

**CITY OF YORKTON**  
**REGULAR COUNCIL MEETING AGENDA**  
**Monday, August 29, 2022 - 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 8, 2022
5. **UNFINISHED BUSINESS**
6. **REPORTS OF COUNCIL COMMITTEES AND MATTERS REFERRED**
  - Recreation & Community Services Committee Meeting Minutes – March 16, 2022
  - Planning & Infrastructure Commission Meeting Minutes – April 27, 2022
  - Planning & Infrastructure Commission Meeting Minutes – July 27, 2022
7. **HEARING OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
  - Public Hearing - Bylaw No. 13/2022 – Amendment to Rezone 56 South Front Street from C-1 to MI-1 CZ and Amend Zoning Map of Bylaw No. 14/2003 to Reflect Rezoning
8. **BUSINESS ARISING OUT OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
  - Planner
    - Proposed Bylaw No. 13/2022 – Amendment to Rezone 56 South Front Street from C-1 to MI-1 CZ and Amend Zoning Map of Bylaw No. 14/2003 to Reflect Rezoning [2<sup>nd</sup> & 3<sup>rd</sup> Readings]
9. **CORRESPONDENCE**
10. **BYLAWS**
11. **ADMINISTRATIVE REPORTS**
  - City Controller
    - 2021 Audited Financial Statements
    - 2021 Municipal Public Accounts
  - Director of Legislation and Procedures (City Clerk)
    - Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) Program 2022
12. **GIVING NOTICE OF MOTION**
13. **IN CAMERA SESSION**
  - 3 Property Items
    - Property Item A
    - Property Item B
    - Property Item C
  - 1 Other Item
14. **ADJOURNMENT**

**MINUTES****MARCH 16, 2022****5:30 P.M.****YORKTON PUBLIC LIBRARY  
UCT Meeting Room**

Attendees	Chairperson: Delmar Zwirsky, Councillor Randy Goulden, Tonia Vermette, Donna Brothwell, Tamara Hall, Yuri Forbes-Petrovich
Regrets	Councillor Ken Chyz, Katie Ecklund, Scott Sharpe
Absent	Melinda Sevilla
Staff	Darcy McLeod, Lisa Washington, Julia Schofer
Recording	Shauntel Randall
Call to order	5:32pm
Adjourn	6:41pm

**Agenda topics****1. CALL TO ORDER****2. ADOPTION OF AGENDA****Motion 22-006****Tonia Vermette**

That the agenda be approved as amended by including 6.b. Recreation and Community Services Program funding allocation. CARRIED.

**3. APPROVAL OF MINUTES – FEBRUARY 17, 2022**

Minutes from the February 17, 2022 meeting of the committee were circulated.

**Motion 22-007****Donna Brothwell**

That the minutes of the February 17, 2022 meeting of the Recreation and Community Services Committee be approved as circulated. CARRIED.

**4. BUSINESS ARISING**

Nothing at this time.

**5. NEW BUSINESS**

Nothing at this time.

**6. SASKATCHEWAN LOTTERIES COMMUNITY GRANT PROGRAM ADJUDICATION****a. Review of Conflict of Interest Declarations**

Lisa dispersed the February 17, 2022 individual committee member's Conflict of Interest forms to be reviewed and updated as required. Members verbally declared their conflicts of interest, and indicated that they would be stepping out of the room for the duration of that applicant's grant adjudication.

**b. Recreation and Community Services Department Grant Funding**

Darcy led the discussion on SaskLotteries Grant funding for the Recreation and Community Services Department for the City of Yorkton -would the Recreation and Community Services Committee prefer the City of Yorkton department to apply for grants or to set aside \$10,000 for RCS program seed money at the beginning of the grant fiscal year. The Recreation and Community Services Department would still

follow all guidelines and criteria for the SaskLotteries Community Grant Program. An update would be provided to the Committee at each adjudication meeting to detail what the funding was used for.

**Motion 22-008**

**Tamara Hall**

That the Recreation and Community Services Committee allocate \$10,000.00 off the top of the community grant allocation at the beginning of each grant fiscal year to the Recreation and Community Services Department to be used as program seed money, and further that the Department report back to each adjudication meeting on how the money was spent. CARRIED.

**c. March Adjudications**

Lisa led the discussion for SaskLotteries grant applications. Discussion ensued about the eligibility of 3 organizations and what qualifies an organization as eligible for funding. All organizations that apply must be non-profit in nature and have their organization mandate to be to provide sport, culture or recreation programs in the community. Further, duplication of services should also be considered as well as the precedent a decision would make for other organizations that might consider applying. The Committee needs to maintain the integrity of the Saskatchewan Lotteries System, which is in place to support sport, culture and recreation organizations and programs in the province. Saskatchewan Lotteries has established these criteria in support of the system.

Darcy clarified that there were two ways to determine ineligible applications. The staff can weed them out for the Committee based on the Sask Lotteries eligibility criteria or the Committee can review them at the time of adjudication to help deem eligibility. The Committee was in agreement that the Committee would continue with a review of eligibility at the beginning of the adjudication process.

Parkland Search & Rescue submitted a grant application. After some discussion, the Committee determined that the mandate of Parkland Search and Rescue is not a sport, culture and recreation organization and therefore the organization is deemed ineligible for funding through the Saskatchewan Lotteries Community Grant Program.

Yorkton New Generation Lions Club submitted a grant application. After some discussion, the Committee determined that the Yorkton New Generations Lions Club project is a fundraising organization. Therefore, the Yorkton New Generations Lions Organization is deemed ineligible for funding as the organization mandate is fundraising, which is specifically not eligible for funding.

All other applications were deemed eligible.

6:23pm Tonia Vermette stepped out of the room for conflict of interest for the grant applications from Yorkton Canoe Kayak Club and Yorkton Arts Council. Returned at 6:26pm.

6:26pm Randy Goulden stepped out of the room for conflict of interest for the grant application from Yorkton Film Festival. Returned at 6:28pm.

6:33pm Tamara Hall stepped out of the room for conflict of interest for grant application Yorkton Paper Bag Players. Returned at 6:35pm.

**Yuri Forbes-Petrovich**

That the following list of applicants to the April 2022 intake of the Saskatchewan Lotteries Community Grant Program be approved at the corresponding allocation, for a total of \$44,722.00.

<b>Motion 22-009</b>	<b>Group</b>	<b>Approved</b>
	City of Yorkton – Recreation and Community Services Department	\$ 10,000.00
	BGC	\$ 5,000.00
	Bongos Volleyball	\$ 1,000.00
	Pickleball Yorkton	\$ 4,940.00
	SaskAbilities	\$ 4,982.00
	SIGN – Yorkton Early Years Family Resources Centre	\$ 4,150.00
	Sil Foo Student Association	\$ 500.00
	Troyanda Dance Ensemble	\$ 5,000.00
	Western Development Museum	\$ 4,500.00
	Yorkton Canoe Kayak Club	\$ 5,000.00
	Yorkton Arts Council	\$ 5,000.00
	Yorkton Film Festival	\$ 5,000.00
	Yorkton Minor Football	\$ 3,500.00
	Yorkton Paper Bag Players	\$ 2,800.00
	Yorkton Pirates Tennis Club	\$ 2,000.00
	Yorkton United Football Club	\$ 5,000.00
		<b>\$ 68,372.00</b>
	<b>CARRIED.</b>	

**7. NEXT MEETING**

May 18, 2022 at 5:00 pm.

**8. ADJOURNMENT****Motion 22-010****Tamara Hall**

That the Recreation and Community Services Committee Meeting be adjourned at 6:41 p.m. CARRIED.

Delmar Zwirsky

Chairperson, Delmar Zwirsky

Shauntel Randall

Recording, Shauntel Randall

# Planning and Infrastructure Commission

## MINUTES

APRIL 27, 2022

7:00 A.M.

COUNCIL CHAMBERS,  
CITY HALL

Attendees	<b>Chairperson:</b> Eugene Fedorowich <b>Councillors:</b> Councillor Quinn Haider, Councillor Randy Goulden <b>Members:</b> Eugene Fedorowich, Eleanor Shumay, Mike Popowich, Gordon Gendur, Doug Forster, Glen Tymiak, Patricia Zaryski, Isabel O'Soup (Via Zoom)
Staff	René Richard - Director of Engineering and Asset Management Michael Eger - Director of Planning, Building and Development
Regrets	<b>Councillors:</b> <b>Members:</b> Amit Patel <b>Staff:</b>
Absent	<b>Councillors:</b> <b>Members:</b> <b>Staff:</b>
Recording	Shelby Miller
Call to order	7:03 a.m.

## ADOPTION OF AGENDA

Discussion	There were no additional items to add to the Agenda.
<b>Motion 05-2022</b>	<b>Shumay</b> That the agenda be approved as presented. <b>Carried Unanimously.</b>

## DECLARATION OF CONFLICT OF INTEREST

Discussion	None.
------------	-------

## APPROVAL OF MINUTES

Discussion	Minutes of the February 2, 2022 Planning and Infrastructure Commission Meeting were circulated with the agenda package.
<b>Motion 06-2022</b>	<b>Tymiak</b> That the Minutes of the February 2, 2022 Planning and Infrastructure Commission Meeting be approved. <b>Carried Unanimously.</b>

## OLD BUSINESS

Discussion	None.
------------	-------

## NEW BUSINESS

<b>1. Bylaw No. 9/2022 – Amend Zoning Bylaw No. 14/2003 by Rezoning 129 &amp; 135 Myrtle Avenue from C-1 City Centre Commercial to CMI-1 Commercial-Industrial Transitional</b>	
Discussion	<ul style="list-style-type: none"><li>- Eger presents a report on a Zoning Bylaw Amendment by rezoning 129 &amp; 135 Myrtle Avenue from C-1 to CMI-1.</li><li>- 129 &amp; 135 Myrtle Ave was recently put up for public auction with Yorkton Auction Centre and the purchaser presents a self-storage facility.</li><li>- There has been no responses to date since Public Notices were mailed to residents within 75 metres.</li><li>- Eger fielded questions from members in relations to current residents.</li><li>- Eger explains the goal is to facilitate reinvestment in the core commercial and light industrial areas as per the Official Community Plan.</li><li>- Councillor Goulden confirms that Railway Proximity Guidelines are being reviewed to ensure they are compatible with not only residential, but also commercial and industrial zones as per the Saskatchewan Planning Act for safety, vibration, and noise.</li><li>- Eger explains the criteria of storage in relations to the building code, which includes updated revisions, special fire ratings, and specifically against hazardous items. Contents wouldn't be covered and would be liable for other storage contents damaged.</li></ul>

<b>Motion 07-2022</b>	<b>Forster</b> <b>That Bylaw No. 9/2022, to amend Zoning Bylaw No. 14/2003 by rezoning 129 &amp; 135 Myrtle Avenue from C-1 City Centre Commercial to CMI-1 Commercial – Industrial Transitional, be recommended for approval to City Council.</b> <b>Carried Unanimously.</b>
<b>2. Discretionary Use DU02-2022 – Storage Facility at 129 &amp; 135 Myrtle Avenue</b>	
Discussion	<ul style="list-style-type: none"> <li>- Eger presents a report on Discretionary Use DU02-2022 – storage facility at 129 &amp; 135 Myrtle Avenue.</li> <li>- Eger outlines that the applicant is familiar with potential concerns within the neighbourhood and wants to minimize the impact to nearby property owners with two critical elements. <ul style="list-style-type: none"> <li>o Purposing drainage to slope to the middle, as infill development is always a concern.</li> <li>o Proposes a 1meter setback on the sides when there are no setback requirements. This will not disturb adjacent properties when it comes to access on future maintenance.</li> </ul> </li> </ul>
<b>Motion 08-2022</b>	<b>Zaryski</b> <b>That Discretionary Use DU02-2022, which proposes a Storage Facility at 129 &amp; 135 Myrtle Avenue, be recommended for approval to City Council.</b> <b>Carried Unanimously.</b>

## **BUSINESS FROM THE FLOOR**

Discussion	<ul style="list-style-type: none"> <li>- Richard provides updates on projects that include York Road, Deer Park Clubhouse/Water &amp; Sewer, Ball Road, and Street Sign Replacement Program.</li> <li>- Richard fields questions from members regarding Hwy9 &amp; Hwy16 intersection, railroad crossing at Ball Rd, and plans for paved streets.</li> </ul>
------------	--

## **NEXT MEETING**

	Wednesday, May 18, 2022 at 7:00 a.m. at City Hall Council Chambers
--	--

## **ADJOURNMENT**

<b>Motion 09-2022</b>	<b>Zaryski</b> That the meeting be adjourned at 7:38 a.m. <b>Carried Unanimously.</b>
---------------------------	---

## **SIGNATURE OF MINUTES**

<b>Chairperson</b>	<u>Eugene Fedorowich</u>
<b>Recording Secretary</b>	<u>Shelby Miller</u> <b>Shelby Miller</b>



# Planning and Infrastructure Commission

## MINUTES

JULY 27, 2022

7:00 A.M.

MEETING ROOM A,  
CITY HALL

Attendees	<b>Chairperson:</b> Eugene Fedorowich <b>Councillors:</b> Councillor Quinn Haider, Councillor Randy Goulden <b>Members:</b> Eugene Fedorowich, Eleanor Shumay, Glen Tymiak, Patricia Zaryski
Staff	Michael Eger - Director of Planning, Building and Development
Regrets	<b>Councillors:</b> <b>Members:</b> Doug Forster, Gordon Gendur, Mike Popowich <b>Staff:</b> René Richard - Director of Engineering and Asset Management, Carleen Koroluk – Land Use Planner
Absent	<b>Councillors:</b> <b>Members:</b> Amit Patel, Isabel O'Soup <b>Staff:</b>
Recording	Kateryna Gnatiuk
Call to order	7:05 a.m.

## ADOPTION OF AGENDA

Discussion	There were no additional items to add to the Agenda.
<b>Motion 10-2022</b>	<b>Shumay</b> That the agenda be approved as presented. <b>Carried Unanimously.</b>

## DECLARATION OF CONFLICT OF INTEREST

Discussion	None.
------------	-------

## APPROVAL OF MINUTES

Discussion	Minutes of the April 27, 2022 Planning and Infrastructure Commission Meeting were circulated with the agenda package.
<b>Motion 11-2022</b>	<b>Zaryski</b> That the Minutes of the April 27, 2022 Planning and Infrastructure Commission Meeting be approved. <b>Carried Unanimously.</b>

## OLD BUSINESS

Discussion	None.
------------	-------

## NEW BUSINESS

### **1. Discretionary Use DU03-2022 – Warehouse and/or Sales Facility in C-1 City Centre commercial Zoning District - 236 Myrtle Avenue**

Discussion	<ul style="list-style-type: none"><li>- Eger presented a report about the Warehouse and/or Sales Facility in C-1 City Center Commercial Zoning District on 236 Myrtle Avenue. The report outlines that:<ul style="list-style-type: none"><li>o the building is located in a mixed-used area, and that the applicant wants to use this building for storage.</li><li>o the goods being stored are not deemed hazardous.</li><li>o A bigger concern with this building is how this building is generally constructed to the limits of the property, and that there is a lack of off-street parking space</li><li>o Under Zoning Bylaw, the current office use requires one space and the addition of the warehouse and sales facility use requires an additional four off-street spaces. In the absence of providing parking, there is an option for the owner to provide payment in lieu of \$3,000.00 per space.</li></ul></li><li>- There was discussion amongst the Commission about the payment in lieu option and Eger explained that the money can be used by the City for any other parking infrastructure in the downtown, or for capital improvements to the transit system, bus shelters, and a new bus, etc. Revenue from other payments in lieu has not yet been used, but it has been refunded in one instance where the business secured actual off-street parking spaces. It is likely that the City's willingness to refund this money serves as a bit of incentive for businesses to pursue.</li></ul>
------------	--

	<ul style="list-style-type: none"> <li>- Tymiak asked if the businesses have to buy or payout parking space, and what happens if they do not. <ul style="list-style-type: none"> <li>o Eger explained that in case of non-payment, we have to refuse their development permit and they have to appeal it. Appeal Board could technically have jurisdiction to override the Bylaw and waive parking requirements.</li> </ul> </li> </ul>
<b>Motion 12-2022</b>	<b>Tymiak</b> <b>Discretionary Use DU03-2022 – Warehouse and/or Sales Facility in C-1 City Centre commercial Zoning District - 236 Myrtle Avenue be recommended for approval to City Council. City Council be recommended to exempt the provision of four off-street parking spaces in exchange for \$3,000 per space, pursuant to Section 5.6.2 of Zoning Bylaw No. 14/2003. Carried Unanimously.</b>

### **BUSINESS FROM THE FLOOR**

Discussion	<ul style="list-style-type: none"> <li>- In Richard's absence, Eger provided updates on capital projects including Deer Park, paving on Smith Street and Gladstone Avenue South, school zone signage, and York Road.</li> <li>- Eger also reminded members to sign up for Voyent Alert and will send out information following the meeting.</li> <li>- Members questioned about how to clean up junked properties and concerns were raised specifically about [REDACTED]. Eger explained that the City has pursued enforcement in the past but has encountered a lot of resistance, and will continue to monitor and enforce as needed.</li> <li>- Members discussed the work of private land developers around Saskatchewan, including the warranty that is required by the municipalities.</li> <li>- Members discussed alternative uses for shipping containers, such as the businesses newly operating in Wakaw.</li> </ul>
------------	---

### **NEXT MEETING**

	Wednesday, August 17, 2022 at 7:00 a.m. at City Hall Meeting Room A
--	---

### **ADJOURNMENT**

<b>Motion 13-2022</b>	<b>Shumay</b> That the meeting be adjourned at 07:52 a.m. <b>Carried Unanimously.</b>
---------------------------	---

## SIGNATURE OF MINUTES

<b>Chairperson</b>	<u>Eugene Fedorowich</u>
<b>Recording Secretary</b>	<u>Kateryna Gnatiuk</u> <b>Kateryna Gnatiuk</b>

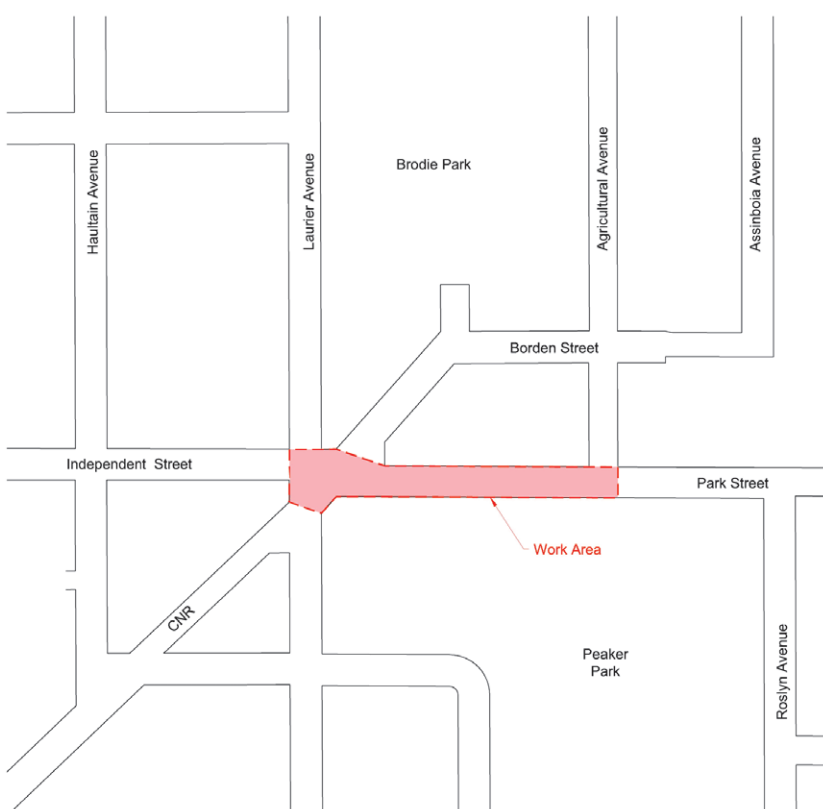


**PARK STREET  
WATER MAIN REPLACEMENT  
August 8, 2022**

A road closure is in effect for Park Street between Laurier Avenue and Agricultural Avenue, for our Water Main Replacement Program.

Please be advised street parking in this area will be restricted during construction. Signage will be posted by the Contractor to identify street closures and detours. The duration of the project will run through to October 2022.

Stay up-to-date with construction projects and road closures affecting you. Visit [yorkton.ca/voyentalert](http://yorkton.ca/voyentalert) to sign up for current alerts.

