

**CITY OF YORKTON**  
**REGULAR COUNCIL MEETING AGENDA**  
**Monday, August 19, 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 – July 29, 2024
5. **UNFINISHED BUSINESS**
6. **REPORTS OF COUNCIL COMMITTEES AND MATTERS REFERRED**
  - a. Environmental Committee Meeting Minutes – May 14, 2024
  - b. Director of Planning, Building & Development  
Lot Sales Rebate Program Policy – Update to Show Home Rebate Program
7. **HEARING OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
8. **BUSINESS ARISING OUT OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
9. **CORRESPONDENCE**
10. **BYLAWS**
  - a. Director of Planning, Building & Development
    - Bylaw No. 11/2024 – Amendment to Zoning Bylaw No. 14/2003 – Regulations for Storage Compounds/Facilities [Introduction and First Reading/Authorization of Public Notice]
  - b. Director of Planning, Building & Development
    - Bylaw No. 12/2024 – Rezone 1,5 & 9 Cook Drive from R-1A Small Lot Residential to R-5 Mixed Density Residential [Introduction and First Reading/Authorization of Public Notice]
11. **ADMINISTRATIVE REPORTS**
  - a. City Controller
    - 2023 Financial Statements
    - 2023 Public Accounts
  - b. Assessment & Taxation Manager
    - Parkland Regional Library’s Request for Tax Exemption – Response
  - c. Director of Finance
    - Intent to Borrow – York Road Reconstruction Project [Authorization of RFP and Public Notice]
  - d. Director of Public Works
    - Sewer Relining Tender
12. **GIVING NOTICE OF MOTION**
  - a. Councillor Dustin Brears – City of Yorkton Youth Advisory Board
13. **IN CAMERA SESSION**
  - a. Property Item A
  - b. Budgetary Item A
  - c. Other Item A
  - d. Other Item B
  - e. Property Item B
14. **ADJOURNMENT**

# Environmental Committee

## MINUTES

TUE, MAY 14, 2024

7:30 A.M.

QUEEN ST WTP, STAFF ROOM

Members Present	Chair Shannon Erickson, Sandra Bilan, Dustin Brears, Jason Signarowski, Kris Gendall
Absent	Stefan Bymak, David McKerchar, Matt Poier, Aron Hershmilller, Darcy Zaharia
City Staff	Connor Hunt, Lyndon Hicks
Presentation	
Recording	Val Fatteicher
Call to order	7:36 a.m.
Adjourn	8:56 a.m.
<b>1. Declaration of Conflict of Interest</b>	
Declaration	No declaration of conflict of interest was made.
<b>2. Approval of Agenda</b>	
Discussion	Review of agenda items for discussion.
<b>Motion 08-24</b>	<b>Sandra Bilan</b> That the agenda be approved as presented.
<b>Motion 09-24</b>	<b>Sandra Bilan</b> That the agenda be amended by the addition of Point 5. Wastewater Renewal Project - Stakeholder Session. CARRIED.
<b>3. Minutes of the April 10, 2024 Meeting</b>	
<b>Motion 10-24</b>	<b>Sandra Bilan</b> That the minutes of April 10, 2024 be approved as presented. CARRIED.
<b>4. Strategic Plan Review</b>	
Discussion	<ul style="list-style-type: none"> <li>• Previous Strategic Plan for the Environmental Committee was finalized in 2021. Few of the current members were present during its creation.</li> <li>• A review of the 2021 Strategic Plan will be undertaken during this meeting and subsequently in order to complete an update to the content as well as target items shown on the summary spreadsheet.</li> </ul>

## 5. Wastewater Renewal Project - Stakeholder Session

Discussion

- The first stakeholder session for the Wastewater Renewal Project will be tentatively held at the Gallagher Centre during the evening of June 27<sup>th</sup>.
- Members of the Environmental and Economic Development Committees will be invited to attend once confirmed.

## 6. Next Meeting Date

Next meeting date pending results of the Doodle Poll. Proposed date will be in June.

## 7. Next Meeting Agenda Items

- Strategic Plan Review
- Spring Yard Waste Clean Up Program

## 8. Adjournment 8:56 am

**Motion 11-24**

**Jason Signarowski**

That the Environmental Committee Meeting be adjourned. CARRIED.

These minutes have been approved by members of the Environmental Committee on June 19, 2024.

Shannon Erickson

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Chair

Val Fatteicher

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Recording Secretary

<p>TITLE: Lot Sales Rebate Program Policy – Update to Show Home Rebate Program</p>	<p>DATE OF MEETING: August 19, 2024</p>
<p>CLEARANCES:</p>	<p>REPORT DATE: August 14, 2024</p> <p>ATTACHMENTS:</p> <ol style="list-style-type: none"> <li>1. Show Home Rebate Program Policy 10.20 – February 26, 2024 Revision</li> <li>2. Draft Lot Sales Rebate Program Policy</li> </ol> <p>_____</p>
<p>Written by: Michael Eger – Director of Planning, Building &amp; Development</p> <p style="text-align: center;"><b>Michael Eger</b></p>	
<p>Reviewed by: Jessica Matsalla – City Clerk</p> <p style="text-align: center;"><b>Jessica Matsalla</b></p>	
<p>Approved by: Brad Hvidston – City Manager</p> <p style="text-align: center;"><b>Brad Hvidston</b></p>	

**Background:**

The Show Home Rebate Program Policy 10.20 (SHRP) was adopted in October of 2023, initially providing up to five qualified contractors with a \$20,000 lot price rebate upon building a show home on Heath Court (in the York Landing Subdivision). The SHRP was later updated to provide more aggressive incentives (50% lot price rebate) and to establish parameters around, build timelines, floor area, decks, landscaping, and finishing materials. With only one application, the SHRP was again updated in February to waive the application deadline so long as construction could be completed by the end of the 2024 season. With only one application, the Policy was again expanded in April to apply to all City-owned R-1 and R-2 lots, and not just those on Heath Court.

The lone application has not yet resulted in a build, and it is all but certain that any home being started now would not be completed in time to meet the intent of the policy. Housing starts remain low, with only one active and one planned build. In response to the low residential construction activity, decreased rental unit availability and interest from another builder in constructing a four-unit dwelling in York Landing, Council resolved, at their July 29<sup>th</sup> meeting:

“That the Show Home Rebate Program be revised into a ‘Lot Sales Rebate Program’ to remove design requirements for Show Home construction.”

## **Policy:**

The Policy is designed to be straightforward and remove as many barriers as possible to the sale of lots. Key aspects of the policy are:

- Open to any purchaser (and not just contractors).
- Offered on a first-come, first-served basis.
- Rebate would be applied at the time of sale in order to remove funding/lending complications for purchasers
- No “build-by” or sunset clause as the City’s current vacant land mill rate typically generates enough property taxes to push vacant land owners towards starting construction (if they do not build), the City receives sufficient revenue to justify the sale.
- Multiple entries would not be eligible until October 1<sup>st</sup>, after which sufficient time will have passed for other applicants to enter the program.

## **Committee Recommendations:**

With the construction season fading quickly, the Economic Development Committee (EDC) was not consulted on the proposed policy. However, the EDC has previously expressed support for housing incentives, and has recommended approval and expansion of the previous SHRP and also the current Residential Construction Incentive (RCI), which provides a five year, 100% tax abatement to anyone building a new dwelling on any lot within the City. It is therefore anticipated that they will be supportive of revising the current SHRP such that it can be awarded to anyone looking to build new dwelling units.

The Committee will be updated on the new Policy and otherwise be consulted when we contemplate renewal or revisions for 2025.

## **Communication Plan:**

Pending Council’s decision, promotion of the program through City News, social media and radio will be renewed.

The existing applicant in the SHRP has been advised of proposed changes, and will be given the option to proceed under the newly proposed policy. Combined with the aforementioned four-unit dwelling, this would leave financial space for approximately three additional builds.

## **Financial Implications:**

Council has previously earmarked \$295,000 towards the sale of five residential lots. Council may want to consider using the full funding, if demand warrants, to incentivize more units.


## **Options:**

1. That Council approve the Lot Sales Rebate Program, which repeals and replaces the Show Home Rebate Program by providing five separate 50% rebates on the purchase price of any City-owned residential lot.

2. That Council approve the Lot Sales Rebate Program, which repeals and replaces the Show Home Rebate Program by providing 50% rebates on the purchase price of any City-owned residential lot, to a maximum total of \$295,000.
3. Alternative direction from Council.

**Recommendation:**

1. That Council approve the Lot Sales Rebate Program, which repeals and replaces the Show Home Rebate Program, and further, that Administration be directed to allocate the full amount of funds, being \$295,000, as part of the Program.

 <p style="text-align: center;"><b>City of Yorkton</b></p>			
<b>POLICY TITLE</b>		<b>ADOPTED BY</b>	<b>POLICY NO.</b>
<b>SHOW HOME REBATE PROGRAM (SHRP)</b>		City Council	10.420
<b>ORIGIN/AUTHORITY</b>	<b>JURISDICTION</b>	<b>EFFECTIVE DATE</b>	<b>PAGE #</b>
City Council	City of Yorkton	October 2, 2023 Amended Nov. 27, 2023	1 of 2

**PURPOSE:**

To encourage the development of new finished homes in underdeveloped residential subdivisions by providing financial incentive to homebuilders to construct and sell show homes on City-owned residential lots.

**POLICY:**

1. City Council has adopted the **Show Home Rebate Program (SHRP)**, as outlined.
  - 1.1 The SHRP is made available to all eligible contractors as determined by City of Yorkton Policy No. 10.180 “Sale of Residential Lots”.
  - 1.2 A rebate equal to 50% of the purchase price of the lot will be offered to eligible contractors upon substantial construction completion (90 days after City approval of the vapour barrier installation). Contractors may use the rebate toward the purchase price of the lot or other costs associated with the show home.
  - 1.3 To be eligible:
    - 1.3.1 The applicant must have constructed at least one residential dwelling during the two years prior to application;
    - 1.3.2 The applicant must have proven capacity to construct a residential dwelling by October 1, 2024;
    - 1.3.3 The show home must have a completed interior and exterior and can be furnished at the discretion of the builder;
    - 1.3.4 The show home must be grassed or turfed in the front yard and have a finished hard surface driveway and finished posterior deck;
    - 1.3.5 The show home must have an above grade square footage of between 1,400 – 2,200 sqft, with a minimum of 1,000 sqft on the main level; and
    - 1.3.6 The primary exterior finishes of the show home must be accompanied by some type of complementary finish on the façade (i.e. brick, stone, etc.).
  - 1.4 Preference will be given to locally-owned businesses.
  - 1.5 Lots will be sold as per City of Yorkton Policy No. 10.180 “Sale of Residential Lots”.
    - 1.5.1 Upon the signing of an Agreement, an amount equal to 10% of the purchase price of the lot plus GST is payable to the City.
    - 1.5.2 The balance owing is due, for contractors intending to build a spec home, within 24 months from the date of signed Agreement.

POLICY TITLE	POLICY NO.	PAGE #
SHOW HOME REBATE PROGRAM (SHRP)	10.420	2 of 2

1.6 Application Procedure:

1.6.1 A completed “Show Home Rebate Program Application” (see Appendix A) must be submitted to the Business Liaison no later than January 31, 2024.

1.6.2 The following must be included with the Application:

- a. Proposed budget and estimates by a professional estimator, contractor, engineer, architect or qualified design professional.
- b. Site plan of the property to scale, building elevation drawings, renderings or mock-ups, and photos of similar works and proposed materials.

1.7 Applicants are eligible to receive the SHRP for multiple properties, provided they meet the requirements of this Policy.

1.8 All applicants must submit plans of the proposed development which comply with Federal and Provincial statutes, and Municipal Bylaws, including, but not limited to, the *National Building Code of Canada*, the *Uniform Building and Accessibility Standards Act*, and the City of Yorkton Zoning Bylaw 14/2003.

1.9 The City is only responsible for providing rebates based upon the funding commitment for that fiscal year as determined by City Council.

1.10 The City reserves the right to repeal approval under the SHRP if:

- 1.10.1 Construction of the new dwelling unit is discontinued;
- 1.10.2 Building/site deficiencies are not corrected; or
- 1.10.3 The property is in contravention of any City bylaw.

1.11 The City reserves the right to withhold a portion of the rebate should the applicant fail to meet all points listed under Section 1.3 of this policy.

1.12 A property that received a rebate for the Show Home Rebate Program may also be considered for the Residential Construction Incentive upon application of a Building Permit for eligible structures.


1.13 The City will award a maximum of five separate rebates in 2024.

1.14 This Policy will close to new applicants at the end of 2024.

**RESPONSIBILITY:**

City Council, under the advisement of the Director of Planning, Building & Development, is responsible for the ongoing review and updating of this policy.



		<b>City of Yorkton</b>	
<b>POLICY TITLE</b> RESIDENTIAL LOT SALES REBATE PROGRAM (RLSRP)		<b>ADOPTED BY</b> City Council	<b>POLICY NO.</b> --.----
<b>ORIGIN/AUTHORITY</b> City Council	<b>JURISDICTION</b> City of Yorkton	<b>EFFECTIVE DATE</b> August 19, 2024	<b>PAGE #</b> 1 of 1

**PURPOSE:**

To encourage sale of existing residential lot inventory in underdeveloped residential subdivisions.

**POLICY:**

1. City Council has adopted the **Residential Lot Sales Rebate Program (RLSRP)**, as outlined.
  - 1.1 The RLSRP succeeds the former Show Home Rebate Program.
  - 1.2 The RLSRP is made available to anyone wishing to construct dwelling units on City-owned residential lots.
  - 1.3 A rebate equal to 50% of the purchase price of the lot will be offered to all purchasers until budgeted funding is fully allocated.
  - 1.4 Applicants will automatically receive the rebate upon receipt of a signed Purchase and Sales Agreement.
  - 1.5 Lots will otherwise be sold as per City of Yorkton Policy No. 10.180 “Sale of Residential Lots”.
  - 1.6 Applicants are not eligible to receive the RLSRP for multiple properties until October 1, 2024.
  - 1.7 If multiple applications are received in the same timeframe and funding allocations are exceeded, preference will be given to builds carried out by local contractors.
  - 1.8 A property that received a rebate for the LSRP may also be considered for the Residential Construction Incentive upon application of a Building Permit for eligible structures.
  - 1.9 The City reserves the right to deny approval under the LSRP if:
    - 1.9.1 The applicant has any unpaid City property taxes or fines.
    - 1.9.2 The applicant is in contravention of any City bylaw.
  - 1.10 This Policy will close to new applicants at the end of 2024.

**RESPONSIBILITY:**

City Council, under the advisement of the Director of Planning, Building & Development, is responsible for the ongoing review and updating of this policy.

<b>TITLE:</b> Bylaw No. 11/2024 – Amendment to Zoning Bylaw No. 14/2003 – Regulations for Storage Compounds/Facilities	<b>DATE OF MEETING:</b> August 19, 2024
	<b>REPORT DATE:</b> August 14, 2024
<b>CLEARANCES:</b>	<b>ATTACHMENTS:</b> <ol style="list-style-type: none"> <li>1. Bylaw No. 1/2024</li> <li>2. Zoning Map</li> <li>3. Roadway Classification Map</li> <li>4. Draft Bylaw No.11/2024</li> <li>5. Public Notice</li> </ol>
<b>Written by:</b> Michael Eger - Director of Planning, Building & Development  <div style="text-align: center;"><b>Michael Eger</b></div>	
<b>Reviewed by:</b> Jessica Matsalla – City Clerk  <div style="text-align: center;"><b>Jessica Matsalla</b></div>	
<b>Approved by:</b> Brad Hvidston – City Manager  <div style="text-align: center;"><b>Brad Hvidston</b></div>	

**Summary of History/Discussion:**

In January, Council passed Bylaw No. 1/2024 to amend Zoning Bylaw No. 14/2003 (the Zoning Bylaw) by adding Storage Compounds/Facilities as a Discretionary Use in the C-3 Highway Commercial zoning district, and by creating special use provisions for the use (see Attachment 1). In response to interest for storage uses on industrial-zoned lands, Administration has identified additional items for consideration relating to the Storage Compound/Facilities use.

**Administrative Review**

The Zoning Bylaw currently defines Storage Compounds/Facilities as “*A development used for the enclosed interior or screened and enclosed exterior storage of vehicles, personal items, or products.*” The Zoning Bylaw lacks a definition which allows for unenclosed or unscreened storage. Establishing screening and fencing regulations within a definition is atypical, as they would normally be implemented through the distinct zoning districts. As it stands, these regulations are the same in the City’s industrial districts as in commercial districts.

The purpose of requiring fencing and screening for a storage use is to: improve aesthetics for neighbours and the travelling public; protect property values of surrounding properties; and encourage investment in-and-around these areas. The requirement for fencing and screening in industrial zones, away from high visibility roadways, does not serve the same importance.

As a result, Administration proposes Bylaw No. 11/2024 (see Attachment 4) containing the following zoning bylaw amendments:

**Firstly**, to amend the Land Use definition of Storage Compounds/Facilities by deleting the current definition to be replaced with the following:

“Storage Compounds/Facilities: A development used for the exterior or interior storage of items, including, but not limited to vehicles, personal items, products/and or equipment.”

**Secondly**, by adding the following Special Use Provisions for Storage Compounds/Facilities:

“Storage Compounds/Facilities uses adjacent to Provincial/through highways, arterial and/or collector roadways shall be screened to minimize the visual appearance from the adjacent roadway. Screening may be in the form of landscaping, fencing or a combination of the two and shall sufficiently obscure the view of the use from the ground to a height of 1.85m (6’).”

**And thirdly**, to add Storage Compounds/Facilities as Permitted Uses in the Heavy Industrial (MI-2) zoning district.

### **Official Community Plan**

The Official Community Plan (OCP) is silent to this specific land use, but does support industrial development as a “critical part of the City” (Section 3.1.9). At the same time, the OCP acknowledges that industrial development should be physically separated from incompatible land uses such as residential and high-density commercial (Section 3.1.9). The OCP goes on to state that we will “establish standards for the enhancement of gateways into the City that will increase the prominence of these areas and create a positive, lasting impression” (Section 4.1.1[2]) and “ensure that Yorkton’s commercial corridors contribute positively to the aesthetics of the City’s gateways” (Section 4.4.3[5]). The proposed amendment would therefore be consistent with policies of the OCP.

### **Public Notice**

Should Council wish to proceed with 1<sup>st</sup> Reading, Administration will proceed with the required Public Notice (Attachment 5), which includes advertisement in the local newspaper, at City Hall and on the City website. The required Public Hearing would be set for the next Council Meeting being Monday, September 9, 2024, after which Council may proceed with 2<sup>nd</sup> and 3<sup>rd</sup> Reading.

The proposed amendment will also be referred to the Planning and Infrastructure Commission before it is brought back to Council for their review, input and decision, in conjunction with the Public Hearing.

**Options:**

1. That Bylaw No. 11/2024 be given 1<sup>st</sup> Reading, and that Administration be authorized to proceed with the Public Notice process.
2. That Bylaw No. 11/2024 be denied for reasons as listed by Council.
3. That Administration be provided with alternative direction.

**Administrative Recommendation:**

That Bylaw No. 11/2024, a Bylaw of the City of Yorkton in the Province of Saskatchewan to amend Zoning Bylaw No. 14/2003 firstly by clarifying the definition of Storage Compounds/Facilities, secondly by adding special use provisions for Storage Compounds/Facilities adjacent to highways, arterial and collector roadways and thirdly, by adding Storage Compounds/Facilities as Permitted uses in the MI-2 Heavy Industrial zoning district be given 1<sup>st</sup> Reading this 19<sup>th</sup> day of August, A.D., 2024, and that Administration be authorized to proceed with the Public Notice process.

## Attachment 1

City of Yorkton  
Saskatchewan

Bylaw No. 1/2024

A Bylaw of the City of Yorkton in the Province of Saskatchewan to Amend Zoning Bylaw No. 14/2003, by adding Storage Compounds/Facilities as Discretionary Uses in the C-3 Highway Commercial zoning district and adding Special Use Provisions for their use.

WHEREAS, pursuant to Sections 46(3) and 69 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:

That Zoning Bylaw No. 14/2003 be amended by:

1. Adding subsection 7.13 “Storage Compounds/Facilities” as follows:

### Section 7.13

#### STORAGE COMPOUNDS/FACILITIES

##### 7.13.1

Where listed as a Discretionary Use, Storage Compounds/Facilities uses shall be subject to Section 3.5 Development Permit Applications: Discretionary Uses. Consideration shall be given to the presence of activities already located in the area and on the site, and their effect on the surrounding environment.

Discretionary Uses shall be more favourably considered where it can be demonstrated that:

- A) the location of the activity being performed outdoors is appropriate to the site and that it will have a minimal impact on the surrounding adjacent areas, including, but not limited to:
  - the anticipated levels of noise created by the use;
  - the proposed use is not detrimental to the health, safety, convenience or general welfare of persons residing or working in the vicinity or injurious to property, improvements or potential development in the vicinity;
  - the use will have a minimal impact on the amenity of the surrounding zoning district and adjacent areas and that these areas will not be reasonably compromised;
  - the character of adjacent uses, shall be protected and maintained through the provision of buffer areas, separation distances and screening;
  - the anticipated increased level or types of vehicle traffic, unsafe conditions or situations for vehicles, cyclists or pedestrians;

**Attachment 1, continued**

B) the use can comply with all applicable Municipal, Provincial and Federal regulations.

- 2. Adding Storage Compounds/Facilities to:
  - a. 17.1.2.11 – C-3 Highway Commercial Discretionary Uses

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

CERTIFIED A TRUE AND CORRECT COPY OF  
BYLAW NO. 11/2024 OF THE CITY OF  
YORKTON.

DATED AT YORKTON, SASKATCHEWAN THIS  
28<sup>th</sup> DAY OF February A.D. 2024

[Signature]  
CITY CLERK

[Signature]  
Acting Deputy MAYOR


[Signature]  
CITY CLERK



Introduced and read a first time this 29<sup>th</sup> day of January, A.D., 2024.

Read a second time this 26<sup>th</sup> day of February, A.D., 2024.

Read a third time and adopted this 26<sup>th</sup> day of February, A.D., 2024.


