



**North
Battleford**

Treaty Six Territory | Saskatchewan | Canada

BUDGET

2022



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2022 Budget

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Introduction

Due to the Covid-19 pandemic and the diminished fiscal environment, the City experienced a challenging year. Difficult decisions were required to ensure operational efficiencies were identified which included a reduction in staff. The establishment of these efficiencies enabled the City to minimize the impact to the taxpayer over the last few years. While the City continually seeks to implement efficiencies as part of our everyday practices, the decisions going forward focus largely on reducing expenses and increasing revenues. Staffing capacity did not increase in 2021, and Administration is recommending that the City hold the line once more in 2022.

In 2022 and beyond we face not only the uncertainty and cost of a Covid-19 recovery, but a significant increase in ongoing operational cost for policing due to a five-year retroactive contract between the federal government and the RCMP. The estimated full cost increase for the City will be just over \$1,000,000 or a 6.94% tax increase. After considerable effort by the City to mitigate the impact, the estimated ongoing cost increase for the 2022 budget year is \$557,000 per year, equivalent to a 3.77% increase in property taxes. As there was no operational increase included in property taxes last year, an additional 1.34% was included to provide for required wage increases and the rapidly rising general inflationary pressures projected for 2022, resulting in a total increase of 5.11%. We are also implementing a 4% increase for Waste Management operations due to contract increases over the last two years.

We have worked to mitigate tax increases for 2022 beyond the RCMP contract. For example, we are not asking for an additional 1% increase for capital projects as was approved for the last two years, nor are we increasing the Recreation & Cultural Capital Facilities Levy. In addition, we have delayed the planned purchase of a number of vehicles due to significant increases in truck purchase prices.

With respect to Utilities, the City is proposing a 3% increase for the Water Services utility. As the multi-million-dollar Sanitary Sewer Force Main Project is nearing completion, the project related borrowing is the driving factor behind 9% rate increase for Sanitary Sewer services for 2022 with an additional increase of 2% possible for next year.

The increase in Utility Services also includes the City's planned capital reserve needs in the next five years to fund required infrastructure repair and replacement. Further, Utility Services also faces the same wage increases and inflationary pressures that are impacting the property tax side. The other alternative is to reduce or eliminate services. This decision was made in a fiscally responsible manner with the intention of strengthening our financial reserves, to reduce the exposure to rising interest rates and to deliberately minimize the amount of future borrowing required in the next five years.

For the upcoming year, the City will:

- focus on finding operational and cost efficiencies within City operations through continuous improvement;
- improve planning for future capital needs and costs so that funding can be set aside for future infrastructure renewals as current reserves are insufficient to meet future needs;
- continue investing in infrastructure through the Underground Pipe and Asphalt Replacement Program, which has a combined budget of \$3.2 million for 2022; and
- To improve citizen engagement and understanding of the City's financial state through increased communication, education, and outreach through methods such as citizen surveys and open houses.

Overall, the economic climate for the City, the province and even the world remains uncertain. The City is focused on maintaining citizen services, minimizing cost increases and recovering from the impact of the Covid-19 pandemic over the last two years.

2021 Fiscal Year

The City was just finishing off a second consecutive difficult fiscal year in 2020 and planned to hold the line on expenses and taxation in 2021. The Covid-19 pandemic has continued to negatively impact our operations, especially Parks & Recreation Services. The City has also experienced significant delays on sourcing some materials for capital project. Based on our recent experiences in working through the pandemic, the City has been able to take advantage of available pandemic related funding while considerably mitigating the continual decline in citizen driven revenues.

2022 Budget and Beyond

Recreation & Cultural Capital Facilities Levy

The Recreation & Cultural Capital Facilities Levy (RCCF) was started in 2006 and applies to all property owners in North Battleford. The RCCF levy now generates approximately \$1.499 million annually to pay for the debt associated with the construction of the CUplex, Curling Rink and the Dekker Center. One of the financial challenges is to communicate the full picture on payments and levies taken on the CUplex. The anticipated RCCF levy for 2022 is \$1,499,600, with total interest and principal payments estimated to be \$1,442,847 for the year. The schedule highlighting the total amounts paid and received is as follows:

Recreation long-term borrowing				
Year	Levied	Loan principal and interest repayments	Surplus / (Deficit)	Total
2006	381,588	-	381,588	381,588
2007	381,603	-	381,603	763,190
2008	776,729	-	776,729	1,539,919
2009	773,656	-	773,656	2,313,575
2010	772,172	-	772,172	3,085,747
2011	1,367,987	45,471	1,322,516	4,408,264
2012	1,375,274	1,524,849	(149,575)	4,258,689
2013	1,354,977	2,141,801	(786,825)	3,471,864
2014	1,365,489	2,096,283	(730,794)	2,741,070
2015	1,416,413	2,054,058	(637,644)	2,103,426
2016	1,453,396	2,123,240	(669,843)	1,433,583
2017	1,440,275	2,305,793	(865,518)	568,065
2018	1,352,446	2,250,343	(897,898)	(329,833)
2019	1,462,714	2,193,313	(730,599)	(1,060,432)
2020	1,463,227	2,139,062	(675,835)	(1,736,268)
2021	1,499,600	2,079,006	(579,406)	(2,315,674)
2022	1,499,600	1,442,847	56,753	(2,258,920)
2023	1,499,600	998,199	501,402	(1,757,519)
2024	1,499,600	974,422	525,179	(1,232,340)
2025	1,499,600	949,050	550,550	(681,790)
2026	1,499,600	924,886	574,715	(107,075)
2027	1,499,600	899,094	600,506	493,431
2028	1,499,600	873,973	625,628	1,119,059
2029	1,499,600	849,429	650,172	1,769,230
2030	1,499,600	824,513	675,087	2,444,317
2031	1,499,600	799,626	699,974	3,144,291
2032	1,499,600	325,835	1,173,765	4,318,056

The above table demonstrates that the levy being generated annually will be sufficient to pay the annual CUplex debt cumulatively by the end of 2026. The increased debt room will allow for future recreational capital planning to be accomplished.

2022 Budget – Targeted Savings and Efficiencies

The 2022 Budget includes targeted dollar savings of \$200,000 on staffing vacancies. Given previous staffing reductions, our focus in 2022 will be on process improvements and efficiencies, which generally result in increased workload capacity rather than bottom line cost reductions. Due to Covid-19 operational impacts and some key staff changes, a number of opportunities noted from the previous budget will continue to be followed up on and completed in 2022. Some of the improvement and efficiency opportunities are noted below:

- a. Landfill Process Improvements – ensuring the current landfill entrance process captures as much revenue as possible. This process is almost complete and will help ensure we do not lose any expected revenue going forward in 2022.
- b. Septic Receiving Station – finish installing the septic receiving station at the Wastewater Treatment Plant and a move away from the current honour system. This process is still underway and will be complete in 2022.
- c. Energy and process assessment – the City undertook an energy audit of the CUplex and grant applications were submitted for a major solar project. We await funding confirmation from the federal government. In 2022 we plan to perform an energy audit of City Hall. Process assessments and improvements remain a continuous priority throughout the City.
- d. Property Tax and Utility Revenue – given that 2021 was a reassessment year, additional work will be required to ensure all properties are paying the correct balances per the City’s bylaws, with a focus on applying correct assessments and proper and consistent utility billing.
- e. Partnership Opportunities – continue to pursue partnership opportunities with local groups and municipalities to reduce overall costs for all.
- f. Utility Meters – given the delay in fully implementing new electronic water meters, work will continue through early 2022 that will allow improved customer service and greater accuracy and controls within the water billing process.

2022 Budget – Long Term Planning

Within the 2022 Budget, \$135,596 has been identified to be set aside into a separate reserve/bank account to either purchase new equipment (in the near future) or to replace funds drawn in previous years. This is part of City’s effort to move away from use of outside funding or borrowing and to eventually become self-sufficient in funding infrastructure as the need arises. The three reserve transfers being made in 2022 are as follows:

1. 2019 Waste Management Loader Purchase \$44,564 per year over 10 years at 6% interest
2. 2021 Fire Department Pumper Truck Purchase - \$300,000. The anticipated repayment amount is \$81,520.77 per year over 10 years at 6% interest.
3. 2021 CSO Vehicle purchase at \$70,000 at \$9,511 per year for 10 years at 6% interest.

Administration is also proposing a financial reserve study in 2022 with a \$10,000 estimated cost for the purpose of reviewing current reserve balances, policies and regulations and providing best practice guidance on a future reserve strategy that meets City needs.

Reserve Transfers In

Item	2020	2021	2022	2023	2024	2025
Loader Re-Payment	\$44,564	\$44,564	\$44,564	\$44,564	\$44,564	\$44,564
Pumper Truck	\$300,000		\$81,521	\$81,521	\$81,521	\$81,521
CSO vehicle			\$9,511	\$9,511	\$9,511	\$9,511
Total	\$344,564	\$44,564	\$135,596	\$135,596	\$135,596	\$135,596

Reserve Transfers Out

Item	2020	2021	2022	2023	2024	2025
Pumper Truck		\$300,000				
CSO vehicle		\$70,000				
Total		\$370,000				

Final Fleet Reserve Balance

Item	2020	2021	2022	2023	2024	2025
Open Balance	(\$328,000)	(\$16,564)	(\$342,000)	(\$206,404)	(\$70,808)	\$64,788
Transfers In	\$344,564	\$44,564	\$135,596	\$135,596	\$135,596	\$135,596
Transfers out		(\$370,000)				
Ending Balance	(\$16,564)	(\$342,000)	(\$206,404)	(\$70,808)	\$64,788	\$200,384

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

Divisional Alignment of the City

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

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

General Fund – Operating

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

General Fund – Capital

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

For comparison purposes, the financial tables that follow report on proposed 2022 Budget amounts along with 2021 actual and budget figures and 2020 actual figures. Please be aware that the 2021 actual and budget figures were significantly impacted by the pandemic.

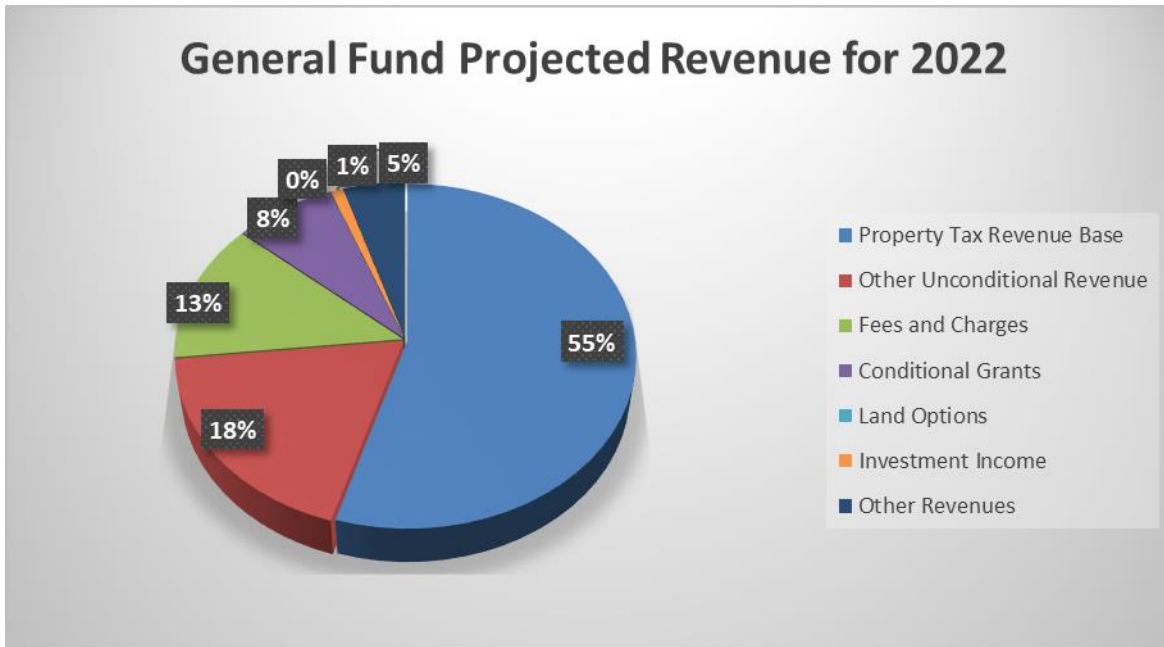
General Fund – 2022 Operating Budget compared to Budget 2021

City of North Battleford
 General Fund- Consolidated Statement of Operations
 Forecast for the year ended December 31, 2022

	% change	2022 Budget	2021 Budget	2021 Actual	2020 Actual
Revenues					
				as of Nov 8, 2021	
Taxes and Other Unconditional Revenue		\$ 23,047,877	\$ 22,808,669	\$ 21,233,794	\$ 23,363,611
Fees and Charges		4,112,900	3,915,298	3,611,779	3,701,874
Conditional Grants		2,456,401	1,714,009	2,443,770	4,637,199
Tangible Capital Asset Sales - Gain		-	-	12,058	14,812
Lot Options		3,000	3,000	968,528	246,817
Investment Income and Commissions		312,500	332,500	335,774	530,516
Other Revenues		1,505,071	1,399,775	2,445,469	2,861,355
Total Revenues	4%	31,437,749	30,173,251	31,051,172	35,356,185
Expenses, less amortization					
General Government Services	6%	4,661,112	4,381,202	3,300,031	4,518,940
Policing Services	12%	5,921,515	5,273,614	2,476,682	5,253,760
Fire & Protective Services	4%	3,314,895	3,173,957	2,582,476	3,222,448
Operations Services	7%	5,288,265	4,955,669	3,976,264	7,098,192
Waste Management Services	4%	1,693,526	1,627,133	1,174,848	1,855,574
Planning and Development Services	-6%	1,436,156	1,519,937	1,007,533	1,454,841
Parks & Recreation Services	6%	6,701,070	6,299,722	4,522,380	7,685,224
Total Expenses	7%	29,016,538	27,231,235	19,040,214	31,088,979
Capital Grant		-	-	-	827,725
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions		2,421,211	2,942,016	12,010,958	5,094,932
Debt principal due in 2022		(1,828,289)	(2,424,426)	(2,293,609)	(2,434,280)
Debt issue and reserve transfer		1,817,975	1,999,975	-	2,246,111
Transfers to Reserves		(135,596)	(44,564)	-	(44,564)
Capital Expenditure		(2,275,300)	(2,473,000)	(1,763,388)	(4,862,198)
Projected Financial Position		\$ 0	\$ 0	\$ 7,953,961	\$ 0

General Fund Projected Revenue 2022

The General Fund Revenue is funded from a variety of sources not solely from property taxation. In fact, general property taxation only accounts for approximately 55% of the projected revenue collected by the General Fund in 2022. The balance of the revenue comes from provincial transfer payments/grants, user pay fees and charges at City facilities, conditional grants, curbside garbage collection revenues, and others. The following chart illustrates where the funds are expected to come from in 2022.



