly or reasonably attributable to the segment.

The segments have been selected based on a presentation similar to that adopted for the municipal planning and budgeting processes.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

20. SEGMENTED INFORMATION - CONTINUED

| | General Government Services | Policing Services | Fire & Protective Services | Operations Services | Waste Management |
|---|-----------------------------------|--------------------|-------------------------------|------------------------|---------------------|
| Revenues (Schedule 1) | | | | | |
| Taxes and unconditional revenue (Note 22) | 24,865,335 | - | - | - | - |
| Fees and charges | 354,435 | 121,570 | 352,199 | 302,082 | 1,329,462 |
| Underground Pipe Replacement Fees | - | - | - | - | - |
| Tangible capital asset sales - gain | 11,999 | - | - | - | - |
| Land sales - gain | - | - | - | - | - |
| Investment income and commissions | 450,634 | - | - | - | - |
| Grants - conditional | 18,995 | 836,245 | - | 616,602 | 185,548 |
| - Capital | - | - | - | 119,690 | - |
| - Community capital pledges/contributions | - | - | - | - | - |
| Other revenues | - | 427,320 | 25,129 | 31,591 | 1,109,571 |
| Total Revenues | 836,062 | 1,385,136 | 377,327 | 1,069,965 | 2,624,582 |
| Expenses (Schedule 1) | | | | | |
| Wages and benefits | 2,609,545 | 490,925 | 2,752,437 | 1,545,625 | 601,977 |
| Professional/contractual services | 1,113,183 | 5,505,676 | 192,575 | 1,355,887 | 817,626 |
| Subscription/memberships | 63,873 | - | 17,125 | 15,795 | 3,429 |
| Utilities | 134,693 | 72,881 | 53,379 | 562,527 | 11,094 |
| Maintenance, materials and supplies | 174,784 | 111,470 | 273,129 | 1,601,413 | 183,618 |
| Travel | 11,302 | - | 5,705 | 6,267 | 4,892 |
| Amortization | 84,582 | 101,643 | 222,486 | 2,863,671 | 162,568 |
| Interest | - | 7,705 | - | 76,931 | 15,451 |
| Allowance for uncollectibles | (14,029) | - | - | - | - |
| Insurance | 564,430 | - | - | - | - |
| Medical | 395 | - | 200 | - | - |
| Grants and contributions | 159,000 | - | - | - | - |
| Other | 31,426 | - | - | 18,565 | 196,917 |
| Total Expenses | 4,933,184 | 6,290,299 | 3,517,036 | 8,046,682 | 1,997,573 |
| Net Surplus (Deficit) by Division | (4,097,122) | (4,905,163) | (3,139,708) | (6,976,717) | 627,009 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

20. SEGMENTED INFORMATION - CONTINUED

| | Planning & Development | Parks & Recreation Services | Water Services | Sanitary Sewer Services | Total |
|---|------------------------|-----------------------------|------------------|-------------------------|-------------------|
| Revenues (Schedule 1) | | | | | |
| Taxes and unconditional revenue (Note 22) | - | - | - | - | 24,865,335 |
| Fees and charges | 757,126 | 2,454,317 | 4,071,937 | 4,123,316 | 13,866,444 |
| Underground Pipe Replacement Fees | - | - | 1,947,091 | - | 1,947,091 |
| Tangible capital asset sales - gain | - | - | - | - | 11,999 |
| Land sales - gain | (3,889) | - | - | - | (3,889) |
| Investment income and commissions | 635 | - | 112,186 | - | 563,455 |
| Grants - conditional | 141,460 | 199,146 | - | - | 1,997,996 |
| - Capital | - | 2,400 | 270,200 | 2,862,215 | 3,254,505 |
| - Community capital pledges/contributions | - | - | - | - | - |
| Other revenues | - | - | - | - | 1,593,611 |
| Total Revenues | 895,333 | 2,655,862 | 6,401,414 | 6,985,532 | 48,096,546 |
| Expenses (Schedule 1) | | | | | |
| Wages and benefits | 760,005 | 3,354,359 | 1,703,076 | 1,073,672 | 14,891,622 |
| Professional/contractual services | 343,364 | 1,016,546 | 1,189,067 | 225,072 | 11,758,995 |
| Subscription/memberships | 12,613 | 10,021 | 14,718 | 1,565 | 139,139 |
| Utilities | - | 1,166,522 | 439,106 | 331,583 | 2,771,784 |
| Maintenance, materials and supplies | 277,649 | 613,396 | 818,024 | 314,894 | 4,368,377 |
| Travel | 5,760 | 4,823 | 12,941 | 1,371 | 53,060 |
| Amortization | 79,780 | 1,855,198 | 790,400 | 1,218,331 | 7,378,658 |
| Interest | 241,808 | 322,661 | 69,190 | 849,131 | 1,582,878 |
| Allowance for uncollectibles | - | - | - | - | (14,029) |
| Insurance | - | - | - | - | 564,430 |
| Medical | - | - | - | - | 595 |
| Grants and contributions | 214,462 | 581,884 | - | - | 955,346 |
| Other | 7,600 | 6,725 | - | - | 261,233 |
| Total Expenses | 1,943,040 | 8,932,134 | 5,036,522 | 4,015,619 | 44,712,089 |
| Net Surplus (Deficit) by Division | (1,047,707) | (6,276,273) | 1,364,892 | 2,969,912 | 3,384,458 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

