

CITY OF YORKTON
REGULAR COUNCIL MEETING AGENDA

Monday, May 27, 2024 - 5:00 p.m.

Council Chambers, City Hall

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **PUBLIC ACKNOWLEDGEMENTS**
4. **APPROVAL OF MINUTES**
 - a. Regular Council Meeting Minutes – April 29, 2024
5. **UNFINISHED BUSINESS**
6. **REPORTS OF COUNCIL COMMITTEES AND MATTERS REFERRED**
 - a. Development Appeals Board Meeting Minutes – February 15, 2024
 - b. Economic Development Committee Meeting Minutes – April 11, 2024
7. **HEARING OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
8. **BUSINESS ARISING OUT OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
9. **CORRESPONDENCE**
 - a. Godfrey Dean Art Gallery – 2023 Financial Statements and 2024 Budget
10. **BYLAWS**
 - a. Director of Finance
 - Bylaw No. 8/2024 Loan Bylaw for Brick Mill [Introduction and First Reading/Authorization of Public Notice]
11. **ADMINISTRATIVE REPORTS**
12. **GIVING NOTICE OF MOTION**
13. **IN CAMERA SESSION**
 - a. Other Item A
 - b. Property Item A
 - c. Budgetary Item A
 - d. Personnel Item A
14. **ADJOURNMENT**

**CITY OF YORKTON
SASKATCHEWAN**

**PUBLIC MINUTES OF THE DEVELOPMENT APPEALS BOARD
February 15, 2024**

Minutes of the Development Appeals Board Meeting held on Thursday, February 15, 2024 in City Hall Council Chambers.

Members Present: Jerome Niezgoda, Sheldon Stechyshyn, Kosta Stamatinos, Greg Litvanyi and Scott Sharpe

Others Present: Amanda Dietz – Secretary, Carleen Koroluk – Land Use Planner - Respondent, Jovilyn Oliveros – Appellant

Regrets: Jessica Matsalla – City Clerk

Absent: None

Recording: Amanda Dietz - Secretary

CALL TO ORDER

A quorum being present, Secretary Dietz called the meeting to order at 4:59 p.m.

ELECTION OF CHAIRMAN AND VICE-CHAIRMAN

Secretary Dietz explained the requirements to have an annual election for Chair and Vice-Chair.

Secretary Dietz opened the floor for first call for nominations for Chairman of the Board.

Jerome Niezgoda nominated Scott Sharpe.

Scott Sharpe permitted his name to stand.

A second and third call were made for nominations to which there were none.

Secretary Dietz stated nominations for Chairman cease.

Scott Sharpe was announced as Chairman for 2024 by acclamation.

Secretary Dietz passed the Chair to Chairman Sharpe at 5:03 pm.

Chairman Sharpe opened the floor for call for nominations for Vice-Chairman of the Board.

Jerome Niezgoda nominated Sheldon Stechyshyn.

Sheldon Stechyshyn permitted his name to stand.

A second and third call were made for nominations to which there were none. Chairman Sharpe stated that nominations for Vice-Chairman cease.

Sheldon Stechyshyn was announced as Vice-Chairman of the Board for 2024 by acclamation.

APPROVAL OF AGENDA

R01-2024

Moved by Kosta Stamatinos

That the agenda for February 15, 2024 be approved as presented.

Carried Unanimously.

APPROVAL OF MINUTES

R02-2024

Moved by Greg Litvanyi

That the minutes of the October 12, 2023 Development Appeals Board meeting be approved as presented.

Carried Unanimously.

HEARINGS

A. DEVELOPMENT APPEAL NO. 1/2024

An appeal application was considered regarding the subject property 1-12 Calwood Crescent, Lot C, Blk/Par 46; Plan 68Y04659 requesting variance to the City of Yorkton's Zoning Bylaw No. 14/2003 to allow for a proposed home based business to operate with only two (2) of the required three (3) on-site parking spaces.

Jovilyn Oliveros – Appellant, and Carleen Koroluk – Land Use Planner, appeared before the Board with respect to the appeal.

IN CAMERA SESSION

R03-2024

Moved by Greg Litvanyi

That this Meeting move to an In Camera Session to deliberate a decision for Appeal No. 1/2024 – 5:22 pm.

Carried Unanimously.

Chairman Sharpe called a brief recess to clear Council Chambers at 5:22 p.m.

Chairman Sharpe called the In-Camera session to order at 5:26 p.m.

Members Present: Jerome Niezgoda, Sheldon Stechyshyn, Kosta Stamatinos, Greg Litvanyi and Scott Sharpe

Others Present: Amanda Dietz – Secretary.

R04-2024

Moved by Jerome Niezgoda

That members rise and report to the regular scheduled meeting agenda – 5:41 p.m.

Carried Unanimously.

RESOLUTIONS RESULTING FROM IN CAMERA SESSION

R05-2024

Moved by Kosta Stamatinos

That Development Appeals Board Appeal No. 1/2024 for variance to the Zoning Bylaw No. 14/2003 regarding subject property 1-12 Calwood Crescent, Lot C, Blk/Par 46; Plan 68Y04659 be granted for the reasons set forth in the Record of Decision of the Board.

Carried Unanimously.

ADJOURNMENT

R06-2024

Moved by Sheldon Stechyshyn

That this Regular Meeting adjourn at 5:42 p.m.

Carried Unanimously.

