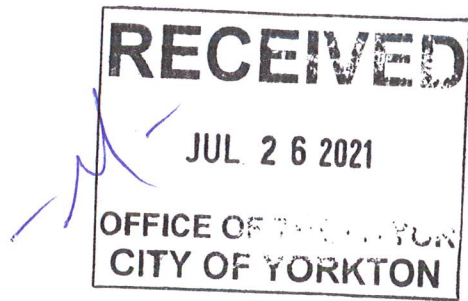


**CITY OF YORKTON**  
**REGULAR COUNCIL MEETING AGENDA**  
**Monday, August 30, 2021 - 5:00 p.m.**  
**Council Chambers, City Hall**

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **PUBLIC ACKNOWLEDGEMENTS**
4. **APPROVAL OF MINUTES**
  - Regular Council Meeting Minutes – August 9, 2021
5. **UNFINISHED BUSINESS**
6. **REPORTS OF COUNCIL COMMITTEES AND MATTERS REFERRED**
  - Planning & Infrastructure Committee Meeting Minutes – May 27, 2021
7. **HEARING OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
  - SIGN – Presentation – Calls to Action for Truth and Reconciliation
  - Public Hearing – Discretionary Use DU03-2021 Expansion of Existing Auto & Minor Recreation Sales & Rentals Use on C-1 City Centre Commercial Zoning District – 86 Seventh Avenue South
8. **BUSINESS ARISING OUT OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
  - Land Use Planner – Discretionary Use DU03-2021 Expansion of Existing Auto & Minor Recreation Sales & Rentals Use on C-1 City Centre Commercial Zoning District – 86 Seventh Avenue South
9. **CORRESPONDENCE**
10. **BYLAWS**
11. **ADMINISTRATIVE REPORTS**
  - City Controller
    - 2020 Municipal Public Accounts
  - Taxation Clerk
    - Tax Enforcement Proceedings List of Lands in Arrears
12. **GIVING NOTICE OF MOTION**
  - Councillor Wyatt
    - Direction for 2022 Budget
13. **IN CAMERA SESSION**
  - 2 Property Items
    - Property Item A
    - Property Item B
  - Personnel Item
  - 2 Other Items
    - Other Item A
    - Other Item B
14. **ADJOURNMENT**



July 19, 2021

Office of the Mayor and City Councillors  
City Hall  
37 Third Avenue North  
BOX 400  
Yorkton, Saskatchewan S3N 2W3  
**Attention: Mayor Mitch Hipsley**

To Mayor Mitch Hipsley and Councillors:

**Re: Truth and Reconciliation**

As you are aware, the Truth and Reconciliation Commission published 94 Calls to Action for Indigenous and non-Indigenous Canadians to come together in a concerted effort to help repair the harm caused by residential schools and move forward with reconciliation. With the horrific findings of Indigenous children's unmarked graves across the country, I believe it is time that all of us, organizations and the municipality, review those Calls to Action and develop concrete steps for these actions. In our community, we have many individual organizations committed to reconciliation, as well as a community group called Reconciliation Yorkton.

The Society for the Involvement of Good Neighbours (SIGN) is committed to reconciliation and has a number of initiatives that we have adopted into our regular operations. These initiatives are directly related to the various 94 Calls to Action and include:

**Health**

#22- We call upon those who can effect change within the Canadian health-care system to recognize the value of Aboriginal healing practices and use them in the treatment of Aboriginal patients in collaboration with Aboriginal healers and Elders where requested by Aboriginal patients.

- SIGN's Choose to Change Program offers Indigenous Healing practices for those that request including smudging, healing circles and elder support.
- All In One Family - Ka peyakoskanewihk- All In One Family cultural programming's vision is to provide a sense of family, community and belonging to First Nations, Metis and Inuit children, families and individuals in Yorkton and area. Through partnerships with other programs and agencies, we provide culturally sensitive opportunities and programming to meet friends, family and Elders in a way that is safe, inclusive, respectful and welcoming.

83 North Street Yorkton SK S3N 0G9  
Phone 306-783-9409 Fax 306-786-7116 Email [signadmin@signyorkton.ca](mailto:signadmin@signyorkton.ca)  
[www.signyorkton.ca](http://www.signyorkton.ca)

## **Professional Development and Training for Public Servants**

#57- We call upon federal, provincial, territorial, and municipal governments to provide education to public servants on the history of Aboriginal peoples, including the history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaties and Aboriginal rights, Indigenous law, and Aboriginal–Crown relations. This will require skills based training in intercultural competency, conflict resolution, human rights, and anti-racism.

- Trainings include: Kairos Blanket Exercise, First Nations Cultural Protocols and Approaches, Historical Trauma and Reconciliation and the *4 Seasons of Reconciliation Training*, which is mandatory for all staff and Board members.

## **Recognition of Treaty 4 Lands at all SIGN Events**

- Treaty 4 Flag is flown at our SIGN on Broadway Facility
- Begin all public events and meeting with recognizing the lands that we are on, the indigenous peoples and our organization's commitment to reconciliation.

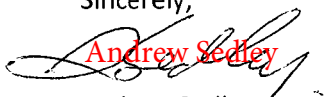
## **Reconciliation Yorkton**

- The Society for the Involvement of Good Neighbours is a member of Reconciliation Yorkton, a community group made up of agencies, business and individuals committed to reconciliation in our community. SIGN also sits as a Tri-Chair on the Steering Committee.

The Truth and Reconciliation Report issued nine calls to action which may apply directly and indirectly to municipal levels of government. The areas include language and culture, health, reconciliation, repudiation of European sovereignty, training for public servants, missing children and burial information, national Centre for Truth and Reconciliation and sports reconciliation (Calls to Action # 17, 23, 43, 47, 57, 75, 77, 87, 88). Many of these Calls to Action are easily achievable such as providing training to public servants, such as the 4 Seasons of Reconciliation that all SIGN staff and Board members complete. Others will involve the development of meaningful dialogue and working together as a community with our Indigenous partners.

In addition, there are a small number of cities across the country that have been designated as a "City of Reconciliation". Many of these designations have been given to large urban communities. The city of Yorkton, despite our size, has been a leader in many different initiatives that have been recognized at both the provincial and national levels. We have an ability, as a city and as partners, to be a leader in moving towards reconciliation. I ask that our elected officials and representatives of our citizens, through City Administration, review what is currently being done on reconciliation at the municipal level and develop a framework for reconciliation for our city. I welcome the opportunity to meet with you and/or City Administration to discuss this in more detail. I can be reached at the SIGN offices at 306-783-9409 to discuss further. For our community to succeed and move towards reconciliation, we must acknowledge the past, recognize the harms that were done and work together in the spirit of reconciliation.

Sincerely,

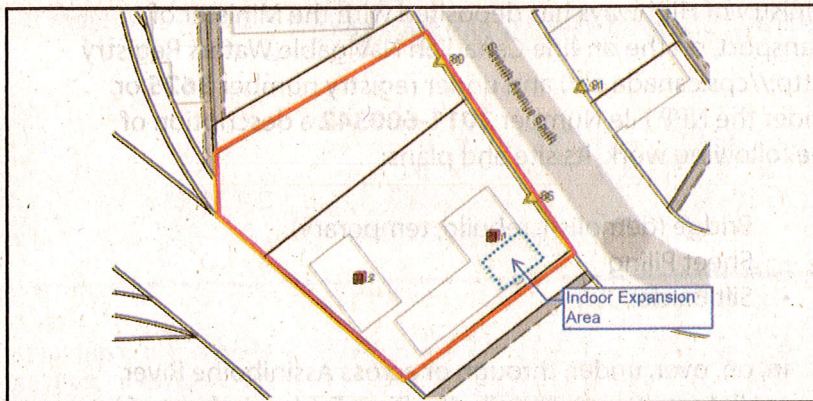


Andrew Sedley  
SIGN Executive Director



## Public Notice

**Discretionary Use Application for Expansion of Existing Auto & Minor Recreation Sales & Rentals Use in C-1 City Centre Commercial Zoning District – 86 Seventh Avenue South**



**Legal Description:** Blk/Par J, Plan CG1523, Ext 3 & Blk/Par A, Plan 102141986

**Civic Address:** 86 Seventh Avenue South

**Proposed Use:** Auto & Minor Recreation Sales & Rentals

**Details:** The applicant is an existing **Auto & Minor Recreation Sales & Rentals** use at the proposed location in the C-1 City Centre Commercial zoning district. The applicant proposes to expand the business by utilizing a 2,000 ft<sup>2</sup> existing indoor space previously occupied by a Professional Offices use. Auto & Minor Recreation Sales & Rentals uses within the C-1 City Centre Commercial zoning district are Discretionary Uses under Zoning Bylaw No. 14/2003 and must be publicly advertised before Council can make a decision on the application.