**ZONING DISTRICTS MAP**  
 MUNICIPAL ZONING BYLAW NO. 14/2003 - Schedule Z-1  
 Updated: 2019-04-04

**ZONING DISTRICTS**

**RESIDENTIAL DISTRICTS**

- R-1 GENERAL RESIDENTIAL
- R-1A SMALL LOT RESIDENTIAL
- R-2 LOW DENSITY RESIDENTIAL
- R-3 MEDIUM DENSITY RESIDENTIAL
- R-4 HIGH DENSITY RESIDENTIAL
- R-5 MIXED DENSITY RESIDENTIAL
- R-6 MANUFACTURED HOME RESIDENTIAL

**COMMERCIAL DISTRICTS**

- C-1 CITY CENTRE COMMERCIAL
- CT-1 CITY CENTRE COMMERCIAL (TRANSITIONAL)
- C-2 ARTERIAL COMMERCIAL
- CT-2 ARTERIAL COMMERCIAL (TRANSITIONAL)
- C-3 HIGHWAY COMMERCIAL
- C-4 NEIGHBOURHOOD COMMERCIAL
- CMI-1 COMMERCIAL-INDUSTRIAL TRANSITIONAL
- MKURB MIXED USE RESIDENTIAL + BUSINESS

**INDUSTRIAL DISTRICTS**

- MI-1 LIGHT INDUSTRIAL
- MI-2 HEAVY INDUSTRIAL

**MUNICIPAL DISTRICTS**

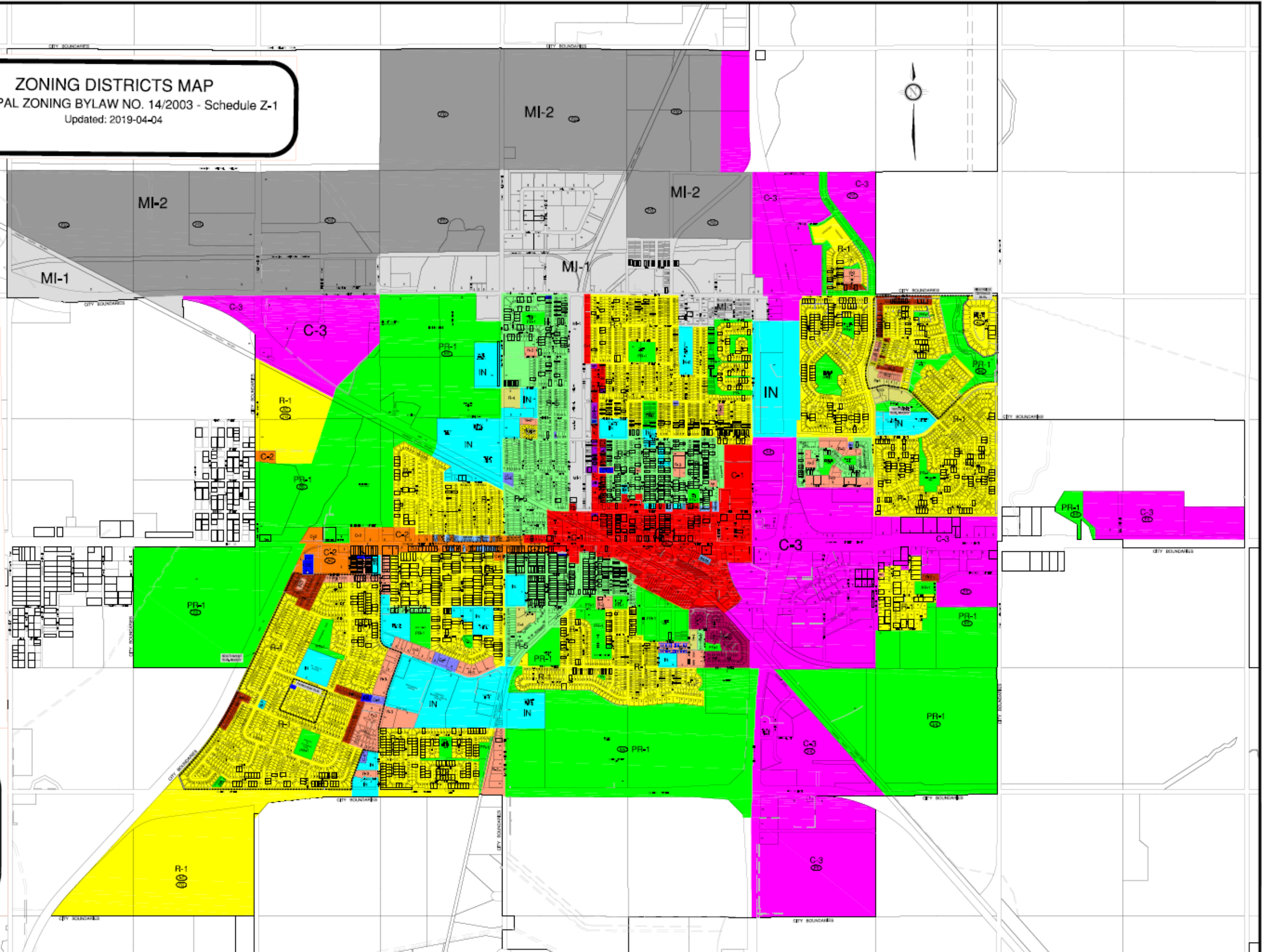
- IN INSTITUTIONAL
- PR-1 PARKS AND RECREATION
- CZ CONTRACT ZONE

**OVERLAYS**

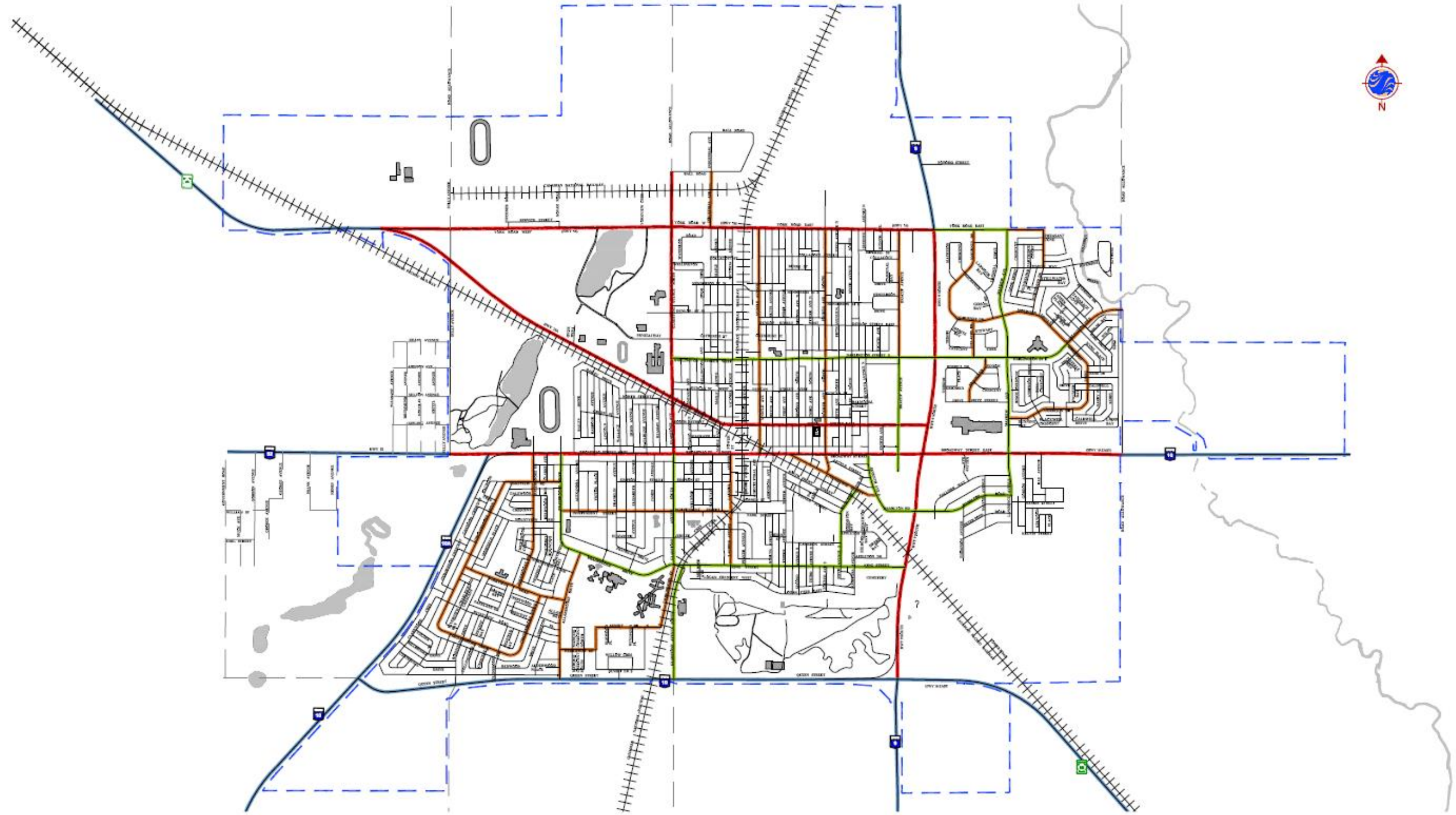
- AC ARCHITECTURAL CONTROL
- ES ENVIRONMENTALLY SENSITIVE
- FD FUTURE DEVELOPMENT

Scale : NTS

MAYOR \_\_\_\_\_ DATE \_\_\_\_\_  
 CITY CLERK \_\_\_\_\_ DATE \_\_\_\_\_  
 MINISTER OF GOVERNMENT RELATIONS  
 AND ABORIGINAL AFFAIRS \_\_\_\_\_ DATE \_\_\_\_\_



Attachment 3



V:\1131\active\113154417\planning\drawings\report\_figures\final\_report\road\_network.dwg  
 2011-06-14 03:26PM By: throberts

JUNE, 2011  
 113154417

ORIGINAL SHEET - ANSI B



Legend

- PROVINCIAL / THROUGH HIGHWAY
- ARTERIAL
- MAJOR COLLECTOR
- MINOR COLLECTOR

Client/Project  
 CITY OF YORKTON  
 TRANSPORTATION MASTER PLAN UPDATE

Figure No.  
 2.2

Title  
 EXISTING ROADWAY CLASSIFICATION



## Attachment 4

City of Yorkton  
Saskatchewan

### Bylaw No. 11/2024

**A Bylaw of the City of Yorkton in the Province of Saskatchewan to Amend Zoning Bylaw No. 14/2003, firstly by clarifying the definition of Storage Compounds/Facilities, secondly by adding special use provisions for Storage Compounds/Facilities adjacent to highways, arterial and collector roadways and thirdly, by adding Storage Compounds/Facilities as Permitted uses in the MI-2 Heavy Industrial zoning district.**

**WHEREAS**, pursuant to Sections 46(3) and 69 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:

That Zoning Bylaw No. 14/2003 be amended by:

1. Amending Section 2.1 General Definitions by deleting the definition of Storage Compounds/Facilities and replacing with:

“Storage Compounds/Facilities: A development used for the exterior or interior storage of items, including, but not limited to, vehicles, personal items, products and/or equipment.”

2. Adding subsection 7.13.2 “Storage Compounds/Facilities” as follows:

Section 7.13

#### STORAGE COMPOUNDS/FACILITIES

##### 7.13.2

Storage Compounds/Facilities uses adjacent to Provincial/through|highways, arterial and/or collector roadways shall be screened to minimize the visual appearance from the adjacent roadway. Screening may be in the form of landscaping, fencing or a combination of the two and shall sufficiently obscure the view of the use from the ground to a height of 1.85m (6’).

3. Adding Storage Compounds/Facilities as permitted uses in the MI-2 Heavy Industrial zoning district as follows:

20.1.1.38 Storage Compounds/Facilities

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., 2024.

Read a second time this \_\_\_\_ day of \_\_\_\_\_, A.D., 2024.

Read a third time and adopted this \_\_\_\_ day of \_\_\_\_\_, A.D., 2024.

## Attachment 5

### Public Notice

#### Proposed Zoning Bylaw Amendment to Amend Text

**Details:** Yorkton City Council will consider Bylaw No. 11/2024, a text amendment to Bylaw No. 14/2003, to:

**Firstly**, to amend the Land Use definition of Storage Compounds/Facilities by deleting the current definition to be replaced with the following:

“Storage Compounds/Facilities: A development used for the exterior or interior storage of items, including, but not limited to vehicles, personal items, products/and or equipment.”

**Secondly**, by adding the following Special Use Provisions for Storage Compounds/Facilities:

“Storage Compounds/Facilities uses adjacent to Provincial/through| highways, arterial and/or collector roadways shall be screened to minimize the visual appearance from the adjacent roadway. Screening may be in the form of landscaping, fencing or a combination of the two and shall sufficiently obscure the view of the use from the ground to a height of 1.85m (6’).

**And thirdly**, to add Storage Compounds/Facilities as Permitted Uses in the Heavy Industrial (MI-2) zoning district.

**Public Hearing:** City Council will hear all persons who are present and wish to speak to the proposed amendment and all written submissions will be read verbatim, unless the submitter is in attendance to speak on the submission, on **Monday, September 9, 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, September 4, 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](mailto:jmatsalla@yorkton.ca)

#### For More Information:

To see the full report on this application, and the proposed bylaw, please visit [www.Yorkton.ca](http://www.Yorkton.ca). Click or tap on the “Council Meetings” link and select “Agenda and Information Package” for the September 9, 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:

Planning Services  
Phone: (306) 786-1710  
Email: [planningservices@yorkton.ca](mailto:planningservices@yorkton.ca)

<b>TITLE: Bylaw No. 12/2024 – Rezone 1, 5 &amp; 9 Cook Drive from R-1A Small Lot Residential to R-5 Mixed Density Residential</b> <b>Council Report #1 – 1<sup>st</sup> Reading &amp; Public Notice</b>	DATE OF MEETING: August 19, 2024
	REPORT DATE: August 14, 2024, 2:31 PM
CLEARANCES:	ATTACHMENTS: 1. Zoning Map 2. Draft Bylaw No. 12/2024 3. Public Notice
Written by: Michael Eger – Director of Planning, Building & Development <p align="center"><b>Michael Eger</b></p>	
Reviewed by: Jessica Matsalla – City Clerk <p align="center"><b>Jessica Matsalla</b></p>	
Approved by: Brad Hvidston – City Manager <p align="center"><b>Brad Hvidston</b></p>	

**Summary of History/Discussion:**

A local builder recently approached the City about constructing a four-unit dwelling in the York Landing subdivision. In order to minimize construction costs and subsequent rental rates for each unit, the builder does not wish to construct front attached garages. In turn, they would require a property with rear-lane access to meet minimum parking requirements.

The City does have an inventory of R-2 Low Density Residential lots on Heath Court which could accommodate a four-unit dwelling as a Council approved, Discretionary Use. However, those lots are designed for semi-detached dwellings with front garages, and do not benefit from access to a rear lane. As such, Planning Services suggested the builder consider property on the first block of Cook Drive, which has rear lane access.

More specifically, the properties in question would be 1, 5 and 9 Cook Drive. They are currently zoned R-1A Small Lot Residential (see Attachment 1) and four-unit dwellings are prohibited in this district. Rezoning is therefore required in order to contemplate the conditional purchase offer for 9 Cook Drive and the north half of 5 Cook Drive. R-5 Mixed Density Residential zoning is proposed by Administration. If rezoning is passed, future subdivision would leave an equally-sized parcel that could be developed as a range of housing options with one to four units.

**Administrative Review**

The R-1A zone was created in 2012 in response to housing shortages and to meet criteria of a Provincial housing grant program (HeadStart on Home). Unfortunately, the implementation of the zoning coincided with a long period of economic stagnation, and only four separate homes have been constructed in the York Landing subdivision.

Demand for housing is steadily increasing, but the willingness for people to build new houses in the City is seemingly neutralized by construction cost inflation, (relatively) high interest rates and a general lack of confidence that a new home in Yorkton is a good investment.

At the same time, (primary market) rental housing availability has fallen to 2.4% (CMHC Rental Market Survey, October 2023), which is below the point that CMHC prescribes for a healthy rental market. This is supported by anecdotal summaries of the secondary housing market (of which CMHC cannot measure). The reduced availability creates barriers for employers, for people considering moving to Yorkton, and also for existing renters who could face the rent increases that typically correspond with lack of supply.

In order to evaluate the merits of residential rezoning applications, Planning Services considers each under the following criteria:

1. Is the proposed use compatible with neighboring uses?
2. Is there a need in the community for the proposed use?
3. Is there a need for additional properties within the zoning sector?
4. Would the rezoning be perceived as a precedent for which other owners of similarly-zoned properties would expect similar treatment?
5. Is the rezoning supported by the Official Community Plan?

1. Is the proposed use compatible with neighbouring uses?

The York Landing subdivision was designed to incorporate a mixed-density design. The purpose of this is to:

- reduce lot prices by increasing the number of properties shouldering the cost to develop the lands;
- increase the number or rate payers who bear the maintenance and replacement costs for infrastructure;
- create a range of lot sizes which encourage housing types and sizes throughout the housing continuum; and
- mitigate neighbourhood segregation.

In this way, rezoning to R-5 would match the intended uses of the neighbourhood. Further, the proposed design, without front attached garages, would match the existing and future dwellings along Cook Drive.

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

The City is experiencing a rental housing shortage, as mentioned above. There is clear and measurable need for more rental housing.

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

Most R-5 properties are located within the older neighbourhoods typically thought of as inner-City. The City has historically held a very limited inventory of R-5 properties, most commonly through tax title proceedings. However, the City holds no R-5 inventory at this time.

The only properties within York Landing which could accommodate a four-unit dwelling are either too large and expensive for the builder to consider, or do not have sufficient access for rear yard parking. There are likely other, privately held properties in the City where it would be possible to construct a four-unit dwelling. However, the builder believes the lots on Cook Drive provide what is needed for their intended design, at an appropriate price.

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

This block of Cook Drive is physically separated by streets or lanes from all the other properties with R-1A zoning. Therefore, further proliferation of the R-5 zone on Cook Drive would warrant a slightly different perspective. In other words, rezoning of the subject properties is not precedent setting.

5. Is the rezoning supported by the Official Community Plan?

The Official Community Plan (OCP), in consideration of the City's Housing Needs Assessment, is broadly supportive of increasing the density and availability of housing. This rezoning could enable up to eight units on this stretch of Cook Drive, whereas the current zoning would only accommodate three (plus secondary suites, if desired) to four (if developed with two semi-detached dwellings). While the proposed rezoning does increase density, it only creates an additional maximum of only two dwelling units, when factoring for secondary suites.

### **Public Notice:**

At this time, Administration would like to initiate the public notice process, including advertisement in the local newspaper, at City Hall and on the City website, as well as circulation to property owners within 75 metres of the subject property (Attachment 3).

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

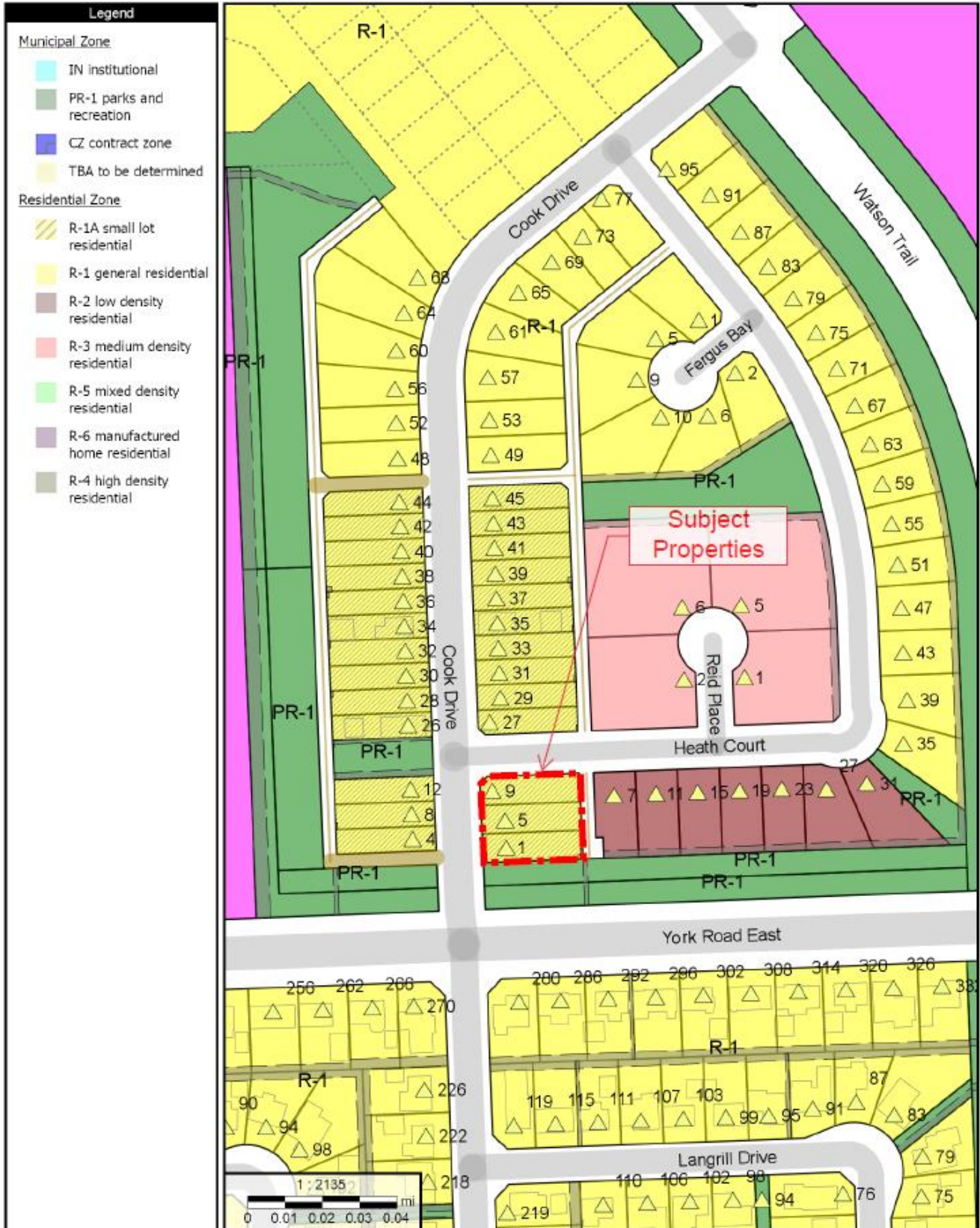
### **OPTIONS:**

1. That Bylaw No. 12/2024 given 1<sup>st</sup> Reading and that Administration be authorized to proceed with the Public Notice process.
2. That Bylaw No. 12/2024 be denied for reasons as listed by Council; or
3. That Administration be provided with alternative direction.

**RECOMMENDATION:**

1. That Bylaw No. 12/2024, a bylaw of the City of Yorkton in the Province of Saskatchewan to rezone Lots 1, 2 & 3, Blk/Par 2, Plan 102113581 civically known as 1, 5 & 9 Cook Drive, from R-1A Small Lot Residential to R-5 Mixed Density Residential to allow for mixed density dwellings, be introduced and given 1<sup>st</sup> Reading this 19<sup>th</sup> day of August, A.D., 2024, and that Administration be authorized to proceed with the Public Notice process.

# Attachment 1



© City of Yorkton 8/13/2024. Data provided herein is derived from sources with varying levels of accuracy, completeness and currency. This is not a sur





Attachment 2, continued

Schedule 'A'



## Attachment 3

### Public Notice

**Amendment to Zoning Bylaw No. 14/2003  
Bylaw No. 12/2024 – Proposed Rezoning of 1, 5 & 9 Cook Drive**



Legal Description:	Lots 1, 2 & 3, Blk/Par 2, Plan 102113581
Civic Address	1, 5 & 9 Cook Drive
Current Zoning	R1-A Small Lot Residential
Proposed Zoning	R-5 Mixed Density Residential

**Details:** Yorkton City Council will consider Bylaw No. 12024, an amendment to Bylaw No. 14/2003, to rezone 1, 5 & 9 Cook Drive from R1-A Small Lot Residential to R-5 Mixed Density Residential to allow for multi-unit and mixed density dwellings.

Pursuant to *The Planning and Development Act, 2007*, the amendment 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 amendment and all written submissions will be read verbatim, unless the submitter is in attendance to speak on the submission, on **Monday, September 9, 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 September 4, 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](mailto:jmatsalla@yorkton.ca)

**For More Information:**

To see the full report on this application, and the proposed bylaw, please visit [www.Yorkton.ca](http://www.Yorkton.ca). Click or tap on the "Council Meetings" link and select "Agenda and Information Package" for the August 19, 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:**

Michael Eger, Director of Planning, Building & Development  
Phone: (306) 786-1710  
Email: [planningservices@yorkton.ca](mailto:planningservices@yorkton.ca)

<p>TITLE: <b>2023 Audited Financial Statements</b></p>	<p>DATE OF MEETING: <b>August 19, 2024</b></p> <p>REPORT DATE: August 14, 2024, 2:14 PM</p>
<p>CLEARANCES: Ashley Stradeski – Director of Finance</p> <p><b>Ashley Stradeski</b></p>	<p>ATTACHMENTS:</p> <ol style="list-style-type: none"> <li><b>2023 Draft Financial Statements</b></li> <li><b>Letter of Representation to Baker Tilly SK LLP</b></li> </ol>
<p>Written by: Amber Matechuk – City Controller</p> <p><b>Amber Matechuk</b></p>	
<p>Reviewed by: Jessica Matsalla - City Clerk</p> <p><b>Jessica Matsalla</b></p>	
<p>Approved by: Brad Hvidston - City Manager</p> <p><b>Brad Hvidston</b></p>	

**BACKGROUND**

Annually, the City of Yorkton undergoes a financial audit, provided by the firm Baker Tilly SK LLP. For the year ended December 31, 2023, they have reviewed our processes and financial records. We are pleased that their Audit Report states our compliance with the Canadian Public Sector Accounting Standards, and confirms our statements *present fairly, in all material respects*, the City’s financial position and the results of its operations for the year 2023.

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

The attached representation letter 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 the system of internal controls, legislative compliance, preparing the financial statements and maintaining the 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 \$9.8 million; this “surplus” includes capital grants and contributions, and 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 17; note 10 of the financial statements package.

Fire Hall	\$ 1,230,731
Dracup	<u>2,328,434</u>
Total	\$ 3,559,165

This leaves the city with approximately \$38.4 million of debt available, as of December 31, 2023. As the City is planning for long-term debt requirements, there will be additional financing needed in the coming year as the City finishes the York Road Reconstruction project, the borrowing of that to be presented to Council separately this evening.

#### **Operations**

The 2023 operating surplus of \$1,900,918 (as presented with the year-end report at the June 17<sup>th</sup>, 2024 Regular Council Meeting) remains unchanged; and all approved departmental transfers have been completed as per that report. As the full surplus was added to reserves, typically no surplus shows on the formal **operating** income statement (on page 21). However, this year due to some accounting standard changes and re-statement of Asset Retirement Obligations, the operating income statement schedule shows a deficit of 329,966; but we still treat it as a net zero since we are not required to fund those accounting changes.

#### **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 \$206 million allocated to tangible capital assets and capital in progress. In the 2023 year alone, we spent about \$22.7 million on capital projects. Some of this work includes the York Road Reconstruction project, Gallagher Centre Ice System Upgrades and Dehumidification projects, finishing Deer Park Clubhouse, various waterline and well improvements and fleet equipment purchases. A large portion of these capital 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 39). To provide Council with a more detailed overview, we have expanded this information below to outline the particular department categories associated with each balance and any major projects forecasted to be funded from them.