20. SEGMENTED INFORMATION - CONTINUED

| | General Government Services | Policing Services | Fire & Protective Services | Operations Services | Waste Management |
|---|-----------------------------------|--------------------|-------------------------------|------------------------|---------------------|
| For the year ended December 31, 2021 | | | | | |
| Revenues (Schedule 1) | | | | | |
| Taxes and unconditional revenue (Note 23) | 24,199,820 | - | - | - | - |
| Fees and charges | 194,702 | 103,405 | 571,238 | 183,819 | 1,622,758 |
| Underground Pipe Replacement Fees | - | - | - | - | - |
| Tangible capital asset sales - gain | 35,099 | - | - | - | - |
| Land sales - gain | - | - | - | - | - |
| Investment income and commissions | 519,060 | - | - | - | - |
| Grants - conditional | 436 | 820,094 | - | 60,279 | 145,910 |
| - Capital | - | - | - | 352,129 | - |
| - Community capital pledges/contributions | - | - | - | - | - |
| Other revenues | - | 610,173 | 37,153 | 7,635 | 1,063,795 |
| Total Revenues | 749,297 | 1,533,672 | 608,391 | 603,862 | 2,832,463 |
| Expenses (Schedule 1) | | | | | |
| Wages and benefits | 2,397,621 | 425,735 | 2,635,119 | 1,449,399 | 591,778 |
| Professional/contractual services | 1,081,923 | 5,416,036 | 206,129 | 1,286,999 | 591,665 |
| Subscription/memberships | 35,617 | - | 62,728 | 10,739 | 4,016 |
| Utilities | 118,711 | 70,026 | 46,912 | 502,196 | 11,880 |
| Maintenance, materials and supplies | 104,906 | 118,496 | 295,134 | 942,864 | 161,308 |
| Travel | 2,814 | - | 4,564 | 2,706 | 152 |
| Amortization | 77,291 | 101,643 | 229,790 | 2,796,032 | 158,911 |
| Interest | - | 2,312 | - | 68,699 | 13,824 |
| Allowance for uncollectibles | 409,137 | - | - | - | - |
| Insurance | 448,528 | - | - | 358 | - |
| Medical | 2,475 | - | - | - | - |
| Grants and contributions | 182,000 | - | - | - | - |
| Other | 34,146 | - | - | 18,739 | 40,608 |
| Total Expenses | 4,895,168 | 6,134,248 | 3,480,377 | 7,078,732 | 1,574,143 |
| Net Surplus (Deficit) by Division | (4,145,871) | (4,600,576) | (2,871,986) | (6,474,870) | 1,258,320 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

20. SEGMENTED INFORMATION - CONTINUED

| | Planning & Development Services | Parks & Recreation Services | Water Services | Sanitary Sewer Services | Total |
|---|---------------------------------------|-----------------------------------|------------------|----------------------------|-------------------|
| For the year ended December 31, 2021 | | | | | |
| Revenues (Schedule 1) | | | | | |
| Taxes and unconditional revenue (Note 23) | - | - | - | - | 24,199,820 |
| Fees and charges | 773,693 | 1,717,833 | 4,025,406 | 3,888,783 | 13,081,637 |
| Underground Pipe Replacement Fees | - | - | 1,954,440 | - | 1,954,440 |
| Tangible capital asset sales - gain | - | - | - | - | 35,099 |
| Land sales - gain | 1,001,251 | - | - | - | 1,001,251 |
| Investment income and commissions | 242 | - | 21,450 | - | 540,752 |
| Grants - conditional | 116,193 | 338,004 | - | - | 1,480,916 |
| - Capital | - | 34,961 | 1,740,681 | 5,889,175 | 8,016,946 |
| - Community capital pledges/contributions | - | 2,400 | - | - | 2,400 |
| Other revenues | - | - | - | - | 1,718,756 |
| Total Revenues | 1,891,379 | 2,093,199 | 7,741,977 | 9,777,958 | 52,032,017 |
| Expenses (Schedule 1) | | | | | |
| Wages and benefits | 793,316 | 2,951,595 | 1,652,077 | 1,057,412 | 13,954,053 |
| Professional/contractual services | 296,225 | 912,698 | 867,269 | 356,642 | 11,015,585 |
| Subscription/memberships | 11,976 | 4,660 | 14,861 | 2,483 | 147,080 |
| Utilities | - | 1,119,111 | 380,359 | 321,568 | 2,570,764 |
| Maintenance, materials and supplies | 207,383 | 429,684 | 906,463 | 262,533 | 3,428,772 |
| Travel | 128 | 769 | 3,214 | 802 | 15,149 |
| Amortization | 101,465 | 1,824,147 | 818,922 | 1,199,353 | 7,307,554 |
| Interest | 196,517 | 349,859 | 56,260 | 601,514 | 1,288,985 |
| Allowance for uncollectibles | - | - | - | - | 409,137 |
| Insurance | - | - | - | - | 448,887 |
| Medical | - | - | - | - | 2,475 |
| Grants and contributions | 123,888 | 350,964 | - | - | 656,852 |
| Other | 6,700 | 9,727 | 155 | - | 110,076 |
| Total Expenses | 1,737,597 | 7,953,216 | 4,699,580 | 3,802,306 | 41,355,367 |
| Net Surplus (Deficit) by Division | 153,782 | (5,860,017) | 3,042,396 | 5,975,653 | 10,676,650 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