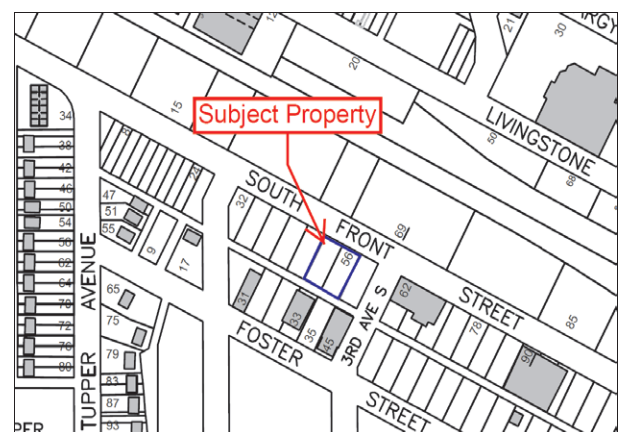


**Yorkton  
City Wide  
Registration Night**  
Fall 2022

Wednesday, September 7th  
Gallagher Centre Flexihall  
5:30 p.m. - 8:00 p.m.

**PUBLIC NOTICE**

**Bylaw No. 13/2022 – Proposed Rezoning to Light Industrial Contract Zone to Allow for Storage Facility Use**  
**Amendment to Zoning Bylaw No. 14/2003**



**Legal Description:** Lots 5 and 6, Blk/Par 2, Plan AO2901  
**Civic Address:** Portion of 56 South Front Street  
**Current Zoning:** C-1 City Centre Commercial  
**Proposed Zoning:** MI-1-CZ Light Industrial Contract Zone

**Details** – The applicant proposes to rezone a portion of 56 South Front Street from C-1 city Centre Commercial to MI-1-CZ Light Industrial Contract Zone to accommodate construction of a Storage Facility.

**Information** – To view the proposed bylaw, visit our website at [www.yorkton.ca](http://www.yorkton.ca). There is a link to Public Notices on the home page. Questions regarding the proposed bylaw 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 proposed bylaw and all written submissions will be read verbatim unless the submitter is in attendance to speak on the submission, on **Monday, August 29, 2022 at 5:00 p.m. 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 Wednesday, August 23, 2022. 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)

**JOIN OUR TEAM!**

**Casual Instructor/Lifeguard  
GALLAGHER CENTRE**

Apply today:  
[www.yorkton.ca/employment](http://www.yorkton.ca/employment)



**GENERAL INQUIRIES: 306-786-1700**

Mayor's Office.....306-786-1701  
After Hours Emergency.....306-786-1760  
Access Communication  
Water Park.....306-786-1740  
Yorkton Airport.....306-786-1730  
Building Services.....306-786-1710  
Bylaw Control.....306-786-1725  
Central Bookings; Indoor & Outdoor  
Facility Rentals.....306-786-1740  
City Clerk.....306-786-1717

City Cemetery.....306-786-1750  
City Manager.....306-786-1703  
City RCMP.....306-786-2400  
Engineering Department.....306-786-1710  
Environmental Services.....306-828-2470  
Fire Hall.....306-786-1795  
Gallagher Centre.....306-786-1740  
Gloria Hayden  
Community Centre.....306-786-1750

Parks, Playgrounds, trees,  
Outdoor Spaces.....306-786-1750  
Program Registrations.....306-786-1740  
Property Sales.....306-786-1730  
Public Works.....306-786-1760  
Recreation & Community  
Service.....306-786-1750  
Tax Department.....306-786-1736  
Water Billing Department.....306-786-1726



<b>TITLE: Bylaw No. 13/2022 – Amend Zoning Bylaw No. 14/2003 by Rezoning a portion of 56 South Front Street from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone</b> <b>2<sup>nd</sup> &amp; 3<sup>rd</sup> Readings</b>	DATE OF MEETING: August 29, 2022
	REPORT DATE: August 24, 2022
	<b>ATTACHMENTS:</b> <ol style="list-style-type: none"> <li>1. August 8, 2022 Council Report</li> <li>2. Bylaw No. 13/2022 – with amended Schedule ‘A’</li> <li>3. <i>Planning &amp; Development Act, 2007</i></li> </ol>
<b>CLEARANCES:</b> <b>Michael Eger</b>  Michael Eger – Director of Planning Building & Development	
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:**

Administration’s review and analysis of the proposed Bylaw was presented to Council at the August 8, 2022 meeting, where Council granted 1<sup>st</sup> Reading of the Bylaw and authorized Public Notification (see Attachment 1).

Subsequent to the first presentation, it was noted that the map as shown on Schedule ‘A’ of the Bylaw incorrectly identifies the physical location of the two lots. All other aspects of the bylaw, including the legal land description, are correct and the intention of the bylaw amendment is not affected. As such, the original analysis of the request continues to adequately satisfy the criteria for rezoning to the Contract Zone and Schedule ‘A’ of the bylaw has been amended to reflect the correct location (see Attachment 2).

### **Planning and Infrastructure Commission**

The application was referred to the Planning and Infrastructure Commission at the August 17, 2022 meeting. The Commission reviewed the application, noting the positive effects of a new build in the area and unanimously carried the following motion:

That Bylaw No. 13/2022, to amend Zoning Bylaw No. 14/2003 by rezoning a portion of 56 South Front Street from C-1 City Centre Commercial to MI-1-CZ Light – Industrial Contract Zone to allow for a Storage Facility use, be recommended for approval to City Council.

### **Public Notice:**

The proposed bylaw was advertised and circulated in accordance with the City's public notification requirements, including advertisement in the local paper, at City Hall and on the City website, and a direct mail out to eight (8) property owners within 75m (250 ft) of the subject property.

As of the date of this report, Administration has not received any inquiries regarding the proposed amendment and all written submissions and persons wishing to speak to the amendment will have had the opportunity to present to Council during the Public Hearing.

Administration has confirmed that no additional property owners have been identified within the required 75 metre Public Notification area of the amended map and as such, under *The Planning and Development Act, 2007*, Section 211(3) (see Attachment 3) Council may dispense with additional Public Notification if they are of the opinion that the map amendment is of a minor nature.

### **Council Options:**

1. That the proposed rezoning bylaw be amended to note the change in the map of the bylaw during the 2<sup>nd</sup> reading, and then given 3<sup>rd</sup> Reading.
2. That the proposed rezoning be denied for reasons listed by Council.
3. That Administration be provided with alternative direction.

### **Administrative Recommendation:**

1. That Bylaw No. 13/2022, a bylaw of the City of Yorkton in the Province of Saskatchewan to amend Zoning Bylaw No. 14/2003 by rezoning Lots 5 and 6, Blk/Par 2, Plan AO2901, civically known as a portion of 56 South Front Street, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone, be given 2<sup>nd</sup> Reading this 29<sup>th</sup> day of August A.D., 2022;
2. i. That Bylaw No. 13/2022 be amended by replacing the map on page 2 of 5 of the bylaw which indicates the proper parcels;

That second reading of Bylaw No. 13/2022 be approved as amended; and

3. That Bylaw No. 9/2022, a bylaw of the City of Yorkton in the Province of Saskatchewan to amend Zoning Bylaw No. 14/2003 by rezoning Lots 5 and 6, Blk/Par 2, Plan AO2901, civically known as a portion of 56 South Front Street, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone, be given 3<sup>rd</sup> Reading this 29<sup>th</sup> day of August A.D., 2022 and be entered in the City of Yorkton Bylaw Register and FURTHERMORE that the Mayor and City clerk be authorized to enter into the Contract Zone Agreement.

## Attachment 1 – August 8, 2022 Council Report



### REPORT TO COUNCIL

<b>TITLE:</b> Bylaw No. 13/2022 – Amendment to Zoning Bylaw No. 14/2003 – Rezone a portion of 56 South Front Street from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone	<b>DATE OF MEETING:</b> August 8, 2022
	<b>REPORT DATE:</b> August 3, 2022, 9:51 AM
<b>CLEARANCES:</b>  Michael Eger - Director of Planning, Building & Development <b>Michael Eger</b>	<b>ATTACHMENTS:</b>  1. Zoning Map 2. Aerial View 3. Public Notice 4. Bylaw No. 13/2022
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:

Administration has received a Zoning Bylaw amendment application, affecting a portion of 56 South Front Street (see Attachment 1). The current zoning is C-1 City Centre Commercial and the property has been vacant for some time.

The applicant has made an offer to purchase the land, conditional on the rezoning of the property to allow for an indoor Storage Facility use, as the current C-1 City Centre Commercial Zoning district prohibits this use.

To accommodate the proposed development, Planning Services is considering a Zoning Amendment to rezone the property to MI-1-CZ Light Industrial Contract Zone which would allow for the indoor Storage Facility as a Permitted Use. The proposed rezoning requires parties to enter into an agreement that restricts the use of the land to the specific Storage Facility use and the agreement is registered on the property title. The agreement further stipulates that, should the Storage Facility use be discontinued, zoning reverts to the original C-1 City Centre Commercial designation.

The current property owner and owner in expectancy are both supportive of and in agreement with this approach.



## Attachment 1, continued

### Administrative Review

The Official Community Plan, Our City, Our Future, supports Contract Zoning as a means of amending the Zoning Bylaw where it is desirous to limit the land use on a site or establish specific criteria. In this regard, the Contract Zoning Agreement would:

- promote the use of the subject property;
- ensure that the Storage Facility use will have low impact on traffic and surrounding areas;
- ensure the building and façade are designed to complement the land use and surrounding area;
- be registered on title;
- be transferable for long term protection of the Storage Facility use.

In addition, Contract Zoning, where used correctly, can be a very effective tool to allow desirable developments on the merits of the site and the application.

In order to evaluate the merits of potential rezoning applications, Planning Services considers each application under eight criteria. This application was evaluated as follows:

1. Is the proposed use compatible with neighboring uses?

The subject lands are situated along an existing unpaved road and in relatively close proximity to the Canadian Pacific Railway to the north. Vacant properties flank the subject property to the east and west. Businesses in the area include Parkland Community Church, TA Foods Warehouse to the east and Sno-World, Source Embroidery Detail Shop and Ottenbreit Sanitation Services (OSS) Storage to the south (see Attachment 2).

Administration is satisfied that the indoor storage facility use is compatible with the limited neighbouring commercial and quasi-industrial uses.

2. Are the building and property suitable to the proposed use?

There are a number of vacant lots in this area and given the status of the existing road (unpaved) and the proximity of the property in relation to the railway, Administration believes that the proposed indoor storage facility, which will have limited client traffic, is a compatible and suitable use.

3. Is there a need in the community for the proposed use?

Over the past few years, there has been an increase in the sales and purchase of recreational vehicles and accessories such as campers, boats and all terrain vehicles. As a result, the demand for storage facilities to store these items in the off-season has also increased.

While the applicant's initial intention to use the Storage Facility for their own personal items (motorhome, utility trailer, motorcycle and garden tractor), it is possible that additional space could be rented to consumers to satisfy the demand for storage.

## Attachment 1, continued

4. Is there a need for additional properties within the zoning sector?

Currently, there are vacant properties the MI-1 Light Industrial zoning district, however, many of them are four to five times larger in size, and presumably higher in price. It seems that there is need/demand for smaller and cheaper Light Industrial properties within the City.

5. Would the rezoning transplant an existing business in such a way that it will create a vacancy elsewhere in the City?

Because the applicant is proposing a new build, utilization of the South Front Street property will not create a new vacancy in this area.

6. Will the proposed use enhance or revitalize the property and building(s)?

Under the Zoning Bylaw, new builds are subject to a number of conditions including on-site storm water management, site improvements and landscaping which will enhance, not only the property, but also the surrounding area.

7. Has the applicant demonstrated their understanding of the potential financial constraints and opportunities that warrants consideration of a rezoning?

The applicant has been advised of more significant financial requirements including installation of new water and sewer service connections, storm water management requirements, landscaping and industrial/commercial taxation. As the site will be accessed via an unpaved road (South Front Street), paving of the required parking area will not be required at this time.

8. Would the rezoning be perceived as a precedent for which other owners of similarly-zoned properties would expect similar treatment?

Contract Zoning is applied on one-off instances, and is intended in part to avoid precedent.

In addition, a review of the Downtown Plan, which includes the area south of the rail tracks, has been identified as a Council priority. As part of this review, Administration will explore whether this neighbourhood may be suitable for quasi-light industrial uses, such as the proposed Storage Facility. This should be completed before widespread zoning changes are considered.

Based on the above criteria, Administration expects that the proposed indoor Storage Facility use will have minimal impact on the surrounding properties and adequately satisfies the criteria for rezoning to the Contract Zone. It is further noted that the Contract Zone does not change the desired future land use, so an amendment to the Official Community Plan Future Land Use Map is not required.

## **Attachment 1, continued**

### **Public Notice:**

At this time, Administration would like to initiate the public notice process for the required amendments including advertisement in the local newspaper, at City Hall and on the City website, as well as circulation to property owners within 75 metres of the subject property.

If authorization for Public Notice is granted, the proposed amendment will also be referred to the Planning and Infrastructure Commission for their input. The Commission's recommendations will be brought back to Council, for their review and decision, in conjunction with the Public Hearing.

### **OPTIONS:**

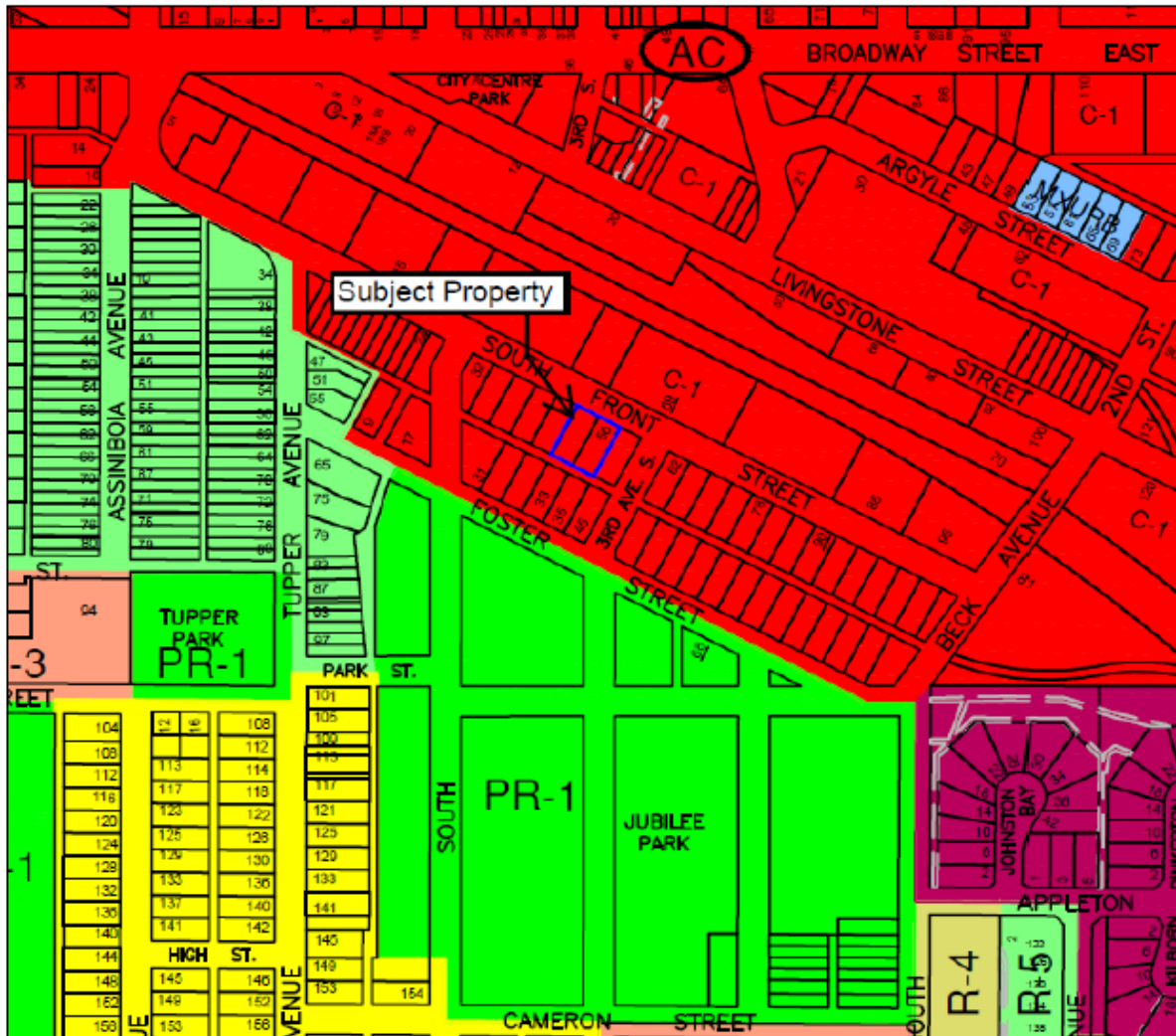
1. That Bylaw No. 13/2022, a bylaw of the City of Yorkton in the Province of Saskatchewan to amend Zoning Bylaw No. 14/2003 by rezoning Lots 5 and 6, Blk/Par 2, Plan AO2901, civically known as a portion of 56 South Front Street, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone, be introduced and given 1<sup>st</sup> Reading this 8<sup>th</sup> day of August, A.D., 2022, and that Administration be authorized to proceed with the Public Notice process.
2. That Bylaw No. 13/2022, a bylaw of the City of Yorkton in the Province of Saskatchewan to amend Zoning Bylaw No. 14/2003 by rezoning Lots 5 and 6, Blk/Par 2, Plan AO2901, civically known as a portion of 56 South Front Street, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone be denied for reasons as listed by Council; or
3. That Administration be provided with alternative direction.

### **RECOMMENDATION:**

1. That Bylaw No. 13/2022, a bylaw of the City of Yorkton in the Province of Saskatchewan to amend Zoning Bylaw No. 14/2003 by rezoning Lots 5 and 6, Blk/Par 2, Plan AO2901, civically known as a portion of 56 South Front Street, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone, be introduced and given 1<sup>st</sup> Reading, this 8<sup>th</sup> day of August, A.D., 2022, and that Administration be authorized to proceed with the Public Notice process.

## Attachment 1, continued

### Attachment 1 – Zoning Map



#### Color Key

- Dark Yellow – R-1 General Residential
- Pink – R-3 Medium Density Residential
- Light Yellow – R-4 High Density Residential
- Light Green – R-5 Mixed Density Residential
- Purple – R-6 Manufactured Home Residential
- Dark Green – PR-1 Parks & Recreation
- Red C-1 – City Centre Commercial
- Light Blue – MXURB – Mixed Use Residential-Business

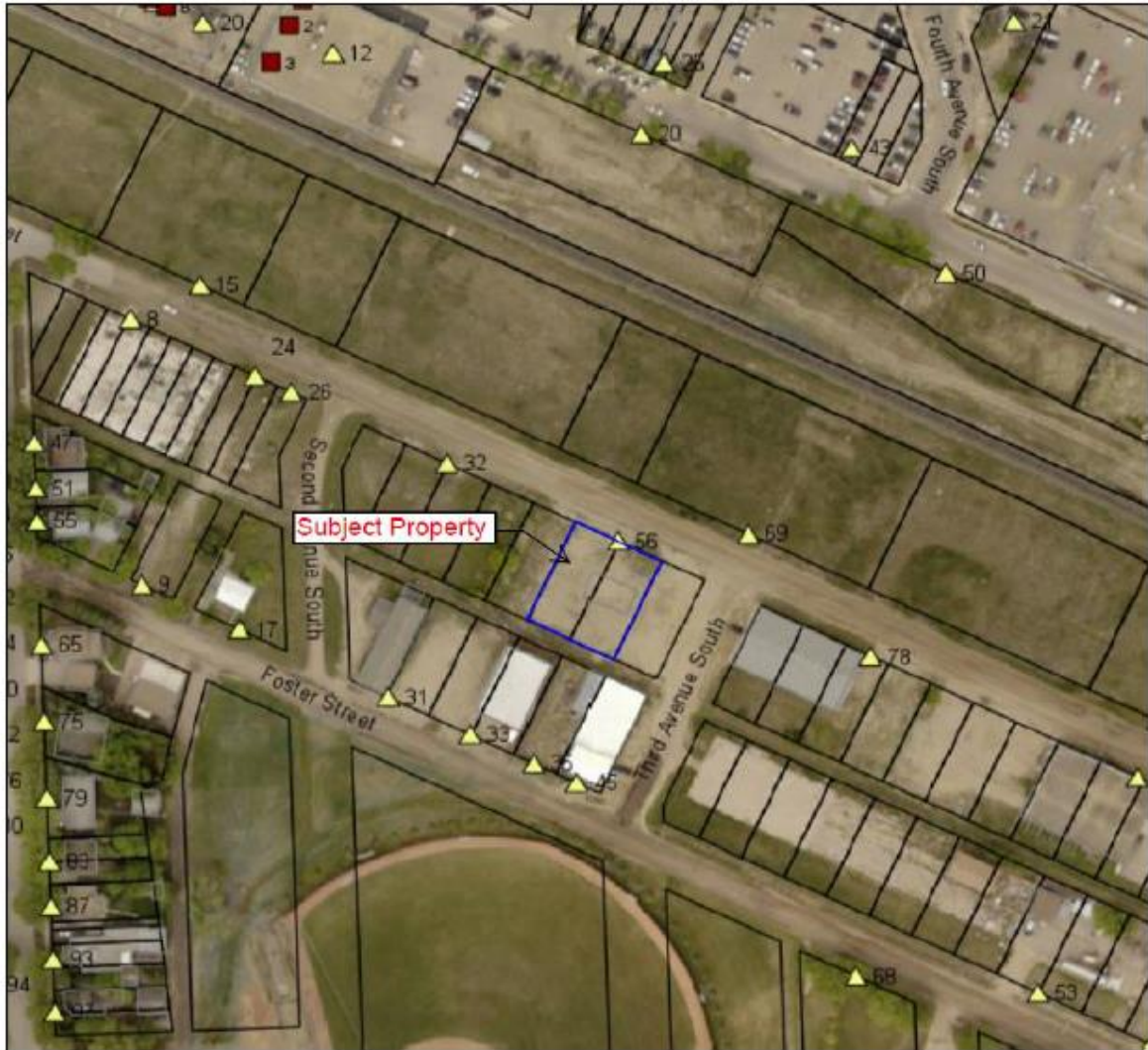
Bylaw No. 13/2022 – 56 South Front St – From C-1 to MI-1-CZ

Page 5 of 12



Attachment 1, continued

Attachment 2 – Aerial View



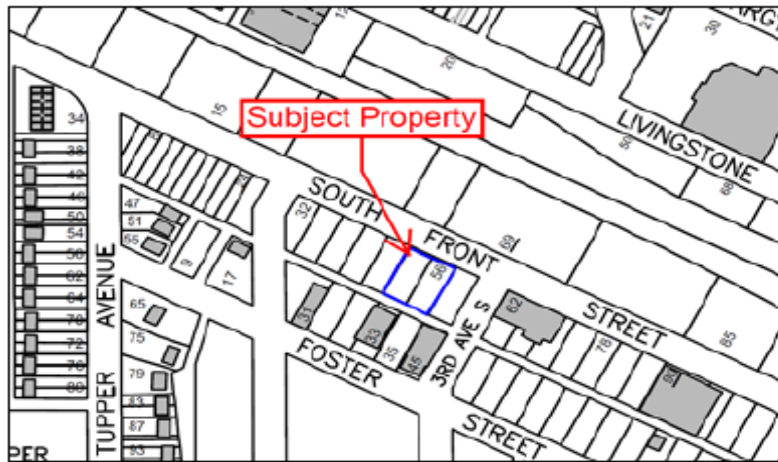
Bylaw No. 13/2022 – 56 South Front St – From C-1 to MI-1-CZ  
Page 6 of 12

## Attachment 1, continued

### Attachment 3 - Public Notice

#### PUBLIC NOTICE

**Bylaw No. 13/2022 – Proposed Rezoning to Light Industrial Contract Zone to Allow for Storage Facility Use  
Amendment to Zoning Bylaw No. 14/2003**



**Legal Description:** Lots 5 and 6, Blk/Par 2, Plan AO2901  
**Civic Address:** Portion of 56 South Front Street  
**Current Zoning:** C-1 City Centre Commercial  
**Proposed Zoning:** MI-1-CZ Light Industrial Contract Zone

**Details** – The applicant proposes to rezone a portion of 56 South Front Street from C-1 city Centre Commercial to MI-1-CZ Light Industrial Contract Zone to accommodate construction of a Storage Facility.