<b>Schedule of Reserves</b>			
<b>(Category per F/S)</b>	<b>Includes</b>	<b>Balance</b>	<b>Forecasted Projects to be Funded (2024/2025)</b>
<b>Waterworks</b>	Water/Sewer (infrastructure and treatment plants)	\$ 8,547,274	\$750,000 Wells/Buildings, \$7.9M WPCP, \$1.5M Water Tower Repairs, \$7M Pumping Stations
<b>General Government</b>	Admin, IT, Rainy Day, Covid Restart, Annexation	\$ 3,481,438	\$220,000 Brick Mill, \$145,000 IT Server/Network
<b>Protection</b>	Fire, RCMP	\$ 1,913,580	\$47,000 Equipment, \$500,000 Pumper Vehicle
<b>Transportation</b>	traffic control, snow/ice), Plan/Bldg/Eng	\$ (700,567)	\$2.4M York Road, \$350,000 Traffic Poles
<b>Machine earnings</b>	Fleet	\$ 3,518,911	\$1.65M Fleet Purchases
<b>Enviro Health</b>	Landfill	\$ 4,007,661	\$540,000 Leachate Disposal, \$160,000 Master Plan
<b>Public Health/Welfare</b>	Cemetery	\$ 204,582	\$20,000 Chemical Shed
<b>Enviro Development</b>	Recycling, Garbage	\$ 1,889,221	n/a
<b>Recreation &amp; Parks</b>	Parks, pathways, beautification, facilities	\$ 5,227,021	\$288,000 Parks Improvements \$220,000 Facilities Upgrades \$2.7M Kinsmen Ice System Upgrades
<b>Gallagher Centre</b>	Gallagher/grounds	\$ 1,438,156	\$200,000 Roof, \$150,000 Ice Resurfacers, \$350,000 Various Equipment/Lighting/Sound Upgrades, \$1.1M Waterpark Pool UV/Sand Filter
<b>Deer Park</b>	Clubhouse, course equip, grounds,	\$ (6,237,246)	\$110,000 Irrigation, \$320,000 Mowers/Equip
<b>Library</b>		\$ 72,246	\$75,000 Meeting Rooms Upgrades
<b>Transit</b>		\$ 87,430	\$85,000 Transit Van
<b>Economic Development</b>		\$ 287,118	BIIP Incentives
<b>Airport</b>		\$ 1,155,689	\$1.7M Airport Terminal Building, \$375,000 Equip
	<b>Total</b>	<b>\$24,892,514</b>	<b>Est \$30.86 million</b>

The rainy day fund reserve grew significantly in 2023 due to the large \$1.9 million operating surplus. As of December 31, 2023, the balance in the rainy day fund is \$3,014,590. While \$250,000 is already ear-marked for projects, this leaves a significant balance that Council may choose to allocate. A future strategic planning meeting will be conducted with Council to assess how to allocate this surplus balance.

## **FINANCIAL IMPLICATIONS**

The City is required to submit the approved financial statements by Sept 1 each year as they are required to be filed with the Ministry of Finance, and all of our banks and major creditors. This practice ensures compliance with any loan covenants, and maintains our good standing with the government in order to qualify for future 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 & RECOMMENDATION**

1. To approve the 2023 Draft Audited Financial Statements for the City of Yorkton as presented; and that authorization be given to the Director of Finance to sign the representation letter; and further that the creation of the final 2023 financial statements be approved.
2. To deny approval of the 2023 Draft Audited Financial Statements 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 2023 Draft Audited Financial Statements for the City of Yorkton as presented; and authorize the Director of Finance to sign the representation letter to the auditors; and further that the final 2023 Financial Statements be created and hereby approved.**

**City of Yorkton**  
**FINANCIAL STATEMENTS**  
**Ended December 31, 2023**

**Draft for Client Review**

**City of Yorkton**  
Yorkton, Saskatchewan  
December 31, 2023

---

**Mayor**  
Mitch Hipsley

**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**  
Connor Hunt

**Director of Public Works**  
Aron Hershmillar

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

**Director of Recreation  
and Community Services**  
Taylor Morrison

**Fire Chief**  
Trevor Morrissey

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

**City Solicitor**  
Rusnak Balacko Kachur Rusnak

**Auditors**  
Baker Tilly SK LLP

Draft for Client Review



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## Independent Auditors' Report

To the Council  
City of Yorkton

### *Opinion*

We have audited the consolidated financial statements of City of Yorkton, (the municipality), which comprise the consolidated Statement of Financial Position as at December 31, 2023 and the consolidated Statements of Financial Activities and Changes in Net Assets, Changes in Net Financial Assets and Cash Flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the municipality as at December 31, 2023, and results of its operations and its consolidated cash flow for the year then ended in accordance with Canadian public sector accounting standards.

### *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 consolidated financial statements section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

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



### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the municipality to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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, 2023

	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and cash equivalents - note 3	35,477,184	40,217,228
Taxes receivable - note 4	2,437,599	2,036,086
Accounts receivable - note 5	5,003,397	4,146,242
Long-term investments - note 7	5,666,042	5,289,201
<b>Total Financial Assets</b>	<b>48,584,222</b>	<b>51,688,757</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	8,573,984	7,346,162
Taxpayer deposits	218,299	216,750
Tax prepayments	2,691,430	2,595,159
Deferred revenues - note 9	6,916,243	5,932,473
Other liabilities	74,618	71,483
Landfill closure and post closure		2,422,108
Asset retirement obligations - note 11	4,755,446	
Long-term debt - note 10	3,559,165	5,642,621
<b>Total Liabilities</b>	<b>26,789,185</b>	<b>24,226,756</b>
<b>Net Financial Assets</b>	<b>21,795,037</b>	<b>27,462,001</b>
<b>Non-Financial Assets</b>		
Tangible capital assets - schedules 3 and 4	186,754,125	181,578,981
Capital projects in progress	19,677,543	9,340,964
Assets held for sale - note 6	18,167,907	18,272,991
Inventories	1,945,778	1,810,429
Prepaid expenses	11,169	10,384
<b>Total Non-Financial Assets</b>	<b>226,556,522</b>	<b>211,013,749</b>
<b>Accumulated Surplus Excluding Remeasurement Gains - schedule 5</b>	<b>\$ 248,351,559</b>	<b>\$ 238,475,750</b>

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, 2023

	2023 Budget (Note (r))	2023	2022
<b>Revenue</b>			
Taxation	27,885,496	27,094,887	25,385,385
Provincial utility surcharges	3,200,000	3,517,916	3,372,972
Revenue sharing	3,287,000	3,345,201	2,946,632
Grants in lieu of taxes		1,283,853	1,227,633
Sales of services			
General	6,007,286	6,613,445	6,725,821
Gallagher Centre	1,843,113	1,700,554	1,741,400
Deer Park Golf Course	616,000	697,013	596,068
Other revenue from own sources - schedules 1 and 2	624,075	3,085,329	2,068,316
Conditional grants - schedules 1 and 2	971,400	1,019,392	1,005,149
Waterworks	10,195,121	11,278,542	10,052,664
Airport services	124,668	190,099	143,437
Bus services	27,520	83,051	28,247
Profit on property sales		90,877	1,053,250
Yorkton Housing Corp. increase in equity		376,841	335,611
Capital grants and contributions - schedules 1 and 2		591,069	760,020
	<u>54,781,679</u>	<u>60,968,069</u>	<u>57,442,605</u>
<b>Expenditures</b>			
General government services	4,661,372	4,832,807	4,458,988
Protective services	9,523,651	10,084,137	9,942,866
Transportation services	6,622,184	10,420,484	9,504,204
Environmental health services	3,223,689	3,297,127	2,861,897
Social and family services	338,335	317,118	819,260
Economic development services	480,600	426,636	438,963
Recreation and cultural services	3,333,207	4,040,371	3,708,178
Library services	466,442	551,701	543,039
Fiscal services - transfer to allowances	40,000	40,000	40,000
Gallagher Centre	3,983,500	5,096,337	4,773,333
Deer Park Golf Course	875,750	1,284,572	1,007,358
Waterworks	9,025,044	9,282,192	9,358,550
Bus services	429,900	585,750	529,600
Airport services	275,800	715,001	505,644
Property development interest on loan		23,618	11,760
Asset write-offs and losses on disposal of assets		77,524	178,746
Other		16,885	30,139
	<u>43,279,474</u>	<u>51,092,260</u>	<u>48,712,525</u>
<b>Surplus of Revenue over Expenditures Before Other Capital Contributions</b>	11,502,205	9,875,809	8,730,080
<b>Capital Grants and Contributions - schedules 1 and 2</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Surplus of Revenue over Expenses</b>	11,502,205	9,875,809	8,730,080
Accumulated Surplus Excluding Remeasurement Gains, beginning of year	<u>238,475,750</u>	<u>238,475,750</u>	<u>229,745,670</u>
<b>Accumulated Surplus Excluding Remeasurement Gains, End of Year</b>	<u>\$ 249,977,955</u>	<u>\$ 248,351,559</u>	<u>\$ 238,475,750</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, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Surplus</b>	<u>11,502,205</u>	<u>9,875,809</u>	<u>8,730,080</u>
(Acquisition) of tangible capital assets	( 4,910,000)	( 14,231,373)	( 29,612,259)
Change in capital assets in progress		( 10,336,580)	20,191,240
Amortization of tangible capital assets	2,139,941	8,592,394	7,165,894
Proceeds on disposal of tangible capital assets		531,828	384,780
Loss (gain) on the disposal of tangible capital assets		<u>( 67,993)</u>	<u>91,829</u>
<b>Surplus (Deficit) of Capital Expenses over Expenditures</b>	<u>( 2,770,059)</u>	<u>( 15,511,724)</u>	<u>( 1,778,516)</u>
(Acquisition) of supplies inventories		( 537,154)	( 154,478)
Consumption of supplies inventory		401,799	41,292
(Acquisition) of prepaid expense		( 785)	
(Acquisition) of property held for sale			( 532,197)
Decrease in property held for sale		<u>105,092</u>	
<b>Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures</b>	<u>0</u>	<u>( 31,048)</u>	<u>( 645,383)</u>
<b>Increase (Decrease) in Net Financial Assets</b>	8,732,146	( 5,666,963)	6,306,181
Net Financial Assets, beginning of year	<u>27,462,001</u>	<u>27,462,001</u>	<u>21,155,820</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 36,194,147</u>	<u>\$ 21,795,038</u>	<u>\$ 27,462,001</u>

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

**City of Yorkton**  
**Consolidated Statement of Cash Flow**  
For the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>Cash Provided by (used for) the Following Activities</b>		
<b>Operating:</b>		
<b>Surplus</b>	9,875,809	8,730,080
Amortization	8,592,394	7,165,894
Loss (gain) on disposal of tangible capital assets	<u>( 67,993)</u>	<u>91,829</u>
	18,400,210	15,987,803
<b>Change in Assets/Liabilities</b>		
Taxes receivable - municipal	( 305,242)	389,883
Other receivables	( 857,155)	( 845,397)
Assets held for sale	105,085	( 532,197)
Accounts payable	1,227,825	1,123,342
Taxpayer deposits	1,549	( 1,538)
Deferred revenue	983,769	1,600,567
Other liabilities	2,336,472	106,349
Stock and supplies for use	( 135,349)	( 154,478)
Prepayments and deferred charges	<u>( 785)</u>	<u>41,297</u>
<b>Net Cash from (used for) Operations</b>	<u>21,756,379</u>	<u>17,715,631</u>
<b>Capital:</b>		
Cash used to acquire tangible capital assets	( 14,231,373)	( 29,612,259)
Proceeds on sale of tangible capital assets	531,828	384,780
Change in capital assets in progress	<u>( 10,336,580)</u>	<u>20,191,240</u>
<b>Net Cash from (used for) Capital</b>	<u>( 24,036,125)</u>	<u>( 9,036,239)</u>
<b>Investing:</b>		
Acquisition in investment	<u>( 376,841)</u>	<u>( 335,611)</u>
<b>Financing:</b>		
Debt repayment	<u>( 2,083,457)</u>	<u>( 2,013,007)</u>
<b>Increase (Decrease) in Cash Resources</b>	( 4,740,044)	6,330,774
Cash and investments, beginning of year	<u>40,217,228</u>	<u>33,886,454</u>
<b>Cash and Investments, End of Year</b>	<u>\$ 35,477,184</u>	<u>\$ 40,217,228</u>

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

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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**1. Basis of Presentation of Consolidated 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 services and the Yorkton Municipal Airport Authority Inc.

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

**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 consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized 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) Reporting entity

The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the council for the administration of their financial affairs and resources.

Entities included in these consolidated financial statements are as follows:

<b>Entity</b>	<b>Basis of Recording</b>
Yorkton Housing Corporation	Modified Equity 100%

All inter-organizational transactions and balances have been eliminated.

(c) Collection of funds for other authorities

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



**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(d) Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or are the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:

- (i) the transfers are authorized;
- (ii) any eligibility criteria have been met; and
- (iii) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received will be recorded as deferred revenue until eligibility criteria or stipulations are met.

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

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized and all eligibility criteria have been met.

(e) Other (non-government transfer) contributions

Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the municipality if the amount can be reasonably estimated and collection is reasonably assured. Externally-restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally-restricted contributions are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

(f) 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.

(g) 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.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(h) 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.

(i) 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.

(j) Financial instruments

Derivative and equity instruments that are quoted in an active market are carried at fair value. All other financial instruments are measured at cost/amortized cost; financial assets measured at amortized cost are recognized initially net of transaction costs with interest income recognized using the effective interest rate method. Impairment losses are recognized in the statement of operations when there is an other than temporary decline in value.

Interest and dividends attributable to financial instruments are reported in the statement of operations. Unrealized gains and losses are recognized in the statement of remeasurement gains and losses. When the investment is disposed of, the accumulated gains or losses are reclassified to the statement of operations.

Long-term debt: Long-term debt is initially recognized net of premiums, discounts, and transaction costs and is measured at amortized cost with interest expense recognized using the effective interest rate method.

Long-term receivables: Receivables with terms longer than one year have been classified as other long-term receivables.

Measurement of Financial Instruments:

The municipalities financial assets and liabilities are measured as follows:

Financial statement line item	
Cash and cash equivalents	cost or amortized cost
Investments	cost or amortized cost
Other accounts receivable	cost or amortized cost
Long-term receivables	cost or amortized cost
Debt charges recoverable	cost or amortized cost
Bank indebtedness	cost or amortized cost
Accounts payable and accrued liabilities	cost or amortized cost
Deposit liabilities	cost or amortized cost
Long-term debt	cost or amortized cost

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(k) 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.

(l) 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

(m) Measurement uncertainty

The preparation of consolidated financial statements in conformity with Canadian Public Sector Accounting Standards 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 consolidated 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.

Measurement uncertainty impacts the following financial statement areas:

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.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(m) Measurement uncertainty - continued

The liability associated with asset retirement obligations are measured with reference to the best estimate of the amount required to ultimately remediate the liability at the consolidated financial statement date, the discount rate and inflation.

Measurement financial instruments at fair value and recognition and measurement of impairment of financial instruments requires the use of significant management estimates.

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.

(n) Employee benefit plans

Contributions to the municipality's multiemployer defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.

(o) Asset Retirement Obligation

Asset retirement obligations represent the legal obligations associated with the retirement of a tangible capital asset that result from its acquisition, construction, development or normal use. The tangible assets include but are not limited to assets in productive use, assets no longer in productive use and leased tangible capital assets.

The lease associated with an asset retirement obligation is measured with reference to the best estimate of the amount required to ultimately remediate the liability at the financial statement date to the extent that all recognition criteria are met. Asset retirement obligations are only recognized when there is a legal obligation for the municipality to incur costs in relation to a specific TCA, when the past transaction or event causing the liability has already occurred, when economic benefits will need to be given up in order to remediate the liability and when a reasonable estimate of such amount can be made. The best estimate of the liability includes all costs directly attributable to the remediation of the asset retirement obligation, based on the most reliable information that is available as at the applicable reporting date. Where cash flows are expected over future periods, the liability is recognized using a present value technique.

When a liability for an asset retirement obligation is initially recognized, a corresponding adjustment to the related tangible capital asset is also recognized. Through the passage of time in subsequent reporting periods, the carrying value of the liability is adjusted to reflect accretion expenses incurred in the current period. This expense ensures that the time value of money is considered when recognizing outstanding liabilities at each reporting date. The capitalized asset retirement cost within tangible capital assets is also simultaneously depreciated on the same basis as the underlying asset to which it relates.

At remediation, the municipality derecognizes the liability that was established. In some circumstances, gains or losses may be incurred upon settlement related to the ongoing measurement of the liability and corresponding estimates that were made and are recognized in the statement of operations.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(p) 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 municipality:
  - a) Is directly responsible; or
  - b) Accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

(q) Basis of segmentation/segment report

The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General government: provides for the administration of the municipality.

Protective services: comprised of expenses for police and fire protection.

Transportation services: responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and public health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and development: provides for neighbourhood development and sustainability.

Recreation and culture: provides for community services through the provision of recreation and leisure services.

Utility services: provides for delivery of water, collecting and treating of wastewater, and providing collection and disposal of solid waste.

(r) Budget information

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on February 13, 2023.

(s) Revenue

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue. Penalties on overdue taxes are recorded in the period levied.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(s) Revenue - continued

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.

(t) Assets held for sale

The municipality is committed to selling the asset, the asset is in a condition to be sold, the asset is publicly seen to be for sale, there is an active market for the asset, there is a plan in place for selling the asset and the sale is reasonably anticipated to be completed within one year of the consolidated financial statement date.

(u) New standards and amendments to standards

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

PS 3160, Public Private Partnerships, a new standard establishing guidance on how to account for and report on partnerships between public and private sector entities. Specifically, those in which the entity in the public sector procures infrastructure in conjunction with a private sector entity. In these scenarios, the private sector entity must have obligations to design, build, acquire or improve existing infrastructure. Furthermore, they must also finance the transaction past the point in which the asset is initially ready for use along with operating and/or maintaining such on an ongoing basis. The standard applies to 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 standard is mandatory for fiscal years beginning on or after April 1, 2023. Earlier adoption is permitted. The standard may be adopted retroactively or prospectively.

PSG-8, Purchased Intangibles, provides guidance on accounting for and reporting on purchased intangibles. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. The standard may be adopted retroactively or prospectively.

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

(v) New accounting policies adopted during the year

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 instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost of fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement 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 de-recognition of financial liabilities.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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

(v) New accounting policies adopted during the year - continued

These measurements are to be applied prospectively with any difference between the fair value and the prior carrying value being recognized as an adjustment to accumulated remeasurement gains and losses at the beginning of the fiscal year. This standard was adopted in conjunction with PS 1201 – Financial Statement Presentation, PS 2601 – Foreign Currency Translation and PS 3041 – Portfolio Investments.

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.

This adoption of policy has been applied on a modified retroactive basis with respect to asset retirement obligations associated with asbestos in buildings resulting in restatement of prior period comparative amounts. This adoption of policy has impacted the municipality's consolidated financial statement as follows: tangible capital assets have been increased to reflect the amortized cost of the buildings with retirement obligations and the asset retirement obligation has been recorded along with an increase in the amortization expense of the buildings.

The adoption of policy has been applied on a prospective basis with respect to asset retirement obligations associated with landfill closure and post closure costs. This adoption of policy has impacted the municipality's consolidated financial statements as follows: tangible capital assets have been increased to reflect the amortized cost of the landfills and the asset retirement obligation has been recorded.

	<b>2023</b>	<b>2022</b>
<b>3. Cash and Cash Equivalents</b>		
Cash	<u>\$ 35,477,184</u>	<u>\$ 40,217,228</u>
<b>4. Taxes Receivable</b>		
Taxes receivable are shown net of allowances for uncollectible accounts as follows:		
Total taxes	2,552,517	2,086,447
Less: School share	<u>( 82)</u>	<u>( 64,639)</u>
	2,552,599	2,151,086
Less: Allowance for doubtful accounts	<u>115,000</u>	<u>115,000</u>
	<u>\$ 2,437,599</u>	<u>\$ 2,036,086</u>

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>5. Accounts Receivable</b>		
Intergovernmental accounts	1,596,860	1,266,172
Water and sewer accounts	1,731,363	1,550,633
Other accounts	1,773,760	1,438,351
	5,101,983	4,255,156
Less: Allowance for doubtful accounts	98,586	108,914
	\$ 5,003,397	\$ 4,146,242
<b>6. Property Held for Resale</b>		
Property is shown net of allowances for losses as follows:		
Tax title property - at cost	2,609,491	2,823,996
Less: School share	277,159	334,825
	2,332,332	2,489,171
Less: Allowance for losses	945,625	996,311
	1,386,707	1,492,860
Other property held		
Residential	4,942,552	4,942,552
Commercial	4,951,821	4,951,821
Industrial	940,791	940,791
Rental housing	19,391	19,391
Farmland	6,057,674	6,056,605
Other	195,445	195,445
	17,107,674	17,106,605
Less: Allowances for losses	326,474	326,474
	16,781,200	16,780,131
	\$ 18,167,907	\$ 18,272,991
<b>7. Long-Term Investments</b>		
Long-term investments consist of the following:		
Equity in subsidized housing	5,616,291	5,239,450
Shares in Yorkton Housing Corporation	49,741	49,741
Other	10	10
	5,666,042	5,289,201
	\$ 5,666,042	\$ 5,289,201

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



**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

7. **Long-Term Investments** - continued

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

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

	<b>2023</b>	<b>2022</b>
Revenues	1,624,510	1,485,814
Expenditures	<u>1,247,669</u>	<u>1,150,203</u>
Excess of revenue over expenditures	376,841	335,611
Net assets, beginning of year	<u>4,869,767</u>	<u>4,534,156</u>
Net assets, end of year	<u>\$ 5,246,608</u>	<u>\$ 4,869,767</u>

**Condensed Statement of Financial Position**

Current assets	1,734,057	1,330,790
Long-term investments	76,127	359,423
Capital assets	<u>5,474,897</u>	<u>5,619,477</u>
	<u>\$ 7,285,081</u>	<u>\$ 7,309,690</u>
Current liabilities	244,615	246,990
Forgivable demand loan	1,734,172	2,016,112
Long-term loans payable	9,935	127,072
Share capital	49,746	49,746
Unrestricted net assets	3,067,637	2,840,146
Restricted net assets	1,030,554	947,678
Capital fund - Independent Manor	<u>1,148,422</u>	<u>1,081,946</u>
	<u>\$ 7,285,081</u>	<u>\$ 7,309,690</u>

8. **Bank Indebtedness**

Bank indebtedness includes an operating loan with a limit of \$3,000,000 (2022 - \$3,000,000) and bearing interest at prime minus 0.50%. As of December 31, 2023, no amount has been drawn. Assets pledged as collateral are assignment of taxes.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

9. **Deferred Revenue**

	Balance, Beginning of Year	Plus Amount Received	Less Amount Recognized	Balance, End of Year
Canada Community Building Fund	2,464,218	1,049,220		3,513,438
Urban Highway Connector Program	3,234,202			3,234,202
Leisure Services	234,053		65,450	168,603
	<u>\$ 5,932,473</u>	<u>\$ 1,049,220</u>	<u>\$ 65,450</u>	<u>\$ 6,916,243</u>

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 \$2,328,434.

Bank loan #2 is repayable at approximately \$648,789 annually to Canada Mortgage & Housing Corporation and bears interest at a rate of 3.83%. It matures in 2025 and is secured by future property tax revenues. The outstanding balance at year end is \$1,246,240.

Future principal and interest payments are as follows:

	Principal	Interest	2023 Total	2022 Principal
2023				2,083,384
2024	1,248,968	96,019	1,344,987	1,248,968
2025	1,286,729	58,258	1,344,987	1,298,144
2026	676,919	19,279	696,198	676,919
2027	346,549	3,891	350,440	335,206
	<u>\$ 3,559,165</u>	<u>\$ 177,447</u>	<u>\$ 3,736,612</u>	<u>\$ 5,642,621</u>

11. **Asset Retirement Obligation**

	2023	2022
Buildings	329,523	
Landfills	4,425,923	
	<u>\$ 4,755,446</u>	<u>\$ 0</u>

**Landfill**

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental management and Protection Act and include final coverings and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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**11. Asset Retirement Obligation - continued**

The municipality has two landfills accepting waste. The first cell is expected to reach capacity in F2026 and be decommissioned by F2031. The second cell is expected to reach capacity in F2085 with decommissioning beginning in F2086. Discounted at a rate of 3.46% the present value of closure and post closure costs of the landfills is \$4,425,923.

The reported liability is based on estimates and assumptions with respect to events extending over a 63-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

**Asbestos**

The municipality owns several buildings which contains asbestos, and therefore, the municipality is legally required to perform abatement activities upon renovation or demolition of this asset. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost of \$329,523.

**12. 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 entered into an agreement in September 2022 to loan the Yorkton Exhibition Association an additional \$180,000 as Phase II of the commitment toward the construction/rehabilitation of the grandstand. Under this agreement, the City has a contractual right to receive \$36,000 annually beginning September 2023, and to receive the full amount no later than December 31, 2027.
- 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 installments 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.