General Fund Budget Revenue for 2022 compared to Budget Revenue 2021

	2022	2021	%Change
Property Tax Revenue Base	\$ 17,188,951	\$ 16,498,570	4.2
Other Unconditional Revenue	\$ 5,858,926	\$ 6,310,100	- 7.2
Fees and Charges	\$ 4,112,900	\$ 3,915,298	5.0
Conditional Grants	\$ 2,456,401	\$ 1,714,009	43.3
Land Options	\$ 3,000	\$ 3,000	-
Investment Income	\$ 312,500	\$ 332,500	- 6.0
Other Revenues	\$ 1,505,072	\$ 1,399,775	7.5
	\$ 31,437,749	\$ 30,173,251	4.2

Property Tax Revenue Base – 5.11% increase in Property Tax to both residential and commercial property tax levies, abatements, penalties on arrears and trailer levies. This tax increase is implanted to fund a significant policing cost increase and to cover some of the increased wage and material costs forecast for 2022.

Other Unconditional Revenue – includes funds from the Municipal Operating Grant from the province, Saskatchewan Property Management Corporation, SaskPower surcharge, and North Battleford Housing Authority.

Fees and Charges – includes RCMP criminal record checks, Fire Services Fees, Bylaw fines (local and provincial), Aviation Fuel, Cemetery Fees, Waste disposal fees, Building Licenses, Building Permits, Fees from Development Agreements, Rent from City property, Recreational Fees, and Gallery Fees.

Conditional Grants – includes a Provincial Grant for Policing, Waste Management, Handi Bus, Airport and Parks & Recreation Services Grants.

Investment Income – includes interest earned on cash reserves of the City.

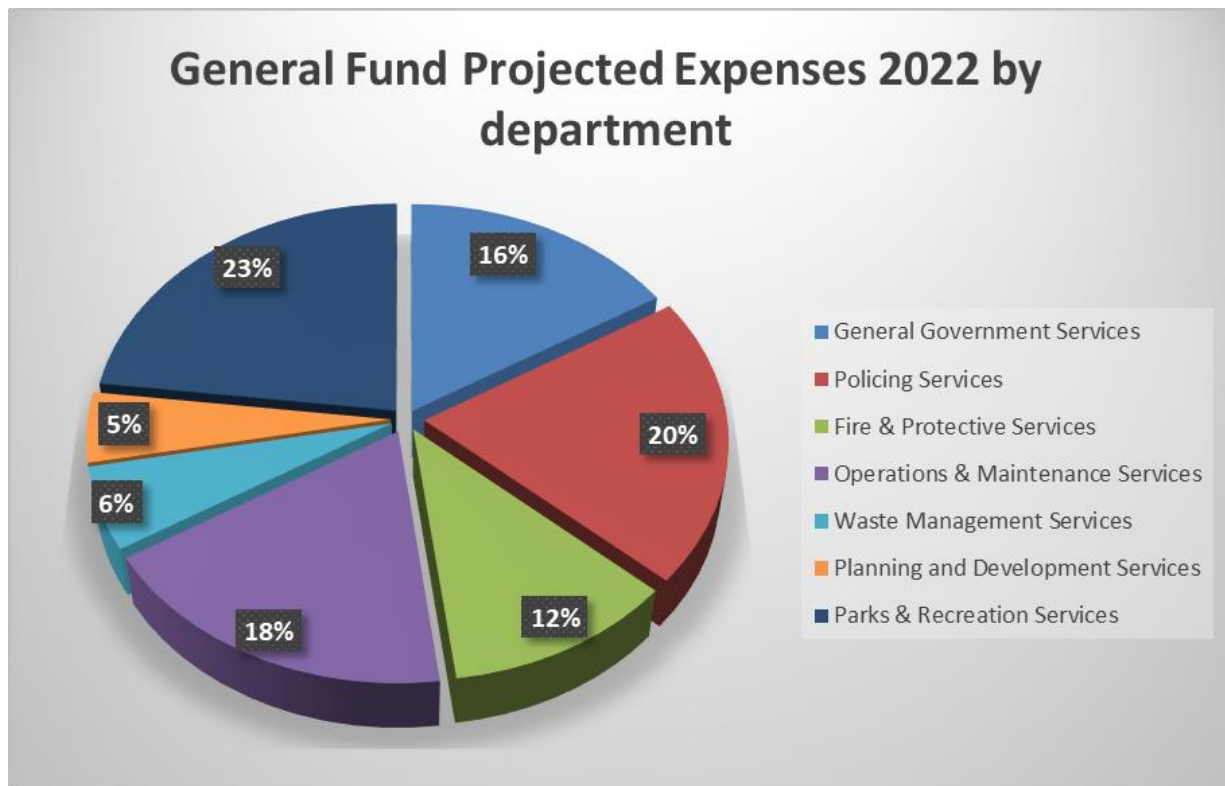
Other Revenues - includes facility rent from the RCMP building and revenue from the residential garbage roll out cart program.

General Fund Projected Expenses 2022

Departmental Expenses

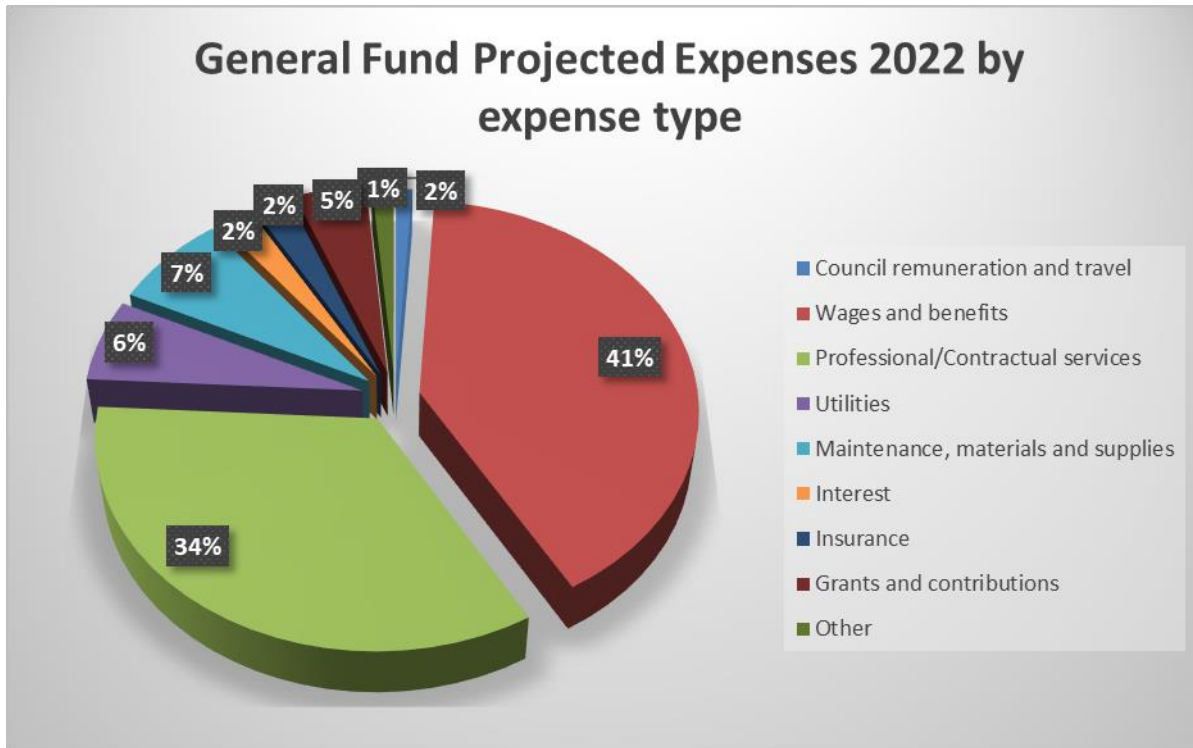
The revenue of the General fund is used to fund the general costs of City Hall, Planning & Development services, Fire and Protective services, the RCMP, City Operations, Waste Management services, and Parks & Recreation services.

The following chart illustrates where the General funds are expected to be spent in 2022 by department.



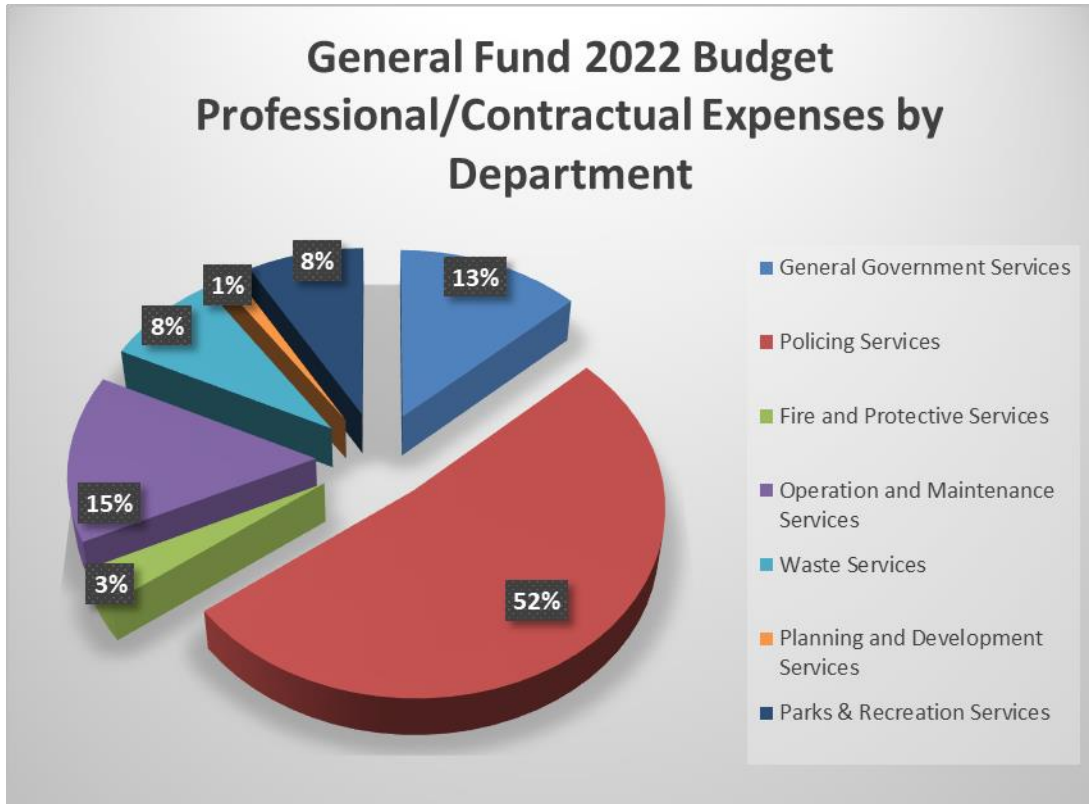
2022 Expense by Type compared to 2021 Budget

The following chart illustrates where the General funds are expected to be spent in 2022 by expense type.