Approved this 18th day of April A.D., 2024

Scott Sharpe

Chairperson

Amanda Dietz

Secretary

Economic Development Committee

MINUTES

APRIL 11, 2024

7:00 A.M CITY HALL – MEETING ROOM A

Attendees	Chairperson: Bob Knox Councillors: Councillor Darcy Zaharia (via Zoom), Councillor Dustin Brears (via Zoom) Members: Gwen Machnee, David McKerchar, Raymond Sharp, Don Reed
Invited Guests	Mayor Mitch Hipsley, Juanita Polegi
Staff	David Balysky (Business Liaison)
Regrets	Councillors: Members: Ajay Tadi Guests: Donna Brothwell
Absent	Councillors: Members: Marty Sveinbjornson, Ayodele Komolafe
Recording	Jody Hahn
Call to Order	7:02 am
Adjourn	8:31 am

ADOPTION OF AGENDA

Discussion	Review of agenda items for discussion.
Motion 13-24	Gwen Machnee That the agenda be approved as presented.
Motion 14-24	Gwen Machnee To amend the agenda by adding - Invest in Canada Carried
	To approve the agenda as amended. Carried

MINUTES OF MARCH 21, 2024

Discussion	Minutes from the March 21, 2024 meeting of the Committee were circulated.
Motion 15-24	Raymond Sharp That the minutes of the March 21, 2024 meeting be approved as presented. Carried

OLD BUSINESS

SHOW HOME REBATE EXPANSION

Discussion	<ul style="list-style-type: none">- Balysky shared an update on the Show Home Rebate Expansion. The City received a letter requesting expansion of the Show Home Rebate to include all City-owned residential lots. During the in-camera portion of the April 8, 2024 Council meeting, Council approved the request. All City-owned residential lots are now available to homebuilders constructing show homes at a 50% discount. The budget remains the same at \$295,000. Any of the homes that
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	<p>are built as part of the program may qualify for the 5-year 100% tax incentive, as well.</p> <ul style="list-style-type: none"> - Parade of Homes is still doable even though show homes may not all be constructed on the same street. Saskatoon Parade of Homes has accommodated this in recent years as well. - Committee discussed development in Maple Grove, a residential lot incentive in Cochrane, Alberta, and the lack of new residential development within City limits.
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MEETING WITH LOCAL BUILDERS - Councillor Zaharia/Chamber of Commerce

Discussion	<ul style="list-style-type: none"> - At the last Committee meeting, Councillor Zaharia and Juanita Polegi volunteered to arrange a meeting with local builders to inquire about putting up signs on City owned lots to promote development. - Councillor Zaharia's goal is to reach out to builders next week and will provide an update.
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POPULATION GROWTH STATISTICS

Discussion	<ul style="list-style-type: none"> - Balysky presented population growth statistics comparing Yorkton to other cities in the province based on Stats Canada information. - Committee discussed: <ul style="list-style-type: none"> o How data changes depending on which data you look at; E-Health or Census Canada o How Yorkton is a hub o Other issues that need to be addressed are lack of housing, dentists, family doctors, and child care providers.
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SPRING EXPO BOOTH

Discussion	<ul style="list-style-type: none"> - Balysky discussed that he will be representing the City of Yorkton with a booth at Spring Expo 2024 as per the recommendation from the last EDC meeting. He's prepared to promote incentives, Shape Your City, Voyent Alert, and City of Yorkton's website.
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NEW BUSINESS

INVEST IN CANADA

Discussion	<ul style="list-style-type: none"> - Balysky discussed that Councillor Goulden connected with Invest in Canada, the national foreign direct investment attraction agency that connects with companies all over the world about investing in Canada. Invest in Canada is an arm of the Federal Government. They visited Yorkton last Thursday and toured Grain Millers, LDC, and TA Foods. - Committee discussed: <ul style="list-style-type: none"> o Options for advertising this such as notifying Yorkton This Week, Facebook, or the Mayor's radio report o Saskatchewan Trade and Export Partnership's Global Ventures publication released recently, featuring LDC on the front cover and the Chamber and Yorkton within the publication.
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FOLLOW UP – HOTEL PACKAGE

Discussion	<ul style="list-style-type: none">- Balysky discussed that he's been working on the Hotel Package information. He's reached out to more hotel companies and has a meeting set up for next week with one company.- Committee discussed:<ul style="list-style-type: none">o Yorkton hotel needso Occupancy rateso Lack of hotel conference centers for weddings and large meetings/eventso Reliable Yorkton hotel statso Destination Marketing Fees (DMF)
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Priority Charts

Discussion	<ul style="list-style-type: none">- Balysky reviewed our current priorities:<ul style="list-style-type: none">o Attracting additional hotels to Yorktono Housing developmento Reinforce the narrative that Yorkton is open for business- Committee discussed an additional priority of addressing all the empty businesses and storefronts in Yorkton. Balysky discussed that Yorkton currently has a Vacant Building Tax Abatement Program and a Façade and Site Improvements Incentive Program that might need additional promotion to help address this issue.- Committee recommended adding the attraction of dentists and family doctors to the priority chart.
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Business from the Floor

Discussion	<ul style="list-style-type: none">- Mayor Hipsley discussed that SUMA would be taking place in Regina the upcoming Sunday until Wednesday. Yorkton City Council has secured a special meeting with the Minister of Highways, Lori Carr, joined by MLAs Greg Ottenbreit and Warren Kaeding, to discuss the status of rural roads in the city. On Tuesday, the same group will be meeting with Minister McMorris to discuss infrastructure, water/sewer treatment plant, and hospital updates.
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ACTION ITEMS