**Information** – To view the proposed bylaw, visit our website at [www.yorkton.ca](http://www.yorkton.ca). There is a link to Public Notices on the home page. Questions regarding the proposed bylaw 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 proposed bylaw and all written submissions will be read verbatim unless the submitter is in attendance to speak on the submission, on **Monday, August 29, 2022 at 5:00 p.m. 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 Wednesday, August 23, 2022. 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)

Bylaw No. 13/2022 – 56 South Front St – From C-1 to MI-1-CZ  
Page 7 of 12

Attachment 1, continued

Attachment 4 – Bylaw 13/2022

City of Yorkton  
Saskatchewan

Bylaw No. 13/2022

**A bylaw of the City of Yorkton in the Province of Saskatchewan to rezone Lots 5 & 6; Block 2; Plan AO2901, civically known as a portion of 56 South Front Street, from C-1 City Centre Commercial to MI-1-CZ – Light Industrial Contract Zone to allow for Storage Facility Use.**

**WHEREAS**, pursuant to Section 46(3) of *The Planning and Development Act, 2007*, the Council of the City of Yorkton in the Province of Saskatchewan in Council assembled hereby enacts as follows:

1. That Bylaw No. 14/2003 is amended by rezoning Lots 5 & 6; Block 2; Plan AO2901, civically known as a portion of 56 South Front Street as shown on Schedule 'A' attached hereto, from C-1 City Centre Commercial to MI-1-CZ Light Industrial-Contract Zone pursuant to the contract terms;
2. That the Mayor and City Clerk are hereby authorized to sign the contract agreement between GLO Enterprises Ltd. and SALLL Holdings Ltd. and the City of Yorkton hereto forming part of the bylaw;
3. That the Zoning Districts Map attached to and forming part of Bylaw No. 14/2003, is amended to change the zoning of Lots 5 & 6; Block 2; Plan AO2901, civically known as a portion of 56 South Front Street as shown on Schedule 'A' attached hereto, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone.

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

\_\_\_\_\_  
MAYOR

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

Introduced and read a first time this \_\_\_\_ day of \_\_\_\_\_, A.D., 2022.

Read a second time this \_\_\_\_ day of \_\_\_\_\_, A.D., 2022.

Read a third time and adopted this \_\_\_\_ day of \_\_\_\_\_, A.D., 2022.

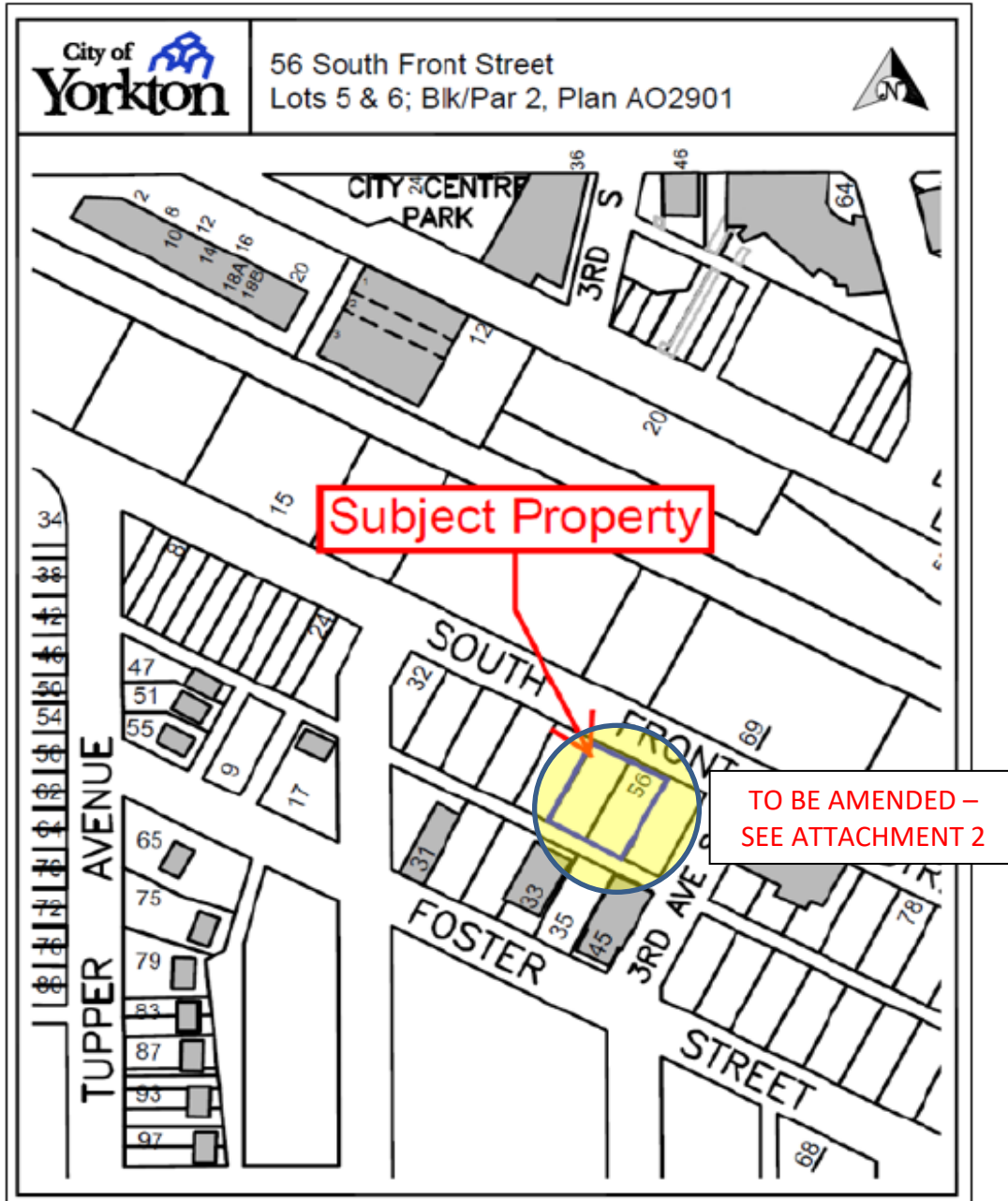
\_\_\_\_\_  
Bylaw No. 13/2022 – Amend Zoning Bylaw No. 14/2003 – Portion of 56 South Front St from C-1 to MI-1-CZ  
Page 1 of 5

Bylaw No. 13/2022 – 56 South Front St – From C-1 to MI-1-CZ  
Page 8 of 12

Attachment 1, continued

Attachment 4 – Bylaw No. 13/2022 continued

Schedule 'A'





Attachment 1, continued

Attachment 4 – Bylaw No. 13/2022 continued

THIS AGREEMENT MADE IN DUPLICATE THIS \_\_\_ DATE OF \_\_\_\_, 2022 A.D.  
BETWEEN

THE CITY OF YORKTON, a municipal corporation, in the Province of Saskatchewan,  
Hereinafter referred to as "THE CITY",

-AND-

GLO Enterprises Ltd.,  
Hereinafter referred to as "THE PROPERTY OWNER"

-AND-

SALLL Holdings Ltd.,  
Hereinafter referred to as "THE PROPERTY OWNER IN EXPECTANCY"

WHEREAS THE PROPERTY OWNER IN EXPECTANCY has requested THE CITY enter into a Contract Zoning Agreement for Lots 5 and 6, Block 2, Plan AO2901, civically known as a portion of 56 South Front Street, hereafter referred to as the "CONTRACT ZONING LANDS";

AND WHEREAS the City of Yorkton Zoning Bylaw No. 14/2003 of THE CITY provides that the CONTRACT ZONING LANDS are zoned C-1 City Centre Commercial;

AND WHEREAS the CONTRACT ZONING LANDS are currently vacant;

AND WHEREAS this zoning is in accordance with the goals and objectives of the Official Community Plan Development Plan Bylaw No12-2014;

AND WHEREAS THE PROPERTY OWNER IN EXPECTANCY has requested a zoning change to permit a Storage Facility;

AND WHEREAS THE CITY has agreed to enter a contract zone to rezone the CONTRACT ZONING LANDS to MI-1-CZ Light Industrial - Contract Zone, providing for a Storage Facility as a permitted use, as per the requirements of Yorkton Zoning Bylaw 14/2003 and pursuant to the contract terms.

SUBJECT TO THE CONDITIONS SET FORTH IN THE WITHIN AGREEMENT.

NOW THEREFORE, THE PARTIES MUTUALLY COVENANT AND AGREE AS FOLLOWS:

Page 1 of 3

Bylaw No. 13/2022 – Amend Zoning Bylaw No. 14/2003 – Portion of 56 South Front St from C-1 to MI-1-CZ  
Page 3 of 5

Bylaw No. 13/2022 – 56 South Front St – From C-1 to MI-1-CZ  
Page 10 of 12

Attachment 1, continued

**Attachment 4 – Bylaw No. 13/2022 continued**

THE CITY agrees to rezone the CONTRACT ZONING LANDS from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone, providing for a Storage Facility as a permitted use, as per the requirements of Yorkton Zoning Bylaw 14/2003, pursuant to the contract terms;

THE PROPERTY OWNER and PROPERTY OWNER IN EXPECTANCY shall not object to the proposed rezoning of the land;

THE PROPERTY OWNER IN EXPECTANCY recognizes that this rezoning shall only be applicable for the Storage Facility use and should the Storage Facility use be discontinued, the zoning of the CONTRACT ZONING LANDS shall revert back to C-1 City Centre Commercial;

THE PROPERTY OWNER IN EXPECTANCY shall comply with all other requirements of Zoning Bylaw No. 14/2003;

THE PROPERTY OWNER and PROPERTY OWNER IN EXPECTANCY acknowledges and agrees that THE CITY is obligated, pursuant to Section 69(6) of The Planning and Development Act, 2007, to register a caveat against the land;

THE PROPERTY OWNER IN EXPECTANCY shall not cause, permit, suffer, or allow the land to be developed or used except in accordance with the terms and conditions set forth in the within agreement unless permitted by THE CITY;

THE PROPERTY OWNER IN EXPECTANCY acknowledges and agrees that for Municipal Taxation purposes, THE CITY shall assess the land on the basis that the lands are zoned as MI-1 Light Industrial;

THE PROPERTY OWNER IN EXPECTANCY agrees to submit a Zoning Application Amendment with the sum of \$250.00 payable to City of Yorkton. This contract shall not come into effect until THE PROPERTY OWNER IN EXECTANCY has done so;

THE PROPERTY OWNER IN EXPECTANCY agrees to submit a Development Permit Application for the intended use;

That this agreement is subject to, and will not take effect until THE CITY passes a Bylaw changing the zoning of the land as contemplated by the agreement within and the said Bylaw is approved in accordance with the provisions of *The Planning and Development Act, 2007*;

That this agreement shall be binding upon the parties hereto and their respective heirs, executors, administrators, successors and assigns.

IN WITNESS WHEREOF THE CITY OF YORKTON has hereunto affixed its corporate seal as attested to by the hands of its proper officers in that behalf, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ A.D.

Page 2 of 3

**Attachment 1, continued**

**Attachment 4 – Bylaw No. 13/2022 continued**

THE CITY OF YORKTON

SEAL

\_\_\_\_\_  
MAYOR

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

IN WITNESS WHEREOF THE OWNER(S) OF LOTS 5 & 6, BLK/PAR 2, PLAN AO2901  
have hereunto affixed his/her signature this \_\_\_\_ day of, \_\_\_\_\_, 20\_\_\_\_, A.D.

GLO ENTERPRISES LTD.

SEAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

IN WITNESS WHEREOF THE OWNER IN EXPECTANCY OF LOTS 5 & 6, BLK/PAR 2,  
PLAN AO2901 have hereunto affixed his/her signature this \_\_\_\_ day of, \_\_\_\_\_,  
20\_\_\_\_, A.D.

SALL HOLDINGS LTD.

SEAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Page 3 of 3

Attachment 2 – Bylaw No. 13/2022 with Amended Schedule ‘A’

City of Yorkton  
Saskatchewan

Bylaw No. 13/2022

**A bylaw of the City of Yorkton in the Province of Saskatchewan to rezone  
Lots 5 & 6; Block 2; Plan AO2901, civically known as a portion of 56 South  
Front Street, from C-1 City Centre Commercial to MI-1-CZ – Light  
Industrial Contract Zone to allow for Storage Facility Use.**

**WHEREAS**, pursuant to Section 46(3) of *The Planning and Development Act, 2007*, the Council of the City of Yorkton in the Province of Saskatchewan in Council assembled hereby enacts as follows:

1. That Bylaw No. 14/2003 is amended by rezoning Lots 5 & 6; Block 2; Plan AO2901, civically known as a portion of 56 South Front Street as shown on Schedule ‘A’ attached hereto, from C-1 City Centre Commercial to MI-1-CZ Light Industrial-Contract Zone pursuant to the contract terms;
2. That the Mayor and City Clerk are hereby authorized to sign the contract agreement between GLO Enterprises Ltd. and SALLL Holdings Ltd. and the City of Yorkton hereto forming part of the bylaw;
3. That the Zoning Districts Map attached to and forming part of Bylaw No. 14/2003, is amended to change the zoning of Lots 5 & 6; Block 2; Plan AO2901, civically known as a portion of 56 South Front Street as shown on Schedule ‘A’ attached hereto, from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone.

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

\_\_\_\_\_  
MAYOR

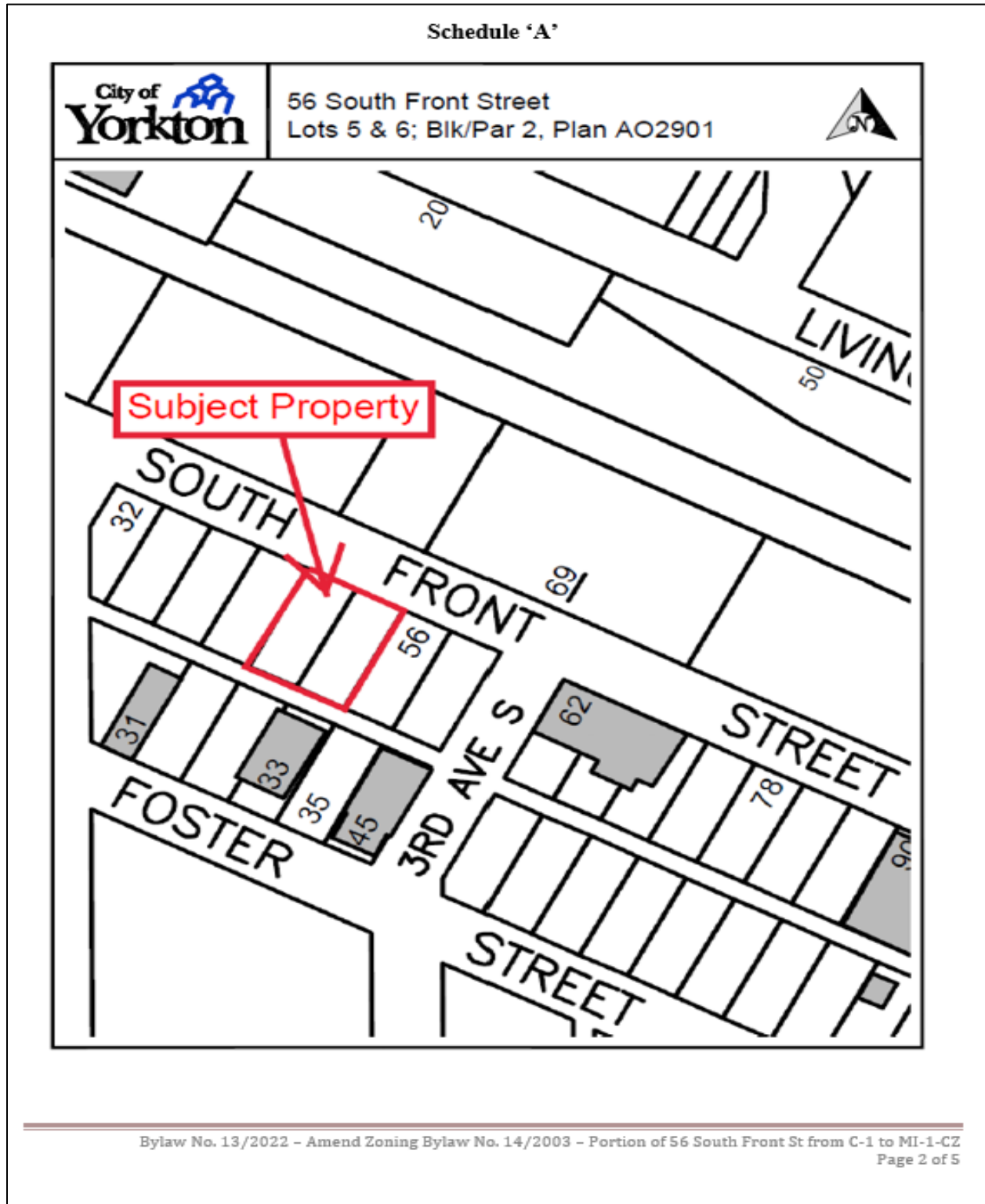
\_\_\_\_\_  
CITY CLERK

Introduced and read a first time this \_\_\_\_ day of \_\_\_\_\_, A.D., 2022.

Read a second time this \_\_\_\_ day of \_\_\_\_\_, A.D., 2022.

Read a third time and adopted this \_\_\_\_ day of \_\_\_\_\_, A.D., 2022.