**City of Yorkton**  
**Notes to Consolidated Financial Statements**  
For the year ended December 31, 2023

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12. **Contractual Rights** - continued

- The City has a number of lease agreements signed with various organizations that will provide for the following revenues over the next five years:

2024 - \$429,487

2025 - \$308,500

2026 - \$223,210

2027 - \$220,710

2028 - \$251,483

13. **Risk Management**

Through its financial assets and liabilities, the municipality is exposed to various risks.

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will fail to discharge their responsibilities with respect to the financial instrument, and in so doing, cause a loss for the other party.

**Interest Rate Risk**

Interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate due to changes in market interest rates.

**Liquidity risk**

Liquidity risk is the risk that the entity will encounter difficulty in meeting financial obligations as they fall due. The municipality undertakes regular cash flow analyses to ensure that there are sufficient cash resources to meet all obligations.

Draft for Client Review

**City of Yorkton**  
**Operating Fund Statement of Financial Position**  
As at December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
Financial assets		
Cash and cash equivalents	32,084,669	37,076,695
Taxes receivable	2,437,599	2,036,086
Accounts receivable	5,003,397	4,146,242
Due from other funds	116,619	521,604
Inventories	1,945,778	1,810,429
Prepaid expenses	11,169	10,384
Property held for resale	1,386,707	1,492,860
Long-term investments	10	10
	<u>42,985,948</u>	<u>47,094,310</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	8,573,989	7,346,153
Tax prepayments	2,691,430	2,595,159
Taxpayer deposits	218,299	216,750
Deferred revenues	3,402,804	3,468,256
Other liabilities	74,416	71,281
Landfill post-closure liability		2,422,108
	<u>14,960,938</u>	<u>16,119,707</u>
<b>Net Assets</b>	<u>\$ 28,025,010</u>	<u>\$ 30,974,603</u>
<b>Municipal Position</b>		
Unappropriated net assets	3,132,496	3,462,463
Appropriated net assets - reserves	<u>24,892,514</u>	<u>27,512,140</u>
	<u>\$ 28,025,010</u>	<u>\$ 30,974,603</u>

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

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Operating Fund**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Revenue - page 26</b>			
Taxation	27,885,496	27,094,887	25,385,385
Provincial utility surcharges	3,200,000	3,517,916	3,372,972
Revenue sharing	3,287,000	3,345,201	2,946,632
Grants in lieu of taxes		1,283,853	1,227,633
Sales of services			
General	6,007,286	6,613,445	6,725,821
Gallagher Centre	1,843,113	1,700,554	1,741,400
Deer Park Golf Course	616,000	697,013	596,068
Other revenue from own sources	624,075	2,554,301	1,177,186
Grants from other governments	971,400	1,019,392	1,005,149
Waterworks	10,195,121	11,278,542	10,052,664
Bus services	27,520	83,051	28,247
Airport services	124,668	190,099	143,437
	<u>54,781,679</u>	<u>59,378,254</u>	<u>54,402,594</u>
<b>Expenditures - pages 27-30</b>			
General government services	4,661,372	4,832,810	4,458,991
Protective services	9,523,651	10,084,137	9,942,866
Transportation services	6,622,184	10,420,484	9,504,204
Environmental health services	3,223,689	3,297,127	2,861,897
Social and family services	338,335	317,118	819,260
Economic development services	480,600	426,636	438,963
Recreation and cultural services	3,333,207	4,040,371	3,708,178
Library services	466,442	551,701	543,039
Fiscal services - transfer to allowances	40,000	40,000	40,000
Gallagher Centre	3,983,500	5,096,337	4,773,333
Deer Park Golf Course	875,750	1,284,572	1,007,358
Waterworks	9,025,044	9,282,192	9,358,550
Bus services	429,900	585,750	529,600
Airport services	275,800	715,001	505,644
	<u>43,279,474</u>	<u>50,974,236</u>	<u>48,491,883</u>
<b>Excess of Revenue over Expenditures</b>	<u>11,502,205</u>	<u>8,404,018</u>	<u>5,910,711</u>
<b>Capital/Debt</b>			
Capital outlays from operations/other sources	( 980,879)	18,080,904	7,190,909
Long-term debt repaid	2,083,384	2,083,457	2,013,007
Amortization		( 8,592,394)	( 7,165,894)
Long-term debt issued			
Internal debt repaid	83,000	83,000	80,976
	<u>1,185,505</u>	<u>11,654,967</u>	<u>2,118,998</u>
<b>Surplus (Deficit) for the Year</b>	<u>10,316,700</u>	<u>( 3,250,949)</u>	<u>3,791,713</u>
Transfer from (to) reserves	<u>( 7,618,702)</u>	<u>2,920,982</u>	<u>( 3,791,715)</u>
<b>Change in Unappropriated Net Assets</b>	<u>\$ 2,697,998</u>	<u>( 329,967)</u>	<u>( 2)</u>
Unappropriated net assets, beginning of year		<u>3,462,463</u>	<u>3,462,465</u>
<b>Unappropriated Net Assets, End of Year</b>		<u>\$ 3,132,496</u>	<u>\$ 3,462,463</u>

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

**City of Yorkton**  
**Capital Fund Statement of Financial Position**  
As at December 31, 2023

	2023	2022
<b>Assets</b>		
Financial assets		
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	<u>5,246,606</u>	<u>4,869,765</u>
	<u>5,666,032</u>	<u>5,289,191</u>
<b>Liabilities</b>		
Deferred capital grants	3,513,438	2,464,218
Due to other funds	5,870,006	5,953,006
Capital bank loan	3,559,166	5,642,623
Asset retirement obligations	<u>4,755,446</u>	<u>14,059,847</u>
	<u>17,698,056</u>	<u>14,059,847</u>
<b>Net Financial Assets</b>	<u>( 12,032,024)</u>	<u>( 8,770,656)</u>
<b>Non-Financial Assets</b>		
Tangible capital assets	186,754,125	181,578,981
Capital projects in progress	<u>19,677,543</u>	<u>9,340,964</u>
	<u>206,431,668</u>	<u>190,919,945</u>
<b>Net Assets</b>	<u>\$ 194,399,644</u>	<u>\$ 182,149,289</u>
<b>Municipal Position</b>		
Equity in capital assets	<u>\$ 194,399,644</u>	<u>\$ 182,149,289</u>

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

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Capital Fund**  
For the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>Revenue</b>		
Capital grants by function - schedules 1 and 2	591,069	760,020
Yorkton Housing Corporation increase in equity	376,841	335,611
	<u>967,910</u>	<u>1,095,631</u>
<b>Expenditures</b>		
Transfers to allowances	71,163	88,425
Amortization	8,592,394	7,165,894
	<u>8,663,557</u>	<u>7,254,319</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 7,695,647)	( 6,158,688)
Transfers from operations and reserves	<u>19,946,002</u>	<u>9,284,891</u>
<b>Increase in Net Assets</b>	12,250,355	3,126,203
Balance, beginning of year	<u>182,149,289</u>	<u>179,023,086</u>
<b>Balance, End of Year</b>	<u>\$ 194,399,644</u>	<u>\$ 182,149,289</u>

Draft for Client Review



**City of Yorkton**  
**Property Development Fund Statement of Financial Position**  
As at December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>Assets</b>		
Financial assets		
Cash and cash equivalents	<u>3,392,515</u>	<u>3,140,534</u>
<b>Liabilities</b>		
Due to other funds	( 5,753,387)	( 5,431,402)
Other liabilities	<u>202</u>	<u>202</u>
	<u>( 5,753,185)</u>	<u>( 5,431,200)</u>
<b>Net Financial Assets</b>	9,145,700	8,571,734
<b>Non-Financial Assets</b>		
Property held for resale	<u>16,781,200</u>	<u>16,780,131</u>
<b>Net Assets</b>	<u>\$ 25,926,900</u>	<u>\$ 25,351,865</u>
<b>Municipal Position</b>		
Equity in property for resale	15,280,883	14,705,848
Appropriated net assets - reserves	<u>10,646,017</u>	<u>10,646,017</u>
	<u>\$ 25,926,900</u>	<u>\$ 25,351,865</u>

Draft for Client Review

**City of Yorkton**  
**Statement of Financial Activities and Changes in Net Assets - Property Development Fund**  
For the year ended December 31, 2023

	<b>2023</b>	<b>2022</b>
<b>Revenue</b>		
Interest income	161,104	69,520
Rent - mobile home subdivision	343,694	355,320
Rent - other	26,230	34,889
Profit on property sales	90,877	1,053,250
Other		431,401
	<u>621,905</u>	<u>1,944,380</u>
<b>Expenditures</b>		
Interest on loan	23,618	11,760
Losses on property sales	6,361	90,321
Writedown of assets and other costs	16,891	30,136
	<u>46,870</u>	<u>132,217</u>
<b>Excess of Revenue Over Expenditures</b>	<u>575,035</u>	<u>1,812,163</u>
Transfers from (to) reserves		( 344,151)
Transfers from (to) other funds		( 566,424)
	<u>0</u>	<u>( 910,575)</u>
<b>Increase (Decrease) in Net Assets</b>	575,035	901,588
Balance, beginning of year	<u>14,705,848</u>	<u>13,804,260</u>
<b>Balance, End of Year</b>	<u>\$ 15,280,883</u>	<u>\$ 14,705,848</u>

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

**City of Yorkton**  
**Schedules of Revenues - Operating Fund**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Sales of Services</b>			
General	560,200	657,694	666,595
Protective	431,697	376,992	366,618
Transportation	185,150	190,241	484,061
Environmental	4,092,489	4,655,532	4,418,698
Public health	205,000	189,935	171,606
Recreation	532,750	543,051	618,243
	<u>6,007,286</u>	<u>6,613,445</u>	<u>6,725,821</u>
Gallagher Centre	1,843,113	1,700,554	1,741,400
Deer Park Golf Course	616,000	697,013	596,068
	<u>\$ 8,466,399</u>	<u>\$ 9,011,012</u>	<u>\$ 9,063,289</u>
<b>Other Revenue from Own Sources</b>			
Interest	352,075	1,876,472	909,727
Tax penalties	250,000	223,803	177,975
Other		424,598	60,360
Donations		6,000	6,000
Library services	22,000	23,428	23,124
	<u>\$ 624,075</u>	<u>\$ 2,554,301</u>	<u>\$ 1,177,186</u>
<b>Grants from Other Governments</b>			
Protective	715,000	765,838	720,080
Recreational	201,400	199,858	189,692
Transit for disabled - operating	55,000	53,696	95,377
	<u>\$ 971,400</u>	<u>\$ 1,019,392</u>	<u>\$ 1,005,149</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>General Government Services</b>			
Legislative	390,752	443,293	346,124
Grants	531,100	550,061	556,827
Receptions and recognitions	14,500	13,269	6,840
Administrative	2,455,101	2,376,205	2,316,655
Taxation policies	120,000	107,019	114,521
Office services	678,571	670,827	602,229
Advisory and technical services	313,000	291,172	298,787
City office building	485,382	601,136	481,545
City-owned property	10,000	950	3,432
City hall building costs allocated to other departments	( 337,034)	( 337,034)	( 321,318)
Amortization		115,909	53,346
	<u>4,661,372</u>	<u>4,832,807</u>	<u>4,458,988</u>
Amortization		( 115,909)	( 53,346)
Transfer to reserves	<u>95,000</u>	<u>2,588,482</u>	<u>136,448</u>
	<u>\$ 4,756,372</u>	<u>\$ 7,305,380</u>	<u>\$ 4,542,090</u>
<b>Protective Services</b>			
R.C.M.P. costs	5,986,590	5,926,935	6,000,456
Bylaw control and court costs	364,170	381,988	340,444
Fire department			
Administration	461,280	591,597	493,256
Suppression and education	2,334,686	2,379,583	2,226,323
Training	88,000	73,268	135,429
Trucks and equipment	97,620	98,572	100,617
Fire hall maintenance	97,990	138,881	124,645
Hydrant rentals		1,908	
E.M.O.	15,635	8,494	6,333
Occupational Health and Safety	8,500	9,166	1,936
Interest on long-term debt	69,180	58,050	79,841
Amortization		415,695	433,586
	<u>9,523,651</u>	<u>10,084,137</u>	<u>9,942,866</u>
Amortization		( 415,695)	( 433,586)
Capital outlays from operations		16,960	
Long-term debt repaid	579,609	579,609	558,229
Transfer to reserves	<u>180,000</u>	<u>192,480</u>	<u>30,000</u>
	<u>\$ 10,283,260</u>	<u>\$ 10,457,491</u>	<u>\$ 10,097,509</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2023

	2023 Budget (Note (r))	2023 Actual	2022 Actual
<b>Transportation Services</b>			
Engineering and planning administration	1,358,107	1,288,052	1,564,066
Public works administration	990,005	1,153,690	1,083,089
Workshop	246,427	329,774	258,507
Street cleaning	168,200	156,769	161,205
Surfaced streets and lanes	1,591,300	1,320,119	1,491,433
Gravelled streets and lanes	206,000	179,302	176,305
Drainage and storm sewer maintenance	372,600	332,357	190,369
Flood drainage	79,095	98,352	93,884
Inspections and other	241,000	155,600	192,952
Ice control	123,700	118,842	268,184
Snow removal	702,500	810,825	1,712,827
Maintenance curbs and sidewalks	131,500	98,419	86,022
Street lighting	551,800	586,572	557,212
Decorative lighting	13,500	14,759	14,413
Traffic control	209,740	225,154	204,823
Street signs and markings	13,000	6,523	8,653
Maintenance of railway crossings	25,000	30,693	28,556
Parking lots and meters	16,050	9,022	23,316
Custom work	15,000	10,674	6,807
Fleet services	1,404,237	1,528,214	1,386,733
Fleet services recovery	( 1,900,000)	( 1,766,890)	( 2,291,347)
Interest on long-term debt	63,423	62,763	76,846
Amortization		3,670,899	2,209,349
	6,622,184	10,420,484	9,504,204
Amortization		( 3,670,899)	( 2,209,349)
Capital outlays from operations	( 980,879)	11,787,777	1,080,458
Long-term debt repaid	632,775	632,848	618,778
Transfer to (from) reserves	2,301,286	( 4,650,534)	3,796,661
	<u>\$ 8,575,366</u>	<u>\$ 14,519,676</u>	<u>\$ 12,790,752</u>
<b>Environmental Health Services</b>			
Superintendence		18,000	18,000
Refuse removal	679,330	632,529	571,799
Waste disposal - contaminated soils	25,000		5,101
Waste disposal - grounds	1,374,909	1,540,124	1,190,715
Waste disposal - gate	78,700	80,515	77,010
Recycling	1,065,750	1,025,959	999,272
	3,223,689	3,297,127	2,861,897
Capital outlays from operations		( 2,904,235)	
Transfer to reserves	868,801	1,358,405	1,556,801
	<u>\$ 4,092,490</u>	<u>\$ 1,751,297</u>	<u>\$ 4,418,698</u>

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

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Social and Family Services</b>			
Sask. Abilities Council	35,000	35,000	30,000
Occupational Health and Safety	3,250	199	2,162
Cemeteries	234,027	190,912	214,193
Amortization	66,058	91,007	572,905
	<u>338,335</u>	<u>317,118</u>	<u>819,260</u>
Capital outlays from operations		9,519	( 380,944)
Amortization	( 66,058)	( 91,007)	( 572,905)
Transfer to (from) reserves	15,500	( 27,033)	49,804
	<u>\$ 287,777</u>	<u>\$ 208,597</u>	<u>\$ ( 84,785)</u>
<b>Economic Development Services</b>			
Administration	318,100	248,255	269,143
Economic development and tourism	87,000	80,490	83,438
Heritage committee	38,000	23,187	32,046
Housing	20,000	56,545	37,115
Yorkton Creek Watershed Association	17,500	18,159	17,221
	<u>480,600</u>	<u>426,636</u>	<u>438,963</u>
Capital outlays from operations			63,006
Transfer to (from) reserves			( 63,006)
	<u>\$ 480,600</u>	<u>\$ 426,636</u>	<u>\$ 438,963</u>

**City of Yorkton**  
**Schedules of Expenditures - Operating Fund**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Recreation and Cultural Services</b>			
Administration	345,106	382,598	350,042
Parks shop	458,124	440,138	401,392
Parks maintenance	512,910	543,635	453,863
Forestry	333,600	339,177	328,381
Soccer fields	34,625	55,635	21,858
Horticultural services	142,700	116,138	116,603
Pest control	41,060	33,726	25,616
Ball diamonds	100,400	136,258	108,911
Outdoor recreational facilities	139,100	87,116	116,688
Campground		23,620	2,108
Other facilities	59,400	24,611	66,667
Kinsmen Arena - operation	310,588	320,031	338,664
Godfrey Dean	80,050	62,149	71,938
Recreation programs	430,154	444,636	422,367
CDPR facilities	224,090	430,337	369,148
Gloria Hayden Community Centre	121,300	128,875	111,885
Amortization		471,691	402,047
	<u>3,333,207</u>	<u>4,040,371</u>	<u>3,708,178</u>
Amortization		( 471,691)	( 402,047)
Capital outlays from operations		288,326	321,428
Transfer to reserves	<u>200,000</u>	<u>629,221</u>	<u>360,203</u>
	<u>\$ 3,533,207</u>	<u>\$ 4,486,227</u>	<u>\$ 3,987,762</u>
<b>Library Services</b>			
Library building maintenance	65,442	78,458	101,423
Library operations	51,000	95,650	58,636
Regional library charges	350,000	338,000	343,387
Amortization		39,593	39,593
	<u>466,442</u>	<u>551,701</u>	<u>543,039</u>
Amortization		( 39,593)	( 39,593)
Internal debt repaid	83,000	83,000	80,976
Transfer to reserves			40,000
	<u>\$ 549,442</u>	<u>\$ 595,108</u>	<u>\$ 624,422</u>

**City of Yorkton**  
**Schedule of Financial Activities - Gallagher Centre**  
For the year ended December 31, 2023

	2023 Budget (Note (r))	2023 Actual	2022 Actual
<b>Revenue</b>			
Arena	332,842	345,099	374,874
Flexi hall	133,839	131,441	120,415
Water park	676,450	615,587	601,497
Agri-pavilion	16,081	11,591	1,699
Grounds	12,450	9,705	7,078
Convention centre	181,563	139,655	153,638
Curling rink rental	55,000	59,799	61,502
Other rentals	73,088	61,633	106,576
Concessions	75,000	65,153	66,698
Other revenue	208,100	188,691	187,473
Advertising revenue	78,700	72,200	59,950
	<u>1,843,113</u>	<u>1,700,554</u>	<u>1,741,400</u>
<b>Expenditures</b>			
General	1,700,489	1,776,792	1,840,899
Arena	455,250	465,721	326,013
Flexi hall	60,580	58,018	48,485
Water park	1,392,960	1,398,983	1,291,719
Agri-pavilion	58,885	70,230	56,459
Grounds	81,870	74,034	79,365
Exhibition buildings	56,300	21,052	25,336
Convention centre	101,725	82,389	74,312
Curling rink	31,320	17,243	19,255
Events/concession	44,121	50,311	54,248
Amortization		1,081,564	957,242
	<u>3,983,500</u>	<u>5,096,337</u>	<u>4,773,333</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 2,140,387)</u>	<u>( 3,395,783)</u>	<u>( 3,031,933)</u>
Amortization		( 1,081,564)	( 957,242)
Capital outlays from operations		1,959,741	416,841
Transfer to (from) reserves	1,336,254	( 226,487)	1,159,413
	<u>1,336,254</u>	<u>651,690</u>	<u>619,012</u>
<b>Surplus (Deficit)</b>	<u>\$( 3,476,641)</u>	<u>\$( 4,047,473)</u>	<u>\$( 3,650,945)</u>

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



**City of Yorkton**  
**Schedule of Financial Activities - Deer Park Golf Course**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Revenue</b>			
Season tickets	225,000	230,067	216,376
Green fees	200,000	252,658	204,337
Other	186,000	206,788	175,355
Concession/lounge	5,000	7,500	
	<u>616,000</u>	<u>697,013</u>	<u>596,068</u>
<b>Expenditures</b>			
General	109,500	128,671	126,703
Golf course	716,250	975,244	690,629
Club house	50,000	64,981	74,938
Amortization		115,676	115,088
	<u>875,750</u>	<u>1,284,572</u>	<u>1,007,358</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<u>( 259,750)</u>	<u>( 587,559)</u>	<u>( 411,290)</u>
Amortization		( 115,676)	( 115,088)
Capital outlays from operations		3,255,942	4,659,605
Transfer to (from) reserves	28,000	( 2,997,476)	( 4,496,803)
	<u>28,000</u>	<u>142,790</u>	<u>47,714</u>
<b>Surplus (Deficit)</b>	<u><u>\$ ( 287,750)</u></u>	<u><u>\$ ( 730,349)</u></u>	<u><u>\$ ( 459,004)</u></u>

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

**City of Yorkton**  
**Schedule of Financial Activities - Waterworks**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
<b>Revenue</b>			
Sale of water	8,108,121	8,363,065	7,771,063
Infrastructure	1,802,000	1,845,506	1,627,054
Sewer service tax	110,000	743,323	396,924
Sundry	160,000	312,373	238,918
Conditional grant - federal	3,000		3,305
Connection fees	12,000	14,275	15,400
	<u>10,195,121</u>	<u>11,278,542</u>	<u>10,052,664</u>
<b>Expenditures</b>			
General administration	1,293,352	1,296,679	1,302,179
Water meter services	87,810	82,265	107,548
Wells	334,100	283,111	273,669
Distribution systems	2,323,735	2,394,929	2,662,854
Water treatment plants	995,480	1,039,662	794,700
Water tower	20,500	15,010	16,186
Sewage plant	1,453,820	1,509,543	1,343,944
Sanitary sewers	288,400	208,183	377,077
Sewer and water connections	160,000	235,560	268,519
Interest on long-term debt	9,464	22,234	70,321
Amortization	2,058,383	2,195,016	2,141,553
	<u>9,025,044</u>	<u>9,282,192</u>	<u>9,358,550</u>
<b>Excess of Revenue Over Expenditures</b>	<u>1,170,077</u>	<u>1,996,350</u>	<u>694,114</u>
Amortization	( 2,058,383)	( 2,195,016)	( 2,141,553)
Capital outlays from operations		3,666,874	980,969
Long-term debt repaid	871,000	871,000	836,000
Transfer to (from) reserves	2,392,861	( 346,508)	1,018,699
	<u>1,205,478</u>	<u>1,996,350</u>	<u>694,115</u>
<b>Surplus (Deficit)</b>	<u>\$( 35,401)</u>	<u>\$ 0</u>	<u>\$( 1)</u>

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

**City of Yorkton**  
**Schedule of Financial Activities - Bus Services**  
For the year ended December 31, 2023

	<b>2023 Budget (Note (r))</b>	<b>2023 Total</b>	<b>2022 Total</b>
<b>Revenue</b>			
Ticket sales	27,520	83,051	28,247
<b>Expenditures</b>			
Operating contract	357,400	511,565	457,609
Material and supplies	30,000	38,588	34,486
Maintenance	27,000	13,754	19,586
Amortization	15,500	21,843	17,919
	<u>429,900</u>	<u>585,750</u>	<u>529,600</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 402,380)	( 502,699)	( 501,353)
Amortization	( 15,500)	( 21,843)	( 17,919)
Capital outlays from operations			112,552
Transfer to (from) reserves	11,000	11,000	( 44,663)
	<u>( 4,500)</u>	<u>( 10,843)</u>	<u>49,970</u>
<b>Surplus (Deficit)</b>	<u>\$( 397,880)</u>	<u>\$( 491,856)</u>	<u>\$( 551,323)</u>

**Schedule of Financial Activities - Airport Services**

<b>Revenue</b>			
Community Airport Partnership Grant		62,945	11,024
Leases	78,171	78,555	77,143
Usage fees/taxes	46,497	48,599	55,270
	<u>124,668</u>	<u>190,099</u>	<u>143,437</u>
<b>Expenditures</b>			
Administration	19,700	20,563	13,406
Utilities	29,300	27,787	29,726
Structural maintenance	10,700	8,415	7,897
Airfield maintenance	160,200	243,180	170,425
Mobile maintenance	55,900	41,556	60,926
Amortization		373,500	223,264
	<u>275,800</u>	<u>715,001</u>	<u>505,644</u>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	( 151,132)	( 524,902)	( 362,207)
Amortization		( 373,500)	( 223,264)
Capital outlays from operations			( 63,006)
Transfer to reserves	115,000	547,468	248,158
	<u>115,000</u>	<u>173,968</u>	<u>( 38,112)</u>
<b>Surplus (Deficit)</b>	<u>\$( 266,132)</u>	<u>\$( 698,870)</u>	<u>\$( 324,095)</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, 2023