Discussion	<ul style="list-style-type: none">- Councillor Zaharia and Chamber of Commerce will reach out to builders to inquire about putting up signs on City-owned lots.- Balysky will connect with Tourism Saskatchewan and the Saskatchewan Hotel Association to see if they have hotel data specific to Yorkton.- Councillor Zaharia, in consultation with Tourism Yorkton, to re-establish efforts with hotels on implementing a destination marketing fee.- Balysky will conduct further promotion on the City's Vacant Building Tax Abatement Program and a Façade and Site Improvement Incentive Program.- Balysky and Mayor Hipsley will work together to connect with the Ministry of Trade and Export to discuss Grain Millers Drive.
Motion	No Motion

NEXT MEETING	Thursday, May 9, 2024 at 7:00 a.m. at City Hall.
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ADJOURNMENT

Motion 16-24	Don Reed That the Economic Development Committee Meeting be adjourned at 8:31 a.m. Carried
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Bob Knox

CHAIRPERSON
Bob Knox

Jody Hahn

RECORDING SECRETARY
Jody Hahn

Amanda Dietz

Hello Jessica,
Godfrey Dean Art Gallery has now received the approved financial statements.

I have attached the following:
- Financial Statements ending Dec 31, 2023
- 2024 Budget & Minutes of the April 16 2024 board meeting

If you have any questions, please let me know.

Thank you,
Kelly

Kelly Litzenberger (he/him)
Managing Director
Godfrey Dean Art Gallery
49 Smith St E, Yorkton, SK, S3N 0H4 306.786.2992

Godfrey Dean Art Gallery is located on traditional lands, referred to as Treaty 4 territory, the original lands of the Cree, Ojibwe, Saulteaux, Dakota, Nakota, Lakota, and on the homeland of the Métis.

GDAG Board Meeting - Minutes
5:30pm Tuesday, April 16, 2024

Present: Curtis Sarafincian, Tonia Vermette, Lisa Pacholko,
Garry Harris, Doreen Girard, Kelly Litzenberger

Regrets: Michelle Easton

1. Call to order at 5:30 (time)

2. Approval of the agenda

Motion: To approve the agenda M:GH S:CS C: Carried

3. Approval of minutes from Jan 24, 2024

Motion: To approve the minutes from Jan 24, 2024
M:GH S:LP C: Carried

4. Update from the Chair

Motion: To accept the update from the Chair Person
Verbal Report Given M:LP S:CS C: Carried

5. Programming update from the Managing Director

Motion: To accept the update from the Managing Director
Verbal Report Given M:CS S:GH C: Carried

6. Financial Update

Motion: To accept the Statements of Profit and Loss provided by the Managing Director.

Verbal Report Given M:GH S:LP C: Carried
Motion: To Approve the Budget M:LP S:CS C: Carried

7. In Compliance

Motion: To accept the In Compliance update provided by the Managing Director.
Verbal Report Given M:LP S:CS C: Carried

8. Board Approval of Draft Financial Statements (For year ending Dec 31, 2023)

Motion: To approve the draft financial statements. M:LP S:CS C: Carried

9. Hiring Committee

Motion: To accept the job description of Artistic Director
M:CS S:GH C: Carried

10. Hiring Committee

Motion: To promote Doreen Girard to Artistic Director for a salary of [REDACTED]
[REDACTED] effective May 1st, 2024.

M:LP S:GH C: Carried

11. Hiring Committee

Motion: To accept the job description of Manager.

M:CS S:LP C: Carried

12. Hiring Committee

Motion: To change Kelly Litzenberger's role to Manager for a salary of [REDACTED]
[REDACTED] effective May 1, 2024.

M:CS S:GH C: Carried

13. Update from the Nomination Committee

Stephanie Newsham, Juston Shauf, Faith Rae to join.

Kelly with reach out to Jessica Stirrett about possibly returning to the board

14. Update of Signing Authorities at Cornerstone Credit Union

Motion: Signing authority for Godfrey Dean Art Galllery shall be any two of the following: Tonia Vermette (President), Curtis Sarafincian (Secretary), Kelly Litzenberger (Manager), and Doreen Girard (Director). Add Doreen Girard to existing list.

M:LP S:GH C: Carried

15. Date for AGM

May 13th, 2024 7:00 pm

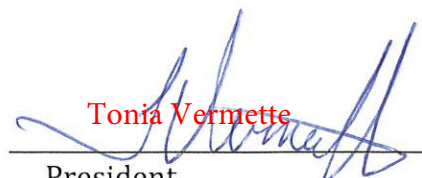
16. Next Meeting

May 13th, 2024 7:30 pm to Appoint Directors

17. Adjourn

Meeting adjourned at 6:45 (time)


Curtis Sarafincian
Recording Secretary
Curtis Sarafincian


Tonia Vermette
President
Tonia Vermette

	2024 Budget
Income	
4100 · Art Gallery Self Generated	
4110 · Donations	800.00
4130 · Interest Earned	1,000.00
4140 · Memberships	1,200.00
4150 · Workshops and Retreats	500.00
4170 · Other income	0.00
4180 · Sales of art work	2,500.00
Total 4100 · Art Gallery Self Generated	6,000.00
4300 · Grants & Contracts	
SPHERU UofR	31,415.00
Total 4300	31,415.00
4320 · Provincial	
4320.2 · Sask Arts Board	45,000.00
Total 4320 · Provincial	45,000.00
4330 · Municipal	
4330.1 · City of Yorkton	63,000.00
4330.2 · Painted Hand Dev. Corp	0.00
4330.5 · Community Grant - City	0.00
4330.6 · Rental Grant - City	28,000.00
4330.8 · Yorkton District Foundation	0.00
Total 4330 · Municipal	91,000.00
Total 4300 · Grants & Contracts	167,415.00
Total Income	173,415.00
Expense	
5000 · Audience Development	
5120 · Marketing & Promotion	
5120.1 · Printing	200.00
5120.3 · Website	800.00
5120.4 · Newspaper Ads	1,400.00
5120.6 · Mailing - Direct Mail	200.00
5120.7 · Magazine Features	300.00
5120.8 · Facebook Marketing	200.00
5120.9 · Inkjet supplies	100.00
5120 · Marketing & Promotion - Other	200.00
Total 5120 · Marketing & Promotion	3,400.00
5130 · Membership Dues	750.00
5145 · Services Cost of Goods	2,000.00
5160 · Books/Magazines/Videos	0.00
Total 5000 · Audience Development	6,150.00
5500 · Gallery Programming	