Attachment 2 continued



Attachment 2 continued

**THIS AGREEMENT MADE IN DUPLICATE THIS \_\_\_DATE OF \_\_\_\_, 2022 A.D.  
BETWEEN**

THE CITY OF YORKTON, a municipal corporation, in the Province of Saskatchewan,

Hereinafter referred to as "THE CITY",

-AND-

GLO Enterprises Ltd.,

Hereinafter referred to as "THE PROPERTY OWNER"

-AND-

SALLL Holdings Ltd.,

Hereinafter referred to as "THE PROPERTY OWNER IN EXPECTANCY"

WHEREAS THE PROPERTY OWNER IN EXPECTANCY has requested THE CITY enter into a Contract Zoning Agreement for Lots 5 and 6, Block 2, Plan AO2901, civically known as a portion of 56 South Front Street, hereafter referred to as the "CONTRACT ZONING LANDS";

AND WHEREAS the City of Yorkton Zoning Bylaw No. 14/2003 of THE CITY provides that the CONTRACT ZONING LANDS are zoned C-1 City Centre Commercial;

AND WHEREAS the CONTRACT ZONING LANDS are currently vacant;

AND WHEREAS this zoning is in accordance with the goals and objectives of the Official Community Plan Development Plan Bylaw No12-2014;

AND WHEREAS THE PROPERTY OWNER IN EXPECTANCY has requested a zoning change to permit a Storage Facility;

AND WHEREAS THE CITY has agreed to enter a contract zone to rezone the CONTRACT ZONING LANDS to MI-1-CZ Light Industrial - Contract Zone, providing for a Storage Facility as a permitted use, as per the requirements of Yorkton Zoning Bylaw 14/2003 and pursuant to the contract terms.

SUBJECT TO THE CONDITIONS SET FORTH IN THE WITHIN AGREEMENT.

NOW THEREFORE, THE PARTIES MUTUALLY COVENANT AND AGREE AS FOLLOWS:

Page 1 of 3



## Attachment 2 continued

THE CITY agrees to rezone the CONTRACT ZONING LANDS from C-1 City Centre Commercial to MI-1-CZ Light Industrial Contract Zone, providing for a Storage Facility as a permitted use, as per the requirements of Yorkton Zoning Bylaw 14/2003, pursuant to the contract terms;

THE PROPERTY OWNER and PROPERTY OWNER IN EXPECTANCY shall not object to the proposed rezoning of the land;

THE PROPERTY OWNER IN EXPECTANCY recognizes that this rezoning shall only be applicable for the Storage Facility use and should the Storage Facility use be discontinued, the zoning of the CONTRACT ZONING LANDS shall revert back to C-1 City Centre Commercial;

THE PROPERTY OWNER IN EXPECTANCY shall comply with all other requirements of Zoning Bylaw No. 14/2003;

THE PROPERTY OWNER and PROPERTY OWNER IN EXPECTANCY acknowledges and agrees that THE CITY is obligated, pursuant to Section 69(6) of The Planning and Development Act, 2007, to register a caveat against the land;

THE PROPERTY OWNER IN EXPECTANCY shall not cause, permit, suffer, or allow the land to be developed or used except in accordance with the terms and conditions set forth in the within agreement unless permitted by THE CITY;

THE PROPERTY OWNER IN EXPECTANCY acknowledges and agrees that for Municipal Taxation purposes, THE CITY shall assess the land on the basis that the lands are zoned as MI-1 Light Industrial;

THE PROPERTY OWNER IN EXPECTANCY agrees to submit a Zoning Application Amendment with the sum of \$250.00 payable to City of Yorkton. This contract shall not come into effect until THE PROPERTY OWNER IN EXECTANCY has done so;

THE PROPERTY OWNER IN EXPECTANCY agrees to submit a Development Permit Application for the intended use;

That this agreement is subject to, and will not take effect until THE CITY passes a Bylaw changing the zoning of the land as contemplated by the agreement within and the said Bylaw is approved in accordance with the provisions of *The Planning and Development Act, 2007*;

That this agreement shall be binding upon the parties hereto and their respective heirs, executors, administrators, successors and assigns.

IN WITNESS WHEREOF THE CITY OF YORKTON has hereunto affixed its corporate seal as attested to by the hands of its proper officers in that behalf, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ A.D.

Page 2 of 3

Attachment 2 continued

THE CITY OF YORKTON

SEAL

\_\_\_\_\_  
MAYOR

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

IN WITNESS WHEREOF THE OWNER(S) OF LOTS 5 & 6, BLK/PAR 2, PLAN AO2901  
have hereunto affixed his/her signature this \_\_\_\_ day of, \_\_\_\_\_, 20\_\_\_\_, A.D.

GLO ENTERPRISES LTD.

SEAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

IN WITNESS WHEREOF THE OWNER IN EXPECTANCY OF LOTS 5 & 6, BLK/PAR 2,  
PLAN AO2901 have hereunto affixed his/her signature this \_\_\_\_ day of, \_\_\_\_\_,  
20\_\_\_\_, A.D.

SALLL HOLDINGS LTD.

SEAL

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Page 3 of 3



*Attachment 3 – Planning and Development Act, 2007*

**Alteration of bylaw**

**211(1)** Subject to subsections (2) and (3), if, as a result of the consideration of representations regarding the proposed bylaw or for any other reason, the council proposes to alter the bylaw, the council shall not pass the bylaw as altered until the alteration has been advertised and made available for inspection in the manner prescribed in this Part.

(2) On the request of the council, the minister may dispense with the requirements of subsection (1) if the minister is of the opinion that the alteration proposed to a bylaw is of a minor nature.

(3) Notwithstanding subsection (2), a council that has been declared an approving authority pursuant to subsection 13(1) may dispense with the requirements of subsection (1) if the council is of the opinion that the alteration proposed to a bylaw is of a minor nature.

TITLE: <b>2021 Audited Financial Statements</b>	DATE OF MEETING: <b>August 29, 2022</b>
	REPORT DATE: August 24, 2022, 11:54 AM
CLEARANCES: Ashley Stradeski – Director of Finance  <b>Ashley Stradeski</b>	ATTACHMENTS:  1. <b>2021 Draft Financial Statements</b>  2. <b>Letter of Representation to Baker Tilly SK LLP</b>
Written by: Amber Matechuk – City Controller  <b>Amber Matechuk</b>	
Reviewed by: Jessica Matsalla - City Clerk  <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager  <b>Lonnie Kaal</b>	

## **BACKGROUND**

Annually, the City of Yorkton undergoes a financial audit, provided by the firm Baker Tilly SK LLP. For the year ended December 31, 2021, they have reviewed our processes and financial records. We are pleased that their Independent Audit Report states that we have complied with the Canadian Public Sector Accounting Standards, and they confirm that our financial statements ***present fairly, in all material respects, the City's financial position and the results of its operations for the year 2021.***

Per auditing standards, an official financial statement cannot be issued until the auditors receive approval from Council. The auditors perform audit procedures up to the date of approval to include any subsequent events. Once Council approves the draft statements (Attachment #1) and the Director of Finance signs the representation letter, the auditors will issue the final financial statements.

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

Management continues to be responsible for:

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

## **DISCUSSION/ANALYSIS**

The statements as presented showcase the City's operations in a consolidated form as well as broken down into operating/capital/land fund operations, and some departmental schedules. Page 4 shows a surplus of revenue over operating expenditures of \$10.6 million; this includes capital grants and contributions, and this "surplus" is what funds all capital spending and reserve transfers. However, since the City budgets on a cash-spending basis, the financial statement income will vary from budget depending on when projects are executed.

### **Financial Statement Highlights:**

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

The City's debt limit is \$42,000,000. Details of the outstanding loans are on page 14; note 10 of the financial statements package.

Fire Hall	\$ 2,364,503
Queen Street WTP	\$ 1,707,000
Dracup	<u>\$ 3,579,405</u>
Total	\$ 7,650,908

This leaves the city with approximately \$34,300,000 of debt available, as of December 31, 2021.

The City was planning on borrowing \$14 million for the City Operations Centre in 2021; however, we have been able to finance this project internally, which saves on external borrowing costs. Future requirements for long-term debt may be needed to finance the Deer Park Clubhouse, potential Gallagher/Kinsmen Arena upgrades, as well the York Road Reconstruction.

#### **Operations**

The operating surplus of \$315,896 (as presented with the year-end report at the May 9<sup>th</sup>, 2022 Regular Council Meeting) has been modified due to small adjustments to \$321,362; all of which has been transferred to departmental reserves (as previously approved). Therefore on the financial statements, no net surplus shows in the **operating** income statement (page 17).

There have also been a couple other adjustments to note since the year-end report was initially presented:

- 1) Due to the fact that the City took over a tax title property (known as the Ramada hotel), we incurred demolition and clean-up costs, and it is unlikely that we will recover these full costs plus the unpaid taxes owing if the property sells. Based on this situation, the auditors recommended increasing our allowances on the loss of tax title property, and recognizing a tax loss/write down of assets in the amount of \$720,000. We have funded this write-down by overdrawing the tax appeals reserve. Each year we budget to allocate funds to this account (through annual appeal losses) so it should eventually be recovered. Therefore, since the loss has been funded, this transaction does not affect the year-end

surplus. It is also important to note this loss is not realized until the property is actually sold. It is an accounting entry as opposed to a cash outflow.

- 2) From the audit process, a payment for a transit grant was identified as miscoded, and has since been reallocated back to transit revenue. This movement resulted in us withdrawing less from the COVID safe re-start reserve by \$27,298. (Originally we had planned to pull \$100,000 from this reserve to offset the deficit in transit, but only \$72,702 needed to be withdrawn).

## **Capital**

As the City continually expresses a need to invest in infrastructure, page 3 highlights that we have a significant portion of assets associated with capital, approximately \$189 million allocated to tangible capital assets and capital in progress. In the 2021 year alone, we spent more than \$17.6 million on capital projects. Some of this work includes the Darlington/Mayhew Reconstruction, Hwy 9/10 Revitalization, Logan Green Pathway and the City Operations Centre. Large portion of these costs were funded by rollovers/reserves from prior years, and external funding sources, grants, and donations, in addition to the annual capital budget allocation.

## **Reserves**

A summary of reserve balances is provided for in the appropriated surplus section on Schedule 5 of the financials (page 35). To provide Council with a more detailed overview, we have expanded this information below to outline the particular department categories associated with each balance and any major projects forecasted to be funded from them.

Schedule of Reserves			
(Category per F/S)	Includes	Balance	Forecasted Projects to be Funded (2022/2023)
<b>Waterworks</b>	Water/Sewer (infrastructure and treatment plants)	\$ 10,402,596	\$1.75M Wells/Buildings, \$1.7M WPCP, \$3.3M Water Tower Repairs
<b>General Gov</b>	Admin, IT, Rainy Day, Annexation	\$ 1,873,492	\$270,000 Brick Mill, \$265,000 Covid Relief applied to 2022 Budget
<b>Protection</b>	Fire, RCMP	\$ 1,730,175	\$47,000 Equipment, \$500,000 Pumper Vehicle
<b>Transportation</b>	Public Works (roads, traffic control, snow/ice), Plan/Bldg/Eng	\$ (4,015,141)	\$1.3 M City Ops Centre, \$350,000 Traffic Pole, \$280,000 Hwy 10 Intersection
<b>Machine earnings</b>	Fleet	\$ 3,674,136	\$1,525,000 Fleet Purchases
<b>Enviro Health</b>	Landfill	\$ 1,731,351	\$350,000 Landfill Upgrades/Master Plan
<b>Public Health/Welfare</b>	Cemetery	\$ 167,372	n/a
<b>Enviro Development</b>	Recycling, Garbage	\$ 1,356,725	\$50,000 SaskAbilities Recycling Upgrades
<b>Recreation &amp; Parks</b>	Parks, pathways, beautification, facilities	\$ 1,852,647	\$230,000 Parks Improvements \$200,000 Facilities Upgrades
<b>Gallagher Centre</b>	Gallagher/grounds	\$ 1,003,242	\$580,000 Dehumidification, \$100,000 Staging, \$200,000 Grandstand
<b>Deer Park</b>	Course equip, grounds, buildings	\$ 2,581,233	\$40,000 Irrigation, \$200,000 Mowers \$7.6M for Clubhouse
<b>Library</b>		\$ 66,663	n/a
<b>Transit</b>		\$ 106,093	\$45,000 Access Bus
<b>Ec Development</b>		\$ 103,634	
<b>Airport</b>		\$ 360,062	Replenish Runway Loan
	<b>Total</b>	<b>\$ 22,994,280</b>	<b>Est \$20.9 million</b>

## **FINANCIAL IMPLICATIONS**

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

## **COMMUNICATION PLAN**

Once the final statements are approved and signed, an electronic version will be posted on the City's website under the budget & financial reports section. These statements also form part of the City's Public Accounts, which will be coming to Council later this evening for approval.

## **OPTIONS**

1. To approve the 2021 Draft Audited Financial Statements for the City of Yorkton as presented; and further that authorization be given to the Director of Finance to sign the representation letter; and further that the creation of the final 2021 financial statements be approved.
2. To deny approval of the 2021 Draft Audited Financial for the City of Yorkton as presented for reasons as listed by Council.
3. Other direction as Council deems appropriate.

## **RECOMMENDATION**

**That Council approve the 2021 Draft Audited Financial Statements for the City of Yorkton as presented; and further authorize the Director of Finance to sign the representation letter to the auditors; and further that the final 2021 Financial Statements be created and hereby approved.**

**City of Yorkton**  
**FINANCIAL STATEMENTS**  
**Year Ended December 31, 2021**

Draft for Client Review

**City of Yorkton**  
Yorkton, Saskatchewan  
December 31, 2021

---

**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



**Table of Contents**

	Page
<b>Consolidated Financial Statements</b>	
Independent Auditors' Report	1-2
Statement of Financial Position	3
Statement of Financial Activities and Changes in Net Assets	4
Statement of Changes in Net Financial Assets	5
Statement of Cash Flow	6
Notes to Financial Statements	7-15
<b>Unconsolidated Financial Statements</b>	
<b>Operating Fund</b>	
Statement of Financial Position	16
Statement of Financial Activities and Changes in Net Assets	17
<b>Capital Fund</b>	
Statement of Financial Position	18
Statement of Financial Activities and Changes in Net Assets	19
<b>Property Development Fund</b>	
Statement of Financial Position	20
Statement of Financial Activities and Changes in Net Assets	21
<b>Other Funds</b>	
Statement of Financial Activities and Changes in Net Assets	22
<b>Schedules to Financial Statements</b>	
Schedules of Revenues - Operating Fund	22
Schedules of Expenditures - Operating Fund	23-26
Schedule of Financial Activities - Gallagher Centre	27
Schedule of Financial Activities - Deer Park Golf Course	28
Schedule of Financial Activities - Waterworks	29
Schedule of Financial Activities - Bus Services	30
Schedule of Financial Activities - Airport Services	30
Consolidated Schedule of Revenues by Function	31-32
Consolidated Schedule of Tangible Capital Assets by Object	33
Consolidated Schedule of Tangible Capital Assets by Function	34
Consolidated Schedule of Accumulated Surplus	35
Linear Capital Assets Unaudited Supplemental Information	36
Analysis of Long-Term Debt	38



## **Independent Auditors' Report**

To the Shareholders  
City of Yorkton

### *Opinion*

We have audited the financial statements of City of Yorkton, (the company), which comprise the Balance Sheet as at December 31, 2021 and the Statements of Income, Retained Earnings 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 company as at December 31, 2021, 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 company 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 company'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 company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the company'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 company'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 company'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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Baker Tilly SK LLP**

Yorkton, SK

**City of Yorkton**  
**Consolidated Statement of Financial Position**  
As at December 31, 2021

	2021	2020
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and temporary investments - note 3	33,886,454	32,518,948
Taxes receivable - note 4	1,916,119	2,685,071
Accounts receivable - note 5	3,300,846	5,038,916
Property held for resale - note 6	17,740,796	17,945,459
Long-term investments - note 8	4,953,590	4,645,363
<b>Total Financial Assets</b>	<u>61,797,805</u>	<u>62,833,757</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	6,222,821	7,398,881
Taxpayer deposits	218,289	213,579
Tax prepayments	2,085,309	2,023,758
Deferred revenues	4,331,907	3,349,725
Other liabilities	105,644	106,790
Landfill post closure liability - note 11	2,281,597	2,147,950
Long-term debt - note 10	7,655,628	9,601,287
<b>Total Liabilities</b>	<u>22,901,195</u>	<u>24,841,970</u>
<b>Net Financial Assets</b>	<u>38,896,610</u>	<u>37,991,787</u>
<b>Non-Financial Assets</b>		
Tangible capital assets - schedules 3 and 4	159,609,223	151,599,373
Capital projects in progress	29,532,204	27,647,375
Inventories - note 7	1,655,951	1,832,925
Prepaid expenses	51,682	66,437
<b>Total Non-Financial Assets</b>	<u>190,849,060</u>	<u>181,146,110</u>
<b>Accumulated Surplus - schedule 5</b>	<u>\$ 229,745,670</u>	<u>\$ 219,137,897</u>

Approved on behalf of the council:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Councillor

**City of Yorkton**  
**Consolidated Statement of Financial Activities and Changes in Net Assets**  
For the year ended December 31, 2021

	<b>2021 Budget (Note 14)</b>	<b>2021</b>	<b>2020</b>
<b>Revenue</b>			
Taxation	24,277,516	23,528,166	24,227,640
Provincial utility surcharges	3,130,000	3,126,034	3,036,414
Revenue sharing	3,241,590	3,266,773	3,295,807
Grants in lieu of taxes	1,020,500	1,186,077	1,060,470
Sales of services			
General	7,082,602	9,463,141	8,254,662
Gallagher Centre	1,269,060	1,132,679	1,134,205
Deer Park Golf Course	576,700	666,798	561,960
Other revenue from own sources - schedules 1 and 2	483,075	849,255	985,648
Conditional grants - schedules 1 and 2	944,794	953,184	1,921,643
Waterworks	9,524,000	10,734,774	9,856,351
Airport services	89,469	143,770	143,118
Bus services	34,000	27,691	18,225
Profit on property sales		3,298,089	48,915
Yorkton Housing Corp. increase in equity		308,227	309,131
	<u>51,673,306</u>	<u>58,684,658</u>	<u>54,854,189</u>
<b>Expenditures</b>			
General government services	4,290,530	4,325,949	4,551,531
Protective services	9,013,085	8,897,802	8,587,039
Transportation services	10,075,274	11,638,757	9,242,720
Environmental health services	2,909,973	3,030,565	3,408,693
Social and family services	280,636	304,208	292,056
Economic development services	422,948	419,467	500,419
Recreation and cultural services	3,638,163	3,413,951	3,366,781
Library services	570,075	573,246	544,737
Fiscal services - transfer to allowances	40,000	40,000	40,000
Gallagher Centre	4,066,042	4,040,004	4,225,873
Deer Park Golf Course	889,395	872,060	785,227
Waterworks	8,368,622	11,334,091	8,636,649
Bus services	402,505	505,167	391,792
Airport services	370,000	453,641	400,483
Property development interest on loan		45,653	46,849
Asset write-offs and losses on disposal of assets		672,017	4,018
Other		39,447	18,547
	<u>45,337,248</u>	<u>50,606,025</u>	<u>45,043,414</u>
<b>Surplus of Revenue over Expenditures Before Other Capital Contributions</b>	6,336,058	8,078,633	9,810,775
<b>Capital Grants and Contributions -     schedules 1 and 2</b>	<u>0</u>	<u>2,529,140</u>	<u>3,971,882</u>
<b>Surplus of Revenues over Expenses</b>	6,336,058	10,607,773	13,782,657
Accumulated Surplus, beginning of year	<u>219,137,897</u>	<u>219,137,897</u>	<u>205,355,240</u>
<b>Accumulated Surplus, End of Year</b>	<u>\$ 225,473,955</u>	<u>\$ 229,745,670</u>	<u>\$ 219,137,897</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, 2021

	<b>2021 Budget (Note 14)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Surplus</b>	<u>6,336,058</u>	<u>10,607,773</u>	<u>13,782,657</u>
(Acquisition) of tangible capital assets	( 4,390,000)	( 15,732,911)	( 12,540,772)
Change in capital assets in progress		( 1,884,829)	( 6,061,209)
Amortization of tangible capital assets	6,400,005	6,745,009	6,535,207
Proceeds on disposal of tangible capital assets		462,464	412,433
Loss (gain) on the disposal of tangible capital assets		515,596	( 80,056)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Surplus (Deficit) of Capital Expenses over Expenditures</b>	<u>2,010,005</u>	<u>( 9,894,671)</u>	<u>( 11,734,397)</u>
(Acquisition) of supplies inventories			( 171,730)
Consumption of supplies inventory		176,974	
(Acquisition) of prepaid expense			( 50,012)
Use of prepaid expense		14,755	
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures</b>	<u>0</u>	<u>191,729</u>	<u>( 221,742)</u>
<b>Increase in Net Financial Assets</b>	8,346,063	904,831	1,826,518
Net Financial Assets, beginning of year	<u>37,991,787</u>	<u>37,991,787</u>	<u>36,165,269</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 46,337,850</u>	<u>\$ 38,896,618</u>	<u>\$ 37,991,787</u>