**Information:** You can also view this notice online at [www.yorkton.ca](http://www.yorkton.ca) under the News and Notices section on the home page. Questions regarding the application may be directed to:

Carleen Koroluk, Land Use Planner

Phone: (306) 786-1727

Email: [ckoroluk@yorkton.ca](mailto:ckoroluk@yorkton.ca)

**Public Hearing:** City Council will hear all persons who are present and wish to speak to the application and all written submissions will be read verbatim unless the submitter is in attendance to speak on the submission, on **Monday, August 30, 2021 at 5:00 pm in City Hall Council Chambers, Yorkton, SK.**

If you wish to provide written comments for Council's consideration, they must be submitted by 9:00 a.m. on Thursday, August 26, 2021. Written submissions must be directed to:

Jessica Matsalla, Director of Legislation & Procedures

In Person: 37 Third Avenue North, Yorkton, SK

Via Mail: Box 400, Yorkton, SK S3N 2W3

Via Email: [jmatsalla@yorkton.ca](mailto:jmatsalla@yorkton.ca)

<b>TITLE: Discretionary Use - DU03-2021 Expansion of Existing Auto &amp; Minor Recreation Sales &amp; Rentals Use in C-1 City Centre Commercial Zoning District – 86 Seventh Avenue South Council Report #2 – Public Hearing</b>	<b>DATE OF MEETING: August 30, 2021</b>
	<b>REPORT DATE: August 24, 2021</b>
<b>CLEARANCES:</b> Michael Eger - Director of Planning, Building & Development <b>Michael Eger</b>	<b>ATTACHMENTS:</b> <b>1. Council Report presented August 9, 2021</b>
Written by: Carleen Koroluk - 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>	

### **Summary of History/Discussion:**

This is the second report to Council in response to a Development Permit application for the expansion of an existing Auto & Minor Recreation Sales & Rentals Use at 86 Seventh Avenue South. The applicant proposes an interior expansion to the existing business by renovating and utilizing approximately 2,000 ft<sup>2</sup> previously occupied by a Professional Offices (Travel Agency) use. Review and analysis of the request was present to Council at the August 9, 2021 meeting and a copy of the report is attached for reference (see Attachment 1).

### **Administrative Review:**

Under *The Planning and Development Act, 2007*, Council authorization following the Discretionary Use process (see page 7 of 8 in Attachment 1) is required in order for Administration to issue a Development Permit.

### **Public Notice:**

Council authorized Administration to proceed with the Public Notice process at their

August 9, 2021 meeting. As such, the proposed discretionary use was advertised and circulated in accordance with the public notification requirements of the City of Yorkton, including advertisement in the local newspaper, at City Hall and on the City website. In addition, pursuant to *The Planning and Development Act, 2007*, a direct mail-out was sent to twelve (12) property owners within 75 metres (250ft) of the subject property.

As of the date of this report, no inquiries were received and individuals wishing to speak to the proposed Discretionary Use will have the opportunity to present to Council during the Public Hearing.

### **Planning & Infrastructure Commission**

The application was referred to the Planning and Infrastructure Commission at their August 18, 2021 meeting. The Commission reviewed the proposal and, noting no concerns with the internal expansion, carried a resolution recommending approval of the application.


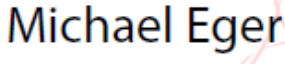
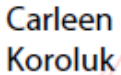
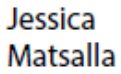
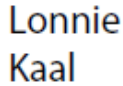
### **Council's Options:**

1. That Discretionary Use application DU03-2021 which proposes an interior expansion of an existing Auto & Minor Recreation Sales & Rentals use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 86 Seventh Avenue South, legally described as Blk/Par J, Plan CG1523, Ext 3 and Blk/Par A, Plan 102141986, Ext 0, be approved and that the Development Officer be authorized to issue a Development Permit.
2. That Discretionary Use application DU03-2021 which proposes an interior expansion of an existing Auto & Minor Recreation Sales & Rentals use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 86 Seventh Avenue South, legally described as Blk/Par J, Plan CG1523, Ext 3 and Blk/Par A, Plan 102141986, Ext 0, be denied for reasons as listed by Council;
3. That Administration be provided with alternative direction.

### **Administration's Recommendation:**

1. That Discretionary Use application DU03-2021 which proposes an interior expansion of an existing Auto & Minor Recreation Sales & Rentals use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 86 Seventh Avenue South, legally described as Blk/Par J, Plan CG1523, Ext 3 and Blk/Par A, Plan 102141986, Ext 0, be approved and that the Development Officer be authorized to issue a Development Permit.

## Attachment 1 – Council Report presented on August 9, 2021

 <b>REPORT TO COUNCIL</b>	
<b>TITLE: Discretionary Use - DU03-2021</b> <b>Expansion of Existing Auto &amp; Minor Recreation Sales &amp; Rentals Use in C-1 City Centre Commercial Zoning District – 86 Seventh Avenue South</b> <b>Council Report #1 – Public Notice Authorization</b>	<b>DATE OF MEETING:</b> August 9, 2021  <b>REPORT DATE:</b> August 4, 2021
<b>CLEARANCES:</b> Michael Eger - Director of Planning, Building & Development  <div style="display: flex; align-items: center;">  <div> <small>Digitally signed by Michael Eger            DN: cn=Michael Eger, o=City of Yorkton, ou=Planning, Building &amp; Development, email=meger@yorkton.ca, c=CA            Date: 2021.08.10 14:04:27 -06'00'</small> </div> </div>	<b>ATTACHMENTS:</b> <ol style="list-style-type: none"> <li>1. Key Plan</li> <li>2. Aerial View</li> <li>3. Street Views</li> <li>4. Summary of Discretionary Use Process</li> <li>5. Public Notice</li> </ol>
<b>Written by: Carleen Koroluk - Planner</b>	<div style="display: flex; align-items: center;">  <div> <small>Digitally signed by Carleen Koroluk            DN: cn=Carleen Koroluk, o=City of Yorkton, ou=Land Use Planner, email=ckoroluk@yorkton.ca, c=CA            Date: 2021.08.11 08:21:01 -06'00'</small> </div> </div>
<b>Reviewed by: Jessica Matsalla - City Clerk</b>	<div style="display: flex; align-items: center;">  <div> <small>Digitally signed by Jessica Matsalla            Date: 2021.08.11 13:51:59 -06'00'</small> </div> </div>
<b>Approved by: Lonnie Kaal – City Manager</b>	<div style="display: flex; align-items: center;">  <div> <small>Digitally signed by Lonnie Kaal            Date: 2021.08.09 12:32:35 -06'00'</small> </div> </div>
<p><b><u>Summary of History/Discussion:</u></b></p> <p>This report is in response to a Development Permit application for the expansion of an existing Auto &amp; Minor Recreation Sales &amp; Rentals Use at 86 Seventh Avenue South (see Attachments 1, 2 &amp; 3). The applicant proposes an interior expansion to the existing business by renovating and utilizing approximately 2,000 ft<sup>2</sup> previously occupied by a Professional Offices (Travel Agency) use.</p> <p>It is unclear as to whether or not a development permit was issued for the motorcycle sales and service use, however a Building Permit for renovations required for the use was issued on December 31, 2002. At that time the use was subject to Zoning Bylaw No. 9/1996 and the property was zoned C3 General Commercial District, in which recreation vehicle sales and service was a permitted use.</p> <p>With the adoption of Zoning Bylaw No 14/2003 in April 2003 (the current Zoning Bylaw), the subject lands were rezoned to C-1 City Centre Commercial, in which the use of Auto &amp; Minor Recreation Sales &amp; Rentals is listed as a Discretionary Use. As such, the use is now Legal Non-Conforming because it has not gone through the Discretionary Use process as required by the current bylaw. As the interior expansion proposes to increase the intensity of the now discretionary use, <i>The Planning and Development Act, 2007</i> requires Council authorization following the Discretionary Use Process (see Attachment 4).</p> <p style="text-align: right;">DU03-2021 – Auto/Recreational Sales &amp; Rental in C-1 – 86 Seventh Ave S (Public Notice Authorization) August 9, 2021 – Page 1 of 8</p>	



## Attachment 1 Continued

### **Administrative Review:**

Zoning Bylaw No. 14/2003 defines Auto & Minor Recreation Sales & Rentals as:

“A development used for the retail sale or rental of new or used automobiles, motorcycles, snowmobiles, tent trailers, boats, travel trailers of similar light recreational vehicles or crafts, together with incidental maintenance services, sales of parts, automotive accessories, accessory recreational equipment and supplies. This use class typically includes, but is not limited to automobile dealerships, car rental agencies and motorcycle dealerships. This use class does not include dealerships for the sale or rental or exclusively trucks or exclusively motor homes with a gross vehicle rating of 4,000 kilograms or greater”

The applicant has recently amalgamated an existing snowmobile business previously located in a neighbouring rural municipality with the motorcycle business and may also be considering a physical expansion at some point in the future. The proposed interior expansion, while an increase in the intensity of use, does not affect the site as a whole because parking, landscaping and storm water management requirements have previously been implemented based on the overall building size. If a physical expansion is proposed in the future, a full review of the site will be performed and the proposal will once again be presented to Council.

### **Conclusion:**

At this time, Administration would like to initiate the public notice process, including advertisement in the local newspaper, at City Hall and on the City website, and circulation to property owners within 75 m of the subject property. The proposed public notice is attached (see Attachment 5) for Council's consideration.

If authorization to proceed is granted, the application will also be referred to the Planning and Infrastructure Commission for their review and comments before it is brought back to Council for its review and final decision in conjunction with the Public Hearing.

### **Council's Options:**

1. That Administration be authorized to proceed with Public Notification for Discretionary Use application DU03-2021 which proposes an interior expansion of an existing Auto & Minor Recreation Sales & Rentals use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 86 Seventh Avenue South, legally described as Blk/Par J, Plan CG1523, Ext 3 and Blk/Par A, Plan 102141986, Ext 0, and that the application be brought back to Council for its review and decision.
2. That Public Notification for Discretionary Use application DU03-2021 which proposes an interior expansion of an existing Auto & Minor Recreation Sales & Rentals use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 86 Seventh Avenue South, legally described as Blk/Par J, Plan CG1523, Ext 3 and Blk/Par A, Plan 102141986, Ext 0, be denied for reasons as listed by Council;
3. That Administration be provided with alternative direction.