	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
General Fund Expenses - Budget 2022				
Council remuneration and travel	\$ 302,693	\$ 295,511	\$ 221,658	\$ 264,139
Wages and benefits	11,794,840	11,369,489	8,470,233	9,968,264
Professional/Contractual services	9,911,092	8,857,803	5,059,962	7,790,083
Subscription/Memberships	214,181	189,643	87,149	144,002
Utilities	1,829,886	1,705,573	1,335,790	1,769,143
Maintenance, materials and supplies	2,134,542	2,019,312	2,103,110	2,812,629
Travel	73,899	63,203	7,283	19,176
Amortization	-	-	-	5,123,517
Interest	627,984	704,757	451,703	705,601
Allowance for uncollectibles	-	-	1	182,824
Insurance	685,000	577,800	562,740	546,229
Medical	6,030	3,500	2,160	1,120
Grants and contributions	1,323,792	1,332,044	689,402	1,399,328
Other	112,600	112,600	49,023	362,923
Total General Fund Expenses	\$ 29,016,538	\$ 27,231,235	\$ 19,040,214	\$ 31,088,979

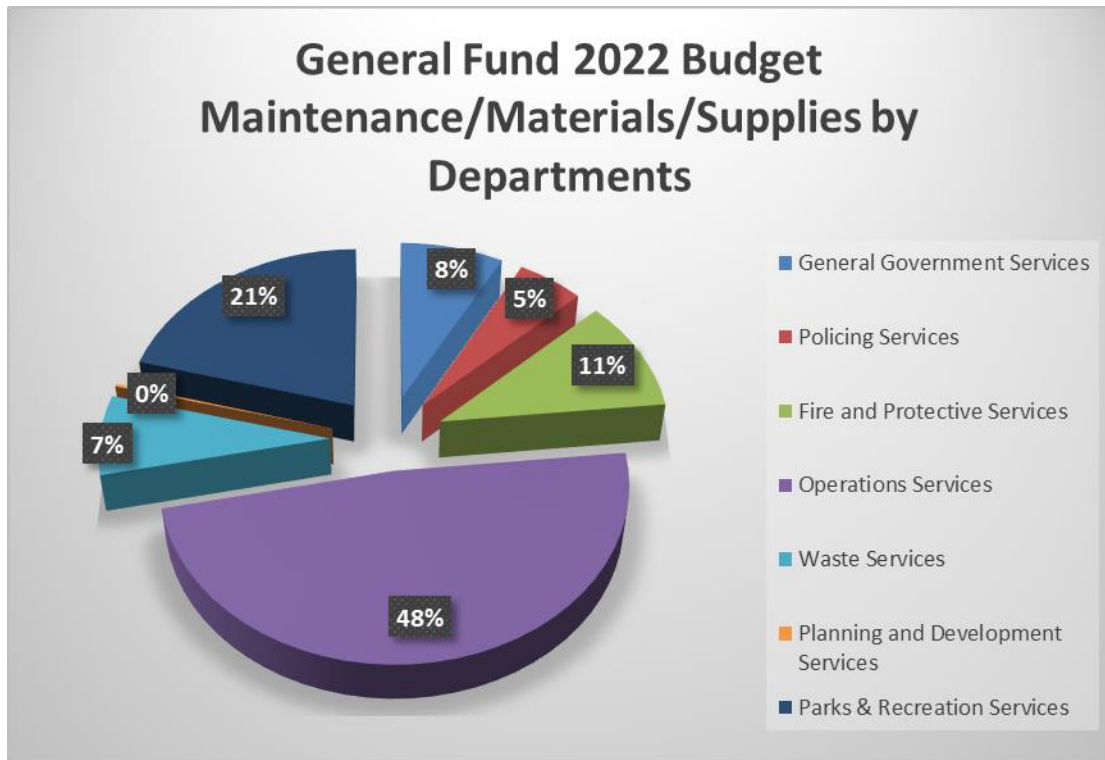
General Fund 2022 Budget - Professional/Contractual Expenses by Department



General Fund Professional/Contractual 2022 Budget compared to 2021 Budget

Total budgeted professional contractual expenses 2021	\$8,857,803
<i>Budget 2022 Movement compared to Budget 2021:</i>	
General Government	98,453
Policing Services	666,759
Fire & Protective Services	90,833
Operations & Maintenance Services	158,349
Waste Management Services	16,330
Planning & Development Services	5,000
Parks & Recreation Services	17,564
Proposed Budget 2022	\$9,911,092
For details of movement, see the individual departments below.	

General Fund 2022 Budget - Maintenance/Materials/Supplies by Department

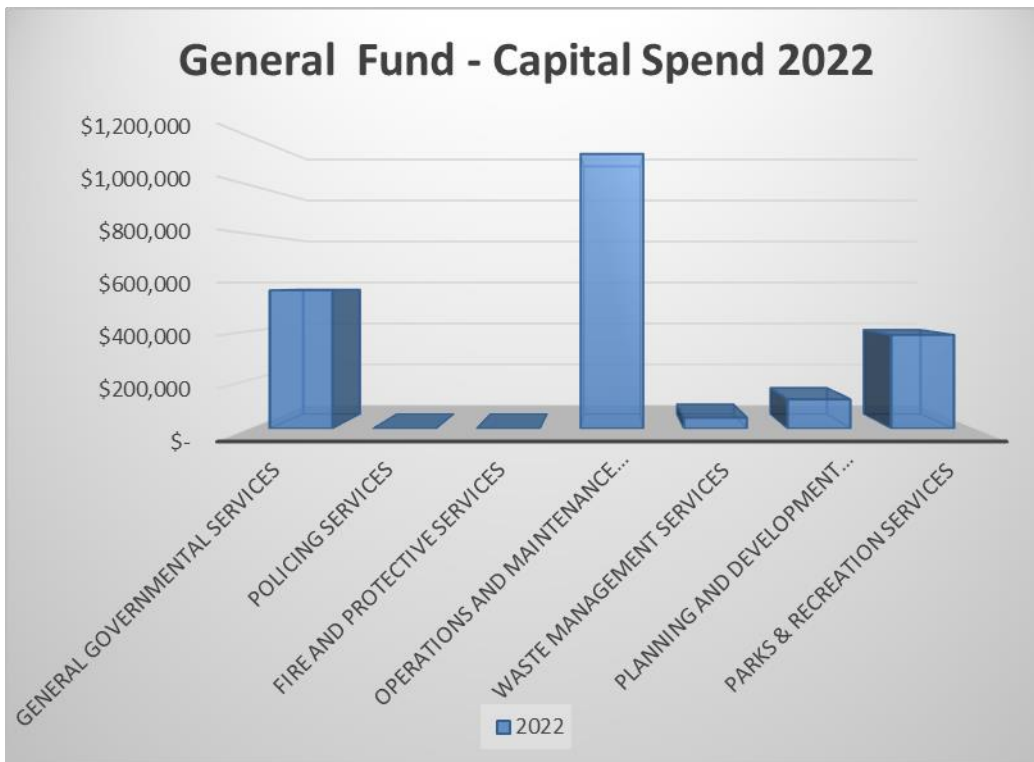


General Fund Maintenance/Materials/Supplies 2022 Budget compared to 2021 Budget

Total budgeted Maintenance/Materials/Supplies expenses 2021	\$2,019,312
Budget 2022 Movement compared to Budget 2021:	
General Government Services	35,001
Policing Services	(12,000)
Fire & Protective Services	(7,310)
Operations & Maintenance Services	83,100
Waste Management Services	13,508
Planning & Development Services	(2,200)
Parks & Recreation Services	5,130
Proposed Budget 2022	\$2,134,542

For details of movement, see the individual departments below.

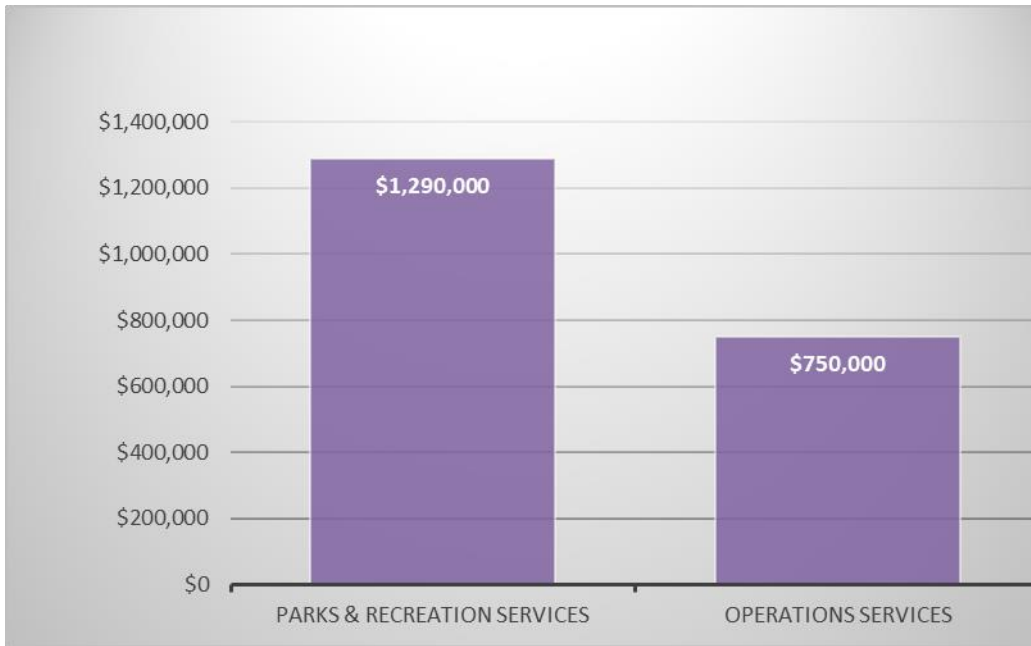
General Fund – Projected 2022 Capital Spend by Department (Funded)



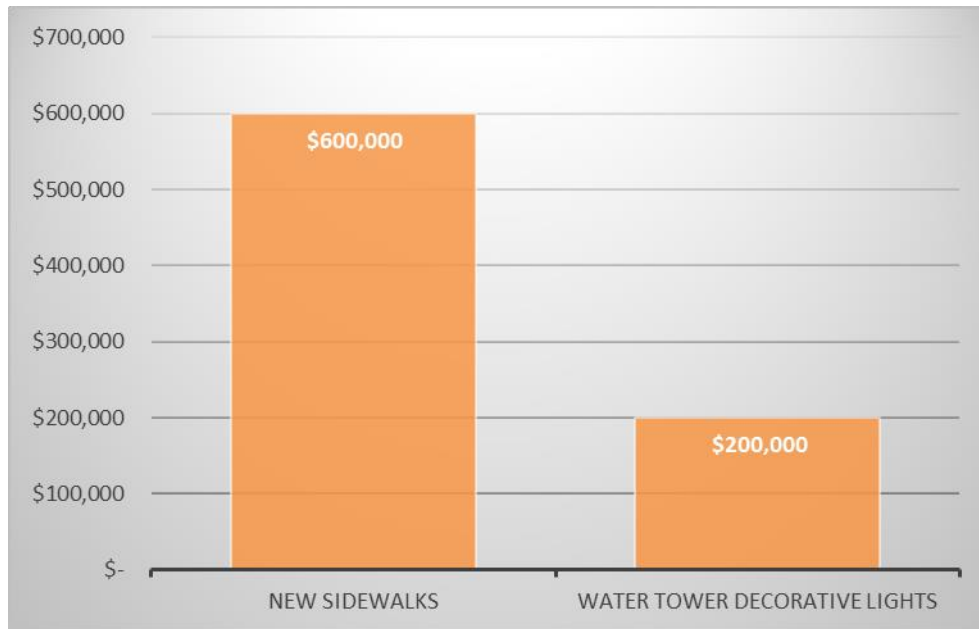
General Fund - 2022 Capital Spend compared to 2021 (Funded)

	<u>2022</u>	<u>2021</u>
General Governmental Services	\$ 568,000	\$ 265,000
Policing Services		
Fire and Protective Services		670,000
Operations Services	1,128,000	620,000
Waste Management Services	45,000	
Planning and Development Services	120,000	50,000
Parks & Recreation Services	414,300	868,000
	\$ 2,275,300	\$ 2,473,000

Capital Projects funded by Existing Gas Tax



Projects funded by Reserves



Utilities Fund – Operating

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

Utilities Fund – Capital

The Utilities Fund Capital includes purchases whether that be betterments/replacement of existing assets or purchase of new assets. The Utilities Fund Capital is also planned with a minimum five-year horizon with assets funded through reserves (savings). Examples of the type of investments include equipment, infrastructure, and plants (or the associated betterment).