**City of Yorkton**  
**Consolidated Statement of Cash Flow**  
For the year ended December 31, 2021

	2021	2020
<b>Cash Provided by (used for) the Following Activities</b>		
<b>Operating:</b>		
<b>Surplus</b>	10,607,773	13,782,657
Amortization	6,745,009	6,535,207
Loss (gain) on disposal of tangible capital assets	<u>515,596</u>	<u>( 80,056)</u>
	17,868,378	20,237,808
<b>Change in Assets/Liabilities</b>		
Taxes receivable - municipal	830,503	421,629
Other receivables	1,738,071	4,518,620
Land for resale	204,663	( 13,355)
Accounts payable	( 1,176,069)	1,958,107
Taxpayer deposits	4,709	( 119,832)
Deferred revenue	982,182	550,942
Other liabilities	132,502	352,736
Stock and supplies for use	176,974	( 171,731)
Prepayments and deferred charges	<u>14,755</u>	<u>( 50,012)</u>
<b>Net Cash from (used for) Operations</b>	<u>20,776,668</u>	<u>27,684,912</u>
<b>Capital:</b>		
Acquisition of capital assets	( 15,732,911)	( 12,540,772)
Proceeds from the disposal of capital assets	462,464	412,433
Change in capital assets in progress	<u>( 1,884,829)</u>	<u>( 6,061,209)</u>
<b>Net Cash from (used for) Capital</b>	<u>( 17,155,276)</u>	<u>( 18,189,548)</u>
<b>Investing:</b>		
Proceeds on disposal of long-term investments		545,262
Additions to long-term investments	<u>( 308,227)</u>	<u>( 309,131)</u>
<b>Net Cash from (used for) Investing</b>	<u>( 308,227)</u>	<u>236,131</u>
<b>Financing:</b>		
Long-term debt repaid	<u>( 1,945,659)</u>	<u>( 2,346,736)</u>
<b>Increase in Cash Resources</b>	1,367,506	7,384,759
Cash and investments, beginning of year	<u>32,518,948</u>	<u>25,134,189</u>
<b>Cash and Investments, End of Year</b>	<u>\$ 33,886,454</u>	<u>\$ 32,518,948</u>



**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2021

---

**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, 2021

---

**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, 2021

---

**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, 2021

---

**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, 2021

---

**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, 2021

	2021	2020
<b>3. Cash and Temporary Investments</b>		
Cash	\$ 33,886,454	\$ 32,518,948
<b>4. Taxes Receivable</b>		
Taxes receivable are shown net of allowances for uncollectible accounts as follows:		
Total taxes	2,185,772	3,216,386
Less: School share	<u>154,653</u>	<u>416,315</u>
	2,031,119	2,800,071
Less: Allowance for doubtful accounts	<u>115,000</u>	<u>115,000</u>
	<u>\$ 1,916,119</u>	<u>\$ 2,685,071</u>
<b>5. Accounts Receivable</b>		
Intergovernmental accounts	873,057	1,246,107
Water and sewer accounts	1,469,321	1,431,703
Property accounts		7,671
Other accounts	<u>1,060,445</u>	<u>2,440,393</u>
	3,402,823	5,125,874
Less: Allowance for doubtful accounts	<u>101,977</u>	<u>86,958</u>
	<u>\$ 3,300,846</u>	<u>\$ 5,038,916</u>
<b>6. Property Held for Resale</b>		
Property is shown net of allowances for losses as follows:		
Tax title property - at cost	2,575,204	778,567
Less: School share	<u>275,584</u>	<u>73,451</u>
	2,299,620	705,116
Less: Allowance for losses	<u>1,237,152</u>	<u>535,800</u>
	<u>1,062,468</u>	<u>169,316</u>
Other property held		
Residential	4,942,552	4,942,552
Commercial	4,951,821	4,960,298
Industrial	853,541	549,553
Rental housing	19,391	19,391
Farmland	6,042,052	7,435,378
Other	<u>195,445</u>	<u>195,445</u>
	17,004,802	18,102,617
Less: Allowances for losses	<u>326,474</u>	<u>326,474</u>
	<u>16,678,328</u>	<u>17,776,143</u>
	<u>\$ 17,740,796</u>	<u>\$ 17,945,459</u>

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2021

**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.

	2021	2020
<b>8. Long-Term Investments</b>		
Long-term investments consist of the following:		
Equity in subsidized housing	4,903,839	4,595,612
Shares in Yorkton Housing Corporation	49,741	49,741
Other	10	10
	<u>\$ 4,953,590</u>	<u>\$ 4,645,363</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**

	2021	2020
Revenues	1,430,065	1,395,457
Expenditures	<u>1,121,838</u>	<u>1,086,326</u>
Excess of revenue over expenditures	308,227	309,131
Net assets, beginning of year	<u>4,225,929</u>	<u>3,916,798</u>
Net assets, end of year	<u>\$ 4,534,156</u>	<u>\$ 4,225,929</u>

**Condensed Statement of Financial Position**

Current assets	1,168,181	1,017,086
Long-term investments	359,250	366,103
Capital assets	<u>5,766,200</u>	<u>5,867,143</u>
	<u>\$ 7,293,631</u>	<u>\$ 7,250,332</u>
Current liabilities	230,974	223,991
Forgivable demand loan	2,236,624	2,395,708
Long-term loans payable	242,133	354,957
Share capital	49,746	49,746
Unrestricted net assets	2,630,237	2,467,785
Restricted net assets	886,426	806,720
Capital fund - Independent Manor	<u>1,017,491</u>	<u>951,425</u>
	<u>\$ 7,293,631</u>	<u>\$ 7,250,332</u>



**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2021

**9. Bank Indebtedness**

Bank indebtedness includes an operating loan with a limit of \$3,000,000 (2020 - \$3,000,000) and bearing interest at prime minus 0.50%. As of December 31, 2021, 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 \$3,579,405.

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 \$1,707,000.

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 \$2,364,503.

Future principal and interest payments are as follows:

	Principal	Interest	2021 Total	2020 Total
2021				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	1,298,144	58,258	1,356,402	1,356,467
2026	676,919	19,279	696,198	696,198
Thereafter	335,274	3,891	339,165	339,165
	<u>\$ 7,655,628</u>	<u>\$ 534,006</u>	<u>\$ 8,189,634</u>	<u>\$ 10,419,650</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 \$2,281,597.

**City of Yorkton**  
**Notes to Financial Statements**  
For the year ended December 31, 2021

---

**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 February 2021 to loan the Yorkton Exhibition Association \$270,000 to complete the Yorkton Exhibition Association commitment toward the construction of the grandstand. Under this agreement, the City has a contractual right to receive \$18,000 annually beginning September 2022, and to receive the full amount no later than December 31, 2037.
- 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:
  - 2022 - \$372,548
  - 2023 - \$238,706
  - 2024 - \$209,047
  - 2025 - \$200,964
  - 2026 - \$149,858

**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, 2021

	2021	2020
<b>Assets</b>		
Financial assets		
Cash and temporary investments	31,871,204	31,579,529
Taxes receivable	1,916,119	2,685,071
Accounts receivable	3,300,846	2,946,745
Due from other funds	461,513	4,244,033
Inventories	1,655,951	1,832,925
Prepaid expenses	51,682	66,437
Property held for resale	1,062,468	169,316
Long-term investments	10	10
	<u>40,319,793</u>	<u>43,524,066</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	6,222,827	7,398,880
Tax prepayments	2,085,309	2,023,758
Taxpayer deposits	218,289	213,579
Deferred revenues	2,949,595	2,652,050
Other liabilities	105,443	106,588
Landfill post-closure liability	2,281,597	2,147,950
	<u>13,863,060</u>	<u>14,542,805</u>
<b>Net Assets</b>	<u>\$ 26,456,733</u>	<u>\$ 28,981,261</u>
<b>Municipal Position</b>		
Unappropriated net assets	3,462,469	3,462,475
Appropriated net assets - reserves	22,994,264	25,518,786
	<u>\$ 26,456,733</u>	<u>\$ 28,981,261</u>

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Operating Fund**  
For the year ended December 31, 2021

	<b>2021 Budget (Note 14)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Revenue - page 22</b>			
Taxation	24,277,516	23,528,166	24,227,640
Provincial utility surcharges	3,130,000	3,126,034	3,036,414
Revenue sharing	3,241,590	3,266,773	3,295,807
Grants in lieu of taxes	1,020,500	1,186,077	1,060,470
Sales of services			
General	7,082,602	9,463,141	8,254,662
Gallagher Centre	1,269,060	1,132,679	1,134,205
Deer Park Golf Course	576,700	666,798	561,960
Other revenue from own sources	483,075	469,654	530,477
Grants from other governments	944,794	953,184	1,921,643
Waterworks	9,524,000	10,734,774	9,856,351
Bus services	34,000	27,691	18,225
Airport services	89,469	143,770	143,118
	<u>51,673,306</u>	<u>54,698,741</u>	<u>54,040,972</u>
<b>Expenditures - pages 23-26</b>			
General government services	4,290,530	4,325,952	4,551,523
Protective services	9,013,085	8,897,802	8,587,039
Transportation services	10,075,274	11,638,757	9,242,720
Environmental health services	2,909,973	3,030,565	3,408,693
Social and family services	280,636	304,208	292,056
Economic development services	422,948	419,467	500,419
Recreation and cultural services	3,638,163	3,413,951	3,366,781
Library services	570,075	573,246	544,737
Fiscal services - transfer to allowances	40,000	40,000	40,000
Gallagher Centre	4,066,042	4,040,004	4,225,873
Deer Park Golf Course	889,395	872,060	785,227
Waterworks	8,368,622	11,334,091	8,636,649
Bus services	402,505	505,167	391,792
Airport services	370,000	453,641	400,483
	<u>45,337,248</u>	<u>49,848,911</u>	<u>44,973,992</u>
<b>Excess of Revenue over Expenditures</b>	<u>6,336,058</u>	<u>4,849,830</u>	<u>9,066,980</u>
<b>Capital/Debt</b>			
Capital outlays from operations/other sources	( 285,879)	14,396,892	16,897,174
Long-term debt repaid	3,096,847	1,945,658	2,967,923
Amortization		( 6,745,009)	( 6,535,207)
Long-term debt issued			
Internal debt repaid	79,000	79,001	77,074
	<u>2,889,968</u>	<u>9,676,542</u>	<u>13,406,964</u>
<b>Surplus (Deficit) for the Year</b>	<u>3,446,090</u>	<u>( 4,826,712)</u>	<u>( 4,339,984)</u>
Transfer from (to) reserves	<u>( 6,271,995)</u>	<u>4,826,706</u>	<u>4,339,994</u>
<b>Change in Unappropriated Net Assets</b>	<u>\$( 2,825,905)</u>	<u>( 6)</u>	<u>10</u>
Unappropriated net assets, beginning of year		<u>3,462,475</u>	<u>3,462,465</u>
<b>Unappropriated Net Assets, End of Year</b>		<u>\$ 3,462,469</u>	<u>\$ 3,462,475</u>

**City of Yorkton**  
**Capital Fund Statement of Financial Position**  
As at December 31, 2021

	2021	2020
<b>Assets</b>		
Financial assets		
Accounts receivable		2,084,500
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	4,534,154	4,225,927
	<u>4,953,580</u>	<u>6,729,853</u>
<b>Liabilities</b>		
Deferred capital grants	1,382,311	697,675
Due to other funds	6,033,982	6,669,482
Capital bank loan	7,655,628	9,601,287
	<u>15,071,921</u>	<u>16,968,444</u>
<b>Net Financial Assets</b>	<u>( 10,118,341)</u>	<u>( 10,238,591)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets	159,609,223	151,599,373
Capital projects in progress	29,532,204	27,647,375
	<u>189,141,427</u>	<u>179,246,748</u>
<b>Net Assets</b>	<u>\$ 179,023,086</u>	<u>\$ 169,008,157</u>
<b>Municipal Position</b>		
Equity in capital assets	<u>\$ 179,023,086</u>	<u>\$ 169,008,157</u>

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Capital Fund**  
For the year ended December 31, 2021

	2021	2020
<b>Revenue</b>		
Capital grants by function - schedules 1 and 2	2,479,141	3,971,882
Capital contributions - schedules 1 and 2	49,999	
Yorkton Housing Corporation increase in equity	308,227	309,131
	<u>2,837,367</u>	<u>4,281,013</u>
<b>Expenditures</b>		
Transfers to allowances	622,027	688
Amortization	6,745,009	6,535,207
	<u>7,367,036</u>	<u>6,535,895</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 4,529,669)	( 2,254,882)
Transfers from operations and reserves	<u>14,544,598</u>	<u>19,158,079</u>
<b>Increase in Net Assets</b>	10,014,929	16,903,197
Balance, beginning of year	<u>169,008,157</u>	<u>152,104,960</u>
<b>Balance, End of Year</b>	<u>\$ 179,023,086</u>	<u>\$ 169,008,157</u>

**City of Yorkton**  
**Property Development Fund Statement of Financial Position**  
As at December 31, 2021

	2021	2020
<b>Assets</b>		
Financial assets		
Cash and temporary investments	2,015,251	939,419
Accounts receivable		7,671
Property held for resale - note 6	<u>16,698,386</u>	<u>17,776,143</u>
	<u>18,713,637</u>	<u>18,723,233</u>
<b>Liabilities</b>		
Due to other funds	( 5,572,468)	( 2,425,449)
Other liabilities	<u>201</u>	<u>202</u>
	<u>( 5,572,267)</u>	<u>( 2,425,247)</u>
<b>Net Assets</b>	<u>\$ 24,285,904</u>	<u>\$ 21,148,480</u>
<b>Municipal Position</b>		
Equity in property for resale	13,824,318	11,294,112
Appropriated net assets - reserves	<u>10,461,586</u>	<u>9,854,368</u>
	<u>\$ 24,285,904</u>	<u>\$ 21,148,480</u>



**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Property Development Fund**  
For the year ended December 31, 2021

	2021	2020
<b>Revenue</b>		
Interest income	13,691	7,238
Rent - mobile home subdivision	356,895	355,005
Rent - other	9,015	42,120
Profit on property sales	3,298,089	48,915
	<u>3,677,690</u>	<u>453,278</u>
<b>Expenditures</b>		
Interest on loan	45,653	46,849
Losses on property sales	49,990	3,330
Writedown of assets and other costs	39,451	18,546
	<u>135,094</u>	<u>68,725</u>
<b>Excess of Revenue Over Expenditures</b>	<u>3,542,596</u>	<u>384,553</u>
Transfers from (to) reserves	( 688,450)	0
Transfers from (to) other funds	( 344,000)	0
	<u>( 1,032,450)</u>	<u>0</u>
<b>Increase (Decrease) in Net Assets</b>	2,510,146	384,553
Balance, beginning of year	<u>11,294,112</u>	<u>10,909,559</u>
<b>Balance, End of Year</b>	<u>\$ 13,804,258</u>	<u>\$ 11,294,112</u>

**City of Yorkton**  
**Schedules of Revenues - Operating Fund**  
For the year ended December 31, 2021

	<b>2021 Budget (Note 14)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Sales of Services</b>			
General	322,150	331,982	271,670
Protective	439,697	355,850	397,730
Transportation	1,843,362	3,744,366	2,156,637
Environmental	3,830,993	4,423,936	4,937,833
Public health	155,000	195,141	111,240
Recreation	491,400	411,866	379,552
	<u>7,082,602</u>	<u>9,463,141</u>	<u>8,254,662</u>
Gallagher Centre	1,269,060	1,132,679	1,134,205
Deer Park Golf Course	576,700	666,798	561,960
	<u>\$ 8,928,362</u>	<u>\$ 11,262,618</u>	<u>\$ 9,950,827</u>
<b>Other Revenue from Own Sources</b>			
Interest	256,075	246,990	362,687
Tax penalties	200,000	204,274	150,965
Donations			6,000
Library services	27,000	18,390	10,825
	<u>\$ 483,075</u>	<u>\$ 469,654</u>	<u>\$ 530,477</u>
<b>Grants from Other Governments</b>			
Safe Restart			974,925
Protective	690,000	703,509	698,125
Recreational	199,794	190,751	198,302
Transit for disabled - operating	55,000	58,924	50,291
	<u>\$ 944,794</u>	<u>\$ 953,184</u>	<u>\$ 1,921,643</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>General Government Services</b>			
Legislative	355,446	326,949	402,163
Grants	538,215	449,334	490,872
Receptions and recognitions	7,000	18,375	5,700
Administrative	2,200,442	2,263,087	2,185,144
Taxation policies	121,000	117,873	409,165
Office services	559,748	548,501	560,105
Advisory and technical services	308,750	264,415	266,661
City office building	496,145	613,573	510,486
City-owned property	8,000	13,711	12,920
City hall building costs allocated to other departments	( 353,216)	( 343,215)	( 345,031)
Amortization	49,000	53,346	53,346
	<u>4,290,530</u>	<u>4,325,949</u>	<u>4,551,531</u>
Amortization	( 49,000)	( 53,346)	( 53,346)
Transfer to reserves	<u>95,000</u>	<u>485,719</u>	<u>1,705,784</u>
	<u>\$ 4,336,530</u>	<u>\$ 4,758,322</u>	<u>\$ 6,203,969</u>
<b>Protective Services</b>			
R.C.M.P. costs	5,164,758	5,102,215	4,847,975
Bylaw control and court costs	327,802	310,278	311,095
Fire department			
Administration	440,743	444,862	456,487
Suppression and education	2,240,235	2,171,830	2,130,688
Training	91,000	38,857	10,931
Trucks and equipment	90,820	164,742	137,482
Fire hall maintenance	89,490	111,072	112,335
E.M.O.	15,635	16,450	23,458
Occupational Health and Safety	8,750	3,082	1,961
Interest on long-term debt	111,152	100,828	121,041
Amortization	432,700	433,586	433,586
	<u>9,013,085</u>	<u>8,897,802</u>	<u>8,587,039</u>
Amortization	( 432,700)	( 433,586)	( 433,586)
Long-term debt repaid	537,637	537,637	517,805
Transfer to reserves	<u>180,000</u>	<u>248,000</u>	<u>328,000</u>
	<u>\$ 9,730,722</u>	<u>\$ 9,249,853</u>	<u>\$ 8,999,258</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>Transportation Services</b>			
Engineering and planning administration	1,299,983	1,732,409	1,104,724
Public works administration	1,144,600	1,290,442	1,242,411
Workshop	84,000	83,467	70,441
Street cleaning	165,000	145,746	146,489
Surfaced streets and lanes	1,220,800	1,996,361	891,569
Gravelled streets and lanes	193,400	177,461	165,054
Drainage and storm sewer maintenance	343,880	124,106	185,975
Flood drainage	76,695	68,307	80,741
Inspections and other	238,200	147,549	126,681
Ice control	115,660	127,857	188,895
Snow removal	576,900	922,586	610,661
Maintenance curbs and sidewalks	369,480	507,650	333,770
Street lighting	516,800	495,483	527,608
Decorative lighting	13,380	19,591	16,800
Traffic control	200,112	159,537	154,150
Street signs and markings	22,800	23,857	12,580
Maintenance of railway crossings	25,000	29,033	28,416
Parking lots and meters	29,280	19,993	25,064
Custom work	22,000	19,907	10,773
Fleet services	1,043,662	1,031,932	920,936
Interest on long-term debt	91,242	90,615	104,081
Amortization	2,282,400	2,424,868	2,294,901
	10,075,274	11,638,757	9,242,720
Amortization	( 2,282,400)	( 2,424,868)	( 2,294,901)
Capital outlays from operations	( 285,879)	10,508,282	11,481,878
Long-term debt repaid	604,956	605,021	591,570
Transfer to (from) reserves	2,251,462	( 6,228,792)	( 6,152,519)
	<u>\$ 10,363,413</u>	<u>\$ 14,098,400</u>	<u>\$ 12,868,748</u>
<b>Environmental Health Services</b>			
Superintendence			18,000
Refuse removal	587,736	558,492	515,080
Waste disposal - contaminated soils	25,000		11,080
Waste disposal - grounds	1,296,187	1,449,798	1,898,167
Waste disposal - gate	72,300	75,342	77,056
Recycling	928,750	946,933	889,310
	2,909,973	3,030,565	3,408,693
Transfer to reserves	921,020	1,393,372	1,529,139
	<u>\$ 3,830,993</u>	<u>\$ 4,423,937</u>	<u>\$ 4,937,832</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2021

