

CITY OF YORKTON
REGULAR COUNCIL MEETING AGENDA
Monday, August 11, 2025 - 5:00 p.m.
Council Chambers, City Hall

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA**
3. **PUBLIC ACKNOWLEDGEMENTS**
4. **APPROVAL OF MINUTES**
 - a. Committee of the Whole Council Meeting Minutes – July 14, 2025
 - b. Regular Council Meeting Minutes – July 14, 2025
5. **UNFINISHED BUSINESS**
6. **REPORTS OF COUNCIL COMMITTEES AND MATTERS REFERRED**
 - a. Protective Services Committee Meeting Minutes – May 13, 2025
 - b. Development Appeals Board Meeting Minutes – May 29, 2025
7. **HEARING OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
 - a. Presentation – Brick Mill First Loan Payment and Update
 - b. Public Hearing – Discretionary Use DU05-2025 – Veterinary Service, Type 1 in C-1 City Centre Commercial – Pet Adoption Centre at 12 Fourth Avenue North [One written submission received in support]
8. **BUSINESS ARISING OUT OF PETITIONS, PUBLIC NOTICES AND PRESENTATIONS**
 - a. Land Use Planner – Discretionary Use DU05-2025 – Veterinary Service, Type 1 in C-1 City Centre Commercial – Pet Adoption Centre at 12 Fourth Avenue North
9. **CORRESPONDENCE**
10. **BYLAWS**
11. **ADMINISTRATIVE REPORTS**
 - a. City Controller
 - 2024 Audited Financial Statements
 - 2024 Municipal Public Accounts
 - b. Director of Recreation and Community Services
 - FCM Green Municipal Fund – Growing Canada’s Community Canopies Grant Application Support
 - c. Director of Legislation and Procedures (City Clerk)
 - Recommendations from the Committee of the Whole – Quarter 2 Strategic Priorities Update - July 14, 2025
12. **GIVING NOTICE OF MOTION**
13. **IN CAMERA SESSION**
 - a. Other Item A
 - b. Property Item A
 - c. Property Item B
14. **ADJOURNMENT**

Protective Services Committee

MINUTES

13, May 2025

7:00 AM

IN-PERSON/ZOOM

Attendees	Mayor Aaron Kienle, Councillor Dustin Brears, Larry Off, Larry Pearen, Pat Taylor, Tereza Vaslyuk, Andrew Sedley, Bylaw & Safety Supervisor Nicole Baptist, Fire Chief Trevor Morrissey, BTAC Cathy Yaworski, PSAR Dale Hintz, Staff Sgt. Burton Jones
Regrets	Michelle Goulden, Scott Robertson, CN Constable Hank Neumiller, Deputy Fire Chief Dallas D'Aoust, EMS Medavie Tianna Langelotz, Dr. Rasak Abdullahi
Absent	
Recording	Jen Prysliak
Call to order	7:00 a.m.
Adjourn	8:17 a.m.

Agenda Topics

Approval of Agenda

Motion 25-8	Pearen The agenda be approved as circulated. Carried.
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Approval of the March 11, 2025 Meeting Minutes

Discussion	Minutes from the March 11, 2025 meeting were circulated.
Motion 25-9	Taylor The minutes of March 11, 2025 meeting be approved as circulated. Carried.

Unfinished Business

Harm Reduction	<ul style="list-style-type: none">• Fire Chief Morrissey provides an update. Noting that the harm reduction work continues, but still looking to expand harm reduction beyond needle pick up.• Fire Chief Morrissey mentioned that there is an extra needle disposal bin available at the Fire Hall, and anyone who knows of a suitable location for it is encouraged to reach out.• Needle pickups are higher in the springtime. Post the safety procedures for picking up needles themselves on social media.
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Voyent Alert	<ul style="list-style-type: none"> • Fire Chief Morrissey states that Voyent Alert registration continues to increase. • Fire Department doing extra communication pushes to get more users signed up. • Ordered more signage, currently have banners at City Hall and the Fire Hall. Move them around as needed. • Fire Chief Morrissey meeting with R.M. of Orkney and Wallace Council to push Voyent for alerts to reach outside of Yorkton. • Look into digital messaging around Yorkton, find grant funding or post messages in the R.M.'s and share the cost of closed highways, etc.
Local Law Enforcement Signage	<ul style="list-style-type: none"> • Focusing on school zones – patrolling school zones, interview with CTV. Billboards to promote cross walk safety. • Highway signs – is there a grant available to purchase a sign? CN Constable Hank Neumiller to look into the SGI contact. • Search the monthly initiatives on the SGI website for enforcement ideas. We can follow their initiative. Change it monthly or quarterly. • Use local digital signage around Yorkton to post messages.
Fire – EMS Responses	<ul style="list-style-type: none"> • Saskatchewan Health is not covering the training needed to be primary first responders to a medical call; City of Yorkton would be covering the emergency response rate. Funding from Saskatchewan Health would be ideal. RCMP are always on scene at cardiac arrests to assist, which is very helpful. • Steady EMS assist responses for the Fire Department, most lift assists within the community. Medavie has transfer units so there are not adequate units available. • Fentanyl responses are constant within the City of Yorkton. Deputy Chief D'Aoust to look into what other sizeable communities need for EMS training and how many EMS units they have, to compare. • Councillor Brears at SUMA Convention – Provide stats and information to make The Health Minister aware on March 31, 2025. Find data to provide for this event. • Fire Chief Morrissey notes that the Fire Department continues to assist with EMS responses and will continue investigating training options and have conversations with the Ministry of Health and EMS Partners. • Working on determinacy with Medavie to what calls the Fire Department would be responding too. Fire Chief Morrissey reached out to other contracts with SHA regarding responses, training and costs. Using community groups like Parkland Search and Rescue (PSAR) as responders.

Loose Dog in Logan Green Concern	<ul style="list-style-type: none"> Complaint from resident regarding loose dogs on the Logan Green pathway. Dogs off leash in Logan Green park is an ongoing concern. Bylaw solutions would be to send officers out, increase presence in the area, more enforcement. Run a Responsible Dog Communication Program to make people aware of the bylaws. Provided dog safety information to residents. Dogs on leash signs throughout the park for reminders. Advertise the off leash dog park, show on a map. Provide resources to residents. Move signage to different locations, parks, dogs on leash, pick up after your dog. Draw attention to the signs being at different locations. Bylaw patrolling sign, add payable amount if bylaw violation to the signs. Create a video that plays comedy add to social media people will pay more attention. Waiting for warmer summer months to put proper signage out. Several dogs continue to be unleashed. Signs purchased and will be placed in the park and around Yorkton. Messages are "Leash Your Pet, It's the Law, Fines May Apply" and "Don't Forget to Scoop When They Poop".
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New Business

	No new business.
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Department Updates

Fire Department	<ul style="list-style-type: none"> Call volume increase since 2023. 504 calls total in 2023. 522 calls in 2024. Rental Housing Inspections are starting to be scheduled for the safety of renters. The fire inspections are to ensure the rental units are following the fire code. Yorkton Fire Department currently is fully staffed. Fire Chief Morrissey shares the Barriers to Access Coordinator position has been filled and introduces candidate. Interagency sessions March 26 & 27th to address barriers facing those with addictions, mental health issues and homelessness. Deputy Chief D'Aoust provides update on upcoming heavy lift/equipment extrication training for the Department. Fire Chief and Deputies will be wearing body cameras on any active service calls.
	Andrew Sedley exits meeting at 7:46 a.m.
RCMP	<ul style="list-style-type: none"> District meetings commanders responsible mass casualty incidents in the city. Emergency services mock tabletop exercise. Full-scale mock emergency exercise to be completed in 2025. Receiving calls on mandatory alcohol screening, complaints to the