5510 · Artist's Fees	40,000.00
5520 · Artist Travel & Accom	7,000.00
5550 · Educational Supplies	150.00
5580 · Installation	750.00
5585 · Shipping	500.00
5600 · Materials	1,400.00
5610 · Staff travel/meetings/PD	200.00
5500 · Gallery Programming - Other	1,500.00
Total 5500 · Gallery Programming	51,500.00
6000 · Gallery Operations	
6010 · Audit	1,500.00
6011 · Bank Charges	50.00
6014 · Insurance	1,600.00
6017 · Annual Corporate Reporting	15.00
6018 · Contract services	400.00
6020 · Board Expenses	250.00
6080 · Office Expenses	
6080.1 · Computer	600.00
6080.2 · Office Supplies	800.00
6080.3 · Postage and Shipping	300.00
6080.4 · Photocopying	450.00
6080 · Office Expenses - Other	0.00
Total 6080 · Office Expenses	2,150.00
6090 · Rent	28,000.00
6120 · Telephone & Internet	1,400.00
6560 · Payroll Expenses	
6560.1 · Casual labour	4,000.00
6560.2 · Contract Wages	0.00
6560.3 · CPP Expense	3,600.00
6560.4 · EI Expense	1,500.00
6560.5 · Employee Benefits	5,500.00
6560.6 · Wages	65,000.00
6560.7 · WCB Expense	200.00
6560.8 · Payroll Admin	600.00
Total 6560 · Payroll Expenses	80,400.00
Total 6000 · Gallery Operations	115,765.00
Total Expense	173,415.00
Net Income	0.00

Godfrey Dean Art Gallery Inc.

FINANCIAL STATEMENTS

Year Ended December 31, 2023

Godfrey Dean Art Gallery Inc.

Yorkton, Saskatchewan

December 31, 2023

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Independent Auditors' Report

To the Board of Directors
Godfrey Dean Art Gallery Inc.

Qualified Opinion

We have audited the financial statements of Godfrey Dean Art Gallery Inc., (the organization), which comprise the Statement of Financial Position as at December 31, 2023 and the Statements of Operations, Changes in Net Assets and Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

Canadian Auditing Standard 550 requires auditors to obtain an understanding of the entity's related party relationships. We were unable to obtain the information required to fulfill this standard as such we were unable to satisfactorily audit the related party transactions of the organization.

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 organization 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 not-for-profit organizations, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

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

Baker Tilly SK LLP

Baker Tilly SK LLP

Yorkton, SK
April 22, 2024

Godfrey Dean Art Gallery Inc.

Yorkton, Saskatchewan

Statement of Financial Position as at December 31, 2023

	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	83,585	84,002
Accounts receivable - note 4	1,606	1,075
Prepaid expenses	1,393	1,393
	<u>86,584</u>	<u>86,470</u>
Capital Assets - note 5		
Furniture, fixtures and equipment	1,008	1,295
Computer equipment	2,756	4,385
	<u>3,764</u>	<u>5,680</u>
	<u>\$ 90,348</u>	<u>\$ 92,150</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities	11,935	1,186
Deferred revenue - note 7	122,299	90,439
	<u>134,234</u>	<u>91,625</u>
Net Assets		
Internally-restricted net assets	15,000	15,000
Unrestricted net assets	(58,886)	(14,475)
	<u>(43,886)</u>	<u>525</u>
	<u>\$ 90,348</u>	<u>\$ 92,150</u>

Approved on behalf of the board:

Godfrey Dean Art Gallery Inc.
Statement of Changes in Net Assets
For the year ended December 31, 2023

	Internally- Restricted Net Assets	Unrestricted Net Assets	2023	2022
Balance (deficit), beginning of year	15,000	(14,475)	525	3,137
Excess (deficiency) of revenue over expenses for the year	<u>0</u>	<u>(44,411)</u>	<u>(44,411)</u>	<u>(2,612)</u>
Balance (deficit), end of year	<u>\$ 15,000</u>	<u>\$(58,886)</u>	<u>\$(43,886)</u>	<u>\$ 525</u>

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

Godfrey Dean Art Gallery Inc.
Statement of Operations
For the year ended December 31, 2023