	<b>2021 Budget (Note 14)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Social and Family Services</b>			
Sask. Abilities Council	30,000	30,000	30,000
Occupational Health and Safety	3,000	4,428	1,500
Cemeteries	199,636	188,141	172,565
Amortization	48,000	81,639	87,991
	<u>280,636</u>	<u>304,208</u>	<u>292,056</u>
Capital outlays from operations		( 670,308)	379,703
Amortization	( 48,000)	( 81,639)	( 87,991)
Transfer to (from) reserves	16,000	146,000	( 196,203)
	<u>\$ 248,636</u>	<u>\$ ( 301,739)</u>	<u>\$ 387,565</u>
<b>Economic Development Services</b>			
Administration	249,659	255,980	309,315
Economic development and tourism	112,000	85,806	110,376
Heritage committee	33,789	30,721	41,229
Housing	10,000	29,739	22,278
Yorkton Creek Watershed Association	17,500	17,221	17,221
	<u>422,948</u>	<u>419,467</u>	<u>500,419</u>
Capital outlays from operations	0	845,511	5,420
Transfer to (from) reserves	0	( 819,317)	( 62,890)
	<u>\$ 422,948</u>	<u>\$ 445,661</u>	<u>\$ 442,949</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>Recreation and Cultural Services</b>			
Administration	327,775	325,494	304,018
Parks shop	407,717	378,537	392,908
Parks maintenance	438,994	427,535	453,396
Forestry	296,176	397,955	321,437
Soccer fields	33,184	18,941	12,842
Horticultural services	123,243	119,257	109,083
Pest control	38,745	30,199	30,482
Ball diamonds	129,736	130,759	108,842
Outdoor recreational facilities	131,357	110,497	93,231
Campground		4,808	7,038
Other facilities	64,600	52,618	51,315
Kinsmen Arena - operation	319,692	224,648	319,747
Godfrey Dean	86,850	71,293	68,841
Recreation programs	373,564	390,881	331,957
CDPR facilities	199,810	254,590	326,320
Gloria Hayden Community Centre	126,720	110,738	94,120
Amortization	540,000	365,201	341,204
	<u>3,638,163</u>	<u>3,413,951</u>	<u>3,366,781</u>
Amortization	( 540,000)	( 365,201)	( 341,204)
Capital outlays from operations		990,693	523,169
Transfer to (from) reserves	<u>200,000</u>	<u>( 364,900)</u>	<u>( 211,462)</u>
	<u>\$ 3,298,163</u>	<u>\$ 3,674,543</u>	<u>\$ 3,337,284</u>
<b>Library Services</b>			
Library building maintenance	92,875	98,633	86,738
Library operations	49,200	50,020	33,406
Regional library charges	390,000	385,000	385,000
Amortization	38,000	39,593	39,593
	<u>570,075</u>	<u>573,246</u>	<u>544,737</u>
Amortization	( 38,000)	( 39,593)	( 39,593)
Internal debt repaid	79,000	79,001	77,074
Transfer to reserves		5,000	
	<u>\$ 611,075</u>	<u>\$ 617,654</u>	<u>\$ 582,218</u>

**City of Yorkton**  
**Schedule of Financial Activities - Gallagher Centre**  
For the year ended December 31, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>Revenue</b>			
Arena	286,500	192,240	238,120
Flexi hall	159,000	52,730	61,622
Water park	318,500	405,669	210,039
Agri-pavilion	10,000	13,523	5,463
Grounds	10,000	1,329	36,579
Convention centre	20,000	44,182	56,644
Curling rink rental	50,500	15,792	59,887
Other rentals	117,000	113,553	167,077
Concessions	96,360	30,237	143,279
Other revenue	117,500	189,724	71,795
Advertising revenue	83,700	73,700	83,700
	<u>1,269,060</u>	<u>1,132,679</u>	<u>1,134,205</u>
<b>Expenditures</b>			
General	1,345,212	1,276,377	1,399,325
Arena	353,290	325,673	210,936
Flexi hall	51,010	34,482	44,623
Water park	1,044,220	1,091,498	980,681
Agri-pavilion	51,360	59,985	58,214
Grounds	67,045	78,290	63,925
Exhibition buildings	25,285	42,970	30,419
Convention centre	59,360	35,467	45,607
Curling rink	27,580	8,560	28,806
Concessions	88,680	131,141	346,390
Interest on long-term debt			64,706
Amortization	953,000	955,561	952,241
	<u>4,066,042</u>	<u>4,040,004</u>	<u>4,225,873</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 2,796,982)</u>	<u>( 2,907,325)</u>	<u>( 3,091,668)</u>
Amortization	( 953,000)	( 955,561)	( 952,241)
Capital outlays from operations	39,000	850,039	361,289
Long-term debt repaid	1,151,254		1,086,548
Transfer to (from) reserves	185,000	795,215	( 176,289)
	<u>422,254</u>	<u>689,693</u>	<u>319,307</u>
<b>Surplus (Deficit)</b>	<u>\$( 3,219,236)</u>	<u>\$( 3,597,018)</u>	<u>\$( 3,410,975)</u>



**City of Yorkton**  
**Schedule of Financial Activities - Deer Park Golf Course**  
For the year ended December 31, 2021

	<b>2021 Budget (Note 14)</b>	<b>2021 Actual</b>	<b>2020 Actual</b>
<b>Revenue</b>			
Season tickets	175,000	250,319	173,352
Green fees	235,000	255,727	242,676
Other	164,200	158,502	144,182
Concession/lounge	2,500	2,250	1,750
	<u>576,700</u>	<u>666,798</u>	<u>561,960</u>
<b>Expenditures</b>			
General	107,500	108,685	107,969
Golf course	644,395	610,946	559,013
Club house	57,500	49,579	54,351
Amortization	80,000	102,850	63,894
	<u>889,395</u>	<u>872,060</u>	<u>785,227</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 312,695)</u>	<u>( 205,262)</u>	<u>( 223,267)</u>
Amortization	( 80,000)	( 102,850)	( 63,894)
Capital outlays from operations		393,685	191,541
Transfer to (from) reserves	26,000	( 37,046)	( 20,051)
	<u>( 54,000)</u>	<u>253,789</u>	<u>107,596</u>
<b>Surplus (Deficit)</b>	<u>\$( 258,695)</u>	<u>\$( 459,051)</u>	<u>\$( 330,863)</u>

**City of Yorkton**  
**Schedule of Financial Activities - Waterworks**  
For the year ended December 31, 2021

	2021 Budget (Note 14)	2021 Actual	2020 Actual
<b>Revenue</b>			
Sale of water	7,515,000	7,842,577	7,950,223
Infrastructure	1,594,000	1,552,220	1,332,973
Sewer service tax	90,000	250,080	392,728
Sundry	310,000	574,197	159,563
Conditional grant - federal	3,000	500,000	6,339
Connection fees	12,000	15,700	14,525
	<u>9,524,000</u>	<u>10,734,774</u>	<u>9,856,351</u>
<b>Expenditures</b>			
General administration	1,161,374	3,171,637	1,179,306
Water meter services	188,020	134,259	179,693
Wells	325,200	278,641	286,564
Distribution systems	1,670,225	2,992,992	2,157,622
Water treatment plants	933,960	847,858	854,598
Water tower	15,900	20,893	16,155
Sewage plant	1,283,660	1,070,111	1,197,961
Sanitary sewers	548,640	335,208	401,996
Sewer and water connections	292,680	334,762	219,588
Interest on long-term debt	81,963	89,347	104,696
Amortization	1,867,000	2,058,383	2,038,470
	<u>8,368,622</u>	<u>11,334,091</u>	<u>8,636,649</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	1,155,378	( 599,317)	1,219,702
Amortization	( 1,867,000)	( 2,058,383)	( 2,038,470)
Capital outlays from operations		1,329,461	3,954,174
Long-term debt repaid	803,000	803,000	772,000
Transfer to (from) reserves	2,217,513	( 673,396)	( 1,468,003)
	<u>1,153,513</u>	<u>( 599,318)</u>	<u>1,219,701</u>
<b>Surplus</b>	<u>\$ 1,865</u>	<u>\$ 1</u>	<u>\$ 1</u>

**City of Yorkton**  
**Statement of Financial Activities - Bus Services**  
For the year ended December 31, 2021

	2021 Budget (Note 14)	2021 Total	2020 Total
<b>Revenue</b>			
Ticket sales	34,000	27,691	18,225
<b>Expenditures</b>			
Operating contract	361,000	477,652	370,314
Maintenance	26,000	17,100	11,063
Amortization	15,505	10,415	10,415
	<u>402,505</u>	<u>505,167</u>	<u>391,792</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 368,505)	( 477,476)	( 373,567)
Amortization	( 15,505)	( 10,415)	( 10,415)
Capital outlays from operations		112,557	
Transfer to (from) reserves	10,000	( 114,589)	10,000
	<u>( 5,505)</u>	<u>( 12,447)</u>	<u>( 415)</u>
<b>Surplus (Deficit)</b>	<u>\$ ( 363,000)</u>	<u>\$ ( 465,029)</u>	<u>\$ ( 373,152)</u>

**Schedule of Financial Activities - Airport Services**

<b>Revenue</b>			
Community Airport Partnership Grant		13,407	
Leases	60,269	79,473	111,281
Usage fees/taxes	29,200	50,104	31,837
Custom and rental		786	
	<u>89,469</u>	<u>143,770</u>	<u>143,118</u>
<b>Expenditures</b>			
Administration	12,500	13,241	14,331
Utilities	24,600	23,277	21,493
Structural maintenance	7,000	18,696	2,731
Airfield maintenance	131,500	161,249	120,926
Mobile maintenance	51,000	17,611	21,435
Amortization	143,400	219,567	219,567
	<u>370,000</u>	<u>453,641</u>	<u>400,483</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 280,531)	( 309,871)	( 257,365)
Amortization	( 143,400)	( 219,567)	( 219,567)
Capital outlays from operations		36,972	
Transfer to reserves	95,000	338,028	374,500
	<u>( 48,400)</u>	<u>155,433</u>	<u>154,933</u>
<b>Surplus (Deficit)</b>	<u>\$ ( 232,131)</u>	<u>\$ ( 465,304)</u>	<u>\$ ( 412,298)</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, 2021

Schedule 1

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Conditional Grants</b>	0	703,509	0	0	58,924	190,751	0	953,184
<b>Operating Revenues</b>								
Interest	246,990				13,691			260,681
Tax penalties	204,274							204,274
Rent - mobile home subdivision					356,895			356,895
Rent - other					9,015			9,015
Other revenue						18,390		18,390
	451,264	0	0	0	379,601	18,390	0	849,255
	\$ 451,264	\$ 703,509	\$ 0	\$ 0	\$ 438,525	\$ 209,141	\$ 0	\$ 1,802,439
<b>Capital Grants</b>								
New Deal for Municipalities	0	0	1,306,758	0	0	0	0	1,306,758
Other			505,383		36,972	630,028		1,172,383
	0	0	1,812,141	0	36,972	630,028		2,479,141
Capital asset outlay recovered			49,999					49,999
	\$ 0	\$ 0	\$ 1,862,140	\$ 0	\$ 36,972	\$ 630,028	\$ 0	\$ 2,529,140

*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 30, 2020

Schedule 2

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Conditional grants</b>	974,925	698,125	0	0	50,291	198,302	0	1,921,643
<b>Operating Revenues</b>								
Interest	362,687				7,238			369,925
Tax penalties	150,965							150,965
Donations	6,000							6,000
Rent - mobile home subdivision					355,005			355,005
Rent - other					42,120			42,120
Other revenue	50,808					10,825		61,633
	570,460	0	0	0	404,363	10,825	0	985,648
	\$ 1,545,385	\$ 698,125	\$ 0	\$ 0	\$ 454,654	\$ 209,127	\$ 0	\$ 2,907,291
<b>New Deal for Municipalities</b>			2,999,942					2,999,942
<b>Other</b>			298,035		240,953	48,000	384,952	971,940
	\$ 0	\$ 0	\$ 3,297,977	\$ 0	\$ 240,953	\$ 48,000	\$ 384,952	\$ 3,971,882

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

**City of Yorkton**  
**Consolidated Schedule of Tangible Capital Assets by Object**  
For the year ended December 31, 2021

Schedule 3

	General Assets				Treatment Plants	
	Land	Land Improve.	Buildings	Machinery, Equipment & Vehicles	Water	Sewer
Asset Cost						
Opening Asset Cost	304,683	16,947,786	57,743,109	13,913,773	24,423,678	10,494,090
Additions during the year	151,414	1,158,406		1,470,421	623,160	
Disposals and write-down during the year			( 2,594,846)	( 512,195)	( 58,293)	( 30,929)
Closing Asset Costs	<u>456,097</u>	<u>18,106,192</u>	<u>55,148,263</u>	<u>14,872,000</u>	<u>24,988,545</u>	<u>10,463,161</u>
Accumulated Amortization Cost						
Opening Accumulated Amortization Costs		3,807,469	35,889,178	8,181,326	11,188,565	8,145,101
Add: Amortization taken		803,596	1,460,339	891,083	855,025	130,097
Less: Accumulated amortization on disposals			2,002,129	148,449	58,293	22,113
Closing Accumulated Amortization Costs	<u>0</u>	<u>4,611,065</u>	<u>35,347,388</u>	<u>8,923,960</u>	<u>11,985,297</u>	<u>8,253,085</u>
Net Book Value	<u>\$ 456,097</u>	<u>\$ 13,495,127</u>	<u>\$ 19,800,875</u>	<u>\$ 5,948,040</u>	<u>\$ 13,003,248</u>	<u>\$ 2,210,076</u>

	2021					2020
	Linear Assets					
	Water	Sewer	Storm	Sidewalks	Roads	Total
Asset Cost						
Opening Asset Cost	41,933,084	19,924,463	18,950,479	7,249,796	63,036,209	274,921,150
Additions during the year						3,403,401
Disposals and write-down during the year						( 3,196,263)
Closing Asset Costs	<u>41,933,084</u>	<u>24,718,158</u>	<u>22,076,196</u>	<u>7,283,346</u>	<u>67,013,565</u>	<u>287,058,607</u>
Accumulated Amortization Cost						
Opening Accumulated Amortization Costs	10,337,662	4,595,421	3,672,163	4,261,377	33,243,515	123,321,777
Add: Amortization taken					2,604,869	6,745,009
Less: Accumulated amortization on disposals						2,230,984
Closing Accumulated Amortization Costs	<u>10,895,743</u>	<u>4,858,706</u>	<u>3,925,900</u>	<u>4,371,122</u>	<u>34,277,118</u>	<u>127,449,384</u>
Net Book Value	<u>\$ 31,037,341</u>	<u>\$ 19,859,452</u>	<u>\$ 18,150,296</u>	<u>\$ 2,912,224</u>	<u>\$ 32,736,447</u>	<u>\$ 159,609,223</u>

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

**City of Yorkton**  
**Consolidated Schedule of Tangible Capital Assets by Function**  
For the year ended December 31, 2021

Schedule 4

	2021						2020	
	General Government	Protective Services	Transport. Environ. & Public Health	Rec. & Culture	Water & Sewer	Planning & Engineering	Total	Total
Asset Cost								
Opening Asset Cost	3,622,378	10,904,296	103,788,856	53,824,028	101,822,263	959,327	274,921,148	263,104,886
Additions during the year			8,969,142	1,197,032	5,566,737		15,732,911	12,540,771
Disposals and write-down during the year			( 1,845,655)	( 1,660,576)	( 89,221)		( 3,595,452)	( 724,508)
Closing Asset Costs	<u>3,622,378</u>	<u>10,904,296</u>	<u>110,912,343</u>	<u>53,360,484</u>	<u>107,299,779</u>	<u>959,327</u>	<u>287,058,607</u>	<u>274,921,149</u>
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	2,700,791	4,708,319	48,768,910	32,200,500	34,809,871	133,383	123,321,774	117,178,698
Add: Amortization taken	53,346	433,586	2,617,324	1,529,263	2,058,383	53,107	6,745,009	6,535,207
Less: Accumulated amortization on disposals			1,361,814	1,175,183	80,406		2,617,403	392,130
Closing Accumulated Amortization Costs	<u>2,754,137</u>	<u>5,141,905</u>	<u>50,024,420</u>	<u>32,554,580</u>	<u>36,787,848</u>	<u>186,490</u>	<u>127,449,380</u>	<u>123,321,775</u>
Net Book Value	\$ 868,241	\$ 5,762,391	\$ 60,887,923	\$ 20,805,904	\$ 70,511,931	\$ 772,837	\$ 159,609,227	\$ 151,599,374

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

**City of Yorkton**  
**Consolidated Schedule of Accumulated Surplus**  
For the year ended December 31, 2021

Schedule 5

	2020	Changes	2021
<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>4,645,353</u>	<u>308,227</u>	<u>4,953,580</u>
Equity in property for resale	<u>11,294,112</u>	<u>2,510,148</u>	<u>13,804,260</u>
Utility			
Waterworks	<u>9,316,121</u>	<u>1,086,475</u>	<u>10,402,596</u>
Other			
General government	2,523,641	647,628	3,171,269
Protection	1,439,155	248,000	1,687,155
Transportation - general	3,129,015	( 7,101,135)	( 3,972,120)
Machine earnings	3,570,650	103,486	3,674,136
Environmental health	673,746	979,405	1,653,151
Public health and welfare	93,241	130,915	224,156
Environmental development	1,186,755	1,111,876	2,298,631
Recreation, parks and culture	1,436,361	( 408,136)	1,028,225
Gallagher Centre	1,334,997	( 371,039)	963,958
Deer Park Golf Course	137,409	243,824	381,233
Library	31,663	937,223	968,886
Transit	91,196	( 41,887)	49,309
Property development fund			
- infrastructure	9,807,368	607,218	10,414,586
Property development fund - other	47,000		47,000
Economic development	532,819	( 429,185)	103,634
Airport	22,034	338,028	360,062
	<u>26,057,050</u>	<u>( 3,003,779)</u>	<u>23,053,271</u>
<b>Total Appropriated</b>	<u>51,312,636</u>	<u>901,071</u>	<u>52,213,707</u>
<b>Net Investments in Tangible Capital Assets</b>			
Tangible capital assets - schedule 3	151,599,373	8,009,850	159,609,223
Capital projects in progress	27,647,375	1,884,829	29,532,204
<b>Add : Related assets</b>	2,084,500	( 2,084,500)	
Less: Related liabilities	<u>16,968,444</u>	<u>( 1,896,523)</u>	<u>15,071,921</u>
<b>Net Investment in Tangible Capital Assets</b>	<u>164,362,804</u>	<u>9,706,702</u>	<u>174,069,506</u>
<b>Total Accumulated Surplus</b>	<u>\$ 219,137,897</u>	<u>\$ 10,607,773</u>	<u>\$ 229,745,670</u>

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



**City of Yorkton**  
**Linear Capital Assets Unaudited Supplemental Information**  
For the year ended December 31, 2021

Schedule 6

	<b>Length Kilometres</b>	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>
Sidewalks	154	7,283,346	4,371,122	2,912,224
Roads	172	67,013,565	34,277,118	32,736,447
Water	192	41,933,084	10,895,743	31,037,341
Sewer	133	24,718,158	4,858,706	19,859,452
Storm	86	22,076,196	3,925,900	18,150,296
	<u>737</u>	<u>\$ 163,024,349</u>	<u>\$ 58,328,589</u>	<u>\$ 104,695,760</u>

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

**City of Yorkton**  
**Analysis of Long-Term Debt**  
For the year ended December 31, 2021

**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 2022	
									Principal	Interest
Fire Hall - CMHC	18/2010	2010	15	2025	3.83	7,300,000	4,935,497	2,364,503	558,229	90,560
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	2,620,595	3,579,405	618,710	77,489
Water treatment plant - RBC	39/2008	2008	15	2023	4.29	<u>10,000,000</u>	<u>8,293,000</u>	<u>1,707,000</u>	<u>83,600</u>	<u>46,443</u>
						<u>\$ 28,500,000</u>	<u>\$ 20,849,092</u>	<u>\$ 7,650,908</u>	<u>\$ 1,260,539</u>	<u>\$ 214,492</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 2022	
								Principal	Interest
Library upgrade	2011	12	2023	2.50	<u>610,000</u>	<u>446,025</u>	<u>163,975</u>	<u>79,001</u>	<u>4,099</u>
					<u>\$ 610,000</u>	<u>\$ 446,025</u>	<u>\$ 163,975</u>	<u>\$ 79,001</u>	<u>\$ 4,099</u>

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

City of Yorkton  
Box 400  
Yorkton Saskatchewan S3N 2W3

August 29, 2022

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

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

Dear Sir:

This representation letter is provided in connection with your audit of the consolidated financial statements of City of Yorkton for the year ended December 31, 2021 for the purpose of expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that:

**Financial statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 31, 2021 for the preparation of the consolidated financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the consolidated financial statements are fairly presented in accordance therewith.
2. We have assessed that the municipality is able to continue as a going concern and the consolidated financial statements have been prepared on a going-concern basis.
3. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
4. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
5. There have been no events subsequent to the date of the consolidated financial statements up to the date hereof that would require recognition or disclosure in the consolidated financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those consolidated financial statements and the related notes.
6. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
7. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.

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

#### **Information provided**

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

21. We have disclosed to you, and the municipality has complied with, all aspects of contractual agreements that could have a material effect on the consolidated financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.
22. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
23. We have disclosed to you the identity of the municipality's related parties and all the related-party relationships and transactions of which we are aware.
24. The minute books of the municipality are a complete record of all meetings and resolutions of the municipality throughout the year and to the present date.