	<p>RCMP as the law has changed. Do not need the reasonable question or suspicion to be tested on roadside stops, it is automatic protocol.</p> <ul style="list-style-type: none"> • 9 Support Staff, 3 vacant member positions, 25 members out of 34 currently. • Drug testing traffic services has a tester, many false positives issued. Monetary component instead of the criminal record and charging. Impaired driving charges has increased now due to the mandatory screening. • Annual City Wide Bike Rodeo for elementary schools on bicycle safety. RCMP will be handing out new helmets. • RCMP are equipped with body cameras to record all interactions due to public complaint situations. • Currently staffed with 10 Support Staff, 25 members out of 34. 2 vacant positions. • Saskatchewan Marshals Service is ahead of schedule.
Bylaw	<ul style="list-style-type: none"> • Brief update on communications plans for the responsible dog ownership campaign in the Spring and Summer. Also needle pickup advertisement on social media. • A new Parking Enforcement Officer has been hired. • Bylaw Services is now under the Fire Department. Operation and logistics processes are being developed. Bylaw policies are being reviewed and revised as necessary. • Needle pickup calls are up over the last two weeks. • The CSO's have been patrolling the downtown area more frequently, as there has been hotspot areas of concern and interactions with houseless individuals. • Bylaw call back response times were discussed.
CN Police	<ul style="list-style-type: none"> • Smith Street bushes and trees on CN property cleaned up from the City crews, as it was an issue for the unhoused. • Pedestrian traffic on the rail tracks continue to be a focus as 300 individuals a year are struck by trains with 50% fatality rate. Call 1-800-465-9239 to report an unsafe situation.
Parkland Search and Rescue (PSAR)	<ul style="list-style-type: none"> • Steady search and rescues within the province. • If you are stuck and walk away from the vehicle and get lost, it makes the search for you more difficult. The big concern is to get the word out there to stay with the vehicle, do not leave it. • PSAR did a local search and interacted with the houseless population. • Three new members. • Looking for a location to keep all equipment and search vehicles. • New members, 14 individuals in training. • Starlink for the truck to expand service areas.

	<ul style="list-style-type: none"> Federal Government Grant Funding for purchasing QR codes to scan and it shows locations and tracking.
EMS	<ul style="list-style-type: none"> Crestvue is short seven paramedics, gaining two new staff members in early April, summer staff will return. There are nearly 200 vacancies in the province currently. Out of City, transfers are constant. Call volume is up this year 2.2% and receive approx. 10 calls a week and transfers in the area with 3-4 transfers a day. No increase in overdoses, seen more unhoused in the last few weeks with health conditions due to the extreme cold temperatures.

Next Meeting

Tuesday July 8th, 2025 @ 7:00 a.m.

Adjournment

Motion 25-10	Off That the Protective Services Committee Meeting be adjourned at 8:17 a.m. Carried.
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X

Andrew Sedley

Andrew Sedley
Chairperson

X

Jen Prysliak

Jen Prysliak
Secretary

**CITY OF YORKTON
SASKATCHEWAN**

**PUBLIC MINUTES OF THE DEVELOPMENT APPEALS BOARD
May 29, 2025**

Minutes of the Development Appeals Board Meeting held on Thursday, May 29, 2025 in City Hall Council Chambers.

Members Present: Jerome Niezgoda, Sheldon Stechyshyn (arrived at 5:02 p.m.), Kosta Stamatinos, Brinton Hall, and Scott Sharpe

Others Present: Amanda Dietz – Secretary, Jessica Matsalla – City Clerk, Carleen Koroluk – Land Use Planner - Respondent, Tyler DeVries – Appellant, John Gross – Appellant

Regrets: None

Absent: None

Recording: Amanda Dietz - Secretary

CALL TO ORDER

A quorum being present, Secretary Dietz called the meeting to order at 5:01 p.m.

ELECTION OF CHAIRMAN AND VICE-CHAIRMAN

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

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

Jerome Niezgoda nominated Scott Sharpe.

Scott Sharpe permitted his name to stand.

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

Secretary Dietz stated nominations for Chairman cease.

Scott Sharpe was announced as Chairman for 2025 by acclamation.

Secretary Dietz passed the Chair to Chairman Sharpe at 5:02 pm.

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

Kosta Stamatinos nominated Jerome Niezgoda.

Jerome Niezgoda permitted his name to stand.

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

Jerome Niezgoda was announced as Vice-Chairman of the Board for 2025 by acclamation.

APPROVAL OF AGENDA

R01-2025

Moved by Sheldon Stechyshyn

That the agenda for May 29, 2025 be approved as presented.

Carried Unanimously.

APPROVAL OF MINUTES

R02-2025

Moved by Jerome Niezgoda

That the minutes of the October 3, 2024 Development Appeals Board meeting be approved as presented.

Carried Unanimously.

HEARINGS

A. DEVELOPMENT APPEAL NO. 1/2025

An appeal application was considered regarding the subject property 55 James Avenue, Lot 38, Blk/Par 2; Plan 99Y00657 requesting variance to the City of Yorkton's Zoning Bylaw No. 14/2003 to allow for a secondary garage to be built that, when combined with the existing garage, would exceed the area of the principal dwelling by 252 ft².

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

B. DEVELOPMENT APPEAL NO. 3/2025

An appeal application was considered regarding the subject property 43 Franklin Avenue, Lot 23, Blk/Par 5; Plan 99Y00657 requesting variance to the City of Yorkton's Zoning Bylaw No. 14/2003 to subdivide a vacant lot to create two separate lots and to allow for the interior lot width to be 12.89 metres instead of the required 15 metres.

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

IN CAMERA SESSION

R03-2025

Moved by Kosta Stamatinos

That this Meeting move to an In Camera Session to deliberate a decision for Appeal No. 1/2025 and No. 2/2025 – 5:35 pm.

Carried Unanimously.

Chairman Sharpe called a brief recess to clear Council Chambers at 5:35 p.m.

Chairman Sharpe called the In-Camera session to order at 5:38 p.m.

Members Present: Jerome Niezgoda, Sheldon Stechyshyn, Kosta Stamatinos, Brinton Hall, and Scott Sharpe

Others Present: Amanda Dietz – Secretary and Jessica Matsalla – City Clerk

R04-2025

Moved by Kosta Stamatinos

**That members rise and report to the regular scheduled meeting agenda – 6:05 p.m.
Carried Unanimously.**

RESOLUTIONS RESULTING FROM IN CAMERA SESSION

R05-2025

Moved by Kosta Stamatinos

**That Development Appeals Board Appeal No. 1/2025 for variance to the Zoning Bylaw No. 14/2003 regarding subject property 55 James Avenue, Lot 38, Blk/Par 2; Plan 99Y00657 be granted for the reasons set forth in the Record of Decision of the Board.
Carried Unanimously.**

R06-2025

Moved by Jerome Niezgoda

**That Development Appeals Board Appeal No. 2/2025 for variance to the Zoning Bylaw No. 14/2003 regarding subject property 43 Franklin Avenue, Lot 23, Blk/Par 5; Plan 99Y00657 be granted for the reasons set forth in the Record of Decision of the Board.
Carried Unanimously.**

ADJOURNMENT

R07-2025

Moved by Kosta Stamatinos

That this Regular Meeting adjourn at 6:07 p.m.