	2023	2022
Revenue		
Grants		
Saskatchewan Arts Board - Prof. Arts Organization program	45,000	49,000
Community initiatives	800	
City of Yorkton - fee for service contract	40,000	40,000
City of Yorkton - rental grant	28,215	28,215
University of Regina	62,915	39,125
Sask. Culture - Cultural Initiatives Fund	45	
Grants and contracts		23,836
Painted Hand Community Development Corporation	3,768	
Donations	920	947
Workshops	150	
Memberships	260	340
Materials sold	79	133
Sponsorships	500	
Interest	1,107	271
Other	368	220
	<u>184,127</u>	<u>182,087</u>
Expenses		
Advertising and promotion	11,186	1,834
Amortization	1,916	1,916
Audience development programming	17,078	10,409
Bank charges	80	74
Exhibitions	70,507	40,006
Insurance	2,528	3,016
Memberships	945	1,026
Office	2,607	2,631
Professional fees	4,477	3,653
Rent	27,544	27,544
Telephone	1,417	1,358
Wages and benefits	88,253	91,232
	<u>228,538</u>	<u>184,699</u>
Excess (Deficiency) of Revenue Over Expenses for the Year	<u><u>\$ (44,411)</u></u>	<u><u>\$ (2,612)</u></u>

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

Godfrey Dean Art Gallery Inc.
Statement of Cash Flow
For the year ended December 31, 2023

	2023	2022
Cash Provided By (Used In):		
Operations		
Excess (deficiency) of revenue over expenses for the year	(44,411)	(2,612)
Add items not requiring cash resources		
Amortization	1,916	1,916
Net change in working capital	<u>42,078</u>	<u>39,879</u>
Net Cash Increase (Decrease) for the Year	(417)	39,183
Cash position, beginning of year	<u>84,002</u>	<u>44,819</u>
Cash Position, End of Year	<u>\$ 83,585</u>	<u>\$ 84,002</u>
Represented By:		
Cash and cash equivalents	<u>\$ 83,585</u>	<u>\$ 84,002</u>
Net change in working capital consists of:		
Decrease (increase) - accounts receivable	(531)	(922)
- prepaid expenses		34
Increase (decrease) - accounts payable and accrued liabilities	10,749	772
- other current liabilities	<u>31,860</u>	<u>39,995</u>
	<u>\$ 42,078</u>	<u>\$ 39,879</u>

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

Godfrey Dean Art Gallery Inc.
Notes to Financial Statements
For the year ended December 31, 2023

1. Nature of Operations

The organization was incorporated under the Non-Profit Corporations Act of Saskatchewan. The Godfrey Dean Art Gallery Inc. provides visual arts programming for the City of Yorkton and surrounding communities. The organization, as a registered charity, is not subject to income tax.

2. Significant Accounting Policies

These financial statements are the responsibility of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO) using the accounting policies as summarized below:

(a) Fund accounting

The accounts of the organization are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

(i) Unrestricted Net Asset fund

The unrestricted net asset fund reflects the primary operations of the organization, including unrestricted revenues received in forms of grants and services. Expenses consist of general operations including amortization of capital assets and interest expense.

(ii) Internally-Restricted Net Asset fund

Internally-restricted net asset fund is comprised of funds specifically reserved to be used for large capital expenditures.

(b) Cash and cash equivalents

Cash and cash equivalents represents cash on hand and cash held in banks, net of bank overdrafts.

(c) Capital assets

Capital assets are recorded at cost less accumulated amortization.

The assets are amortized on a straight-line basis at the following rates:

Furniture, fixtures and equipment	3-20 years
Computer equipment	5 years

In the year of purchase and disposition, capital assets are not amortized.

Godfrey Dean Art Gallery Inc.
Notes to Financial Statements
For the year ended December 31, 2023

2. Significant Accounting Policies - continued

(d) Revenue

The organization follows the deferral method of accounting for contributions. Restricted contributions, subject to external stipulations, are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for which the related restrictions remain unfulfilled are accumulated as deferred contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

The amount reported in these financial statements as grant revenue from the Saskatchewan Arts Board is made up of a combination of Lottery and Non-Lottery funding. This is made possible through the Partnership Agreement between the Saskatchewan Arts Board and SaskCulture Inc., which is the Trustee for the Culture Section of Saskatchewan Lotteries Trust Fund for Sport, Culture and Recreation. Under the terms of this agreement for the applicable period, SaskCulture Inc. allocated a specified amount of Lottery funds to the Saskatchewan Arts Board as a portion of the total envelope of funds available for the program through which this grant was adjudicated and approved.

Workshop revenue is recognized when the services have been completed.

Service and rental revenue is recognized at the end of the rent term when performance has been completed.

Membership fees are set annually by the board of directors and are recognized as revenue proportionately over the fiscal year to which they relate.

Donation of materials are valued at their fair market and recorded as revenue.

(e) Donated materials and services

The organization benefits from the donation of services. These financial statements do not reflect the value of donations-in-kind received in the year.

(f) Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 amount of revenues and expenses during the reported period. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in the statement of operations in the period in which they became known.

Godfrey Dean Art Gallery Inc.
Notes to Financial Statements
For the year ended December 31, 2023

2. Significant Accounting Policies - continued

(g) Financial instruments

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in excess of revenue over expenses. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenue over expenses.

3. Risks Arising from Financial Instruments

The organization is not exposed to significant risks through its financial instruments.

	2023	2022
4. Accounts Receivable		
Accounts receivable are comprised of the following item:		
Taxes receivable	\$ 1,606	\$ 1,075
5. Capital Assets		
Cost		
Furniture, fixtures and equipment	5,969	5,969
Computer equipment	20,553	20,553
	<u>26,522</u>	<u>26,522</u>
Accumulated amortization		
Furniture, fixtures and equipment	4,961	4,674
Computer equipment	17,797	16,168
	<u>22,758</u>	<u>20,842</u>
Net book value	\$ 3,764	\$ 5,680

Godfrey Dean Art Gallery Inc.
Notes to Financial Statements
For the year ended December 31, 2023

6. Operating Loan

The organization has an authorized overdraft limit available to a maximum of \$5,000 with the Cornerstone Credit Union. Interest is payable monthly at the rate of 8.45% per annum.