DU03-2021 – Auto/Recreational Sales & Rental in C-1 – 86 Seventh Ave S (Public Notice Authorization)  
August 9, 2021 – Page 2 of 8



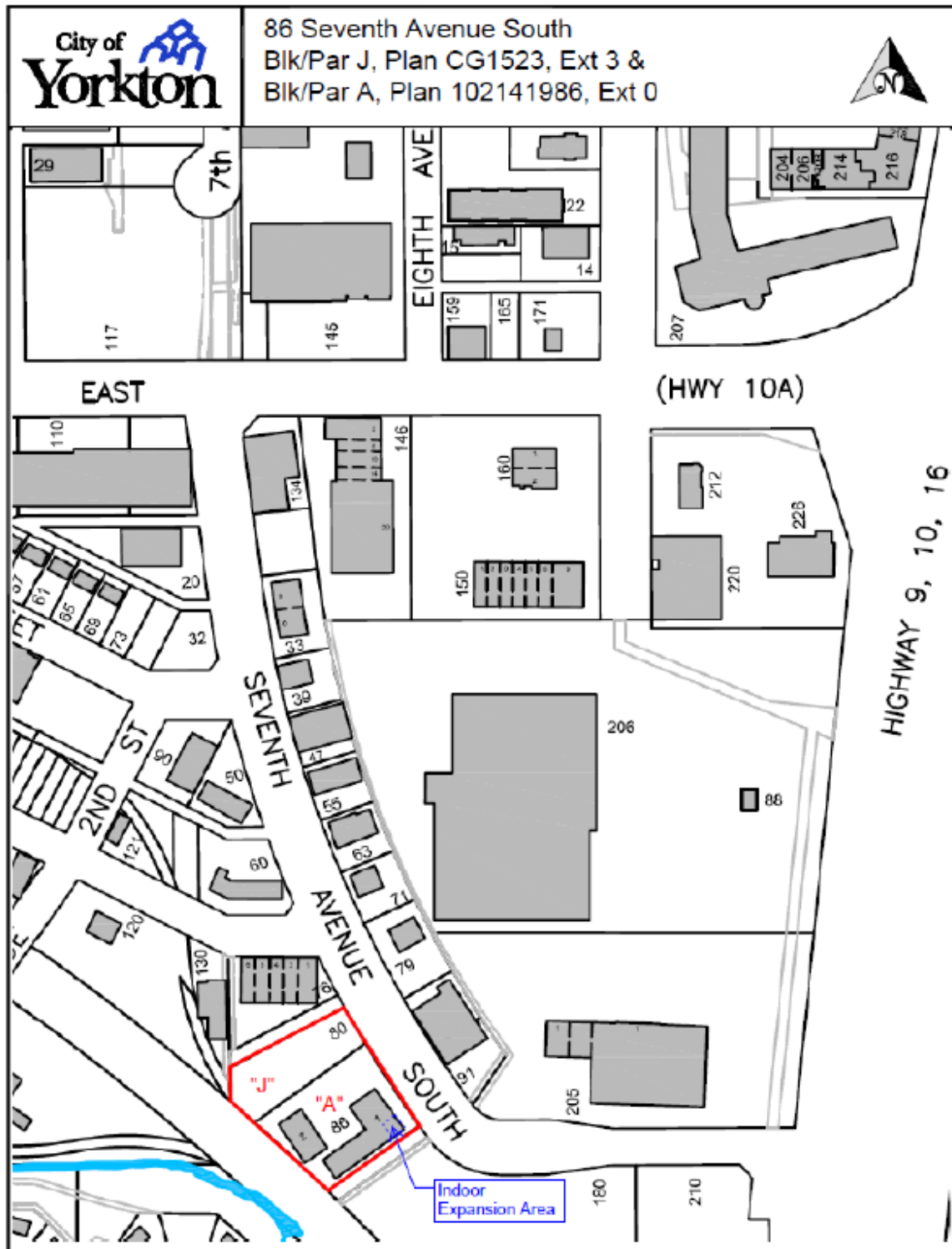
## Attachment 1 Continued

### **Administration's Recommendation:**

1. That Administration be authorized to proceed with Public Notification for Discretionary Use application DU03-2021 which proposes an interior expansion of an existing Auto & Minor Recreation Sales & Rentals use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 86 Seventh Avenue South, legally described as Blk/Par J, Plan CG1523, Ext 3 and Blk/Par A, Plan 102141986, Ext 0, and that the application be brought back to Council for its review and decision.

# Attachment 1 Continued

## Attachment 1 – Key Plan



DU03-2021 – Auto/Recreational Sales & Rental in C-1 – 86 Seventh Ave S (Public Notice Authorization)  
August 9, 2021 – Page 4 of 8

Attachment 1 Continued

Attachment 2 – Aerial View



DU03-2021 – Auto/Recreational Sales & Rental in C-1 – 86 Seventh Ave S (Public Notice Authorization)  
August 9, 2021 – Page 5 of 8



**Attachment 1 Continued**

**Attachment 3 – Street Views**

**With previous travel agency located in left unit**



**Current Facade - Auto & Minor Recreation Sales & Rentals**



DU03-2021 – Auto/Recreational Sales & Rental in C-1 – 86 Seventh Ave S (Public Notice Authorization)  
August 9, 2021 – Page 6 of 8



## Attachment 1 Continued

### Attachment 4 – Summary of Discretionary Use Process

#### **Summary of Discretionary Use Application Process:**

*The Planning and Development Act, 2007 ('The Act')* allows a zoning bylaw to contain provisions for "Permitted Uses" and "Discretionary Uses" within specified land use zones. Any use that is not listed as "Permitted" or "Discretionary" is considered prohibited. *The Act* allows "Permitted Uses" to be approved by Administration, however, "Discretionary Use" applications require the approval of a council and must follow *The Act's* prescribed process. The process includes the requirement of giving Public Notice to property owners within 75 metres (250 feet) of the subject property, as well as the provision of a Public Hearing.

Pursuant to *The Act*, a council shall exercise its discretion respecting a Discretionary Use application to:

- (a) Reject the application;
- (b) Approve the discretionary use in accordance with the provisions of the zoning bylaw;
- (c) Approve the discretionary use subject to development standards or conditions in accordance with the zoning bylaw; or
- (d) Approve the discretionary use for a limited time, if a time limit is authorized in the bylaw.

A council may approve a discretionary use if the facts presented establish that the proposed discretionary use will:

- (a) Comply with provisions of the zoning bylaw respecting the use and intensity of use of land for the discretionary use;
- (b) Be consistent with the criteria in the zoning bylaw respecting the use and intensity of use of land for the discretionary use;
- (c) In the opinion of the council, be compatible with development in the district in the immediate area of the proposal; and
- (d) Be consistent with provincial land use policies and statements of provincial interest.

In approving a discretionary use, a council may prescribe specific development standards or conditions with respect to that use, but only if those standards or conditions:

- (a) Are based on and are consistent with general development standards or conditions made applicable to discretionary uses by the zoning bylaw; and
- (b) Are, in the opinion of the council, necessary to secure the objectives of the zoning bylaw with respect to:
  - (i) The nature of the proposed site, including its size and shape and the proposed size, shape and arrangement of buildings;
  - (ii) The accessibility and traffic patterns for persons and vehicles, the type and volume of that traffic and the adequacy of proposed off-street parking and loading;
  - (iii) The safeguards afforded to minimize noxious or offensive emissions including noise, glare, dust and odour; or
  - (iv) Any treatment given, as determined by the council, to aspects including landscaping, screening, open spaces, parking and loading areas, lighting and signs, but not including the colour, texture or type of materials and architectural detail.

If an application for a discretionary use has been approved by a council with prescribed standards or conditions, the applicant may appeal to the Development Appeals Board, however a Discretionary Use application that is denied by a council may not be appealed.

Attachment 1 Continued

Attachment 5 – Public Notice

## Public Notice

**Discretionary Use Application for Expansion of Existing Auto & Minor Recreation Sales & Rentals Use in C-1 City Centre Commercial Zoning District – 86 Seventh Avenue South**



**Legal Description:** Blk/Par J, Plan CG1523, Ext 3 & Blk/Par A, Plan 102141986

**Civic Address:** 86 Seventh Avenue South

**Proposed Use:** Auto & Minor Recreation Sales & Rentals

**Details:** The applicant is an existing **Auto & Minor Recreation Sales & Rentals** use at the proposed location in the C-1 City Centre Commercial zoning district. The applicant proposes to expand the business by utilizing a 2,500 ft<sup>2</sup> existing indoor space previously occupied by a Professional Offices use. Auto & Minor Recreation Sales & Rentals uses within the C-1 City Centre Commercial zoning district are Discretionary Uses under Zoning Bylaw No. 14/2003 and must be publicly advertised before Council can make a decision on the application.

**Information:** You can also view this notice online at [www.yorkton.ca](http://www.yorkton.ca) under the News and Notices section on the home page. Questions regarding the application may be directed to:

Carleen Koroluk, Land Use Planner

Phone: (306) 786-1727

Email: [ckoroluk@yorkton.ca](mailto:ckoroluk@yorkton.ca)

**Public Hearing:** City Council will hear all persons who are present and wish to speak to the application and all written submissions will be read verbatim unless the submitter is in attendance to speak on the submission, on **Monday, August 30, 2021 at 5:00 pm in City Hall Council Chambers, Yorkton, SK.**

If you wish to provide written comments for Council's consideration, they must be submitted by 9:00 a.m. on Thursday, August 26, 2021. Written submissions must be directed to:

Jessica Matsalla, Director of Legislation & Procedures

In Person: 37 Third Avenue North, Yorkton, SK

Via Mail: Box 400, Yorkton, SK S3N 2W3

Via Email: [jmatsalla@yorkton.ca](mailto:jmatsalla@yorkton.ca)

TITLE: <b>2020 Municipal Public Accounts</b>	DATE OF MEETING: <b>August 30, 2021</b>
	REPORT DATE: August 24, 2021
CLEARANCES: Ashley Stradeski - Director of Finance <b>Ashley Stradeski</b>	ATTACHMENTS: <b>2020 Municipal Public Accounts (including the 2020 Financial Statements)</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 is required to disclose its public accounts in accordance with *The Cities Act* and *The Cities Regulations*. This document includes:

- 1) Employee salaries of \$50,000 or more
- 2) Council remuneration
- 3) Contracted expenditures of \$50,000 or more
- 4) Grants and subsidies of \$50,000 or more

## **DISCUSSION/ANALYSIS/IMPACT**

The attached public accounts have been prepared in conjunction with the Regulations and are required to be filed annually with the province by September 1<sup>st</sup>. The City's 2020 Audited Financial Statements also form part of this document.