Carried Unanimously.

Approved this 10th day of July A.D., 2025

Scott Sharpe

Chairperson

Amanda Dietz

Secretary

From: noreply@yorkton.ca
To: [webform - City Clerks Office](#)
Subject: Yorkton Brick Mill - Check Presentation and Update
Date: Wednesday, August 6, 2025 7:17:01 AM
Attachments: [uploadsIMG_0633 \(1\) Rally Poster56422c04-9df9-4227-bece-5f517c10b074.jpg](#)
[uploadsIMG_0634 Soup Postereb50f058-6829-4cac-84e4-5d38b75ff3c3.jpg](#)

CAUTION: External Email

On behalf of the Yorkton Brick Mill Heritage Society, I request the opportunity to appear before Council at the Monday, August 11th meeting.

We would like to present the City with our first installment cheque toward our funding commitment and provide a brief update on our recent activities. This includes highlights from the monthly Soup and Bread Sales, the number of visitors to the historic Mill this summer, and promotion of upcoming events such as Rally Round the Mill on Saturday, August 16th, and our annual Heritage Dinner on Wednesday, October 1st at St. Mary's Cultural Centre. Our guest speaker will be Kevin Hursh, respected agricultural journalist and former CTV Ag Report host.

We are also pleased to report that construction of the new Interpretive Centre is scheduled to commence in mid-September. In addition, we have already received several inquiries—both locally and provincially—regarding future rental opportunities for the facility.

Thank you for your continued support. We look forward to sharing our progress and upcoming plans with you.

Origin: https://www.yorkton.ca/en/your-city/speaking-before-council.aspx?_mid_=21246

This email was sent to you by Larry Pearen [REDACTED] through <https://www.yorkton.ca>.

The Yorkton Flour Mills

RALLY ROUND

The Mill

COMING AUGUST 16, 2025

120 Livingstone & Beck Ave. Yorkton, SK
to register or for more info go to

yorktonflourmill.ca

or call 306-621-4090

PANCAKE BRUNCH



10AM - 12:30PM

ROAD RALLY



1PM - 4PM

CAR & AG SHOW



2PM - 5PM

BEER GARDENS



2PM - 7PM

BBQ BURGER SUPPER



5PM - 7PM

KIDS ACTIVITIES



2PM - 5PM

Entertainment
Featuring

The Jackie Guy Band

4:30-6:30pm

James Betts

11:30am-12:30pm

RocketBilly

2:30 - 4:30pm

Gary & The Girls

12:30-2:30pm

Thank you to ALL of our sponsors!



Come take a tour of the new interpretive center and enjoy good food and great company



Yorkton Brick Mill
Heritage Society

Join Us
\$12

**Soup,
Bread, & a Drink**

Wednesday, Aug. 6th
Thursday, Aug. 28th
11:30 AM - 1:30 PM

**Fresh Baked
Bread & Soup
Made from
Scratch
Lunch
at the
Mill!**



Loaves of fresh baked bread for sale. Reserve yours early to avoid disappointment by emailing admin@yorktonflourmill.ca or by texting 306-621-8703

JOIN OUR TEAM!

Environmental Services Operator
ENVIRONMENTAL SERVICES

Apply today:
www.yorkton.ca/employment



JOIN OUR TEAM!

Operator
ENVIRONMENTAL SERVICES

Apply today:
www.yorkton.ca/employment



MOVIE IN THE PARK

FREE ADMISSION

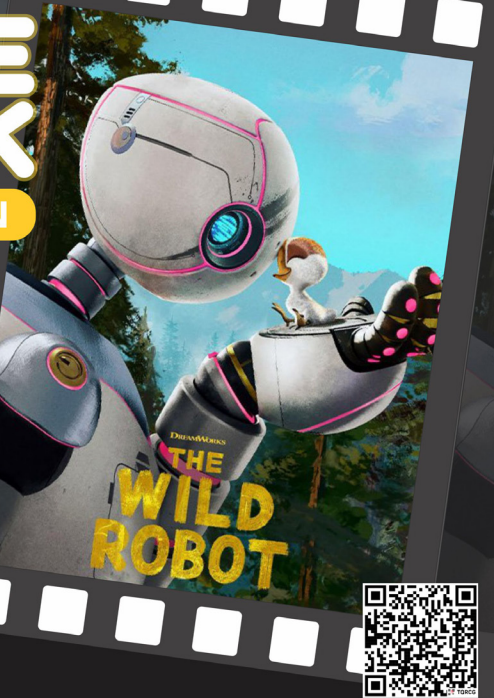
THURSDAY | AUGUST 21

GREEN SPACE BEHIND
PARKLAND MALL

5-8 PM VENDORS
8:30 PM SHOWTIME

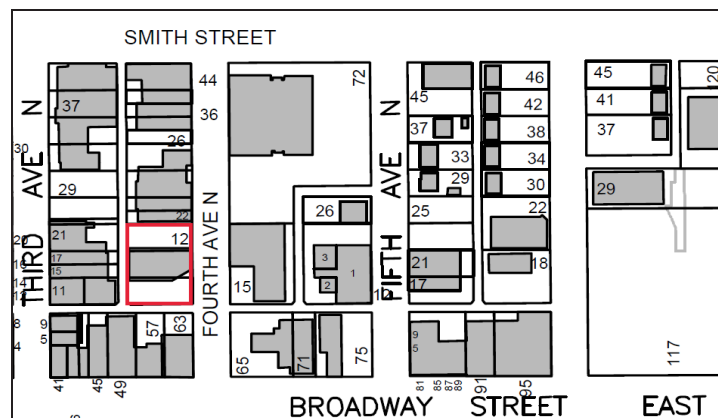
Popcorn for purchase
courtesy of Extravagance

Movie in the Park will occur weather permitting.



City of
Yorkton Parkland Mall

Public Notice
Discretionary Use Application for
Veterinary Service, Type 1 in C-1 City Centre Commercial Zoning District
12 Fourth Avenue North



Legal Description: Lots 6, 7 & 8-Blk/Par 3-Plan 20767, Ext 5, 6 & 7
Civic Address: 12 Fourth Avenue North
Proposed Use: Veterinary Service, Type 1 – Pet Adoption Centre

Details: The applicant proposes to operate a pet adoption centre with limited pet-centric retail sales and special events such as pet birthday parties and pet yoga. The applicant confirms that no dogs or puppies will be housed overnight at the location, however, cats and kittens may be housed overnight. The proposed use generally conforms to and is deemed to be included in the land use Veterinary Service, Type 1. Veterinary Service, Type 1 use is a Discretionary Use in the C-1 City Centre Commercial zoning district and requires City Council authorization under *The Planning and Development Act, 2007* to proceed.

Pursuant to *The Planning and Development Act, 2007*, discretionary use applications are 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 applications and all written submissions will be read verbatim, unless the submitter is in attendance to speak on the submission, on **Monday, August 11, 2025 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, August 6, 2025. Written submissions must be directed to:

Jessica Matsalla, Director of Legislation and Procedures
In Person: 37 Third Avenue North, Yorkton, SK
Via Mail: Box 400, Yorkton, SK S3N 2W3
Via Email: jmatsalla@yorkton.ca

For More Information: To see the full report on this application, and the proposed bylaw, please visit www.Yorkton.ca. Click or tap on the "Council Meetings" link and select "Agenda and Information Package" for the July 14, 2025 Regular Council Meeting. The report will be found in the Information Package that follows the Agenda.