7. Deferred Revenue

Deferred revenue is comprised of the following items:

	Balance, Beginning of Year	Less Amount Recognized	Plus Amount Received	Balance, End of Year
Saskatchewan Arts Board	31,500	45,000	45,791	32,291
University of Regina	58,939	62,915	70,704	66,728
Canada Council for the Arts			23,280	23,280
	<u>\$ 90,439</u>	<u>\$ 107,915</u>	<u>\$ 139,775</u>	<u>\$ 122,299</u>

TITLE: Proposed Bylaw No. 8/2024 – Brick Mill Heritage Society – Interpretive Centre Loan [First Reading and Public Notice Authorization]	DATE OF MEETING: May 27, 2024
	REPORT DATE: May 14, 2024
CLEARANCES: None.	ATTACHMENTS: 1. Draft Bylaw No. 8/2024 – Loan Bylaw for Brick Mill 2. Public Notice
Written by: Ashley Stradeski, Director of Finance Ashley Stradeski	
Reviewed by: Jessica Matsalla, City Clerk Jessica Matsalla	
Approved by: Michael Eger, Acting City Manager Michael Eger	

PURPOSE/BACKGROUND/TIMELINE:

For over a decade there has been a dedicated group of individuals whose goal was to save the Old Mill located at 120 Livingstone Street in Yorkton. The Yorkton Brick Mill Heritage Society Inc. was formed in early 2012 by individuals interested in encouraging the preservation of the oldest surviving brick flour mill in Saskatchewan, and in 2024 will celebrate 126 years in existence. Constructed in 1898 by John J. Smith to support the new settlement's agricultural base, 'The Old Mill' continues to be a monument to our pioneers and history.

The property was deemed a Municipal Heritage Property in 1997 and the City took tax title in 2010. The Yorkton Brick Mill Heritage Society (the Society) has raised funds to save the building and provide the necessary fixes, and in 2022, the Society acquired ownership of the Mill from the City for \$1. From there tremendous amounts of volunteer work hours have been allotted to the vision, planning, fundraising/grant applications, and construction of a new Interpretive Cultural Center which will tell the “Story of Milling in Saskatchewan”.

Throughout the journey the City of Yorkton has supported the project as within the pillar of our Community Development Goal in the 2020 Strategic Plan identifies that the City of Yorkton’s objectives include that we establish a vibrant culture that celebrates diversity, arts, customs, food, fashions, museums motion picture/film festival and heritage.

Our Official Community Plan has many references to support for heritage preservation. Likely the most fitting section to describe the city’s position on it is 4.6 of “Our Goal”, *We are a socially sustainable community that fosters its unique history by reflecting the values and cultures of our residents by contributing to heritage preservation and cultural vibrancy. We provide opportunities for our culture and history to be showcased and appreciated. The Yorkton Municipal Cultural Plan and the Downtown and West Broadway Corridor Redevelopment Plan*

are guiding documents in developing policies and strategies in supporting history and culture within our city.

In 2019 the City of Yorkton committed to providing the project with \$300,000 conditional to compliance with certain building requirements, and proof of sustainability. As the Project evolved, community sponsors committed funds to the project in instalments, and in order to continue with construction the Society requested help from the City of Yorkton by way of an interest free loan.

At the November 22, 2022, Regular Council meeting, Council passed the following resolution:

*****R00294-2022**

Wyatt/Chyz

That upon the conditions of Resolution No. R00240-2020 of the October 26, 2020 Regular Council Meeting being met, and the Brick Mill Committee can demonstrate that the new build is sustainable and fully funded, Council authorizes Administration to enter into an interest free borrowing agreement with the Yorkton Brick Mill Heritage Society Inc. (the Society), whereby the City would front a maximum of \$240,000 to the Society to proceed with the building of the Cultural Interpretive Centre at 120 Livingstone Street, with the understanding that the Society has committed incremental donations (over 5 years) from the community that have been made to the Cultural Interpretive Centre, and that repayment is to be made to the City by the Society over five (5) years. Councillors Brears and Zaharia opposed.

Carried. ***

A presentation providing updates was recently given to Council which was deemed as satisfactory, and thus direction to prepare the bylaw was formally given at the April 29, 2024 Council meeting:

As contained in the Regular Council Meeting Minutes of Monday April 29, 2024.

*****R00138-2024**

Goulden/Chyz

That Council direct Administration to prepare a loan bylaw in accordance with Section 152 of the *Cities Act* for the restoration of the historic site known as The Brick Mill, also designated as Municipal Heritage Property, located at 120 Livingstone Street.

Carried Unanimously.***

In accordance with Sections 151 and 152 of *The Cities Act*, a Council may only lend money by way of passing a bylaw, and only if it is guaranteed that the money will be used for a purpose that will benefit the city, and that it is loaned to a non-profit organization as defined in Section 125 of the Act. The bylaw must include the amount of money to be loaned, and in general terms, the purpose for which the money that is loaned to be used, the minimum rate of interest, the term, and the terms of repayment of the loan; and the source of the money to be loaned. This is included in Attachment 1.

COMMUNICATION PLAN/PUBLIC NOTICE

Prior to Administration establishing a formal loan agreement (within Attachment 1), the bylaw must receive Council approval/ three readings. Council's Public Notice Bylaw No. 8/2003 requires that a lending bylaw be advertised prior to Council approval. (Attachment 3).