**Journal entry approval**

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

**Approval of financial statements**

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

Yours truly

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

\_\_\_\_\_  
Position

**City of Yorkton  
Adjusting Journal Entries  
December 31, 2021**

Number	Account name	Account	Debit	Credit
1	GC NAMING RIGHTS TO RESERVE	9-23-290-822	100,000.00	
1	SURPLUS UNSPECIFIED - operating	8-02-001-012		100,000.00
1	FUNDED RESERVES	9-02-042-050		100,000.00
1	DUE FROM REVENUE ACCOUNT	8-01-021-010	100,000.00	
1	CITY - OTHER	9-20-190-830	75,000.00	
1	FUTURE APPEAL LOSSES RESERVE	8-02-001-016		75,000.00
1	FUNDED RESERVES	9-02-042-050		75,000.00
1	DUE FROM REVENUE ACCOUNT	8-01-021-010	75,000.00	
1	COC - POWER	9-22-015-405	75,000.00	
1	P.W. TEMP BUILDING COSTS	9-22-010-450		75,000.00
1	SURPLUS UNSPECIFIED - operating	8-02-001-012	974,925.00	
1	Res-LB-Library building	8-02-001-030		974,925.00
Client entries JE 1392-1395				
2	PUBLIC SCHOOL TAXES UNCOLLECTED	9-02-021-070		2,279.56
2	PUBLIC SCHOOL TAX TITLE PROPERTY	9-02-021-080	2,279.56	
2	SEPARATE SCHOOL TAXES UNCOLLECTED	9-02-021-075		64,237.86
2	SEPARATE SCHOOL TAX TITLE PROPERTY	9-02-021-085	64,237.86	
2	SEPARATE SCHOOL TAXES UNCOLLECTED	9-02-021-075	186,483.05	
2	SEPARATE SCHOOL TAX TITLE PROPERTY	9-02-021-085		186,483.05
Client entry to correct TTP SD balances				
3	EQUITY IN YORKTON HOUSING CORPORATION	2-01-607-000	308,227.00	
3	Equity in Yorkton Housing Corp	2-10-103-603		308,227.00
To record equity in Yorkton Housing Corp.				

**City of Yorkton  
Adjusting Journal Entries  
December 31, 2021**

Number	Account name	Account	Debit	Credit
4	EMPLOYEE VACATION ACCRUAL RESERVE	8-02-001-015		874.56
4	OPERATING RESERVE - annexation	8-02-001-010	874.56	
4	RESERVES - Residential (Wein/Parkview)	3-02-600-000	144,563.80	
4	OFF SITE RESERVE - Other	3-02-600-820		144,563.80
4	PD-Write down assets	3-20-100-410	238,000.00	
4	PD-Write down assets	3-20-100-410	106,000.00	
4	ENGINEERING CAPITAL - RESERVE FUNDING	9-80-999-000		344,000.00
4	DUE TO REVENUE FUND	3-02-110-100		344,000.00
4	DUE FROM LAND DEVELOPMENT FUND	9-01-021-030	344,000.00	
4	ENGINEERING CAPITAL - RESERVE FUNDING	9-80-999-000	344,000.00	
4	MISCELLANEOUS PLAN/ENG AGREEMENTS	8-02-020-033		344,000.00
4	DUE FROM REVENUE ACCOUNT	8-01-021-010	344,000.00	
4	FUNDED RESERVES	9-02-042-050		344,000.00
4	FIRE DEPT.-UNSPECIFIED/EQUIPMENT	9-21-590-805	30,000.00	
4	FIRE EQUIPMENT & SUPPLIES (TRUCK)	8-02-015-010		30,000.00
4	RESERVE DEDICATION	9-23-490-855	45,000.00	
4	GOLF COURSE EQUIPMENT	8-02-034-020		45,000.00
4	REC. EQUIPMENT	9-23-090-821	27,000.00	
4	GENERAL RECREATION FACILITIES	8-02-030-035		27,000.00
4	TRANSIT RESERVES	9-25-590-800		100,000.00
4	Res-LB-Library building	8-02-001-030	100,000.00	
4	CONSULTING/CONTRACT - RESERVES	9-22-001-990	25,000.00	
4	ENG/PLANNING - STUDY'S / CONSULTING	8-02-020-005		25,000.00
4	CITY HALL	9-20-190-800	25,000.00	
4	CITY WIDE FACILITIES	8-02-020-025		25,000.00
4	TRAFFIC CONTROL TSF RESERVES	9-22-003-990	25,000.00	
4	TRAFFIC SIGNALS	8-02-020-030		25,000.00
4	PLANNING CONSULTING RESERVE	9-22-002-990	35,000.00	
4	PLANNING SERVICES RESERVE	8-02-020-007		35,000.00
4	TRANSFER TO RESERVES	9-26-090-800	20,000.00	
4	AIRPORT RESERVES	8-02-060-000		20,000.00
4	SNOW REMOVAL-TRANS FROM RESERVES	9-22-036-990	35,000.00	
4	SNOW REMOVAL - operations	8-02-020-010		35,000.00
4	CITY HALL	9-20-190-800	148,896.00	
4	SURPLUS UNSPECIFIED - operating	8-02-001-012		148,896.00
4	FUNDED RESERVES	9-02-042-050		315,896.00
4	DUE FROM REVENUE ACCOUNT	8-01-021-010	315,896.00	
Client's entry JE1398-JE13101 as May 17, 2022				
5	PROV TRANSIT GRANTS	9-10-801-140		27,298.00
5	RECYCLING/ENVIRO GRANTS	9-10-323-130	27,298.00	
5	RECYCLING LEVY - ABILITIES	8-02-027-021	27,298.00	
5	RECYCLE-TRANS. FROM RESERVES	9-22-340-990		27,298.00
5	FUNDED RESERVES	9-02-042-050	27,298.00	
5	DUE FROM REVENUE ACCOUNT	8-01-021-010		27,298.00
Client entry 1396				

**City of Yorkton**  
**Adjusting Journal Entries**  
**December 31, 2021**

Number	Account name	Account	Debit	Credit
6	GST ON SALES	9-01-035-010	49.29	
6	GST INPUT TAX CREDITS	9-01-035-020		165.58
6	FEDERAL ACCTS RECEIVABLE	9-01-012-070	116.29	
6	ALLOWANCES FOR RECEIVABLES	9-01-012-095	7,714.49	
6	GENERAL ACCOUNTS RECEIVABLES	9-01-012-030		7,714.49
Client entry 13102 and write off of FLAS002 per May 31, 2022 email				
7	OFF SITE RESERVE - Commercial	3-02-600-810	101,515.48	
7	OFF SITE RESERVE - Other	3-02-600-820		101,515.48
7	LAND - PROFIT ON ASSETS	3-10-100-400	688,450.00	
7	OFF SITE RESERVE - Other	3-02-600-820		688,450.00
Client entries 13103-13104				
8	ALLOWANCE FOR TAX TITLE PROPERTY	9-01-022-015		720,000.00
8	MUNICIPAL TAXES - LOSSES	9-10-101-003	720,000.00	
8	CITY HALL	9-20-190-800		720,000.00
8	FUTURE APPEAL LOSSES RESERVE	8-02-001-016	720,000.00	
8	DUE FROM REVENUE ACCOUNT	8-01-021-010		720,000.00
8	FUNDED RESERVES	9-02-042-050	720,000.00	
Client entry 13105				
9	PD-Transfer from (to) reserves	3-30-100-100	688,450.00	
9	LAND - PROFIT ON ASSETS	3-10-100-400		688,450.00
9	DUE FROM LAND DEVELOPMENT FUND	9-01-021-030		81,232.50
9	DUE TO REVENUE FUND	3-02-110-100	81,232.50	
9	TRANSFER FROM LAND FUND	9-16-070-031	81,232.50	
9	PD-Transfers to general fund	3-20-100-600		81,232.50
9	TRANSFERS FROM OPERATIONS	2-30-100-100	1,172,382.98	
9	CF-Other capital - CDPR	2-10-100-605		620,308.00
9	CF- Prov capital - Deer Parrk	2-10-100-606		9,719.81
9	CF- Prov capital - Transportation	2-10-100-607		505,383.43
9	CF- Prov capital - Airport	2-10-100-608		36,971.74
9	DUE FROM LAND DEVELOPMENT FUND	9-01-021-030	81,232.50	
9	DUE TO REVENUE FUND	3-02-110-100		81,232.50
9	TRANSFER FROM LAND FUND	9-16-070-031		81,232.50
9	PD-Transfers to general fund	3-20-100-600	81,232.50	
9	TRANSIT RESERVES	9-25-590-800	27,298.00	
9	Res-LB-Library building	8-02-001-030		27,298.00
9	CITY HALL	9-20-190-800	1,010,515.55	
9	ARTERIAL ROAD RECONSTRUCTIONS	8-02-020-043		1,010,515.55
9	FUNDED RESERVES	9-02-042-050		1,037,813.55
9	DUE FROM REVENUE ACCOUNT	8-01-021-010	1,037,813.55	
Client entry 13106-13110				



**City of Yorkton**  
**Adjusting Journal Entries**  
**December 31, 2021**

Number	Account name	Account	Debit	Credit
10	CITY HALL	9-20-190-800		542.28
10	SURPLUS UNSPECIFIED - operating	8-02-001-012	542.28	
10	FUNDED RESERVES	9-02-042-050	542.28	
10	DUE FROM REVENUE ACCOUNT	8-01-021-010		542.28
Client entry JE13111				
11	CDPR - CAPITAL FUNDED BY OPS	9-50-999-999	50,000.00	
11	CDPR - CAPITAL OUTLAYS	9-50-999-950		50,000.00
11	CITY HALL FURNITURE/EQUIPMENT	9-30-100-000		100,000.00
11	BRICK MILL COST SHARE PROJECT	9-30-300-015		30,000.00
11	CITYWIDE MAINT - OPS FUNDED BY CAPITAL	9-20-120-986	100,000.00	
11	CITYWIDE MAINT - OPS FUNDED BY CAPITAL	9-20-120-986	30,000.00	
Client entry JE13112				
12	PD-Transfers to general fund	3-20-100-600	344,000.00	
12	PD-Write down assets	3-20-100-410		344,000.00
Client entry 13113				
13	EQUITY	2-02-701-000		1,644,765.00
13	EQUITY IN CAPITAL ASSETS	2-02-701-100	1,644,765.00	
Correct equiity in cap fund longterm investments				

**City of Yorkton**  
**Reclassifying Journal Entries**  
**December 31, 2021**

Number	Account name	Account	Debit	Credit
R1	Tax prepayments	9-02-025-100		2,085,308.91
R1	TAXES RECEIVABLES	9-01-012-010	2,085,308.91	
Reclassify credit balances in taxes receivable				
R2	PW INVENTORY - NOT IN USE	9-01-015-025	2,904.05	
R2	CRUSHED CONCRETE INVENTORY	9-01-015-020		2,904.05
Reclassify concrete accounts				
R3	Income allocation	4999	12,525,076.81	
R3	CF-Share of surplus (deficit)	2-02-999-000		10,014,929.25
R3	PD-Share of surplus (deficit)	3-02-999-000		2,510,147.56
R3	Income allocation - external offset	4998	10,607,847.00	
R3	Income allocation - external	4997		10,607,847.00
Record income allocation				
R4	AGRIPLEX DEBT - PRINCIPAL PAYMENT	9-23-250-917		1,151,254.00
R4	GC- TRANSFER TO/FROM RESERVE	9-23-201-801	1,151,254.00	
Reclassify for Gallagher Centre It debt repaid that is actually a reserve transfer				

**Schedule of Uncorrected Misstatements**

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Income		Balance Sheet		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
GIL's in receivables	162,341	162,341	(162,341)	-	-
Credit balances in accounts receivable accounts.	-	-	58,616	(58,616)	-
2020 GIL receivables	(148,112)	(148,112)	-	-	148,112
Unrecorded variance in the CMHC loan balance	37,733	37,733	-	(37,733)	-
Future payroll liability - not meet definition of liability	(40,000)	(40,000)	-	240,000	(200,000)
Unspent health and wellness funds no longer meet the definition of a liability	(3,590)	(3,590)	-	63,498	(59,908)
Unrecorded deferred ICIP funding	295,308	295,308	-	(295,308)	-
Unrecorded identified 2018 amortization error.	-	-	(155,912)	-	155,912
Understated allowance for doubtful taxes, overstated allowance for land for resale	10,352	10,352	(10,352)	-	-
Unrecorded sick time accrual	26,000	26,000	-	(146,000)	120,000
Unrecognized 2020 payable of transit expenses	(44,000)	(44,000)	-	-	44,000
a) Totals		296,032	(269,989)	(234,159)	208,116
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		296,032	(269,989)	(234,159)	208,116
d) Effect of unadjusted misstatements from previous year's errors		-	-	-	-
e) Aggregate likely misstatements (c + d)		296,032	(269,989)	(234,159)	208,116
f) Final overall materiality		738,000	738,000	738,000	738,000
g) Amount remaining for further possible misstatement (f - e)		441,968	468,011	503,841	529,884

TITLE: <b>2021 Municipal Public Accounts</b>	DATE OF MEETING: <b>August 29, 2022</b>
	REPORT DATE: August 24, 2022, 1:03 PM
CLEARANCES: <b>Ashley Stradeski</b> Ashley Stradeski, Director of Finance	ATTACHMENTS: <b>2021 Municipal Public Accounts (including the 2021 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 2021 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 2021 Public Accounts for the City of Yorkton as presented.
2. To deny approval of the 2021 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 2021 Municipal Public Accounts for the City of Yorkton as presented.**



## **2021 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, 2021 form part of this document.

## MEMORANDUM

**DATE:** August 18, 2022  
**TO:** Mayor Mitch Hipsley & Members of Council  
**RE:** **2021 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, 2021 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 2021 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

**2021 EMPLOYEE REMUNERATION GREATER THAN \$50,000**

EMPLOYEE NAME	JOB TITLE	SALARY
ALFELOR, ARIEL	TECHNICAL ANALYST	\$ 86,839.00
AYALA, FRANCISCO	OPERATOR A	\$ 62,770.66
BALUK, JASON	OPERATOR CLASS 3	\$ 61,336.98
BANSLEY, JASON	OPERATOR A1	\$ 68,665.16
BAPTIST, NICOLE	BYLAW & SAFETY SUPERVISOR	\$ 75,210.00
BEAR, AVERY	ADMINISTRATIVE CO-ORDINATOR	\$ 58,977.00
BEREHULA, AMIE	MUNICIPAL INSPECTOR	\$ 51,269.36
BETKER, GARRETT	OPERATOR A1	\$ 58,326.00
BIEBER, DEBBIE	FINANCIAL SERVICES SUPERVISOR	\$ 76,601.58
BIEBER, JORDAN	FIRE FIGHTER	\$ 72,535.14
BOEN, BRYCE	PARKS TECH - FORESTRY	\$ 59,100.54
BRITTON, IRENE	PARKS TECH - FORESTRY	\$ 58,140.27
BUCHHOLZER, MICHAEL	DIRECTOR OF ENVIRO SERVICES & CAPITAL PROJECTS	\$ 167,212.75
BUECKERT, YVONNE	TECHNICAL ANALYST	\$ 88,588.50
CHARNEY, MATT	PARKS MANAGER	\$ 98,865.00
CHIBA, BRADLEY	ENGINEERING TECHNOLOGIST	\$ 66,347.25
CYR, PASCAL	GIS APPLICATION SUPPORT ANALYST	\$ 66,347.25
DEMONTIGNY, FRED	PARKS TECH - ARENA & SPORTSFIELDS	\$ 51,241.12
DIDUCK, KAYLEE	HUMAN RESOURCES ADVISOR	\$ 75,309.00
DIETZ, AMANDA	ASSISTANT CITY CLERK	\$ 54,957.00
DOZOREC, JIRIAH	OPERATOR A	\$ 55,260.09
DROSKY, SHANE	FIRE FIGHTER	\$ 110,439.72
DUNCAN, BRAD	WATER & SEWER SYSTEMS MANAGER	\$ 100,294.08
DUNCAN, WYATT	OPERATOR CLASS 1	\$ 71,604.10
DURDIN, KIM	ASSESSMENT & TAXATION MANAGER	\$ 80,111.50
DZUBA, DONALD	PARKS TECH - OPEN SPACES	\$ 60,041.77
DZUBA, RANDY	CAPTAIN	\$ 112,377.76
ECKHART, ANGELA	RCMP CLERK - STENO	\$ 61,048.84
EGER, MICHAEL	DIRECTOR OF PLANNING, BUILDING & DEVELOPMENT	\$ 127,608.00
ERICKSON, GRAHAM	WATER PARK SUPERVISOR	\$ 73,230.00
FATTEICHER, VALERIE	ENVIRONMENTAL SERVICES CO-ORDINATOR	\$ 68,999.50
FAWCETT, JEFFREY	MANAGER OF CAPITAL PROJECTS	\$ 93,775.50
FRANKFURT, SHAWN	CAPTAIN	\$ 106,219.30
FULLAWKA, CALE	PARKS TECH - OPEN SPACES	\$ 57,631.97
GABEL, RYAN	BUILDING TECHNICIAN II	\$ 50,414.02
GALBRAITH, KEVIN	COMMUNITY SAFETY OFFICER	\$ 67,336.50
GOTTSCHALL, CINDY	EXECUTIVE ADMINISTRATIVE ASSISTANT	\$ 57,369.00
GRAFF, BRUCE	PARKS TECH - ARENA & SPORTSFIELDS	\$ 60,251.65
HAHN, JODY	AIRPORT MANAGER	\$ 54,526.31
HARDEN, JOSEPH	OPERATOR A1	\$ 96,318.06
HAUSER, MARLENE	BUSINESS SYSTEMS ANALYST	\$ 82,465.50
HERSHMILLER, ARON	ASSISTANT DIRECTOR OF ENVIRO SERVICES	\$ 111,286.62
HICKS, LYNDON	SOLID WASTE & ENVIRO PROGRAMS MANAGER	\$ 89,696.28
HOLLAND, TRENT	FIRE FIGHTER	\$ 91,594.47
HOLMES, GLENDA	WATERWORKS MANAGER	\$ 99,845.50
HOLSTEIN, ALLEN	BUILDING TECHNICIAN II	\$ 56,872.82
HOULE, ANDREW	PARKS TECH - ARENA & SPORTSFIELDS	\$ 51,737.96
HUDY, JESSICA	PAYROLL & BENEFITS CO-ORDINATOR	\$ 51,082.50
HUNT, CONNOR	WATERWORKS MANAGER	\$ 83,787.24
HUTCHINGS, MILES	CLASS III BUILDING OFFICIAL	\$ 74,151.00
JOHNSON, DEAN	OPERATOR A	\$ 59,483.16
JOHNSON, KRIS	NETWORK ADMINISTRATOR	\$ 86,839.00
JOSEPHSON, MICHAEL	OPERATOR CLASS 4	\$ 82,971.96
KAAL, LONNIE	CITY MANAGER	\$ 204,360.00
KABAN, KELLY	IT MANAGER	\$ 102,687.00
KARAKOCHUK, JEVON	OPERATOR CLASS 4	\$ 81,602.23
KENNEDY, GORDON	DIRECTOR OF HUMAN RESOURCES	\$ 144,894.75
KERELIUK, TAMMY	LEAD FACILITY ATTENDANT	\$ 50,352.69
KHADIKEN, KRISTEN	RCMP CLERK - STENO	\$ 54,936.81
KINDRATSKY, ROBERT	JOURNEYMAN TRADESMAN	\$ 68,687.89
KINGDON, ASHTON	ADMINISTRATIVE CO-ORDINATOR	\$ 51,858.15
KNUDSON, RAELYN	ASSESSMENT & TAXATION MANAGER	\$ 68,776.50
KONKEL, LUKE	OPERATOR CLASS 2	\$ 58,884.53
KOROLUK, CARLEEN	LAND USE PLANNER	\$ 75,309.00
KOSTENUK, CARTER	FIRE FIGHTER	\$ 71,972.47
KOWASKI, CALVIN	OPERATOR A	\$ 55,423.26
LAFONTAINE, SHANE	FIRE FIGHTER	\$ 106,828.65
LANAWAY, ROY	COMMUNICATIONS MANAGER	\$ 55,879.73
LAUBE, WESLEY	JOURNEYMAN MECHANIC	\$ 64,917.88