## **COMMUNICATION PLAN/PUBLIC NOTICE**

Once approved, a digital copy of the package will be posted online on the City's website. Should the public request a physical copy, those will be available at City Hall for \$10.00 a copy.

## **OPTIONS & RECOMMENDATION**

1. To approve the 2020 Public Accounts for the City of Yorkton as presented.
2. To deny approval of the 2020 Public Accounts for the City of Yorkton as presented for reasons listed by Council.
3. Other direction as Council deems appropriate.

**RECOMMENDATION**

**That Council approve the 2020 Municipal Public Accounts for the City of Yorkton as presented.**





## **2020 Municipal Public Accounts**

Reported by the City of Yorkton are:

A. Memorandum to Council	1
B. Employee Salaries of \$50,000 or more	2
C. Remuneration of Amounts Paid to or on Behalf of Members of Council	4
D. Expenses and Contractual Services of \$50,000 or more	5
E. Grants and Agreements of \$50,000 or more	7

NOTE: Financial Statements for the year ending December 31, 2020 form part of this document.

## MEMORANDUM

**DATE:** August 23, 2021  
**TO:** Mayor Mitch Hipsley & Members of Council  
**RE:** **2020 Municipal Public Accounts**

In accordance with Section 156 of *The Cities Act*, together with the *The Cities Regulations*; I am submitting Public Accounts for the fiscal year ending December 31, 2020 for the City of Yorkton.

Notes to the schedules attached:

1. *Employee Remuneration* – this schedule includes all employees of the City of Yorkton, where remuneration was greater than \$50,000. Salaries may include overtime, vacation and sick pay, less any taxable benefits. Reported title is the most recent position of the employee.
2. *Council Remuneration* – this schedule lists the total remuneration, per diems, and travel expenses incurred for City Council members.
3. *Expenditures & Contracted Services* – this schedule includes all expenditures that exceeded \$50,000 paid to third-party providers, and includes both operating and capital expenditures.
4. *General Grants* – this schedule lists any grants greater than \$50,000 paid out to an individual, corporation or government entity.

The 2020 Audited Financial Statements including balance sheets, revenues, expenditures and required schedules form part of this document.

Respectfully submitted,

Ashley Stradeski  


Ashley Stradeski, CPA, CA  
Director of Finance

Attachments

**2020 EMPLOYEE REMUNERATION GREATER THAN \$50,000**

EMPLOYEE NAME	JOB TITLE	SALARY
ALFELOR, ARIEL	TECHNICAL ANALYST	\$ 84,513.15
AYALA, FRANCISCO	OPERATOR A	\$ 55,573.38
BALUK, JASON	OPERATOR CLASS 2	\$ 61,460.65
BANSLEY, JASON	OPERATOR A1	\$ 76,069.64
BAPTIST, NICOLE	BYLAW & SAFETY SUPERVISOR	\$ 68,554.50
BEAR, AVERY	ADMINISTRATIVE CO-ORDINATOR	\$ 58,727.00
BETKER, GARRETT	OPERATOR A	\$ 54,895.88
BIEBER, DEBBIE	FINANCIAL SERVICES MANAGER	\$ 76,101.59
BIEBER, JORDAN	FIRE FIGHTER	\$ 65,786.89
BOEN, BRYCE	PARKS TECH - FORESTRY	\$ 52,645.36
BREITKREUZ, GARTH	OPERATOR A	\$ 55,144.63
BUCHHOLZER, MICHAEL	DIRECTOR OF ENVIRO SERVICES & CAPITAL PROJECTS	\$ 161,596.50
BUECKERT, YVONNE	TECHNICAL ANALYST	\$ 85,744.20
CHARNEY, MATT	PARKS MANAGER	\$ 96,529.50
CHIBA, BRADLEY	ENGINEERING TECHNOLOGIST	\$ 62,263.50
CYR, PASCAL	GIS APPLICATION SUPPORT ANALYST	\$ 62,263.50
DIDUCK, KAYLEE	HUMAN RESOURCES ADVISOR	\$ 73,023.45
DIETZ, AMANDA	PAYROLL & BENEFITS CO-ORDINATOR	\$ 53,161.50
DOZOREC, JIRIAH	OPERATOR A	\$ 51,732.49
DROSKY, SHANE	FIRE FIGHTER	\$ 107,200.77
DUNCAN, BRAD	WATER & SEWER SYSTEMS MANAGER	\$ 93,748.07
DUNCAN, WYATT	OPERATOR A1	\$ 54,030.89
DURDIN, KIM	ASSESSMENT & TAXATION MANAGER	\$ 79,002.95
DZUBA, DONALD	PARKS TECH - OPEN SPACES	\$ 56,941.71
DZUBA, RANDY	CAPTAIN	\$ 121,578.34
ECKHART, ANGELA	RCMP CLERK - STENO	\$ 59,872.82
EGER, MICHAEL	DIRECTOR OF PLANNING, BLG & DEVELOPMENT	\$ 121,134.00
ERICKSON, GRAHAM	WATER PARK MANAGER	\$ 70,705.50
FATTEICHER, VALERIE	ENVIRONMENTAL SERVICES CO-ORDINATOR	\$ 66,644.00
FAWCETT, JEFFREY	MANAGER OF CAPITAL PROJECTS	\$ 91,854.75
FRANKFURT, SHAWN	CAPTAIN	\$ 108,197.37
FULLAWKA, ANTHONY	OPERATOR A1	\$ 61,371.92
FULLAWKA, CALE	PARKS TECH - OPEN SPACES	\$ 52,808.25
GABEL, RYAN	BUILDING TECHNICIAN II	\$ 50,290.95
GALBRAITH, KEVIN	COMMUNITY SAFETY OFFICER	\$ 64,395.00
GILBERT, RYAN	PROBATIONARY FIRE FIGHTER	\$ 50,572.61
GOTTSCHALL, CINDY	EXECUTIVE ADMINISTRATIVE ASSISTANT	\$ 55,857.75
GRAFF, BRUCE	PARKS TECH - ARENA & SPORTSFIELDS	\$ 57,030.09
HARDEN, JOSEPH	OPERATOR A1	\$ 87,382.33
HAUSER, MARLENE	FINANCIAL SYSTEMS MANAGER	\$ 80,798.25
HERSHMILLER, ARON	ASSISTANT DIRECTOR OF ENVIRO SERVICES	\$ 109,034.29
HICKS, LYNDON	SOLID WASTE & ENVIRO PROGRAMS MANAGER	\$ 67,432.96
HOLLAND, TRENT	FIRE FIGHTER	\$ 90,259.08
HOLMES, GLENDA	WATERWORKS MANAGER	\$ 99,345.59
HOLSTEIN, ALLEN	BUILDING TECHNICIAN II	\$ 52,224.23
HOULE, ANDREW	PARKS TECH - ARENA & SPORTSFIELDS	\$ 50,518.89
HUNT, CONNOR	OPERATOR CLASS 4	\$ 83,705.87
HUTCHINGS, MILES	BUILDING OFFICIAL III	\$ 70,736.85
JOHNSON, DEAN	OPERATOR A	\$ 54,689.99
JOHNSON, KRIS	NETWORK ADMINISTRATOR	\$ 85,178.70
JOSEPHSON, MICHAEL	OPERATOR CLASS 4	\$ 81,334.25
KAAL, LONNIE	CITY MANAGER	\$ 193,498.50
KABAN, KELLY	IT MANAGER	\$ 100,581.00
KARAKOCHUK, JEVON	OPERATOR CLASS 3	\$ 71,415.17
KENNEDY, GORDON	DIRECTOR OF HUMAN RESOURCES	\$ 136,062.00
KINDRATSKY, ROBERT	JOURNEYMAN TRADESMAN	\$ 58,607.42
KNUDSON, RAEALYN	ASSISTANT CITY CLERK	\$ 65,366.25
KONKEL, LUKE	OPERATOR CLASS 1	\$ 55,375.40
KOROLUK, CARLEEN	LAND USE PLANNER	\$ 73,236.75
KOWASKI, CALVIN	OPERATOR A	\$ 53,937.33
LAFONTAINE, SHANE	FIRE FIGHTER	\$ 104,375.03
LANAWAY, ROY	COMMUNICATIONS MANAGER	\$ 80,616.40
LAUBE, WESLEY	JOURNEYMAN MECHANIC	\$ 63,534.75