Questions regarding the application may be directed to:

City of Yorkton Planning Department
Phone: (306) 786-1710
Email: planningservices@yorkton.ca

GENERAL INQUIRIES:
306-786-1700

Jessica:

In response to your letter of July 6, 2025 Regarding the Pet Adoption Centre:

After looking at this empty building at 12 Fourth N. for that last seven years, answering questions why it is empty, seeing windows broken, graffiti and just looking plain tired.

To see this application for any business is a welcome piece of news.

We would be happy to see this business move into our area.

With this group of volunteers working together they should be able to provide the resources to maintain the building and the business .

This location should give them a lot of new exposure to increase their revenue base as they supply a unique service and grow in our city.

This should generate new clientele traffic for our business also.

We see this as a win,win situation.

Looking forward to positive growth with this application.

Gene & Betty Denischuk

Frameworks Yorkton Ltd.
57 Broadway Street East
Yorkton, Sask. S3N 0K6
Ph; 306-782-8282
Fax: 306-786-6796
Toll free: 1-888-936-7777
Email: frameworks@sasktel.net
w.w.w. frameworks.yorkton.com

TITLE: Discretionary Use DU05-2025 Veterinary Service, Type 1 in C-1 City Centre Commercial – Pet Adoption Centre at 12 Fourth Avenue North Council Report #2 – Public Hearing	MEETING DATE: August 11, 2025
	REPORT DATE: August 7, 2025
CLEARANCES: Michael Eger - Director of Planning, Building & Development Michael Eger	ATTACHMENTS: 1. Council Report from July 14, 2025
Written by: Carleen Koroluk - Land Use Planner Carleen Koroluk	
Reviewed by: Jessica Matsalla - City Clerk Jessica Matsalla	
Approved by: Brad Hvidston - City Manager Brad Hvidston	

Summary of History/Discussion:

This report follows the Public Hearing regarding a Development Permit application for a Pet Adoption Centre at 12 Fourth Avenue North.

A Pet Adoption Centre in conjunction with pet-centric retail sales items such as food, toys, treats, bowls, beds and blankets, generally conforms to and is deemed to be included in the land use Veterinary Service, Type 1. Veterinary Service, Type 1 is listed as a Discretionary Use in the C-1 City Centre Commercial zoning district and, under *The Planning and Development Act, 2007*, requires Council authorization to proceed.

Public Notice:

The application was presented to Council at the July 14, 2025 meeting where Public Notice was authorized.

The application was advertised in the local newspaper, at City Hall and on the City website and pursuant to *The Planning and Development Act, 2007*, a direct mail-out was sent to thirty (30) property owners within 75 metres (250ft) of the subject property.

Any written responses received by the City Clerk's office prior to the deadline will be included in the Council package. Any persons wishing to respond to the application will have the opportunity to present during the Public Hearing, which will occur prior to Council's consideration.

Planning & Infrastructure Commission:

The application was referred to the Planning and Infrastructure Commission for review at the July 30, 2025 meeting.

The Planning and Infrastructure Commission plays an important part in civic government by providing representation from a broad spectrum of the community to assist City Council in their decision making. City Administration provides recommendations for the Commission to consider which are based on sound land use planning practices, including relevant policies and procedures.

The Commission, however, is not bound by the Administrative recommendation and is free to carry any motion they see fit, including recommendations either to approve, to approve with conditions, or to deny applications.

The Commission was in full support of the application noting that the stand-alone location, sufficient parking and the existing business's operating hours, make the location suitable for the proposed use. It was also noted that the location provides physical separation from the limited residential uses on the upper floors of some businesses in the area. Following discussion, the Commission carried a unanimous motion in favour of recommending that Council approve the application.

Council's Options:

1. That Discretionary Use application DU05-2025 which proposes a Veterinary Service, Type 1 use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 12 Fourth Avenue North, legally described as Lots 6, 7 and 8-Blk/Par 3-Plan 20767, be approved and that the Development Officer be authorized to issue a Development Permit.
2. That Discretionary Use application DU05-2025 which proposes a Veterinary Service, Type 1 use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 12 Fourth Avenue North, legally described as Lots 6, 7 and 8-Blk/Par 3-Plan 20767, be denied for reasons as listed by Council;
3. That Council defer decision on Discretionary Use application DU05-2025 which proposes a Veterinary Service, Type 1 use as defined in City of Yorkton Zoning Bylaw No. 14/2003 at 12 Fourth Avenue North, legally described as Lots 6, 7 and 8-Blk/Par 3-Plan 20767, in order to consider responses received as part of the public hearing.
4. That Administration be provided with alternative direction.

Administration's Recommendation:

1. That Discretionary Use application DU05-2025 which proposes a Veterinary Service, Type 1 use as defined in City of Yorkton Zoning Bylaw No. 14/2003, at 12 Fourth Avenue North, legally described as Lots 6, 7 and 8-Blk/Par 3-Plan 20767, be approved and that the Development Officer be authorized to issue a Development Permit.



REPORT TO COUNCIL

TITLE: Discretionary Use DU05-2025 Veterinary Service, Type 1 in C-1 City Centre Commercial – Pet Adoption Centre at 12 Fourth Avenue North Council Report #1 – Public Notice Authorization	MEETING DATE: July 14, 2025
CLEARANCES: Michael Eger - Director of Planning, Building & Development Michael Eger	REPORT DATE: July 8, 2025 ATTACHMENTS: 1. Aerial View 2. Summary of Discretionary Use Application Process 3. Business Plan 4. Floor Plan
Written by: Carleen Koroluk - Land Use Planner Carleen Koroluk	
Reviewed by: Jessica Matsalla - City Clerk Jessica Matsalla	
Approved by: Brad Hvidston - City Manager Brad Hvidston	

Summary of History/Discussion:

This report is in response to a Development Permit application for a pet adoption centre at 12 Fourth Avenue North (See Attachment 1). A Discretionary Use application for the proposed use at 40 Second Avenue North, was recently denied by Council due to incompatible use with an adjacent business and the applicant has found this new location which they believe is suitable for their use.

As previously reported to Council, pet adoption centres are not specifically defined as a land use in Zoning Bylaw No. 14/2003 (the Bylaw) and Section 2.2.2 notes:

2.2.2.1 – The typical uses which may be listed in the definitions are not intended to be exclusive or restrictive. Reference should be made to the definition of the use class in determining whether or not a use is included within a particular use class.

2.2.2.2 – Where a specific use does not conform to the wording of any use class definition or generally conforms to the wording of two or more use class definitions, Council may deem that the use conforms to and is included in that use class which they consider to be the most appropriate in character and purpose.

It is Administration's interpretation that pet adoption centres in conjunction with pet-centric retail sales items such as food, toys, treats, bowls, beds and blankets, generally conforms to and is deemed to be included in the land use Veterinary Service, Type 1, defined as:

Veterinary Service – a facility for the care and treatment of animals involving outpatient care and medical procedures involving hospitalization.

Discretionary Use DU05-2025 – 12 Fourth Ave N – Pet Adoption Centre in C-1

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Veterinary Service, Type 1 – a veterinary service for small animals, including indoor, overnight accommodation and the sale of products related to veterinary services, but not including the keeping of animals in outdoor pens.