21. TANGIBLE CAPITAL ASSETS

| | General Assets | | | | |
|---|-------------------|-------------------|-------------------|------------------|-----------------------|
| | Land | Land Improvements | Buildings | Vehicles | Machinery & Equipment |
| Asset Cost | | | | | |
| Opening asset costs | 10,358,492 | 7,377,641 | 92,454,686 | 3,998,694 | 18,018,511 |
| Additions during the year | 5,500 | 70,358 | 202,310 | 141,540 | 720,657 |
| Disposals and write-downs during the year | - | - | - | (42,500) | (61,685) |
| Transfers (from) assets under construction | - | - | 36,289 | - | 221,224 |
| Closing Asset Costs | 10,363,992 | 7,447,999 | 92,693,285 | 4,097,733 | 18,898,706 |
| Accumulated Amortization Cost | | | | | |
| Opening accumulated amortization costs | - | 5,147,093 | 29,628,773 | 2,151,962 | 9,867,420 |
| Add: Amortization taken | - | 174,972 | 2,250,329 | 307,698 | 987,519 |
| Less: Accumulated amortization on disposals | - | - | - | (42,500) | (61,685) |
| Closing Accumulated Amortization Costs | - | 5,322,066 | 31,879,102 | 2,417,159 | 10,793,254 |
| Net Book Value | 10,363,992 | 2,125,933 | 60,814,182 | 1,680,574 | 8,105,452 |

ASSETS

AMORTIZATION

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

21. TANGIBLE CAPITAL ASSETS CONTINUED

| | General Assets | | | |
|---|--------------------|------------------------------|--------------------|--------------------|
| | Operations Assets | General/ Infrastructure | | |
| | Linear assets | Assets Under Construction | 2022 Total | 2021 Total |
| ASSETS | | | | |
| Asset Cost | | | | |
| Opening asset costs | 169,896,549 | 15,671,442 | 317,776,015 | 301,481,515 |
| Additions during the year | 519,982 | 13,125,484 | 14,785,830 | 16,468,258 |
| Disposals and write-downs during the year | - | - | (104,185) | (173,757) |
| Transfers (from) assets under construction | 776,068 | (1,033,581) | - | - |
| Closing Asset Costs | 171,192,599 | 27,763,345 | 332,457,659 | 317,776,015 |
| AMORTIZATION | | | | |
| Accumulated Amortization Cost | | | | |
| Opening accumulated amortization costs | 87,142,527 | - | 133,937,775 | 126,778,447 |
| Add: Amortization taken | 3,658,139 | - | 7,378,658 | 7,307,554 |
| Less: Accumulated amortization on disposals | - | - | (104,185) | (148,226) |
| Closing Accumulated Amortization Costs | 90,800,666 | - | 141,212,248 | 133,937,775 |
| Net Book Value | 80,391,933 | 27,763,345 | 191,245,411 | 183,838,240 |

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

For the Year Ended December 31, 2022

22. TAXES AND OTHER UNCONDITIONAL REVENUE

| | 2022 Budget | 2022 | 2021 |
|--|----------------------|----------------------|----------------------|
| Taxes | | | |
| General municipal tax levy | \$ 17,017,983 | \$ 16,773,498 | \$ 16,226,544 |
| Abatements and adjustments | (350,000) | (277,461) | (256,727) |
| Discount on current year taxes | - | - | - |
| Net municipal taxes | 16,667,983 | 16,496,039 | 15,969,817 |
| Penalties on tax arrears | 472,000 | 963,944 | 800,691 |
| Trailer park levies | 48,969 | 47,364 | 49,158 |
| Total Taxes | 17,188,951 | 17,507,347 | 16,819,666 |
| Unconditional Grants | | | |
| Municipal operating grants | 2,758,234 | 2,530,412 | 2,811,400 |
| Total Unconditional Grants | 2,758,234 | 2,530,412 | 2,811,400 |
| Grants in lieu of Taxes | | | |
| Sask Energy grant in lieu | 242,420 | 406,201 | 292,756 |
| Sask Property Management Corp. | 272,039 | 179,938 | 162,368 |
| Sask Tel grant in lieu | 65,800 | 114,222 | 69,367 |
| Provincial other grant in lieu | 62,526 | 66,433 | 60,957 |
| North Battleford Housing Authority | 507,906 | 745,970 | 665,444 |
| Total Grants in Lieu of Taxes | 1,150,691 | 1,512,764 | 1,250,892 |
| Surcharges | | | |
| Sask Power surcharge fees | 1,950,000 | 1,818,491 | 1,830,785 |
| Sask Energy surcharge fees | - | - | - |
| Total Surcharges | 1,950,000 | 1,818,491 | 1,830,785 |
| Underground Pipe and Asphalt Levy | 1,600,000 | 1,496,321 | 1,487,077 |
| Total Taxes and Other Unconditional Revenue | \$ 24,647,877 | \$ 24,865,335 | \$ 24,199,820 |

FINANCIAL STATEMENTS
CITY OF NORTH BATTLEFORD SUPPORTING SCHEDULES
DECEMBER 31, 2022
(UNAUDITED)