Schedule 1

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Conditional Grants</b>	0	765,838	0	0	53,696	199,858	0	1,019,392
<b>Operating Revenues</b>								
Interest	1,876,472				161,104			2,037,576
Tax penalties	223,803							223,803
Donations	6,000							6,000
Rent - mobile home subdivision					343,694			343,694
Rent - other					26,230			26,230
Other revenue	424,598					23,428		448,026
	<u>2,530,873</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>531,028</u>	<u>23,428</u>	<u>0</u>	<u>3,085,329</u>
	<u>\$ 2,530,873</u>	<u>\$ 765,838</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 584,724</u>	<u>\$ 223,286</u>	<u>\$ 0</u>	<u>\$ 4,104,721</u>
<b>Capital Grants</b>								
Other			326,871			189,098		515,969
FCM				75,100				75,100
	<u>0</u>	<u>0</u>	<u>326,871</u>	<u>75,100</u>	<u>0</u>	<u>189,098</u>	<u>0</u>	<u>591,069</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 326,871</u>	<u>\$ 75,100</u>	<u>\$ 0</u>	<u>\$ 189,098</u>	<u>\$ 0</u>	<u>\$ 591,069</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, 2022

Schedule 2

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Conditional Grants</b>	0	720,080	0	0	95,377	189,692	0	1,005,149
<b>Operating Revenues</b>								
Interest	909,727				69,520			979,247
Tax penalties	177,975							177,975
Donations	6,000							6,000
Rent - mobile home subdivision					355,320			355,320
Rent - other					34,889			34,889
Other revenue	60,360				431,401	23,124		514,885
	<u>1,154,062</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>891,130</u>	<u>23,124</u>	<u>0</u>	<u>2,068,316</u>
	<u>\$ 1,154,062</u>	<u>\$ 720,080</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 986,507</u>	<u>\$ 212,816</u>	<u>\$ 0</u>	<u>\$ 3,073,465</u>
<b>Capital Grants</b>								
Other			413,406			346,614		760,020
	<u>0</u>	<u>0</u>	<u>413,406</u>	<u>0</u>	<u>0</u>	<u>346,614</u>	<u>0</u>	<u>760,020</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 413,406</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 346,614</u>	<u>\$ 0</u>	<u>\$ 760,020</u>

*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, 2023

Schedule 3

	General Assets				Treatment Plants	
	Land	Land Improve.	Buildings	Machinery, Equipment & Vehicles	Water	Sewer
Asset Cost						
Opening Asset Cost	456,097	20,081,170	77,298,237	15,459,042	25,393,085	10,463,161
Additions during the year		1,724,084	9,666,186	1,465,880	392,725	
Disposals and write-down during the year			( 109,304)	( 1,180,091)		
Closing Asset Costs	<u>456,097</u>	<u>21,805,254</u>	<u>86,855,119</u>	<u>15,744,831</u>	<u>25,785,810</u>	<u>10,463,161</u>
Accumulated Amortization Cost						
Opening Accumulated Amortization Costs		5,476,074	36,637,685	9,386,416	12,579,397	8,382,719
Add: Amortization taken		1,026,629	2,512,151	951,006	844,683	129,633
Less: Accumulated amortization on disposals			43,043	784,318		
Closing Accumulated Amortization Costs	<u>0</u>	<u>6,502,703</u>	<u>39,106,793</u>	<u>9,553,104</u>	<u>13,424,080</u>	<u>8,512,352</u>
Net Book Value	<u>\$ 456,097</u>	<u>\$ 15,302,551</u>	<u>\$ 47,748,326</u>	<u>\$ 6,191,727</u>	<u>\$ 12,361,730</u>	<u>\$ 1,950,809</u>

	2023					2022	
	Water	Sewer	Linear Assets			Total	Total
			Storm	Sidewalks	Roads		
Asset Cost							
Opening Asset Cost	42,001,334	24,670,201	23,876,292	7,362,711	68,152,128	315,213,458	287,058,609
Additions during the year	343,875	638,624				14,231,374	29,612,258
Disposals and write-down during the year	( 8,346)		( 268)			( 1,298,009)	( 1,457,408)
Closing Asset Costs	<u>42,336,863</u>	<u>25,308,825</u>	<u>23,876,024</u>	<u>7,362,711</u>	<u>68,152,128</u>	<u>328,146,823</u>	<u>315,213,458</u>
Accumulated Amortization Cost							
Opening Accumulated Amortization Costs	11,453,825	5,118,949	4,205,995	4,522,053	35,871,364	133,634,477	127,449,384
Add: Amortization taken	558,907	327,454	319,414	304,196	1,618,321	8,592,394	7,165,894
Less: Accumulated amortization on disposals	6,544		268			834,173	980,799
Closing Accumulated Amortization Costs	<u>12,006,188</u>	<u>5,446,403</u>	<u>4,525,141</u>	<u>4,826,249</u>	<u>37,489,685</u>	<u>141,392,698</u>	<u>133,634,477</u>
Net Book Value	<u>\$ 30,330,675</u>	<u>\$ 19,862,422</u>	<u>\$ 19,350,883</u>	<u>\$ 2,536,462</u>	<u>\$ 30,662,443</u>	<u>\$ 186,754,125</u>	<u>\$ 181,578,981</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, 2023

Schedule 4

	2023						2022	
	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	136,719,869	54,314,475	107,724,612	1,927,828	315,213,458	287,058,607
Additions during the year	329,523	16,960	1,247,256	9,594,079	3,001,032	42,524	14,231,374	29,612,259
Disposals and write-down during the year	( 3,568)	( 219,105)	( 947,889)	( 119,101)	( 8,346)		( 1,298,009)	( 1,457,408)
Closing Asset Costs	<u>3,948,333</u>	<u>10,702,151</u>	<u>137,019,236</u>	<u>63,789,453</u>	<u>110,717,298</u>	<u>1,970,352</u>	<u>328,146,823</u>	<u>315,213,458</u>
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	2,807,483	5,575,491	52,432,104	33,991,638	38,588,162	239,597	133,634,475	127,449,380
Add: Amortization taken	115,909	415,695	4,013,624	1,796,428	2,195,016	55,724	8,592,396	7,165,894
Less: Accumulated amortization on disposals	3,568	219,105	552,116	52,841	6,544		834,174	980,799
Closing Accumulated Amortization Costs	<u>2,919,824</u>	<u>5,772,081</u>	<u>55,893,612</u>	<u>35,735,225</u>	<u>40,776,634</u>	<u>295,321</u>	<u>141,392,697</u>	<u>133,634,475</u>
Net Book Value	<u>\$ 1,028,509</u>	<u>\$ 4,930,070</u>	<u>\$ 81,125,624</u>	<u>\$ 28,054,228</u>	<u>\$ 69,940,664</u>	<u>\$ 1,675,031</u>	<u>\$ 186,754,126</u>	<u>\$ 181,578,983</u>

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part of these financial statements.*

**City of Yorkton**  
**Consolidated Schedule of Accumulated Surplus**  
For the year ended December 31, 2023

Schedule 5

	2022	Changes	2023
<b>Unappropriated Surplus</b>	<u>3,462,457</u>	<u>( 329,967)</u>	<u>3,132,490</u>
<b>Appropriated Surplus</b>			
Equity in capital fund long-term investments	<u>5,289,191</u>	<u>376,851</u>	<u>5,666,042</u>
Equity in property for resale	<u>14,705,848</u>	<u>575,035</u>	<u>15,280,883</u>
Utility			
Waterworks	<u>11,493,064</u>	<u>( 2,945,790)</u>	<u>8,547,274</u>
Other			
General government	798,416	1,945,799	2,744,215
Protection	1,717,155	163,040	1,880,195
Transportation - general	391,412	( 1,058,594)	( 667,182)
Machine earnings	4,024,954	( 506,043)	3,518,911
Environmental health	2,908,002	1,021,459	3,929,461
Public health and welfare	273,960	2,406	276,366
Environmental development	5,390,257	( 685,439)	4,704,818
Recreation, parks and culture	1,467,048	1,061,861	2,528,909
Gallagher Centre	1,670,363	( 271,491)	1,398,872
Deer Park Golf Course	( 4,143,444)	( 2,093,802)	( 6,237,246)
Library	823,140	( 13,671)	809,469
Transit	4,646	11,000	15,646
Property development fund			
- infrastructure	10,599,017		10,599,017
Property development fund - other	47,000		47,000
Economic development	84,946	202,172	287,118
Airport	608,220	547,469	1,155,689
	<u>26,665,092</u>	<u>326,166</u>	<u>26,991,258</u>
<b>Total Appropriated</b>	<u>58,153,195</u>	<u>( 1,667,738)</u>	<u>56,485,457</u>
<b>Net Investment in Tangible Capital Assets</b>			
Tangible capital assets - schedule 3	181,578,981	5,175,144	186,754,125
Capital projects in progress	9,340,964	10,336,579	19,677,543
<b>Add: Related assets</b>			
Less: Related liabilities	<u>14,059,847</u>	<u>3,638,209</u>	<u>17,698,056</u>
<b>Net Investment in Tangible Capital Assets</b>	<u>176,860,098</u>	<u>11,873,514</u>	<u>188,733,612</u>
<b>Accumulated Surplus Excluding Remeasurement Gains</b>	<u>\$ 238,475,750</u>	<u>\$ 9,875,809</u>	<u>\$ 248,351,559</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, 2023

Schedule 6

	Length Kilometres	Cost	Accumulated Amortization	Net Book Value
Sidewalks	154	7,362,711	4,826,249	2,536,462
Roads	172	68,152,128	37,489,685	30,662,443
Water	192	42,336,863	12,006,188	30,330,675
Sewer	133	25,308,825	5,446,403	19,862,422
Storm	86	23,876,024	4,525,141	19,350,883
	<u>737</u>	<u>\$ 167,036,551</u>	<u>\$ 64,293,666</u>	<u>\$ 102,742,885</u>

Draft for Client Review

City of Yorkton  
Box 400  
Yorkton Saskatchewan S3N 2W3

August 19, 2024

Attention: Brittney Maddaford, CPA

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

Dear Madam:

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, 2023 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 4, 2023 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 acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. 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.
4. 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.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
6. 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 consolidated financial statements that would require adjustment of those consolidated financial statements and the related notes.
7. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the consolidated financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

8. 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.
9. 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.
10. 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.
11. 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.
12. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
13. There are no derivative or off-balance sheet financial instruments held at year end.
14. 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.
15. 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.
16. The municipality has satisfactory title to all assets, and there are no liens or encumbrances on the municipality's assets.

#### **Information provided**

17. 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.
18. All transactions have been recorded in the accounting records and are reflected in the consolidated financial statements.
19. 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.
20. 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 consolidated financial statements.

21. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the municipality's consolidated financial statements communicated by employees, former employees, analysts, regulators or others.
22. 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.
23. 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 consolidated financial statements.
24. 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.
25. 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**

26. 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 consolidated financial statements.

**Approval of financial statements**

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

Yours truly

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

\_\_\_\_\_  
Position

**City of Yorkton  
Adjusting Journal Entries  
December 31, 2023**

Number	Account name	Account	Debit	Credit
1	RENTALS	9-15-050-025	10,045.00	
1	POST OFFICE RENTAL	9-10-301-030		10,045.00
1	PRIME DISTRIBUTION LINES	9-25-090-865		83,045.00
1	WW CAPITAL - GENERAL RESERVE	8-02-050-006	83,045.00	
1	FUNDED RESERVES	9-02-042-050	83,045.00	
1	DUE FROM REVENUE ACCOUNT	8-01-021-010		83,045.00
1	WW General - Contribution to	9-25-001-511	73,000.00	
1	WW Expense offset for Engineer	9-22-001-103		73,000.00
Client provided entries 1393 to 1395 to fund B Motvilles' 2023 wage, Move CP lease invoice, and Revise WW surplus to reserve				
2	TAX TITLE PROPERTY	9-01-022-010	2,975.00	
2	ALLOWANCE FOR TAX TITLE PROPERTY	9-01-022-015		2,975.00
Client entry #1396 to correct proceeds on disposal of TTP				
3	DEFERRED REVENUE - GENERAL	9-02-041-010		3,234,202.00
3	ENGINEERING CAPITAL - GRANTS/LOANS	9-80-999-500	3,234,202.00	
3	CAPITAL REVENUE - TRANSPORTATION	2-10-100-607	3,234,202.00	
3	TRANSFERS FROM OPERATIONS	2-30-100-100		3,234,202.00
Reverse client entry to recognize previously deferred UHCP funds as conditions of funding require project completion, while project is not complete				
4	Deer Park CIP	2-01-050-850		8,134,227.64
4	BUILDINGS	2-01-720-800	7,151,728.69	
4	WATER	2-01-743-800	343,874.63	
4	SEWER	2-01-744-800	638,624.32	
Client entry #1397 to capitalize Deer Park Clubhouse				
5	BUILDINGS - ARO	2-01-715-800	329,522.60	
5	BUILDINGS - ARO - ACC AMORT	2-01-715-850		321,346.86
5	Asset Retirement Obligations - building	2-02-300-005		329,522.60
5	Capital Amortization	2-20-100-500	321,346.86	
5	GG AMORTIZATION - FACILITIES	9-20-120-800	33,711.21	
5	GG Amortization	9-20-180-800		33,711.21
5	AGPLX AMORT MACHINERY	9-23-120-803	115,795.91	
5	GC Amortization	9-23-180-802		115,795.91
5	REC AMORT FACILITIES	9-23-120-801	24,320.26	
5	LS Amortization	9-23-180-800		24,320.26
5	AIR AMORT LAND IMPROVEMENTS	9-26-120-802	147,519.48	
5	Airport Amortization	9-26-180-802		147,519.48
Client entry #1398 to setup ARO's				

**City of Yorkton  
Adjusting Journal Entries  
December 31, 2023**

Number	Account name	Account	Debit	Credit
6	WATER & SEWER MAIN STOCK	9-01-015-050	11,547.42	
6	MAIN/WELLS MATERIAL & SUPPLIES	9-25-020-501		11,547.42
6	PRIME DISTRIBUTION LINES	9-25-090-865	11,547.42	
6	WW CAPITAL - GENERAL RESERVE	8-02-050-006		11,547.42
6	FUNDED RESERVES	9-02-042-050		11,547.42
6	DUE FROM REVENUE ACCOUNT	8-01-021-010	11,547.42	
Client entry 1399 to revise water and sewer stock				
7	EQUITY IN YORKTON HOUSING CORPORATION	2-01-607-000	376,841.00	
7	Equity in Yorkton Housing Corp	2-10-103-603		376,841.00
Client entry to record equity in Yorkton Housing				
8	PLANNING CONSULTING RESERVE	9-22-002-990	20,000.00	
8	PLANNING SERVICES RESERVE	8-02-020-007		20,000.00
8	TRANSFER TO RESERVES	9-26-090-800	46,000.00	
8	AIRPORT RESERVES	8-02-060-000		46,000.00
8	STREET SURFACING - TSF RESERVES	9-22-030-990	65,000.00	
8	ROAD RE-SURFACING RESERVE	8-02-020-047		65,000.00
8	SNOW REMOVAL-TRANS FROM RESERVES	9-22-036-990	65,000.00	
8	SNOW REMOVAL - operatons	8-02-020-010		65,000.00
8	CITY HALL	9-20-190-800	1,704,918.00	
8	SURPLUS UNSPECIFIED - operating	8-02-001-012		1,704,918.00
8	CITY HALL	9-20-190-800		6,957.78
8	SURPLUS UNSPECIFIED - operating	8-02-001-012	6,957.78	
8	CITY HALL	9-20-190-800	80,059.00	
8	YORK ROAD RECONSTRUCTION	8-02-020-040		80,059.00
8	FUNDED RESERVES	9-02-042-050		1,974,019.22
8	DUE FROM REVENUE ACCOUNT	8-01-021-010	1,974,019.22	
Client entry to record YE reserve transfers				
9	ALLOWANCES FOR RECEIVABLES	9-01-012-095	27,260.44	
9	GENERAL ACCOUNTS RECEIVABLES	9-01-012-030		27,260.44
Client entry to record period 13 write offs				
10	REC DEPT WIDE BENEFITS	9-23-001-230		28,659.60
10	CDPR FACILITIES - BENEFITS	9-23-062-230	28,659.60	
10	REC PROGRAMS - BENEFITS	9-23-065-230		15,488.37
10	GLORIA HAYDEN BENEFITS	9-23-075-230	15,488.37	
Client entry #13102 to reallocate RCS dept benefits				

**City of Yorkton  
 Adjusting Journal Entries  
 December 31, 2023**

<b>Number</b>	<b>Account name</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
11	Landfill post closure liability	9-02-042-071	2,904,235.03	
11	ENVIRO - CAPITAL FUNDED BY OPS	9-90-999-999		2,904,235.03
11	TRANSFERS FROM OPERATIONS	2-30-100-100	2,904,235.03	
11	Capital Amortization	2-20-100-500	76,084.40	
11	WW AMORT WATER	9-25-120-801	76,084.40	
11	Asset Retirement Obligations - Landfill	2-02-300-010		2,904,235.03
11	LANDFILL ARO TCA	2-01-714-800	1,521,688.02	
11	Asset Retirement Obligations - Landfill	2-02-300-010		1,521,688.02
11	LANDFLL ARO ACC AMORT	2-01-714-850		76,084.40
11	WW Amortization	9-25-180-801		76,084.40
<hr/>				
Client entry 13103 to record ARO for landfill				
<hr/>				
12	BUILDINGS	2-01-720-800		110,526.26
12	BUILDINGS AIRPORT	2-01-720-801	110,526.26	
12	BUILDING ACC AMORT	2-01-720-850	110,526.26	
12	BUILDINGS ACC AMORT -AIRPORT	2-01-720-851		110,526.26
<hr/>				
Recognize effects of PY1 and PY2 to record airport buildings				
<hr/>				
13	EQUITY	2-02-701-000		2,357,227.00
13	EQUITY IN CAPITAL ASSETS	2-02-701-100	2,357,227.00	
<hr/>				
Correct equity in Cap funding long term investments				
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**City of Yorkton  
Reclassifying Journal Entries  
December 31, 2023**

<b>Number</b>	<b>Account name</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
R1	Asset Retirement obligations - Airport	2-02-300-006		147,519.48
R1	Asset Retirement Obligations - building	2-02-300-005	147,519.48	
R1	BUILDINGS - ARO	2-01-715-800	147,519.48	
R1	BUILDINGS - ARO	2-01-715-800		147,519.48
Reclassify airport ARO entry for presentation purposes in Airport FS				
R2	TAXES RECEIVABLES	9-01-012-010	2,694,199.93	
R2	TAX REFUNDS	9-02-025-100		2,694,199.93
Reclassify credit balances in taxes receivable for presentation purposes				
R3	Income allocation - external	4997		13,110,000.00
R3	Income allocation - external offset	4998	13,110,000.00	
R3	Income allocation	4999	12,495,422.81	
R3	CF-Share of surplus (deficit)	2-02-999-000		12,250,354.88
R3	PD-Share of surplus (deficit)	3-02-999-000		575,035.00
R3	SURPLUS ACCT	9-02-701-010	329,967.07	
Income allocation				



### 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
Future payroll liability - does not meet definition of liability	(40,000)	(40,000)	-	320,000	(280,000)
Unrecorded sick time accrual	26,000	26,000	-	(198,000)	172,000
Unspent health and wellness funds no longer meet the definition of liability	(4,826)	(4,826)	-	69,498	(64,672)
Unrecorded identified 2018 amortization error	-	-	(155,912)	-	155,912
GIL's in taxes receivable	207,598	207,598	(207,598)	-	-
Stale dated cheques in bank reconciliation	-	-	47,685	(47,685)	-
Unrecorded variance in inventory testing extrapolated error	276,182	276,182	(276,182)	-	-
Estimated overallowance of taxes receivable, overallowance of land for resale and underallowance of TTP	8,653	8,653	(8,653)	-	-
Credit balances in accounts receivable accounts	-	-	86,528	(86,528)	-
Update allowance for doubtful accounts to more accurately reflect the state of collections	81,433	81,433	(81,433)	-	-
Amortization expense recorded for ARO in F2023 - should have been opening surplus	(329,347)	(329,347)	-	-	329,347
Possible understated ARO	-	-	-	(52,000)	52,000
Unrecorded overpayment of Q3 RCMP invoice	(200,000)	(200,000)	100,000	100,000	-
a) Totals		25,693	(495,565)	105,285	364,587
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		25,693	(495,565)	105,285	364,587
d) Effect of unadjusted misstatements from previous year's errors		(57,282)	-	-	57,282
e) Aggregate likely misstatements (c + d)		(31,589)	(495,565)	105,285	421,869
f) Final overall materiality		1,022,000	1,022,000	1,022,000	1,022,000

g) Amount remaining for further possible misstatement (f - e)	990,411	526,435	916,715	600,131
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TITLE: <b>2023 Municipal Public Accounts</b>	DATE OF MEETING: <b>August 19, 2024</b>
	REPORT DATE: August 14, 2024, 2:18 PM
CLEARANCES: Ashley Stradeski - Director of Finance <b>Ashley Stradeski</b>	ATTACHMENTS: <b>2023 Municipal Public Accounts (including the 2023 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: Brad Hvidston - City Manager <b>Brad Hvidston</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 2023 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 2023 Public Accounts for the City of Yorkton as presented.
2. To deny approval of the 2023 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 2023 Municipal Public Accounts for the City of Yorkton as presented.**



## 2023 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, 2023 form part of this document.

MEMORANDUM

**DATE:** August 12, 2024  
**TO:** Mayor Mitch Hipsley & Members of Council  
**RE:** **2023 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, 2023 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 held by 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 2023 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

**2023 EMPLOYEE REMUNERATION GREATER THAN \$50,000**

EMPLOYEE NAME	JOB TITLE	SALARY
ALFELOR, ARIEL	TECHNICAL ANALYST	\$ 88,881.00
AYALA, FRANCISCO	OPERATOR A	\$ 63,994.92
BALUK, JASON	OPERATOR CLASS 3	\$ 80,274.27
BALYSKY, DAVID	GALLAGHER CENTRE GENERAL MANAGER	\$ 66,906.00
BANSLEY, JASON	OPERATOR A1	\$ 68,107.11
BAPTIST, NICOLE	BYLAW & SAFETY SUPERVISOR	\$ 78,156.00
BEAR, AVERY	ADMINISTRATIVE CO-ORDINATOR	\$ 60,142.52
BEREHULA, AMIE	MUNICIPAL INSPECTOR	\$ 65,305.50
BETKER, GARRETT	OPERATOR A1	\$ 57,992.89
BIEBER, DEBBIE	FINANCIAL SERVICES SUPERVISOR	\$ 78,156.00
BIEBER, JORDAN	FIRE FIGHTER	\$ 95,007.32
BOEN, BRYCE	PARKS TECH	\$ 67,859.02
BREITKREUZ, GARTH	OPERATOR A	\$ 59,246.52
BRITTON, IRENE	PARKS TECH	\$ 64,681.99
BUCHHOLZER, MICHAEL	DIRECTOR OF ENVIRO SERVICES & CAPITAL PROJECTS	\$ 103,439.25
BUECKERT, YVONNE	TECHNICAL ANALYST	\$ 91,942.53
CHARNEY, MATT	PARKS MANAGER	\$ 102,609.00
CHIBA, BRADLEY	ENGINEERING TECHNOLOGIST	\$ 71,370.00
CYR, PASCAL	GIS APPLICATION SUPPORT ANALYST	\$ 71,370.00
DANYLUK, NOLAN	OPERATOR A	\$ 66,429.46
DEMONTIGNY, FRED	PARKS TECH	\$ 57,915.82
DIDUCK, KAYLEE	HUMAN RESOURCES ADVISOR	\$ 81,159.00
DIETZ, AMANDA	ASSISTANT CITY CLERK	\$ 65,683.50
DOZOREC, JIRIAH	OPERATOR A	\$ 58,707.57
DROSKY, SHANE	FIRE FIGHTER	\$ 113,881.89
DUNCAN, BRAD	WATER & SEWER SYSTEMS MANAGER	\$ 109,765.32
DUNCAN, WYATT	OPERATOR CLASS 1	\$ 76,276.41
DZUBA, DONALD	PARKS TECH	\$ 64,503.56
DZUBA, RANDY	CAPTAIN	\$ 126,199.96
ECKHART, ANGELA	RCMP ADMINISTRATIVE SUPPORT	\$ 63,305.18
EGER, MICHAEL	DIRECTOR OF PLANNING, BUILDING & DEVELOPMENT	\$ 134,706.00
ERICKSON, GRAHAM	WATER PARK SUPERVISOR	\$ 78,156.00
FATTEICHER, VALERIE	ENVIRONMENTAL SERVICES CO-ORDINATOR	\$ 70,044.00
FAWCETT, JEFFREY	MANAGER OF CAPITAL PROJECTS	\$ 97,324.54
FINK, TIM	BUILDING TECHNICIAN IV	\$ 58,998.44
FRANKFURT, SHAWN	CAPTAIN	\$ 83,970.43
FULLAWKA, CALE	PARKS TECH	\$ 63,453.75
GABEL, RYAN	BUILDING TECHNICIAN II	\$ 53,276.65
GALBRAITH, KEVIN	COMMUNITY SAFETY OFFICER	\$ 71,370.00
GOTTSCHALL, CINDY	EXECUTIVE ADMIN ASSISTANT	\$ 57,415.96
GRAFF, BRUCE	PARKS TECH	\$ 62,487.57
GROSS, BRIAN	BUILDING TECHNICIAN I	\$ 51,008.34
HARDEN, JOSEPH	OPERATOR A1	\$ 91,371.67
HAUSER, MARLENE	BUSINESS SYSTEMS ANALYST	\$ 88,881.00
HERSHMILLER, ARON	DIRECTOR OF PUBLIC WORKS	\$ 125,705.28
HICKS, LYNDON	SOLID WASTE & ENVIRO PROGRAMS MANAGER	\$ 93,697.67
HOLLAND, TRENT	FIRE FIGHTER	\$ 101,186.09
HOLMES, GLENDA	WATERWORKS MANAGER	\$ 55,856.14
HOLSTEIN, ALLEN	BUILDING TECHNICIAN II	\$ 55,262.56
HUDY, JESSICA	PAYROLL & BENEFITS CO-ORDINATOR	\$ 57,965.60
HUNT, CONNOR	DIRECTOR OF ENVIRONMENTAL SERVICES	\$ 102,442.53
HUTCHINGS, MILES	CLASS III BUILDING OFFICIAL	\$ 82,773.04
JOHNSON, DEAN	OPERATOR A	\$ 62,668.33
JOHNSON, KRIS	NETWORK ADMINISTRATOR	\$ 86,839.00
KAAL, LONNIE	CITY MANAGER	\$ 212,082.00
KABAN, KELLY	IT MANAGER	\$ 106,548.00
KARAKOCHUK, JEVON	WATERWORKS MANAGER	\$ 95,610.15
KENNEDY, GORDON	DIRECTOR OF HUMAN RESOURCES	\$ 153,211.52
KERELIUK, TAMMY	LEAD FACILITY ATTENDANT	\$ 52,192.63
KINDRATSKY, ROBERT	JOURNEYMAN TRADESMAN	\$ 72,298.04
KINGDON, ASHTON	ADMINISTRATIVE CO-ORDINATOR	\$ 58,824.78
KNUDSON, RAEALYN	ASSESSMENT & TAXATION MANAGER	\$ 77,436.77
KOLODZIEJAK, CHYNEA	TAXATION CLERK	\$ 52,932.60
KONKEL, LUKE	OPERATOR CLASS 3	\$ 64,020.89
KOROLUK, CARLEEN	LAND USE PLANNER	\$ 78,156.00
KOSTENUK, CARTER	FIRE FIGHTER	\$ 75,706.29
KOWASKI, CALVIN	OPERATOR A	\$ 58,458.40
LAFONTAINE, SHANE	CAPTAIN	\$ 132,227.70
LAUBE, WESLEY	JOURNEYMAN MECHANIC	\$ 67,245.98