Veterinary Service, Type 1 is listed as a Discretionary Use in the C-1 City Centre Commercial zoning district and, under *The Planning and Development Act, 2007*, requires Council authorization to proceed (see Attachment 2).

Administrative Review:

As noted on the applicant's website, they are a non-profit organization comprised solely of volunteers and has been in operation for approximately ten years. The organization rescues, provides medical care, rehabilitation and rehoming of abused, abandoned and homeless animals and is funded in part by donations and through adoption fees.

The website also notes that all animals that come through the organization are examined by a veterinarian prior to adoption. Ideally, animals are placed in temporary foster care, to allow time to assess each animal's individual's needs, to provide time to adapt to their new environment and to receive individual attention such as training and socializing when required. Fostering most commonly involves dogs and puppies, although cats and kittens are also fostered.

Discretionary Use applications are typically more favourably considered where it can be demonstrated that their location 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 and odours created by the use;
- the anticipated increased level or types of vehicle traffic, unsafe conditions or situations for vehicles, cyclists or pedestrians;
- 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; and
- the character of adjacent residential uses, if applicable, shall be protected and maintained through the provision of buffer areas, separation distances and screening.

To support the application the applicant has provided a detailed business plan (see Attachment 3) and significant points to address the above considerations include:

- the location provides a stand alone building, buffered by parking areas on the north and south sides;
- there is ample on-site parking to accommodate both the adoption centre and the landlord's current staff parking for their business at 44 Fourth Avenue North;
- the building is large enough to provide adequate space for the proposed use (see Attachment 4);
- confirmation that dogs will only be on site during adoption days and that only cats will be housed at the location;
- confirmation of processes to ensure cleanliness and mitigate odors.

Conclusion:

The proposed use is deemed to comply with Zoning Bylaw requirements and at this time, Administration proposes to initiate the public notice process, including advertisement in the local newspaper, at City Hall and on the City website, and circulation to property owners within 75 m of the subject property.

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

Council's Options:

1. That Administration be authorized to proceed with Public Notification for Discretionary Use application DU05-2025 which proposes a Veterinary Service, Type 1 use at 12 Fourth Avenue North and that the application be brought back to a future meeting of Council for its review and decision;
2. That Public Notification for Discretionary Use application DU05-2025, which proposes a Veterinary Service, Type 1 use at 12 Fourth Avenue North, be denied for reasons as listed by Council;
3. That Administration be provided with alternative direction.

Administration's Recommendation:

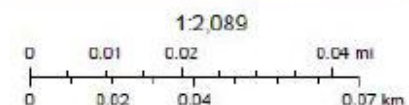
That Administration be authorized to proceed with Public Notification for Discretionary Use application DU05-2025 which proposes a Veterinary Service, Type 1 use at 12 Fourth Avenue North and that the application be brought back to a future meeting of Council for its review and decision.

ATTACHMENT 1 – 12 FOURTH AVENUE NORTH – AERIAL VIEW

12 Fourth Ave N



July 7, 2025



Esri Community Maps Contributors, Esri Canada, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc., METUNASA, USGS, EPA, US Census Bureau, USDA, NRCan, Parks Canada. Sources: Esri, Maxar, Airbus DS, USGS, NSA, NASA, CGAR, N Robinson, NCEAS, NLS, O/S, NMA, Geodatasystemen, Rijkswaterstaat GSA, Geoland, FEMA, Intermap, and the

© City of Yorkton 3/13/2025 Data provided herein is derived from sources with varying levels of accuracy, completeness, and currency. This is not a survey product.

Discretionary Use DU05-2025 – 12 Fourth Ave N – Pet Adoption Centre in C-1

Page 4 of 10

ATTACHMENT 2 – SUMMARY OF DISCRETIONARY USE APPLICATION PROCESS

Summary of Discretionary Use Application Process:

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

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

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

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

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

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

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

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

ATTACHMENT 3 – BUSINESS PLAN

Re: Location 12- 4th ave north, Yorkton for Paws and Claws Adoption Center

Hours of operation: (These are our current workable hours)

--Adoption Center

Saturdays 11.00am-4.00pm (At most, our hours fluctuate)

Sundays 12.00pm-4.00pm (At most, our hours fluctuate)

Monday-Friday 5.00pm-8.00pm (We are hoping to have some evening adoption events with this location)

--Birthday Parties, Animal Yoga & appointment-based visits. (An appointment could be anytime between these hours – most appointments are less than 2 hours in length)

(Possible, very rare special appointment-based visits during the day)

Saturdays 8.00am-8.00pm (not during an adoption event)

Sundays 12:00-6:00pm (not during an adoption event)

Location (why it is appropriate and beneficial for the rescue as an adoption center)

--The location is downtown and has a walk score rating of 88, a walk score is a rating out of 100, which indicates how walkable a location is. It measures the ease of getting around by foot, considering factors like the distance to amenities, population density, and street design. This location is ideal for the walk up of public to support our location.

-- There is ample parking at this location with little to no disruption of the neighbouring businesses. This building is used by our landlord's staff for parking of his neighbouring business Monday-Friday from 8am-4pm. It has a 20 space parking lot on the northside and multiple parking spots on the south side.

--The square footage of this building gives the rescue appropriate space, which is needed to set our adoption center up where all animals can be secured safely. We will be able to set our dog area and cat areas in different places in the building.

Impact on surrounding business

After research, we believe there will be little if any impact on the neighbouring businesses. Since this building is free standing and has no adjoining walls to another business there should be little to no noise nuisance for other businesses during our adoption center open hours.

We acknowledge that odor and cleanliness may be a concern. Dogs and puppies who are taken for a walk are provided with a poop bag and are cleaned up after. If they make a mess in the dog runs, they are cleaned up after. Litter boxes are cleaned, and urine and feces are in sealed bags and containers before they are thrown away. We will have a dumpster out back and we will have the dumpster dumped weekly or as needed in the summer months and when needed in the winter months. (As there will be no odor when it is frozen) We do a walk around the property after adoption events for a one last check to make sure no messes were missed. (We have come on a Sunday after a Saturday adoption event and have had dog messes where we know 100% was not there when we left the day before, we clean those in too)

ATTACHMENT 3 CONTINUED – BUSINESS PLAN

In general, the impact of our presence in the downtown location will have minimal impact. The increase in traffic isn't enough to cause any change in how safe or unsafe the conditions are. Not everyone comes at the same time, adopters and supporters come and leave at different times.

Animals in location

Dogs and Puppies

- Dogs and puppies will be present during adoption events. Dogs and Puppies are secured in dog runs or on leashes during adoption events. We have multiple 10'x10' dog runs this way we can safely separate any animals who may not get along. There could be 1–10 dogs/puppies in each run, there for we could potentially have over 40 puppies and/or dogs at an adoption event. The more puppies that are in a dog run the smaller they generally are. Dogs and puppies are never left overnight in the location.

- Puppies will be present during Puppy Yoga (This will be at most 1-2 litters of puppies depending on the number of puppies in a litter and the amount of people attending the event. Approx 5-10 puppies)

- Puppies will be present for a Puppy Birthday Party (Approx 5-10 Puppies)

- Dogs or Puppies will be present for special meet and greets. (When someone is interested in meeting a certain animal and they schedule a meet and greet)

Cat and Kittens

- Cats and kittens will be present at adoption events. We currently have 10 4'x4' cat hutches and 10+ Extra Large Crates we use as adoption crates and 2 Catio's set up. The 4'x4' hutches and the Catio's are generally used for the resident cats who are housed at the adoption center and the Extra-Large Crates are used for the cats/kittens who come temporarily for the hours of the adoption event. Generally, there are 20+ Cats and Kittens at adoption days. This number fluctuates.