Utilities Fund - 2022 Operating Budget compared to Budget 2021

City of North Battleford

Utilities Fund - Consolidated Statement of Operations

Forecast for the year ended December 31, 2022

	% change	2022 Budget	2021 Budget	2021 Actual	2020 Actual
Revenues				as of Nov 8, 2021	
Fees and charges		\$ 7,933,834	\$ 7,505,258	\$ 6,412,302	\$ 7,549,100
Conditional grants		-	-	-	-
Investment income and commissions		16,000	8,730	18,792	17,725
Total Revenue	6%	7,949,834	7,513,988	6,431,094	7,566,824
Expenses, less amortization					
Water services	5%	3,418,170	3,264,871	3,249,040	4,185,235
Sanitary sewer services	11%	2,897,284	2,605,649	2,124,450	3,719,439
Total Expenses	8%	6,315,454	5,870,520	5,373,490	7,904,674
Capital Grant		3,440,340	4,288,340	190,794	267,514
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions		5,074,720	5,931,807	1,248,398	(70,335)
Debt principal due in 2022		(1,288,871)	(955,363)	(875,749)	(868,718)
Debt issue and reserve transfer		4,459,662	3,014,066	-	939,054
Capital Expenditure		(8,245,510)	(7,990,510)	(6,112,580)	(2,916,767)
Projected Financial Position		0	0	\$ 372,649	0

Utility Fund - 2022 Projected Revenue compared to 2021 Budget

Utilities Revenue	Projected 2022 Revenue	Budget 2021	Revenue Variance	% Change
Water Fees	\$3,844,406	\$3,742,306	\$102,100	2.73
Sanitary Sewer Fees	4,105,428	3,771,681	333,747	8.85
Total Revenues	\$7,949,834	\$7,513,988	\$435,846	5.80

Utility Fund - 2022 Projected Expense (by Expense Type) compared to 2021 Budget

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
Utility Fund Expenses - Budget 2022				
Wages and benefits	\$ 2,761,999	\$ 2,584,865	\$ 2,136,847	\$ 2,384,765
Professional/Contractual services	1,004,647	1,007,618	859,978	896,002
Subscription/Memberships	19,257	19,419	13,242	14,937
Utilities	689,060	600,518	576,036	679,467
Maintenance, materials and supplies	1,082,400	1,036,300	1,328,768	1,232,896
Travel	14,650	12,661	1,003	1,414
Amortization	-	-	-	2,017,098
Interest	742,288	604,984	457,461	677,941
Allowance for uncollectibles	1,000	4,000	-	-
Other	155	155	155	155
Total Utility Fund Expenses	\$ 6,315,454	\$ 5,870,520	\$ 5,373,490	\$ 7,904,674

Utilities Fund 2022 Budget - Professional/Contractual compared to 2021 Budget

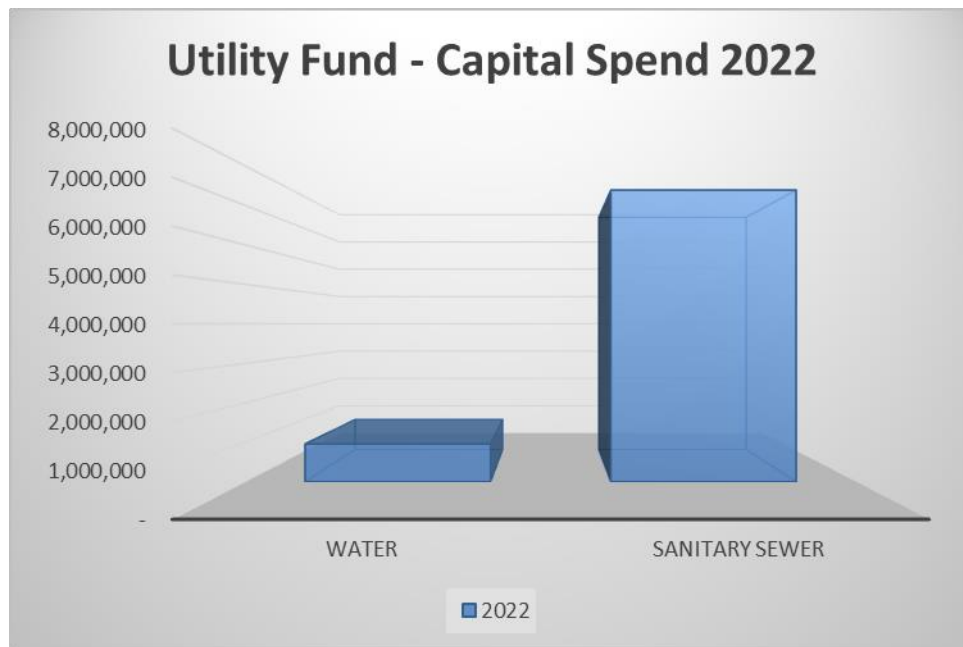
Total budgeted professional contractual expenses 2021	\$1,007,618
Water Services	34,029
Sanitary Sewer Services	(37,000)
Proposed Budget 2022	\$1,004,647

For details of movement, see the individual departments below.

Utilities Fund 2022 Budget – Maintenance/Materials/Supplies compared to 2021 Budget

Total budgeted Maintenance/Materials/Supplies expenses 2021	\$1,036,300
Water Services	42,900
Sanitary Sewer Services	3,200
Proposed Budget 2022	\$1,082,400

Utilities Fund – Projected 2022 Capital Spend by Department



Utilities Fund - 2022 Capital Spend compared to 2021

	<u>2022</u>	<u>2021</u>
Water	\$ 990,000	\$ 2,790,000
Sanitary Sewer	7,385,510	5,200,510
	\$ 8,375,510	\$ 7,990,510

Underground Pipe and Asphalt Replacement (UPAR) Fund

The UPAR program was implemented in 2015 to provide clear and predictable funding for the replacement of aging and deteriorating infrastructure. Prior to the UPAR program, projects were funded through either utility rates, or the local improvement process which charges project costs directly to the fronting property owners. The UPAR program collects revenue from all properties through a combination of a frontage-based levy and an infrastructure utility fee.

While the implementation of the UPAR program in 2015 has significantly accelerated the rate of replacement, the challenge of aging infrastructure has not diminished. The life expectancy of underground sewer and water pipes is 50 to 100 years, depending on the type of pipe utilized. The City has an ever-increasing infrastructure deficit. At current funding levels, approximately 2 km per year is being replaced. A replacement rate of 6 km per year would be required just to keep up with the aging that will occur over the next decade.

In 2022, the City plans to continue investment in UPAR with a planned investment of approximately \$7,147,000 overall.

City of North Battleford
UPAR Fund - Statement of Operations
Forecast for the year ended December 31, 2022

	% change	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenues					
Frontage Levy		\$ 1,600,000	\$ 1,600,000	\$ 1,487,295	\$ 1,483,078
Base Utility Fees		1,600,000	1,600,000	1,635,375	1,963,622
					-
Total Revenue		3,200,000	3,200,000	3,122,670	3,446,700
Capital Investment					
Surface		2,902,638	1,404,300	571,173	2,240,305
Underground		1,209,704	1,866,300	-	941,811
Total Expenses		4,112,342	3,270,600	571,173	3,182,116
Surplus (Deficit) of Revenues over Expenses		(912,342)	(70,600)	2,551,497	264,584
Carry Over from Previous Year		4,039,426	1,348,252	1,487,929	1,223,345
Carry Over Surplus (Deficit)		\$ 3,127,084	\$ 1,277,652	\$ 4,039,426	\$ 1,487,929

UPAR Fund 2022 Projected Budget:

When the UPAR program was introduced, Administration maintained UPAR revenues and expenses separate from the General Fund and Utility Fund. This was to ensure complete transparency in the program to assure rate payers that the UPAR revenue raised through the frontage base tax and Utility billing, would always be spent on the projects earmarked during the budget deliberation process. To this effect, the 2022 Projected UPAR budget is as follows:

Carryover Surplus 2020	\$1,487,929
Estimated 2021 revenues	3,502,067
Estimated 2021 expenditures	(573,810)
Budgeted Revenue 2022	3,200,000
Projected 2022 Funding	\$ 8,763,805

City Debt

The maximum borrowing limit which was set by the Saskatchewan Municipal Board (SMB) in 2019 was \$55 Million. The projected outstanding long-term debt amount at December 31, 2021 is \$29.87 Million. The City will be paying \$3.03 Million in principal debt repayments and \$1.35 Million in interest payments in 2022. The following are details of the projected balance by loan outstanding at December 31, 2022.

Purpose of Borrowings	General Fund	Utilities Fund	Total
Utilities - New Storm Sewer		\$ 428,000	\$ 428,000
Utilities - New Wastewater Treatment Plant		6,831,000	6,831,000
Utilities - Water Treatment Plant investments		618,000	618,000
General - CUplex (incl. Pool, Fieldhouse, Arts Centre and Curling Rink)	\$ 7,306,000		7,306,000
General - Land Development	1,862,000		1,862,000
General - Road Infrastructure	1,784,000		1,784,000
General – Parks & Recreation Facilities Betterments	638,000		638,000
General – Land Acquisitions	2,541,000		2,541,000
General – Waste Facility Equipment	398,000		398,000
General – Road Infrastructure	398,000		398,000
Utilities – Water Well		398,000	398,000
General – Parks & Recreation Facilities Betterments	452,000		452,000
General – Road Infrastructure	781,000		781,000
General – Development Projects	1,450,000		1,450,000

General – Parks & Recreation Facilities Betterments	403,000		403,000
General – RCMP Cellblock Upgrade	188,000		188,000
General – Equipment Capital leases	137,000		137,000
Utilities – Water & Sewer Facilities		644,000	644,000
Utilities – Sewer Main Force		7,500,000	7,500,000
TOTALS	\$18,338,000	\$16,919,000	\$35,257,000

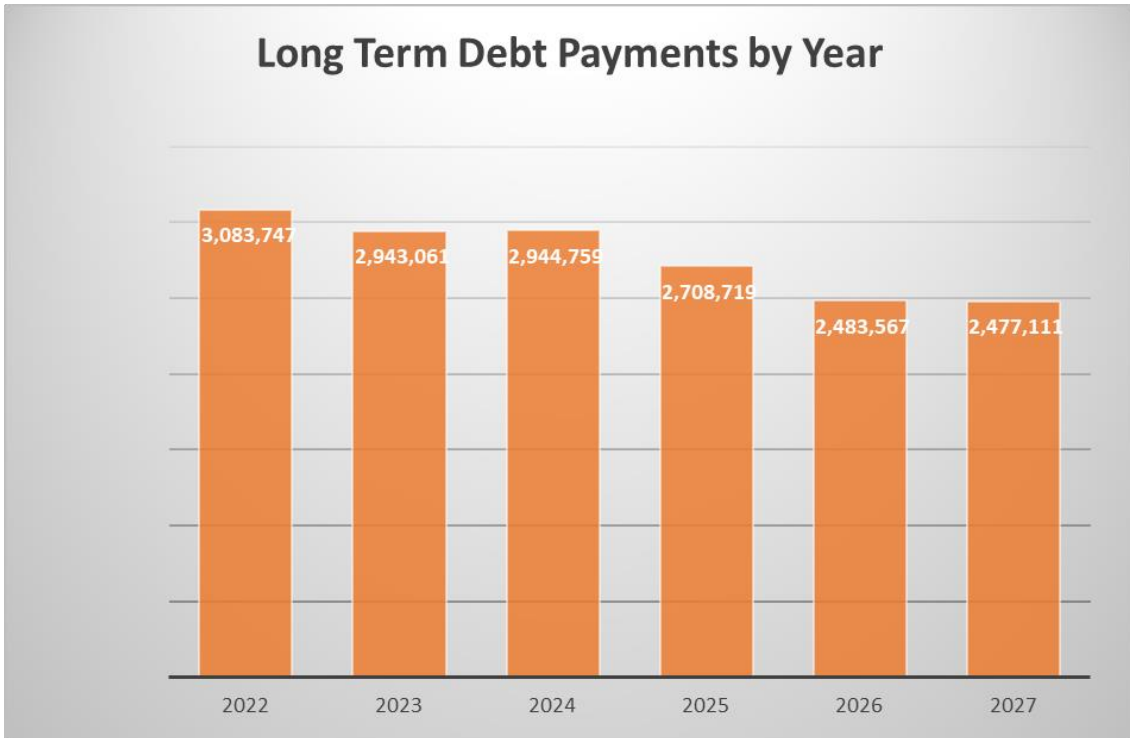
Long-term Debt per Person

	2020					
	<u>Annual Report</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Gross External Debt	\$ 33,462,675	\$ 34,378,899	\$ 31,545,669	28,766,999	26,132,564	23,643,007
Population	14,315	14,315	14,315	14,315	14,315	14,315
Debt per Person	\$ 2,338	\$ 2,402	\$ 2,204	\$ 2,010	\$ 1,826	\$ 1,652

LONG TERM DEBT 5 YEARS PAYMENT SCHEDULE

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Storm Sewer	\$ 226,716	\$ 226,716	\$ 226,716			
Sanitary Sewage	1,108,724	1,104,133	1,103,219	\$ 1,098,061	\$ 1,094,552	\$ 1,089,925
Water	222,188	222,188	222,188	222,188		
Land Development	154,225	153,612	154,789	154,196	154,516	154,488
Sanitary Sewer	147,799	147,212	148,340	147,771	148,078	148,051
Multi purpose Leisure/Operations	331,083	331,306	330,286	328,880	331,092	328,946
Multi purp. Leisure/Transp/Eng	83,438	87,124	87,860	86,848	86,198	87,580
Multi purp. Plann/WatSew/Leis	197,378	195,790	196,380	195,793	194,150	193,140
Sewer trunk 2021 (estimate)	474,981	474,981	474,981	474,981	474,981	474,981
Equipment Capital Leases	137,213					
	\$ 3,083,747	\$ 2,943,061	\$ 2,944,759	\$ 2,708,719	\$ 2,483,567	\$ 2,477,111

(Excludes CuPlex long-term borrowing)



	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Debt repayment per person	\$215	\$206	\$206	\$189	\$189	\$173

