

**CITY OF YORKTON**  
**REGULAR COUNCIL MEETING AGENDA**  
**Monday, July 19, 2021 - 5:00 p.m.**  
**Council Chambers, City Hall**

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **PUBLIC ACKNOWLEDGEMENTS**
4. **APPROVAL OF MINUTES**
  - Regular Council Meeting Minutes – June 28, 2021
5. **UNFINISHED BUSINESS**
6. **REPORTS OF COUNCIL COMMITTEES AND MATTERS REFERRED**
7. **HEARING OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
8. **BUSINESS ARISING OUT OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
9. **CORRESPONDENCE**
  - Yorkton Transit Services 2020 Annual Report
10. **BYLAWS**
  - Assistant Director of Environmental Services
    - Proposed Bylaw No. 7/2021 Waterworks, Sewer and Water Management Servicing Bylaw
  - Land Use Planner
    - Proposed Bylaw No. 8/2021 Land Description Correction of Bylaw No. 1/2021 Permanent Closure of Unused Road Allowance Right-of-Way Adjacent to 9-26-4 W2
11. **ADMINISTRATIVE REPORTS**
  - Director of Public Works
    - SUMA Kinetics GPO Procurement for Canadian Municipalities – City Operations Centre Office Furnishings Purchase
  - Director of Engineering & Asset Management
    - West Side Drainage Study
    - Railway Crossing Upgrade Hwy 9 – Funding Opportunity
  - City Controller
    - 2020 Audited Financial Statements
12. **GIVING NOTICE OF MOTION**
13. **IN CAMERA SESSION**
  - 1 Legal Item
  - 2 Property Items
    - Property Item A
    - Property Item B
14. **ADJOURNMENT**



# **TRANSIT SERVICES**

**(City Transit and Access Transit)**

## **2020 ANNUAL REPORT**

**CITY OF YORKTON**

**June 2021**

Prepared by: Ryan Semeschuk – Operations Senior Supervisor

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## 1. Introduction

If citizens in the community of Yorkton are offered affordable Transit Services, it will enable travel to employment, medical appointments, education, and social outings by an environmentally friendly mode of transportation. Transit Services enables residents to interact with their community.

The purpose of this report is to highlight how SaskAbilities has managed Transit Services during 2020, as well as provide recommendations for future enhancements.

*City Transit* is an hourly route service. Passengers walk to the bus stop for pick-up.

*The service operates:*

Monday to Friday 7:00 am to 7:00 pm

Saturday 9:00 am to 4:00 pm

NOTE: Yorkton Transit began the new route system in February 2019.

*Access Transit* is a door-to-door dispatch service. The bus is wheelchair-lift equipped, enabling transportation for people that would otherwise be unable to access City Transit Services.

*The service operates:*

Monday to Friday 8:00 am to 5:00 pm

Saturday 10:00 am to 12:00 pm / 12:45 pm to 5:00 pm

In addition, *Access Transit* provides a subscription/contract service whereby passengers pay a premium price for guaranteed pick-up and drop off times.

*This additional service operates:*

Monday to Friday 8:00 am to 10:00 am / 2:00 pm to 4:30 pm



## 2. Activity Report

### a. Financial Management

*City Transit* operated with total revenues of \$247,214 which matched expenditures, as the budget is set to break-even. The revenue streams for City Transit include:

- City of Yorkton Grant      \$238,181
- User Fees:
  - 1. Cash Fares              \$7,621 (\$3.50/trip)
  - 2. Monthly Bus Pass      -
- Advertising              \$1,313

Overall expenses were inline for 2020 with 46% less riders in 2020 than in 2019. Details provided in Section 3.

*Access Transit* operated with total revenues of \$199,455 which matched the expenditures, as this budget is also set to break-even. Revenue streams for Access Transit include:

- City of Yorkton              \$170,980 this amount includes TAPD Grant received from Provincial Government.
- Contract Services Fees    \$17,927
- Public User Fees          \$7,555 (\$3.50/trip)
- Advertising              \$3,175

Access Transit provided 63% less rides in 2020, as compared to 2019. Details provided in Section 3.

Note that in April 2020, all Transit advertising revenue was allocated to SaskAbilities with the provision that 25% of total advertising revenue collected would be allocated back to the city at year-end. Given that the agreement did not take effect until the second quarter, the \$8,868 (\$1,313 + \$7,555) was retained by the city in lieu of the 25% allocation.

The City of Yorkton maintains responsibility for capital expenditures; therefore, it is not addressed in this report.

### b. Personnel Management

Our long-term Transit Senior Supervisor retired in May of 2020. Instead of directly replacing the position, a consolidation of duties occurred combining supervisory responsibilities under an Operations Senior Supervisor and consolidating routine transactional activities into an Administrative Assistant which supports the entire Business Unit, which includes Transit Services. The consolidation saved Transit Services approximately \$10,000/year.

The staffing model remains at five full-time drivers plus a pool of casual drivers. In addition, two long-term drivers retired in 2020 and a third driver has given us notice to retire early in 2021. We were able to recruit replacement drivers, however they are all in the 55+ age category. We recognize the need to recruit younger drivers to have a more sustainable succession plan in place. We also found poor response rates to our job postings and feedback has been provided that this is based on our compensation.

c. Service Management

Complaints received from residents who use the service fall under the theme of:

- length of time it takes to get around the city
- the need for additional stops
- COVID-19 implications

Our response to the quantity of service complaints is that we are working within our present fiscal realities. All driver complaints are investigated immediately and followed-upon, as required. When city officials receive a complaint regarding Transit Services it generates a call to the Operations Senior Supervisor who is then responsible for follow-up and resolution.

The COVID-19 pandemic brought many challenges to the service, but given it was declared an essential service, accommodations were made that the service could be provided safely for passengers and drivers. Increased cleaning protocols and use of Personal Protective Equipment were implemented. In the early days of the pandemic, collection of fares was suspended but then reinstated as new methods were introduced.

The pandemic is the main reason ridership numbers are down significantly in both systems as future charts will highlight. This reality is reflected by other Canadian Urban Transit Association (CUTA) members who are reporting in some cases declines in ridership even higher than what we experienced. Access Ridership levels were so low in April to September that the subscription/contract bus was not scheduled resulting in significant cost savings.

Late in 2020 we implemented the Transit Live software that tracks the movements of the buses and easily captures passenger data. The software has many features including a passenger app that we need to promote in 2021.

While the Transit Advisory Committee did not meet throughout 2020 due to the pandemic, committee members did communicate through email and phone calls to review decisions and directions.

d. Repairs and Maintenance

Between both services, \$39,700 was budgeted for equipment repair for 2020. This includes maintenance of two City buses and three Access buses. The actual cost for

equipment repair was \$34,272 or 14% under budget due to COVID-19 and all buses were not in operation.

The arrangement with the City Fleet Operations department for all maintenance work remains a good partnership.

We are becoming increasingly concerned with the recently purchased buses for the City Service, as they are repeatedly experiencing exhaust filter issues which is still covered under warranty.

e. Accountability

Membership with the Canadian Urban Transit Association continues, and we regularly review their literature that is circulated.

We usually attend the provincial meeting of service providers providing Access Transit in Saskatchewan's major cities; however these were cancelled because of the pandemic. Our Operations Senior Supervisor did reach out to other transit providers for advice and feedback on various issues we were facing throughout the year.

Another avenue of accountability we utilize is the periodic financial reviews with the City; at year-end there is a reconciliation of the finances.

Being a member of the City's Transit Advisory Committee has enabled us to consider a broader perspective when service and strategic decisions are being made.

The submission of this Annual Report completes the accountability strategy.

### 3. Rider Profiles

#### City Transit

In 2020, 13,011 passengers were transported compared to 24,251 in 2019. This represents a 46% decrease over the previous year.

The data presented below is based on approximations provided by the drivers.

Passenger Profile	2017	2018	2019	2020
Students	9%	9%	2%	2%
Seniors	38%	37%	43%	45%
Working Adults	10%	11%	13%	10%
Social Assistance Recipients	43%	43%	41%	43%

NOTE: The decrease is due in part to COVID-19 and passengers not using the service, increased bus pass/fares and joy riding being discontinued. Immigrant students did not use the service all year.

### Access Transit

We presently have 420 registered users and provided 5,016 trips in 2020 as compared to 12,901 trips in 2019. This represents a 63% decrease over the previous year.

<b>Purpose of Trip</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Work	2.8%	3%	4%	3%
School	8.2%	9%	6%	9%
Medical	14%	15.5%	17%	36%
Day Program	45%	46%	46%	26%
Social Outing or Shopping	7.5%	18%	18%	23%
Other	3.5%	3.5%	4%	1%
Personal & Recreation	5%	5%	5%	2%

<b>Mobility of Passenger</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Wheelchair User	39%	47%	49%	44%
Mobility Aid	23%	25%	25%	33%
Ambulatory	47%	28%	26%	23%

<b>Passenger Profile</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Students	8.2%	9%	6%	2%
Seniors	41%	42%	45%	49%
Working Adults	2.8%	3%	3%	3%
Social Assistance Recipients	48%	46%	46%	46%

## **6. Cost/ Ride**

### City Transit

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Total Trips	35,575	31,226	24,251	13,011
Total Service Hours	3,587	3,765	3,627	3,610
Cost/ trip	\$5.84	\$6.29	\$9.66	\$14.60
Cost/ hour	\$64.33	\$65.25	\$64.61	\$49.30
User Revenue/trip	\$1.55	\$1.58	\$1.55	\$0.56
User Revenue/ hour	\$17.10	\$16.42	\$10.36	\$2.02
Net cost/trip	\$4.29	\$4.71	\$8.11	\$14.04
Net cost/ hour	\$47.23	\$48.82	\$54.25	\$47.28

#### Access Transit

	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Total Trips	14,151	14,267	12,901	5,016
Total Service Hours	4,339	4,313	4,320	3,620
Cost/ trip	\$15.63	\$15.85	\$21.21	\$38.60
Cost/ hour	\$50.62	\$51.57	\$60.37	\$53.60
User Revenue/ trip	\$5.54	\$5.65	\$4.81	\$2.79
User Revenue/ hour	\$17.94	\$18.38	\$14.36	\$3.87
Net cost /trip	\$10.09	\$10.20	\$16.40	\$35.81
Net cost/ hour	\$32.68	\$33.19	\$43.97	\$49.73

### **7. Recommendations**

- That the Transit Advisory Committee continue to meet to look at efficiencies and service enhancements, including:
  - ✓ Due to aging Access transit buses, we are getting one new bus for June 2021 (now delayed until the end of 2021) and need to replace the other one as soon as possible.
  - ✓ Additional stops for Yorkton Transit.
  - ✓ Marketing the Transit Live app to passengers.
- That the City of Yorkton undertakes a public awareness campaign to make the general public aware of the transit system to rebuild the ridership on both transit systems.

### **8. Conclusion**

2020 was a challenging year as all services providers struggled to navigate through the pandemic. While ridership numbers greatly decreased, the integrity of the service was maintained and passengers were able to rely on the service.

2021 and beyond will be rebuilding years as we all emerge from the pandemic.

<b>TITLE: Proposed Bylaw No. 7/2021</b> <b>Waterworks, Sewer and Water Management and Servicing Bylaw</b>	<b>DATE OF MEETING: July 19, 2021</b> <b>REPORT DATE: July 15, 2021</b>
<b>CLEARANCES:</b> Trent Mandzuk – Director of Public Works <b>Trent Mandzuk</b>  Michael Buchholzer – Director of Environmental Services and Capital Projects <b>Michael Buchholzer</b>  Ashley Stradeski – Director of Finance <b>Ashley Stradeski</b>	<b>ATTACHMENTS:</b>  1. COY - Water meter replacement program introductory letter  2. Draft Bylaw 7/2021 Waterworks, Sewer and Water Management and Servicing Bylaw
Written by: Aron Hershmiller – Assistant Director of Environmental Services <b>Aron Hershmiller</b>	
Reviewed by: Jessica Matsalla - City Clerk <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager <b>Lonnie Kaal</b>	

## **BACKGROUND**

City Council recently approved the Water Meter Replacement AMI Design & Installation project to Neptune Technology group at the April 26, 2021 Council meeting. Installations on over 6,400 water meters in the distribution system with the new technology will begin July 2021.

The City has its Waterworks Sewer and Water Management Servicing Bylaw to help manage the system and clearly outline the City to resident or business expectations.

## **DISCUSSION/ANALYSIS/IMPACT**

In-order for this project to run smoothly, the city requires some slight changes to the Waterworks Sewer and Water Management Servicing Bylaw and the cooperation from the residents and businesses to allow installers into their properties to change out the meters. Sometimes the installation company is unable to set up appointments with reluctant residents or businesses. When they refuse access, this not only causes delays, but this effects the project and City's water billing process. Staff would then have to physically gather information from these sites, which takes time and incurs added expense to the city. So this is something we would like to avoid and therefore we are revising the bylaw.

In Neptune's vast installation experience, communities with a strong bylaw were able to streamline the install and transition process. We also reached out to SK communities that have recently completed a meter installation program, and the communities that responded back to us, stated that once they enforced their bylaw, they had 100% installation success.

The benefits the customer will experience with the new meters are as follows:

- Enables easier access to more information
- Empowers them to better manage and adjust their water use
- Notifies customers about important anomalies or abnormal use

The benefit to the city are as follows:

- Allows the City the ability to better track water usage and leak detection within its own facilities.
- Provides the utility customers direct access to their water consumption data to allow them to easily view, understand, and manage their water usage.
  - Improved customer service and reduced calls to the utility
  - Enhances customer satisfaction
  - Offers an effective tool during water conservation initiatives

Changes made to the bylaw are as follows:

Section 1.

- Made a slight change to the **City** definition
- added definition **AMI**
- added definition **High Density Residential**

Section 2.

- No changes

Section 3.

- Section 3 is now section 7

Section 4.

- Section 4 moved to now section 8

Section 5.

- Section 5 moved to now section 3

Section 6.

- Section 6 remains as section 6
- 6.1 is now 6.2 and added a new 6.1

Section 7

- Section 7 moved to section 9
- 7.6 moved to section 4 and now is 4.4
- 7.8 moved to section 4 and now is 4.5

## Section 8

- Section 8 is now section 10 – no changes

## Section 9

- Section 9 moved to section 4
- 9.7 is now 4.2
- 9.1 is now 4.6

## Section 10

- Section 10 has been moved to section 11 and section 12.
- 10.5 is now 12.4
- 10.6 is now 12.5
- 10.7 is now 12.6
- 10.8 is now 12.7
- 10.9 is now 12.8

## Section 11

- Section 11 is now section 13 – no changes

## Section 12

- Section 12 is now section 14 – no changes

## Section 13

- Section 13 is now section 15
- Clause 15.7 is new

## Section 14

- Section 14 is now section 16 – no changes

\*\*\*As noted above, some sections have been moved to better fit the section title within the bylaw. Section 5 has new points as listed:

- 5.1 No customer shall relocate, alter or change any existing water meter without the written approval of the City. The customer or their authorized agent may submit plans and specifications for any proposed relocation of a water meter and if approved by the City, the customer shall pay the entire, cost including any costs incurred by the City in making any such relocation, alteration or change.
- 5.2 In the event that a customer refuses, or prevents in any way, to allow a water meter to be read, changed, or installed, the City shall:
  - a) add an additional fifty percent usage surcharge to the customers regular water bill
  - b) or, the City may deem it appropriate to shut off the water supply to that premise.
- 5.3 Every customer who contravenes clause 5.2 of this bylaw is subject to the penalties listed in Section 15.7 of the bylaw.



- 5.4 The City will provide 48 hours of notice prior to imposing clause 5.2.(b).

## **FINANCIAL IMPLICATIONS**

By enforcing our bylaw, the city and its contractors have the ability to stream line this transition process, which may save staff time and expenses.

Consistency is imperative for the success of the program. It is in the best interest of the user and the City to have the new meters in place. In some circumstances, residents / businesses might be hiding bypasses or illegal activities carried out by the resident/business which equates to water usage income loss for the City. City staff would also have to manually go onsite to read the meter, creating inefficient use of staff time which increases the operational expense of water meter billing.

## **COMMUNICATION PLAN/PUBLIC NOTICE**

Neptune has over 31 years of experience designing, creating and implementing proven techniques for appointment booking and customer communication. Public education letters were sent to all city clients in June on behalf of the City introducing the program and Neptune. (Attachment 1)

1. General Mailing Notice from the City of Yorkton --- Week of June 21 – 25.
2. Once territories have been assigned to installers: (July)
  - a. This initial Neptune letter includes information for the resident or business to book an appointment
    - i. Includes the trifold ProCoder r900i Brochure
    - ii. Includes the Covid-19 insert
  - o Territories will consist of approximately 250 - 350 accounts per installer. In July there will be 3 – 4 installers with an additional 3 more added in August. Once a territory is complete to a specific percentage, then another 250-350 accounts will be assigned to the installer.
  - o If residents / businesses haven't booked an appointment in that territory, Neptune installers will drop off a door hanger either in the Evening or weekend to residents or businesses.
  - o If there is no response within 2 weeks from the initial letter (1) and the initial door hanger (2) then a Reminder Letter will be mailed
  - o Following the reminder letter, Neptune will give the resident or business two more weeks to respond, if no appointment is booked then installers will drop off another door hanger (3) either in the Evening or weekend (opposite timeframe to the first door hanger)
  - o If still no response is received, then the Final Letter will be mailed (4).
  - o Following these four attempts and if another 10 business days pass with no appointment booking, the account will fall into a soft refusal and this account will be transferred to the City for follow-up.
  - o As indicated, residents /business will be notified multiple times, with multiple forms of communication. Initially they are notified by the city, then four or more attempts

by the installers. The City will also have additional advertising taking place throughout the process. \*\*\* The City will then follow-up with the resident/ business and enforce the bylaw if the resident or business isn't compliant.

COVID-19 installation practices. Neptune has been operating in the pandemic since April 2020. They have installed over 85,000 meters across the country including the completion of 9 projects in Alberta and Saskatchewan. Residents and businesses can be assured that the installers entering their homes take all Covid-19 precautions.

### **STRATEGIC PRIORITIES/OCP/COMMITTEE RECOMMENDATION(S)**

This was discussed at past environmental committee meetings with no objections from the committee.

### **OPTIONS**

1. That with unanimous consent of Council, that Bylaw No. 7/2021 The Waterworks Sewer and Water Management Servicing Bylaw be given first, second and third readings at the July 19, 2021 meeting.
2. That Bylaw No. 7/2021 be denied for reasons as listed by Council; or
3. That Council provide Administration with alternative direction.

### **RECOMMENDATION**

1. **That Bylaw No. 7/2021 being a Bylaw of the City of Yorkton in the Province of Saskatchewan respecting installations, maintenance and servicing procedures and rates for waterworks, sewer and water services be introduced and read a first time, this 19<sup>th</sup> day of July, A.D 2021; and**
2. **That Bylaw No. 7/2021 be given second reading, this 19<sup>th</sup> day of July, A.D 2021; and**
3. **That with unanimous consent of Council, Bylaw No. 7/2021 proceed to third reading at this July 19, 2021 meeting; and**
4. **That Bylaw No. 7/2021 being a Bylaw of the City of Yorkton in the Province of Saskatchewan respecting installations, maintenance and servicing procedures and rates for waterworks, sewer and water services be given third and final reading, this 19<sup>th</sup> day of July, A.D., 2021 and be entered in the City of Yorkton Bylaw Register.**



## WATER METER REPLACEMENT PROGRAM

### \*\* IMPORTANT INFORMATION \*\*

Infrastructure replacement & renewal is a City's key priority. The City dedicates a large portion of the budget to replace aging water and sewer mains, upgrade roadways and replace aging curbs and sidewalks.

***Did you know that 70% of the Cities water meters are 15 years of age or older?***

The life expectancy of a water meter is approximately 20 years. Over the past 4 years, we have been evaluating a City-wide water meter replacement program in an attempt to modernize our metering system and take advantage of the many advanced technologies now available. These improvements will ensure the continued accuracy of your water bill and provide automated meter reading and operating efficiencies for the City.

***On April 26, 2021, City Council awarded the water meter replacement program to Neptune Technology Group.***

The City of Yorkton will soon be initiating a City-wide water meter replacement program. Over the next year, Neptune Technology Group will be contacting you to upgrade the water meter at your property.

***This is a mandatory program in accordance with proposed Bylaw 7/2021 known as The Waterworks Sewer and Water Management and Servicing By-law.***

Property owners are required to be at home during the installation and provide access to the meter and shut-off valve for this replacement. The upgrade procedure requires approximately 30-90 minutes to complete, during which time the water will be shut off for a brief period. **There is no charge for the meter or the installation.**

**NOTE:** If your meter has been replaced within the past 5 years, it has upgraded technology and a long useful life remaining. No technician will be contacting you for a meter replacement.

#### THE INSTALLATION PROCESS

Installations will be carried out on an area by area basis. As technicians move into your area, you will receive a notification containing information on how to book your appointment.

**Please, do not contact Neptune until you receive this notification.**

#### QUICK AND CONVENIENT

Appointments can be made to fit your schedule. For your convenience, appointments will be available Monday to Friday from 8:00 a.m. to 8:00 p.m. and Saturdays from 9:00 a.m. to 6:00 p.m.

#### PRIOR TO THE INSTALLATION

Please ensure the area around the existing water meter is clear and accessible and leave ample room for the technician to work. Your existing shut-off valve should be located where the water service comes into your house. Please check your main water shut-off valve to make sure it is operable.

For more information, please visit our web page at [www.yorkton.ca](http://www.yorkton.ca) or Facebook.  
We look forward to your support and co-operation to make this program a success!