- Cats and kittens will be present at Kitty Yoga. (Probably the resident cats or a litter of kittens)

- Cats and Kittens will be present at Kitty Birthday Parties.

- Cats and Kittens who will stay at the adoption center. The 4'x4' hutches can house 1-2 adult cats comfortably. The Catio's can house a mom and kittens (which an average litter is 5 kittens) or the same as the hutches. With the 10 4x4 hutches and the 2 catio's potentially the capacity we can comfortably and safely house is up to 30 cats and kittens. (We have never had close to that amount) Our fosters also take the animals from the adoption center into their foster home when their current foster(s) are adopted.

Care for the cats and kittens who stay at the adoption center

- Huts and catio's where cats stay overnight are cleaned daily. Volunteers clean the litter boxes and give fresh food and water daily. (95% of the time this is done twice, once in the morning and once in the evening. Never less than once) Blankets are inspected daily and changed if dirty, usually changed minimum of every 2 days. Huts are vacuumed daily and disinfected if needed or when a new animal is being housed in a hut. We use tidy cats' litter because it is 99.9% dust free and would use none clumping litter if we had to house small kittens for safety reasons. The food we normally feed is Whiskas or whatever brand is donated. Water for our rescue animals is donated from Penguin Refrigeration Ltd. We do let the cats out to run around in the location when we are not open to play and stretch. (Usually when we are cleaning out their kennels) We never let them out together if they don't get along, we don't let them fight.

ATTACHMENT 3 CONTINUED – BUSINESS PLAN

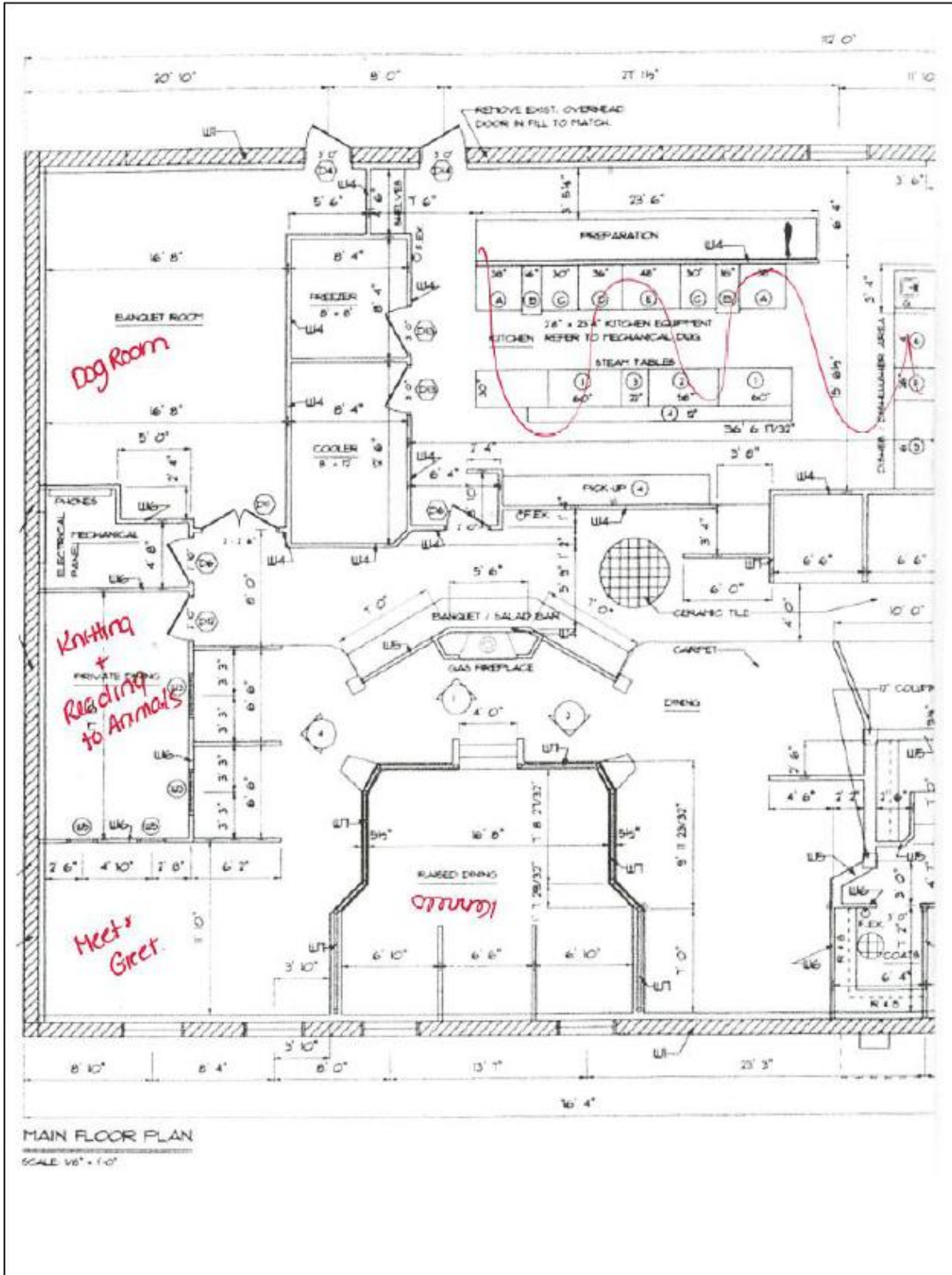
Growth of our organization

- Our organization has been helping animals in the area for the past 10 years and we have been very successful. We have successfully found homes for thousands of animals. We have often been asked if we have a set location and we always had to say, "We don't have set location, all of our animals are in foster homes" We could never tell anyone a time and location we would easily send them too. We have been so much busier and needed a stable location. We have had a lot of positive feedback since we have had a set location and are saddened with our application being denied and having to move from our current location due to some complications. We are very much hoping to be approved for this location so that we are not left with nowhere to go.