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1

| | 2022 Budget | 2022 | 2021 |
|--|--------------------|--------------------|--------------------|
| General Government Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Sales of supplies | 110,700 | 321,520 | 149,586 |
| - Taxation services | 27,000 | 20,120 | 18,706 |
| - Expense recoveries | - | 12,795 | 26,410 |
| Total Fees and Charges | 137,700 | 354,435 | 194,702 |
| - Tangible capital asset sales - gain (loss) | - | 11,999 | 35,099 |
| - Investment & interest | 312,500 | 450,634 | 519,062 |
| Total Other Segmented Revenue | 450,200 | 817,068 | 748,864 |
| Conditional Grants and Donations | | | |
| - Grants | - | 18,995 | 436 |
| Total Operating Revenue | 450,200 | 836,063 | 749,300 |
| Operating Expenses | | | |
| Council remuneration and travel | 302,693 | 309,815 | 270,528 |
| Wages and benefits | 2,372,021 | 2,299,730 | 2,127,093 |
| Professional/contractual services | 1,303,498 | 1,113,183 | 1,081,923 |
| Subscription/memberships | 86,859 | 63,873 | 35,617 |
| Utilities | 110,082 | 134,693 | 118,711 |
| Maintenance, materials and supplies | 168,425 | 174,784 | 104,906 |
| Travel | 23,626 | 11,302 | 2,814 |
| Amortization | 75,888 | 84,582 | 77,291 |
| Interest | - | - | - |
| Allowance for uncollectibles | - | (14,029) | 409,137 |
| Insurance | 550,000 | 564,430 | 448,528 |
| Medical | 5,000 | 395 | 2,475 |
| Grants and contributions | 159,000 | 159,000 | 182,000 |
| Other | 3,000 | 31,426 | 34,146 |
| Total Government Services Expenses | 5,160,092 | 4,933,184 | 4,895,168 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | - | - | - |
| Total General Government Services Surplus (Deficit) | (4,709,892) | (4,097,121) | (4,145,868) |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|--------------------|--------------------|--------------------|
| Policing Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Policing fees/fines | 150,000 | 121,570 | 103,405 |
| Total Fees and Charges | 150,000 | 121,570 | 103,405 |
| - Total police services other revenue | 450,000 | 427,320 | 610,173 |
| Total Other Segmented Revenue | 600,000 | 548,890 | 713,579 |
| Conditional Grants | | | |
| - Grants | 819,353 | 836,245 | 820,094 |
| Total Operating Revenue | 1,419,353 | 1,385,135 | 1,533,671 |
| Operating Expenses | | | |
| Wages and benefits | 612,014 | 490,925 | 425,735 |
| Professional/contractual services | 5,115,134 | 5,505,676 | 5,416,036 |
| Subscription/memberships | - | - | - |
| Utilities | 78,200 | 72,881 | 70,026 |
| Maintenance, materials and supplies | 109,000 | 111,470 | 118,496 |
| Travel | - | - | - |
| Amortization | 101,643 | 101,643 | 101,643 |
| Interest | 7,166 | 7,705 | 2,312 |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Policing Services Expenses | 6,023,158 | 6,290,299 | 6,134,248 |
| Total Policing Services (Deficit) | (4,603,805) | (4,905,164) | (4,600,577) |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|------------------|------------------|------------------|
| Fire and Protective Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Total fire services fees/fines | 61,500 | 91,446 | 97,226 |
| - Total Provincial Fines | 150,000 | 186,442 | 192,622 |
| - Total special constables fees/fines | 213,600 | 74,310 | 281,390 |
| Total Fees and Charges | 425,100 | 352,199 | 571,238 |
| - Total fire services other revenue | 2,100 | 23,004 | 36,403 |
| - Total special constables other revenue | - | 2,125 | 750 |
| Total Other Segmented Revenue | 427,200 | 377,327 | 608,391 |
| Conditional Grants | | | |
| - Grants | - | - | - |
| Total Operating Revenue | 427,200 | 377,327 | 608,391 |
| Operating Expenses | | | |
| Special Constables | | | |
| Wages and benefits | 627,041 | 597,266 | 574,353 |
| Professional/contractual services | 10,511 | 1,917 | - |
| Subscription/memberships | 4,000 | 1,434 | 4,169 |
| Utilities | 4,830 | 4,186 | 4,084 |
| Maintenance, materials and supplies | 84,958 | 95,676 | 82,915 |
| Travel | 4,500 | 2,372 | 2,140 |
| Amortization | - | - | - |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Other | - | - | - |
| Total Special Constables Expenses | 735,840 | 702,851 | 667,660 |
| Fire Services | | | |
| Wages and benefits | 2,023,239 | 2,155,171 | 2,060,766 |
| Professional/contractual services | 134,439 | 31,616 | 43,310 |
| Subscription/memberships | 52,530 | 8,585 | 51,559 |
| Utilities | 41,269 | 36,763 | 32,678 |
| Maintenance, materials and supplies | 133,441 | 174,876 | 205,635 |
| Travel | 8,240 | 3,333 | 2,245 |
| Amortization | 156,978 | 222,486 | 229,790 |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | 1,030 | 200 | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Fire Services Expenses | 2,551,166 | 2,633,031 | 2,625,984 |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|---|--------------------|--------------------|--------------------|
| Emergency Preparedness | | | |
| Wages and benefits | - | - | - |
| Professional/contractual services | 12,541 | 8,836 | 12,789 |
| Subscription/memberships | 7,000 | 7,106 | 7,000 |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 567 | 1,205 | 188 |
| Travel | 1,597 | - | 180 |
| Amortization | - | - | - |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Emergency Preparedness Expenses | 21,704 | 17,147 | 20,157 |
| Animal, Humane Society Expenses | | | |
| Wages and benefits | - | - | - |
| Professional/contractual services | 150,000 | 150,206 | 150,029 |
| Subscription/memberships | - | - | - |
| Utilities | 10,588 | 12,429 | 10,151 |
| Maintenance, materials and supplies | 2,575 | 1,372 | 6,396 |
| Travel | - | - | - |
| Amortization | - | - | - |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Animal, Humane Society Expenses | 163,163 | 164,006 | 166,576 |