City of Yorkton  
Water & Sewer Services

# **CITY OF YORKTON**

## **BYLAW NO. 7/2021**

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**A BYLAW OF THE CITY OF YORKTON IN THE  
PROVINCE OF SASKATCHEWAN RESPECTING  
INSTALLATIONS, MAINTENANCE AND  
SERVICING PROCEDURES AND RATES FOR  
WATERWORKS, SEWER AND WATER  
SERVICES**

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**Known as ‘The Waterworks, Sewer and Water  
Management and Servicing Bylaw’**

**07/19/2021**

**CITY OF YORKTON  
SASKATCHEWAN**

**BYLAW NO. 7/2021**

**A BYLAW OF THE CITY OF YORKTON IN THE PROVINCE OF  
SASKATCHEWAN RESPECTING INSTALLATION, MAINTENANCE, AND  
SERVICING PROCEDURES AND RATES FOR WATERWORKS, SEWER AND  
WATER SERVICES**

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**WHEREAS**, the Council of the City of Yorkton may provide for the servicing of the waterworks sewer and water services of the City and establish fees that will be charged for these services,

**NOW THEREFORE**, the Council of the City of Yorkton in the Province of Saskatchewan in Council assembled enacts as follows:

**1. DEFINITIONS:**

1.1 In this bylaw:

- (a) **"Act"**: *"The Cities Act"*.
- (b) **"AMI"** Advanced Metering Infrastructure
- (c) **"Applicant"**: a person executing an application for, making use of or accepting the supply of water services.
- (d) **"AWWA Standards"**: the current published standards of the American Waterworks Association as same may be amended, revised and replaced from time to time.
- (e) **"City"** the City of Yorkton in the Province of Saskatchewan, Canada.
- (f) **"City of Yorkton Engineering Standards"**: the current engineering standards of the City of Yorkton as same may be amended, revised and replaced from time to time.
- (g) **"Commercial Service"**: a service connection to a premise in which a business, profession, industry, trade or commerce is carried on and includes all premises not falling within the definitions of "residential or industrial service".
- (h) **"Corporation Stop"**: a device for control of water flow from the City's water main to a water service connection, also referred to as a main stop.
- (i) **"Council"**: the Council of the City of Yorkton.

- (j) **"Curb Stop"**: a device for the control of water flow from the water service connection to a premise where water is supplied.
- (k) **"Customer"**: a property owner, tenant, occupant or person in charge or control of a premise, accepting or using any of the customary services provided or supplied by, or in connection with the Waterworks Utility.
- (l) **"High Density Residential"** means a service connection used exclusively for domestic purposes through a single meter servicing more than four living units.
- (m) **"Industrial Service"**: a service connection to a premise in which the meter size exceeds 2" and the annual consumption is greater than 54,553m<sup>3</sup> (12,000,000 gallons). Further that the occupancy or use of the building is for assembling, fabricating, manufacturing or processing raw materials into semi-finished/finished products or equipment and these products are distributed through various agencies and may be sold in other provinces and countries.
- (n) **"Meter"**: a device that meets the City of Yorkton's Engineering Standards, capable of measuring, recording and transmitting flows and volumes of water.
- (o) **"Occupant"**: includes a person residing on or in lands or buildings, and the person entitled to its or their possession if there is no person residing on or in the land or buildings, and a leaseholder.
- (p) **"Owner"**: a person who is the registered owner or purchaser of the land.
- (q) **"Person"**: includes a corporation, a partnership, and any association or other body.
- (r) **"Premises"**: a house or building together with its land.
- (s) **"Property Line"**: the legal dividing line between the street and the lot or parcel to be served with water.
- (t) **"Reforestation Fee"**: a fee that is charged to property owners when a "City owned" tree must be removed during water and sewer connections or maintenance.
- (u) **"Residential Service"**: a service connection used exclusively for domestic purposes through a single meter servicing no more than four living units or apartments.
- (v) **"Service Connection"**: the part of the system or works of a public utility that runs from the main lines of the public utility to a building or other place on a parcel of land for the purpose of providing the utility service to the parcel of land, and includes the connection to the main line and couplings, main stop, meters and other apparatuses inside the building or other place for the provision of the public utility.

- (w) **"Valve"**: a device for control of water flow in or from the City's water main or a water service connection.
- (x) **"Waterworks System"**: the whole or any part of the equipment by which or through which the City conveys water, its improvement, extension or replacement and, not to limit the generality of the foregoing, includes pumps, filtration system, Water Treatment Plants, reservoirs, water mains, pipe valve connections, corporation stops, hydrants, valves and other related works, curb stops, meters and related appliances, all other appurtenances as are designed to form a part thereof and the treatment processes by which water is treated before conveyance into the water mains.

## 2. **ADMINISTRATION:**

- 2.1 The Waterworks Utility of the City of Yorkton will be under the general direction and control of the Director of Environmental Services who may establish standards, guidelines and specifications for the design, construction and maintenance of the water system.
- 2.2 The Director of Public Works or their designate will administer and interpret this bylaw.
- 2.3 The collection of revenues derived from the Waterworks Utility, the payments of all disbursements and the supervision and control of all records and accounts connected with the utility shall be under the general direction and control of the Director of Finance.
- 2.4 *The Plumbing and Drainage Regulations*, and as amended from time to time, shall apply to and govern all plumbing and drainage in the City of Yorkton, except as may be altered or revised hereinafter. The Plumbing Inspector shall be a Public Health Officer of the Yorkton Health Region.
- 2.5 Overdue accounts for the provision of sewer and water services will be collected in accordance with *The Cities Act*.

## 3. **WATER SERVICE CONNECTIONS:**

- 3.1 A sewer or water service connection includes all piping and fittings from the City mains to the premise. For a water service connection this includes the curb stop and water meter (which remain property of the City). Damages to the curb stop or water meter caused by the owner will be the responsibility of the owner.
- 3.2 Excavations on private property will be backfilled with suitable material. The City will make every reasonable effort to compact the backfill material in such a manner as to limit settlement. However, the City will not be responsible for trench settlements or damages experienced due to settlement. The City shall not

be held liable for the replacement or for damage to the property such as, but not limited to the following:

- a) Landscaping materials, topsoil, sod, grass, trees, rock, shrubs or plants;
- b) driveways or private sidewalks;
- c) retaining walls or fences;
- d) buildings or their foundations; and/or
- e) underground sprinkler systems.

3.3 The City will connect to existing piping at the building, however, will not excavate under any portion of a building which includes a veranda, stairs, or other appurtenances. If piping beyond this point is unsuitable or needs replacing, this portion of the work will not be included in the quotation provided by the City or in the scope of work performed.

3.4 It is the City's policy that each property be serviced by only one connection and water meter. If a second service is requested and the City agrees it is necessary, cost recovery rate will apply. Secondary water and sewer services will be considered in the following cases:

- a) Building additions that prohibit extending the existing services.
- b) An addition or a change of use of a building that requires a larger volume of water that the existing service cannot supply.

3.5 The City will determine the size and location of the water service connection under application.

3.6 The City will install a curb stop on the property line.

3.7 All water service connection materials and installation practices shall conform to the City of Yorkton's Engineering Standards.

3.8 An isolation valve meeting the requirements of the City of Yorkton's Engineering Standards, must be installed upstream of the water meter. This valve must be in place before the water meter will be installed.

3.9 All water service connections will have a water meter installed, except approved fire service sprinklers provided with an approved backflow prevention device. Residential water service connections will be supplied with one (1) water meter. Commercial and industrial water service connections water meters will be at the expense of the owner. Water meters supplied by the City remain the property of the City.

3.10 No branch service will be taken from that part of the service pipe between the curb stop and the water meter except an approved fire service approved by the City.

3.11 A water service will not be turned on by a City representative until:

- a) Where deemed necessary, the work has been inspected.
- b) A water meter deposit has been paid for by non-owners.



- c) Payment is received by the City for delinquent accounts.

#### 4. **METERS AND READINGS:**

- 4.1 For all water service connections of any size to any buildings it is the customer's responsibility to provide a suitable site for a water meter. The City shall not be required to provide water service if the customer fails to make available an acceptable site.
- 4.2 It will be the duty and responsibility of every owner to:
  - a) provide a suitable facility for a horizontal meter installation and convenient accessible location;
  - b) provide a valve on the service pipe inside the building as close as practical to the meter at the point of entry into the building;
  - c) protect the meter from frost or any other damage; and
  - d) properly and efficiently protect the service line and fixtures leading to the meter from frost or other damage.
- 4.3 All water meters supplied by the City shall at all times be the property of the City. Payment of an installation fee or other fees does not constitute a sale.
- 4.4 Damaged and Frozen Water Meters:
  - a) If any water meter is damaged or requires replacement the owner will be charged at the cost recovery rate. This shall include all parts and labour required to replace and repair, or the cost recovery rate to replace with a new meter.
- 4.5 Water Meter Accuracy Check:
  - a) If a customer requests the City to check the meter for accuracy and it is tested and determined that the meter was registering less than or equal to 100% of actual flow quantity, a cost-recovery rate applies. If the meter is incorrect, there will be no charge.
- 4.6 The City or its representatives may at any time enter upon any premises and properties of any water consumer to examine the pipes, meters and fixtures to; ascertain the quantity and quality of water consumed, the manners of its use, conducting water use surveys, sampling, pressure testing, installing or repairing meters and related equipment or for any other related purpose in accordance with the provisions of this Bylaw.
- 4.7 If a remote readout has been installed in addition to the existing meter and there is a discrepancy between the readings, the meter shall be the official reading.
- 4.8 Where water consumption has not been properly recorded on the water meter, consumption may be determined based on an amount deemed by the City to be representative of that account's usage.

- 4.9 Water meters will be read at the discretion of the City.
- 4.10 If a meter read cannot be obtained a card will be left requesting the customer to notify the City with the reading. The customer will phone in the meter reading or deliver the water meter card to City Hall within forty-eight (48) hours of receipt. Readings may be verified for any reason. If a reading is not supplied an estimate will apply.
- 4.11 The customer shall pay the additional costs for supplying and installing water meters where the installation requires a fire service type water meter or other special type of water meter. Notwithstanding the payment of such additional costs, the water meter shall remain the property of the City.
- 4.12 All water meters and remote readouts shall be supplied, installed, maintained, repaired, tested and replaced by the City. The City may from time to time or at any time authorize an individual firm or corporation to install, maintain, repair and replace water meters as directed by the City.
- 4.13 Where a water meter cannot be installed in a building, it is the customer's responsibility to provide a building to house the water meter on the premises at the customer's expense and in accordance with the City's General Design and Construction Specifications. The customer shall maintain and repair the meter building at their expense. If the customer, after receiving written notice from the City neglects to repair or improve their meter building or vault the City shall:
- a) Authorize the necessary repairs be carried out, and the customer will be charged for the costs incurred;
  - b) Shut off the supply of water until the repairs are carried out to the City's satisfaction.
- 4.14 A customer shall notify the City immediately whenever a water meter or remote readout is not operating or if any part of it becomes damaged or broken.
- 4.15 If a water meter or remote readout is removed or stolen, the customer shall pay the cost of replacing the water meter including installation. If not paid, the cost may be collected in the same manner as unpaid water rates under this bylaw.

## **5. RELOCATION OF METERS AND/OR SERVICE CONNECTIONS**

- 5.1 No customer shall relocate, alter or change any existing water meter without the written approval of the City. The customer or their authorized agent may submit plans and specifications for any proposed relocation of a water meter and if approved by the City, the customer shall pay the entire, cost including any costs incurred by the City in making any such relocation, alteration or change.

- 5.2 In the event that a customer refuses, or prevents in any way, to allow a water meter to be read, changed, or installed, the City shall:
- a) add an additional fifty percent usage surcharge to the customers regular water bill until the customer is compliant
  - b) or, the City may deem it appropriate to shut off the water supply to that premise.
- 5.3 Every customer who contravenes clause 5.2 of this bylaw is subject to the penalties listed.
- 5.4 The City will provide 48 hours of notice prior to imposing clause 5.2.(b).

## **6. COMMERCIAL WATER & SEWER CONNECTIONS**

- 6.1 Each building shall be serviced by a maximum of one water service connection of a size sufficient in the opinion of the City to deliver an adequate supply of water. Where an application is made for a larger service pipe or for a change in the location of an existing service pipe, a new service pipe will be installed by the City to the property line only upon all costs thereof being paid in advance by the customer.
- 6.2 All installations, including water meters, replacements, and repairs of services will be charged at the cost recovery rate.

## **7. RESIDENTIAL COSTS OF SERVICE CONNECTIONS:**

- 7.1 Each building shall be serviced by a maximum of one water service connection of a size sufficient in the opinion of the City to deliver an adequate supply of water. Where an application is made for a larger service pipe or for a change in the location of an existing service pipe, a new service pipe will be installed by the City to the property line only upon all costs thereof being paid in advance by the customer.
- 7.2 The homeowner is responsible for the total cost of their service connections from the City main to the premise, including the cost of construction, maintenance, repair and replacement of the water service connection, except for installation of the water meter. Cost to install is based on amounts identified in Schedule "A" to this Bylaw.
- 7.3 All rates and charges are subject to applicable taxes.
- 7.4 All rates and charges are for work undertaken during normal working hours of 7:00 a.m. to 3:30 p.m. on any work day, unless specified otherwise.
- 7.5 The normal work period for installation or replacement of service connections is from May 1<sup>st</sup> – November 1<sup>st</sup>, except in emergency situations.
- 7.6 All sewer and water connection installation rates apply during frost-free ground conditions, unless otherwise specified. A cold weather premium of \$2,500 (as identified

in Schedule “A”) will be applied to any service connection installed outside the time frame identified in clause 7.5.

- 7.7 All work on City property must be completed by the City of Yorkton or a City approved contractor.
- 7.8 The City may recommend or allow all work on private property to be completed by a qualified contractor approved by the City. All costs associated with this work will be negotiated between the owner and the qualified company. The City takes no responsibility for this work and the associated costs.
- 7.9 Every person wanting a water service connection shall complete an application from the City.
- 7.10 Once the City of Yorkton agrees to undertake the replacement or the installation of new residential water and sewer connection the Water and Sewer Systems Manager (or designate), after conducting a thorough site investigation, will provide the property owner with a cost to perform the work. This work includes:
- a) Infrastructure from the City mains up to the building footings or at a setback of one (1) meter.
  - b) Consideration for the length of service, time of year installed, and unique challenges related to that particular site, but will assume a standard depth of three (3) meters.
- 7.11 The cost identified will be considered firm, and there will be no additional charges to the property owner. The property owner has the option of monthly payments over a four-year period (48 payments). No interest will be incurred on amounts owed over the four-year period. Any unpaid accounts after four years will be forwarded to the property tax account. The costs identified are due following the completion of work.

## **8. GENERAL SERVICE CONNECTION REGULATIONS:**

- 8.1 Every owner shall keep the water service connection accessible and protected from freezing at their own risk and expense.
- 8.2 When a water service freezes between the premises and the water main, such service may be thawed by making application. The City will thaw the service free of charge for the first freeze-up of the season during normal working hours. Costs for additional freeze-ups or requests for work outside normal working hours will be paid at a cost recovery rate by the applicant. Refer to clauses 7.5 and 7.6 of this Bylaw.
- 8.3 A temporary water service may be provided upon written approval of the City. Such service will not be turned on until fees established by the City are paid.
- 8.4 Non-metered water usage from any fire hydrant is prohibited without first obtaining written consent from the City and all requirements of such application being met.

- 8.5 No booster pump or device will be connected to a main or service line without the written approval of the City.
- 8.6 No person shall alter or tamper with any water service connection. The City shall be notified immediately whenever a water meter is not operating, damaged or if a seal has been broken. In the event the City is not notified of the malfunction, the City shall in addition to any other penalties as set out in this Bylaw, estimate the quantity of water consumed and charge the customer for the water in accordance to City Bylaws.
- 8.7 City Council may enter into agreement with customers for the provision of water services to properties located outside City limits. Such agreements shall provide for the appropriate rates and any other charges deemed appropriate. In addition, all costs of connecting the utilities and maintaining connections will be paid by the customer.
- 8.8 No person shall use any alternate source of water supply other than the City water system without first obtaining the written consent of the City. Private wells within the City are not permitted.
- 8.9 The City may consent to the use of an alternate supply subject to the terms and conditions deemed necessary and may set a limit on the time period it may be used.

9. **MAINTENANCE AND SERVICES FOR WATER & SEWER CONNECTIONS**

- 9.1 Localized repairs to services on private property will be charged at the cost recovery rate. If the repair requires replacement of the entire service, then conditions outlined in Sections 3 and 4 of this Bylaw apply.
- 9.2 **Blocked Sewer Connection (Residential Properties Only):**
- a) Upon notification of a sewer connection back-up City staff will inspect the main attached to the connection for blockage. If the main is free of obstruction, the owner is requested to call a licensed plumber to clear the sewer service connection. Any other obstruction in the service connection removed by a plumber will be the responsibility of the owner.
  - b) The owner can request the City to inspect their sanitary sewer service with a camera for a flat rate as identified in Schedule "A".
  - c) If the sanitary sewer service is susceptible to tree root infiltration at pipe joints but in otherwise good condition, relining the service may be possible. This is an alternative to replacement but is dependent on pipe condition. If the existing sewer service is a candidate for relining the owner may apply for relining at a flat rate as identified in Schedule "A". Relining will then be installed by a City approved contractor. Relining will be performed the same year, as long as the application is made between May 1st to October 31st (dependent on Contractor availability).

- d) An owner can employ the City of Yorkton to replace sanitary service connection at a flat rate as defined in Schedule “A”. Sanitary sewer connections installed by the City have a 15-year warranty period from the date of install.

9.3 Sanitary Sewer Service Camera Inspections:

The owner can request the City to inspect their sanitary sewer service with a camera for a flat rate as identified in Schedule “A”. Requests for camera inspection will require 2 days notification for scheduling purposes. When a request is made for inspections other than sanitary sewer pipes or for inspections out of City limits, cost recovery rates apply.

9.4 Lead Water Service Connection Replacement:

The City will subsidize the replacement of lead water service connections. Cost to replace lead water service will be at a flat rate identified in Schedule “A”.

9.5 Frozen Water Connection Thawing Service:

- a) When a water connection freezes underground for the **first** time, the City will thaw free of charge any time during the hours 7:00 a.m. - 3:30 p.m. any day of the week, including weekends. If the occupant requests the connection be thawed on the first freeze after these hours, there will be a flat rate charge of as outlined in Schedule “A”. At this time, the occupant is asked to run the water continuously so that the connection will not freeze again. Billing will be based on an estimate reading until such time as they are taken off the continuous run list.
- b) If the connection freezes a **second or subsequent** time, it is the occupant's responsibility and they will be charged on a cost recovery basis.
- c) If a water line is frozen inside of a premise, the occupant/owner will be requested to call a plumber.
- d) Heat tapes and all piping in the hook-up culvert for trailers are considered part of the home owner's internal plumbing and are the responsibility of the owner. It is the homeowner's responsibility to ensure proper access to the meter valve under the trailer for the City's representative.

9.6 Water Service Connection Off and On:

If an occupant requests a water connection to be turned off and on during normal working hours of 7:00 a.m. to 3:30 p.m. on any work day, a flat rate as identified in Schedule “A” will apply. Any requests made outside normal working hours will be charged at a cost recovery rate. The City of Yorkton will require 24 hours (one working day's) notification prior to performing an off/on. Exception will be made for emergencies only.

## 10. **WATER ACCOUNTS:**

- 10.1 All bills, charges and accounts are due and payable upon receipt and shall be based on the general rates and charges as set out in City Bylaws and any related amendments.
- 10.2 Notice of non-payment, a water shut off will occur if payment is not received after thirty (30) days of being issued.
- 10.3 Money collected under the provisions of this bylaw are credited to the Water Utility revenue account and will be used solely for payment of capital, operational, reserve and maintenance costs of the utility.
- 10.4 Money collected for water meter deposits are credited to the "Utility Deposit Trust Account."
- 10.5 When an owner ceases use of the utility and all water rates and charges are paid in full the water meter deposit will be refunded.
- 10.6 When an owner ceases use of the utility and any charges remain unpaid, the City has the right to apply the amount of the water meter deposit against the unpaid account, and the remaining balance if any will be refunded.
- 10.7 In case of default of payment, the City may enforce payment by:
  - a) shutting off the water;
  - b) action in court of competent jurisdiction;
  - c) distress and sale of goods and chattels of the owner or as authorized under *The Cities Act*; and/or
  - d) under provisions of *The Cities Act*, apply the charges against the owner.
- 10.8 In the event the water has been disconnected due to default in payment, the owner shall, in addition to payment of the overdue account, pay to the City a flat rate fee charged (as noted in Schedule "A") for turning the water service off. Prior to the City returning to turn the water on, the customer shall make suitable arrangements with the City's Water Billing Department. If it is requested that the water be reconnected after normal working hours, cost recovery rates (as noted in Schedule "A") to turn the water on will be added to the water bill.
- 10.9 Costs associated with the collection of delinquent accounts shall be added to the outstanding balance.
- 10.10 If a customer detects an internal plumbing leakage problem a billing adjustment is warranted, the City is to be notified immediately.
- 10.11 The City shall perform a consumption test to ascertain if the problem is fixed. If an adjustment is warranted, only the most recent bill will be adjusted. The City shall only adjust an account one (1) time as an incentive for water conservation. In the event the

adjustment is disputed, the City will conduct a review and the City's decision is final. Adjustments are available for all accounts.

## **11. TERMINATION OR INTERRUPTION OF SERVICE**

- 11.1 Wherever practical, reasonable notice of the intention to shut off a water service will be given.
- 11.2 The City may declare mandatory water use restrictions when they determine that, for any reason, the City is not or may not be able to maintain a sufficient supply of water to meet the health and safety needs of the citizens without imposing such restrictions.
- 11.3 Mandatory water use restrictions may include any or all of the following:
  - a) limits upon the hours during which lawns or gardens may be watered;
  - b) limits upon the days upon which lawns or gardens may be watered;
  - c) prohibiting the watering of lawns or gardens;
  - d) prohibiting the washing of motor vehicles outdoors; and
  - e) such further or other water use restrictions as may be necessary in the circumstances.
- 11.4 A declaration announcing mandatory water use restrictions shall remain in effect for the period of time set out in the declaration, unless sooner terminated or extended by the Director of Environmental Services Department, such period of time to commence and be effective from the time specified in the declaration. The City shall inform the general public of the existence of a declaration of mandatory water use restriction using whatever means the City may deem advisable.
- 11.5 The Director of Environment Services shall report each such declaration of mandatory water use restriction to the next City Council meeting following the declaration.
- 11.6 A person who contravenes the mandatory water use restriction is guilty of an offence.

## **12. RESPONSIBILITY OF PROPERTY OWNER**

This Section applies to the owner or occupant of any property.