Thank you for your consideration

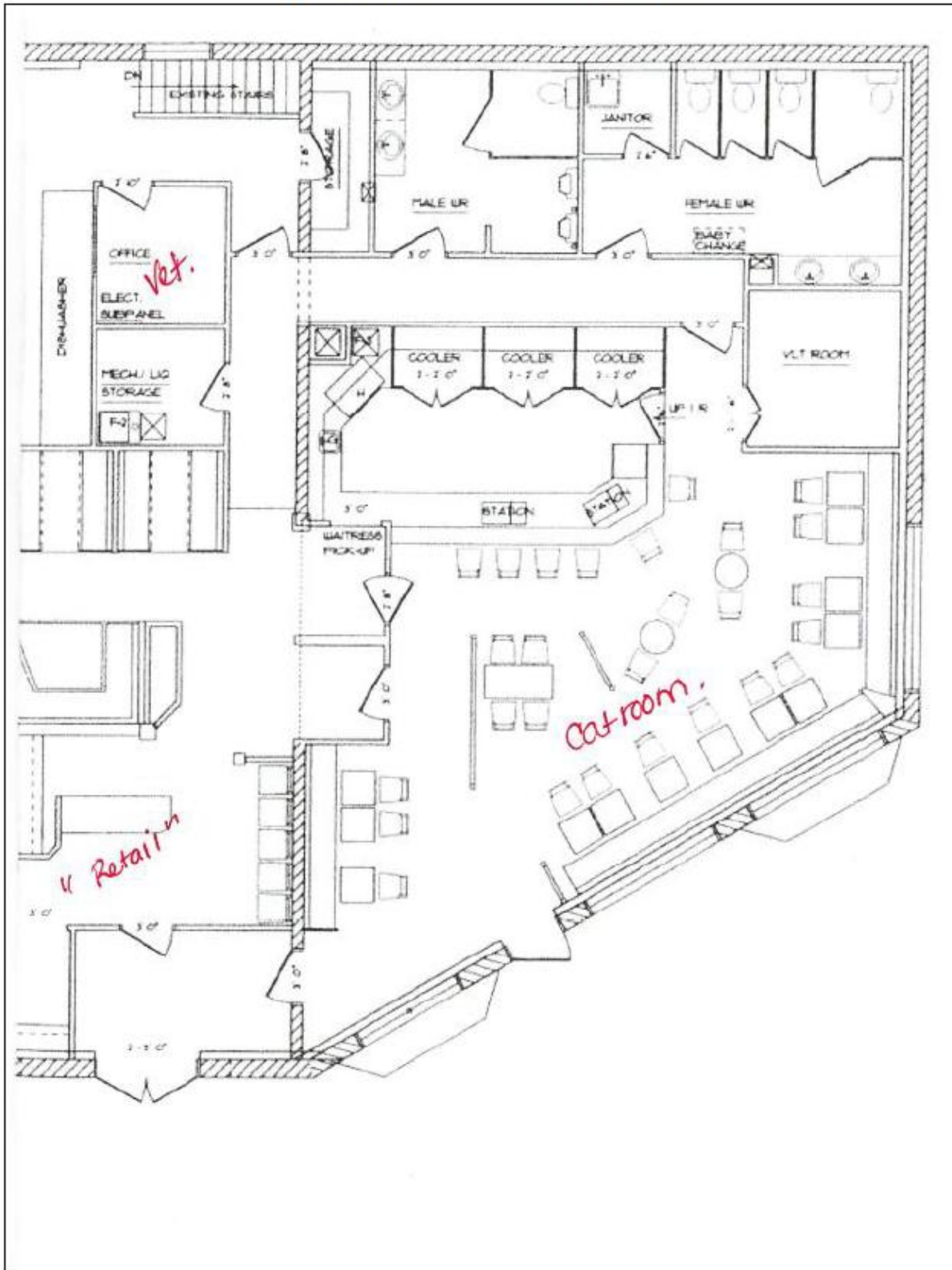
Paws and Claws Animal Rescue

ATTACHMENT 4 – FLOOR PLAN



Discretionary Use DU05-2025 – 12 Fourth Ave N – Pet Adoption Centre in C-1
Page 9 of 10

ATTACHMENT 4 CONTINUED – FLOOR PLAN



Discretionary Use DU05-2025 – 12 Fourth Ave N – Pet Adoption Centre in C-1
Page 10 of 10

TITLE: 2024 Audited Financial Statements	DATE OF MEETING: August 11, 2025
	REPORT DATE: August 6, 2025
CLEARANCES: Ashley Stradeski – Director of Finance <p style="color: red; text-align: center;">Ashley Stradeski</p>	ATTACHMENTS: <ol style="list-style-type: none"> 1. 2024 Draft Financial Statements 2. Letter of Representation to Baker Tilly SK LLP 3. Council Report from June 23, 2025 (Preliminary 2024 Year-End Report)
Written by: Amber Matechuk – City Controller <p style="color: red; text-align: center;">Amber Matechuk</p>	
Reviewed by: Jessica Matsalla - City Clerk <p style="color: red; text-align: center;">Jessica Matsalla</p>	
Approved by: Brad Hvidston - City Manager <p style="color: red; text-align: center;">Brad Hvidston</p>	

PURPOSE/BACKGROUND

In order to prepare the annual financial statements, the City undergoes a financial audit. Our audit is performed by the firm Baker Tilly SK LLP. For the year ended December 31, 2024, they have reviewed our processes and financial records.

Per audit standards, the official financial statements for the City cannot be issued until the auditor receives approval from Council. The auditors perform test procedures up to the date of approval, in order to include any subsequent events. Once Council approves the draft statements (as presented in this report) the auditors can then issue the final financial statements.

Accompanying us today is our principal auditor, Brittney Maddaford, with Baker Tilly, who will now speak on the audit opinion.

Guest Presenter Section:

As Amber mentioned, I am here this evening to present the Independent Auditor's Report.

Firstly, I would like to go over the responsibilities of the different individuals involved in the audit process:

- 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.

- Council is responsible for overseeing the municipality's financial reporting process.
- The auditor's objective is 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 auditor's report that includes our opinion.

The audit opinion presented on the independent auditor's report is that the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the municipality as at December 31, 2024, and the consolidated statement of operations, change in net financial assets and cash flow for the year then ended, in accordance with Canadian public sector accounting standards.

This essentially means that we have provided a clean audit opinion on the financial statements for the City.

End of Guest Presentation

Mrs. Maddaford will remain in chambers to speak with Council in an in-camera session later this evening to answer any additional questions Council may have regarding the audit process.

DISCUSSION/ANALYSIS/IMPACT

The statements as presented showcase the City's operations in a consolidated form, as well as broken down into operating, capital, and land fund operations. On the consolidated income statement, page 5 shows a surplus of revenue over operating expenditures of \$12,996,333. This "surplus" includes capital grants and contributions and becomes the amount that 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 and paid.

Financial Statement Changes for 2024:

Additionally, new for 2024, there have been a number of administrative changes and modification of the financial statements and how they are presented. Some schedules have been removed from prior years, and some account groupings/mapping of accounts have changed and categories have been modified as well; to follow the Financial Statement template prescribed by the Ministry. These changes were done at the recommendation of our auditor to be more in line with the standards.

Another significant change is the inclusion of the Yorkton Housing Corporation (YHC) in a full consolidation with the City's financial statements. Prior years, we had just adjusted our equity value in YHC, but as a wholly-controlled organization of the City of Yorkton, consolidation is the proper form. A number of line items have been combined with the City's balances, including: cash, receivables, payables, indebtedness, amortization, revenues and expenses and capital assets.

Along with the formatting changes to the financial statements, the functional categories (or departments) being reported on are now more standardized. The prescribed categories are:

- General Government (this includes Council, Admin, Finance)
- Protective Services (this includes Fire, RCMP, Bylaw)
- Recreation & Culture (this includes Rec, Parks, Gallagher, Deer Park, Library)
- Transportation Services (this includes Public Works, Fleet, Engineering, Airport)
- Planning and Development (this includes Planning, Building and Ec Dev)
- Environmental Health and Public Health (this includes Garbage, Recycling, Landfill, Cemetery, Transit)
- Utilities (this includes Water and Sewer)

Each of these functional groups will report on their respective revenue, wages, contractual services, supplies, utilities and amortization.

Highlights from the Financial Statements:

Long Term Debt

The City's debt limit as prescribed by the Sask Municipal Board is \$42 million. Details of the outstanding external loans are on page 18; note 9 of the financial statement package.