LESHCHYSHYN, RACHEL	HUMAN RESOURCES ADMINISTRATOR	\$	52,166.40
LESTER, BEN	OPERATOR A	\$	60,810.57
LICCUD, SILVERIO	PARKS TECH - FORESTRY	\$	69,415.13
LIEBRECHT, BROCK	FACILITIES SUPERVISOR	\$	69,621.00
LINDSAY, PAULA	ADMINISTRATIVE CO-ORDINATOR	\$	58,977.00
LUTZ, MAVIS	OFFICE MANAGER - RCMP	\$	83,660.50
MACDONALD, JODY	MARKETING CO-ORDINATOR	\$	55,606.95
MACKAN, TREVOR	JOURNEYMAN MECHANIC	\$	64,515.89
MANDZUK, TRENT	DIRECTOR OF PUBLIC WORKS	\$	145,507.05
MATECHUK, AMBER	CITY CONTROLLER	\$	95,750.50
MATECHUK, NEAL	CAPTAIN	\$	108,713.26
MATSALLA, JESSICA	DIRECTOR OF LEGISLATION & PROCEDURES	\$	108,507.75
MCCONNELL, JAMES	FIRE FIGHTER	\$	82,425.70
MCLEOD, DARCY	DIRECTOR OF RECREATION & COMMUNITY SERVICES	\$	142,155.00
MEDVID, AMANDA	OPERATOR A	\$	56,200.29
MIREAU, SHANNON	RCMP CLERK - STENO	\$	60,241.18
MOHART, MITCH	PARKS TECH - OPEN SPACES	\$	50,779.57
MORASH, TRAVIS	FIRE FIGHTER	\$	98,494.55
MORRISON, TAYLOR	GALLAGHER CENTRE GENERAL MANAGER	\$	92,595.75
MORRISSEY, TREVOR	FIRE CHIEF	\$	143,785.20
NEUMANN, WALTER	OPERATOR A1	\$	65,122.41
NICHOLAUSON, MICHELLE	PAYROLL & BENEFITS CO-ORDINATOR	\$	54,629.40
ORANCHUK, JOHNATHAN	FLEET OPERATIONS MANAGER	\$	99,845.50
OYSTRICK, LORNE	FIRE FIGHTER	\$	105,705.42
PEESKER, RUSSEL	WATERWORKS MANAGER	\$	69,330.60
PERPELUK, JACOB	OPERATOR CLASS 2	\$	53,929.88
PFEIFER, CASEY	FIRE FIGHTER	\$	95,724.94
PUTLAND, TED	FIRE FIGHTER	\$	99,537.82
RABE, PATRICK	ASSET & GIS CO-ORDINATOR	\$	61,049.99
RAHMAN, MOSHIUR	CITY ENGINEER	\$	108,264.00
RESLER, JESSICA	AQUATIC CO-ORDINATOR	\$	57,060.01
RICHARD, RENE	DIRECTOR OF ENGINEERING & ASSET MANAGEMENT	\$	127,608.00
RIESS, SHAWN	JOURNEYMAN MECHANIC	\$	65,434.88
RIFFEL, CRYSTAL	ADMINISTRATIVE CO-ORDINATOR	\$	58,977.00
RIPA, WAYNE	OPERATOR A	\$	59,887.30
ROCA, DAVID	OPERATOR B	\$	53,392.94
ROSENMEYER, DAVID	OPERATOR A1	\$	60,905.31
ROSENTHAL, TIMOTHY	OPERATOR A1	\$	65,234.61
SAUSER, STUART	ASSISTANT GOLF COURSE SUPERINTENDENT	\$	54,909.68
SCHOFER, JULIA	PROGRAM SERVICES MANAGER	\$	59,781.20
SCHUSTER, LINDSEY	RCMP CLERK - STENO	\$	60,805.99
SCHWARTZ, CONRAD	OPERATOR CLASS 4	\$	86,199.64
SHERWIN, JEFF	INVENTORY CO-ORDINATOR	\$	64,452.52
SHEWCHUK, DARREN	OPERATOR A1	\$	60,300.18
SHEWCHUK, TERRY	OPERATOR A1	\$	67,608.28
SHYMANSKI, DARLENE	COURT LIAISON/SUPERVISOR	\$	62,809.50
SKALUBA, LEO	GOLF COURSE SUPERINTENDENT	\$	79,442.16
SPIILAK, BRENT	OPERATOR A1	\$	65,664.95
STECHYSHYN, KURT	FACILITIES MANAGER	\$	87,694.50
STRADESKI, ASHLEY	DIRECTOR OF FINANCE	\$	139,737.00
STRANAGHAN, BRIAN	CAPTAIN	\$	119,942.73
TAYFEL, GLEN	HEAD POOL TECHNICIAN	\$	65,217.00
THIES, BARRY	CAPTAIN	\$	113,565.99
THWAITES, JUSTIN	FIRE FIGHTER	\$	80,365.79
TILLMAN, ASHLEY	LABOURER	\$	57,169.37
TILLMAN, BRYCE	OPERATOR A1	\$	64,062.40
TILLMAN, LEVI	OPERATOR A1	\$	67,249.07
TWUMASI, SAMUEL	ECONOMIC DEVELOPMENT OFFICER	\$	75,489.16
WASHINGTON, LISA	MANAGER OF COMMUNITY, CULTURE & HERITAGE	\$	80,111.50
WERNER, CLAYTON	ROADWAYS MANAGER	\$	105,502.20
WILKINS, DARREN	TERM FIRE FIGHTER	\$	50,783.14
WILKINS, HARRY	DEPUTY FIRE CHIEF	\$	124,332.90
WOODWARD-MUSQUA, WENDY	UTILITY BILLING CLERK	\$	60,715.85
WOROSCHUK, DENNIS	FACILITIES MAINTENANCE & PROJECT MANAGER	\$	107,158.00
YUZI, LORRAINE	ACCOUNTS PAYABLE CLERK	\$	53,544.40
ZANEVITCH, MIKHAIL	OPERATOR A	\$	56,602.26
ZURAVLOFF, ANGIE	UTILITY BILLING CLERK	\$	51,318.62

<b>PAYROLL UNDER \$50,000</b>			
176 EMPLOYEES IN VARIOUS DEPARTMENTS	\$	2,430,082.52	
<b>TOTAL PAYROLL</b>	<b>\$</b>	<b>13,076,870.53</b>	



## 2021 CITY COUNCIL REMUNERATION & EXPENSES

MAYOR & COUNCILLORS				
NAME	TITLE	SALARY	PER DIEM	TRAVEL & REGISTRATION FEES
BREARS, DUSTIN	COUNCILLOR	\$ 26,019.04		\$ 339.25
CHYZ, KENNETH	COUNCILLOR	\$ 25,554.86		
GOULDEN, RANDY	COUNCILLOR	\$ 25,554.86		\$ 725.25
HAIDER, QUINN	COUNCILLOR	\$ 26,019.04		
HIPPSLEY, MITCHELL	MAYOR	\$ 83,635.80		\$ 1,093.13
WYATT, CHRIS	COUNCILLOR	\$ 25,090.68		
ZAHARIA, DARCY	COUNCILLOR	\$ 25,090.68		
<b>TOTAL</b>		<b>\$ 236,964.96</b>	<b>\$ -</b>	<b>\$ 2,157.63</b>

## 2021 EXPENDITURES & CONTRACTUAL SERVICES GREATER THAN \$50,000

COMPANY/SUPPLIER NAME	AMOUNT
ABS GOLF MANAGEMENT LTD.	\$ 64,602.42
ALL SEASON RENTALS & SALES	\$ 70,449.66
ALLNORTH CONSULTANTS LTD	\$ 751,797.73
AODBT	\$ 172,744.68
APPERLEY ELECTRIC LTD.	\$ 405,528.24
BECKIE HYDROGEOLOGISTS (1990) LTD.	\$ 565,449.60
BUSINESS FURNISHINGS	\$ 280,539.13
CANADA MORTGAGE & HOUSING CORP	\$ 638,465.33
CANADIAN UNION OF PUBLIC EMPLOYEES	\$ 54,441.43
CANADIAN TIRE	\$ 79,984.34
CARBON LAKE STRATEGY BUSINESS SOLUTIONS CORP	\$ 50,400.00
CDW CANADA CORP	\$ 75,718.32
CENTRALSQUARE CANADA SOFTWARE INC.	\$ 54,924.86
CHALET RESTAURANT & LOUNGE	\$ 55,925.99
CHARLES RIVER ASSOCIATES	\$ 83,647.07
CHRIST THE TEACHER CATHOLIC SCHOOL DIVISION NO. 212	\$ 2,493,096.75
CITY OF YORKTON	\$ 169,378.22
CLARK'S SUPPLY & SERVICE LTD.	\$ 60,324.48
CLEARTECH INDUSTRIES INC.	\$ 54,977.51
CORNERSTONE CREDIT UNION	\$ 56,270.95
CRESTLINE COACH LTD.	\$ 117,331.45
D & M TRUCKING INC.	\$ 214,364.71
DIGGERS EXCAVATING & DEMOLITION (2006) LTD	\$ 172,632.75
EMCO CORPORATION	\$ 208,812.47
FEDERATED CO-OPERATIVES LTD	\$ 381,037.39
FEDOROWICH CONSTRUCTION CO. LTD.	\$ 3,557,404.90
FER-MARC EQUIPMENT LTD	\$ 719,039.27
FLOCOR INC.	\$ 54,958.61
FOX ENERGY SYSTEMS INC	\$ 62,448.98
G. R. POIER & SONS	\$ 557,240.27
GRAHAM CONSTRUCTION & ENG LP	\$ 89,585.73
GROUND ENGINEERING CONSULTANTS LTD	\$ 334,367.28
HARTMIER CONTRACTING INC.	\$ 653,667.28
HIGHLINE ELECTRIC P.A. LTD	\$ 96,223.74
INLAND AUDIO VISUAL	\$ 73,079.26
INTEGRATED ENGINEERING	\$ 138,233.13
IRONTOWN MFG INC	\$ 90,264.65
KMS CONSTRUCTION LTD	\$ 1,373,370.67
L & V ENTERPRISES LTD	\$ 127,050.00
MICROSOFT CORPORATION	\$ 79,423.83
MINISTER OF FINANCE	\$ 112,430.84
MINISTER OF FINANCE - GOOD SPIRIT SCHOOLD DIVISION NO. 204	\$ 6,234,541.46
MUNICIPAL EMPLOYEE'S PENSION PLAN	\$ 2,241,179.74
NEPTUNE TECHNOLOGY GROUP (CANADA) LTD	\$ 1,929,921.08
NEWTON LANDSCAPING & HYDROVAC SERVICE LTD	\$ 299,157.32
NORTH STAR CONCRETE INC.	\$ 512,092.95
OPTIMUM ROOFING LTD	\$ 81,853.67
OTTENBREIT SANITATION SERVICES (2002) LTD.	\$ 593,107.65
PARKLAND REGIONAL LIBRARY	\$ 385,059.90
PCL CONSTRUCTION MANAGEMENT INC	\$ 11,102,210.87
PRIDE LANDSCAPING	\$ 749,162.18
RM OF ORKNEY NO. 244	\$ 100,000.00
R. MILLER'S PLG. HTG. & ELECT LTD	\$ 81,945.23
RBC ROYAL BANK OF CANADA	\$ 892,346.85
RBC ROYAL BANK VISA	\$ 289,625.51
RECEIVER GENERAL FOR CANADA	\$ 4,040,951.26
RECEIVER GENERAL OF CANADA - R.C.M.P.	\$ 4,188,218.51

ROCKY MOUNTAIN PHOENIX	\$	81,438.70
RUSNAK BALACKO KACHUR RUSNAK - IN TRUST	\$	389,051.09
SASK. AUTO FUND	\$	98,792.77
SASKATCHEWAN ABILITIES COUNCIL	\$	1,070,942.32
SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY	\$	164,135.00
SASKATCHEWAN RESEARCH COUNCIL	\$	84,059.13
SASKATCHEWAN WORKERS' COMPENSATION BOARD	\$	196,124.01
SASKENERGY	\$	495,173.09
SASKPOWER	\$	1,778,635.70
SASKTEL	\$	229,598.80
SCATLIFF + MILLER + MURRAY	\$	108,150.01
SGI CANADA	\$	236,265.52
SILVERADO DEMOLITION INC	\$	610,575.00
STANTEC CONSULTING LTD.	\$	266,446.08
STEVENSON INDUSTRIAL REFRIGERATION LTD.	\$	61,846.61
STRONG REFRIGERATION CONSULTANTS INC.	\$	54,180.00
TD TORONTO-DOMINION BANK	\$	695,636.31
THE CANADA LIFE ASSURANCE COMPANY	\$	322,747.73
THE COOPERATORS LIFE INSURANCE COMPANY	\$	261,676.30
WAYMARC INDUSTRIES LTD	\$	84,359.01
WESTLAND INSURANCE GROUP LTD	\$	182,281.85
WILLIAMS SCOTSMAN OF CANADA	\$	79,882.54
WYONZEK BROS. CONST. LTD	\$	137,323.46
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$	116,593.15
YORKTON CONCRETE 2012 LTD	\$	158,409.26
YORKTON EXHIBITION ASSOCIATION	\$	663,254.06

<b>TOTAL</b>	<b>\$</b>	<b>57,800,585.60</b>
--------------	-----------	----------------------

## 2021 GENERAL GRANTS & AGREEMENTS GREATER THAN \$50,000

ORGANIZATION NAME	AMOUNT
GODFREY DEAN ART GALLERY	\$ 64,564.57
TOURISM YORKTON	\$ 74,270.80
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 100,000.00
<b>TOTAL</b>	<b>\$ 238,835.37</b>

TITLE: Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) Program 2022	DATE OF MEETING: August 29, 2022
	REPORT DATE: August 24, 2022
CLEARANCES:  None.	ATTACHMENTS:  1. Publication on QJM from Province of Saskatchewan
Written by: Jessica Matsalla - City Clerk  <b>Jessica Matsalla</b>	
Approved by: Lonnie Kaal - City Manager  <b>Lonnie Kaal</b>	

### **PURPOSE/BACKGROUND**

This year (beginning on February 6), marks Her Majesty Queen Elizabeth II's 70<sup>th</sup> anniversary since Ascension to the Throne in 1952. She is the first British Monarch to celebrate this honour. To mark this historic milestone a series of initiatives are taking place throughout Canada to honour The Queen's service and dedication to the country. For more information on the Queen's reign and activity in Canada over her 70 decades please visit:

<https://www.canada.ca/en/canadian-heritage/campaigns/platinum-jubilee.html>

One of the initiatives to recognize and celebrate the Queen's Platinum Jubilee is the Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) Program. The medal is cited on the provincial government's website as "a tangible way for the province of Saskatchewan to honour Her Majesty for her service to Canada. A total of 7,000 medals will be awarded at ceremonies held throughout the province during the Platinum Jubilee year. The medal program will be the focus of the Government of Saskatchewan's Jubilee year commemorations".

### **DISCUSSION/ANALYSIS/IMPACT**

In June, the Mayor's office was contacted by the Province of Saskatchewan Protocol Officer with Intergovernmental Affairs regarding participation the program, noting that the City of Yorkton would have up to 15 medals to distribute. The province does prescribe the eligibility and nomination criteria for the medal program, however upon consultation with the Province, the City may adjudicate the nominees and present the certificates as they see fit.

This item was considered as suitable for the Civic Recognition Committee to discuss. At their meeting of June 28, 2022, the Committee supported City of Yorkton participating in the program, and recommended that the QPJ Medal Program replace the Civic Recognition Awards for 2022, so that the main focus can be on the medal program. The Committee also supported the process mimicking the CRA process, whereby the public submits nominees, and the Committee adjudicates them. An alternative would be that the Mayor and/or the entire Council adjudicates the nominees.

As noted in the attachment, there are several partner groups that will have medals allocated to them for distribution, including our MLA. Adjudication of nominees will need to be coordinated with that office so that duplicate recipients do not happen.

A deadline for the public for the QPJM nominations would be the same as is for the CRA Awards – October 31, 2022, with the awards to occur late in 2022.

### **FINANCIAL IMPLICATIONS**

The medals and certificates are provided by the province and therefore, as this is anticipated to be similar to the Civic Recognition Awards, it is assumed that the amount budgeted for this could be used for the reception expenses (estimated to be \$1000-\$2000).

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

The City Clerk's Office will manage the advertisement of the Program through all our available mediums, social media, website, newspaper, print, radio, etc. Nomination forms will be available on the website in the coming weeks, online and in print version.

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

This program supports the Community Development pillar in our Strategic Plan 2020, "which provides opportunity for all members of the community to be involved and supported, and have collective responsibility to promote the city (pride).

### **OPTIONS**

1. That Council approve the City of Yorkton's participation in the Queen Elizabeth II Platinum Jubilee Medal Program (Saskatchewan) with the Civic Recognition Award Committee to manage adjudications of nominees and the City Clerk's Office to orchestrate the award ceremony, and further encourage the residents of the City of Yorkton to participate in the nomination process; and further, accept the recommendation from the Civic Recognition Committee to postpone Civic Recognition Awards to 2023, in order to channel focus to the medal program.
2. That Council approve the City of Yorkton's participation in the Queen Elizabeth II Platinum Jubilee Medal Program (Saskatchewan) with the Mayor and/or Council to manage adjudications of nominees and the City Clerk's Office to orchestrate the award ceremony, and further encourage the residents of the City of Yorkton to participate in the nomination process; and further, accept the recommendation from the Civic Recognition Committee to postpone Civic Recognition Awards to 2023, in order to channel focus to the medal program.
3. That Council opt out of the Queen Elizabeth II Platinum Jubilee Medal Program (Saskatchewan), and continue status quo with the Civic Recognition Award Program.
4. Other direction of Council.

### **ADMINISTRATIVE RECOMMENDATION(S)**

1. That Council approve the City of Yorkton's participation in the Queen Elizabeth II Platinum Jubilee Medal Program (Saskatchewan) with the Civic Recognition Award Committee to manage adjudications of nominees, and orchestrate the award ceremony, and further encourage the residents of the City of Yorkton to participate in the nomination process; and further, accept the recommendation from the Civic Recognition Committee to postpone Civic Recognition Awards to 2023, in order to channel focus to the medal program.

## Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan)

The Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) is being created to celebrate the 70th anniversary year of Her Majesty Queen Elizabeth II's Accession to the Throne, which began on February 6, 2022. The medal is a tangible way for the province of Saskatchewan to honour Her Majesty for her service to Canada. A total of 7,000 medals will be awarded at ceremonies held throughout the province during the Platinum Jubilee year. The medal program will be the focus of the Government of Saskatchewan's Jubilee year commemorations.

Her Majesty The Queen approved the design of the medal in May 2022. Permission has been sought from the Office of the Governor General of Canada to have this medal included in the Order of Precedence with the other commemorative medals of the Canadian Honours System.

1. [Insignia](#)
2. [Nomination Criteria and Process](#)

---

## 1. Insignia

The Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) is a circular medal 32 mm across, struck in copper and plated with nickel, and suspended from a ribbon using a new arrangement of the blue, red and white colours found on the other four medals issued during Her Majesty's reign in 1953, 1977, 2002 and 2012. The blue represents Canada's three seas, with the red and white being the national colours of Canada as taken from the National Flag and Royal Arms of Canada. The white is also a representation of platinum, and the medal commemorates the Platinum Jubilee.

The front (obverse) of the medal features the crowned effigy of Queen Elizabeth II with her Canadian Style and Title, also used for the Queen's Diamond Jubilee Medal. The back (reverse) of the medal bears the Saskatchewan Shield of Arms with the Queen's Royal Cypher and dates of the reign at the top, separated by a pair of western red lilies (the provincial flower), and the phrase VIVAT REGINA ("Long live The Queen") at the base.

Recipients also receive a certificate. The Lieutenant Governor or a designate will present the medal to recipients throughout the Jubilee year.





## 2. Nomination Criteria and Process

### Nomination Criteria

As with all previous Canadian commemorative medals, the criteria for the Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) is broad. Recipients should be of all ages, from all walks of life, provided that they have made a contribution to society.

Three minimum criteria for the medal recipients are:

- They are a resident of Saskatchewan or have a link to Saskatchewan (at the time of the grant of the medal);
- They have made a contribution to Canada, Saskatchewan, or to a particular region or community; and
- They were alive on February 6, 2022, the 70th anniversary of Her Majesty's Accession to the Throne.

### Nomination Process

The Government of Saskatchewan is partnering with several organizations to ensure a wide distribution of medals across the province. Members of the Legislative Assembly will be given an allocation for their constituencies. Cities will receive an allocation directly. For smaller municipalities, Saskatchewan Urban Municipalities Association (SUMA), Saskatchewan Association of Rural Municipalities (SARM) and New North – Saskatchewan Association of Northern Communities will administer nominations.

For those wishing to nominate a member of the public, please note the following:

- Nominations to partners listed in the form below can begin anytime;
  - Nominators are encouraged to use the nomination form provided on this page;
  - Nominations must respect the three minimum criteria for medal recipients;
  - Partners will judge nominations based on achievement and merit, as well as inclusivity and the diversity of their communities;
  - Partners are being asked to select recipients from their regions. Members of the public should send a nomination to the MLA or partner organization in their community;
  - Self-nominations are discouraged and may be screened out;
  - The medal is for individuals. Organizations or groups cannot be nominated;
  - Nominations will be judged on their merits based on the information provided in the nomination form. Sending additional information is discouraged unless it is requested after the initial nomination has been received;
-

- Medal ceremonies will begin in the fall. Program partners will be responsible for organizing presentation events. The public can expect to receive word of successful nominations closer to the beginning of medal presentation events; and
- The deadline for nominations is October 31st, 2022, unless otherwise noted by the partner group.

Other partner groups have been invited to participate in submitting nominations. A full list of participating organizations will be made available on this page later in June.

Questions concerning the Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) program can be sent to [honours@gov.sk.ca](mailto:honours@gov.sk.ca).