- 12.1 An owner intending to vacate a premise supplied with water and wishing to disconnect water service must give reasonable notice by contacting the Director of Finance (or designate).
- 12.2 Whenever a premise supplied by water is vacated, the owner will turn off the isolation valve on the inside of the building.



- 12.3 The owner shall be liable and responsible for payment of all charges up to and including the date upon which said notice has been filed with the Director of Finance (or designate).
- 12.4 The City may, at its discretion, shut the water off for unnecessary waste of water. Refusal to allow entry in accordance with this bylaw or fraudulent misrepresentations on the part of the owner shall be subject to any applicable service charges.
- 12.5 When a water service has been disconnected for any reason, service will not be reconnected without prior authorization by the Director of Finance (or designate). The City reserves the right to disconnect the supply of the water for any reason including, but not limited to, the following:
- a) failure to open an account
  - b) non-payment of a bill
  - c) failure to provide access
  - d) excess leakage or wastage of water
  - e) contamination or potential contamination
  - f) theft of water or tampering with the meter or seal
  - g) contravention of any legislation, section of this Bylaw, policies, code or regulations as amended from time to time.
- 12.6 In cases of an emergency, as determined by the City, or on constructing new works or repairing existing works, the City has the right to shut off the water for as long as deemed necessary. The City will make every reasonable effort to supply temporary potable water to affected customers.
- 12.7 Customers affected by a maintenance shut off will be notified of the impending shut off to enable the owner to draw and store water.
- 12.8 In the case of water service being shut off for any reason and an owner requires uninterrupted service, the owner shall make arrangements with the City for an alternate supply if practical, and any costs will be paid by the owner.
- 12.9 Mandatory water use restrictions may include any or all of the following: (a) limits upon the hours during which lawns or gardens may be watered; (b) limits upon the days upon which lawns or gardens may be watered; (c) prohibiting the watering of lawns or gardens; (d) prohibiting the washing of motor vehicles outdoors; and (e) such further or other water use restrictions as may be necessary in the circumstances.

### **13. LIMITATION OF LIABILITY**

- 13.1 The City does not guarantee the quantity, quality, pressure, or uninterrupted supply of the water and the owner undertakes to hold the City harmless from all claims, losses and damages therefrom.

- 13.2 Any water supplied by the City from the waterworks system to an applicant shall only be supplied on the condition that the applicant shall make no claim against the City, its officials, employees or agents except with respect to damage caused by the negligence of the City, its officials, employees or agents acting within the scope of their employment, as the case may be. It is a further condition of supply that the applicant shall make no claim for any indirect, incidental or consequential damages, including but not limited to, lost profits. Not to limit the generality of the foregoing, neither the City, its officials, employees nor agents shall be liable for:
- a) actions based on nuisance;
  - b) actions in respect of personal injury, death or property damage related to the presence of any substance or material in the water or the waterworks system; or
  - c) actions in respect of damages related to the interruption or termination of water services or failure or refusal to provide water services, for any reason whatsoever, whether or not notice was provided.
- 13.3 Water services shall only be supplied on the condition that the applicant shall indemnify and save harmless the City, its officials, employees and agents from and against all claims arising by reason of the supply of water services, excepting those claims caused by negligence as described in clause 7.2. Not to limit the generality of the foregoing, as a condition of service, the applicant shall indemnify and save harmless the City, its officials, employees and agents from and against claims for personal injury, death or other types of claims whatsoever brought by the applicant or any third party arising directly or indirectly from:
- a) the use by any person of the applicant's water services;
  - b) the provision of water services at any premises owned or occupied by the applicant or any person to whom the applicant is an agent;
  - c) the failure of the waterworks system, the water services connection, the meter, or any part of such service, system or meter or any appurtenance thereto affecting the applicants water service; or
  - d) the interruption or termination of water services or the failure or refusal to provide services to the applicant for any reason whatsoever, whether or not notice was provided.
- 13.4 In all places where the waterworks system is connected with hot water boilers or heating, cooling or other such equipment, the owner and the applicant shall ensure that suitable and sufficient devices are utilized to prevent damage to such equipment and to remove danger from collapse, explosion or otherwise if water services are interrupted, terminated or there is any variation in pressure.
- 13.5 In all places where steam, hot water or any material foreign to that for which the waterworks system was designed to convey may be forced backwards through a water services connection, the owner and applicant shall install a backflow preventer and keep same in a well maintained operable condition. A plan describing the backflow preventer and installation of same shall be filed with the City within thirty (30) days of the installation.

- 13.6 In the event the owner neglects or fails to comply with clause 11.4 and damage to any City property results, the owner shall be liable for personal injury, death or other types of claims whatsoever.
- 13.7 The City or its representatives will not be liable for any damages resulting from the loss of supply, pressure or suddenly shutting off the supply of water from any premise, building, boiler, processor or manufacturer deriving its supply from the City, either with or without notice.
- 13.8 All backflow preventers, required in accordance with this Bylaw, shall be inspected and tested at the expense of the owner upon installation and annually thereafter. If a device is defective, it shall be replaced. All repairs, testing and replacement are at the owner's expense. Failure to comply may result in discontinuation of service.
- 13.9 The City shall not be liable for damages:
- a) Caused by the break of any water main, service, meter, private service, attachment or the breaching of any ditch in the repair or installation thereof.
  - b) Caused by the interference or cessation of water supply necessary in connection with the repair or proper maintenance of the systems.
  - c) For any accident due to the operation of the City waterworks system unless such costs or damages have been shown to be directly due to the negligence of the City or its employees.

#### 14. **RESTRICTED USE**

- 14.1 The City reserves the right to restrict the use of water for fountains, jets, hoses, sprinklers or any other purpose and to restrict, limit and regulate the hours and use of same.
- 14.2 The Director of Public Works may limit, restrict, regulate and invoke emergency measures for water conservation and the hours which water may be used for any purpose whatsoever upon written request of the City Manager. The City Clerk will cause notice to be given by publishing such notice in a newspaper published and circulated in the City. Such notice will advise that during the periods specified no person will use water for the purpose set out in the notice and that any person who violates the regulations as set out in the notice will be subject to the penalties hereinafter provided.
- 14.3 The City maintains the right to restrict the use of water and/or limit the amount of water to any owner although no limit may be stated in the application for such use.
- 14.4 In cases of emergency or water shortage, the City may shut off the water for any manufacturing, processing or any other uses.

## **15. OFFENCES AND PENALTIES**

15.1 No person shall:

- a) place any harmful, poisonous, offensive or deleterious matter within 185 metres from any reservoir, well, or test hole;
- b) bathe, swim or discharge any sewage or in any way foul or contaminate the City water supply, storage and treatment;
- c) connect anything to the waterworks system which may cause the City's water supply to become contaminated.

15.2 No person other than the City shall turn on water to a premise or open a curb stop and no person will turn on water that has been turned off for any purpose.

15.3 No person except the City, those having written permission or members of the Yorkton Fire Protective Services, in case of fire or approved training and testing, shall open, close, interfere, place any obstruction close to any hydrant, gate valve or any type of service connected to the waterworks system.

15.4 No person except the City or those acting with written permission granted by the City, will tap or make any connection whatsoever with any of the public water mains or private pipes in the City.

15.5 A person shall not:

- a) damage, deface, tamper or interfere with any structure, building equipment or any other part of the City's waterworks;
- b) willfully or maliciously hinder or interrupt, the City, its contractors, servants, agents, or employees in the exercise of any of the powers and duties related to the water utility and authorized or contained in this bylaw;
- c) break, cause or permit the breaking of any seal on any hydrant, meter, pipe, valve or other appurtenance of the waterworks system;
- d) fail to notify the City of a broken seal on a meter, pipe or appurtenance thereto;
- e) fail to protect a meter from frost or any other damage;
- f) remove or cause the removal of ground cover above any part of the waterworks system or a water service connection which reduces coverage to less than 2.5 metres from the grade;
- g) install or cause the installation of a pump to increase water pressure on a water service connection other than with the written approval of the City;
- h) waste water or supply water for the use or benefit of others or for dilution;
- i) hinder, obstruct or interfere with persons acting under the instructions of either in the lawful exercise of their duties under this Bylaw or *The Cities Act*.
- j) make a fraudulent misrepresentation; or
- k) use water contrary to the "Restricted Use" provisions as established.

15.6 Every person who contravenes clauses 15.2 - 15.5 of this bylaw is guilty of an offence and liable on summary conviction to a fine not exceeding Five Hundred (\$500) Dollars.

- 15.7 Every person that contravenes clause 5.2 of this bylaw is guilty of an offence and the City shall add a fifty percent surcharge to the customer's regular ongoing water bill until they are compliant or the City may deem it appropriate to shut off the water supply to that premise.
- 15.8 The following procedure shall apply for offences committed under clauses 13.2 - 13.5 of this bylaw:
- a) When the City has reason to believe that a person has contravened clauses 13.2 - 13.5 of this bylaw, the Bylaw Enforcement Officer, Community Safety Officer, or the R.C.M.P. may issue a Notice of Violation to every person committing an offence. This notice shall require the person to pay to the Director of Finance.
  - b) If payment of the fine as provided for in this section is made prior to the date when the person contravening the bylaw is required to appear in court to answer the charge, the person shall not be liable for prosecution of the offence;
  - c) No person who is convicted of an offence for non-compliance is relieved from compliance with an order, and the convicting Judge shall, in addition to any fine, order that person to do, within a specified period of time, any act or work necessary to remedy the non-compliance;
  - d) Where damage is done to property by an unlawful act under this bylaw, the presiding Judge may adjudge payment of all damages occasioned by the unlawful act and the same shall be applied for the reparation and reconstruction of the property damaged or destroyed.
- 15.9 Every person who contravenes any other provision of this bylaw is guilty of an offence and liable on summary conviction to a fine of:
- a) In the case of an individual, to a fine of not less than \$1,200 and not more than \$10,000.00 or imprisonment for not more than one (1) year or both; and
  - b) In the case of a corporation, to a fine of not less than \$2,000 and not more than \$25,000.00; and
  - c) In the case of a continuing offence by an individual or corporation, to a maximum daily fine of not more than \$2,500 for each day or part of a day during which the offence continues.
- 15.10 If a person is found guilty of an offence against this bylaw, the court may, in addition to any other penalty imposed, order the person to comply with this bylaw or a license, permit or other authorization issued under this bylaw, or a term or condition of any of them.

16. **SEVERABILITY**

- 16.1 If any section, subsection, sentence, clause, phrase or other portion of this bylaw is for any reason held invalid or unconstitutional by any Court of competent jurisdiction, that portion shall be deemed a separate, distinct and independent provision and the holding of the Court shall not affect the validity of the remaining portions.

17. **REPEAL OF OTHER BYLAWS**

Bylaw No. 14/2018, is hereby repealed.

18. **EFFECTIVE DATE OF BYLAW**

This Bylaw shall come into force and take effect on the day of final passing thereof.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

Introduced and read a first time this \_\_ day of \_\_\_\_, A.D., 2021.

Read a second time this \_\_ day of \_\_\_\_, A.D., 2021.

Read a third time and adopted this \_\_ day of \_\_\_\_, A.D., 2021.

**SCHEDULE “A”**

<b>Item Description</b>	<b>Fee</b>
¾” PVC water service and 4” PVC sanitary service	\$8,000 (plus \$500 reforestation fee if applicable)
¾” PVC water service	\$6,500 (plus \$500 reforestation fee if applicable)
4” PVC sanitary service	\$6,500 (plus \$500 reforestation fee if applicable)
Reline existing sanitary service (City must camera to determine if sewer line is suitable to reline)	\$5,000 *Cost to camera is extra
Replace existing lead water service with ¾” PVC	\$3,250 (plus \$500 reforestation fee if applicable)
Replace existing lead water service with ¾” PVC and replace existing sanitary sewer service with 4” PVC	\$4,750 (plus \$500 reforestation fee if applicable)
Off/on of water service connection – during regular working hours with 24 hour notice provided	\$150
Off/on of water service connection – outside of regular working hours	Cost recovery
Thaw frozen service – *first thaw during regular working hours	*Free
Thaw frozen service – second thaw and/or thaw outside regular normal working hours	Cost recovery
Frozen water meter	Cost recovery
Camera residential sanitary sewer	\$200
Camera commercial/industrial sanitary sewer	Cost recovery
Commercial or industrial water and/or sewer service connections	Cost recovery
Cold weather premium for connections installed outside of November 1 - May 1	\$2,500
Water Meter Accuracy Check (if meter is correct)	Cost recovery
Water Meter Accuracy Check (if meter is incorrect)	Free

<b>TITLE:</b> <b>Bylaw No. 8/2021 – Land Description Correction of Bylaw No. 1/2021 - Permanent Closure of Unused Road Allowance Right-of-Way Adjacent to Section 9-26-4-W2 – 1<sup>st</sup>, 2<sup>nd</sup> &amp; 3<sup>rd</sup> Readings</b>	DATE OF MEETING: July 19, 2021
<b>CLEARANCES:</b> Michael Eger - Director of Planning, Building & Development <b>Michael Eger</b>	REPORT DATE: July 15, 2021  <b>ATTACHMENTS:</b> 1. Bylaw 1/2021 2. Bylaw 8/2021
Written by: Carleen Koroluk - Land Use Planner <b>Carleen Koroluk</b>	
Reviewed by: Jessica Matsalla - City Clerk <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager <b>Lonnie Kaal</b>	

## **BACKGROUND**

Bylaw No.1/2021 (Attachment 1), to permanently close a portion of unused road allowance right-of-way at the City's northwesterly boundary, was approved by Council on February 22, 2021.

Subsequently we have been advised that, due to a surveyor error, Bylaw No. 1/2021 and the attached Sketch Plan showing the road closure contain incorrect land descriptions and thus are unable to be registered at Information Services Corporation (ISC).

As a pending land sale requires this closure in order to proceed Bylaw No. 8/2021 proposes to repeal and replace Bylaw No. 1/2021 with the correct land descriptions. As the original Sketch Plan drawing itself is correct, the intent of the bylaw has not changed and the public has been notified of the closure with the original Bylaw No. 1/2021.

Bylaw No. 8/2021 is attached (Attachment 2) and changes to the land description are noted in red.

## **RECOMMENDATION**

1. That Bylaw No. 8/2021, a bylaw of the City of Yorkton in the Province of Saskatchewan to provide for the permanent closure of an unused road allowance rights-of-way adjacent to the west of half of Section 9, Township 26, Range 4, West of the 2<sup>nd</sup> Meridian, be introduced and read a first time this 19<sup>th</sup> day of July, A.D., 2021; and
2. That Bylaw No. 8/2021 be given a second reading this 19<sup>th</sup> day of July, A.D., 2021; and
3. That with unanimous consent of Council, that Bylaw No. 8/2021 proceed to third reading this 19<sup>th</sup> day of July, A.D., 2021; and



4. That Bylaw No. 8/2021, a bylaw of the City of Yorkton in the Province of Saskatchewan to provide for the permanent closure of an unused road allowance rights-of-way adjacent to the west of half of Section 9, Township 26, Range 4, West of the 2<sup>nd</sup> Meridian, be given a third and final reading, and be entered in the City of Yorkton Bylaw Register this 19<sup>th</sup> day of July, A.D. 2021.

## Attachment 1 – Bylaw No. 1/2021

City of Yorkton  
Saskatchewan

### Bylaw No. 1/2021

**A Bylaw of the City of Yorkton in the Province of Saskatchewan to provide for the permanent closure of unused road allowance rights-of-way adjacent to the west of half of Section 9, Township 26, Range 4, West of the 2<sup>nd</sup> Meridian**

**WHEREAS**, pursuant to Sections 8 (1)(g) and 13 of *The Cities Act*, the Council of the City of Yorkton in the Province of Saskatchewan in Council assembled hereby enacts that the following street/road allowance be permanently closed:

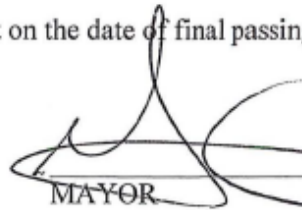

1. As shown on Schedule 'A' attached hereto, all that portion of Road Allowance ORA 144-26-4-2 Ext. 0 being bound on the South by a straight line drawn between the intersection of the West boundary of the S.W. 1/4 Sec. 9 - Twp. 26 - Rge. 4 - W.2Mer. and the northern limit of Plan 42357, and the intersection of the East boundary of the S.E. 1/4 Sec. 8 - Twp. 16 - Rge. 13 - W.2Mer. and the northern limit of Plan 42357 and all that portion of Road Allowance ORA 146-26-4-2 Ext. 0

This bylaw shall come into force and take effect on the date of final passing thereof.

CERTIFIED A TRUE AND CORRECT COPY OF  
BYLAW NO. 1/2021 OF THE CITY OF  
YORKTON.

DATED AT YORKTON, SASKATCHEWAN THIS  
1<sup>st</sup> DAY OF March A.D. 2021

  
CITY CLERK

  
MAYOR  
  
CITY CLERK

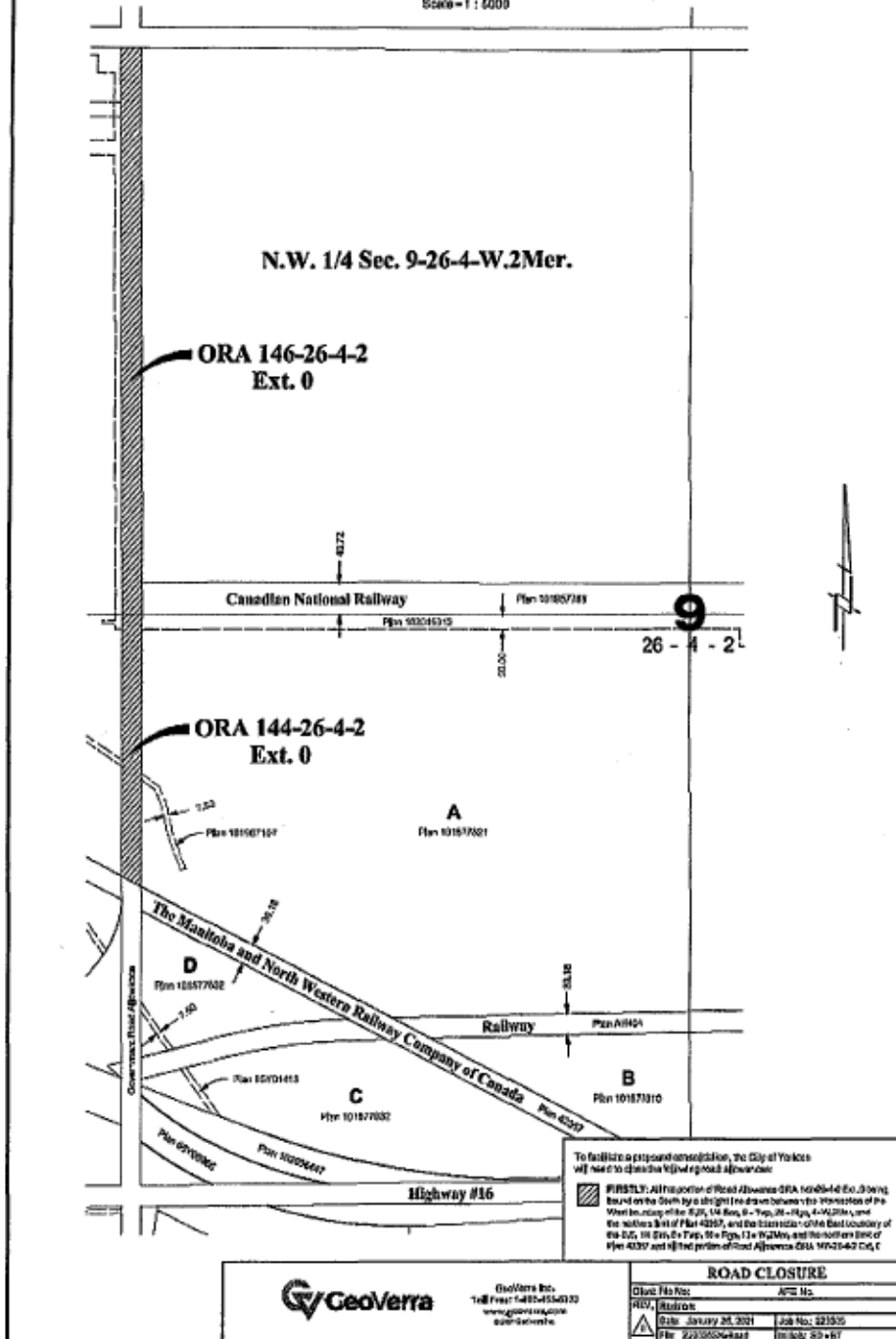


Introduced and read a first time this 1<sup>st</sup> day of February, A.D., 2021.

Read a second time this 22<sup>nd</sup> day of February, A.D., 2021.

Read a third time and adopted this 22<sup>nd</sup> day of February, A.D., 2021.

Scale = 1 : 5000



Attachment 2 – Bylaw No. 8/2021

City of Yorkton  
Saskatchewan

Bylaw No. 8/2021

**A Bylaw of the City of Yorkton in the Province of Saskatchewan to provide for the permanent closure of unused road allowance rights-of-way adjacent to the west of half of Section 9, Township 26, Range 4, West of the 2<sup>nd</sup> Meridian**

**WHEREAS**, pursuant to Sections 8 (1)(g) and 13 of *The Cities Act*, the Council of the City of Yorkton in the Province of Saskatchewan in Council assembled hereby enacts that the following street/road allowance be permanently closed:

1. As shown on Schedule 'A' attached hereto, all that portion of Road Allowance ORA 144-26-4-2 Ext. 144 being bound on the South by a straight line drawn between the intersection of the West boundary of the S.W. 1/4 Sec. 9 - Twp. 26 - Rge. 4 - W.2Mer. and the northern limit of Plan 42357, and the intersection of the East boundary of the S.E. 1/4 Sec. 8 - Twp. 26 - Rge. 4 - W.2Mer. and the northern limit of Plan 42357 and all that portion of Road Allowance ORA 146-26-4-2 Ext. 146.
2. That Bylaw No. 1-2021 be repealed.

This bylaw shall come into force and take effect on the date of final passing thereof.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CITY CLERK

Introduced and read a first time this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2021.

Read a second time this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2021.

Read a third time and adopted this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2021.