OPTIONS

1. That Bylaw No. 8/2024, a Bylaw in the City of Yorkton, in the Province of Saskatchewan to Lend Money to The Yorkton Brick Mill Heritage Society Inc. for the Restoration of the Historic Site Designated As Municipal Heritage Property known as the Brick Mill and construction of The Interpretive Centre At 120 Livingstone Street, be introduced and given 1st Reading this 27th day of May, A.D., 2024, and further, authorize the Public Notice process.
2. That Council deny introduction and 1st Reading of Bylaw No. 8/2024.
3. Other direction as Council deems appropriate.

ADMINISTRATIVE RECOMMENDATION(S)

1. That Bylaw No. 8/2024, a Bylaw in the City of Yorkton, in the Province of Saskatchewan to Lend Money to The Yorkton Brick Mill Heritage Society Inc. for the Restoration of the Historic Site Designated As Municipal Heritage Property known as the Brick Mill and construction of The Interpretive Centre At 120 Livingstone Street, be introduced and given 1st Reading this 27th day of May, A.D., 2024, and further, authorize the Public Notice process.

CITY OF YORKTON**BYLAW NO. 8/2024****A BYLAW IN THE CITY OF YORKTON, IN THE PROVINCE OF SASKATCHEWAN
TO LEND MONEY TO THE YORKTON BRICK MILL HERITAGE SOCIETY INC.
FOR THE RESTORATION OF THE HISTORIC SITE DESIGNATED AS MUNICIPAL
HERITAGE PROPERTY KNOWN AS THE BRICK MILL AND CONSTRUCTION OF
THE INTERPRETIVE CENTRE AT 120 LIVINGSTONE STREET**

The Yorkton Brick Mill Heritage Society Inc., registered owner of the Yorkton Brick Mill is constructing an Interpretive Cultural Centre adjacent to the historic Brick Mill Building located at 120 Livingstone Street, designated as Municipal Heritage Property.

The Council of the City of Yorkton in the Province of Saskatchewan, in accordance with subsections 151(1)(a) and section 152 of *The Cities Act*, enacts as follows:

1. In this bylaw:
 - a. “Borrower” shall mean the Yorkton Brick Mill Heritage Society Inc.
 - b. “Council” shall mean the council of the municipality;
 - c. “Municipality” shall mean the City of Yorkton;
2. The Council of the City of Yorkton hereby authorizes a loan in an amount not to exceed Two-Hundred and Forty Thousand Dollars [\$240,000.00] in Canadian currency to The Yorkton Brick Mill Heritage Society Inc., a non-profit organization as described in clause 125(1)(f) of *The Cities Act*, said funds to be used for continued construction and restoration costs of the Yorkton Brick Mill and Interpretive Centre on the historic site.
3. The borrower has committed financial sponsors which will contribute funds to the borrower on an incremental basis over four (4) years. The City of Yorkton will front the lump sum to the borrower, and shall remit payments to the City by June 30 annually.
4. The loan shall be conditional to the borrower providing copies of duly executed funding agreements from all committed financial sponsors, to the municipality prior to the execution of the loan agreement mentioned in Appendix A of this bylaw.
5. The loan shall be for a term of four (4) years, bearing interest at a rate of zero (0) percent per year, with equal and annual re-payments to commence in the year 2025.
6. The source of funds to be loaned by the municipality shall be provided by the Rainy Day Reserve fund, and repayments shall replenish the account, as collected.
7. The funds shall not be disbursed until the borrower’s authorized officers have signed an agreement setting out conditions detailed in this bylaw, with the municipality.
8. The municipality shall disburse the funds directly to the borrower upon full execution of the agreement in Appendix A of this bylaw.
9. The municipality acknowledges that this loan affects the municipality’s debt limit.

10. The borrower shall submit annual financial statements on the Brick Mill operations to the municipality's Director of Finance.

Mayor

City Clerk

Introduced and read a first time this ____ day of May, A.D., 2024.

Read a second time this ____ day of June, A.D., 2024.

Read a third time and adopted this ____ day of June, A.D., 2024.

Appendix A

LOAN AGREEMENT

THIS AGREEMENT made in the _____ day of _____, 2024

BETWEEN:

CITY OF YORKTON
a municipality in the Province of Saskatchewan
(the "Lender")

AND:

THE YORKTON BRICK MILL HERITAGE SOCIETY INC.
a non-profit corporation pursuant to the laws of the Province of Saskatchewan
(the "Borrower")

The parties agree as follows:

Funding Limit/Loan Amount

1. The Lender agrees to lend to the Borrower, and the Borrower agrees to borrow from the Lender an amount not to exceed \$240,000.00 of lawful money of Canada (Principal Sum).

Purpose of Funds

2. The Borrower agrees that the principal sum shall only be used for the purpose of continuing/completing construction for the Interpretive Cultural Centre and Restoration of the Brick Mill at 120 Livingstone Street in the City of Yorkton, in the Province of Saskatchewan.

Payment Terms

3. The Lender shall disburse one lump payment not to exceed \$240,000.00 directly to the Borrower upon the execution of this agreement.

Borrower's Requirements

4. a) The Borrower acknowledges that prior to the Lender making an advance under this Loan agreement, the Borrower shall submit to the Lender copies of duly executed funding agreements from all committed financial sponsors who will contribute funds to the Borrower on an incremental basis over four (4) years with the first payment expected in 2025.

- b) The Borrower shall submit annual financial statements on the Brick Mill operations on or before June 30 in each year.