| Total Fire and Protective Services Expenses | 3,471,873 | 3,517,036 | 3,480,377 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | - | - | - |
| Total Fire & Protective Services Surplus (Deficit) | (3,044,673) | (3,139,708) | (2,871,986) |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|--------------------|--------------------|--------------------|
| Operation Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Aviation revenue | 122,650 | 302,082 | 183,819 |
| Total Fees and Charges | 122,650 | 302,082 | 183,819 |
| - Expense recoveries | 3,435 | 31,591 | 7,635 |
| Total Other Segmented Revenue | 126,085 | 333,673 | 191,454 |
| Conditional Grants | | | |
| - Grants | 350,000 | 616,602 | 60,279 |
| Total Operating Revenue | 476,085 | 950,275 | 251,733 |
| Operating Expenses | | | |
| Public Works & Fleet | | | |
| Wages and benefits | 1,640,125 | 1,545,625 | 1,449,399 |
| Professional/contractual services | 1,562,671 | 1,355,887 | 1,286,999 |
| Subscription/memberships | 22,456 | 15,795 | 10,739 |
| Utilities | 494,896 | 562,527 | 502,196 |
| Maintenance, materials and supplies | 1,030,618 | 1,601,413 | 942,864 |
| Travel | 14,266 | 6,267 | 2,706 |
| Amortization | 2,682,626 | 2,863,671 | 2,796,032 |
| Interest | 70,141 | 76,931 | 68,699 |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | 358 |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | 30,000 | 18,565 | 18,739 |
| Total Public Works & Fleet Expenses | 7,547,799 | 8,046,682 | 7,078,732 |
| Total Operation Expenses | 7,547,799 | 8,046,682 | 7,078,732 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | 884,667 | 119,690 | 352,129 |
| Total Operations Surplus (Deficit) | (6,187,046) | (6,976,717) | (6,474,870) |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|------------------|------------------|------------------|
| Waste Management Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Waste and disposal fees | 1,009,000 | 1,329,462 | 1,622,758 |
| Total Fees and Charges | 1,009,000 | 1,329,462 | 1,622,758 |
| - Other revenue, garbage and recycling | 1,049,536 | 1,109,571 | 1,063,795 |
| Total Other Segmented Revenue | 2,058,536 | 2,439,033 | 2,686,552 |
| Conditional Grants | | | |
| - Grants | 143,808 | 185,548 | 145,910 |
| Total Operating Revenue | 2,202,344 | 2,624,581 | 2,832,462 |
| Operating Expenses | | | |
| Wages and benefits | 610,257 | 601,977 | 591,778 |
| Professional/contractual services | 817,454 | 817,626 | 591,665 |
| Subscription/memberships | 4,662 | 3,429 | 4,016 |
| Utilities | 15,849 | 11,094 | 11,880 |
| Maintenance, materials and supplies | 157,008 | 183,618 | 161,308 |
| Travel | 4,200 | 4,892 | 152 |
| Amortization | 159,282 | 162,568 | 158,911 |
| Interest | 14,097 | 15,451 | 13,824 |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | 70,000 | 196,917 | 40,608 |
| Total Waste Management Services Expenses | 1,852,808 | 1,997,573 | 1,574,143 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | - | - | - |
| Total Waste Management Services Surplus (Deficit) | 349,535 | 627,008 | 1,258,319 |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|----------------|----------------|------------------|
| Planning and Development Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Business licenses | 200,000 | 215,167 | 242,476 |
| - Building & development permits | 251,352 | 345,045 | 276,836 |
| - Development agreements | 76,000 | 45,847 | 112,499 |
| - Land rent | 50,000 | 61,028 | 63,622 |
| - Transit & Handi Bus fares | 157,409 | 90,040 | 78,261 |
| Total Fees and Charges | 734,761 | 757,126 | 773,693 |
| - Land - gain (loss) | 3,000 | (3,889) | 1,001,251 |
| - Investment & interest | - | 635 | 241 |
| Total Other Segmented Revenue | 737,761 | 753,873 | 1,775,185 |
| Conditional Grants | | | |
| - Transit Grants | 187,550 | 141,460 | 116,193 |
| - Grants | 35,223 | - | - |
| Total Operating Revenue | 960,534 | 895,333 | 1,891,378 |
| Operating Expenses | | | |
| Business Licenses | | | |
| Wages and benefits | 51,064 | 79,492 | 80,220 |
| Professional/contractual services | 75,000 | 143,904 | 87,149 |
| Subscription/memberships | - | - | - |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 500 | 2,574 | 1,944 |
| Travel | - | - | - |
| Amortization | - | - | - |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Business Licenses Expenses | 126,564 | 225,970 | 169,313 |
| Economic Development | | | |
| Wages and benefits | 76,409 | 37,485 | 32,483 |
| Professional/contractual services | 61,952 | 10,378 | 56,917 |
| Subscription/memberships | 2,250 | 1,056 | 590 |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 80,000 | 109,821 | 71,512 |
| Travel | 2,100 | - | - |
| Amortization | - | 3,801 | 2,600 |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | 118,457 | 40,000 | 118,458 |
| Other | - | - | - |
| Total Economic Development Expenses | 341,168 | 202,540 | 282,560 |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|------------------|--------------------|------------------|
| Engineering | | | |
| Wages and benefits | 183,811 | 35,237 | 120,700 |
| Professional/contractual services | 5,000 | 5,649 | 50,424 |
| Subscription/memberships | - | - | - |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 4,100 | 19,288 | 4,602 |
| Travel | - | - | 37 |
| Amortization | - | - | - |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Total Engineering Expenses | 192,911 | 60,174 | 175,763 |
| Planning | | | |
| Wages and benefits | 173,613 | 275,107 | 264,737 |
| Professional/contractual services | 36,000 | 32,475 | 81,737 |
| Subscription/memberships | 11,500 | 11,557 | 11,386 |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 500 | 462 | 208 |
| Travel | 6,000 | 5,519 | 44 |