## Bylaw No. 8/2021 – Correction to Bylaw No. 1/2021 – Closure of Road Allowance - Page 6 of 6

TITLE: <b>SUMA Kinetics GPO Procurement for Canadian Municipalities – City Operations Center Office Furnishings Purchase</b>	DATE OF MEETING: July 19, 2021
	REPORT DATE: July 15, 2021
CLEARANCES:	ATTACHMENTS: <ol style="list-style-type: none"> <li>1. Kinetics Group Purchasing Organization</li> <li>2. About Business Furnishings</li> <li>3. Business Furnishings – City Operations Center Furniture Layout</li> <li>4. Business Furnishings Quote</li> </ol>
Written by: Trent Mandzuk – Director of Public Works <b>Trent Mandzuk</b>	
Reviewed by: Jessica Matsalla - City Clerk <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager <b>Lonnie Kaal</b>	

## **BACKGROUND**

The purpose of this report is to introduce Kinetics GPO program to City Council and Administration. At present, Administration is responsible for conducting all procurement in house in accordance to guidelines set forth in the City's Purchasing Policy. The current Purchasing Policy was updated in 2017 to better support best value procurement and to ensure compliance with various provincial and federal trade agreements which municipalities are required to follow. The Kinetics GPO program provides public sector entities an alternative procurement method that has many benefits over conventional purchasing practices.

In 2020, PCL Construction provided Yorkton's City Operations Center project team with a tour of Regina's newly constructed Parks Facility. This provided an opportunity to see the building's layout and furnishings prior to the facility becoming operational. In 2012, the City of Regina developed a comprehensive set of standards for office furnishings for all of its facilities. A request for proposal (RFP) outlining the new standards was publicly advertised and Teknion Office Products was the successful vender. Teknion's agreement with Regina was renewed in 2018 and remains in place today.

In an attempt to avoid the time and cost involved with developing our own set of office furniture standards and RFP documents, we looked into the possibility of piggybacking off of Regina's contract with Teknion. We inquired with both the City of Regina and SUMA regarding the optics and compliance with various procurement guidelines. Although "sharing" a procurement process and subsequent agreement is allowable under the province's procurement rules, the "sharing" needs to be part of the procurement process to ensure transparency at the time of bidding. As the City of Yorkton was not identified as a rider on Regina's agreement, we could not pursue this option.

SUMA offered an alternative through their Kinetic GPO Procurement program available to all Canadian municipalities and Public Sector entities. This program satisfies all municipal and provincial procurement requirements.

## **DISCUSSION/ANALYSIS/IMPACT**

### **Presentations:**

***Carl Macdonald, Director of Contracting and Compliance from Kinetic GPO*** will be providing a presentation on the Kinetic program, its process and the benefits.

- Introduction to Kinetic and Relationship with SUMA.
- Benefits of the programs to our members and supplier partners.
- How Kinetic's competitions are run and commitment to compliancy with all trade agreements.
- Introduction to Kinetic programs and how to use them.

***Wayne Wilson, President of Business Furnishing (Sask) Ltd.*** will provide information on their customer base and provide renderings of the furnishings package. Steelcase is the product manufacturer and their quality products along with their history with Kinetic GPO will also be provided.

## **FINANCIAL IMPLICATIONS**

- The 2019 Capital Budget allocated \$450,000 into a building reserve for the purchase of office furnishings for the City Operations Center.
- Kinetic GPO contracts are competitively solicited and awarded based on best value.
- A fair, open and transparent procurement process to ensure compliance with Chapter 5 of the Canadian Free Trade Agreement (CFTA) and other international trade

- agreements, including the Canada-EU Comprehensive Economic and Trade Agreements (CETA), as well as the Broader Public Sector (BPS) Procurement Directive.
- Saves time and money by reducing procurement costs, risks and leveraging the purchasing power of group buying.

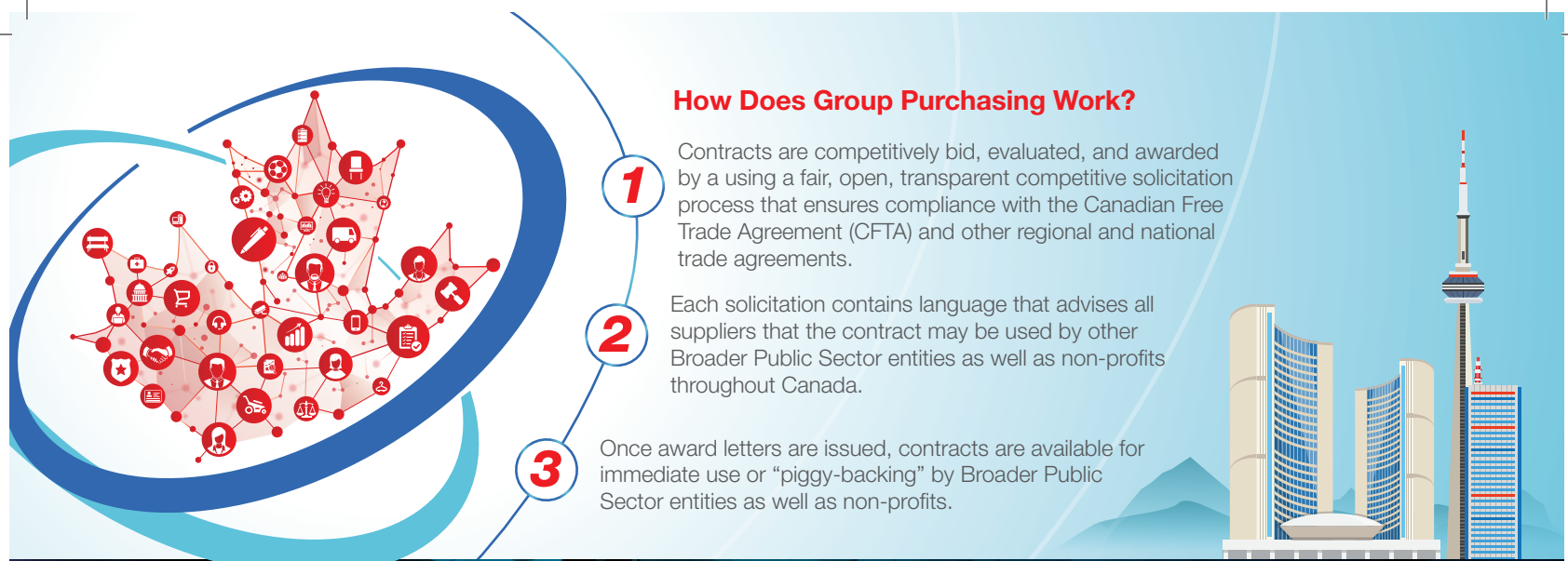
#### **STRATEGIC PRIORITIES/OCP/COMMITTEE RECOMMENDATION(S)**

- Create an economic environment that welcomes innovation and growth
- Maintain and enhance inter-municipal relations as partners in providing services to our collective customers

#### **OPTIONS & RECOMMENDATION**

**That Council receive and file the report and presentations on the SUMA Kinetic GPO Procurement for Canadian Municipalities as it relates to the City Operations Center Furnishings Purchase.**





### Using GPO's vs. Traditional Procurement Process

#### Group Purchasing: Efficient, Easy 4-Step Process



#### Traditional Procurement: Lengthy Process (often 8 weeks+)



### Procurement Departments continue to have to do more with less.

**42%** are being stretched or **working extra** hours.

**81%** indicated they **need improvement** in market alignment, knowledge and expertise.

**25%** report **struggles** with conducting pre-bid research & planning.

**18%** of purchasing teams are **struggling** to meet contract deadlines.

### When Broader Public Sector Entities conduct their own solicitation process:

The average RFx process lasts a duration of

**56** days

On average

**7** required documents or data fields are requested from respondents

The average RFx has

**3** evaluation stages

**4.4** evaluators per RFx for scoring criteria

The average RFx submission is **112** pages long

**27%** of scoring activity occurred outside of normal business hours

### Kinetic GPO can help you save time and money



CFTA Compliant



No Fees to Participate



Open to Any Broader Public Sector Entity



RFx's Advertised on Biddingo, Bonfire, & Merx



No Volume Commitments



Policies & Procedures are Fair, Open, & Transparent

#### References:

- Bonfire, Benchmark Report 2018. State of the RFP.
- GovWin + Oniva Survey of Government Procurement Professionals 2017.
- Harvard Kennedy School, Cooperative Procurement: Today's Contracting Tool, Tomorrow's Contracting Strategy, Stephen Goldsmith, Oct 2018.
- The Volcker Alliance, "Doing the People's Business," 2017.



**Kinetic GPO**

www.KineticGPO.ca



# Business Furnishings - Company Profile & History

Business Furnishings, Saskatchewan owned and operated, began operations in 1981 in Saskatoon and 1997 in Regina. Both locations have workplace consultants, design software programs, install and service technicians and significant warehouse facilities. Our substantial office and warehouse presence in both cities enables us to service the province in the most efficient way possible without having to outsource brokered services.

As an equal opportunity employer, it is Business Furnishings policy to recruit, hire, train and promote based on skills and qualifications and without regard to race, color, religion, sex, national origin, age, ancestry, marital status, sexual orientation, public assistance, disability or any other characteristics. We currently employ people from diverse ethnic back rounds. Furthermore, Business Furnishings is committed to providing work environments that are free of harassment and discrimination. Harassment and discrimination are strictly prohibited and will not be tolerated.

Our operations include:

- 30,000 square feet of space in two facilities in Saskatoon and Regina
- Invested in new showrooms and warehouse spaces in both locations
- Ownership presence in both locations
- 30+ employees

Business Furnishings is unique among contract furniture dealers. We work with our customers throughout the entire process, from space planning and design development to installation. Through our experience of managing projects of this size & scope and through the integration of knowledge, products and services we continue to create environments for our customers that are functional, flexible, affordable and adaptable to their continuously evolving needs.



**We are celebrating over 40 years in  
Saskatchewan!**

## **Locations**

### **Regina Location**

1121 Osler Street

Regina SK S4R 8R4

P. 306-757-6767

F. 306-757-2505

### **Saskatoon Location**

3533C Idylwyld Drive North

Saskatoon SK S7L 6B5

P. 306-934-6959

F. 306-665-7742

## **Services offered by Business Furnishings**

- Service and Maintenance programs
- Stocking programs
- Office furniture products & services and architectural solutions
- Project Management
- CET Design software
- Delivery (we have our own trucks and install crews)
- Installation and service
- Asset management and storage
- Inventory analysis and reconfiguration of office furniture
- Move Management

# Past Projects



## McDougall Gauley

### Project:

The scope of this project included Steelcase architectural walls, private office furniture, cubicle panels and furniture, as well as meeting and boardroom spaces on three floors.

### Process:

Business Furnishings provided a single source of contact and owned all aspects of the project and service management. The team included a wall specialist, account manager, installation manager and install team plus a CET designer.

The single point of contact was an integral part of the entire team serving McDougall Gauley, attended all site meetings, worked closely with the architect and designer, general contractor and all the necessary sub trades.



## University of Saskatchewan

### Project:

The scope of this project consisted of 65 workstations, architectural floor to ceiling moveable wall offices, meeting rooms and collaborative spaces. Both Steelcase and CWI Manufacturing product was utilized in the overall solution.

### Process:

For 30 years, Business Furnishings has valued a longstanding partnership with the University of Saskatchewan. In spring of 2016, we began working intently on a unique project with the University of Saskatchewan and their architect firm. The space was an opportunity for the University to explore creating a new space and culture for a service centre.

The Business Furnishings consultant, Deb Jurgens, was an integral part of the project team and worked closely with the architect providing 3D images throughout the process to ensure that the design intent and specifications for the space were met.

# Warranty & Service Plan

Once Business Furnishings has been advised of an issue, we will deploy an authorized service technician (employed by Business Furnishings) from either our Regina or Saskatoon location, to site to assess the issue.

- The service technician will determine if the damage is due to the product being defective or user error.
- Any parts found to be defective will be replaced. The parts needed may be supplied immediately if an inventory of the items is readily available. However, in some cases, the part(s) may need to be ordered in from the manufacturer/supplier. In such circumstances, there will be a lead time of 1-3 weeks depending on the part. If the product is not useable a temporary solution can be provided.
- There will be no charge for any parts or labour if the product is covered under warranty regardless of the location of the product.

## Response times:

- Regina and Saskatoon: within 24 hours
- All other locations: within 48 hours



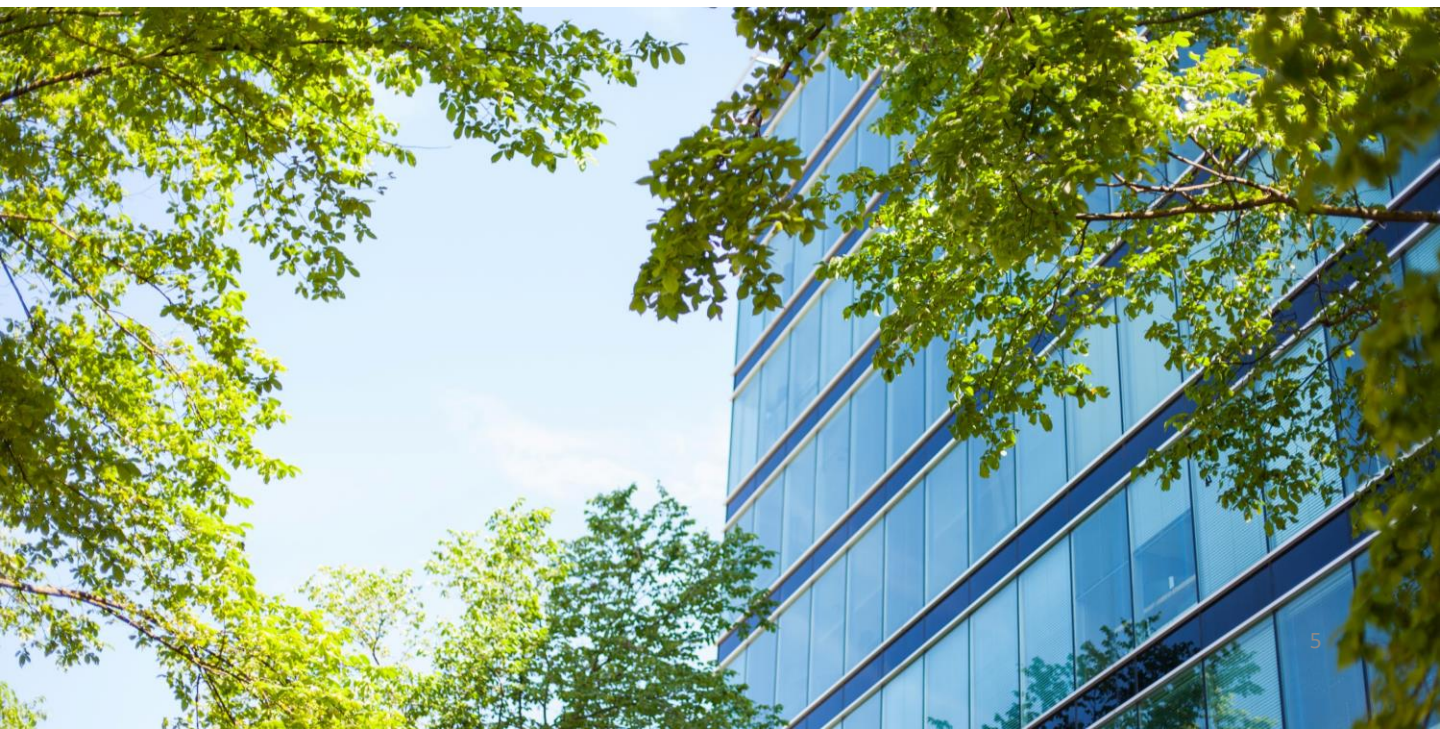
# Additional Information

## **DRAWINGS**

Business Furnishings can provide electronic AutoCAD and PDF drawings of layouts.

## **SUSTAINABILITY INITIATIVES**

Business Furnishings utilizes every effort to divert 100% of the following materials from the landfill including cardboard, plastic packing, steel, metals and uncontaminated wood. All recyclable material resulting from post installation, will be disposed of in an environmentally friendly manner by Business Furnishings.



# Business Furnishings' Commitment to Diversity and Community



As an equal opportunity employer, it is Business Furnishings policy to recruit, hire, train and promote based on skills and qualifications and without regard to race, color, religion, sex, national origin, age, ancestry, marital status, sexual orientation, public assistance, disability or any other characteristics. Furthermore, Business Furnishings is committed to providing work environments that are free of harassment and discrimination. Harassment and discrimination are strictly prohibited and will not be tolerated.

Business Furnishings is a proud corporate citizen of Saskatchewan supporting a variety of local fundraising initiatives including Ronald McDonald House, the Royal University Hospital, NSBA Junior Achievement and the Nutrien WonderHub, and creating a Business Furnishings Scholarship at Saskatchewan Polytechnic.



Business Furnishings is an active member of ISNetwork. We have centralized our compliance data within ISNetwork and streamline our reporting process, making it easier for all registered companies to prequalify our company.

We have made the following information available to our clients in an electronic format, which is online 24 hours a day.

- Health, Safety and Environmental Questionnaire
- Insurance Certificates
- Workers Compensation Account Status and Rate Statements
- Written Health, Safety and Environmental Programs
- Training Information
- Reporting of Hours and Incidents by Month

ISN's Review and Verification Services (RAVS) certifies and evaluates our health, safety and procurement information to ensure regulatory and client specific requirements are met. We simply want your confidence that we can provide you with a superior level of service. Based on ISN's evaluation, we enjoy an A rating.

We encourage you to contact ISN at (800)976-1303, via email at [ISNCanada@isn.com](mailto:ISNCanada@isn.com), or visit their website: [www.isnetworkworld.com](http://www.isnetworkworld.com)





**Love how you work.®**





**BUSINESS  
FURNISHINGS**

3533C Idylwyld Drive N  
Saskatoon SK S7L 6B5  
Ph: 306-934-6959

1121 Osler Street  
Regina SK S4R 8R4  
Ph: 306-757-6767

6/30/2021

Drawn By: MRW

Sales Rep: Deb Jurgens

Client: City of Yorkton

Project: Administration & Shops  
Building

Location: Yorkton

**REVISIONS:**

REV	DWN	DATE	DESCRIPTION CHANGE
1	MRW	3/22/2021	
2	MRW	4/29/2021	
3	MRW	4/29/2021	

**CLIENT APPROVAL**

I HAVE REVIEWED THESE PLANS AND  
THEY CONFORM TO OUR  
REQUIREMENTS. I UNDERSTAND THAT  
ANY MODIFICATIONS TO THESE PLANS  
WILL RESULT IN ADDITIONAL CHARGES.

- ☐ APPROVED DRAWING PACKAGE  
☐ APPROVED AS NOTED  
☐ NOT APPROVED - REVISE AND RESUBMIT AS NOTED

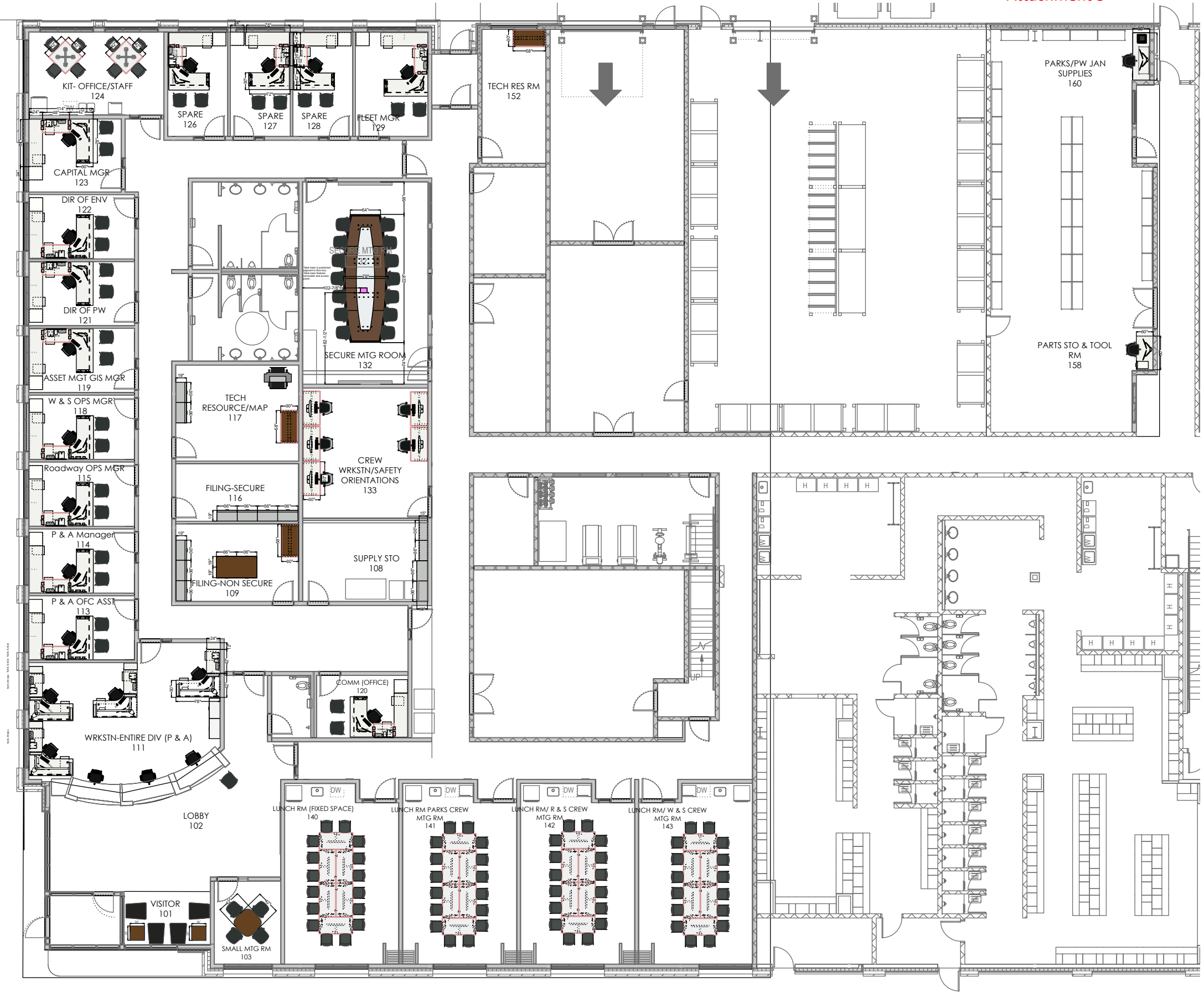
AUTHORIZED BY: \_\_\_\_\_

DATE: \_\_\_\_\_

COMPANY: \_\_\_\_\_

THE GRAPHIC MATERIAL AND DESIGN  
CONCEPTS ON THIS PAGE REMAIN AT ALL  
TIMES PROPERTY OF BUSINESS FURNISHINGS.  
REPRODUCTION OF THE MATERIAL AND  
DESIGN CONTAINED HEREIN IS PROHIBITED  
WITHOUT WRITTEN CONSENT OF BUSINESS  
FURNISHINGS.