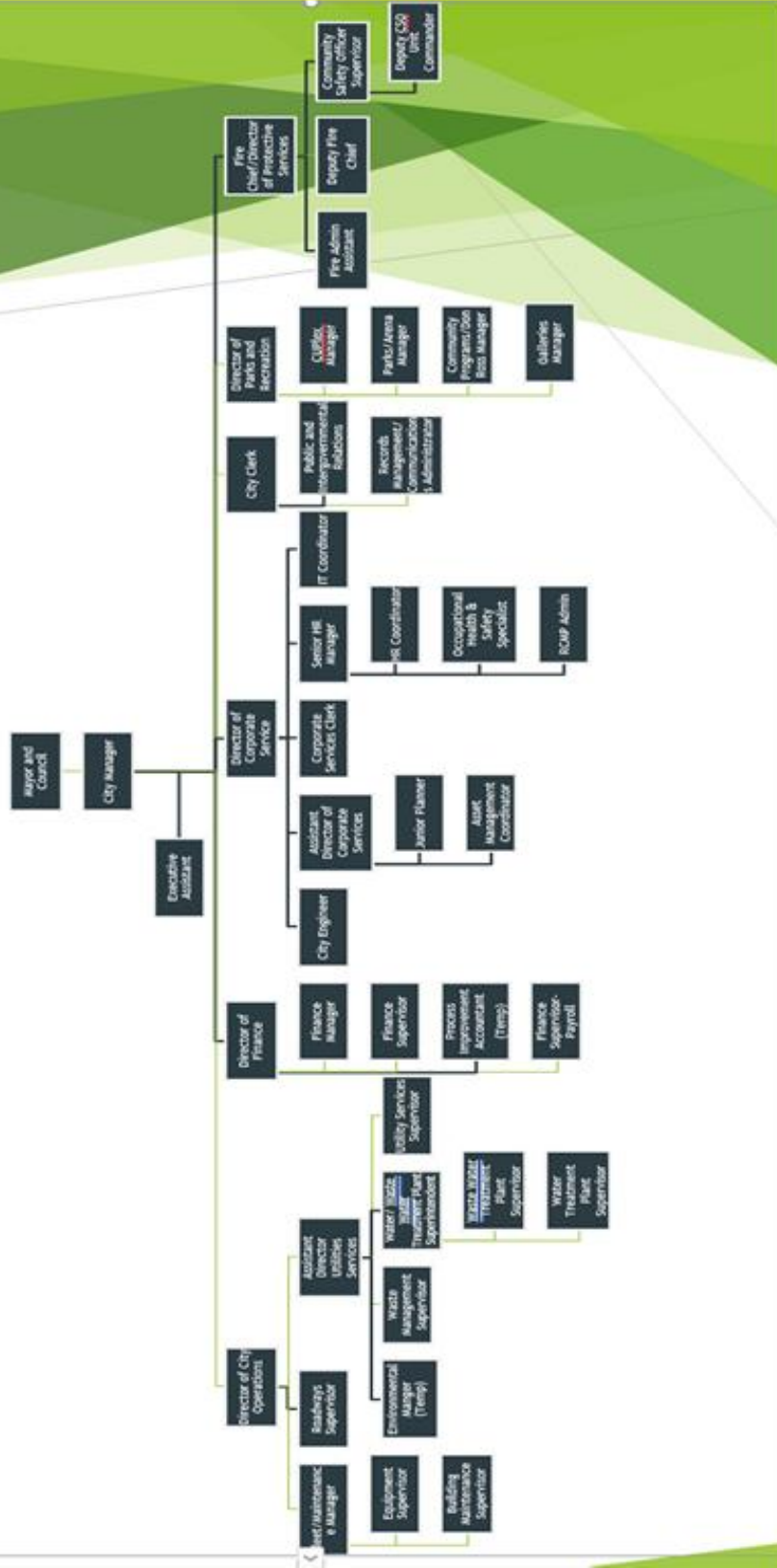
City Administration

Senior Management Overview

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

- City Manager – **Dr. Randy Patrick**
- City Clerk – **Stacey Hadley**
- Director of Corporate Services – **Jennifer Niesink**
- Director of Finance – **Brent Nadon**
- Director of Operations Services - **Stewart Schafer**
- Director of Parks & Recreation Services – **Cheryl DeNeire**
- Director of Protective Services/Fire Chief – **Lindsay Holm**

Out of Scope Organizational Structure 2021



Growing the Community

While the pandemic has stalled much of the world's economy over the last two years, the City of North Battleford expects to return to growing both in population economically in 2022. The city's municipal government is providing services and economic stimulus into various community organizations and services that benefit the greater Battlefords region and communities situated around the beautiful North Saskatchewan River Valley.

In 2022, the City will provide approximately \$1.6 Million in economic stimulus to many organizations in the community. The City provides annual grant funding to organizations that in turn provide additional social and community support to our fellow citizens. See additional information about the community grants below. For a complete list of the annual grants, see the appendix at the end of this report.

The City's operating budget includes funding the following shared services and organizations:

Battlefords Transit System (including Handi-Bus) \$ 373,804

Provides residents with transportation allowing those who have no other mode of transportation to still be active in the community. The City is providing \$252,000 to the transit system and \$121,804 to the Handi-bus operations.

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

The Dekker Centre for Performing Arts is the only modern performing arts centre in the Battlefords. This facility can host many different types of professional acts and entertainment from across North America. The City provides a \$227,610 operating grant to the Board of the Dekker Centre for the Performing Arts and pays for the cost of maintaining the facility.

Animal Control / Humane Society \$ 150,000

The Humane Society provides a shelter for many animals in the Battlefords. This initiative encourages responsible pet ownership and provides an alternative to buying animals from a pet store. The City provides a \$150,000 operating grant to the Humane Society and incurs other annual costs for building maintenance, building improvements, and the use of Special Constables for animal control.

Lakeland Library Region \$ 361,024

The Lakeland Library Region acts as the head office for the libraries in our region. The City, who is the largest funder for the Lakeland region, helps pay for the annual operating costs that support improved literacy in our communities.

North Battleford Library \$ 153,560

The City provides the North Battleford Library with a grant of \$153,560 for the annual facility operations and additional funding for periodic building maintenance and \$7,000 for the rented space for the Sports Museum and Hall of Fame.

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

The City in partnership with the Town of Battleford provides funding based on an agreed formula to fund the cost of upkeep and beautification of the River Valley.

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

The City provides an annual \$75,000 grant for capital equipment and pays to maintain water and sewer utility infrastructure at the golf course.

Destination Battlefords **\$ 118,458**

The City, in conjunction with the Town of Battleford and the Hotels Association, provides annual funding to Destination Battlefords Tourism.

Boys and Girls Club **\$ 43,000**

The City provides the following grants to the Boys and Girls Club:

- \$15,000 capital grant,
- \$28,000 summer program grant. In 2020, the City partnered with the Club for a trial partnership for the delivery of free summer day programs in some of the City parks. Due to the success of the program the Boys and Girls have requested we continue this funding in 2022.

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

The City provides a grant of \$10,000 to BTEC to assist with the cost of the new facility. 2022 is the sixth year of a ten-year agreement.

Community Development Financial Assistance Program **\$ 59,000**

Each year the City provides a set amount of discretionary assistance funding to local non-profit groups that apply for assistance. This year a new Sub-Committee was formed and met on October 27th to review applications. Funding recommendations from that Committee will be forward brought to Council for approval during budget deliberations. Subject to that final approval, we have included the monetary value of the Committee recommendations in the budget document.

General Fund Operating Budgets by Department

General Government Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
GENERAL GOVERNMENT SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Sales of supplies	\$ 110,700	\$ 255,000	\$ 139,741	\$ 138,387
- Taxation Services	27,000	27,000	17,046	14,382
- Expense Recoveries	-	-	14,623	17,775
Total Fees and Charges	137,700	282,000	171,410	170,545
- Tangible capital asset sales - gain (loss)	-	-	12,058	14,812
- Investment & Interest	312,500	332,500	335,774	530,516
Total Other Segmented Revenue	450,200	614,500	519,243	715,873
Conditional Grants and Donations				
- Grants	-	-	436	227,536
Total Operating Revenue	450,200	614,500	519,679	943,409
Operating Expenses				
Council remuneration and travel	302,693	295,511	221,658	264,139
Wages and benefits	1,948,929	1,923,374	1,412,415	1,948,278
Professional/Contractual services	1,303,498	1,205,045	897,487	942,670
Subscription/Memberships	86,859	73,826	30,006	65,935
Utilities	110,082	108,040	94,842	164,054
Maintenance, materials and supplies	168,425	133,424	81,347	151,039
Travel	23,626	25,938	1,398	6,623
Amortization	-	-	-	75,888
Allowance for uncollectibles	-	-	1	182,824
Insurance	550,000	442,800	447,695	421,133
Medical	5,000	2,500	2,160	645
Grants and contributions	159,000	167,744	83,750	198,400
Other	3,000	3,000	27,272	97,311
Total Government Services Expenses	4,661,112	4,381,202	3,300,031	4,518,940
Capital				
Conditional Grants				
- Capital Grants	-	-	-	-
General Government Services Surplus (Deficit)	\$ (4,210,912)	\$ (3,766,702)	\$ (2,780,352)	\$ (3,575,532)
Capital Expenditure	568,000	265,000	-	-
Total General Government Services Financial Position	\$ (4,778,912)	\$ (4,031,702)	\$ (2,780,352)	\$ (3,575,532)

Revenues

- General Government revenue is projected to decrease by approximately \$164,000 mainly due to the following:
 - The removal of efficiency target of \$150,000
 - Decrease in investment income and grants of approximately \$14,000

Expenses

- Wages and Benefits are projected to increase by approximately \$25,000 due to:
 - (\$200,000) of staff vacancies,
 - Reallocation of approximately \$99,000 from the planning and development budget to general government,
 - Wage adjustment and cost of living of approximately \$126,500
- Professional Contractual expense movement compared to 2021 Budget:

Total budgeted professional/contractual services 2021	\$1,205,045
New City website	20,000
City Hall services contracts – global payments	(5,000)
City Hall – Controls audit	5,000
Regional Study/ Review	100,000
Human Resources – Specialized Advertising	31,000
Safety services	2,000
IT annual subscriptions and software	(105,000)
Training initiatives	2,750
Legal services	5,000
Outdoor Security camera assistance	10,000
Battlefords Regional Community Coalition (BRCC) agreement	30,000
Sundry	2,703
Proposed Budget 2022	\$1,303,498

- Maintenance, materials, and supplies is expected to increase by approximately \$35,000, due to the following:
 - Exterior security camera \$10,000
 - Pest control \$ 2,500
 - Small tools and supplies \$12,000
 - IT hardware \$20,500
 - City Hall supplies (\$10,000)

Capital expenditures are estimated to be \$568,000. See “General Government” capital expenditures tab for details:

- Enterprise Resource Planning (ERP) Software
- Server Hardware
- Firewalls
- City Hall Copier
- Temporary Council Chambers
- Council Chambers – Phase 1
- Large Format Scanner
- Annual capital renewal

Policing Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
POLICING SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Policing Fees/Fines	\$ 150,000	\$ 140,000	\$ 78,427	\$ 115,202
Total Fees and Charges	150,000	140,000	78,427	115,202
- Total Police Services Other Revenue	450,000	339,240	528,121	375,328
Total Other Segmented Revenue	600,000	479,240	606,548	490,529
Conditional Grants				
- Grants	819,353	884,353	435,094	819,739
Total Operating	1,419,353	1,363,593	1,041,642	1,310,269
Operating Expenses				
Wages and benefits	612,014	618,648	336,936	483,980
Professional/Contractual services	5,115,134	4,448,375	2,021,263	4,472,773
Utilities	78,200	78,200	56,046	77,451
Maintenance, materials and supplies	109,000	121,000	60,734	115,346
Interest	7,166	7,391	1,704	2,568
Total Policing Services Expense	5,921,515	5,273,614	2,476,682	5,253,760
Policing Services Surplus (Deficit)	\$ (4,502,162)	\$ (3,910,021)	\$ (1,435,040)	\$ (3,943,491)
Capital Expenditure		-	-	-
Total Policing Services Financial Position	\$ (4,502,162)	\$ (3,910,021)	\$ (1,435,040)	\$ (3,943,491)

Revenues

In 2022, Revenue from Policing is projected to increase by approximately \$55,000. The majority of it is due to the policing rents.

Expenses

Professional/Contractual Services is the 37 member RCMP Policing Contract with Her Majesty on behalf of the Federal Government. This increase of approximately \$737,000 per year is the ongoing cost of a five-year retroactive increase negotiated between the federal government and the RCMP. While the actual contractual wage increase is over \$1,000,00 per year, the City was able to partially offset the increase with other wage related cost reductions.