| Amortization | - | - | - |
| Interest | 223,141 | 241,808 | 196,517 |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | 92,907 | 174,462 | 5,430 |
| Other | - | - | - |
| Total Planning Expenses | 543,661 | 741,390 | 560,059 |
| Transit & Handi Bus | | | |
| Wages and benefits | 400,840 | 332,684 | 295,175 |
| Professional/contractual services | 15,780 | 150,957 | 19,998 |
| Subscription/memberships | - | - | - |
| Utilities | - | - | - |
| Maintenance, materials and supplies | 146,018 | 145,503 | 129,117 |
| Travel | - | 241 | 47 |
| Amortization | - | 75,979 | 98,865 |
| Interest | - | - | - |
| Insurance | - | - | - |
| Other | 7,625 | 7,600 | 6,700 |
| Total Transit & Handi Bus Expenses | 570,263 | 712,965 | 549,902 |
| Total Planning and Development Services Expenses | 1,774,567 | 1,943,040 | 1,737,597 |
| Total Planning and Development Services Surplus (Deficit) | (814,033) | (1,047,707) | 153,781 |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|------------------|------------------|------------------|
| Parks & Recreation Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Recreation fees & services | 1,005,689 | 1,366,746 | 768,691 |
| - Galleries | 34,300 | 47,404 | 42,231 |
| - Recreation facilities rental | 891,000 | 871,882 | 764,802 |
| - Cemetery | 155,000 | 168,285 | 142,109 |
| Total Fees and Charges | 2,085,989 | 2,454,317 | 1,717,833 |
| - Park expense recovery | - | - | - |
| Total Other Segmented Revenue | 2,085,989 | 2,454,317 | 1,717,833 |
| Conditional Grants | | | |
| - Grants | 223,350 | 199,146 | 338,004 |
| Total Operating Revenue | 2,309,339 | 2,653,463 | 2,055,837 |
| Operating Expenses | | | |
| Recreational Facilities & Programing | | | |
| Wages and benefits | 2,539,363 | 2,365,991 | 1,945,829 |
| Professional/contractual services | 635,877 | 737,787 | 417,315 |
| Subscription/memberships | 22,925 | 10,021 | 4,660 |
| Utilities | 851,361 | 897,167 | 828,432 |
| Maintenance, materials and supplies | 335,750 | 494,675 | 311,271 |
| Travel | 8,570 | 4,823 | 769 |
| Amortization | 274,534 | 293,626 | 281,517 |
| Interest | 313,438 | 322,661 | 349,859 |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | 515,624 | 517,884 | 514,584 |
| Other | 9,600 | 6,725 | 9,727 |
| Total Recreational Facilities & Programing Expenses | 5,507,043 | 5,651,361 | 4,663,964 |
| Galleries | | | |
| Wages and benefits | 303,843 | 254,968 | 260,914 |
| Professional/contractual services | 81,820 | 73,901 | 61,676 |
| Subscription/memberships | - | - | - |
| Utilities | 35,926 | 43,632 | 40,166 |
| Maintenance, materials and supplies | 24,700 | 35,362 | 40,155 |
| Travel | 800 | - | - |
| Amortization | 12,064 | 12,903 | 12,012 |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Galleries Expenses | 459,153 | 420,766 | 414,923 |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|--------------------|--------------------|--------------------|
| Cemeteries | | | |
| Wages and benefits | 134,187 | 157,548 | 166,177 |
| Professional/contractual services | 12,000 | 21,305 | 19,814 |
| Subscription/memberships | - | - | - |
| Utilities | 23,490 | 21,136 | 21,013 |
| Maintenance, materials and supplies | 6,500 | 3,827 | 4,432 |
| Travel | - | - | - |
| Amortization | - | - | 371 |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Cemeteries Expenses | 176,177 | 203,815 | 211,807 |
| Parks & Forestry | | | |
| Wages and benefits | 632,079 | 575,852 | 578,675 |
| Professional/contractual services | 177,900 | 183,553 | 186,273 |
| Subscription/memberships | - | - | - |
| Utilities | 163,394 | 204,587 | 229,500 |
| Maintenance, materials and supplies | 92,700 | 79,532 | 73,826 |
| Travel | - | - | - |
| Amortization | 1,548,668 | 1,548,668 | 1,530,247 |
| Interest | - | - | - |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | 64,000 | 64,000 | 64,000 |
| Other | - | - | - |
| Total Parks & Forestry Expenses | 2,678,741 | 2,656,192 | 2,662,522 |
| Total Parks & Recreation Services Expenses | 8,821,114 | 8,932,134 | 7,953,216 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | - | 2,400 | 34,961 |
| - Community capital pledges/ contributions | - | - | 2,400 |
| Total Capital | - | 2,400 | 37,361 |
| Total Parks & Recreation Services Surplus (Deficit) | (6,511,775) | (6,276,272) | (5,860,017) |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|---|------------------|------------------|------------------|
| Water Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Water fees | 3,802,406 | 3,999,942 | 3,976,139 |
| - Water works expense recovery | 26,000 | 71,994 | 49,267 |
| Total Fees and Charges | 3,828,406 | 4,071,937 | 4,025,406 |
| - Underground Pipe Replacement Fees | 1,600,000 | 1,947,091 | 1,954,440 |
| - Investment & interest | 16,000 | 112,186 | 21,450 |
| Total Other Segmented Revenue | 5,444,406 | 6,131,214 | 6,001,296 |
| Conditional Grants | | | |
| - Grants | - | - | - |
| Total Operating Revenue | 5,444,406 | 6,131,214 | 6,001,296 |
| Operating Expenses | | | |
| Wages and benefits | 1,503,196 | 1,703,076 | 1,652,077 |
| Professional/contractual services | 709,351 | 1,189,067 | 867,269 |
| Subscription/memberships | 14,902 | 14,718 | 14,861 |
| Utilities | 395,080 | 439,106 | 380,359 |
| Maintenance, materials and supplies | 730,150 | 818,024 | 906,463 |
| Travel | 6,941 | 12,941 | 3,214 |
| Amortization | 812,795 | 790,400 | 818,922 |
| Interest | 57,396 | 69,190 | 56,260 |
| Allowance for uncollectibles | 1,000 | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | 155 | - | 155 |
| Total Water Services Expenses | 4,230,965 | 5,036,522 | 4,699,580 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | - | 270,200 | 1,740,681 |
| Total Water Services Surplus (Deficit) | 1,213,441 | 1,364,892 | 3,042,396 |