Attachment 3





3533C Idylwyld Drive North  
Saskatoon, SK S7L 6B5  
Phone 306.934.6959  
Fax 306.665.7742

1121 Osler Street  
Regina, SK S4R 8R4  
Phone 306.757.6767  
Fax 306.757.2505

**QUOTE # 37135**

Date: 07/12/21

Customer # CIT010

Terms: Due Upon Receipt

Account Rep: Deb Jurgens

**Quote To:**

City of Yorkton  
37 - 3rd Ave North  
Yorkton SK S3N 2W3

**Ship To:**

City of Yorkton  
37 - 3rd Ave North  
Yorkton SK S3N 2W3

Phone: +1 306-786-1700

Phone: +1 306-786-1700

Sales Location: Saskatoon

**QUOTE IS VALID FOR 30 DAYS.**

Catalog Number/Description	Quantity	Unit Price	Extended Price
<b>1 FURNITURE</b> - Pricing Includes Steelcase Furniture Lot as illustrated in rendering package and based on Kinetic GPO Negotiated Discounted Contract Pricing Includes delivery and installation to Yorkton SK. BUSFURN	1	262,511.10	262,511.10

**Quote Totals**

<b>Sub Total</b>	262,511.10
GST	13,125.56
PST	15,750.67
<b>Grand Total</b>	<b>291,387.33</b>

**End of Quote**

To accept this quote, please review and sign the Terms &amp; Conditions on the final page of this document.



3533C Idylwyld Drive North  
Saskatoon, SK S7L 6B5  
Phone 306.934.6959  
Fax 306.665.7742

1121 Osler Street  
Regina, SK S4R 8R4  
Phone 306.757.6767  
Fax 306.757.2505

**QUOTE # 37135**

**Page 2 / 2 (cont'd)**

## **BUSINESS FURNISHINGS (SASK.) LTD. TERMS AND CONDITIONS OF SALE**

### **CHANGES AND CANCELLATIONS**

Products are made to order and as a result, this order is final and binding. Requests for cancellation, changes in quantity or specifications shall be provided to Business Furnishings in writing. Business Furnishings will do its best to accommodate changes for requests or cancellations however, they are dependent upon supplier approval. If approved, change and/or cancellation charges may be incurred and paid by the customer.

### **SITE CONDITIONS**

In order to provide the most cost-effective bid of furniture installation and delivery, we have based our pricing on the following provisions. Exceptions to the stated conditions could result in additional charges:

1. The Premises shall be ready to receive goods. All construction work, painting, ceiling installation, carpet installation, utility installation and other work shall be completed prior to the start of the delivery of furniture. In the case of a phased project, each phase shall be ready to receive goods prior to the delivery of furniture for that phase.
2. Receiving area, staging location, doorway, hall opening and elevators shall be sufficient in size and be in service and available for immediate and unrestricted use during the delivery of goods to site location.
3. Site work shall be performed in accordance with plan specifications or with adequate directions of the authorized representative of the Customer.
4. Pricing may change based on site verification. The customer must ensure that site conditions and dimensions are accurately reflected on drawings if provided to Business Furnishings and understands that Business Furnishings has prepared furnishings solutions according to these drawings. The customer accepts responsibility for the cost of product changes and any additional labour charges due to discrepancies between site conditions/dimensions and the drawings provided by the customer.

### **DELIVERY AND INSTALLATION**

1. Condition of job site - the job site shall be clean, clear and free of debris prior to installation.
2. Job Site services - electrical current, heat, hoisting and/or elevator service will be provided without charge to Business Furnishings.
3. Delivery during normal business hours - delivery and installation will be made during normal working hours. Additional labour costs resulting from overtime work performed at Buyer's request will be passed on to Buyer.
4. Protection of delivered goods - goods delivered and brought on to the job site as scheduled shall be inspected and conditionally accepted by the customer. The responsibility for the security and safeguarding of the delivered goods shall at that time pass to the customer.
5. Additional work - If additional work/labour is required outside the scope of what was quoted, such as moving or reconfiguring furniture, Business Furnishings has the right to decline service based on time constraints or charge accordingly.

### **PROJECT DELAYS AND STORAGE**

In the event of construction delays, project delays or other delivery delays by causes not within the Seller's control which affect the delivery timelines or the efficiency of the delivery, additional charges are the responsibility of the Buyer. These costs may include but are not limited to additional handling, transfer, storage, delivery and/or additional overtime to meet the Buyer's objectives. In such event, the customer will be invoiced for the product and shall have the right to withhold 10% of the invoice amount against completion of the contract. Charges incurred by the Seller will be charged to the Buyer on a monthly basis. In the event that the Buyer delays installation, Business Furnishings will reschedule a date that corresponds with their schedule and is mutually agreeable to both parties.

### **GENERAL LIABILITY**

No liability shall accrue against Business Furnishings as a result of any breach of these terms and conditions resulting from any strike, lockout, work stoppage, accident, Act of God, or other delay beyond Business Furnishings' control.

### **PAYMENT TERMS**

For orders greater than \$10,000 (including taxes), a fifty percent (50%) deposit will be required. The order will be processed upon receipt of the deposit. The balance of the order will be invoiced on completion of the installation and payment will be due thirty (30) calendar days from the invoice date. With exception for deficiency holdbacks, any unpaid balance after thirty (30) days will be subject to finance charges at a rate of 1.5% per month. (Deficiency holdbacks shall not exceed 10% of the invoice total or the agreed value of the deficient product). All orders must be accompanied by a signed quote.

Credit cards (VISA, MasterCard & American Express) are accepted on orders up to a maximum of \$10,000 (including taxes). The payment will be processed at the time of order placement and must be for the full amount.

### **OWNERSHIP**

The title and ownership of the subject matter of this sale shall remain with Business Furnishings together with all additions to or substitutions for any part of parts, accessories, appendages or otherwise in connection therewith, which said additions to and substitutions for are hereby assigned to Business Furnishings until full payment is made.

### **RETURN POLICY**

Products are made to order, as such, Business Furnishings will not accept returned goods without written pre-authorization. Authorized returns may be subject to shipping and restocking charges.

### **REPOSSESSION**

Should the Customer be in default of payment, Business Furnishings may at their option, repossess the said subject matter.

**TERMS ACKNOWLEDGED & ORDER APPROVAL - Terms and conditions as set forth herein may be altered only upon approval of both the Customer and Business Furnishings.**

CUSTOMER (PRINTED NAME)

DATE

CUSTOMER (SIGNATURE)

ON BEHALF OF BUSINESS FURNISHINGS

To accept this quote, please review and sign the Terms & Conditions on the final page of this document.

TITLE: <b>West Side Drainage Study</b>	DATE OF MEETING: <b>July 19, 2021</b>
	REPORT DATE: July 15, 2021
CLEARANCES:  Ashley Stradeski - Director of Finance <b>Ashley Stradeski</b>  Michael Eger - Director of Planning, Building and Development <b>Michael Eger</b>	ATTACHMENTS:  <b>1. Location Map</b>
Written by: René Richard - Director of Engineering and Asset Management <b>Rene Richard</b>	
Reviewed by: Jessica Matsalla - City Clerk <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager <b>Lonnie Kaal</b>	

## **BACKGROUND**

Over the past several years, major improvements have been made to the City of Yorkton's drainage infrastructure, especially though the Dracup Avenue corridor, at a cost of millions of dollars. In addition, the City commissioned the "Flood Mitigation Study – February 2017", which investigated the eleven (11) "problem areas" within the City and recommended upgrades. Since that report, the City has completed two (2) of the recommended thirteen (13) upgrade projects. Another project from this list is in the design phase as part of the York Road mega project. Millions of dollars have been spent and millions more will be spent as part of the long term plan.

Up until now, the City has not commissioned the study of the drainage for the west end of the municipality. This system includes drainage through the golf course, under HWY 52, through the Ravine Ecological Reserve, several rail crossings, Hopkins Lake (Jaycee Beach), HWY 16, and several other ditches and culverts around the ball road area.

## **DISCUSSION/ANALYSIS/IMPACT**

Even though there are still millions of dollars in known drainage upgrades in the long term plan, Administration would like to commission the west side drainage study now for two (2) specific reasons.

Firstly, there is a proposed development on Gladstone Avenue North (attachment #1). The City has been working with the proposed developer for several years now and design is underway. As part of the design process, the City's storm, sanitary, and water systems are reviewed to ensure sufficient capacity for the development. As part of this review, it was identified that the vacant land currently intercepts storm flows from neighboring properties and stores a tremendous amount of water during a rain storm. While the development will be required to provide some onsite water storage, there would be a significant amount of water discharged into the City's system (Victoria Ditch) that previously was stored on vacant land. The proposed study would model and recommend options for how to appropriately divert or retain this excess water elsewhere without causing unanticipated negative impacts.

Secondly, the City has recently acquired a parcel of land that includes part of the west side drainage system (attachment #1). Administration would like to properly evaluate the amount of land required for proper drainage now and in the future before attempting to redevelop the remainder of the parcel.

There could be many other recommendations included in the study for future or long term consideration.

### **FINANCIAL IMPLICATIONS**

The cost estimate to have the west side study completed, including modeling, development of mitigation options, and budgetary cost estimates is \$90,000 and will take approximately four (4) months to complete.

The funding for this study would come from the Engineering Department Reserves.

### **OPTIONS**

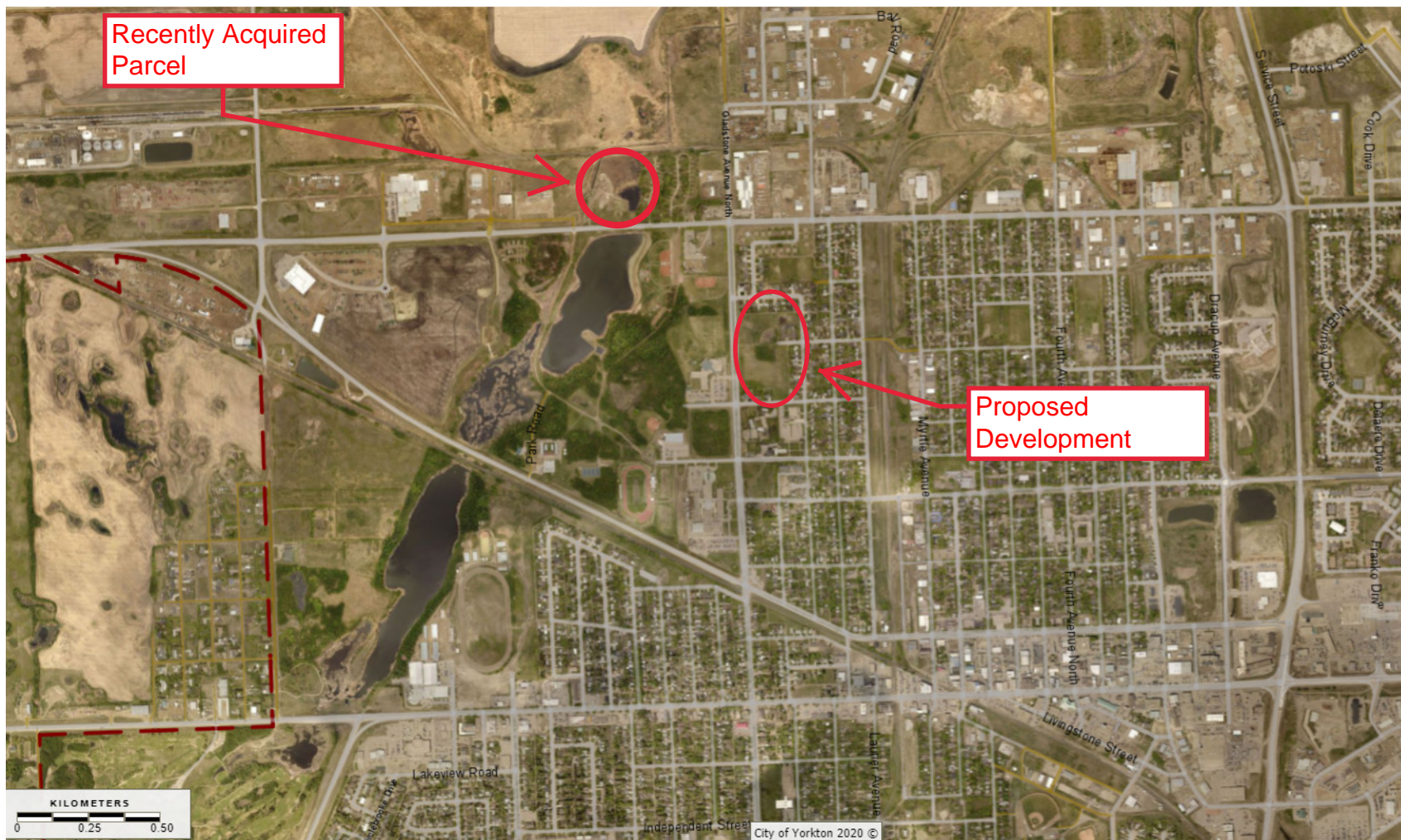
1. That Council direct Administration to enter into an agreement with ISL Engineering to complete the west side drainage study at an estimated cost of \$90,000 plus applicable taxes, and further that the Mayor and City Clerk be authorized to execute said agreement.
2. That Council provide other direction.

### **RECOMMENDATION**

- 1. That Council direct Administration to enter into an agreement with ISL Engineering to complete the west side drainage study at an estimated cost of \$90,000 plus applicable taxes to be funded from the Engineering Department Reserves, and further that the Mayor and City Clerk be authorized to execute said agreement.**



Attachment #1



TITLE: <b>Railway Crossing Upgrade HWY 9 – Funding Opportunity</b>	DATE OF MEETING: <b>July 19, 2021</b>
	REPORT DATE: July 15, 2021
CLEARANCES:  Ashley Stradeski - Director of Finance <b>Ashley Stradeski</b>	ATTACHMENTS:  <b>1. Location Map</b> <b>2. Potential Comparisons</b>
Written by: René Richard - Director of Engineering and Asset Management <b>Rene Richard</b>	
Reviewed by: Jessica Matsalla - City Clerk <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager <b>Lonnie Kaal</b>	

## **BACKGROUND**

It's no secret that over the past several years, traffic safety at the Canadian Pacific Railway (CP) crossing on Highway 9, south of the Hamilton Road Intersection (behind Staples) has been an issue. There have been several accidents. The most recent accident caused a significant fuel spill and impacted our operations in the Environmental Services Division while they investigated potential impacts to the aquifer.

The existing protection at the crossing is FLB (Flashing Light and Bell). This system provides warning to motorists, but relies on compliance from drivers as there is no physical barrier.

## **DISCUSSION/ANALYSIS/IMPACT**

Through inspections, this crossing (Mile 25.29 Wynyard Sub (Hwy 9)) has been identified by Transport Canada (TC) as a candidate for an upgrade due to the high traffic roadway and history of accidents, and as such qualifies and has been approved for funding through the Railway Safety Improvement Program (RSIP).

The recommended mitigation for accidents at this crossing is to install an upgraded warning system (FLBG – Flashing Lights Bell and Gates). This would be an improvement to public safety through the addition of a physical barrier for traffic, as well as the addition of constant warning time functionality, which adapts warning time to the actual train speed (attachment #2).



## **FINANCIAL IMPLICATIONS**

As per the RCIP, Transport Canada will pay 50% of the costs to upgrade with CP and the City of Yorkton (Road Authority) covering the remaining costs (25%) each. Below is the estimated costs and breakdown (taxes not included) proposed:

Total Cost Estimate	Transport Canada Share (50%)	CP Share (25%)	City of Yorkton Share (25%)
\$450,087.00	\$225,043.50	\$112,521.75	\$112,521.75

The City's portion of the capital cost could be funded from the rainy day reserve.

In addition to the capital costs there would be an ongoing yearly maintenance cost of \$7,833 which would be shared equally by CP and the City. Currently the City pays approximately \$28,000 per year for ongoing rail crossing maintenance.

## **COMMUNICATION PLAN/PUBLIC NOTICE**

The entirety of the construction for this project would be managed or performed by CP. In addition to financial contributions, the City may need to support the project with regards to traffic control and communications. We would work with CP to make sure the work schedule and any traffic interruptions are communicated clearly using our social media platforms and website.

As per the RCIP, the project should be completed by March 31, 2022.

## **OPTIONS**

1. That Council direct Administration to enter into an agreement for the upgrading of the Mile 25.29 Wynyard Sub (Hwy 9) crossing at an estimated cost of \$112,521.75 plus applicable taxes, and further that the Mayor and City Clerk be authorized to execute said agreement.
2. That Council provide other direction.

## **RECOMMENDATION**

1. That Council direct Administration to enter into an agreement for the upgrading of the Mile 25.29 Wynyard Sub (Hwy 9) crossing, which commits the City of Yorkton to contribute 25% of the total cost of the installation with the City's portion estimated to be a cost of \$112,521.75 plus applicable taxes, to be funded from the Rainy Day Reserve Account, acknowledging the additional annual operating cost of \$7,833 sharing equally between CP and the City, and further that the Mayor and City Clerk be authorized to execute said agreement.

Attachment #1





Attachment #2



TITLE: <b>2020 Audited Financial Statements</b>	DATE OF MEETING: <b>July 19, 2021</b>
	REPORT DATE: July 15, 2021
CLEARANCES: Ashley Stradeski – Director of Finance  <b>Ashley Stradeski</b>	ATTACHMENTS:  1. <b>2020 Draft Financial Statements</b> 2. <b>Letter of Representation to Baker Tilly SK LLP</b> 3. <b>December 2020 Exceptions to Budget</b>
Written by: Amber Matechuk – City Controller  <b>Amber Matechuk</b>	
Reviewed by: Jessica Matsalla - City Clerk  <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager  <b>Lonnie Kaal</b>	

## **BACKGROUND**

Annually, the City of Yorkton undergoes a financial audit, provided by the firm Baker Tilly SK LLP. For the year ended December 31, 2020, they have reviewed our processes and financial records. We are pleased that their Independent Audit Report states that we have complied with the Canadian Public Sector Accounting Standards, and they confirm that our financial statements ***present fairly, in all material respects, the City's financial position and the results of its operations for the year 2020.***

Per auditing standards, an official financial statement cannot be issued until the auditors receive approval from Council. The auditors perform audit procedures up to the date of approval to include any subsequent events. Once Council approves the draft statements and the Director of Finance signs the representation letter, the auditors will issue the final financial statements.

The attached representation letter has a notation on page 2 that indicates that the City has disclosed ***all information in relation to fraud, or suspected fraud that we are aware of and that affects the municipality and involves: management, employees who have significant roles in internal control; or others where the fraud could have a material effect on the financial statements.***

Management continues to be responsible for:

- 1) System of Internal Controls
- 2) Legislative Compliance
- 3) Financial Statement and Financial Records

## **DISCUSSION/ANALYSIS**

The statements as presented showcase the City's operations in a consolidated form as well as broken down into operating/capital/land fund operations, and some departmental schedules. Page 4 shows a surplus of revenue over operating expenditures of \$13.8 million; this includes capital grants and contributions, and this "surplus" is what funds all capital spending and reserve transfers. However, since the City budgets on a cash-spending basis, the financial statement income will vary from budget depending on when projects are executed.

### **Financial Statement Highlights:**

#### **Long-term Debt**

The City's debt limit is \$42,000,000. Details of the outstanding loans are on page 14 and 38 of the financial statements package.

Fire Hall	\$ 2,906,861
Queen Street WTP	2,510,000
Dracup	<u>4,184,426</u>
Total	\$ 9,601,287

This leaves the city with approximately \$32,400,000 of debt available, as of December 31, 2020.

#### **Operations**

The operating surplus of \$325,281 (as presented with the year-end report at the May 17<sup>th</sup>, 2021 Regular Council Meeting) has been modified due to small adjustments to \$322,902; all of which has been transferred to reserves (as previously approved). Therefore on the financial statements, no net surplus shows in the **operating** income statement (page 17).

Other items to note on the Statement of Financial Activities and Changes both the consolidated (page 4) and operating fund (page 17) show some significant variances between the 2020 budget and 2020 actuals in the expenditures section. This is largely due to the inclusion of depreciation of capital assets, and some other capital transfers. As some of these are non-cash items or capital in nature, they do not appear on our annual operating budget. Total depreciation for the year equals \$6,535,207 comprising majority of the difference between the budgeted vs. actual expenditures. This has now been budgeted for in 2021 to reduce the variance identified on these statements.

#### **Capital**

As the City continually expresses a need to invest in infrastructure, page 3 highlights that we have a significant portion of assets associated with capital, approximately \$179 million allocated to tangible capital assets and capital in progress. In the 2020 year alone, we spent more than \$18 million in capital projects. Some of this work includes the North Sewer Outfall project, Darlington/Mayhew Reconstruction and the City Operations Centre. A large portion of these

costs were funded by rollovers/reserves from prior years, and external funding sources, grants, and donations, in addition to the annual capital budget allocation.

## Reserves

A summary of reserve balances is provided for in the appropriated surplus section on Schedule 5 of the financials (page 36). To provide Council with a more detailed overview, we have expanded this information below to outline the particular department categories associated with each balance and any major projects forecasted to be funded from them.