Fire and Protective Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
FIRE & PROTECTIVE SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Total Fire Services Fees/Fines	\$ 61,500	\$ 47,244	\$ 69,518	\$ 75,053
- Total Provincial Fines	150,000	150,000	127,357	164,909
- Total Special Constables Fees/Fines	213,600	213,600	193,097	256,140
Total Fees and Charges	425,100	410,844	389,972	496,102
- Total Fire Services Other Revenue	2,100	2,100	34,535	10,368
- Total Special Constables Other Revenue	-	-	750	1,550
Total Other Segmented Revenue	427,200	412,944	425,257	508,019
Conditional Grants				
- Grants	-	-	-	-
Total Operating Revenue	427,200	412,944	425,257	508,019
Operating Expenses				
Special Constables				
Wages and benefits	627,041	624,058	436,975	480,041
Professional/Contractual services	10,511	-	-	-
Subscription/Memberships	4,000	3,000	4,169	590
Utilities	4,830	4,689	3,417	4,986
Maintenance, materials and supplies	84,958	90,600	74,305	68,799
Travel	4,500	1,900	1,814	689
Total Special Constables Expenses	735,840	724,247	520,680	555,104
Fire Services				
Wages and benefits	2,023,239	1,977,505	1,685,393	2,033,806
Professional/Contractual services	134,439	52,250	19,654	36,441
Subscription/Memberships	52,530	51,000	22,600	38,631
Utilities	41,269	40,067	25,476	37,796
Maintenance, materials and supplies	133,441	135,200	167,376	162,854
Travel	8,240	8,000	1,696	1,215
Medical	1,030	1,000	-	475
Total Fire Services Expenses	2,394,188	2,265,022	1,922,195	2,494,198
Safety & Emergency Preparedness				
Professional/Contractual services	12,541	14,407	10,382	3,571
Subscription/Memberships	7,000	5,400	7,000	5,270
Maintenance, materials and supplies	567	550	-	117
Travel	1,597	1,550	180	179
Total Safety & Emergency Preparedness Expenses	21,704	21,907	17,562	9,137
Animal, Humane Society Expenses				
Professional/Contractual services	150,000	150,000	112,529	150,000
Utilities	10,588	10,280	7,577	10,088
Maintenance, materials and supplies	2,575	2,500	1,933	3,920
Total Animal, Humane Society Expenses	163,163	162,780	122,039	164,009
Total Fire and Protective Services Expenses	3,314,895	3,173,957	2,582,476	3,222,448
Capital				
Conditional Grants				
- Capital Grants	-	-	-	-
Fire & Protective Services Surplus (Deficit)	\$ (2,887,695)	\$ (2,761,013)	\$ (2,157,219)	\$ (2,714,429)
Capital Expenditure	-	670,000	-	-
Transfer to Reserves	(91,032)	-	-	-
Transfers from Reserves	(300,000)	(300,000)	-	-
Total Fire & Protective Services Financial Position	\$ (3,096,663)	\$ (3,731,013)	\$ (2,157,219)	\$ (2,714,429)

Revenues

There are no major expected changes in 2022 revenues.

Expenses

Special Constables

- Contractual services in 2022 are expected to increase by \$10,511. In 2021, the City purchased a CSO vehicle using reserves. As proposed in the 2021 budget, the purchase was internally financed over 10 years with an internal rate of 6% per annum. An annual transfer of \$9,511 to reserves is planned until 2032.

Fire Services

- Wages and benefits in 2022 are expected to increase compared to the 2021 Budget by approximately \$46,000 due to cost of living adjustment.
- Contractual services in 2022 are expected to increase by approximately \$82,000. In 2021, the City purchased a fire pumper truck for approximately \$752,000. As proposed in the 2021 Budget, \$300,000 was internally financed over 10 years with an internal rate of 6% per annum. An annual transfer of \$81,521 to reserves is planned until 2032.

Operations Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
as of Nov 8, 2021				
OPERATIONS SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Aviation Revenue	\$ 122,650	\$ 122,650	\$ 121,467	\$ 121,520
- Expense Recoveries	3,435	2,758	986,903	1,416,411
Total Other Segmented Revenue	126,085	125,408	1,108,370	1,537,932
Conditional Grants				
- Grants	1,234,667	404,200	1,814,301	3,136,338
Total Operating Revenue	1,360,752	529,608	2,922,671	4,674,270
Operating Expenses				
Public Works & Fleet				
Wages and benefits	2,063,217	1,977,631	1,438,244	1,346,962
Professional/Contractual services	1,427,671	1,269,322	794,396	634,611
Subscription/Memberships	22,456	20,675	7,540	13,972
Utilities	494,896	487,116	414,166	533,904
Maintenance, materials and supplies	1,030,618	947,518	1,158,094	1,595,922
Travel	14,266	4,730	1,493	4,314
Amortization	-	-	-	2,747,659
Interest	70,141	83,677	31,821	76,821
Allowance for uncollectibles	-	-	-	-
Insurance	135,000	135,000	115,045	125,096
Medical	-	-	-	-
Grants and contributions	-	-	-	-
Other	30,000	30,000	15,465	18,930
Total Public Works & Operations Expenses	5,288,265	4,955,669	3,976,264	7,098,192
Total Operations Services Expenses	5,288,265	4,955,669	3,976,264	7,098,192
Capital				
Conditional Grants				
- Capital Grants	-	-	-	-
Operations Surplus (Deficit)	\$ (3,927,512)	\$ (4,426,061)	\$ (1,053,594)	\$ (2,423,922)
Capital Expenditure	1,128,000	620,000	-	-
Total Operations Financial Position	\$ (5,055,512)	\$ (5,046,061)	\$ (1,053,594)	\$ (2,423,922)

Revenues

- In 2022, revenue is expected to increase by approximately \$831,000 due to gas tax funding.

Expenses

Public Works & Fleet

- Wages and benefits in 2022 are projected to increase by approximately \$86,000 mainly due to cost of living and a change in the pay scale for employees.

- Professional / Contractual services is projected to increase by \$158,000 mainly due to the following:

Total budgeted professional/contractual services 2021	\$1,269,322
Sidewalk plow lease	30,000
Sweeper lease increase	12,000
PW Fleet one-off projects in 2021	(70,000)
PW shop LED lighting conversion	15,000
PW shop 2021 building maintenance	(5,000)
Patching service contracts – 100 Street and Territorial Dr intersection	160,000
Patching services contracts – Best Canadian/Humpty’s Service Road	45,000
Weed Control	15,000
Road assessment one-off project in 2021	(50,000)
Lighting at Exhibition Rd and Access Communication Centre	14,000
Sidewalk replacement and repairs	27,000
Airport study one-off project in 2021	(17,000)
Airport maintenance one-off in 2021	(19,000)
Sundry contracts increase	1,349
Proposed Budget 2022	\$1,427,671

- Maintenance, materials, and supplies expense movement compared to 2021 Budget:

Total budgeted maintenance, materials and supplies 2021	\$947,518
Public Works admin office supplies	3,000
Fleet equipment hoists	35,000
Fleet supplies	5,000
Public Works decrease in building repairs	(7,000)
Grading and gravelling supplies	2,000
Oil supply	2,000
Street sweeping supplies	8,000
Bollards	10,000
Electronic signs	16,000
Concrete blocks for the Access Communication centre	5,000
Airport supplies	2,000
Airport building maintenance	4,500
Airport fuel	(3,000)
Sundry	600
Proposed Budget 2022	\$1,030,618

- Interest is expected to decrease by approximately \$13,500 as one long-term debt is nearing to its maturity date.

Capital expenditures are estimated to be \$1,878,000. See Operations capital expenditures tab for details:

- Cemetery grass mower
- Airport security fence
- River Valley RTV
- Asphalt recycler
- Drainage for the 110th Street building
- Airport Maintenance shop renovation
- Signal installation Territorial Dr, Co-Op and Sobeys
- Stair climber
- Signal lights camera
- Sidewalk replacement
- Reconstruction of Wearing Road
- Bobcat cleanup bucket
- Remote slope lawn mower

Waste Management Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
WASTE MANAGEMENT SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
Waste and Disposal Fees	\$ 1,009,000	\$ 1,200,000	\$ 1,515,908	\$ 1,308,749
Total Fees and Charges	1,009,000	1,200,000	1,515,908	1,308,749
Other Revenue, Garbage and Recycling	1,049,536	1,055,676	895,160	1,057,698
Total Other Segmented Revenue	2,058,536	2,255,676	2,411,068	2,366,448
Conditional Grants				
- Grants	143,808	143,808	72,955	134,497
Total Operating Revenue	2,202,344	2,399,485	2,484,023	2,500,945
Operating Expenses				
Wages and benefits	610,257	582,490	461,598	517,097
Professional/Contractual services	817,454	801,124	557,169	783,271
Subscription/Memberships	4,662	3,932	3,266	6,956
Utilities	15,849	10,099	9,452	6,698
Maintenance, materials and supplies	157,008	143,500	131,881	128,852
Travel	4,200	1,470	99	857
Interest	14,097	14,518	11,382	14,654
Other	70,000	70,000	-	238,277
Total Waste Management Services Expenses	1,693,526	1,627,133	1,174,848	1,855,574
Capital				
Conditional Grants				
- Capital Grants	-	-	-	-
Waste Management Services Surplus (Deficit)	\$ 508,817	\$ 772,352	\$ 1,309,175	\$ 645,372
Capital Expenditure	45,000			
Transfers to Reserves	(44,564)	(44,564)	-	-
Transfers from Reserves	-	-	-	-
Total Waste Management Services Financial Position	\$ 508,381	\$ 727,788	\$ 1,309,175	\$ 645,372

Revenues

- Waste and Disposal fee revenues in 2022 include a 4% increase (garbage and recycling) and a reduction in overall revenues due to the Old Saskatchewan Hospital Project which was a one-off project in 2021.

Expenses

- Expenses are projected to increase by approximately \$66,000 mainly due to the following:
 - Wages and benefit change of pay scale and cost of living \$28,000
 - Service contracts increase of \$16,000 (mainly due to a required groundwater study)
 - Purchase of garbage bins \$16,500
 - Utilities expense increase of \$5,800

During 2019, the City purchased a Volvo loader for \$328,183. The purchase was internally financed over 10 years with an internal interest rate of 6% per annum. An annual transfer of \$44,564 to reserves is planned until 2030.

Capital expenditures are estimated to be \$85,000. See Operations capital expenditures tab for details:

- Power Sliding Gate
- Waste Management Trailer

Planning and Development Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
PLANNING AND DEVELOPMENT SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Business Licenses	\$ 200,000	\$ 190,000	\$ 229,025	\$ 287,387
- Building & Development Permits	109,400	77,400	124,047	155,940
- Development Agreements	76,000	76,854	119,226	68,885
- Land Rent	50,000	43,000	40,175	77,018
Total Fees and Charges	435,400	387,254	512,472	589,230
- Lot Options/ Land gain/(loss)	3,000	3,000	968,528	246,817
Total Other Segmented Revenue	438,400	390,254	1,481,000	836,047
Conditional Grants				
- Grants	35,223	35,223	-	94,348
Total Operating Revenue	473,623	425,477	1,481,000	930,396
Operating Expenses				
Business Licenses				
Wages and benefits	51,064	90,581	66,018	75,512
Professional/Contractual services	75,000	40,000	81,322	93,021
Maintenance, materials and supplies	500	500	1,728	2,447
Total Business Licenses	126,564	131,081	149,068	170,980
Economic Development				
Wages and benefits	76,409	34,166	27,554	51,361
Subscription/Memberships	2,250	2,150	590	696
Travel	2,100	2,100	-	2,118
Grants and contributions	492,261	526,176	118,458	534,306
Total Economic Development	573,020	564,592	146,602	588,481
Engineering				
Wages and benefits	183,811	191,896	104,580	75,939
Professional/Contractual services	5,000	1,000	424	8,156
Subscription/Memberships	-	2,500	-	505
Maintenance, materials and supplies	4,100	6,300	4,471	3,885
Travel	-	1,900	-	1,099
Total Engineering	192,911	203,596	109,475	89,584
Planning				
Wages and benefits	173,613	258,330	360,538	228,248
Professional/Contractual services	36,000	70,000	72,972	84,080
Subscription/Memberships	11,500	11,500	7,927	7,988
Maintenance, materials and supplies	500	500	63	862
Travel	6,000	6,000	44	453
Interest	223,141	230,838	160,844	196,570
Grants and contributions	92,907	43,500	-	87,597
Total Planning	543,661	620,668	602,388	605,797
Total Planning and Development Services	1,436,156	1,519,937	1,007,533	1,454,841
Total Planning and Development Services Surplus (Deficit)	\$ (962,533)	\$ (1,094,460)	\$ 473,467	\$ (524,445)
Capital Expenditure	120,000	50,000		
Total Planning and Development Services Financial Position	\$ (1,082,533)	\$ (1,144,460)	\$ 473,467	\$ (524,445)

Revenues

The projected revenues for Planning and Development Services for 2022 is approximately \$474,000, with an estimated increase of approximately \$48,000 compared to 2021 mainly due to an expected increase in building and development permits, and business licenses.

Expenses

Overall expenses are projected to decrease in 2022 compared to Budget 2021 in the approximate amount of \$84,000, with significant details as follows:

Business Licenses and Economic Development

- Business licenses wages and benefits were reallocated to general government by approximately \$40,000
- Contractual services for building inspections are expected to increase by \$35,000 this will be offset with the additional revenues projected.
- Economic development wages and benefits were reallocated from planning and development by approximately \$42,000

Engineering

- Wages and benefits are expected to decrease by approximately \$8,000 due to reallocation from the UPAR program

Planning

- Wages and benefits are expected to decrease by \$85,000 due to reallocation of wages to economic development and engineering.
- Professional and contractual services are expected to decrease by approximately \$34,000 as the purchase of downtown signs were a one-off expense in 2021.
- Interest is expected to decrease by approximately \$7,700 due to some long-term debts are nearing their maturity date.