CONSOLIDATED SCHEDULE OF OPERATIONS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 1 (CONTINUED)

| | 2022 Budget | 2022 | 2021 |
|--|-------------------|-------------------|-------------------|
| Sanitary Sewer Services | | | |
| Operating Revenue | | | |
| Other Segmented Revenue | | | |
| Fees and Charges | | | |
| - Sanitary sewer fees | 4,102,928 | 4,114,759 | 3,883,944 |
| - Sanitary sewer expense recovery | 2,500 | 8,558 | 4,839 |
| Total Other Segmented Revenue | 4,105,428 | 4,123,316 | 3,888,783 |
| Conditional Grants | | | |
| - Grants | - | - | - |
| Total Operating Revenue | 4,105,428 | 4,123,316 | 3,888,783 |
| Operating Expenses | | | |
| Wages and benefits | 1,258,803 | 1,073,672 | 1,057,412 |
| Professional/contractual services | 295,296 | 225,072 | 356,642 |
| Subscription/memberships | 4,355 | 1,565 | 2,483 |
| Utilities | 293,980 | 331,583 | 321,568 |
| Maintenance, materials and supplies | 352,250 | 314,894 | 262,533 |
| Travel | 7,709 | 1,371 | 802 |
| Amortization | 1,180,496 | 1,218,331 | 1,199,353 |
| Interest | 684,891 | 849,131 | 601,514 |
| Allowance for uncollectibles | - | - | - |
| Insurance | - | - | - |
| Medical | - | - | - |
| Grants and contributions | - | - | - |
| Other | - | - | - |
| Total Sanitary Sewer Services Expenses | 4,077,780 | 4,015,619 | 3,802,306 |
| Capital | | | |
| Conditional Grants | | | |
| - Capital grants | 3,440,340 | 2,862,215 | 5,889,175 |
| Total Sanitary Sewer Services Surplus (Deficit) | 3,467,987 | 2,969,912 | 5,975,653 |
| SUMMARY | | | |
| Total Other Segmented Revenue | 14,435,605 | 16,031,619 | 16,377,496 |
| Total Underground Pipe Replacement Fees | 1,600,000 | 1,947,091 | 1,954,440 |
| Total Conditional Grants | 1,759,284 | 1,997,996 | 1,480,916 |
| Total Capital Grants and Contributions | 4,325,007 | 3,254,505 | 8,019,346 |
| Total Operating and Capital Revenue by Division | 22,119,896 | 23,231,212 | 27,832,197 |
| TOTAL EXPENSES BY DIVISION | 42,960,156 | 44,712,089 | 41,355,367 |

CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS

For the Year Ended December 31, 2022

SCHEDULE 2

| | 2021 | Changes | 2022 |
|--|-----------------------|---------------------|-----------------------|
| Unappropriated Surplus (Deficit) | | | |
| Government activities | \$ 9,647,441 | \$ 1,385,514 | \$ 11,032,955 |
| Water | 166,949 | 1,766,897 | 1,933,846 |
| Sanitary sewer | (9,922,407) | (3,047,431) | (12,969,838) |
| Consolidated Entities | 180,780 | (69,085) | 111,695 |
| Transit services | (63,810) | 244,262 | 180,452 |
| Total Unappropriated Surplus | 8,963 | 280,157 | 289,110 |
| Appropriated Surplus | | | |
| General government | 581,283 | 422,964 | 1,004,247 |
| Fire and protective | 1,848,718 | (341,806) | 1,506,912 |
| Operations | 3,738,536 | 637,721 | 4,376,257 |
| Waste management | 1,219,456 | (331,561) | 887,895 |
| Planning & development | (56,196) | 346,383 | 290,187 |
| Policing initiatives | (491,142) | (416,820) | (907,962) |
| Parks & Recreation | 1,698,756 | (159,893) | 1,538,864 |
| Water | 5,832,717 | (1,917,118) | 3,915,599 |
| Sanitary sewer | 2,801,732 | 2,111,909 | 4,913,641 |
| Total Appropriated Surplus | 17,173,859 | 351,780 | 17,525,640 |
| Net Investment in Tangible Capital Assets | | | |
| Tangible capital assets (Note 2) | 183,838,240 | 7,407,171 | 191,245,411 |
| Less: Related long term debt | (29,872,338) | (4,544,668) | (34,417,006) |
| Less: Related Lease and other obligations | (210,547) | 73,334 | (137,213) |
| Net Investment in Tangible Capital Assets | 153,755,356 | 2,935,837 | 156,691,192 |
| Total Accumulated Surplus | \$ 170,938,178 | \$ 3,567,764 | \$ 174,505,942 |

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 3

| | General Government Services | Policing Services | Fire & Protective Services | Operations Services | Waste Management Services |
|---|-----------------------------------|-------------------|----------------------------------|------------------------|---------------------------------|
| ASSETS | | | | | |
| Asset Cost | | | | | |
| Opening asset costs | 1,900,285 | 4,336,536 | 5,286,328 | 119,899,984 | 3,278,186 |
| Additions during the year | 145,036 | - | 341,806 | 776,614 | 10,860 |
| Disposals and write-downs during the year | - | - | - | (104,185) | - |
| Closing Asset Costs | 2,045,321 | 4,336,536 | 5,628,134 | 120,572,413 | 3,289,047 |
| AMORTIZATION | | | | | |
| Accumulated Amortization Cost | | | | | |
| Opening accumulated amortization costs | 842,339 | 1,452,316 | 2,948,354 | 69,863,435 | 1,773,937 |
| Add: Amortization taken | 84,582 | 101,643 | 222,486 | 2,863,671 | 162,568 |
| Less: Accumulated amortization on disposals | - | - | - | (104,185) | - |
| Closing Accumulated Amortization Costs | 926,921 | 1,553,959 | 3,170,839 | 72,622,921 | 1,936,505 |
| Net Book Value | 1,118,400 | 2,782,577 | 2,457,295 | 47,949,491 | 1,352,542 |

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS BY DIVISION

For the Year Ended December 31, 2022

SCHEDULE 3 (CONTINUED)

| | Planning & Development Services | Parks & Recreation Services | Water Services | Sanitary Sewer Services | 2022 Total | 2021 Total |
|---|---------------------------------|-----------------------------|-------------------|-------------------------|--------------------|--------------------|
| ASSETS | | | | | | |
| Asset Cost | | | | | | |
| Opening asset costs | 6,145,726 | 78,980,074 | 40,592,449 | 57,356,448 | 317,776,015 | 301,481,515 |
| Additions during the year | 5,925,816 | 1,483,416 | 1,918,925 | 4,183,357 | 14,785,830 | 16,468,258 |
| Disposals and write-downs during the year | - | - | - | - | (104,185) | (173,757) |
| Closing Asset Costs | 12,071,542 | 80,463,490 | 42,511,374 | 61,539,805 | 332,457,660 | 317,776,015 |
| AMORTIZATION | | | | | | |
| Accumulated Amortization Cost | | | | | | |
| Opening accumulated amortization costs | 18,787 | 23,351,819 | 14,905,695 | 18,781,093 | 133,937,775 | 126,778,447 |
| Add: Amortization taken | 3,801 | 1,931,176 | 790,400 | 1,218,331 | 7,378,658 | 7,307,554 |
| Less: Accumulated amortization on disposals | - | - | - | - | (104,185) | (148,226) |
| Closing Accumulated Amortization Costs | 22,588 | 25,282,995 | 15,696,095 | 19,999,424 | 141,212,248 | 133,937,775 |
| Net Book Value | 12,048,954 | 55,180,495 | 26,815,279 | 41,540,381 | 191,245,411 | 183,838,240 |





A TRUE COMMUNITY

IS NOT JUST ABOUT BEING GEOGRAPHICALLY CLOSE TO SOMEONE OR PART OF THE SAME SOCIAL NETWORK. IT'S ABOUT FEELING CONNECTED AND RESPONSIBLE FOR WHAT HAPPENS. HUMANITY IS OUR ULTIMATE COMMUNITY, AND EVERYONE PLAYS A CRUCIAL ROLE.





North Battleford

Treaty Six Territory | Heartland of the Métis | Saskatchewan | Canada

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