LESHCHYSHYN, RACHEL	HUMAN RESOURCES ADMINISTRATOR	\$	50,725.20
LESTER, BEN	OPERATOR A	\$	53,515.17
LICCUD, SILVERIO	PARKS TECH - FORESTRY	\$	62,822.01
LINDSAY, PAULA	ADMINISTRATIVE CO-ORDINATOR	\$	58,727.00
LUTZ, MAVIS	OFFICE MANAGER - RCMP	\$	83,160.50
MACDONALD, JODY	MARKETING COORDINATOR	\$	50,775.90
MACKAN, TREVOR	JOURNEYMAN MECHANIC	\$	63,460.05
MANDZUK, TRENT	DIRECTOR OF PUBLIC WORKS	\$	141,417.81
MATECHUK, AMBER	CITY CONTROLLER	\$	92,126.70
MATECHUK, NEAL	FIRE FIGHTER	\$	105,874.52
MATSALLA, JESSICA	DIRECTOR OF LEGISLATION & PROCEDURES	\$	102,911.25
MCCONNELL, JAMES	FIRE FIGHTER	\$	82,565.74
MCINNES, LINDA	RCMP CLERK - STENO	\$	60,051.17
MCLEOD, DARCY	DIRECTOR OF CDPR	\$	135,018.00
MIREAU, SHANNON	RCMP CLERK - STENO	\$	59,465.87
MORASH, TRAVIS	FIRE FIGHTER	\$	98,134.76
MORRISON, JAN	EVENTS MANAGER	\$	76,101.67
MORRISON, TAYLOR	GALLAGHER CENTRE GENERAL MANAGER	\$	87,369.00
MORRISSEY, TREVOR	FIRE CHIEF	\$	139,016.29
NEUMANN, WALTER	OPERATOR A1	\$	63,905.40
NICHOLAUSON, MICHELLE	PAYROLL & BENEFITS CO-ORDINATOR	\$	52,916.50
ORANCHUK, JOHNATHAN	FLEET OPERATIONS MANAGER	\$	99,345.50
OYSTRICK, LORNE	FIRE FIGHTER	\$	104,650.91
PEESKER, RUSSEL	WATERWORKS MANAGER	\$	102,510.83
PFEIFER, CASEY	FIRE FIGHTER	\$	95,567.41
PUTLAND, TED	FIRE FIGHTER	\$	99,667.53
RABE, PATRICK	ASSET & GIS CO-ORDINATOR	\$	70,473.75
RAHMAN, MOSHIUR	CITY ENGINEER	\$	106,716.50
RICHARD, RENE	DIRECTOR OF ENGINEERING & ASSET MANAGEMENT	\$	121,437.00
RIESS, SHAWN	JOURNEYMAN MECHANIC	\$	63,418.50
RIFFEL, CRYSTAL	ADMINISTRATIVE CO-ORDINATOR	\$	58,727.00
RIPA, WAYNE	OPERATOR A	\$	54,620.84
ROSENMEYER, DAVID	OPERATOR A1	\$	59,490.11
ROSENTHAL, TIMOTHY	OPERATOR A1	\$	63,361.15
SAUSER, STUART	ASSISTANT GOLF COURSE SUPERINTENDENT	\$	53,025.97
SCHICK, DALE	OPERATOR A1	\$	56,285.96
SCHUSTER, LINDSEY	RCMP CLERK - STENO	\$	59,816.29
SCHWARTZ, CONRAD	OPERATOR CLASS 4	\$	83,318.66
SHEWCHUK, DARREN	OPERATOR A1	\$	59,073.36
SHEWCHUK, TERRY	OPERATOR A1	\$	64,258.94
SHYMANSKI, DARLENE	COURT LIAISON/SUPERVISOR	\$	62,525.08
SKALUBA, LEO	GOLF COURSE SUPERINTENDENT	\$	59,094.85
STECHYSHYN, KURT	BUILDING SYSTEMS & MAINTENANCE MANAGER	\$	84,676.50
STRADESKI, ASHLEY	DIRECTOR OF FINANCE	\$	128,539.50
STRANAGHAN, BRIAN	CAPTAIN	\$	118,911.36
TAYFEL, GLEN	HEAD POOL TECHNICIAN	\$	64,967.00
THIES, BARRY	CAPTAIN	\$	116,248.20
THIESSEN, ARON	CONCESSION COORDINATOR	\$	52,209.07
THWAITES, JUSTIN	FIRE FIGHTER	\$	74,951.76
TILLMAN, BRYCE	OPERATOR A1	\$	64,577.78
TILLMAN, LEVI	OPERATOR A1	\$	56,088.05
TWUMASI, SAMUEL	ECONOMIC DEVELOPMENT OFFICER	\$	95,072.25
VARALO, MARK	OPERATOR A	\$	56,732.20
WASHINGTON, LISA	COMMUNITY DEVELOPMENT MANAGER	\$	79,611.50
WERNER, CLAYTON	ROADWAYS MANAGER	\$	100,881.02
WILKINS, HARRY	DEPUTY FIRE CHIEF	\$	119,073.36
WOODWARD-MUSQUA, WENDY	UTILITY BILLING CLERK	\$	58,376.00
WOROSCHUK, DENNIS	FACILITIES MAINTENANCE & PROJECT MANAGER	\$	106,658.00
YUZIK, LORRAINE	ACCOUNTS PAYABLE CLERK	\$	51,907.10
ZANEVITCH, MIKHAIL	OPERATOR A	\$	55,782.48

#### PAYROLL UNDER \$50,000

199 EMPLOYEES IN VARIOUS DEPARTMENTS	\$	3,458,284.49
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<b>TOTAL PAYROLL</b>	<b>\$</b>	<b>13,109,266.60</b>
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# 2020 CITY COUNCIL REMUNERATION & EXPENSES

MAYOR & COUNCILLORS				
NAME	TITLE	SALARY	PER DIEM	TRAVEL & REGISTRATION FEES
BREARS, DUSTIN	COUNCILLOR	\$ 3,345.42		\$ 152.25
CHYZ, KENNETH	COUNCILLOR	\$ 25,090.68	\$ 600.00	\$ 1,481.92
GOULDEN, RANDY	COUNCILLOR	\$ 25,554.86		\$ 152.25
HAIDER, QUINN	COUNCILLOR	\$ 25,090.68		
HIPPSLEY, MITCHELL	MAYOR	\$ 33,360.88	\$ 600.00	\$ 1,600.10
KIENLE, AARON	COUNCILLOR (PREVIOUS TERM)	\$ 22,743.31	\$ 600.00	\$ 1,447.85
MALONEY, ROBERT	MAYOR (PREVIOUS TERM)	\$ 72,716.68		\$ 1,421.12
WYATT, CHRIS	COUNCILLOR	\$ 3,345.42		
ZAHARIA, DARCY	COUNCILLOR	\$ 26,019.04		
<b>TOTAL</b>		<b>\$ 237,266.97</b>	<b>\$ 1,800.00</b>	<b>\$ 6,255.49</b>

## 2020 EXPENDITURES & CONTRACTUAL SERVICES GREATER THAN \$50,000

COMPANY/SUPPLIER NAME	AMOUNT
ABS GOLF MANAGEMENT LTD.	\$ 66,187.67
AODBT	\$ 268,686.13
APPERLEY ELECTRIC LTD.	\$ 200,532.32
BAKER TILLY SK LLP	\$ 59,307.00
BECKIE HYDROGEOLOGISTS (1990) LTD.	\$ 936,958.96
BRANDT TRACTOR LTD	\$ 60,320.73
BUNZL CLEANING & HYGIENE	\$ 55,354.74
CAN TRAFFIC SERVICES LTD	\$ 124,348.82
CANADA MORTGAGE & HOUSING CORP	\$ 638,846.16
CANADIAN UNION OF PUBLIC EMPLOYEES	\$ 53,535.98
CANADIAN TIRE	\$ 71,419.45
CARBON LAKE STRATEGY BUSINESS SOLUTIONS CORP	\$ 50,400.00
CHALET RESTAURANT & LOUNGE	\$ 146,215.64
CHRIST THE TEACHER CATHOLIC SCHOOL DIVISION NO. 212	\$ 2,525,630.93
CITY OF YORKTON	\$ 177,067.45
CLEARTECH INDUSTRIES INC.	\$ 55,061.31
CORNERSTONE CREDIT UNION	\$ 74,845.35
CREDENCE CONSTRUCTION LTD	\$ 74,945.24
D & M TRUCKING INC.	\$ 336,847.04
DIRECT CONSTRUCTION AND MFGR	\$ 62,347.40
EMCO CORPORATION	\$ 184,100.28
ESOLUTIONS GROUP LIMITED	\$ 104,647.87
FARRELL AGENCIES LTD	\$ 332,791.24
FEDERATED CO-OPERATIVES LTD	\$ 276,205.89
FEDOROWICH CONSTRUCTION CO. LTD.	\$ 2,504,044.91
FER-MARC EQUIPMENT LTD	\$ 74,984.42
FINNING CANADA	\$ 224,557.56
FLOCOR INC.	\$ 58,337.54
FOX ENERGY SYSTEMS INC	\$ 144,655.42
G. R. POIER & SONS	\$ 155,044.08
GARDON SECURITIES	\$ 69,396.44
GR GREEN CENTER	\$ 190,169.75
GRAHAM CONSTRUCTION & ENG LP	\$ 1,774,048.71
GROUND ENGINEERING CONSULTANTS LTD	\$ 261,234.54
HARTMIER CONTRACTING INC.	\$ 727,937.71
HARVEST MEATS COMPANY LTD	\$ 143,675.64
INTEGRATED ENGINEERING	\$ 1,077,418.22
KONTZAMANIS GRAUMANN SMITH MACMILLAN INC.	\$ 127,790.20
L & V ENTERPRISES LTD	\$ 68,250.00
MCDUGALL GAULEY LLP	\$ 176,329.26
MICROSOFT CORPORATION	\$ 84,577.42
MINISTER OF FINANCE	\$ 72,580.61
MINISTER OF FINANCE - GOOD SPIRIT SCHOOLD DIVISION NO. 204	\$ 5,844,373.43
MUNICIPAL EMPLOYEE'S PENSION PLAN	\$ 2,215,724.68
MUNICIPAL UTILITIES	\$ 61,044.39
NEWTON LANDSCAPING & HYDROVAC SERVICE LTD	\$ 251,605.96
NIXON ELECTRICAL SERVICE LTD.	\$ 158,640.88
NORTH STAR CONCRETE INC.	\$ 220,662.45
OAKCREEK GOLF & TURF INC	\$ 206,323.48
OTTENBREIT SANITATION SERVICES (2002) LTD.	\$ 608,442.13
PARKLAND REGIONAL LIBRARY	\$ 391,949.11
PCL CONSTRUCTION MANAGEMENT INC	\$ 7,485,740.49
PERFECTLY CLEAN JANITORIAL	\$ 66,022.80
PLASTI-LITE SIGNS INC	\$ 86,694.25
R. MILLER'S PLG. HTG. & ELECT LTD	\$ 64,976.84
RBC ROYAL BANK OF CANADA	\$ 876,696.37
RBC ROYAL BANK VISA	\$ 280,490.60