<b>Schedule of Reserves</b>			
<b>(Category per F/S)</b>	<b>Includes</b>	<b>Balance</b>	<b>Forecasted Projects to be Funded (2021/2022)</b>
<b>Waterworks</b>	Water/Sewer lines and treatment plants	\$ 9,316,121	\$200,000 YPUB Meter, \$1.4M Wells, \$3.5M Water Meter Replacement, \$1.7M WPCP, \$630,000 Water/Sewer Main
<b>General Gov</b>	Admin, IT, Rainy Day, Annexation	\$ 2,523,641	\$300,000 Brick Mill, \$350,000 Covid Relief applied to 2021 Budget
<b>Protection</b>	Fire, RCMP	\$ 1,439,155	\$47,000 Equipment, \$500,000 Pumper Vehicle
<b>Transportation</b>	Public Works (roads, traffic control, snow/ice), Plan/Bldg/Eng	\$ 3,129,015	\$2.1 M City Ops Centre, \$350,000 Traffic Pole, \$350,000 Hwy 10 Intersection
<b>Machine earnings</b>	Fleet	\$ 3,570,650	\$1.6M Fleet Purchases
<b>Enviro Health</b>	Landfill	\$ 673,746	\$475,000 Landfill Upgrades/Master Plan
<b>Public Health/Welfare</b>	Cemetery, Abilities bus	\$ 93,241	n/a
<b>Enviro Development</b>	Recycling, Garbage	\$ 1,186,755	\$230,000 SaskAbilities Recycling Upgrades
<b>Recreation &amp; Parks</b>	Parks, pathways, beautification, facilities	\$ 1,436,361	\$460,000 Various Pathways (Silver Heights, Logan Green), \$150,000 Parks Improvements, \$165,000 Facilities Upgrades
<b>Gallagher Centre</b>	Gallagher/grounds	\$ 1,334,997	\$600,000 Dehumidification, \$400,000 Roof, \$300,000 Grandstand
<b>Deer Park</b>	Course equip, grounds, buildings	\$ 137,409	\$30,000 Irrigation, \$40,000 Equipment, \$200,000 Mowers
<b>Library</b>		\$ 31,663	n/a
<b>Transit</b>		\$ 91,196	\$100,000 Bus Replacement
<b>Ec Development</b>		\$ 532,819	\$400,000 Hwy 9/Broadway Revitalization
<b>Airport</b>		\$ 22,034	Replenish Runway Loan
	<b>Total</b>	<b>\$25,518,803</b>	<b>Est \$16.6 million</b>

## FINANCIAL IMPLICATIONS

The City is required to submit the approved financial statements by September 1 each year. It is to be filed with the Saskatchewan Ministry of Finance, and all of our banks and major creditors. This ensures compliance with any loan covenants, and maintains our good standing with the government in order to qualify for all government funding.

## **COMMUNICATION PLAN**

Once the final statements are approved and signed, an electronic version will be posted on the City's website under the budget & financial reports section. These statements also form part of the City's Public Accounts, which will be coming to Council in late August. This document will also be published separately online once completed and approved.

## **OPTIONS & RECOMMENDATION**

1. To approve the 2020 Draft Audited Financial Statements for the City of Yorkton as presented; and further that authorization be given to the Director of Finance to sign the representation letter; and further that the creation of the final 2020 financial statements be approved.
2. To deny approval of the 2020 Draft Audited Financial for the City of Yorkton as presented for reasons as listed by Council.
3. Other direction as Council deems appropriate.

Recommendation:

**That Council approve the 2020 Draft Audited Financial Statements for the City of Yorkton as presented; and further authorize the Director of Finance to sign the representation letter to the auditors; and further that the final 2020 Financial Statements be created and hereby approved.**

**City of Yorkton**  
**FINANCIAL STATEMENTS**  
**Year Ended December 31, 2020**

Draft for Client Review



**City of Yorkton**  
Yorkton, Saskatchewan  
December 31, 2020

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**Mayor**  
Mitch Hippsley

**Councillors**

Dustin Brears  
Randy Goulden  
Chris Wyatt

Ken Chyz  
Quinn Haider  
Darcy Zaharia

**City Manager**  
Lonnie Kaal

**Director of Finance**  
Ashley Stradeski

**City Clerk**  
Jessica Matsalla

**Director of Environmental Services**  
Michael Buchholzer

**Director of Public Works**  
Trent Mandzuk

**Director of Planning, Building and Development**  
Michael Eger

**Director of Community  
Development, Parks and  
Recreation**  
Darcy McLeod

**Fire Chief**  
Trevor Morrissey

**Director of Engineering and  
Asset Management**  
Rene Richard

**City Solicitor**  
Rusnak Balacko Kachur Rusnak

**Auditors**  
Baker Tilly SK LLP

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## **Independent Auditors' Report**

To the Council  
City of Yorkton

### *Opinion*

We have audited the financial statements of City of Yorkton, (the municipality), which comprise the Statement of Financial Position as at December 31, 2020 and the Statements of Operations, Changes in Net Financial Assets and Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2020, and results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for private enterprises.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the financial statements section of our report. We are independent of the municipality 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 Canadian accounting standards for private enterprises, 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 municipality'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 municipality or to cease operations, or has no realistic alternative but to do so.

Council is responsible for overseeing the municipality's financial reporting process.

### *Auditors' 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 auditors' 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 generally accepted auditing standards 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.

As part of an audit in accordance with Canadian generally accepted auditing standards, 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 municipality'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 municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the municipality 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.

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.

**Baker Tilly SK LLP**

Yorkton, SK

**City of Yorkton**  
**Consolidated Statement of Financial Position**  
As at December 31, 2020

	2020	2019
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and temporary investments - note 3	32,518,948	25,134,189
Taxes receivable - note 4	2,685,071	3,211,294
Accounts receivable - note 5	5,038,916	9,557,537
Property held for resale - note 6	17,945,459	17,932,104
Long-term investments - note 8	4,645,363	4,881,494
<b>Total Financial Assets</b>	<u>62,833,757</u>	<u>60,716,618</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	7,398,881	5,440,778
Taxpayer deposits	213,579	333,411
Tax prepayments	2,023,758	2,128,352
Deferred revenues	3,349,725	2,798,782
Other liabilities	106,789	101,451
Landfill post closure liability - note 11	2,147,950	1,354,552
Contaminated sites		446,000
Long-term debt - note 10	9,601,287	11,948,023
<b>Total Liabilities</b>	<u>24,841,969</u>	<u>24,551,349</u>
<b>Net Financial Assets</b>	<u>37,991,788</u>	<u>36,165,269</u>
<b>Non-Financial Assets</b>		
Tangible capital assets - schedules 3 and 4	151,599,373	145,926,186
Capital projects in progress	27,647,375	21,586,166
Inventories - note 7	1,832,925	1,661,194
Prepaid expenses	66,437	16,425
<b>Total Non-Financial Assets</b>	<u>181,146,110</u>	<u>169,189,971</u>
<b>Accumulated Surplus - schedule 5</b>	<u>\$ 219,137,898</u>	<u>\$ 205,355,240</u>

Approved on behalf of the council:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Councillor

**City of Yorkton**  
**Consolidated Statement of Financial Activities and Changes in Net Assets**

For the year ended December 31, 2020

	2020 Budget (Note 14)	2020	2019
<b>Revenue</b>			
Taxation	24,033,300	24,207,664	23,162,529
Provincial utility surcharges	3,100,000	3,036,414	3,254,893
Revenue sharing	2,978,000	3,295,807	2,978,483
Grants in lieu of taxes	973,700	1,060,470	1,020,307
Sales of services			
General	6,737,119	8,254,662	7,640,580
Gallagher Centre	1,998,500	1,134,205	1,721,233
Deer Park Golf Course	549,700	561,960	554,975
Other revenue from own sources - schedules 1 and 2	456,000	985,648	1,825,588
Conditional grants - schedules 1 and 2	953,094	1,921,643	899,808
Waterworks	8,835,250	9,856,351	8,971,496
Airport services	129,869	163,094	131,803
Bus services	27,000	18,225	29,130
Profit on property sales		48,915	201,273
Yorkton Housing Corp. increase in equity		309,131	277,283
Gain (loss) on disposal of capital assets			( 104,950)
	<u>50,771,532</u>	<u>54,854,189</u>	<u>52,564,431</u>
<b>Expenditures</b>			
General government services	4,367,582	4,551,531	4,394,457
Protective services	8,261,854	8,587,039	8,493,862
Transportation services	7,598,673	9,242,720	10,198,182
Environmental health services	2,869,448	3,408,693	2,621,984
Social and family services	219,580	292,056	255,779
Economic development services	539,597	500,419	374,005
Recreation and cultural services	3,073,189	3,366,781	3,381,759
Library services	529,001	544,737	573,795
Fiscal services - transfer to allowances	40,000	40,000	40,000
Gallagher Centre	4,014,326	4,225,873	5,127,204
Deer Park Golf Course	781,200	785,227	902,056
Waterworks	6,168,538	8,636,649	7,880,331
Bus services	373,000	391,792	411,804
Airport services	226,600	400,483	282,117
Property development interest on loan		46,849	104,619
Asset write-offs and losses on disposal of assets		4,018	124,866
Other		18,546	17,634
	<u>39,062,588</u>	<u>45,043,413</u>	<u>45,184,454</u>
<b>Surplus of Revenue over Expenditures Before Other Capital Contributions</b>	11,708,944	9,810,776	7,379,977
<b>Capital Grants and Contributions -     schedules 1 and 2</b>	<u>0</u>	<u>3,971,882</u>	<u>7,784,989</u>
<b>Surplus of Revenues over Expenses</b>	11,708,944	13,782,658	15,164,966
Accumulated Surplus, beginning of year	<u>205,355,240</u>	<u>205,355,240</u>	<u>190,190,274</u>
<b>Accumulated Surplus, End of Year</b>	<u>\$ 217,064,184</u>	<u>\$ 219,137,898</u>	<u>\$ 205,355,240</u>

*The notes to financial statements are an integral  
part of these financial statements.*

**City of Yorkton**  
**Consolidated Statement of Changes in Net Financial Assets**  
For the year ended December 31, 2020

	<b>2020 Budget (Note 14)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Surplus</b>	<u>11,708,944</u>	<u>13,782,658</u>	<u>15,164,966</u>
(Acquisition) of tangible capital assets	( 3,390,000)	( 12,540,772)	( 5,600,644)
Change in capital assets in progress		( 6,061,209)	( 13,183,625)
Amortization of tangible capital assets		6,535,207	6,442,120
Proceeds on disposal of tangible capital assets		332,377	227,019
Loss on the disposal of tangible capital assets			<u>104,950</u>
<b>Surplus (Deficit) of Capital Expenses over Expenditures</b>	<u>( 3,390,000)</u>	<u>( 11,734,397)</u>	<u>( 12,010,180)</u>
(Acquisition) of supplies inventories		( 171,730)	
Consumption of supplies inventory			356,889
(Acquisition) of prepaid expense		( 50,012)	
Use of prepaid expense			<u>59,945</u>
<b>Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures</b>	<u>0</u>	<u>( 221,742)</u>	<u>416,834</u>
<b>Increase in Net Financial Assets</b>	8,318,944	1,826,519	3,571,620
Net Financial Assets, beginning of year	<u>36,165,269</u>	<u>36,165,269</u>	<u>32,593,649</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 44,484,213</u>	<u>\$ 37,991,788</u>	<u>\$ 36,165,269</u>

*The notes to financial statements are an integral  
part of these financial statements.*

**City of Yorkton**  
**Consolidated Statement of Cash Flow**  
For the year ended December 31, 2020

	2020	2019
<b>Cash Provided by (used for) the Following Activities</b>		
<b>Operating:</b>		
<b>Surplus</b>	13,782,658	15,164,966
Amortization	6,535,207	6,442,120
Loss on disposal of tangible capital assets		104,950
	<u>20,317,865</u>	<u>21,712,036</u>
<b>Change in Assets/Liabilities</b>		
Taxes receivable - municipal	421,629	( 282,587)
Other receivables	4,518,620	( 6,462,480)
Land for resale	( 13,355)	( 64,895)
Accounts payable	1,958,103	213,967
Taxpayer deposits	( 119,832)	126,345
Deferred revenue	550,942	1,473,101
Other liabilities	352,736	523,044
Stock and supplies for use	( 171,731)	356,889
Prepayments and deferred charges	( 50,012)	59,953
<b>Net Cash from (used for) Operations</b>	<u>27,764,965</u>	<u>17,655,373</u>
<b>Capital:</b>		
Acquisition of capital assets	( 12,540,772)	( 5,600,644)
Proceeds from the disposal of capital assets	332,377	227,019
Change in capital assets in progress	( 6,061,209)	( 13,183,625)
<b>Net Cash from (used for) Capital</b>	<u>( 18,269,604)</u>	<u>( 18,557,250)</u>
<b>Investing:</b>		
Proceeds on disposal of long-term investments	545,262	
Additions to long-term investments	( 309,131)	( 292,521)
<b>Net Cash from (used for) Investing</b>	<u>236,131</u>	<u>( 292,521)</u>
<b>Financing:</b>		
Long-term debt repaid	( 2,346,736)	( 2,722,719)
<b>Increase (Decrease) in Cash Resources</b>	7,384,756	( 3,917,117)
Cash and investments, beginning of year	<u>25,134,195</u>	<u>29,051,312</u>
<b>Cash and Investments, End of Year</b>	<u>\$ 32,518,951</u>	<u>\$ 25,134,195</u>



**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

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**1. Basis of Presentation of Financial Statements**

These consolidated financial statements report the activities of the City of Yorkton and include the operating, capital, property development and other funds. The operating fund includes the operations of the Gallagher Centre, Deer Park Golf Course, waterworks, bus and the Yorkton Municipal Airport Authority Inc.

All interfund assets, liabilities, revenues and expenditures have been eliminated.

The city also owns 100% of the shares in Yorkton Housing Corporation. This investment has been accounted for on the equity method.

**2. Significant Accounting and Reporting Policies**

The consolidated financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies are as follows:

**(a) Basis of accounting**

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognized revenue 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.

The city's financial transactions are segmented into various self-balancing funds. These have been consolidated for reporting purposes.

**(b) Collection of funds for other authorities**

Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.

**(c) Government transfers**

Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as:

- (i) the transfer is authorized;
- (ii) eligibility criteria have been met by the recipient; and
- (iii) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

**(d) 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.

**2. Significant Accounting and Reporting Policies - continued**

(e) 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.

(f) Non-financial assets

Tangible capital and other non-financial assets are accounted for as assets by the government 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 government unless they are sold.

(g) Appropriated reserves

Reserves are established at the discretion of council to designate surplus for future operating and capital transactions. Amounts so designated are described on schedule 5.

(h) Investments

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.

Investments with significant influence are presented using the equity method.

(i) Inventories

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(j) Cash and temporary investments

Cash is represented by cash on hand and/or in bank accounts. Temporary investments are represented by term deposits and/or guaranteed investment certificates due within one year.

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

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**2. Significant Accounting and Reporting Policies - continued**

**(k) Tangible capital assets**

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. 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 that are recognized at a nominal value are disclosed in schedule 4. 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 municipality's tangible capital asset useful lives are estimated as follows:

General Assets	
Land improvements	50 years
Buildings	50 years
Machinery and equipment	7-50 years
Treatment Plants	
Water	20-50 years
Sewer	15-50 years
Infrastructure Assets	
Waterworks	75 years
Sewer	75 years
Storm	35 years
Sidewalks	20-30 years
Roads	15-30 years

**(l) Government contributions**

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

**(m) 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 cannot be made.

**(n) Capitalization of interest**

The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

**(o) 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 (lease term). Any other lease not meeting the before-mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

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**2. Significant Accounting and Reporting Policies - continued**

(p) Measurement uncertainty

The preparation of financial statements in conformity with the Public Sector Accounting Board's recommendation 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. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

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 earnings in the periods in which they become known.

(q) Landfill closure and post-closure liability

Legislation requires closure and post-closure of solid waste landfill sites. Closure care includes final covering and landscaping of the landfill and implementation of drainage and gas management plans. Post-closure care requirements include cap maintenance, ground water monitoring, gas management system operations, inspections and annual reports. The liability recognized in the financial statements is subject to measurement uncertainty. The recognized amounts are based on the city's best information and judgement.

(r) Liability for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met: i) an environmental standard exists; ii) contamination exceeds the environmental standard; iii) the City of Yorkton is directly responsible; or accepts responsibility; and iv) a reasonable estimate of the amount can be made.

(s) Revenue

Property tax revenue is based on assessments determined in accordance with provincial legislation and the formulas, principles and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually. Taxation revenues are recorded annually upon receipt of the taxable assessment values as per the Saskatchewan Assessment Management Agency. Penalties on overdue taxes are recorded in the period levied.

Utility revenue is recognized in the period in which the service has been provided.

All other revenue is recorded when received, or receivable, collection is likely and the amount can be reasonably determined.

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

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**2. Significant Accounting and Reporting Policies - continued**

(t) New standards and amendments to standards

Effective for fiscal years beginning on or after April 1, 2022:

PS 1201 Financial statement presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of remeasurement gains and losses separate from the statement of operations arising from the remeasurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign currency translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of remeasurement gains and losses.

PS 3041 Portfolio investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of remeasurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments, and clarification is given for the derecognition of financial liabilities.

PS 3280 Asset retirement obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing solid waste landfill closure and post-closure liability section PS 3270 will be withdrawn.

Effective for fiscal years beginning on or after April 1, 2023:

PS 3400 Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

	2020	2019
<b>3. Cash and Temporary Investments</b>		
Cash	\$ 32,518,948	\$ 25,134,189
<b>4. Taxes Receivable</b>		
Taxes receivable are shown net of allowances for uncollectible accounts as follows:		
Total taxes	3,216,386	3,900,455
Less: School share	<u>416,315</u>	<u>574,161</u>
	2,800,071	3,326,294
Less: Allowance for doubtful accounts	<u>115,000</u>	<u>115,000</u>
	<u>\$ 2,685,071</u>	<u>\$ 3,211,294</u>
<b>5. Accounts Receivable</b>		
Intergovernmental accounts	1,246,107	5,929,599
Water and sewer accounts	1,431,703	1,422,490
Property accounts	7,671	110,309
Other accounts	<u>2,440,393</u>	<u>2,154,384</u>
	5,125,874	9,616,782
Less: Allowance for doubtful accounts	<u>86,958</u>	<u>59,245</u>
	<u>\$ 5,038,916</u>	<u>\$ 9,557,537</u>
<b>6. Property Held for Resale</b>		
Property is shown net of allowances for losses as follows:		
Tax title property - at cost	778,567	734,627
Less: School share	<u>73,451</u>	<u>73,451</u>
	705,116	661,176
Less: Allowance for losses	<u>535,800</u>	<u>535,800</u>
	<u>169,316</u>	<u>125,376</u>
Other property held		
Residential	4,942,552	4,942,552
Commercial	4,960,298	4,951,821
Industrial	549,553	556,888
Rental housing	19,391	19,391
Farmland	7,435,378	7,435,378
Other	<u>195,445</u>	<u>227,172</u>
	18,102,617	18,133,202
Less: Allowances for losses	<u>326,474</u>	<u>326,474</u>
	<u>17,776,143</u>	<u>17,806,728</u>
	<u>\$ 17,945,459</u>	<u>\$ 17,932,104</u>

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

**7. Inventories**

Inventories consist of materials and supplies purchased for own use and for resale. It is not possible to determine which inventories are for resale and which are for own use. A substantial portion is used in property development which is for resale.

	<b>2020</b>	<b>2019</b>
<b>8. Long-Term Investments</b>		
Long-term investments consist of the following:		
Equity in subsidized housing	4,595,612	4,286,481
Shares in Yorkton Housing Corporation	49,741	49,741
Other	10	545,272
	<u>\$ 4,645,363</u>	<u>\$ 4,881,494</u>

The investments in subsidized housing are detailed in the capital fund Statement of Financial Position.

The city owns 100% of the shares in Yorkton Housing Corporation, a non-profit organization providing housing to seniors under an agreement with Canada Mortgage and Housing Corporation. The following is a schedule of relevant information for this organization.

**Yorkton Housing Corporation**  
**Condensed Statement of Operations and Changes in Net Assets**

	<b>2020</b>	<b>2019</b>
Revenues	1,395,457	1,379,725
Expenditures	1,086,326	1,102,442
Excess of revenue over expenditures	309,131	277,283
Net assets, beginning of year	3,916,798	3,639,515
Net assets, end of year	<u>\$ 4,225,929</u>	<u>\$ 3,916,798</u>

**Condensed Statement of Financial Position**

Current assets	1,017,086	849,473
Long-term investments	366,103	331,190
Capital assets	5,867,143	6,012,863
	<u>\$ 7,250,332</u>	<u>\$ 7,193,526</u>
Current liabilities	223,991	215,370
Forgivable demand loan	2,395,708	2,545,736
Long-term loans payable	354,957	465,872
Share capital	49,746	49,746
Unrestricted net assets	2,467,785	2,305,465
Restricted net assets	806,720	720,306
Capital fund - Independent Manor	951,425	891,031
	<u>\$ 7,250,332</u>	<u>\$ 7,193,526</u>

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

**9. Bank Indebtedness**

Bank indebtedness includes an operating loan with a limit of \$3,000,000 (2019 - \$3,000,000) and bearing interest at prime minus 0.50%. As of December 31, 2018, no amount has been drawn. Assets pledged as collateral are assignment of taxes.

**10. Long-Term Debt**

Loans:

Bank loan #1 is repayable at \$696,198 annually to TD Canada Trust and bears interest in a swap arrangement at a rate no higher than 2.25%. It matures in 2027 and is secured by future tax revenues. The outstanding balance at year end is \$4,184,426.

Bank loan #2 is repayable at approximately \$444,000 semi-annually to RBC Royal Bank and bears interest in a swap arrangement at a rate no higher than 4.29%. It matures in 2023 and is secured by future water revenues. The outstanding balance at year end is \$2,510,000.

Bank loan #3 is repayable at approximately \$648,789 annually to Canada Mortgage & Housing Corporation and bears interest at rate of 3.83%. It matures in 2025 and is secured by future property tax revenues. The outstanding balance at year end is \$2,906,861.