Capital expenditures are estimated to be \$120,000. See Planning & Development capital expenditures tab for details:

- Sidewalk – 110th Street to Territorial Phase 1 – 110th to Battleford Road

Parks & Recreation Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
PARKS & RECREATION SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Recreation Fees & Services	\$ 752,750	\$ 403,250	\$ 361,132	\$ 304,243
- Galleries	34,300	27,300	37,889	22,760
- Recreation Facilities Rental	891,000	787,000	544,569	695,044
- Cemetery	155,000	155,000	128,540	145,039
Total Other Segmented Revenue	1,833,050	1,372,550	943,590	1,022,046
Conditional Grants				
- Grants	223,350	246,425	120,984	224,740
Total Operating Revenue	2,056,400	1,618,975	1,064,574	1,246,787
Operating Expenses				
Recreational Facilities & Programing				
Wages and benefits	2,355,138	2,077,311	1,308,496	1,869,196
Professional/Contractual services	552,124	555,864	324,116	418,170
Subscription/Memberships	22,925	15,660	4,050	3,460
Utilities	851,361	794,172	629,138	755,372
Maintenance, materials and supplies	318,950	314,020	188,155	303,418
Travel	8,570	8,815	559	1,630
Interest	313,438	368,332	245,951	414,988
Grants and contributions	515,624	515,624	476,194	515,024
Other	9,600	9,600	6,286	8,405
Total Recreational Facilities & Programing	4,947,731	4,659,398	3,182,947	4,570,672
Galleries				
Wages and benefits	303,843	267,870	217,167	175,213
Professional/Contractual services	81,820	65,316	26,872	43,826
Subscription/Memberships	-	-	-	-
Utilities	35,926	32,876	32,207	37,027
Maintenance, materials and supplies	24,700	27,100	18,419	27,742
Travel	800	800	-	-
Total Galleries	447,089	393,962	294,664	295,819
Cemeteries				
Wages and benefits	134,187	132,732	137,788	176,533
Professional/Contractual services	12,000	9,500	19,220	8,135
Utilities	23,490	18,390	5,098	24,984
Maintenance, materials and supplies	6,500	8,900	27,309	36,705
Cemeteries Total	176,177	169,522	189,415	246,729
Parks & Forestry				
Wages and benefits	632,079	612,896	476,532	506,098
Professional/Contractual services	177,900	175,600	122,155	111,357
Utilities	163,394	121,644	58,373	116,783
Maintenance, materials and supplies	92,700	87,700	187,294	210,721
Amortization	-	-	-	1,563,046
Grants and contributions	64,000	79,000	11,000	64,000
Total Parks & Forestry Expenses	1,130,073	1,076,840	855,354	2,572,005
Total Parks & Recreation Services	6,701,070	6,299,722	4,522,380	7,685,224
Capital				
Conditional Grants				
- Capital grants	-	-	-	-
- Community capital pledges/contributions	-	-	-	(2,400)
Total Capital	-	-	-	(2,400)
Parks & Recreation Services Surplus (Deficit)	\$ (4,644,670)	\$ (4,680,747)	\$ (3,457,806)	\$ (6,438,437)
Capital Expenditure	414,300	868,000	-	-
Total Parks & Recreation Services Financial Position	\$ (5,058,970)	\$ (5,548,747)	\$ (3,457,806)	\$ (6,438,437)

Revenue

Overall revenues are expected to increase by approximately \$437,425 in 2022 compared to 2021 mainly due to the following:

- Swimming pool registrations, sale of goods and services increase of \$248,500
- Performing Arts, ticket sales increase of \$5,000
- Field house rents, registrations and sale of services increase of \$96,000
- Galleries sale of goods and services increase of \$7,000
- Increase in rentals of Access Communication Centre, Don Ross Arena, Don Ross Complex and other City facilities of \$104,000

Expenses

Overall expenses are expected to increase by \$401,000. The main variances are as follows:

Recreational Facilities & Programming

- Wages and benefits in 2022 are projected to increase approximately \$278,000. This is due to increase of pool staff back to pre-pandemic levels and wage adjustment due to cost of living. Hours of operation in 2021 were:
 - January to August - 40 hours per week
 - September to December - 84 per week
- The proposed hours of operations for 2022 are as follows:
 - January to December 2022 - 93 hours per week
- A gradual increase towards full operations is planned for 2023.
- Utilities are expected to increase by \$57,000 due to adjusting electric, gas and phones from budgets to actuals
- Interest on long-term debt is expected to decrease by \$54,900

Galleries

- Wages and benefits are expected to increase by \$36,000 due to the re-opening of the Chapel Gallery, increasing casual staff as required.
- Professional and Contractual services is expected to increase by \$16,500 due to instructors and an interior light controller. Programs are not offered unless there is a full cost recovery.

Parks & Forestry

Overall expenses are expected to increase by \$53,000. The main variances are as follows:

- Wages and benefits are expected to be increased by \$19,000, due to pay scale and cost of living adjustments.
- Utilities are expected to increase by \$41,700 due to adjustments of electric, gas, water and phones from budgets to actuals.

Capital expenditures are estimated to be \$1,654,300. See Parks & Recreation capital expenditures tab for details:

- Allen Sapp Gallery - Blinds
- Don Ross Arena – Score Clock
- Don Ross Arena – Exit Doors
- Nations Fieldhouse – Metal Cladding
- Co-op Aquatic Centre – Electrical Upgrades
- Don Ross Community Centre – Rooftop / Air Handler unit
- Parks – Irrigation System replacement
- Parks – Full shale replacement
- Parks – Park benches and picnic tables
- Parks – Playground / Splash Park structure
- Parks - Gazebos
- Parks – Stadium storage shed
- Parks – Cemetery columbarium
- Parks – Ball Diamond washroom upgrades
- Tennis Court windscreen
- Access Communication Centre – Concession Roof Replacement
- Aquatic Centre – Roof Replacement
- Dekker Centre – Roof Replacement

CUpdex Summary Statement of Operations (all components)

The following is the Summary Statement of Operations for all the CUpdex components (Swim Pool, Fieldhouse, Curling Centre, Performing Arts and CUpdex Grounds) combined.

Cuplex complex Statement of Operations				
	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 195,000	\$ 125,000	\$ 55,117	\$ 108,453
Registrations	30,000	24,000	7,714	9,159
Sale of Goods	15,000	8,000	7,171	6,550
Sale of Service	589,250	315,750	316,187	247,997
Total Revenue	\$ 829,250	\$ 472,750	\$ 386,190	\$ 372,160
Expenses				
Wages and benefits	\$ 1,525,800	\$ 1,289,122	\$ 721,864	\$ 937,359
Professional/Contractual services	391,804	341,744	225,675	305,438
Utilities	419,757	409,257	297,918	330,874
Maintenance, materials and supplies	212,140	206,520	118,233	208,037
Travel	1,500	2,045	491	815
Bank charges	8,800	8,800	4,188	4,173
Other	8,000	8,000	4,245	7,905
Total Expense	2,567,801	2,265,488	1,372,613	1,794,602
Surplus (Deficit)	\$ (1,738,551)	\$ (1,792,738)	\$ (986,423)	\$ (1,422,442)

NationsWest Field House

**Field House
Statement of Operations**

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 125,000	\$ 55,000	\$ 29,329	\$ 40,879
Registrations	30,000	24,000	7,714	9,159
Sale of Service	90,000	70,000	35,449	51,701
Total Revenue	\$ 245,000	\$ 149,000	\$ 72,492	\$ 101,739
Expenses				
Wages and benefits	\$ 424,907	\$ 400,302	\$ 242,781	\$ 273,771
Professional/Contractual services	32,500	28,500	15,166	15,003
Utilities	115,164	107,864	80,622	84,543
Maintenance, materials and supplies	43,200	41,155	18,077	25,484
Bank charges	4,000	4,000	2,090	2,154
Total Expense	619,771	581,821	358,735	400,956
Surplus (Deficit)	\$ (374,771)	\$ (432,821)	\$ (286,243)	\$ (299,216)
Cost recovery ratio	39.53%	25.61%	20.21%	25.37%

The Co-Op Aquatic Centre

Swim Pool Statement of Operations

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 70,000	\$ 70,000	\$ 25,788	\$ 67,574
Sale of Goods	15,000	8,000	7,171	6,550
Sale of Service	488,000	239,500	280,738	189,956
Donations	-	-	-	-
Total Revenue	\$ 573,000	\$ 317,500	\$ 313,697	\$ 264,080
Expenses				
Wages and benefits	\$ 1,100,893	\$ 888,820	\$ 477,766	\$ 631,086
Professional/Contractual services	78,660	32,860	18,134	22,741
Utilities	294,346	291,146	207,145	236,871
Maintenance, materials and supplies	156,540	152,965	91,186	145,863
Travel	1,500	2,045	491	815
Bank charges	4,800	4,800	2,098	2,019
Other	8,000	8,000	4,245	7,905
Total Expense	1,644,739	1,380,636	801,065	1,047,300
Surplus (Deficit)	\$ (1,071,739)	\$ (1,063,136)	\$ (487,368)	\$ (783,219)
Cost recovery ratio	34.84%	23.00%	39.16%	25.22%

Northland Power Curling Centre

**Curling Centre
Statement of Operations**

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Sale of Service	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Total Revenue	\$ 1,250	\$ 1,250	\$ -	\$ 1,250
Expenses				
Wages and benefits	\$ -	\$ -	\$ 819	\$ 16,020
Professional/Contractual services	31,717	26,567	13,018	17,160
Utilities	3,949	3,949	3,973	4,410
Maintenance, materials and supplies	8,600	8,600	2,085	13,376
Total Expense	44,266	39,116	19,895	50,966
Surplus (Deficit)	\$ (43,016)	\$ (37,866)	\$ (19,895)	\$ (49,716)

The Dekker Centre for Performing Arts

Performing Arts Centre
Statement of Operations

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Sale of Service	\$ 10,000	\$ 5,000	\$ -	\$ 5,090
Total Revenue	\$ 10,000	\$ 5,000	\$ -	\$ 5,090
Expenses				
Wages and benefits	\$ -	\$ -	\$ 498	\$ 15,866
Professional/Contractual services	248,927	253,817	179,357	250,533
Utilities	6,298	6,298	6,178	4,927
Maintenance, materials and supplies	3,800	3,800	6,885	23,316
Total Expense	259,025	263,915	192,918	294,642
Surplus (Deficit)	\$ (249,025)	\$ (258,915)	\$ (192,918)	\$ (289,552)

The Don Ross Complex

Don Ross Complex Statement of Operations

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 375,000	\$ 350,000	\$ 317,212	\$ 345,103
Sale of Service	1,500	1,500	2	277
Total Revenue	\$ 376,500	\$ 351,500	\$ 317,213	\$ 345,380
Expenses				
Wages and benefits	\$ 237,990	\$ 229,503	\$ 175,199	\$ 223,412
Professional/Contractual services	59,240	36,790	17,758	25,990
Utilities	144,555	125,555	37,303	47,212
Maintenance, materials and supplies	31,800	31,600	20,967	23,718
Travel	-	-	33	698
Bank charges	3,000	2,200	2,267	2,410
Total Expense	476,585	425,648	253,527	391,351
Surplus (Deficit)	\$ (100,085)	\$ (74,148)	\$ 63,687	\$ (45,970)
Cost recovery ratio	79.00%	82.58%	125.12%	88.25%

Don Ross Arena

**Don Ross Arena
Statement of Operations**

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 140,000	\$ 130,000	\$ 60,615	\$ 105,819
Total Revenue	\$ 140,000	\$ 130,000	\$ 60,615	\$ 105,819
Expenses				
Wages and benefits	\$ 164,340	\$ 126,509	\$ 75,591	\$ 94,267
Professional/Contractual services	2,800	3,000	2,818	5,281
Utilities	91,285	76,400	128,863	163,559
Maintenance, materials and supplies	13,050	13,050	4,141	7,171
Total Expense	271,475	218,959	211,412	270,277
Surplus (Deficit)	\$ (131,475)	\$ (88,959)	\$ (150,797)	\$ (164,458)
Cost recovery ratio	51.57%	59.37%	28.67%	39.15%

North Battleford Access Communication Centre

Access Communications Centre Statement of Operations

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 275,000	\$ 230,000	\$ 116,892	\$ 171,701
Total Revenue	\$ 275,000	\$ 230,000	\$ 116,892	\$ 171,701
Expenses				
Wages and benefits	\$ 232,090	\$ 247,471	\$ 205,246	\$ 229,830
Professional/Contractual services	35,400	105,250	41,456	22,575
Utilities	176,402	175,894	134,111	199,721
Maintenance, materials and supplies	42,460	43,100	33,689	40,156
Total Expense	486,352	571,715	414,501	609,184
Surplus (Deficit)	\$ (211,352)	\$ (341,715)	\$ (297,609)	\$ (437,482)
Cost recovery ratio	56.54%	40.23%	28.20%	28.19%

The Access Communication Centre revenues are expected to increase by 17% due to increase of rentals.

The budgeted expenses are expected to decrease by 10.95% mainly due to the Accessibility Study being completed.