LESHCHYSHYN, RACHEL	HUMAN RESOURCES ADMINISTRATOR	\$	54,147.60
LICCUD, SILVERIO	PARKS TECH	\$	72,099.92
LIEBRECHT, BROCK	GALLAGHER CENTRE & ARENAS MAINT. MANAGER	\$	77,666.25
LINDSAY, PAULA	ADMINISTRATIVE CO-ORDINATOR	\$	59,533.54
LUTZ, MAVIS	RCMP OFFICE MANAGER	\$	83,660.52
MACDONALD, COLIN	FIRE FIGHTER	\$	72,064.90
MACDONALD, JODY	MARKETING CO-ORDINATOR	\$	54,373.50
MACKAN, TREVOR	JOURNEYMAN MECHANIC	\$	67,352.92
MANDZUK, TRENT	LINEAR ASSETS PROJECT MANAGER	\$	153,621.29
MATECHUK, AMBER	CITY CONTROLLER	\$	97,324.56
MATECHUK, NEAL	CAPTAIN	\$	131,424.67
MATIC, GLENN	BUILDING TECHNICIAN I	\$	50,559.30
MATSALLA, JESSICA	DIRECTOR OF LEGISLATION & PROCEDURES	\$	120,978.00
MCCONNELL, JAMES	FIRE FIGHTER	\$	102,555.73
MCLEOD, DARCY	DIRECTOR OF RECREATION & COMMUNITY SERVICES	\$	94,873.29
MEDVID, AMANDA	OPERATOR A	\$	57,354.95
MILLER, SHELBY	SYSTEMS & PROJECT CO-ORDINATOR	\$	59,554.50
MIREAU, SHANNON	RCMP ADMINISTRATIVE SUPPORT	\$	61,036.06
MOHART, MITCH	PARKS TECH	\$	56,943.19
MONTVILLE, ROBERT	CAPITAL PROJECTS & MAINTENANCE ENGINEER	\$	60,519.40
MORASH, TRAVIS	CAPTAIN	\$	113,097.86
MORRISON, TAYLOR	DIRECTOR OF RECREATION & COMMUNITY SERVICES	\$	116,379.00
MORRISSEY, TREVOR	FIRE CHIEF	\$	153,240.48
NICHOLAUSON, MICHELLE	PAYROLL & BENEFITS CO-ORDINATOR	\$	60,744.60
NIXEY, ZACKERY	FIRE FIGHTER	\$	81,931.37
OLALEYE, BABATUNDE	DISTRICT DREAM BROKER	\$	54,261.78
ORANCHUK, JOHNATHAN	FLEET OPERATIONS MANAGER	\$	102,609.00
OYSTRICK, LORNE	FIRE FIGHTER	\$	116,488.49
PERPELUK, JACOB	WATERWORKS MANAGER	\$	68,306.67
PFEIFER, CASEY	FIRE FIGHTER	\$	115,895.98
PRINCE, BRANDT	MAINTENANCE COORDINATOR	\$	53,625.76
PRIOR, CRYSTAL	VENUE SERVICES CO-ORDINATOR	\$	60,675.75
PRYSLIAK, JENNIFER	ADMINISTRATIVE ASSISTANT	\$	53,727.10
PUTLAND, TED	FIRE FIGHTER	\$	120,551.14
RAHMAN, MOSHIUR	CITY ENGINEER	\$	112,359.00
RESLER, JESSICA	RECREATION SERVICES MANAGER	\$	63,822.75
RICHARD, RENE	DIRECTOR OF ENGINEERING & ASSET MANAGEMENT	\$	135,198.75
RIESS, SHAWN	JOURNEYMAN MECHANIC	\$	67,422.67
RIFFEL, CRYSTAL	PARKS SERVICES CO-ORDINATOR	\$	64,399.50
RIPA, WAYNE	OPERATOR A	\$	58,376.05
RODRIGUEZ-PAULENKO, ZULENY	MARKETING CO-ORDINATOR	\$	51,306.70
ROSENMEYER, DAVID	OPERATOR A1	\$	55,407.95
RUSHLEAU, ANGELO	PARKS TECH	\$	50,102.39
RUSSELL, JORDAN	COMMUNITY SAFETY OFFICER	\$	65,305.50
SAUSER, STUART	ASSISTANT GOLF COURSE SUPERINTENDENT	\$	62,492.47
SCHOFER, JULIA	RECREATION CO-ORDINATOR	\$	69,355.72
SHERWIN, JEFF	INVENTORY CO-ORDINATOR	\$	67,684.52
SHEWCHUK, DARREN	OPERATOR A1	\$	62,736.77
SHEWCHUK, TERRY	OPERATOR A1	\$	67,969.26
SHYMANSKI, DARLENE	RCMP OFFICE MANAGER	\$	65,169.00
SKALUBA, LEO	GOLF COURSE SUPERINTENDENT	\$	79,327.00
SMEE, JAMIE	OPERATOR A	\$	70,492.46
SPIIAK, BRENT	OPERATOR A1	\$	72,758.13
STECHYSHYN, KURT	FACILITIES MANAGER	\$	93,697.51
STRADESKI, ASHLEY	DIRECTOR OF FINANCE	\$	153,211.52
TAYFEL, GLEN	HEAD POOL TECHNICIAN	\$	65,217.00
THWAITES, JUSTIN	FIRE FIGHTER	\$	112,594.21
TILLMAN, ASHLEY	OPERATOR B	\$	52,538.69
TILLMAN, BRYCE	OPERATOR A1	\$	67,885.81
TILLMAN, LEVI	OPERATOR A1	\$	74,457.96
VARALO, MARK	OPERATOR A	\$	61,543.86
WANG, GUAN	OPERATOR CLASS 2	\$	54,946.65
WASHINGTON, LISA	MANAGER OF COMMUNITY, CULTURE & HERITAGE	\$	80,111.54
WERNER, CLAYTON	ROADWAYS MANAGER	\$	111,107.13
WESTMAN, CINDY	VENUE SERVICES CO-ORDINATOR	\$	65,169.00
WILKINS, DARREN	FIRE FIGHTER	\$	73,852.09
WILKINS, HARRY	DEPUTY FIRE CHIEF	\$	133,016.49
WOODWARD-MUSQUA, WENDY	UTILITY BILLING CLERK	\$	65,169.00
WOROSCHUK, DENNIS	FACILITIES MAINTENANCE & PROJECT MANAGER	\$	107,158.00
YUZZIK, LORRAINE	ACCOUNTS PAYABLE CLERK	\$	55,564.68
ZURAVLOFF, ANGIE	UTILITY BILLING CLERK	\$	65,169.00

<b>PAYROLL UNDER \$50,000</b>			
EMPLOYEES IN VARIOUS DEPARTMENTS		\$	<b>3,124,330.33</b>
<b>TOTAL PAYROLL</b>		\$	<b>14,380,687.98</b>

**2023 CITY COUNCIL REMUNERATION & EXPENSES**

<b>MAYOR &amp; COUNCILLORS</b>				<b>PER DIEM</b>	<b>TRAVEL &amp; REGISTRATION FEES</b>
<b>NAME</b>	<b>TITLE</b>	<b>SALARY</b>			
BREARS, DUSTIN	COUNCILLOR	\$ 27,312.20	\$	150.00	\$ 281.00
CHYZ, KENNETH	COUNCILLOR	\$ 26,824.96			
GOULDEN, RANDY	COUNCILLOR	\$ 26,824.96			
HAIDER, QUINN	COUNCILLOR	\$ 27,312.20			
HIPPSLEY, MITCHELL	MAYOR	\$ 87,792.24	\$	300.00	\$ 9,092.84
WYATT, CHRIS	COUNCILLOR	\$ 26,337.72			
ZAHARIA, DARCY	COUNCILLOR	\$ 26,337.72			
<b>TOTAL</b>		<b>\$ 248,742.00</b>	<b>\$</b>	<b>450.00</b>	<b>\$ 9,373.84</b>



## 2023 EXPENDITURES & CONTRACTUAL SERVICES GREATER THAN \$50,000

COMPANY/SUPPLIER NAME	AMOUNT
ABS GOLF MANAGEMENT LTD	\$ 75,331.31
ACCURATE HD LTD	\$ 2,272,836.00
AINSWORTH INC	\$ 585,689.18
ALLIED INFRASTRUCTURE	\$ 1,658,347.97
ALTON TANGEDAL ARCHITECT LTD	\$ 113,306.46
AODBT	\$ 92,117.09
APPERLEY ELECTRIC LTD	\$ 374,710.29
ASSETWORKS	\$ 161,358.42
BAKER TILLY SK LLP	\$ 53,391.00
BECKIE HYDROGEOLOGISTS (1990) LTD	\$ 280,401.99
BENCHMARK FLOORS LTD	\$ 60,806.91
BUNZL CLEANING & HYGIENE	\$ 62,286.77
CANADA MORTGAGE & HOUSING CORP	\$ 637,659.38
CANADIAN LINEN & UNIFORM SERVICE	\$ 94,962.13
CANADIAN TIRE	\$ 70,945.32
CANADIAN UNION OF PUBLIC EMPLOYEES	\$ 59,982.29
CANOE PROCUREMENT GROUP OF CANADA	\$ 133,878.40
CASTLE OILFIELD CONSTRUCTION	\$ 81,934.80
CDW CANADA CORP	\$ 59,333.51
CENTRALSQUARE CANADA SOFTWARE INC	\$ 53,307.08
CHALET RESTAURANT & LOUNGE	\$ 360,638.32
CHRIST THE TEACHER CATHOLIC SCHOOL DIVISION NO. 212	\$ 2,299,390.43
CITY OF YORKTON	\$ 206,555.71
CLEARTECH INDUSTRIES INC.	\$ 104,466.94
CORNERSTONE CREDIT UNION	\$ 70,284.48
CREDENCE CONSTRUCTION LTD.	\$ 170,484.28
CROSBY HANNA & ASSOCIATES	\$ 61,184.27
CUMMINS CANADA ULC	\$ 120,324.54
D & M TRUCKING INC	\$ 372,411.18
DIGGERS EXCAVATING & DEMOLITION (2006) LTD	\$ 170,745.75
DIRECT CONSTRUCTION AND MFGR	\$ 104,925.58
ECONOLITE CANADA INC	\$ 53,234.33
EECOL ELECTRIC (SASK) INC	\$ 93,615.14
EMCO CORPORATION	\$ 251,502.12
FEDERATED CO-OPERATIVES LTD	\$ 446,518.27
FEDOROWICH CONSTRUCTION CO. LTD	\$ 1,103,507.73
FER-MARC EQUIPMENT LTD	\$ 376,975.14
FINNING CANADA	\$ 205,146.35
FLOCOR INC	\$ 69,322.47
G. R. POIER & SONS	\$ 210,537.83
G. UNGAR CONSTRUCTION LTD	\$ 9,834,691.99
GARDON SECURITIES LTD	\$ 54,744.81
GROUND ENGINEERING CONSULTANTS LTD	\$ 525,063.95
HANCOCK PLUMBING LTD	\$ 75,780.04
HARTMIER CONTRACTING INC	\$ 736,590.21
INSIGHT CANADA INC	\$ 111,778.05
JOE JOHNSON EQUIPMENT INC	\$ 51,786.77
KEY CHEVROLET CADILLAC LTD	\$ 74,030.65
KONTZAMANIS GRAUMANN SMITH MACMILLAN INC	\$ 262,594.74
LAKEVIEW INSURANCE BROKERS (YORKTON) LTD	\$ 528,704.68
MINISTER OF FINANCE	\$ 178,298.99
MINISTER OF FINANCE - GOOD SPIRIT SCHOOLD DIVISION NO. 204	\$ 6,370,348.34
MNP LLP	\$ 79,239.66

MUNICIPAL EMPLOYEE'S PENSION PLAN	\$ 2,415,910.66
NEPTUNE TECHNOLOGY GROUP (CANADA) LTD	\$ 60,356.25
NEWTON LANDSCAPING & HYDROVAC SERVICE LTD	\$ 343,565.97
NL CONSTRUCTION LTD	\$ 3,596,875.89
OTTENBREIT SANITATION SERVICES (2002) LTD	\$ 677,020.16
PARKLAND CONTRACTING & VAC SERVICES LTD	\$ 86,303.55
PARKLAND REGIONAL LIBRARY	\$ 343,028.85
PCL CONSTRUCTION MANAGEMENT INC	\$ 1,096,278.43
PRECISION ELECTRO MECHANICAL	\$ 56,246.01
PRIDE LANDSCAPING	\$ 84,573.49
RBC ROYAL BANK OF CANADA	\$ 893,234.27
RBC ROYAL BANK VISA	\$ 340,425.44
RECEIVER GENERAL FOR CANADA	\$ 4,393,639.76
RECEIVER GENERAL OF CANADA - R.C.M.P.	\$ 5,081,790.73
REGINA PLUMBING & HEATING	\$ 425,030.96
SASK. AUTO FUND	\$ 109,272.42
SASKATCHEWAN ABILITIES COUNCIL	\$ 1,099,052.45
SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY	\$ 178,110.00
SASKATCHEWAN HOUSING CORPORATION	\$ 56,545.30
SASKATCHEWAN RESEARCH COUNCIL	\$ 73,685.97
SASKATCHEWAN WORKERS' COMPENSATION BOARD	\$ 177,010.95
SASKENERGY	\$ 662,411.44
SASKPOWER	\$ 2,025,625.77
SASKTEL	\$ 313,049.82
SGI CANADA	\$ 51,017.80
STEVENSON INDUSTRIAL REFRIGERATION LTD	\$ 96,962.17
STOCKDALES ELECTRIC MOTOR CORP.	\$ 382,041.63
TD TORONTO-DOMINION BANK	\$ 695,610.36
THE CANADA LIFE ASSURANCE COMPANY	\$ 378,475.21
THE COOPERATORS LIFE INSURANCE COMPANY	\$ 307,520.37
TRIPLE SEVEN CHRYSLER	\$ 165,058.90
TRS&M FABRICATION & MAINTENANCE LIMITED	\$ 54,586.37
WILHELM MASONRY INC	\$ 92,001.24
WYONZEK BROS. CONST. LTD	\$ 164,671.04
YORKTON BRICK MILL HERITAGE SOCIETY	\$ 52,500.00
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 117,188.66
YORKTON CONCRETE 2012 LTD	\$ 187,838.62
YORKTON EXHIBITION ASSOCIATION	\$ 167,888.90
<b>TOTAL</b>	<b>\$ 60,220,415.85</b>

## 2023 GENERAL GRANTS & AGREEMENTS GREATER THAN \$50,000

ORGANIZATION NAME	AMOUNT
GODFREY DEAN ART GALLERY	\$ 68,215.31
TOURISM YORKTON	\$ 76,020.62
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 100,000.00
YORKTON MINOR HOCKEY	\$ 117,936.37
YORKTON TERRIER JR. HOCKEY BOOSTER CLUB INC	\$ 80,000.00
<b>TOTAL</b>	<b>\$ 362,172.30</b>

<b>TITLE: Response to Parkland Regional Library’s Request to Exempt 362 Sixth Ave N from Taxation</b>	<b>DATE OF MEETING: August 19, 2024</b>
	<b>REPORT DATE: August 12, 2024</b>
<b>CLEARANCES:</b> Ashley Stradeski – Director of Finance <b>Ashley Stradeski</b>	<b>ATTACHMENTS:</b>
Written by: Raelyn Knudson – Assessment & Taxation Manager <b>Raelyn Knudson</b>	
Reviewed by: Jessica Matsalla - City Clerk <b>Jessica Matsalla</b>	
Approved by: Brad Hvidston – City Manager <b>Brad Hvidston</b>	

**BACKGROUND**

The Parkland Regional Library purchased 362 Sixth Ave N in April 2024. This is the new location of the library headquarters, previously located in the R.M. of Orkney.

Lani Best, Chairperson and Juanita Brown, member of the Parkland Regional Library Board, attended the June 17, 2024 Council meeting to request that their property be exempt from taxation. Council referred the request to Administration to review and report back to Council.

**DISCUSSION**

As Ms. Best and Ms. Brown explained in their presentation, Section 262 of *The Cities Act* sets out specific properties that are exempt from taxation:

262(1)The following are exempt from taxation:

- (j) the property of every public library established pursuant to *The Public Libraries Act, 1996*, to the extent of the actual occupation of the property for the purposes of the institution.

Administration agrees that this scenario clearly applies to the property now occupied by the Parkland Regional Library.

The current tax status of this property is commercial warehouse – taxable. Our assessment roll was prepared in March and reflected values and classes applied to the property as of January 1, 2024. In order to change this property from taxable to exempt we can add it to our supplementary maintenance list. This list is comprised of properties that that have changed as result of new construction, demolition, subdivision/consolidation of land and changes in tax status made during the year.

Once we receive the supplemental data from SAMA, we will make necessary changes to our tax roll and ensure our records are balanced. We will send a supplemental assessment notice to the Library reflecting the change of tax status (in this case, the change will come into effect as of April 3, the date Parkland Regional Library registered as the title owner), accompanied by a supplemental tax notice. The tax notice will show an adjustment of the 2024 tax levy. This will mean a reduction in taxes (credit) on the levy charged on the property from April 3 to December 31, 2024. This will be the last tax notice the library will receive, unless the tax status changes in the future.

### **FINANCIAL IMPLICATIONS**

Abatements and exemptions are accounted for every year and form part of the operating budget. We use supplemental maintenance to make corrections to the tax roll and ensure accurate reporting of all properties.

### **OPTIONS**

1. That the property owned by Parkland Regional Library at 362 Sixth Ave N be added to the 2024 Supplemental Maintenance list in order to change the property from taxable to exempt. The 2024 tax notice will be credited by a supplemental tax notice from the date the library acquired the property (April 3, 2024) to December 31, 2024.
2. Other direction as Council deems appropriate.

### **RECOMMENDATION:**

- 1. That the property owned by Parkland Regional Library at 362 Sixth Ave N be added to the 2024 Supplemental Maintenance list in order to change the property from taxable to exempt. The 2024 tax notice will be credited by a supplemental tax notice from the date the library acquired the property (April 3, 2024) to December 31, 2024.**

TITLE: Intent to Borrow – York Road Reconstruction Project	DATE OF MEETING: August 19, 2024
	REPORT DATE: July 23, 2024
CLEARANCES:	ATTACHMENTS: <ol style="list-style-type: none"> <li>1. Public Notice for Intent to Borrow</li> <li>2. Request for Proposal - Borrowing</li> </ol>
Written by: Ashley Stradeski, Director of Finance <b>Ashley Stradeski</b>	
Reviewed by: Jessica Matsalla, City Clerk <b>Jessica Matsalla</b>	
Approved by: Brad Hvidston, City Manager <b>Brad Hvidston</b>	

**BACKGROUND**

As a result of the budget deliberations for 2021 / 2022, the York Road Reconstruction project was added to the Capital budget. This project included the full reconstruction of much of York Road, including some aspects of utilities, drainage and flood mitigation, storm sewer and more. This project was estimated at the time to be around \$17,000,000 total, with the understanding that some of the project would be financed through debt.

At the Council meeting of April 24, 2023, the tender for this project was awarded for \$15,615,561.75 plus applicable taxes, with a project total of roughly \$25,500,000 including tax, contingency, engineering fees, and more. Given the increased project total, funding was proposed that would cover most of the project with savings, with debt being required for the remainder.

Funding sources were identified as follows:

2022 Capital:	3,100,000
2023 Capital:	2,500,000 (construction year 1)
2024 Capital:	2,500,000 (construction year 2)
Utility:	3,000,000
Urban Highway Program:	<u>4,312,260</u>
Total Funding:	15,412,260
Less: Project total:	<u>25,500,000</u>
Remaining:	10,087,740

It was estimated that approximately \$10,000,000 of debt would be required to fund this.

## **DISCUSSION**

Reviewing our Capital Projects and future funding required, particularly in our Water Utility, I am recommending that we go to RFP looking to borrow **\$12,000,000**. Doing so will allow us to reduce the funding from the Utility to \$1,000,000 from the prior table, ensuring it is not overdrawn with rising construction costs on various capital projects in the works.

This loan amount will make the loan approximately 5.5 years, depending on RFP results and interest rates, which is still less than some of our initial discussions when the final project budget was discussed and considered. This loan amount is appropriate to ensure our cash flow needs are met with this project as well as other ongoing projects.

As borrowing is needed, there are several steps the City must undertake.

The first of these is public notice (attachment #1), as per *the Cities Act* and our Bylaws, we are required to post public notice of the City's intent to borrow prior to considering the matter.

The second step will be the RFP for debt (attachment #2). This RFP will be the process which interested lenders can propose financing solutions for the City, allowing a competitive process such that we are borrowing at the best rates available.

The third would be the bylaw, which must go through 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> readings and include the details of the proposed debt, indicating which lender, the purpose of the debt and the pertinent details such as interest rate and terms. All three readings can be done together, after the conclusion of this public notice.

For the sake of expediency, and to avoid this coming to Council on four separate occasions, the first two steps can be done together – Council can authorize public notice as we can go to tender at the same time. From there, results will be brought back in conjunction with the end of public notice, as well as all readings of the bylaw based on the RFP results.

## **FINANCIAL IMPLICATIONS**

This financing is required in order to pay for the work on York Road. This is a large project, one of the largest the City has undertaken, and without the planned debt financing, the City would likely not have the cash required to complete this and the other capital projects which have been approved.

Interest costs on this loan would be in the range of \$1.5 million, depending on rates and term options received through the RFP process. Actual costs will be known at that time.

## **COMMUNICATION PLAN/PUBLIC NOTICE**

Prior to establishing a loan, the City is required to do public notice as per Council's Public Notice Bylaw No. 8/2003. Public notice will conclude at the next Council meeting.

The RFP will be open for three full weeks, beginning August 20, 2024. Upon closing, the RFP results will be reviewed by Administration and summarized for Council at the September 30<sup>th</sup> meeting of Council.

### **OPTIONS**

1. That Council direct Administration to proceed with public notice for Intent to borrow \$12,000,000 for the York Road Reconstruction Project and post the Request For Proposals for the associated debt.
2. Other directions as provided by Council.