RECEIVER GENERAL FOR CANADA	\$ 3,876,167.53
RECEIVER GENERAL OF CANADA - R.C.M.P.	\$ 3,903,587.95
ROGERS MEDIA INC.	\$ 158,078.09
SASK. AUTO FUND	\$ 112,154.10
SASKATCHEWAN ABILITIES COUNCIL	\$ 887,513.79
SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY	\$ 162,853.00
SASKATCHEWAN RESEARCH COUNCIL	\$ 66,288.98
SASKATCHEWAN WORKERS' COMPENSATION BOARD	\$ 179,360.17
SASKENERGY	\$ 334,648.01
SASKPOWER	\$ 1,955,663.58
SASKTEL	\$ 212,312.89
SGI CANADA	\$ 88,781.01
SOFTCHOICE LF	\$ 62,531.55
SOURIS VALLEY INDUSTRIES	\$ 140,339.85
STANTEC CONSULTING LTD.	\$ 726,132.04
STEVENSON INDUSTRIAL REFRIGERATION LTD.	\$ 120,070.77
SVEINCO DEVELOPMENTS LTD	\$ 68,154.28
TD TORONTO-DOMINION BANK	\$ 1,174,907.25
THE CANADA LIFE ASSURANCE COMPANY	\$ 272,763.48
THE COOPERATORS LIFE INSURANCE COMPANY	\$ 254,381.93
VERMEER CANADA INC	\$ 69,777.59
WILLIAMS SCOTSMAN OF CANADA	\$ 79,958.85
WYONZEK BROS. CONST. LTD	\$ 1,542,023.77
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 108,365.16
YORKTON CONCRETE 2012 LTD	\$ 355,031.42
YORKTON THIS WEEK	\$ 62,710.41
ZAK'S BUILDING GROUP	\$ 350,935.95

<b>TOTAL</b>	<b>\$ 51,016,517.29</b>
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## 2020 GENERAL GRANTS & AGREEMENTS GREATER THAN \$50,000

ORGANIZATION NAME	AMOUNT
GODFREY DEAN ART GALLERY	\$ 59,413.83
TOURISM YORKTON	\$ 72,520.87
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 100,000.00
YORKTON MINOR HOCKEY ASSOCIATION	\$ 82,208.45
<b>TOTAL</b>	<b>\$ 314,143.15</b>



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

**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**

*Baker Tilly SK LLP*

Yorkton, SK  
July 20, 2021

**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:

  
**Mitch Hipsley**

Mayor

  
**Quinn Haider**

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	<u>104,950</u>	<u>104,950</u>
	20,317,865	21,712,036
<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	<u>( 50,012)</u>	<u>59,953</u>
<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	<u>( 6,061,209)</u>	<u>( 13,183,625)</u>
<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	<u>( 309,131)</u>	<u>( 292,521)</u>
<b>Net Cash from (used for) Investing</b>	<u>236,131</u>	<u>( 292,521)</u>
<b>Financing:</b>		
Long-term debt repaid	<u>( 2,346,736)</u>	<u>( 2,722,719)</u>
<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>

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

**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 recognizes 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 hall 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.

**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**

(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	416,315	574,161
	2,800,071	3,326,294
Less: Allowance for doubtful accounts	115,000	115,000
	\$ 2,685,071	\$ 3,211,294
<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	2,440,393	2,154,384
	5,125,874	9,616,782
Less: Allowance for doubtful accounts	86,958	59,245
	\$ 5,038,916	\$ 9,557,537
<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	73,451	73,451
	705,116	661,176
Less: Allowance for losses	535,800	535,800
	169,316	125,376
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	195,445	227,172
	18,102,617	18,133,202
Less: Allowances for losses	326,474	326,474
	17,776,143	17,806,728
	\$ 17,945,459	\$ 17,932,104

**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	<u>10</u>	<u>545,272</u>
	<u><b>\$ 4,645,363</b></u>	<u><b>\$ 4,881,494</b></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	<u>1,086,326</u>	<u>1,102,442</u>
Excess of revenue over expenditures	309,131	277,283
Net assets, beginning of year	<u>3,916,798</u>	<u>3,639,515</u>
Net assets, end of year	<u><b>\$ 4,225,929</b></u>	<u><b>\$ 3,916,798</b></u>

**Condensed Statement of Financial Position**

Current assets	1,017,086	849,473
Long-term investments	366,103	331,190
Capital assets	<u>5,867,143</u>	<u>6,012,863</u>
	<u><b>\$ 7,250,332</b></u>	<u><b>\$ 7,193,526</b></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	<u>951,425</u>	<u>891,031</u>
	<u><b>\$ 7,250,332</b></u>	<u><b>\$ 7,193,526</b></u>

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

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**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	<u>1,012,193</u>	<u>23,170</u>	<u>1,035,363</u>	<u>1,035,363</u>
	<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>	( 1)	10
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

	<b>2020</b>	<b>2019</b>
<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>

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



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

	<b>2020</b>	<b>2019</b>
<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	6,535,207	6,442,120
	<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>

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

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

	<b>2020</b>	<b>2019</b>
<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	<u>17,796,201</u>	<u>17,806,728</u>
	<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	<u>201</u>	<u>201</u>
	<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	<u>9,854,368</u>	<u>9,854,368</u>
	<u>\$ 21,168,539</u>	<u>\$ 20,763,927</u>

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**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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	<b>2020</b>	<b>2019</b>
<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

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	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

	<b>2020 Budget (Note 14)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<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	<u>4,367,582</u>	<u>53,346</u>	<u>49,066</u>
		4,551,531	4,394,457
Capital outlays from operations			9,420
Amortization		( 53,346)	( 49,066)
Transfer to reserves	<u>45,000</u>	<u>1,705,784</u>	<u>625,749</u>
	<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	<u>8,261,854</u>	<u>433,586</u>	<u>432,614</u>
		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	<u>190,000</u>	<u>328,000</u>	<u>193,564</u>
	<u>\$ 8,969,659</u>	<u>\$ 8,999,258</u>	<u>\$ 8,824,724</u>

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**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
	<u>7,598,673</u>	<u>9,242,720</u>	<u>10,198,182</u>
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	<u>2,255,466</u>	<u>( 6,152,519)</u>	<u>613,157</u>
	<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
	<u>2,869,448</u>	<u>3,408,693</u>	<u>2,621,984</u>
Transfer to reserves	<u>809,180</u>	<u>1,529,139</u>	<u>1,275,168</u>
	<u>\$ 3,678,628</u>	<u>\$ 4,937,832</u>	<u>\$ 3,897,152</u>

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

**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>87,991</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
	3,073,189	3,366,781	3,381,759
Amortization		( 341,204)	( 297,738)
Capital outlays from operations		523,169	500,772
Transfer to (from) reserves	200,000	( 211,462)	( 284,123)
	<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
	529,001	544,737	573,795
Amortization		( 39,593)	( 38,284)
Capital outlays from operations			19,631
Internal debt repaid	77,074	77,074	75,194
	<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

	<b>2020 Budget (Note 14)</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<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>

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**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>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>

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

**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	<u>27,000</u>	<u>18,225</u>	<u>29,130</u>
<b>Expenditures</b>			
Operating contract	358,000	370,314	380,332
Maintenance	15,000	11,063	15,967
Amortization	<u>10,415</u>	<u>10,415</u>	<u>15,505</u>
	<u>373,000</u>	<u>391,792</u>	<u>411,804</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 346,000)</u>	<u>( 373,567)</u>	<u>( 382,674)</u>
Amortization		( 10,415)	( 15,505)
Transfer to reserves	<u>10,000</u>	<u>10,000</u>	<u>12,550</u>
	<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	<u>45,000</u>	<u>51,813</u>	<u>32,896</u>
	<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	<u>219,567</u>	<u>219,567</u>	<u>143,424</u>
	<u>226,600</u>	<u>400,483</u>	<u>282,117</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 96,731)</u>	<u>( 237,389)</u>	<u>( 150,314)</u>
Amortization		( 219,567)	( 143,424)
Capital outlays from operations			1,265,094
Transfer to (from) reserves	<u>335,000</u>	<u>374,500</u>	<u>( 860,094)</u>
	<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>

*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, 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
	<u>\$ 1,545,385</u>	<u>\$ 698,125</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 454,654</u>	<u>\$ 209,127</u>	<u>\$ 0</u>	<u>\$ 2,907,291</u>
<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
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,297,977</u>	<u>\$ 0</u>	<u>\$ 240,953</u>	<u>\$ 48,000</u>	<u>\$ 384,952</u>	<u>\$ 3,971,882</u>