Galleries

Allen Sapp Gallery

Allen Sapp Gallery
Statement of Operations

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Sale of Goods	\$ 20,000	\$ 20,000	\$ 21,411	\$ 16,714
Sale of Service	4,000	4,000	8,059	2,186
Donations	3,300	3,300	2,816	1,549
Grants	63,350	49,425	29,239	96,855
Total Revenue	\$ 90,650	\$ 76,725	\$ 61,525	\$ 117,304
Expenses				
Wages and benefits	\$ 151,137	\$ 241,904	\$ 191,550	\$ 116,991
Professional/Contractual services	75,270	55,766	26,308	24,307
Utilities	33,968	30,918	30,013	35,273
Maintenance, materials and supplies	22,500	25,900	17,839	25,206
Travel	800	800	-	-
Total Expense	283,675	355,288	265,709	210,113
Surplus (Deficit)	\$ (193,025)	\$ (278,563)	\$ (204,184)	\$ (92,809)
Cost recovery ratio	31.96%	21.60%	23.16%	55.83%

Chapel Gallery

Chapel Gallery Statement of Operations

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
Revenue				
Rental	\$ 2,000	\$ -	\$ (445)	\$ 1,078
Sale of Service	3,000	-	-	642
Donations	2,000	-	6,048	591
Grants	-	-	-	-
Total Revenue	\$ 7,000	\$ -	\$ 5,603	\$ 2,311
Expenses				
Wages and benefits	\$ 152,705	\$ 25,966	\$ 21,328	\$ 58,222
Professional/Contractual services	6,550	9,550	564	19,518
Subscription/Memberships	-	-	-	-
Utilities	1,958	1,958	2,194	1,754
Maintenance, materials and supplies	2,200	1,200	580	2,536
Travel	-	-	-	-
Total Expense	163,413	38,674	24,666	85,706
Surplus (Deficit)	\$ (156,413)	\$ (38,674)	\$ (19,063)	\$ (83,395)

Water Utility Services

	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021			
WATER SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Water Fees	\$ 3,802,406	\$ 3,625,627	\$ 3,149,763	\$ 3,737,914
- Water Works Expense Recovery	26,000	107,950	45,606	28,284
Total Fees and Charges	3,828,406	3,733,577	3,195,369	3,766,198
- Investment & Interest	16,000	8,730	18,792	17,725
Total Other Segmented Revenue	3,844,406	3,742,306	3,214,161	3,783,922
Conditional Grants				
- Grants	-	-	-	-
Total Operating	3,844,406	3,742,306	3,214,161	3,783,922
Operating Expenses				
Wages and benefits	1,503,196	1,479,913	1,311,916	1,403,216
Professional/Contractual services	709,351	675,322	570,542	671,595
Subscription/Memberships	14,902	14,619	11,109	11,477
Utilities	395,080	331,392	317,208	355,435
Maintenance, materials and supplies	730,150	687,250	1,019,883	850,659
Travel	6,941	6,966	1,003	1,135
Amortization	-	-	-	826,672
Interest	57,396	65,254	17,225	64,892
Allowance for uncollectibles	1,000	4,000	-	-
Other	155	155	155	155
Total Water Services Expenses	3,418,170	3,264,871	3,249,040	4,185,235
Capital				
Conditional Grants				
- Capital Grants	-	848,000	-	-
Water Services	\$ 426,236	\$ 477,435	\$ (34,879)	\$ (401,313)
Capital Expenditure	860,000	2,790,000	-	-
Total Water Services Financial Position	\$ (433,764)	\$ (2,312,565)	\$ (34,879)	\$ (401,313)

Revenues

Water fees are expected to increase by:

- 3% in base water and consumption rates for future capital construction of a reservoir.

The water expense recovery has decrease of approximately \$82,000 mainly due to the establishment of efficiencies of \$100,000 from 2021 and realigning the reconnection fees.

Expenses

Overall expenses are projected to increase in 2022 compared to Budget 2021 in the approximate amount of \$153,000, with details as follows:

- Wages and Benefits are projected to increase by approximately \$23,000 mainly due to pay scale and wage adjustments.

- Professional contractual expenses are projected to increase in 2022 compared to Budget 2021 by approximately \$34,000 mainly due to the following:
 - Reduction on decommissioning of wells (\$12,000)
 - SCADA maintenance \$4,000
 - Main services contract (contract repairs and pavement restoration) increases of \$20,000
 - Decrease of pavement and sidewalks restoration (\$16,000)
 - Service contract for the 114th Reservoir \$20,000
 - Fairview Heights HVAC system and fence realignment \$18,000
- Utilities have increased \$64,00 to realign with current expenditures.
- Maintenance Materials and supplies in 2022 are projected to increase by approximately \$43,000 or approximately 6% mainly due to the following:
 - No 1 Water Plant supplies including distribution pump parts are expected to increase by \$22,500
 - No 1 Water Plant equipment repairs are expected to decrease by \$6,000
 - Holliday water plant equipment repairs are expected to increase by \$6,000
 - Holliday water plant chemicals are expected to increase by \$10,500
 - Holliday water plant supplies are expected to increase by \$10,000

Capital expenditures are estimated to be \$990,000. See Water & Sewer Services capital expenditures tab for details:

- Replacement of John East Hydrants
- FE Holliday Backwash Sump Drain Pipe
- FE Electrical Panel addition
- WTP#1 Ventilation System Service Walkway
- Backup generator at Fairview Reservoir
- Water distribution master plan – Line Douglas to Person Ave
- Water pressure at Borden and Laurier Cres
- FE Holliday control room

Sanitary Sewer Utility Services

	2022 Budget	2021 Budget	2021 Actual as of Nov 8, 2021	2020 Actual
SANITARY SEWER SERVICES				
Operating Revenue				
Other Segmented Revenue				
Fees and Charges				
- Sanitary Sewer Fees	\$ 4,102,928	\$ 3,763,587	\$ 3,213,345	\$ 3,761,173
- Sanitary Sewer Expense Recovery	2,500	8,094	3,589	21,728
Total Other Segmented Revenue	4,105,428	3,771,681	3,216,933	3,782,902
Conditional Grants				
- Grants	-	-	-	-
Total Operating Revenue	4,105,428	3,771,681	3,216,933	3,782,902
Operating Expenses				
Wages and benefits	1,258,803	1,104,952	824,931	981,549
Professional/Contractual services	295,296	332,296	289,436	224,407
Subscription/Memberships	4,355	4,800	2,133	3,461
Utilities	293,980	269,126	258,828	324,032
Maintenance, materials and supplies	352,250	349,050	308,886	382,237
Travel	7,709	5,695	-	279
Amortization	-	-	-	1,190,426
Interest	684,891	539,730	440,236	613,049
Allowance for uncollectibles	-	-	-	-
Insurance	-	-	-	-
Medical	-	-	-	-
Grants and contributions	-	-	-	-
Other	-	-	-	-
Total Sanitary Sewer Services Expenses	2,897,284	2,605,649	2,124,450	3,719,439
Capital				
Conditional Grants				
- Capital Grants	3,440,340	3,440,340	190,794	267,514
Total Sanitary Sewer Services	\$ 4,648,483	\$ 4,606,372	\$ 1,092,484	\$ 63,463
Capital Expenditure	7,385,510	5,200,510	-	-
Total Sanitary Sewer Services Financial Position	\$ (2,737,027)	\$ (594,138)	\$ 1,092,484	\$ 63,463

Revenues

Sanitary Sewer Services Revenue is expected to increase by 9% in base water and consumption rates.

Expenses

Overall expenses are projected to increase in 2022 compared to the 2021 budget in the approximate amount of \$,000 with the main details as follows:

- Wages and Benefits are projected to increase by approximately \$154,000 due to pay scale and cost of living adjustments.
- Professional contractual expenses are projected to decrease in 2022 compared to Budget 2021 by approximately \$37,000 or approximately 11%.

- Utilities have been increased \$24,900 to realign with current expenditures.
- Interest Expense in 2022 is projected to increase by approximately \$145,000 due to the sewer force main loan and repayment of debt.

Capital expenditures are estimated to be \$7,385,510. See Water & Sewer Services capital expenditures tab for details:

- Sewer Force Main
- WWTP HVAC replacement
- Reline 200 metre of storm sewer pipe
- Hydrovac Truck displacement pump

**City of North Battleford Third Party Grants
Master Schedule – 2022**

Receiving Organization	2022 Requested
North Battleford Transit System	\$252,000
Battleford's Handi Bus System	\$121,804
The Humane Society	\$150,000
The Lakeland Library	\$361,024
The North Battleford Library	\$153,560
Dekker Centre Performing Arts	\$227,610
Destination Battlefords	\$118,458
The Boys and Girls Club of the Battlefords - capital	\$15,000
The Boys and Girls Club of the Battlefords – Summer Playground program	\$28,000
North Battleford Golf and Country Club (short-term capital)	\$75,000
BTEC Capital Grant	\$10,000
River Valley Board	\$53,000
Discretionary Third-Party Grants	\$59,000

2022 Budget Information – Continuous Improvement

The primary focus in previous years has been cost reduction due to the impact of the pandemic on City finances and operations. While the pandemic remains a serious concern, our focus has shifted from survival mode to stabilization and rebuild. This means maintaining or improving current service levels while constraining controllable costs. The City remains committed to continuous improvement in both financial and operational processes. Financial improvements can be broken down into three categories:

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

Below you will find an updated status report on current City activities based on the categories noted above.

1. Financial Improvements

- Financial Purchasing Power:
 - Municipal Buying Group – leverage improved savings from programs offered by other municipalities, SUMA and national buying program. Currently exploring savings potential with the Canoe Procurement Group;
- Tendering of City Services:
 - Investigating potential savings through tender for tire and oil suppliers as these are significant costs for the City
- Facility Sustainability Improvements:
 - In 2022 we will be reviewing recent LED investment in City facilities to confirm net improved power costs and lower materials costs;
 - Energy usage review of City Hall planned in 2022 to identify potential savings;
- Recent or New Revenue Sources:
 - Towing revenue sharing partnership implemented in 2020 with an estimate value of \$40,000 is expected to bring in \$49,000 for 2021;
 - Septic receiving station – once completed in 2022 there is potential for additional revenue as we could not track or charge for this type of service before;

2. Financial Management Improvements

- Improved airport fuel accounting and systems – work continues to maximize revenues and minimize costs associated with the airport
- Improved equity adjustments on fees and taxes charged:
 - Over 100 garbage and recycling bins not being billed
 - Property Taxation improvement – continue to correct numerous property errors such as missed additions, incorrect property assessments, missed secondary suites and incorrect taxation classifications. As 2021 was a reassessment year, there have been many adjustments this year that will be reviewed further in 2022
- Improved financial reporting processes:
 - Tax enforcement remains an important issue for the City as we work to improve our tax receivable balance. Work to date has focused on the residential side but in 2022 the commercial portfolio will also be reviewed

3. Levels of Service Improvement

- Local group partnerships – numerous local organizations continue to enjoy improved financial performance by accessing City pricing and financial management knowledge;
- Enhanced online payment capabilities for City services like pet licenses were added in 2021;
- Implemented a text reminder program for utility customers that allows proactive communication notifying water users of potential disruptions prior to water being turned off. Further applications of this technology will be investigated for 2022.

Amortization reconciliation

City of North Battleford
 General Fund- Amortization Reconciliation
 Forecast for the year ended December 31, 2022

	% change	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021				
Surplus / (Deficit) before Amortization		2,421,211	2,942,016	12,010,958	5,094,932
Amortization		(5,011,684)	-		(5,123,518)
Surplus / (Deficit) with Amortization		\$ (2,590,473)	\$ 2,942,016	\$ 12,010,958	\$ 5,094,932

Utilities Fund - Amortization Reconciliation
 Forecast for the year ended December 31, 2022

	% change	2022 Budget	2021 Budget	2021 Actual	2020 Actual
	as of Nov 8, 2021				
Revenues					
Surplus / (Deficit) before Amortization		5,074,720	5,931,807	1,248,398	(70,335)
Amortization		(1,993,291)	-		(2,017,097)
Surplus / (Deficit) with Amortization		3,081,429	5,931,807	\$ 1,248,398	(70,335)

Reserves December 31, 2020

Consolidated Schedule of Accumulated Surplus

for the year ended December 31, 2020

Schedule 7

	2019	Changes	2020
Unappropriated Surplus (Deficit)			
Government activities	\$ 9,848,075	\$ 3,300,225	\$ 13,148,300
Water	1,830,170	(148,790)	1,681,378
Sanitary sewer	(3,262,479)	(1,957,690)	(5,220,171)
Total Unappropriated Surplus (Deficit)	8,415,774	1,193,745	9,609,519
Appropriated Surplus			
General government	100,000	989	100,989
Fire and protective	1,234,617	59,885	1,294,502
Operations	3,387,950	128,290	3,516,240
Waste management	836,667	-	836,667
Planning & development	(933,264)	264,181	(669,083)
Policing initiatives	619,876	(158,256)	461,620
Parks & Recreation	1,058,845	134,544	1,193,389
Water	2,128,734	967,938	3,096,672
Sanitary sewer	1,376,461	1,315,112	2,691,573
Total Appropriated Surplus	9,809,884	2,712,684	12,522,569
Net Investment in Tangible Capital Assets			
Tangible capital assets (Schedule 5)	173,765,975	638,349	174,404,324
Less: Related long term debt	(36,346,912)	3,204,679	(33,142,233)
Less: Related Lease and other obligations	(528,011)	207,569	(320,442)
Net Investment in Tangible Capital Assets	136,891,052	4,050,597	140,941,650
Total Accumulated Surplus	\$ 155,116,710	\$ 7,957,026	\$ 163,073,737

Please note that the majority of the 2020 surplus (\$9.6M) is made up of project specific provincial or federal grants and unspent capital funds. There is approximately \$1.49M that was not already committed. In addition, we now have the RCMP retro pay (\$1.3M-1.6M) to fund from reserves. We did previously set aside \$461,000 in the Police Initiatives appropriated surplus to fund that cost.