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

**That Council direct Administration to proceed with public notice for Intent to borrow \$12,000,000 for the York Road Reconstruction Project and post the Request for Proposals for the associated debt.**



## Public Notice

### Notice of Intent to Borrow - Proposed Bylaw No. 7/2024 Borrowing Bylaw – York Road Reconstruction

**Details:** Public Notice is hereby given that the Council of the City of Yorkton intends to consider passage of Bylaw No. 7/2024, known as the Borrowing Bylaw, a bylaw to provide for the borrowing of \$12,000,000.00 for the purpose of financing the construction, drainage, and underground utility replacement on York Road from Gladstone Avenue to Highway 9.

**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, September 30, 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 September 25, 2024. Written submissions must be directed to:

Jessica Matsalla, Director of Legislation and Procedures (City Clerk)

In Person: 37 Third Avenue North, Yorkton, SK

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

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

**For More Information:**

To see the full report regarding the intent to borrow, please visit [www.Yorkton.ca](http://www.Yorkton.ca). Click or tap on the "Council Meetings" link and select "Agenda and Information Package" for the August 19, 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:**

Ashley Stradeski, Director of Finance

Phone: (306) 786-1728

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



## **Request for Proposals**

### **Financing – York Road Reconstruction**

**City of Yorkton, Saskatchewan  
Department of Finance**

**Closing Date:  
September 13, 2024  
2:00pm**

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## **INTRODUCTION**

The City of Yorkton (the "**City**") is inviting Proposals from qualified financial institutions to provide the City with financing options to meet our borrowing requirements (**\$12,000,000**) for the construction, drainage, and underground utility replacement on York Road from Gladstone Ave. to Highway 9. The Proposal will be known as:

Financing – York Road Reconstruction  
(the "**Project**")

The purpose of this Proposal ("**RFP**") process is to select the financial institution to enter into an agreement with the City to supply financing for the Project. Further details about the Project and associated specifications requested by the City are set out in the RFP Documents (as defined below).

## **SUBMISSION OF PROPOSALS**

Proponents shall submit their electronic Proposal to the following link by **September 13, 2024 at 2:00pm**.

### **Electronic Link**

[www.biddingo.com/yorkton](http://www.biddingo.com/yorkton)

Proposals and accompanying documentation provided to the City in response to this RFP will not be returned.

No paper, fax, oral, telephone, or e-mail Bids will be considered.

## **RFP DOCUMENTS**

RFP Documents may be viewed and obtained online at [www.biddingo.com/yorkton](http://www.biddingo.com/yorkton).

The RFP Documents are provided to Proponents for the sole purpose of obtaining Proposals to perform the work described in this RFP, and do not confer any Licence or grant permission for any other use.

## **INQUIRIES | ADDENDA**

Any inquiries concerning this RFP should be submitted by email to Ashley Stradeski, Director of Finance, at [astradeski@yorkton.ca](mailto:astradeski@yorkton.ca).

All inquiries should be in writing and received by the City not less than five (4) days before the deadline set for submission of Proposals, or September 9, 2024.

The City may circulate its response to any inquiries to all Proponents, along with the original inquiry and may post such response and original inquiry at [www.biddingo.com/yorkton](http://www.biddingo.com/yorkton). Alternatively, the City may choose not to reply to an inquiry.

Proponents should refrain from contacting other employees, agents or members of Council of the City in respect of this RFP process, including for the purposes of lobbying or attempting to influence the outcome of this RFP process. Any such contact may, in the City's sole discretion, result in disqualification.

The City may make changes to the RFP Documents prior to the RFP submission deadline. Any changes will be in the form of written addenda, which will be posted at [www.biddingo.com/yorkton](http://www.biddingo.com/yorkton).

Proponents are responsible for addressing all addenda in preparing their Proposals and should confirm, prior to submitting their Proposal, that all issued addenda have been received.

## **BACKGROUND**

The City's annual budgeted operating revenue for 2024 is approximately \$60 million.

The City had debt outstanding at December 31, 2023 of \$3,559,165 as per the audited financial statements, and a debt limit of \$42 million. (The audited financial statements for the City of Yorkton are available on the City's website at [www.yorkton.ca](http://www.yorkton.ca).)

City Council intends to approve borrowing for the York Road Reconstruction project in the amount of \$12 million, which will finance approximately half of the project, which is scheduled for completion this year.

## **REQUIREMENTS | SCOPE OF WORK**

The request is **\$12,000,000** for this project. The City would like to consider financing options for \$12,000,000 of debt with \$2,500,000 allocated annually for payments.

The City has made every effort to include enough information within this RFP for a banking or financial institution to prepare a responsive Proposal. The City encourages Bidders to submit a Proposal that is comprehensive, clear and concise.

A cover letter must be included, dated and signed by an official authorized to negotiate and make commitments and provide any clarifications with respects to the Proposal on behalf of the Bidder. The cover letter should include an understanding of the RFP, and any indication of deviations or exceptions to the information outlined in this RFP document.

### **Presentation of Financing Options**

The City would like to consider, but is not limited to, fixed interest rate solutions. Creative Proposals that provide the best value to the City will also be considered, and as such we encourage additional financing options that may provide value to be presented. The financing will be secured by the full faith and credit of the City.

The City will be receiving the full financing amount up front, with loan payments to be totaling **\$2,500,000 annually**. The term of the loan will be potentially variable, depending on the terms provided by the Bidders.

Please provide the following details in the Proposal:

1. Effective annual interest rate and specified compounding factor for each financing option. Bidders should confirm what period the rate is fixed for;
2. Indicate the type of financing (i.e. interest rate swap, fixed rate loan, etc.);
3. Indicate whether the all-in rates quoted are based on monthly, quarterly, semiannual or annual blended payments of principal and interest;

4. Please provide details of any Terms and Conditions that your financial institution would require on early redemption, prepayment terms and / or penalties;
5. An indication as to whether the financing will be required to be secured;
6. The City requires that all transaction charges (legal or otherwise) are included in the fixed interest charge over the amortization period;
7. The City requires that the Bidder indicate for each financing option the length of time that the proposed interest rate is valid;
8. Any other Terms and / or Conditions.

If Bidders include interest rate swap arrangements in their response, they are still encouraged (but not required) to include proposals for fixed term loans. Proposals for interest rate swap arrangements must clearly and separately indicate the swap rate and credit spread / stamping fee built into the all-in rate for each of the indicated term options. Given that interest rates will fluctuate as time goes on and in order to form a fair basis of comparison, the City is requesting that all rates be quoted as of **September 10, 2024**.

It is important that the successful Bidder has established experience and the staff available to carry out the requirements of the RFP within the given timeframe. The successful bidder must be able to demonstrate their ability to provide deliverable requirements.

## **EVALUATION**

Proposals will be opened and evaluated privately.

In evaluating Proposals, the City will consider the following evaluation criteria:

- (a) satisfaction of the City's stated specifications for the Project;
- (b) the Proponent's interest rates and terms;
- (c) additional benefits and value to the City from the proposal;
- (d) the City's past experience in dealing with a Proponent;
- (e) Related experience of the project team; and
- (f) such other factors as the City considers relevant.

The City has not predetermined the relative importance of the above evaluation criteria. The City will select the proponent that provides the best overall value, as determined by the City having regard to the evaluation criteria referred to above.

The City may request clarification and/or additional information from a Proponent during the evaluation process.

In evaluating Proposals, the City may, in its sole discretion, waive any defects, irregularities, or non-conformances with the requirements of this RFP, and may consider each Proposal on its merits regardless of any such defects, irregularities, or non-conformances.

The City will notify all unsuccessful Proponents after completing the evaluation and contract award process. Unsuccessful Proponents may request a debriefing interview within 30 days to obtain feedback on their Proposal after receiving this notification.

We expect approval by City Council at the regular Council meeting on September 30, 2024, with the intention of awarding on October 1, 2024.

### **EFFECT OF RFP**

This RFP is not intended to be a tender or otherwise subject to the laws applicable to competitive bidding. Until such time as the City signs a definitive agreement with a Proponent, the City does not intend to create a contractual relationship or any other legal duties or obligations with any Proponent.

Proponents may withdraw or amend their Proposals at any time by written notice to the City, prior to the Proponent and the City entering into a formal contract.

Submission of a Proposal does not obligate the City to accept any Proposal or to proceed further with the entering into of an agreement with any Proponent. Consideration of any Proposal shall be in the City's sole discretion.

The City may, in its sole discretion, at any time and for any reason:

- (a) reject any and all Proposals (including, for greater certainty, the lowest cost Proposal);
- (b) modify or vary any aspect of this RFP at any time before or after the time for submission of Proposals, including extending the deadline for submission of Proposals;
- (c) accept any non-compliant, conditional or irregular Proposal or any alternate Proposal, in whole or in part;
- (d) discuss the terms of a Proposal submitted by a Proponent with that Proponent at any time, on a confidential basis, for the purposes of clarification and/or negotiation of that Proposal;
- (e) allow any Proponent submitting a Proposal to modify or vary any aspect of its Proposal at any time by giving written notice to the City;
- (f) negotiate any and all aspects of any Proposal and the conditions of any contract with the City (including, without limitation, those provisions relating to pricing, goods, services, and/or the terms and conditions of supply) with any one or more Proponents at any time in its sole discretion, whether before, during or after the selection and evaluation process; and/or
- (g) cancel this procurement at any time for any reason and thereafter proceed in any manner it sees fit.

### **CONFIDENTIALITY, PUBLIC ANNOUNCEMENTS**

Proponents are expected to keep confidential all documents, data, information and other materials of the City, which are provided to or obtained or accessed by a Proponent in relation to this RFP, other than documents, which the City places in the public domain. Proponents are expected to refrain from making any public announcements or news releases regarding this RFP or the entering into of a contract pursuant to this RFP, without the prior written approval of the City.

Proponents are advised that the City is subject to the provisions of *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan), which provides a right of access to information

in records under the control of a municipality. Proponents are advised that pursuant to *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan), the City may be required to disclose the RFP documents and/or parts of any Proposal in response to this RFP.

### **CONFLICT OF INTEREST**

Proponents are asked to disclose to the City in writing whether they have any actual, potential or perceived conflicts of interest relating to their participation in this RFP or their provision of the requested services to the City, and if so, the nature of each conflict of interest. If the City receives disclosure of a conflict of interest from a Proponent, the City may in its sole discretion take one or more of the following steps:

- (a) require the Proponent to address the conflict of interest to the satisfaction of the City;
- (b) disqualify the Proponent from further participation in the RFP; or
- (c) such other steps as the City may deem appropriate.

Further, if the City learns that a Proponent has failed to identify a conflict of interest, the City may disqualify the Proponent from this RFP or take such other steps as the City may deem appropriate.

For the purposes of this RFP "conflict of interest" includes any situation or circumstance where, in relation to a City procurement competition, a Proponent has an unfair advantage, a perception of an unfair advantage or engages in conduct, directly or indirectly, that may give it an unfair advantage, including:

- (a) any relationship between the Proponent (including its management) and the City, members of Council, its management, or other City personnel involved in this RFP, which may give rise to a conflict of interest;
- (b) having, or having access to, information in the preparation of its Proposal that is not available to other Proponents, but such does not include information a Proponent may have obtained in the past performance of a contract with the City that is not related to the creation, implementation or evaluation of this or a related procurement;
- (c) communicating with any person with a view to influencing preferred treatment in the procurement competition (including but not limited to the lobbying of decision makers involved in the procurement competition); or
- (d) engaging in conduct that compromises, or could be seen to compromise, the integrity of the open and competitive procurement competition or renders that competition non-competitive, less competitive, or unfair.

### **COSTS/EXPENSES**

All costs and expenses incurred by a Proponent in connection with this RFP are the responsibility of the Proponent. This includes any utility locates at the specified location. The City will not reimburse Proponents for any such costs or expenses.



TITLE: 2024 CIPP - Sewer Relining Program	DATE OF MEETING: August 19, 2024
<p>CLEARANCES:</p> <p>Rene Richard – Director of Engineering &amp; Asset Management <b>Rene Richard</b></p> <p>Connor Hunt – Director of Environmental Services <b>Connor Hunt</b></p>	<p>REPORT DATE: August 14, 2024, 4:12 PM</p> <p>ATTACHMENTS:</p> <p>Attachment 1 – Circlebrooke Dr. / McBurney Dr. Maps</p>
Written by: Aron Hershmiller – Director of Public Works <b>Aron Hershmiller</b>	
Reviewed by: Jessica Matsalla - City Clerk  <b>Jessica Matsalla</b>	
Approved by: Brad Hvidston - City Manager  <b>Brad Hvidston</b>	

**BACKGROUND**

The City is continually evaluating the condition of our assets including our water & sewer infrastructure. These evaluations include the consideration for growth and future demands but also for the replacement of aging and failing infrastructure. Some significant future Capital projects consist of the Wastewater Treatment Plant System Renewal, installation of new distribution water pipe along with additional water storage, plus water tower and water well improvement projects.

One could argue that water availability and the distribution of safe reliable drinking water is the most critical component to Public Health and the economic well-being to the City. Safe sewage collection, and treatment is just as critical to public health and invaluable to the protection of the environment.

Our City’s vast sewage system is made up of 133,000 meters of varied sized sewer pipe. Underground piping, is out of sight and often overlooked in comparison to other infrastructure such as buildings, streets and sidewalks.

**DISCUSSION/ANALYSIS/IMPACT**

A **cured-in-place pipe (CIPP)** is a trenchless rehabilitation method used to repair existing pipelines. It is a jointless, seamless pipe lining within an existing pipe and is one of the most widely used rehabilitation methods.

Cured in place pipe relining of sewer piping involves the management of the sewage which could be by isolating, plugging and pumping it. Then inserting a flexible liner inside the existing pipe, inflating the liner, and exposing it to heat or ultraviolet light to dry and harden the liner inside the pipe. The liner essentially forms a smooth surface inside the existing pipe, restoring it to near-new condition. This method is a cost effective solution with an expected additional fifty year lifespan to existing pipe plus reduces the expense of pipeline replacement, which includes the removal of asphalt, road base material, old pipe, and the installation of new pipe, road base and new asphalt.



The link below is a 1 minute video illustrating the process.

<https://www.youtube.com/watch?v=okstE4bSVmk>

The City plans to reline 914 meters of sewer pipe from the 2023 and 2024 water main replacement programs. Circlebrooke Drive will have 587 meters of 300mm pipe relined while McBurney drive will have 327 meters of 200 mm pipe relined.

- Circlebrooke Drive – Glenbrooke Drive to Parkview Road – 587 meters, 10 manholes and 35 service connections.
- McBurney Drive – McNeil Crescent to Matheson Crescent – 327 meters, 5 manholes and 29 service connections.

With Calgary, Alberta recently making the news headlines for a major water break, Calgary is not alone, as most municipalities in Canada are experiencing failures on their water and sewer infrastructure. Most of our infrastructure is now over 60+ years old and is past its expected lifespan, and our pipelines underneath our roadways are continuing to age.

The cost for replacement continues to rise and by relining sewer pipe we are able to stretch our funding further in comparison to pipe removal and replacement. The total cost for relining the 914 meters of pipe for these two project locations equates to \$434/meter, in comparison, the cost

of water main replacement currently taking place on McBurney Dr. which is over \$5,000 / meter, but this includes the excavation, water pipe removal and replacement plus roadway, curb and sidewalk replacement.

Using our current tendered relining numbers, we'd need approximately \$58 million dollars to reline our sewer pipes, but with that being said, this number would be substantially higher, due to the fact that the price per meter increases as the size of the pipe increases. The sewer replacement budget for 2024 is \$332,778 and water main replacement budget for 2024 is \$881,013.00, for a total of 1,213,791, a figure that we must continue to significantly increase. The cost to reline our sewer system, using these numbers, puts us today, at a 1:180 yr relining program and our water replacement program numbers are worse, totaling over a 1:400 yr replacement program.

### **FINANCIAL IMPLICATIONS**

The 2024 CIPP – Sewer Reline Program tender was advertised on Biddingo, SaskTenders and the City website and closed on August 2, 2024. The scope of work for this project includes plugging the sewer, bypass pumping the sewer, flushing / cleaning and inspecting the line, relining the sewer main then cutting out the service connections to regain full service within the system.

Choosing to not move forward to reline the sewer could face the risk of a failure (collapsed pipe). In that case we'd have to then excavate, bypass pump and replace the pipe including the replacement of the road structure included repaving. There could also be sewer backup into homes which can cause damage and exposure to sewage effluent. As mentioned earlier, the cost to excavate, remove, replace and then repave would be significantly higher than relining.

In discussions with the two known Regina based companies (Acme Infrastructure and Insituform Technologies) that commonly do this work, we had then developed an estimated budget of \$400,000 and that we'd use multiple operational funding sources to get this relining complete along with the McBurney Project completed this year. We did only receive the one bid and it is in the table below.

<b>Bidders</b>	<b>Bid Amount \$</b>
Insituform Technologies Ltd.	\$396,885.00 (Plus taxes)
	\$396,885.00 + PST = \$420,698.10
	GST = \$19,844.25
<b>Additional expenses:</b>	
Taxes, Contingency, Engineering services	\$75,408.15
<b>Total</b>	<b>\$472,293.15</b>

#### **Funding sources for this project:**

2024 Sanitary Sewer replacement, Sewer inspections, Distribution systems, Drainage inspections. As you can see, we are pulling funding from various operational sources in order to proceed with this project.

## **COMMUNICATION PLAN/PUBLIC NOTICE**

With Council's direction to proceed, the city will award the contract and advise effected residents plus advertise the project on the city's website and social media platforms. The Contractor is required to advise effected residents a minimum of three weeks prior to the start of the project.

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

The city (Engineering / Asset Management, PW and Enviro Services) are working to update our Waterworks Master Plan over the next couple of years. This will aid in the development of a long term infrastructure plan that includes Water, Sewer, Roads / Streets Sidewalks etc. to better help guide city council and city departments with future decisions. Infrastructure projects are continually discussed with the Environmental Committee, and the committee has always supported needed improvements to the water /sewer system.

## **OPTIONS & RECOMMENDATION**

1. Award the 2024 CIPP Relining Program Tender to Insituform Technologies Ltd. for \$396,885.00 (plus applicable taxes).
2. That Council direct Administration as they deem appropriate.

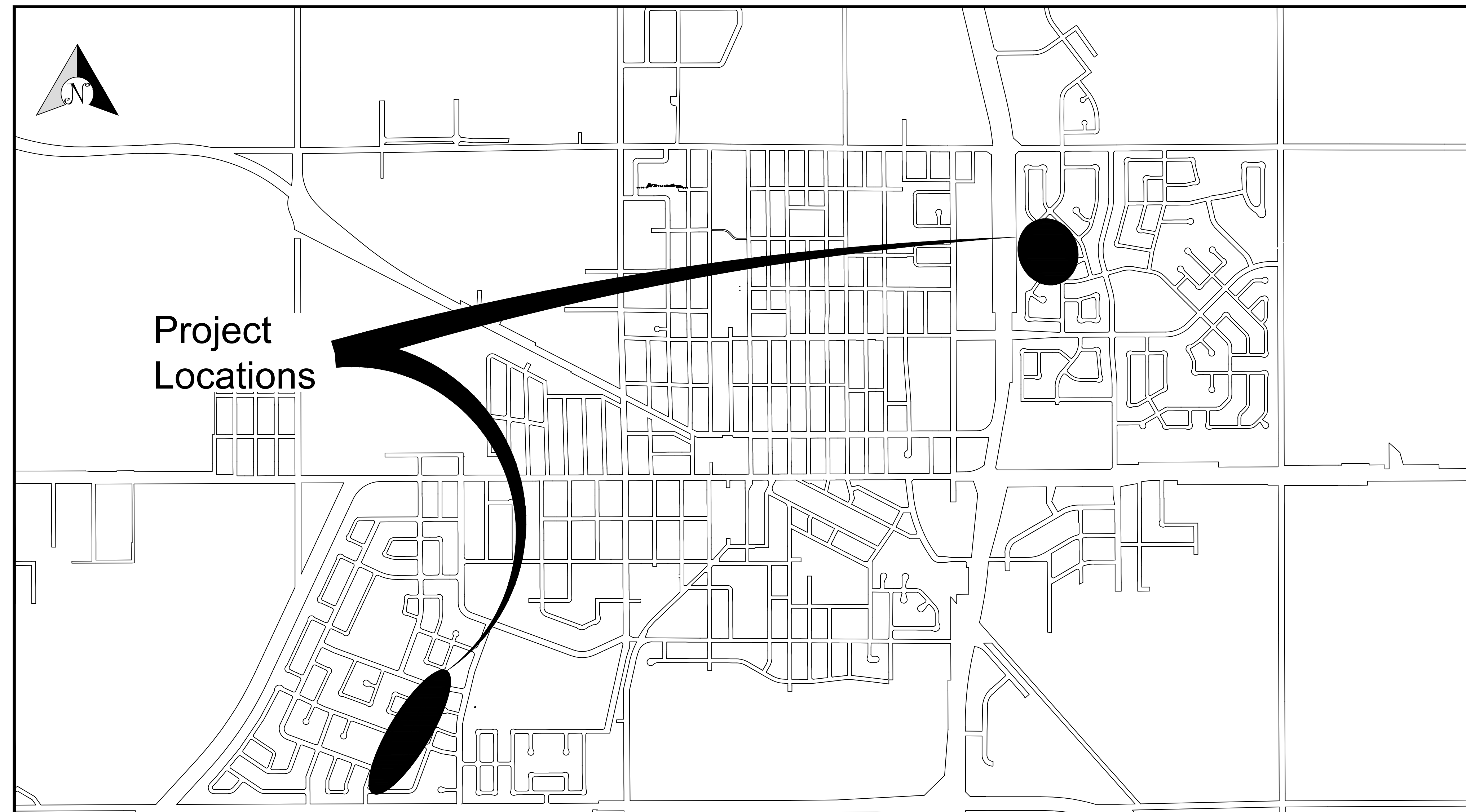
## **RECOMMENDATIONS:**

1. **That Council approve and award the 2024 CIPP Relining Program Tender to Insituform Technologies Ltd. for \$396,885.00 (plus applicable taxes) and further that the City Clerk and Mayor to execute the contract.**

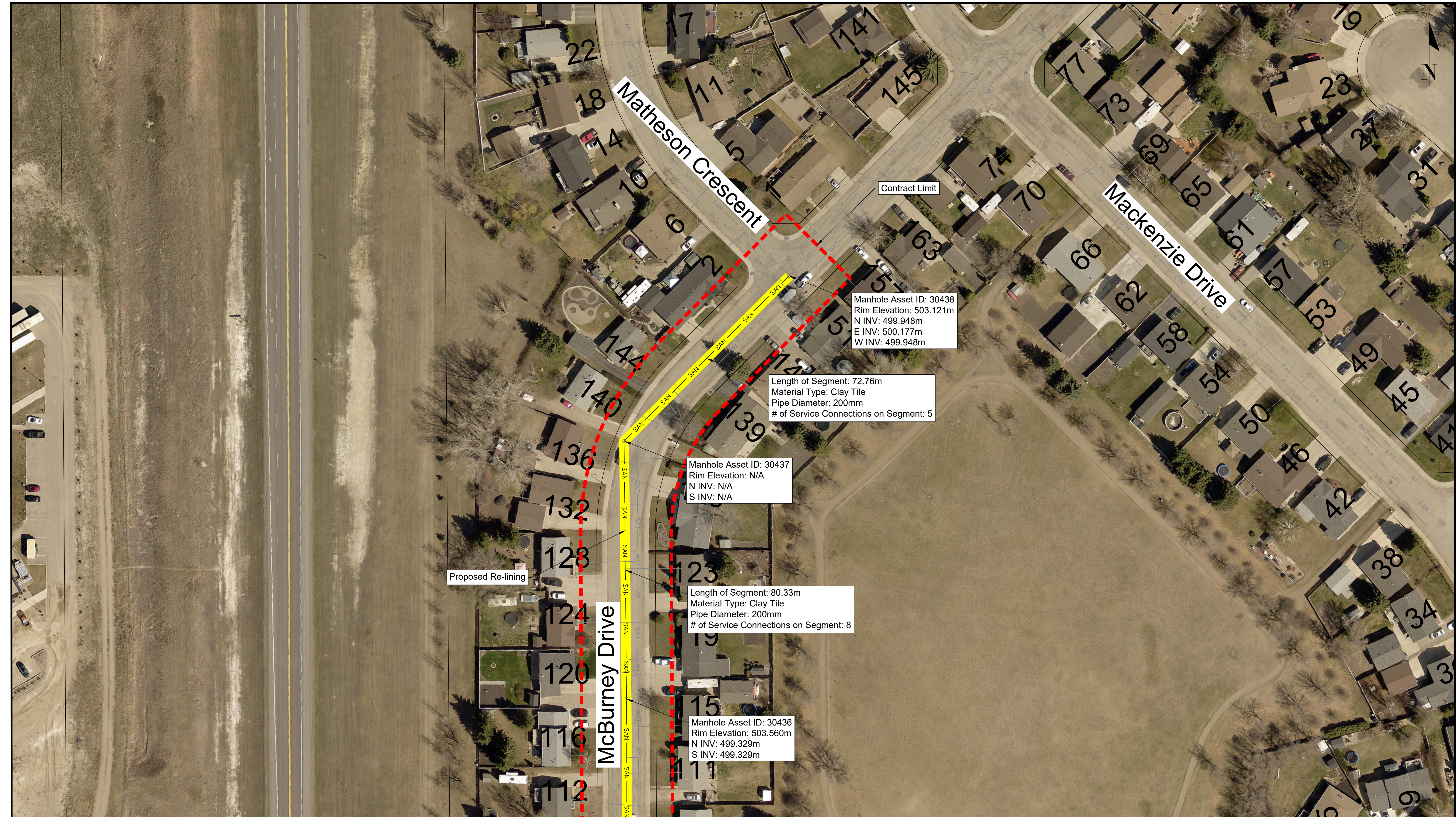
# 2024 Sanitary Sewer Re-Lining

July 4, 2024

ISSUED FOR QUOTATION



DRAWING LIST		
SHEET No.	REV. No.	DRAWING TITLE
	0	COVER PAGE
1	2	SITE PLAN - McBurney Drive - Matheson Cres to 120 McBurney Drive
2	2	SITE PLAN - McBurney Drive - 120 McBurney Drive to Delaere Drive
3	2	SITE PLAN - Circlebrooke Drive - Parkview Road to Crestwood Crescent
4	2	SITE PLAN - Circlebrooke Drive - Crestwood Crescent to 483 Circlebrooke Drive
5	2	SITE PLAN - Circlebrooke Drive - Riverview Road to Glenbrooke Drive