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**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
	<u>1,390,604</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>408,395</u>	<u>26,589</u>	<u>0</u>	<u>1,825,588</u>
	<u>\$ 1,390,604</u>	<u>\$ 650,375</u>	<u>\$ ( 104,950)</u>	<u>\$ 0</u>	<u>\$ 463,244</u>	<u>\$ 221,173</u>	<u>\$ 0</u>	<u>\$ 2,620,446</u>
 New Deal for Municipalities			208,285					208,285
Other			268,933		257,760	14,963	7,035,048	7,576,704
	<u>0</u>	<u>0</u>	<u>477,218</u>	<u>0</u>	<u>257,760</u>	<u>14,963</u>	<u>7,035,048</u>	<u>7,784,989</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 477,218</u>	<u>\$ 0</u>	<u>\$ 257,760</u>	<u>\$ 14,963</u>	<u>\$ 7,035,048</u>	<u>\$ 7,784,989</u>

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

Schedule 3

	<u>General Assets</u>				<u>Treatment Plants</u>	
	<u>Land</u>	<u>Land Improve.</u>	<u>Buildings</u>	<u>Machinery, Equipment &amp; Vehicles</u>	<u>Water</u>	<u>Sewer</u>
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>

	<u>2020</u>						<u>2019</u>
	<u>Linear Assets</u>						
	<u>Water</u>	<u>Sewer</u>	<u>Storm</u>	<u>Sidewalks</u>	<u>Roads</u>	<u>Total</u>	<u>Total</u>
Asset Cost							
Opening Asset Cost	40,570,914	19,924,980	18,953,703	7,249,796	54,536,197	263,104,886	258,659,600
Additions during the year	1,362,170				8,500,012	12,540,771	5,600,644
Disposals and write-down during the year		517	( 3,224)			( 724,507)	( 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>274,921,150</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	117,178,700	111,556,642
Add: Amortization taken	539,920	263,285	253,780	111,884	1,268,972	6,535,207	6,442,118
Less: Accumulated amortization on disposals		517	2,537			392,131	820,063
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>123,321,777</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>\$ 151,599,373</u>	<u>\$ 145,926,186</u>

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**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	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	258,659,598
Additions during the year	26,727		8,934,055	2,117,212	1,435,135	27,643	12,540,772	5,600,644
Disposals and write-down during the year			( 723,991)		( 517)		( 724,508)	( 1,155,356)
Closing Asset Costs	<u>3,622,378</u>	<u>10,904,296</u>	<u>103,289,866</u>	<u>54,323,017</u>	<u>101,822,263</u>	<u>959,328</u>	<u>274,921,148</u>	<u>263,104,886</u>
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	111,556,640
Add: Amortization taken	53,346	433,586	2,516,255	1,444,392	2,038,470	49,158	6,535,207	6,442,119
Less: Accumulated amortization on disposals			391,613		517		392,130	820,063
Closing Accumulated Amortization Costs	<u>2,700,791</u>	<u>4,708,319</u>	<u>48,768,910</u>	<u>32,200,500</u>	<u>34,809,871</u>	<u>133,382</u>	<u>123,321,773</u>	<u>117,178,696</u>
Net Book Value	\$ 921,587	\$ 6,195,977	\$ 54,520,956	\$ 22,122,517	\$ 67,012,392	\$ 825,946	\$ 151,599,375	\$ 145,926,190

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**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>

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**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>

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**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>

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TITLE: <b>Tax Enforcement Proceedings List of Land in Arrears</b>	DATE OF MEETING: <b>August 30, 2021</b>
	REPORT DATE: August 24, 2021
CLEARANCES: Ashley Stradeski - Director of Finance <b>Ashley Stradeski</b>	ATTACHMENTS: <b>Form A (Section 4) List of Lands in Arrears</b>
Written by: Jessica Hudy - Taxation Clerk <b>Jessica Hudy</b>	
Reviewed by: Jessica Matsalla – City Clerk <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager <b>Lonnie Kaal</b>	

## **BACKGROUND**

The Tax Enforcement Process involves a number of interrelated steps that ultimately protect the City’s financial interests. The initial step, advertising the list of land in arrears, not only protects the City of Yorkton’s interest; it also provides notice to all parties that have a current or future interest in properties that are in an arrears situation. The preliminary steps are broken down as follows:

1. Prepare a list of lands with arrears of taxes;
2. Advertise the list; and
3. Register the City’s interest on the title.

The first step involves preparing a list of lands that taxes have been outstanding after December 31<sup>st</sup>. The attached list represents those properties that have arrears from previous years, largely 2020, without an existing tax lien.

## **DISCUSSION/ANALYSIS/IMPACT**

On July 16, 2021, a total of 184 letters were sent out to property owners in arrears notifying them of the potential steps the City of Yorkton will move forward with if the arrears were not paid in full by August 18, 2021. As of the date of this report there are still 88 properties that are unpaid: 12 of them being commercial and 76 being residential and will therefore be advertised in the local newspaper. Administration does monitor payments up to the final date of submission to the newspaper, and will remove any property paid in full as of that date.

In 2020, there were 215 letters sent and of that, 74 properties advertised in the newspaper, with 45 liens registered. Given the enforcement process has been moved up two months this year, we feel the low number of properties entering the first stage of enforcement reflect well on our administrative processes. Administration is of the opinion that the new fees reflected in Tax Enforcement Fees & Timelines Policy has already proven to be an effective deterrent.

Under *Section 3 (3) of The Tax Enforcement Act* Council may make an exception for those properties where the amount of taxes in arrears does not exceed one half of the previous year's tax levy. The City had opted to use this approach in the past, however once the partial payments were received no further payments were made, resulting in an increased number of properties remaining in arrears. The City of Yorkton has not exercised this option for the past four years, which has reduced the number of properties carrying an arrears balance over multiple years.

### **COMMUNICATION PLAN/PUBLIC NOTICE**

Following authorization from Council, administration will advertise the legal land description including arrears and advertising costs, in the local newspaper. By legislation, this process must be completed by November 15, 2021. If the arrears are not paid in full by November 8, 2021, a tax lien will be registered on the property.

### **OPTIONS**

1. Authorize the advertisement of the attached *Form A List of Lands in Arrears* in its entirety as per Section 3 of *The Tax Enforcement Act*.
2. Authorize the advertisement of the attached *Form A List of Lands in Arrears* with the exception of those properties where the amount of taxes in arrears does not exceed one half of the immediately preceding year's tax levy as per Section 3(3) of *The Tax Enforcement Act*.
3. Other direction as provided by Council.

### **RECOMMENDATION**

**That Council authorize the advertisement of the attached Form A List of Lands in Arrears in its entirety as per Section 3 of *The Tax Enforcement Act*.**



Form A  
(Section 4)**TAX LIEN*****The Tax Enforcement Act***

Notice is hereby given under *The Tax Enforcement Act* that unless the arrears and costs appearing opposite the land described in the following list are fully paid before the 8th day of November, 2021, a tax lien will be registered against the land. Note: A sum for costs in an amount required by subsection 4(3) of *The Tax Enforcement Act* is included in the amount shown against each parcel.