Future principal and interest payments are as follows:

	Principal	Interest	2020 Total	2019 Total
2020				2,712,297
2021	1,945,594	284,357	2,229,951	2,229,951
2022	2,012,939	214,492	2,227,431	2,227,431
2023	2,083,384	142,067	2,225,451	2,225,451
2024	1,248,968	96,019	1,344,987	1,344,987
2025	1,298,209	58,258	1,356,467	1,344,987
Thereafter	1,012,193	23,170	1,035,363	1,035,363
	<u>\$ 9,601,287</u>	<u>\$ 818,363</u>	<u>\$ 10,419,650</u>	<u>\$ 13,120,467</u>

**11. Landfill Closure and Post-Closure**

The City of Yorkton currently operates a municipal landfill located at Sec13-26-04-W2M. The estimate of closure and post-closure care costs associated with historical landfill is based on a final closure surface area of 225,451 m<sup>2</sup>. For the purpose of estimating the annual post-closure care costs, management has estimated that this historical landfill will be closed in 2085 and the post-closure care would commence in 2086 which will continue for the next 25 years and terminate in the year 2111. At the discount rate of 2%, the estimated closure cost in today's dollars would be \$2,147,950.



**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2020

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**12. Contaminated Sites**

The City of Yorkton does not recognize any contaminated site liabilities for a contaminated site as the city is not expected to give up future economic benefits, management plans to retain ownership of the contaminated site with no change in its current use. Therefore, at this time, management does not believe that a requirement to remediate exists.

**13. Contractual Rights**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in an asset and revenue in the future. Significant contractual rights of the municipality are as follows:

- The City entered into an agreement in July 2020 with the Minister of Government relations as part of a program entitled, Municipal Economic Enhancement Program 2020. Under this agreement, the City has a contractual right to receive contributions for eligible expenditures up to a maximum of \$2,348,953 by March 31, 2022.
- The City has an agreement with The Yorkton Business Improvement District which was signed in November 2018 for a maximum donation of \$500,000 to be paid in 10 annual instalments of \$50,000 in exchange for the donation to be used to pay for costs associated with the construction of a bridge and street lighting on a section of Dracup Avenue in the City of Yorkton. The first payment under this agreement was received in 2018.
- The City has a number of lease agreements signed with various organizations that will provide for the following revenues over the next five years:  
2021 - \$419,770  
2022 - \$257,461  
2023 - \$126,528  
2024 - \$101,869  
2025 - \$93,786

**14. Budget**

The figures shown under the "Budget" column in the Statement of Operations and attached schedules have not been audited and are provided for information purposes only.

**City of Yorkton**  
**Operating Fund Statement of Financial Position**  
As at December 31, 2020

	2020	2019
<b>Assets</b>		
Financial assets		
Cash and temporary investments	31,579,529	24,271,256
Taxes receivable	2,685,071	3,211,294
Accounts receivable	2,946,745	3,449,288
Due from other funds	4,244,033	9,112,111
Inventories	1,832,925	1,661,194
Prepaid expenses	66,437	16,425
Property held for resale	169,316	125,376
Long-term investments	10	545,272
	<u>43,524,066</u>	<u>42,392,216</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	7,398,881	5,440,778
Tax prepayments	2,023,758	2,128,352
Taxpayer deposits	213,579	333,411
Deferred revenues	2,652,050	547,521
Other liabilities	106,588	101,250
Landfill post-closure liability	2,147,950	1,354,552
	<u>14,542,806</u>	<u>9,905,864</u>
<b>Net Assets</b>	<u>\$ 28,981,260</u>	<u>\$ 32,486,352</u>
<b>Municipal Position</b>		
Unappropriated net assets	3,462,474	3,462,475
Appropriated net assets - reserves	25,518,786	29,023,877
	<u>\$ 28,981,260</u>	<u>\$ 32,486,352</u>

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Operating Fund**  
For the year ended December 31, 2020

	<b>2020 Budget (Note 14)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Revenue - page 23</b>			
Taxation	24,033,300	24,207,664	23,162,529
Provincial utility surcharges	3,100,000	3,036,414	3,254,893
Revenue sharing	2,978,000	3,295,807	2,978,483
Grants in lieu of taxes	973,700	1,060,470	1,020,307
Sales of services			
General	6,737,119	8,254,662	7,640,580
Gallagher Centre	1,998,500	1,134,205	1,721,233
Deer Park Golf Course	549,700	561,960	554,975
Other revenue from own sources	456,000	530,477	1,417,193
Grants from other governments	953,094	1,921,643	899,808
Waterworks	8,835,250	9,856,351	8,971,496
Bus services	27,000	18,225	29,130
Airport services	129,869	163,094	131,803
	<u>50,771,532</u>	<u>54,040,972</u>	<u>51,782,430</u>
<b>Expenditures - pages 24-27</b>			
General government services	4,367,582	4,551,534	4,394,449
Protective services	8,261,854	8,587,039	8,493,862
Transportation services	7,598,673	9,242,720	10,198,182
Environmental health services	2,869,448	3,408,693	2,621,984
Social and family services	219,580	292,056	255,779
Economic development services	539,597	500,419	374,005
Recreation and cultural services	3,073,189	3,366,781	3,381,759
Library services	529,001	544,737	573,795
Fiscal services - transfer to allowances	40,000	40,000	40,000
Gallagher Centre	4,014,326	4,225,873	5,127,204
Deer Park Golf Course	781,200	785,227	902,056
Waterworks	6,168,538	8,636,649	7,880,331
Bus services	373,000	391,792	411,804
Airport services	226,600	400,483	282,117
	<u>39,062,588</u>	<u>44,974,003</u>	<u>44,937,327</u>
<b>Excess of Revenue over Expenditures</b>	<u>11,708,944</u>	<u>9,066,969</u>	<u>6,845,103</u>
<b>Capital/Debt</b>			
Capital outlays from operations/other sources	( 285,879)	16,897,174	10,213,663
Long-term debt repaid	2,967,862	2,967,923	2,906,072
Amortization		( 6,535,207)	( 6,442,120)
Long-term debt issued			
Internal debt repaid	77,074	77,074	75,194
	<u>2,759,057</u>	<u>13,406,964</u>	<u>6,752,809</u>
<b>Surplus (Deficit) for the Year</b>	<u>8,949,887</u>	<u>( 4,339,995)</u>	<u>92,294</u>
Transfer from (to) reserves	( 5,883,358)	4,339,994	( 167,242)
Transfer from other funds			74,958
	<u>( 5,883,358)</u>	<u>4,339,994</u>	<u>( 92,284)</u>
<b>Change in Unappropriated Net Assets</b>	<u>\$ 3,066,529</u>	<u>( 1)</u>	<u>10</u>
Unappropriated net assets, beginning of year		<u>3,462,475</u>	<u>3,462,465</u>
<b>Unappropriated Net Assets, End of Year</b>		<u>\$ 3,462,474</u>	<u>\$ 3,462,475</u>

**City of Yorkton**  
**Capital Fund Statement of Financial Position**  
As at December 31, 2020

	2020	2019
<b>Assets</b>		
Financial assets		
Accounts receivable	2,084,500	5,997,940
Long-term investments		
Shares in Yorkton Housing Corporation	49,741	49,741
Equity in low rental housing units	33,750	33,750
Equity in senior citizens' apartments	152,840	152,840
Equity in Sask. Housing apartments - Victoria Court	78,607	78,607
Equity in Sask. Housing apartments - Fisher Court	104,488	104,488
Equity in Yorkton Housing Corporation	4,225,927	3,916,796
	<u>6,729,853</u>	<u>10,334,162</u>
<b>Liabilities</b>		
Deferred capital grants	697,675	2,251,261
Contaminated sites		446,000
Due to other funds	6,669,482	11,096,269
Capital bank loan	9,601,287	11,948,023
	<u>16,968,444</u>	<u>25,741,553</u>
<b>Net Financial Assets</b>	<u>( 10,238,591)</u>	<u>( 15,407,391)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets	151,599,373	145,926,186
Capital projects in progress	27,647,375	21,586,166
	<u>179,246,748</u>	<u>167,512,352</u>
<b>Net Assets</b>	<u>\$ 169,008,157</u>	<u>\$ 152,104,961</u>
<b>Municipal Position</b>		
Equity in capital assets	<u>\$ 169,008,158</u>	<u>\$ 152,104,961</u>

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Capital Fund**  
For the year ended December 31, 2020

	2020	2019
<b>Revenue</b>		
Capital grants by function - schedules 1 and 2	3,730,929	7,784,989
Capital contributions - schedules 1 and 2	240,953	
Yorkton Housing Corporation increase in equity	309,131	277,283
Gain on disposal of capital assets		( 104,950)
	<u>4,281,013</u>	<u>7,957,322</u>
<b>Expenditures</b>		
Transfers to allowances	688	116,000
Amortization	<u>6,535,207</u>	<u>6,442,120</u>
	<u>6,535,895</u>	<u>6,558,120</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 2,254,882)</u>	<u>1,399,202</u>
Transfers from operations and reserves	19,158,079	15,794,963
Transfers from (to) other funds		( 22,378)
	<u>19,158,079</u>	<u>15,772,585</u>
<b>Increase in Net Assets</b>	16,903,197	17,171,787
Balance, beginning of year	<u>152,104,961</u>	<u>134,933,174</u>
<b>Balance, End of Year</b>	<u>\$ 169,008,158</u>	<u>\$ 152,104,961</u>

**City of Yorkton**  
**Property Development Fund Statement of Financial Position**  
As at December 31, 2020

	2020	2019
<b>Assets</b>		
Financial assets		
Cash and temporary investments	939,419	862,934
Accounts receivable	7,671	110,309
Property held for resale - note 6	17,796,201	17,806,728
	<u>18,743,291</u>	<u>18,779,971</u>
<b>Liabilities</b>		
Due to other funds	( 2,425,449)	( 1,984,159)
Other liabilities	201	201
	<u>( 2,425,248)</u>	<u>( 1,983,958)</u>
<b>Net Assets</b>	<u>\$ 21,168,539</u>	<u>\$ 20,763,929</u>
<b>Municipal Position</b>		
Equity in property for resale	11,314,171	10,909,559
Appropriated net assets - reserves	9,854,368	9,854,368
	<u>\$ 21,168,539</u>	<u>\$ 20,763,927</u>

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Property Development Fund**  
For the year ended December 31, 2020

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	2020	2019
<b>Revenue</b>		
Interest income	7,238	12,935
Rent - mobile home subdivision	355,005	353,340
Rent - other	42,120	42,120
Profit on property sales	48,915	201,273
	<u>453,278</u>	<u>609,668</u>
<b>Expenditures</b>		
Interest on loan	46,849	104,619
Losses on property sales	3,330	8,866
Writedown of assets and other costs	18,546	17,634
	<u>68,725</u>	<u>131,119</u>
<b>Excess of Revenue Over Expenditures</b>	384,553	478,549
Balance, beginning of year	<u>10,909,559</u>	<u>10,431,010</u>
<b>Balance, End of Year</b>	<u>\$ 11,294,112</u>	<u>\$ 10,909,559</u>

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Other Funds**  
For the year ended December 31, 2020

	2020	2019
<b>Cemetery Perpetual Care Fund</b>		
<b>Revenue</b>	<u>0</u>	<u>0</u>
<b>Expenditures</b>	<u>0</u>	<u>0</u>
<b>Excess of Revenue Over Expenditures</b>	<u>0</u>	<u>0</u>
Transfers from (to) capital fund		22,378
Transfers from (to) operating fund	<u>0</u>	<u>( 74,874)</u>
		<u>( 52,496)</u>
<b>Increase (Decrease) in Net Assets</b>	0	( 52,496)
Balance, beginning of year	<u>0</u>	<u>52,496</u>
<b>Balance, End of Year</b>	<u>\$ 0</u>	<u>\$ 0</u>



**City of Yorkton**  
**Schedules of Revenues - Operating Fund**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
<b>Sales of Services</b>			
General	276,800	271,670	276,284
Protective	401,690	397,730	437,740
Transportation	1,771,500	2,156,637	2,428,356
Environmental	3,678,629	4,937,833	3,897,152
Public health	134,000	111,240	135,824
Recreation	474,500	379,552	465,224
	<u>6,737,119</u>	<u>8,254,662</u>	<u>7,640,580</u>
Gallagher Centre	1,998,500	1,134,205	1,721,233
Deer Park Golf Course	549,700	561,960	554,975
	<u>\$ 9,285,319</u>	<u>\$ 9,950,827</u>	<u>\$ 9,916,788</u>
<b>Other Revenue from Own Sources</b>			
Interest	228,000	362,687	773,671
Tax penalties	195,000	150,965	270,338
Other			109,250
Donations	6,000	6,000	237,345
Library services	27,000	10,825	26,589
	<u>\$ 456,000</u>	<u>\$ 530,477</u>	<u>\$ 1,417,193</u>
<b>Grants from Other Governments</b>			
Safe Restart		974,925	
Protective	670,000	698,125	650,375
Recreational	221,094	198,302	194,584
Transit for disabled - operating	62,000	50,291	54,849
	<u>\$ 953,094</u>	<u>\$ 1,921,643</u>	<u>\$ 899,808</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
<b>General Government Services</b>			
Legislative	361,555	402,163	348,297
Grants	510,420	490,872	499,076
Receptions and recognitions	7,000	5,700	6,000
Administrative	2,256,592	2,185,144	2,125,236
Taxation policies	221,000	409,165	295,064
Office services	551,306	560,105	532,059
Advisory and technical services	301,000	266,661	291,175
City office building	497,739	510,486	609,979
City-owned property	6,000	12,920	15,005
City hall building costs allocated to other departments	( 345,030)	( 345,031)	( 376,500)
Amortization		53,346	49,066
	4,367,582	4,551,531	4,394,457
Capital outlays from operations			9,420
Amortization		( 53,346)	( 49,066)
Transfer to reserves	45,000	1,705,784	625,749
	<u>\$ 4,412,582</u>	<u>\$ 6,203,969</u>	<u>\$ 4,980,560</u>
<b>Protective Services</b>			
R.C.M.P. costs	5,005,919	4,847,975	4,684,400
Bylaw control and court costs	308,481	311,095	316,199
Fire department			
Administration	426,470	456,487	427,851
Suppression and education	2,095,655	2,130,688	2,197,894
Training	91,000	10,931	40,309
Trucks and equipment	90,820	137,482	106,551
Fire hall maintenance	88,390	112,335	98,659
E.M.O.	15,635	23,458	30,564
Occupational Health and Safety	8,500	1,961	18,313
Interest on long-term debt	130,984	121,041	140,508
Amortization		433,586	432,614
	8,261,854	8,587,039	8,493,862
Amortization		( 433,586)	( 432,614)
Capital outlays from operations			71,207
Long-term debt repaid	517,805	517,805	498,705
Transfer to reserves	190,000	328,000	193,564
	<u>\$ 8,969,659</u>	<u>\$ 8,999,258</u>	<u>\$ 8,824,724</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
<b>Transportation Services</b>			
Engineering and planning administration	1,251,796	1,104,724	1,125,739
Public works administration	1,101,000	1,242,411	1,076,215
Workshop	80,700	70,441	98,200
Street cleaning	168,000	146,489	132,558
Surfaced streets and lanes	1,235,300	891,569	1,515,691
Gravelled streets and lanes	186,000	165,054	219,447
Drainage and storm sewer maintenance	346,600	185,975	307,860
Flood drainage	76,924	80,741	108,320
Inspections and other	116,500	126,681	80,728
Ice control	117,500	188,895	138,087
Snow removal	634,500	610,661	669,824
Maintenance curbs and sidewalks	370,500	333,770	379,764
Street lighting	510,409	527,608	552,971
Decorative lighting	13,500	16,800	14,012
Traffic control	196,898	154,150	194,476
Street signs and markings	23,000	12,580	16,298
Maintenance of railway crossings	25,000	28,416	24,736
Parking lots and meters	35,300	25,064	30,144
Custom work	20,300	10,773	36,127
Fleet services	984,257	920,936	1,079,421
Interest on long-term debt	104,689	104,081	115,845
Amortization		2,294,901	2,281,719
	7,598,673	9,242,720	10,198,182
Amortization		( 2,294,901)	( 2,281,719)
Capital outlays from operations	( 285,879)	11,481,878	3,873,670
Long-term debt repaid	591,509	591,570	579,819
Transfer to (from) reserves	2,255,466	( 6,152,519)	613,157
	<u>\$ 10,159,769</u>	<u>\$ 12,868,748</u>	<u>\$ 12,983,109</u>
<b>Environmental Health Services</b>			
Superintendence		18,000	18,000
Refuse removal	668,588	515,080	626,442
Waste disposal - contaminated soils		11,080	173
Waste disposal - grounds	1,234,160	1,898,167	999,147
Waste disposal - gate	71,700	77,056	71,038
Recycling	895,000	889,310	907,184
	2,869,448	3,408,693	2,621,984
Transfer to reserves	809,180	1,529,139	1,275,168
	<u>\$ 3,678,628</u>	<u>\$ 4,937,832</u>	<u>\$ 3,897,152</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2020

	<b>2020 Budget (Note 14)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Social and Family Services</b>			
Sask. Abilities Council	30,000	30,000	30,143
Occupational Health and Safety	3,000	1,500	1,912
Cemeteries	186,580	172,565	176,263
Amortization	<u>          </u>	<u>87,991</u>	<u>47,461</u>
	219,580	292,056	255,779
Capital outlays from operations		379,703	13,609
Amortization		( 87,991)	( 47,461)
Transfer to (from) reserves	<u>5,000</u>	<u>( 196,203)</u>	<u>236,710</u>
	<u>\$ 224,580</u>	<u>\$ 387,565</u>	<u>\$ 458,637</u>
<b>Economic Development Services</b>			
Administration	360,931	309,315	238,239
Economic development and tourism	112,000	110,376	82,821
Heritage committee	39,166	41,229	28,879
Housing	10,000	22,278	6,845
Yorkton Creek Watershed Association	<u>17,500</u>	<u>17,221</u>	<u>17,221</u>
	539,597	500,419	374,005
Capital outlays from operations	0	5,420	3,684
Transfer to (from) reserves	<u>( 110,000)</u>	<u>( 62,890)</u>	<u>( 3,684)</u>
	<u>\$ 429,597</u>	<u>\$ 442,949</u>	<u>\$ 374,005</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
<b>Recreation and Cultural Services</b>			
Administration	315,761	304,018	300,422
Parks shop	394,200	392,908	367,393
Parks maintenance	435,406	453,396	438,049
Forestry	284,878	321,437	297,740
Soccer fields	35,100	12,842	17,271
Horticultural services	123,900	109,083	92,886
Pest control	39,200	30,482	27,456
Ball diamonds	123,800	108,842	139,965
Outdoor recreational facilities	142,500	93,231	81,630
Campground		7,038	3,553
Other facilities	55,100	51,315	56,704
Kinsmen Arena - operation	317,900	319,747	301,549
Godfrey Dean	78,350	68,841	80,885
Recreation programs	403,794	331,957	370,689
CDPR facilities	195,770	326,320	386,704
Gloria Hayden Community Centre	127,530	94,120	121,125
Amortization		341,204	297,738
	<u>3,073,189</u>	<u>3,366,781</u>	<u>3,381,759</u>
Amortization		( 341,204)	( 297,738)
Capital outlays from operations		523,169	500,772
Transfer to (from) reserves	<u>200,000</u>	<u>( 211,462)</u>	<u>( 284,123)</u>
	<u>\$ 3,273,189</u>	<u>\$ 3,337,284</u>	<u>\$ 3,300,670</u>
<b>Library Services</b>			
Library building maintenance	94,801	86,738	104,186
Library operations	49,200	33,406	46,325
Regional library charges	385,000	385,000	385,000
Amortization		39,593	38,284
	<u>529,001</u>	<u>544,737</u>	<u>573,795</u>
Amortization		( 39,593)	( 38,284)
Capital outlays from operations			19,631
Internal debt repaid	<u>77,074</u>	<u>77,074</u>	<u>75,194</u>
	<u>\$ 606,075</u>	<u>\$ 582,218</u>	<u>\$ 630,336</u>

**City of Yorkton**  
**Schedule of Financial Activities - Gallagher Centre**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
<b>Revenue</b>			
Arena	316,500	238,120	280,133
Flexi hall	129,000	61,622	134,865
Water park	640,000	210,039	559,789
Agri-pavilion	15,000	5,463	5,931
Grounds	47,000	36,579	37,803
Convention centre	160,000	56,644	129,497
Curling rink rental	43,000	59,887	39,545
Other rentals	98,000	167,077	92,545
Concessions	443,000	143,279	296,311
Other revenue	69,000	71,795	46,814
Advertising revenue	38,000	83,700	98,000
	<u>1,998,500</u>	<u>1,134,205</u>	<u>1,721,233</u>
<b>Expenditures</b>			
General	1,401,650	1,399,325	1,568,821
Arena	506,350	210,936	347,273
Flexi hall	10,500	44,623	44,008
Water park	1,365,420	980,681	1,373,027
Agri-pavilion	33,500	58,214	53,008
Grounds	33,000	63,925	59,030
Exhibition buildings	20,000	30,419	15,986
Convention centre	47,000	45,607	77,914
Curling rink	16,000	28,806	28,790
Concessions	516,200	346,390	543,689
Interest on long-term debt	64,706	64,706	62,356
Amortization		952,241	953,302
	<u>4,014,326</u>	<u>4,225,873</u>	<u>5,127,204</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 2,015,826)</u>	<u>( 3,091,668)</u>	<u>( 3,405,971)</u>
Amortization		( 952,241)	( 953,302)
Capital outlays from operations		361,289	190,346
Long-term debt repaid	1,086,548	1,086,548	1,086,548
Transfer to (from) reserves	150,000	( 176,289)	( 170,780)
	<u>1,236,548</u>	<u>319,307</u>	<u>152,812</u>
<b>Surplus (Deficit)</b>	<u>\$( 3,252,374)</u>	<u>\$( 3,410,975)</u>	<u>\$( 3,558,783)</u>

*The notes to financial statements are an integral  
part of these financial statements.*

**City of Yorkton**  
**Schedule of Financial Activities - Deer Park Golf Course**  
For the year ended December 31, 2020