Term of Agreement

5. The Lender and Borrower agree that the loan shall be for a term of four (4) years bearing no interest.

Repayment Terms

6. The Borrower agrees to repay to the Lender in the City of Yorkton, in the Province of Saskatchewan the principal sum as follows:
- a) The principal sum is to be repaid in up to four (4) consecutive yearly instalments of \$60,000 commencing on the 30th day of June, 2025, and \$60,000 annually on the 30th of June in each year following until the balance of the principal sum is paid, with all due and payable on the 30th day of June, 2028, the date provided for the payment of the last instalment of the principal sum.

Termination of Agreement

7. On the occurrence of any of the following events of default the Lender may, at its option required the unpaid balance of the principal sum to immediately become due and payable:
- a) In the event that the Borrower fails to make any of the payments in the amounts and at the time specified in this agreement;
- b) In the event that the Borrower should breach any part of this agreement entered into between the Lender and Borrower;
- c) In the event that the Borrower should become bankrupt or insolvent or should the Borrower be subject to provisions of the *Bankruptcy Act* or any other Act for the benefit of creditors or should the Borrower go into the liquidation either voluntarily or under an Order of a Court of competent jurisdiction or make a general assignment for the benefit of its creditors or otherwise acknowledge its insolvency;
- d) In the event that the Borrower should suspend or fail to carry on and continuously conduct its business/operation as set out in this agreement.

IN WITNESS WHEREOF the City of Yorkton has hereunto attested to this agreement by the proper signing officers on its behalf this ____ day of _____, 202__.

CITY OF YORKTON

By: _____
Name & Title: Mitch B. Hipsley, Mayor

By: _____
Name & Title: Jessica Matsalla, City Clerk

IN WITNESS WHEREOF the Yorkton Brick Mill Heritage Society Inc. has hereunto attested to this agreement by the proper signing officers on its behalf this ____ day of _____, 202__.

YORKTON BRICK MILL HERITAGE SOCIETY INC.

By: _____
Name & Title: _____

By: _____
Name and Title: _____

Public Notice

Bylaw No. 8/2024 – Loan Agreement for Yorkton Brick Mill

Details: Yorkton City Council will consider Loan Bylaw No. 8/2024, which is proposed to formalize a loan from the City for the restoration the historic Brick Mill Building located at 120 Livingstone Street, including the construction of an Interpretive Cultural Centre. The site has been declared as Municipal Heritage Property.

The Cities Act permits a City to loan money to non-profit organizations by bylaw, if it is of benefit to the city. The Yorkton Brick Mill Heritage Society has committed financial sponsors which are guaranteeing the repayment of the debt, however it will be done in increments over time. The loan from the City is for \$240,000.00 CAD and will be repaid in equal instalments over four years interest free.

Pursuant to *The Cities Act*, the Bylaw is to be publicly advertised before Council makes their final decision.

Public Hearing: City Council will hear all persons who are present and wish to speak to the proposed loan bylaw and all written submissions will be read verbatim, unless the submitter is in attendance to speak on the submission, on **Monday, June 17, 2024 at 5:00 p.m. in City Hall Council Chambers, Yorkton, SK.**

Written Submissions: If you wish to provide written comments for Council's consideration, they must be submitted by 9:00 a.m. on Wednesday, June 12, 2024. Written submissions must be directed to:

Jessica Matsalla, Director of Legislation and Procedures

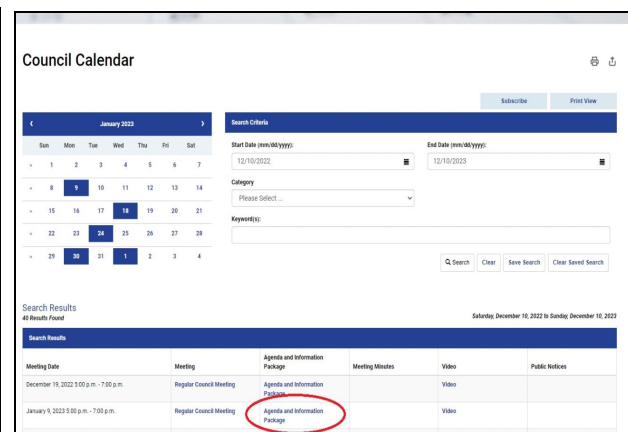
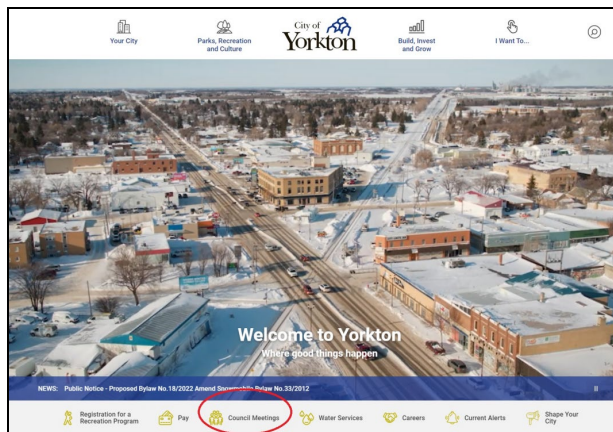
In Person: 37 Third Avenue North, Yorkton, SK

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

Via Email: jmatsalla@yorkton.ca

For More Information:

To see the proposed bylaw and administrative report for this item, please visit www.Yorkton.ca. Click or tap on the "Council Meetings" link and select "Agenda and Information Package" for the May 27, 2024 Regular Council Meeting. The report will be found in the Information Package that follows the Agenda.



Questions regarding the proposed bylaw may be directed to:

City of Yorkton Finance Department

Phone: (306) 786-1723

Email: astradeski@yorkton.ca