Manhole Asset ID: 30438  
 Rim Elevation: 503.121m  
 N INV: 499.948m  
 E INV: 500.177m  
 W INV: 499.948m

Length of Segment: 72.76m  
 Material Type: Clay Tile  
 Pipe Diameter: 200mm  
 # of Service Connections on Segment: 5

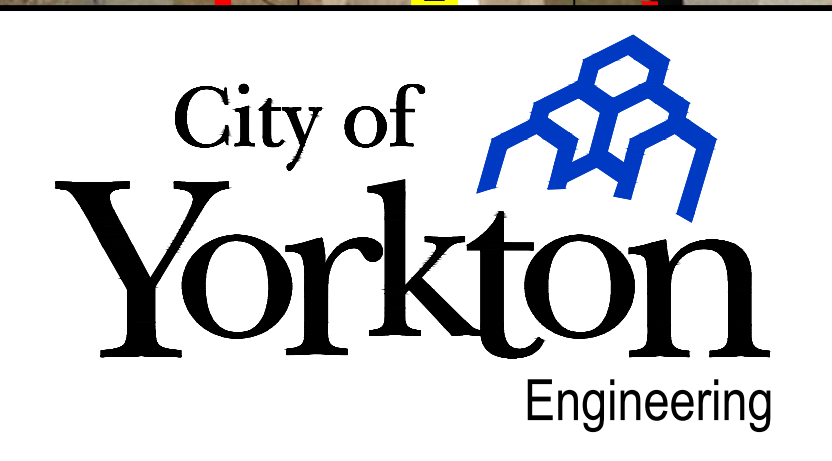
Manhole Asset ID: 30437  
 Rim Elevation: N/A  
 N INV: N/A  
 S INV: N/A

Length of Segment: 80.33m  
 Material Type: Clay Tile  
 Pipe Diameter: 200mm  
 # of Service Connections on Segment: 8

Manhole Asset ID: 30436  
 Rim Elevation: 503.560m  
 N INV: 499.329m  
 S INV: 499.329m

Proposed Re-lining

NOTES:  
**McBurney Drive**  
 Total Length of Sanitary Sewer to Re-Line: 326.54m  
 Total Manholes: 5  
 Total Service Connections: 29




NO.	DESCRIPTION	BY	DATE
2	REDUCED SCOPE OF PROJECT	BC	2024/04/07
1	ISSUED FOR QUOTATION	BC	2024/02/13
	REVISIONS		

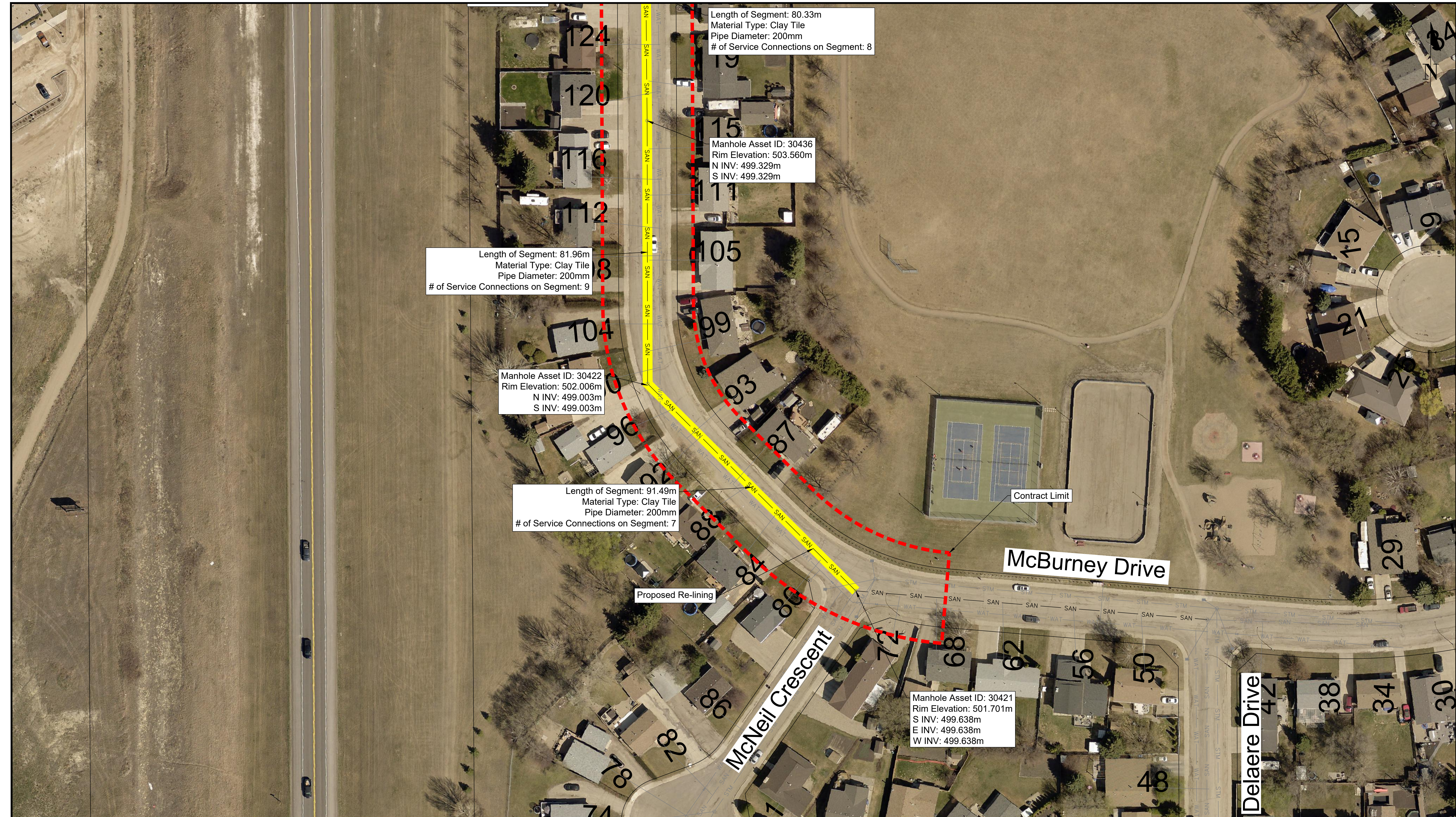
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**CITY OF YORKTON**  
 2024 Sanitary Sewer Relining  
 McBurney Drive - Site Plan  
 120 McBurney Drive to Matheson Crescent



SHEET 1 OF 5  
 DRAWING 2024 sanitary sewer re-lin  
 DRAWING NUMBER



NOTES:

**McBurney Drive**  
 Total Length of Sanitary Sewer to Re-Line: 326.54m  
 Total Manholes: 5  
 Total Service Connections: 29



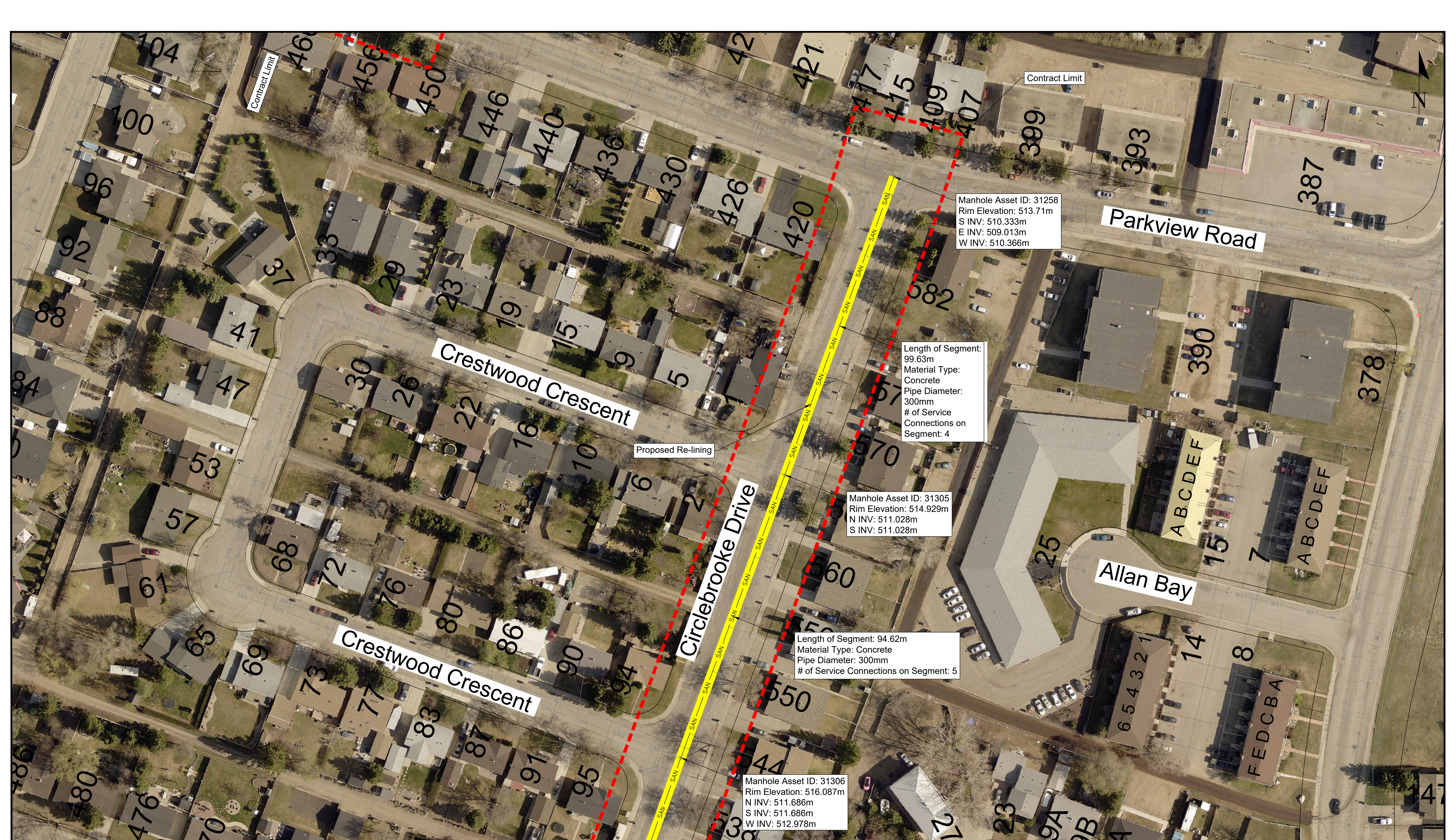
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1	ISSUED FOR QUOTATION	BC	2024/02/13
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 2024-07-04

**CITY OF YORKTON**  
 2024 Sanitary Sewer Relining  
 McBurney Drive - Site Plan  
 Delaere Drive to 120 McBurney Drive

SHEET 2 OF 5  
 DRAWING 2024 sanitary sewer re-lin  
 DRAWING NUMBER



Contract Limit

Contract Limit

Manhole Asset ID: 31258  
 Rim Elevation: 513.71m  
 S INV: 510.333m  
 E INV: 509.013m  
 W INV: 510.366m

Length of Segment:  
 99.63m  
 Material Type:  
 Concrete  
 Pipe Diameter:  
 300mm  
 # of Service  
 Connections on  
 Segment: 4

Proposed Re-lining

Manhole Asset ID: 31305  
 Rim Elevation: 514.929m  
 N INV: 511.028m  
 S INV: 511.028m

Length of Segment: 94.62m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 5

Manhole Asset ID: 31306  
 Rim Elevation: 516.087m  
 N INV: 511.686m  
 S INV: 511.686m  
 W INV: 512.978m

NOTES:  
**Circlebrooke Drive**  
 Total Length of Sanitary Sewer to Re-Line: 586.45m  
 Total Manholes: 10  
 Total Service Connections: 35




NO.	DESCRIPTION	BY	DATE
2	REDUCED SCOPE OF PROJECT	BC	2024/04/07
1	ISSUED FOR QUOTATION	BC	2024/02/13
	REVISIONS		

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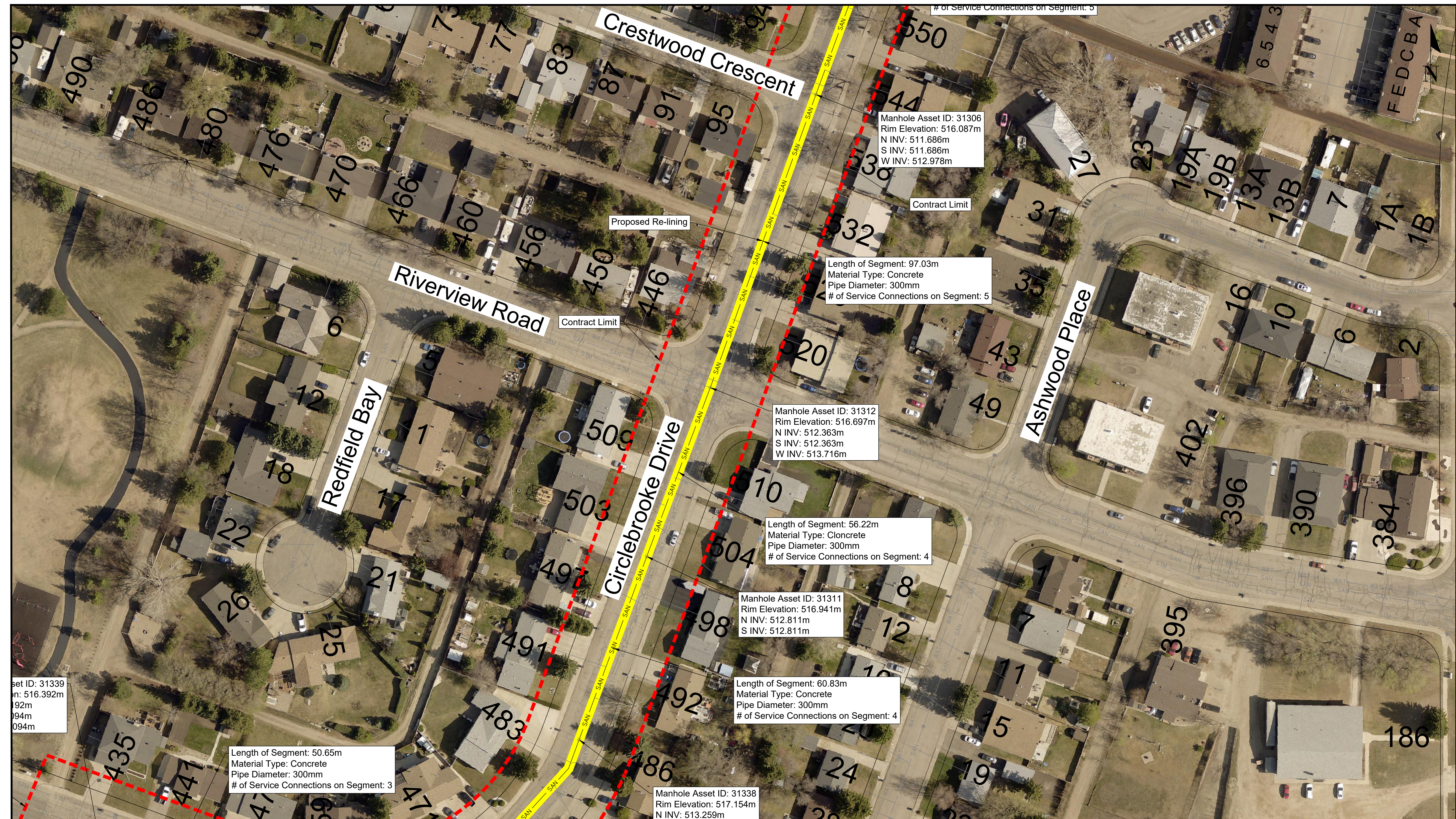
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**CITY OF YORKTON**  
 2024 Sanitary Sewer Relining  
 Circlebrooke Drive - Site Plan  
 Parkview Road to Crestwood Crescent



SHEET 3 OF 5  
 DRAWING 2024 sanitary sewer re-lin  
 DRAWING NUMBER





Manhole Asset ID: 31306  
 Rim Elevation: 516.087m  
 N INV: 511.686m  
 S INV: 511.686m  
 W INV: 512.978m

Length of Segment: 97.03m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 5

Manhole Asset ID: 31312  
 Rim Elevation: 516.697m  
 N INV: 512.363m  
 S INV: 512.363m  
 W INV: 513.716m

Length of Segment: 56.22m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 4

Manhole Asset ID: 31311  
 Rim Elevation: 516.941m  
 N INV: 512.811m  
 S INV: 512.811m

Length of Segment: 60.83m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 4

Manhole Asset ID: 31338  
 Rim Elevation: 517.154m  
 N INV: 513.259m

Length of Segment: 50.65m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 3

Manhole Asset ID: 31339  
 Rim Elevation: 516.392m  
 N INV: 511.92m  
 S INV: 511.94m  
 W INV: 511.94m

NOTES:

**Circlebrooke Drive**  
 Total Length of Sanitary Sewer to Re-Line: 586.45m  
 Total Manholes: 10  
 Total Service Connections: 35

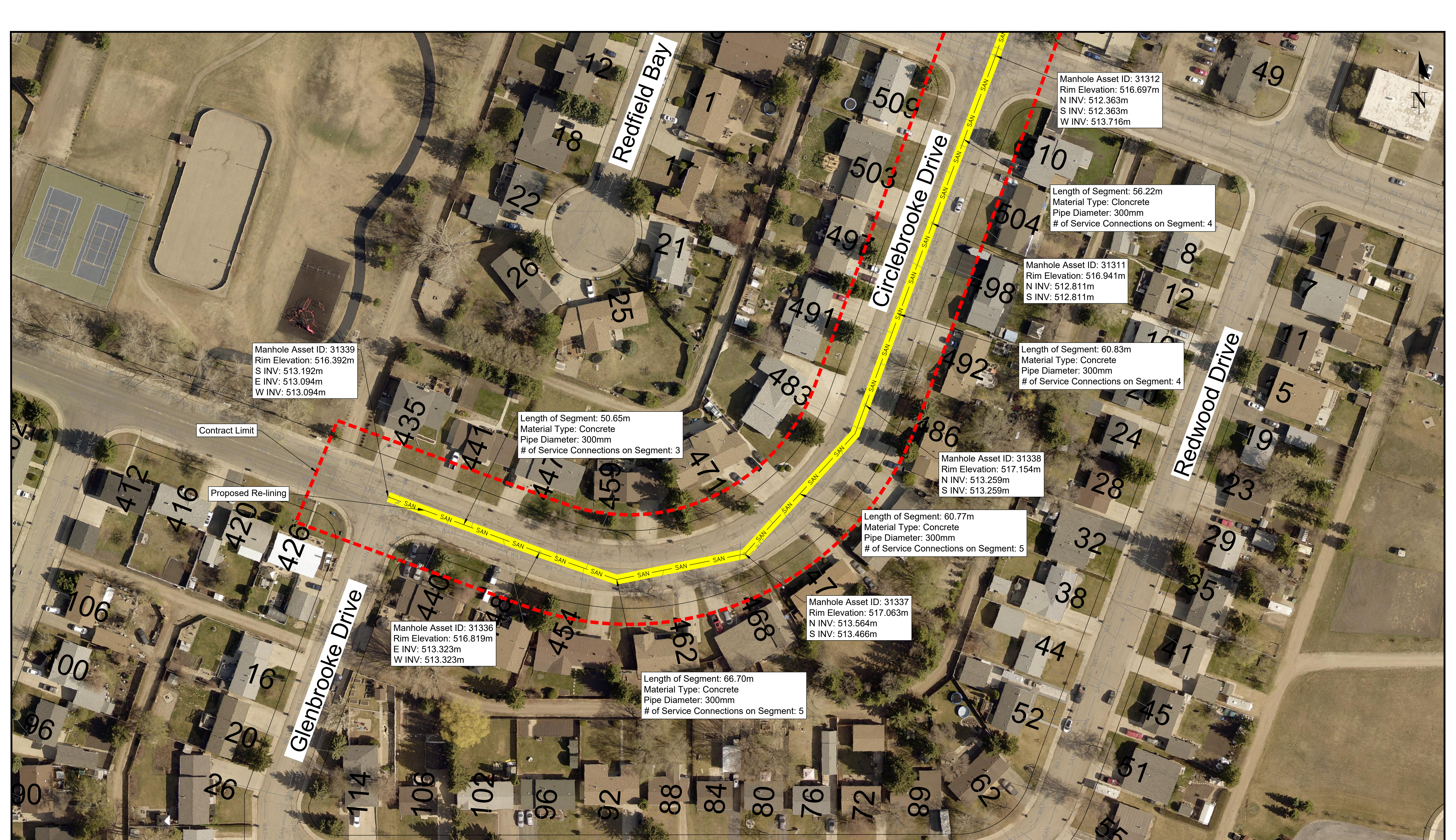


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REVISIONS			

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**CITY OF YORKTON**  
 2024 Sanitary Sewer Relining  
 Circlebrooke Drive - Site Plan  
 Crestwood Crescent to 483 Circlebrooke Drive

SHEET 4 OF 5  
 DRAWING 2024 sanitary sewer re-lin  
 DRAWING NUMBER



Manhole Asset ID: 31339  
 Rim Elevation: 516.392m  
 S INV: 513.192m  
 E INV: 513.094m  
 W INV: 513.094m

Length of Segment: 50.65m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 3

Manhole Asset ID: 31312  
 Rim Elevation: 516.697m  
 N INV: 512.363m  
 S INV: 512.363m  
 W INV: 513.716m

Length of Segment: 56.22m  
 Material Type: Concreate  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 4

Manhole Asset ID: 31311  
 Rim Elevation: 516.941m  
 N INV: 512.811m  
 S INV: 512.811m

Length of Segment: 60.83m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 4

Manhole Asset ID: 31338  
 Rim Elevation: 517.154m  
 N INV: 513.259m  
 S INV: 513.259m

Length of Segment: 60.77m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 5

Manhole Asset ID: 31336  
 Rim Elevation: 516.819m  
 E INV: 513.323m  
 W INV: 513.323m

Manhole Asset ID: 31337  
 Rim Elevation: 517.063m  
 N INV: 513.564m  
 S INV: 513.466m

Length of Segment: 66.70m  
 Material Type: Concrete  
 Pipe Diameter: 300mm  
 # of Service Connections on Segment: 5

Contract Limit

Proposed Re-lining

NOTES:  
**Circlebrooke Drive**  
 Total Length of Sanitary Sewer to Re-Line: 586.45m  
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 2024-07-04

**CITY OF YORKTON**  
 2024 Sanitary Sewer Relining  
 Circlebrooke Drive - Site Plan  
 Riverview Road to Glenbrooke Drive

SHEET 5 OF 5  
 DRAWING 2024 sanitary sewer re-lin  
 DRAWING NUMBER



**NOTICE OF MOTION**

Date August 14, 2024

Memorandum to: Yorkton City Council

From: Councillor Dustin Brears

Re: Youth Advisory Board for the City of Yorkton

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I would like to make a motion that the City of Yorkton form a Youth Advisory Board using the model from Moose Jaw; and further refer this request to Administration for review.

<https://www.sasktoday.ca/southwest/moose-jaw-council-appoints-12-students-to-this-years-youth-advisory-board-9342348>

**OPTIONS:**

- 1. Support Councillor Brears' motion.**
- 2. Other Direction as per Council.**

Respectfully,

**Councillor Dustin Brears**

Councillor Dustin Brears