	<b>2020 Budget (Note 14)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Revenue</b>			
Season tickets	205,000	173,352	192,610
Green fees	160,000	242,676	171,756
Other	182,200	144,182	188,309
Concession/lounge	<u>2,500</u>	<u>1,750</u>	<u>2,300</u>
	<u>549,700</u>	<u>561,960</u>	<u>554,975</u>
<b>Expenditures</b>			
General	97,900	107,969	101,697
Golf course	625,800	559,013	611,160
Club house	57,500	54,351	113,558
Amortization	<u>63,894</u>	<u>63,894</u>	<u>75,641</u>
	<u>781,200</u>	<u>785,227</u>	<u>902,056</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 231,500)</u>	<u>( 223,267)</u>	<u>( 347,081)</u>
Amortization		( 63,894)	( 75,641)
Capital outlays from operations		191,541	459,459
Transfer to (from) reserves	<u>24,000</u>	<u>( 20,051)</u>	<u>( 121,734)</u>
	<u>24,000</u>	<u>107,596</u>	<u>262,084</u>
<b>Surplus (Deficit)</b>	<u><u>\$( 255,500)</u></u>	<u><u>\$( 330,863)</u></u>	<u><u>\$( 609,165)</u></u>

**City of Yorkton**  
**Schedule of Financial Activities - Waterworks**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Actual	2019 Actual
<b>Revenue</b>			
Sale of water	7,193,250	7,950,223	7,523,620
Infrastructure	1,400,000	1,332,973	1,124,099
Sewer service tax	60,000	392,728	108,387
Sundry	167,000	159,563	199,742
Conditional grant - federal	3,000	6,339	1,548
Connection fees	12,000	14,525	14,100
	<u>8,835,250</u>	<u>9,856,351</u>	<u>8,971,496</u>
<b>Expenditures</b>			
General administration	1,043,505	1,179,306	998,460
Water meter services	188,653	179,693	172,046
Wells	326,000	286,564	291,877
Distribution systems	1,622,613	2,157,622	1,831,727
Water treatment plants	892,000	854,598	750,547
Water tower	15,900	16,155	15,939
Sewage plant	1,250,500	1,197,961	1,099,909
Sanitary sewers	548,222	401,996	286,416
Sewer and water connections	165,078	219,588	178,928
Interest on long-term debt	116,067	104,696	147,117
Amortization		2,038,470	2,107,365
	<u>6,168,538</u>	<u>8,636,649</u>	<u>7,880,331</u>
<b>Excess of Revenue Over Expenditures</b>	<u>2,666,712</u>	<u>1,219,702</u>	<u>1,091,165</u>
Amortization		( 2,038,470)	( 2,107,365)
Capital outlays from operations		3,954,174	3,806,771
Long-term debt repaid	772,000	772,000	741,000
Transfer to (from) reserves	1,894,712	( 1,468,003)	( 1,349,241)
	<u>2,666,712</u>	<u>1,219,701</u>	<u>1,091,165</u>
<b>Surplus</b>	<u>\$ 0</u>	<u>\$ 1</u>	<u>\$ 0</u>



**City of Yorkton**  
**Statement of Financial Activities - Bus Services**  
For the year ended December 31, 2020

	2020 Budget (Note 14)	2020 Total	2019 Total
<b>Revenue</b>			
Ticket sales	27,000	18,225	29,130
<b>Expenditures</b>			
Operating contract	358,000	370,314	380,332
Maintenance	15,000	11,063	15,967
Amortization	10,415	10,415	15,505
	<u>373,000</u>	<u>391,792</u>	<u>411,804</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 346,000)	( 373,567)	( 382,674)
Amortization	( 10,415)	( 10,415)	( 15,505)
Transfer to reserves	10,000	10,000	12,550
	<u>10,000</u>	<u>( 415)</u>	<u>( 2,955)</u>
<b>Surplus (Deficit)</b>	<u>\$( 356,000)</u>	<u>\$( 373,152)</u>	<u>\$( 379,719)</u>

**Schedule of Financial Activities - Airport Services**

<b>Revenue</b>			
Leases	84,869	111,281	98,907
Usage fees/taxes	45,000	51,813	32,896
	<u>129,869</u>	<u>163,094</u>	<u>131,803</u>
<b>Expenditures</b>			
Administration	12,500	14,331	14,894
Utilities	24,600	21,493	23,811
Structural maintenance	7,000	2,731	4,834
Airfield maintenance	131,500	120,926	76,228
Mobile maintenance	51,000	21,435	18,926
Amortization	219,567	219,567	143,424
	<u>226,600</u>	<u>400,483</u>	<u>282,117</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 96,731)	( 237,389)	( 150,314)
Amortization	( 219,567)	( 219,567)	( 143,424)
Capital outlays from operations	1,265,094	1,265,094	1,265,094
Transfer to (from) reserves	335,000	374,500	( 860,094)
	<u>335,000</u>	<u>154,933</u>	<u>261,576</u>
<b>Surplus (Deficit)</b>	<u>\$( 431,731)</u>	<u>\$( 392,322)</u>	<u>\$( 411,890)</u>

**City of Yorkton**  
**Consolidated Schedule of Revenues by Function**  
For the year ended December 31, 2020

Schedule 1

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Conditional Grants</b>	974,925	698,125	0	0	50,291	198,302	0	1,921,643
<b>Operating Revenues</b>								
Interest	362,687				7,238			369,925
Tax penalties	150,965							150,965
Donations	6,000							6,000
Rent - mobile home subdivision					355,005			355,005
Rent - other					42,120			42,120
Other revenue	50,808					10,825		61,633
	570,460	0	0	0	404,363	10,825	0	985,648
	\$ 1,545,385	\$ 698,125	\$ 0	\$ 0	\$ 454,654	\$ 209,127	\$ 0	\$ 2,907,291
<b>Capital Grants</b>								
New Deal for Municipalities	0	0	2,999,942	0	0	0	0	2,999,942
Other			298,035			48,000	384,952	730,987
	0	0	3,297,977	0	0	48,000	384,952	3,730,929
Other					240,953			240,953
	\$ 0	\$ 0	\$ 3,297,977	\$ 0	\$ 240,953	\$ 48,000	\$ 384,952	\$ 3,971,882

*The notes to financial statements are an integral  
part of these financial statements.*

**City of Yorkton**  
**Consolidated Schedule of Revenues by Function**  
For the year ended December 31, 2019

Schedule 2

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Conditional grants</b>	0	650,375	0	0	54,849	194,584	0	899,808
<b>Gain on Sale of Capital Assets</b>	0	0	( 104,950)	0	0	0	0	( 104,950)
<b>Operating Revenues</b>								
Interest	773,671				12,935			786,606
Tax penalties	270,338							270,338
Donations	237,345							237,345
Rent - mobile home subdivision					353,340			353,340
Rent - other					42,120			42,120
Other revenue	109,250					26,589		135,839
	1,390,604	0	0	0	408,395	26,589	0	1,825,588
	\$ 1,390,604	\$ 650,375	\$ ( 104,950)	\$ 0	\$ 463,244	\$ 221,173	\$ 0	\$ 2,620,446
<b>New Deal for Municipalities</b>			208,285					208,285
<b>Other</b>			268,933		257,760	14,963	7,035,048	7,576,704
	\$ 0	\$ 0	\$ 477,218	\$ 0	\$ 257,760	\$ 14,963	\$ 7,035,048	\$ 7,784,989

*The notes to financial statements are an integral  
part of these financial statements.*

**City of Yorkton**  
**Consolidated Schedule of Tangible Capital Assets by Object**  
For the year ended December 31, 2020

Schedule 3

	General Assets				Treatment Plants	
	Land	Land Improve.	Buildings	Machinery, Equipment & Vehicles	Water	Sewer
Asset Cost						
Opening Asset Cost	277,956	15,501,106	57,320,302	13,852,164	24,423,678	10,494,090
Additions during the year	26,727	1,446,680	422,807	782,375		
Disposals and write-down during the year				( 720,766)		
Closing Asset Costs	<u>304,683</u>	<u>16,947,786</u>	<u>57,743,109</u>	<u>13,913,773</u>	<u>24,423,678</u>	<u>10,494,090</u>
Accumulated Amortization Cost						
Opening Accumulated Amortization Costs		3,067,671	34,448,197	7,640,107	10,333,071	8,014,305
Add: Amortization taken		739,799	1,440,981	930,296	855,494	130,796
Less: Accumulated amortization on disposals				389,077		
Closing Accumulated Amortization Costs	<u>0</u>	<u>3,807,469</u>	<u>35,889,178</u>	<u>8,181,326</u>	<u>11,188,565</u>	<u>8,145,101</u>
Net Book Value	<u>\$ 304,683</u>	<u>\$ 13,140,317</u>	<u>\$ 21,853,931</u>	<u>\$ 5,732,447</u>	<u>\$ 13,235,113</u>	<u>\$ 2,348,989</u>

	2020					2019
	Linear Assets					
	Water	Sewer	Storm	Sidewalks	Roads	Total
Asset Cost						
Opening Asset Cost	40,570,914	19,924,980	18,953,703	7,249,796	54,536,197	258,659,600
Additions during the year	1,362,170				8,500,012	5,600,644
Disposals and write-down during the year		( 517)	( 3,224)			( 1,155,356)
Closing Asset Costs	<u>41,933,084</u>	<u>19,924,463</u>	<u>18,950,479</u>	<u>7,249,796</u>	<u>63,036,209</u>	<u>263,104,886</u>
Accumulated Amortization Cost						
Opening Accumulated Amortization Costs	9,797,742	4,332,653	3,420,920	4,149,493	31,974,541	111,556,642
Add: Amortization taken	539,920	263,285	253,780	111,884	1,268,972	6,442,118
Less: Accumulated amortization on disposals		517	2,537			386,023
Closing Accumulated Amortization Costs	<u>10,337,662</u>	<u>4,595,421</u>	<u>3,672,163</u>	<u>4,261,377</u>	<u>33,243,515</u>	<u>117,178,700</u>
Net Book Value	<u>\$ 31,595,422</u>	<u>\$ 15,329,042</u>	<u>\$ 15,278,316</u>	<u>\$ 2,988,419</u>	<u>\$ 29,792,694</u>	<u>\$ 145,926,186</u>

*The notes to financial statements are an integral part of these financial statements.*

**City of Yorkton**  
**Consolidated Schedule of Tangible Capital Assets by Function**  
For the year ended December 31, 2020

Schedule 4

	2020						2019
	General Government	Protective Services	Transport. Environ. & Public Health	Rec. & Culture	Water & Sewer	Planning & Engineering	Total
Asset Cost							
Opening Asset Cost	3,595,651	10,904,296	95,079,802	52,205,805	100,387,645	931,685	263,104,884
Additions during the year	26,727		8,934,055	2,117,212	1,435,135	27,643	12,540,772
Disposals and write-down during the year			( 723,991)		( 517)		( 724,508)
Closing Asset Costs	3,622,378	10,904,296	103,289,866	54,323,017	101,822,263	959,328	274,921,148
Accumulated Amortization Cost							
Opening Accumulated Amortization Costs	2,647,445	4,274,733	46,644,268	30,756,108	32,771,918	84,224	117,178,696
Add: Amortization taken	53,346	433,586	2,516,255	1,444,392	2,038,470	49,158	6,535,207
Less: Accumulated amortization on disposals			391,613		517		392,130
Closing Accumulated Amortization Costs	2,700,791	4,708,319	48,768,910	32,200,500	34,809,871	133,382	123,321,773
Net Book Value	\$ 921,587	\$ 6,195,977	\$ 54,520,956	\$ 22,122,517	\$ 67,012,392	\$ 825,946	\$ 151,599,375

*The notes to financial statements are an integral part of these financial statements.*

**City of Yorkton**  
**Consolidated Schedule of Accumulated Surplus**  
For the year ended December 31, 2020

Schedule 5

	2019	Changes	2020
<b>Unappropriated Surplus</b>	<u>3,462,457</u>	<u>0</u>	<u>3,462,457</u>
<b>Appropriated Surplus</b>			
Equity in capital fund long-term investments	<u>4,336,222</u>	<u>309,131</u>	<u>4,645,353</u>
Equity in property for resale	<u>10,909,559</u>	<u>384,553</u>	<u>11,294,112</u>
Utility			
Waterworks	<u>8,212,125</u>	<u>1,103,996</u>	<u>9,316,121</u>
Other			
General government	5,079,379	( 2,555,738)	2,523,641
Protection	1,111,155	328,000	1,439,155
Transportation - general	5,799,906	( 2,670,891)	3,129,015
Machine earnings	3,746,296	( 175,646)	3,570,650
Environmental health	907,813	( 234,067)	673,746
Public health and welfare	289,444	( 196,203)	93,241
Environmental development	912,102	274,653	1,186,755
Recreation, parks and culture	1,583,782	( 147,421)	1,436,361
Gallagher Centre	927,748	407,249	1,334,997
Deer Park Golf Course	155,597	( 18,188)	137,409
Library	74,109	( 42,446)	31,663
Transit	81,196	10,000	91,196
Property development fund			
- infrastructure	9,807,368		9,807,368
Property development fund - other	47,000		47,000
Economic development	495,709	37,110	532,819
Airport	( 352,466)	374,500	22,034
	<u>30,666,138</u>	<u>( 4,609,088)</u>	<u>26,057,050</u>
<b>Total Appropriated</b>	<u>54,124,044</u>	<u>( 2,811,408)</u>	<u>51,312,636</u>
<b>Net Investments in Tangible Capital Assets</b>			
Tangible capital assets - schedule 3	145,926,186	5,673,187	151,599,373
Capital projects in progress	21,586,166	6,061,209	27,647,375
<b>Add : Related assets</b>	5,997,940	( 3,913,440)	2,084,500
Less: Related liabilities	<u>25,741,553</u>	<u>( 8,773,109)</u>	<u>16,968,444</u>
<b>Net Investment in Tangible Capital Assets</b>	<u>147,768,739</u>	<u>16,594,065</u>	<u>164,362,804</u>
<b>Total Accumulated Surplus</b>	<u>\$ 205,355,240</u>	<u>\$ 13,782,657</u>	<u>\$ 219,137,897</u>

*The notes to financial statements are an integral  
part of these financial statements.*

**City of Yorkton**  
**Linear Capital Assets Unaudited Supplemental Information**  
For the year ended December 31, 2020

Schedule 6

	<b>Length Kilometres</b>	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
Sidewalks	153	7,249,796	4,261,377	2,988,419
Roads	207	63,036,209	33,243,515	29,792,694
Water	181	41,933,084	10,337,662	31,595,422
Sewer	141	19,924,463	4,595,421	15,329,042
Storm	116	18,950,479	3,672,163	15,278,316
	<u>798</u>	<u>\$ 151,094,031</u>	<u>\$ 56,110,138</u>	<u>\$ 94,983,893</u>

**City of Yorkton**  
**Analysis of Long-Term Debt**  
For the year ended December 31, 2020

**Long-Term Bank Loan**

Particulars	Bylaw No.	Year of Issue	Term of Years	Year of Maturity	Interest Rate	Amount of Issue	Paid to Dec. 31/20	Outstanding Dec. 31	Amount Due in 2021	
									Principal	Interest
Fire Hall - CMHC	18/2010	2010	15	2025	3.83	7,300,000	4,393,139	2,906,861	537,637	111,152
Gallagher Centre - TD	28/2005	2005	15	2020	5.05	5,000,000	5,000,000			
Dracup - TD	9/2017	2017	10	2027	2.26	6,200,000	2,015,574	4,184,426	603,437	92,761
Water treatment plant - RBC	39/2008	2008	15	2023	4.29	<u>10,000,000</u>	<u>7,490,000</u>	<u>2,510,000</u>	<u>803,000</u>	<u>81,963</u>
						<u>\$ 28,500,000</u>	<u>\$ 18,898,713</u>	<u>\$ 9,601,287</u>	<u>\$ 1,944,074</u>	<u>\$ 285,876</u>

**Internal Debt**

Particulars	Year of Issue	Term of Years	Year of Maturity	Interest Rate	Amount of Issue	Paid to Dec.31/20	Outstanding Dec. 31	Amount Due in 2021	
								Principal	Interest
Library upgrade	2011	12	2023	2.50	<u>610,000</u>	<u>367,024</u>	<u>242,976</u>	<u>79,001</u>	<u>6,074</u>
					<u>\$ 610,000</u>	<u>\$ 367,024</u>	<u>\$ 242,976</u>	<u>\$ 79,001</u>	<u>\$ 6,074</u>

*The notes to financial statements are an integral part of these financial statements.*



City of Yorkton  
Box 400  
Yorkton Saskatchewan S3N 2W3

July 14, 2021

Attention: Darcy Spilchen, CPA, CA, CMA, CFP

Baker Tilly SK LLP  
310 - 41 Broadway Street West  
Yorkton Saskatchewan S3N 0L6  
Canada

Dear Sir:

This representation letter is provided in connection with your audit of the consolidated financial statements of City of Yorkton for the year ended December 31, 2020 for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that:

**Financial statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 31, 2020 for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. We have assessed that the municipality is able to continue as a going concern and the consolidated financial statements have been prepared on a going-concern basis.
3. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
4. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
5. There have been no events subsequent to the date of the consolidated financial statements up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those consolidated financial statements and the related notes.
6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
7. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.
8. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the consolidated financial statements.

9. We are aware of the environmental laws and regulations that impact on our organization and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the consolidated financial statements.
10. The nature of all material measurement uncertainties has been appropriately disclosed in the consolidated financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the consolidated financial statements.
11. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
12. There are no derivative or off-balance sheet financial instruments held at year end.
13. We have made the appropriate determination, accounting and disclosure in the consolidated financial statements of the costs, assets and obligations associated with employee future benefits.
14. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the consolidated financial statements.
15. The municipality has satisfactory title to all assets, and there are no liens or encumbrances on the municipality's assets.

#### **Information provided**

16. We have provided you with:
  - Access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements such as records, documentation and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the municipality from whom you determined it necessary to obtain audit evidence.
17. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
18. We have disclosed to you the results of our assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud.
19. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the municipality and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
20. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the municipality's financial statements communicated by employees, former employees, analysts, regulators or others.
21. We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.

- 22. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- 23. We have disclosed to you the identity of the municipality’s related parties and all the related-party relationships and transactions of which we are aware.
- 24. The minute books of the municipality are a complete record of all meetings and resolutions of the municipality throughout the year and to the present date.

**Journal entry approval**

- 25. We approve of and acknowledge responsibility for the journal entries as attached. The effect of unrecorded adjustments are, both individually and in aggregate, immaterial to the financial statements.

**Approval of financial statements**

- 26. The municipality has approved the draft financial statements on \_\_\_\_\_.

Yours truly

\_\_\_\_\_  
Ashley Stradeski, CPA, CA

\_\_\_\_\_  
Position

## December 2020 Exceptions to Budget

Attachment 3

<b>Revenue</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Difference surplus(deficit)</b>
Taxes including GIL properties	25,024,458	25,007,000	17,458
YBID Levy & Grant	(107,898)	(114,000)	6,102
Crown Surcharges - Incentives	3,036,414	2,950,000	86,414
Interest and Penalties	248,163	352,000	(103,837)
Municipal Operating Grant	3,295,807	3,283,000	12,807
Other	-	-	-
<b>Total Tax &amp; Grant Revenue</b>	<b>31,496,944</b>	<b>31,478,000</b>	<b>18,944</b>

<b>Department General</b>	<b>Actual 2020</b>	<b>Budget 2020</b>	<b>Difference surplus(deficit)</b>
Legislative/Council	690,621	664,975	(25,646)
YBID Grant	100,000	100,000	-
Corporate Services	3,042,971	3,078,398	35,427
Bylaw	277,535	251,281	(26,254)
<b>Subtotal</b>	<b>4,111,127</b>	<b>4,094,654</b>	<b>(16,473)</b>

### Protective Services

Fire	2,554,405	2,580,970	26,565
RCMP	4,403,610	4,404,729	1,119
<b>Subtotal</b>	<b>6,958,014</b>	<b>6,985,699</b>	<b>27,685</b>

### Community Development - Parks & Rec

Cemetery	61,325	52,580	(8,745)
Deer Park	205,864	255,500	49,636
Library	571,393	579,075	7,682
Recreation Admin & Programs	462,740	472,627	9,887
Recreation Facilities	396,179	433,150	36,971
Recreation Outdoor & Parks	1,563,239	1,574,984	11,745
Transit	357,862	329,000	(28,862)
<b>Subtotal</b>	<b>3,618,602</b>	<b>3,696,916</b>	<b>78,314</b>

WaterPark	770,642	725,420	(45,222)
Gallagher Centre	1,339,078	1,225,700	(113,378)
<b>Subtotal</b>	<b>2,109,720</b>	<b>1,951,120</b>	<b>(158,600)</b>

### Engineering

Engineering & Asset Mgt	701,960	736,016	34,056
Facilities	162,136	204,709	42,573
Fleet	-	-	-
Traffic & Street Lighting	615,963	625,931	9,968
<b>Subtotal</b>	<b>1,480,058</b>	<b>1,566,656</b>	<b>86,598</b>

### Planning, Building & Development

Planning & Building Services	263,528	301,330	37,802
Economic Development	362,220	362,931	711
Airport	52,823	131,731	78,908
<b>Subtotal</b>	<b>678,572</b>	<b>795,992</b>	<b>117,420</b>

<b>Public Works</b>			
PW - snow removal/drainage	4,129,535	4,298,550	169,015
<b>Subtotal</b>	<b>4,129,535</b>	<b>4,298,550</b>	<b>169,015</b>

### Environmental Services

Landfill/Garbage	-	-	-
Refuse Collection	-	-	-
Water	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>TOTAL ALL DEPARTMENTS</b>	<b>23,085,629</b>	<b>23,389,587</b>	<b>303,958</b>	NET DEPARTMENTAL SURPLUS (LOSS)
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NET BEFORE DEBT/CAPITAL	8,411,315	8,088,413	322,902	SURPLUS (DEFICIT)
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### Debt

Gallagher Centre Debt	1,151,254	1,151,254	-
Fire Hall Debt	638,846	648,789	9,943
Dracup Debt	695,651	696,198	547

### Capital & Reserves

All Other Capital & Reserves	4,390,000	4,390,000	-
City Operations Center	1,476,523	1,476,523	-
To Reserves	705,000	705,000	-
Grants - New Deal	(1,446,356)	(980,879)	465,477
<b>TOTAL DEBT/CAPITAL</b>	<b>7,610,919</b>	<b>8,086,885</b>	<b>475,966</b>

NET SURPLUS/(DEFICIT)	<b>800,396</b>	<b>1,528</b>	<b>798,868</b>
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