Description of Property

**Assessment**

<b>Number</b>	<b>Lot (s)</b>	<b>Block</b>	<b>Plan</b>	<b>Unit No.</b>	<b>Ext</b>	<b>Title No.</b>	<b>Total Arrears</b>	<b>Advertising Cost</b>	<b>Total Cost &amp; Arrears</b>
514903850	14	3	36064	0		149281320	\$ 140.47	\$ 1.99	\$ 142.46
515100950	15	7	99Y06931	0		148833759	\$ 143.49	\$ 1.99	\$ 145.48
495115300	10	72	76Y02839	0		154296276	\$ 155.78	\$ 1.99	\$ 157.77
495030750	23	27	P2307	0		131932199	\$ 201.58	\$ 1.99	\$ 205.56
	24			0		131932223		\$ 1.99	
505100050	C	64	94Y04819	0		144348745	\$ 217.45	\$ 1.99	\$ 219.44
524703350	73	46	66Y09711	0		112577115	\$ 295.91	\$ 1.99	\$ 297.90
495004850	3	14	P2307	0		134303688	\$ 404.01	\$ 1.99	\$ 409.98
	4			0		134303734		\$ 1.99	
	10	14	101774636	7		134303756		\$ 1.99	
514802650	8	4	99Y00657	0		147909022	\$ 409.87	\$ 1.99	\$ 411.86
524708900	32	53	101704946	27		124104653	\$ 422.28	\$ 1.99	\$ 426.26
	33			28		124104664		\$ 1.99	
504922050	77	20	99Y04947	0		148585056	\$ 437.73	\$ 1.99	\$ 439.72
524807600	16	A	78Y09106	0		115948839	\$ 469.95	\$ 1.99	\$ 471.94
494931900	23	1	Z4037	0		137878745	\$ 472.07	\$ 1.99	\$ 476.05
	24			0		137878767		\$ 1.99	
495004900	1	14	P2307	0		134303778	\$ 484.33	\$ 1.99	\$ 488.31
	2			0		134303789		\$ 1.99	
495018200	67	3	00Y00270	0		151332353	\$ 514.15	\$ 1.99	\$ 516.14
524810950	20	7	76Y07074	0		147986634	\$ 575.32	\$ 1.99	\$ 577.31
514918300	15	19	BZ5561	0		150317119	\$ 761.46	\$ 1.99	\$ 763.45
495014850	64	9	00Y00270	0		149265805	\$ 795.60	\$ 1.99	\$ 797.59
515217600	6	4	65Y08125	0		146186264	\$ 842.32	\$ 1.99	\$ 844.31
505014300	16	10	27474	0		138216685	\$ 923.87	\$ 1.99	\$ 925.86
495017000	78	8	00Y00270	0		134772925	\$ 993.78	\$ 1.99	\$ 995.77
505013300	45	9	00Y05677	0		145808219	\$ 1,063.79	\$ 1.99	\$ 1,065.78
514926000	7	C	46116	0		146415753	\$ 1,227.05	\$ 1.99	\$ 1,229.04
514718150	4	42	64Y00489	0		143691767	\$ 1,316.37	\$ 1.99	\$ 1,318.36
495012000	36	5	00Y00270	0		131413519	\$ 1,338.98	\$ 1.99	\$ 1,340.97
504923100	59	25	99Y04947	0		113559363	\$ 1,472.94	\$ 1.99	\$ 1,474.93
484710001	3		10-26-04-2	16		140492279	\$ 1,506.89	\$ 1.99	\$ 1,512.86
	6		10-26-04-2	18		140492280		\$ 1.99	
	5		10-26-04-2	18		140492347		\$ 1.99	
505004000	27	5	00Y05677	0		113559464	\$ 1,538.09	\$ 1.99	\$ 1,542.07
	28			0		113559475		\$ 1.99	
515005550	26	2	W1884	0		143640536	\$ 1,663.27	\$ 1.99	\$ 1,667.25
	27			0		143640569		\$ 1.99	
494925550	83	1	00Y00270	0		148696655	\$ 1,670.58	\$ 1.99	\$ 1,672.57
514903700	20	3	AS367	0		149129343	\$ 1,747.98	\$ 1.99	\$ 1,749.97
515000450	1	E	C4805	0		150360386	\$ 1,869.92	\$ 1.99	\$ 1,871.91
514715450	6	39	64Y00489	0		138685922	\$ 1,925.23	\$ 1.99	\$ 1,927.22
524803900	19	1	76Y07074	0		150716730	\$ 1,973.84	\$ 1.99	\$ 1,975.83
524901950	21	A	CE6408	0		139348738	\$ 1,992.14	\$ 1.99	\$ 1,994.13
505229850	2	93	87Y08562	0		150725156	\$ 2,064.80	\$ 1.99	\$ 2,066.79
514911450	5	1	102014974	0		140120121	\$ 2,104.91	\$ 1.99	\$ 2,106.90
504919900	70	21	99Y04947	0		127245641	\$ 2,107.46	\$ 1.99	\$ 2,109.45
505217100	3	88	87Y08562	0		152546788	\$ 2,132.94	\$ 1.99	\$ 2,134.93
495013300	80	10	00Y00270	0		123876120	\$ 2,222.99	\$ 1.99	\$ 2,224.98
495005200	15	15	P2307	0		126895135	\$ 2,246.57	\$ 1.99	\$ 2,250.55

	16			0	126895113		\$	1.99		
494910550	55	6	99Y08572	0	136263461	\$	2,248.55	\$	1.99	\$ 2,250.54
525003850	36	25	101698566	13	147135168	\$	2,265.34	\$	1.99	\$ 2,269.32
	37			14	147135179			\$	1.99	
514921450	6	1	W1940	0	152847153	\$	2,337.26	\$	1.99	\$ 2,339.25
495012050	37	5	00Y00270	0	134766265	\$	2,387.11	\$	1.99	\$ 2,389.10
504901650	27	36	BZ748	0	140413092	\$	2,429.29	\$	1.99	\$ 2,431.28
504809400	4	6	AA6142	0	113559048	\$	2,442.67	\$	1.99	\$ 2,444.66
514722150			76Y09913	3	0	130349099	\$	2,468.59	\$	1.99 \$ 2,470.58
504923400	38	26	99Y04947	0	130325576	\$	2,475.12	\$	1.99	\$ 2,477.11
504921300	48	25	99Y04947	0	152992525	\$	2,512.66	\$	1.99	\$ 2,514.65
504816000	14	14	59Y05945	0	150548980	\$	2,523.86	\$	1.99	\$ 2,525.85
514705750	35	35	63Y00274	4	149426219	\$	2,567.13	\$	1.99	\$ 2,569.12
504902350	16	32	99Y04947	0	152460963	\$	2,607.60	\$	1.99	\$ 2,609.59
515201700	14	2	101697497	7	129260178	\$	2,664.62	\$	1.99	\$ 2,666.61
524727800	32	57	68Y02394	0	136290258	\$	2,741.59	\$	1.99	\$ 2,743.58
504820400	17	6	AA6142	0	125097464	\$	2,770.04	\$	1.99	\$ 2,774.02
	25	6	101696238	6	125097475			\$	1.99	
495114900	10	73	76Y02839	0	124803200	\$	2,851.81	\$	1.99	\$ 2,853.80
514703500	17	31	63Y00274	0	143244075	\$	2,991.02	\$	1.99	\$ 2,993.01
524903050	5	C	CE6408	0	138484323	\$	3,086.70	\$	1.99	\$ 3,088.69
524814950	8	5	79Y09101	0	144974683	\$	3,096.96	\$	1.99	\$ 3,098.95
524727150	9	58	68Y02394	0	124376205	\$	3,170.84	\$	1.99	\$ 3,172.83
505114900			95Y08532	3	0	151489659	\$	3,252.28	\$	1.99 \$ 3,254.27
514903750	19	3	AS367	0	134602118	\$	3,363.04	\$	1.99	\$ 3,365.03
524812450	2	3	76Y07074	0	147271327	\$	1,371.39	\$	1.99	\$ 1,373.38
495118250	24	78	76Y07477	0	151323892	\$	3,377.27	\$	1.99	\$ 3,379.26
514903950	12	3	36064	0	149186278	\$	3,383.19	\$	1.99	\$ 3,385.18
514707000	12	36	63Y00274	0	132389556	\$	3,447.26	\$	1.99	\$ 3,449.25
495110300	7	75	76Y02839	0	124803648	\$	3,460.53	\$	1.99	\$ 3,462.52
495206700	60B	1	102120703	0	150686028	\$	3,670.97	\$	1.99	\$ 3,672.96
505213200	11	83	82Y09634	0	113559330	\$	3,823.90	\$	1.99	\$ 3,825.89
494926750	11	2	Z4037	0	152492496	\$	3,889.49	\$	1.99	\$ 3,893.47
	12			0	152492508			\$	1.99	
524816600	11	11	79Y09101	0	128009471	\$	3,899.01	\$	1.99	\$ 3,901.00
505013700	9	C	101702584	26	152210843	\$	4,013.78	\$	1.99	\$ 4,017.76
	10			27	152210719			\$	1.99	
514823900	21	F	61Y05009	20	145615787	\$	4,132.95	\$	1.99	\$ 4,136.93
	22			21	145615798			\$	1.99	
514803350	24	1	99Y00657	0	142021123	\$	4,197.28	\$	1.99	\$ 4,199.27
524900400	8	E	CE6408	0	138548098	\$	4,325.31	\$	1.99	\$ 4,327.30
505230650	18	93	87Y08562	0	146489787	\$	4,404.35	\$	1.99	\$ 4,406.34
504902300	17	32	99Y04947	0	137054718	\$	7,050.06	\$	1.99	\$ 7,052.05
515044100	4	3	85Y02730	0	123836575	\$	8,542.36	\$	1.99	\$ 8,544.35
495023850	4	19	Z2171	0	152078957	\$	9,146.84	\$	1.99	\$ 9,160.77
	5			0	152078946			\$	1.99	
	6			0	152078935			\$	1.99	
	7			0	152078867			\$	1.99	
	8			0	152078845			\$	1.99	
	9			0	152078834			\$	1.99	
	10			0	152078823			\$	1.99	
495023750	15	19	Z2171	0	136831811	\$	9,752.28	\$	1.99	\$ 9,758.25
	16			0	136831844			\$	1.99	
	17			0	136831822			\$	1.99	
494919700	67	4	99Y08572	0	136930866	\$	10,462.60	\$	1.99	\$ 10,464.59
495021950	J	23	00Y08164	0	146863930	\$	13,486.60	\$	1.99	\$ 13,488.59
495000550	1	F	Z5199	0	137840722	\$	15,900.14	\$	1.99	\$ 15,910.09
	2			0	137840755			\$	1.99	
	3			0	137840766			\$	1.99	
	4			0	137840777			\$	1.99	
	5			0	137840799			\$	1.99	
514806000	42	K	1.011E+09	0	135377950	\$	26,118.96	\$	1.99	\$ 26,120.95
514925300	7	22	CF3267	0	138180483	\$	29,649.08	\$	1.99	\$ 29,653.06

	8			0	138180506		\$	1.99	
505001500	1	2	9913	0	124169889	\$	34,955.21	\$	1.99 \$ 34,959.19
	29		101740441	1	124169890		\$	1.99	
505004100	26	5	00Y05677	0	113559486	\$	38,856.22	\$	1.99 \$ 38,858.21
535101000		B	101882640	0	151729869	\$	52,160.41	\$	1.99 \$ 52,162.40

Dated this 30 day of August, 2021.

SEAL

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*Collector of Taxes*

City of Yorkton, 37 Third Avenue N, Yorkton, SK S3N 2W3  
*Name and address of Municipality*



**NOTICE OF MOTION**

Date: August 26, 2021

Memorandum to: Yorkton City Council

From: Councillor Chris Wyatt

Re: Direction from Council to Administration for 2022 Budget

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Description/Summary/Reasoning

**OPTIONS:**

1. **Support Councillor Wyatt's motion.**
2. **Other Direction as per Council.**

**RECOMMENDATION:**

That Council consider: That the increases to the 2022 budget be set at a 0% increase to the Operating budget and that there be a 1% increase in spending to the Capital portion of the budget.

Respectfully,

**Chris Wyatt**

Chris Wyatt