Fire Hall	624,857
Dracup	<u>1,681,510</u>
Total External Debt	2,306,367

This leaves the city with approximately \$39.7 million of debt available as of December 31, 2024. However; given that the city obtained new debt financing in 2025 for the York Road project, in the amount of \$11.36 million, the City's updated available debt limit in 2025 is \$28.3 million.

Operations

The 2024 operating surplus of \$1,642,549 was presented with a preliminary year-end report at the Regular Council Meeting of June 23, 2025. This surplus remains unchanged; and all approved departmental transfers have been completed per that report. Various departmental revenues and expenses are shown throughout the statements, with the major variances outlined with the year-end report presented in June (see attachment #3).

Capital

As the City continually expresses a need to invest in infrastructure, page 4 highlights that we have significant funds invested in our assets, with approximately \$219 million allocated to tangible capital assets and capital in progress. In the 2024 year alone, the City spent about \$16 million on capital projects.

Some of this work included the York Road reconstruction project, Kinsmen Arena ice system upgrades, Airport terminal building construction, traffic signal pole replacements, various Water Pollution Control Plant repairs/upgrades 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 9 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.

2024 Year End - Schedule of Reserves			
Category	Includes	Balance	Forecasted Projects to be Funded (2025/2026)
Waterworks	Water & Sewer (infrastructure and treatment plants)	\$ 9,855,079	\$900,000 Wells/Buildings, \$6.7M WPCP, \$1.3M Water Tower Repairs \$2.9M Pumping Stations
General Government	Admin, IT, Rainy Day, Annexation, Hospital	\$ 4,749,973	\$200,000 Council Tech Upgrades \$145,000 IT Server/Network
Protection	Fire, RCMP, Bylaw	\$ 2,124,038	\$950,000 Pumper Vehicle
Transportation	Public Works & Engineering (roads, traffic control, snow/ice)	\$ (3,259,590)	\$2M Sully Ave, \$500,000 Road Resurface, \$280,000 Traffic Control, \$460,000 Hwy 10 East
Machine earnings	Fleet	\$ 2,403,433	\$2.2M Fleet Purchases
Enviro Health	Landfill	\$ 4,683,021	\$260,000 Master Plan
Public Health/Welfare	Cemetery	\$ 176,044	
Enviro Development	Recycling, Garbage	\$ 2,125,122	\$575,000 Organics Carts, \$620,000 Recycling Carts
Recreation & Parks	Parks, pathways, beautification, facilities	\$ 5,031,717	\$365,000 Parks Improvements \$70,000 Ball Diamonds Improvements \$2.3M Kinsmen Ice System Upgrades
Gallagher Centre	Gallagher/grounds	\$ 2,107,830	\$150,000 Ice Resurfacer, \$215,000 Wheel Loader \$1.2M Waterpark Pool UV/Sand Filter
Deer Park	Clubhouse, course equip, grounds, buildings	\$ (5,425,905)	\$200,000 Irrigation, \$170,000 Mowers/Equip
Library		\$ 157,246	\$75,000 Meeting Rooms Upgrades
Transit		\$ 16,909	
Planning & Ec Dev		\$ 644,616	BIIP Incentives, \$100,000 Downtown Redev Plan
Airport		\$ 241,290	\$745,000 Airport Terminal Building & Equip Replace
Total		\$25,630,823	Est \$25.6 million

The rainy day fund reserve grew significantly in 2024 due to the large \$1.6 million operating surplus. As of December 31, 2024, the balance in the rainy day fund is \$3,425,149. This leaves a significant balance that Council may choose to allocate towards future projects or initiatives.

FINANCIAL IMPLICATIONS

We can further use the data from the financial statements to showcase metrics on how the City is trending over the years. Below are some financial indicators that may be of interest to various stakeholders:

Sustainability – these ratios showcase the degree that the City can meet its financial obligations without increasing debt or the tax burden:

Ratio	2023 Year	2024 Year	Trend Interpretation
<i>Net Debt to Total Annual Revenue</i>	3,559,165 (D) 61,623,661 (R) = 0.058	2,306,367 (D) 65,216,830 (R) = 0.035	The ratio is decreasing, which is a good sign, as it shows decreasing debt levels; allowing the City to be more self-sufficient and poising ourself for future capital investment.

Flexibility – these ratios show the degree that the City can change its debt or tax burden to meet obligations (in respect to commitments to the public/creditors/employees, etc.):

Ratio	2023 Year	2024 Year	Trend Interpretation
<i>Own Source Revenue to Taxable Assessment</i>	52,117,650 (R) 1,606,943,410 (A) = 0.032	56,367,518 (R) 1,618,646,240 (A) = 0.035	Indicates how reflective our revenue is of the value of the tax base. An increase shows that City revenue is more reliant on taxpayers for funding; however, it does increase the City's autonomy, and could also suggest property value appreciation and economic development.
<i>Net Book Value of Capital Assets to Cost of Capital Assets</i>	211,906,564 (NBV) 356,085,814 (C) = 0.595	219,448,478 (NBV) 372,161,359 (C) = 0.590	Indicates how often our asset value is replenished through capital investment. Our slight decrease in this ratio shows we are not investing in our assets as quick as they are aging/depreciating, making our infrastructure gap wider.

Vulnerability – this ratio shows the degree that the City is dependent on sources of funding outside its control (and therefore exposure to risk):

Ratio	2023 Year	2024 Year	Trend Interpretation
<i>Government Transfers to Total Revenue</i>	8,473,578 (Gov) 61,623,661 (R) = 0.138	8,730,743 (Gov) 65,216,830 (R) = 0.134	Indicates how reliant we are on other levels of government. The decrease in ratio means the City is less reliant and more self-sufficient; however it can also mean more revenue required to come from the tax base.

Overall, the ratios represent a snapshot of the City at a given time, so understanding how we trend from one year to another can help identify any potential patterns or situations to be aware

of (in addition to other operating information). For the 2024 year, in summary, we have reduced our external debt and reduced our reliance on external funding; however, that means more reliance on ratepayers for revenue. As well, infrastructure spending is not keeping pace with the deterioration of assets; further highlighting the need for infrastructure investment.

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/PUBLIC NOTICE

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

OPTIONS

1. To approve the 2024 Draft Audited Financial Statements for the City of Yorkton as presented; and authorize the Director of Finance to sign the representation letter; and further that the creation of the final 2024 Financial Statements be approved.
2. To deny approval of the 2024 Draft Audited Financial Statements for the City of Yorkton as presented for reasons as listed by Council.
3. Other direction as Council deems appropriate.

ADMINISTRATIVE RECOMMENDATION(S)

That Council approve the 2024 Draft Audited Financial Statements for the City of Yorkton as presented; and authorize the Director of Finance to sign the representation letter; and further that the creation of the final 2024 Financial Statements be approved.

City of Yorkton
CONSOLIDATED FINANCIAL STATEMENTS
Year Ended December 31, 2024

Draft for Client Review

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Management's Responsibility

The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The council is composed of elected officials who are not employees of the municipality. The council is responsible for overseeing management in the performance of its financial reporting responsibilities. The council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The council is also responsible for recommending the appointment of the municipality's external auditors.

Baker Tilly SK LLP, an independent firm of chartered professional accountants, is appointed by the council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the council and management to discuss their audit findings.

Mayor

Administrator

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, 2024 and the consolidated Statements of Operations, Change 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, 2024, 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the group consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes 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
Yorkton, Saskatchewan
Consolidated Statement of Financial Position as at December 31, 2024

Statement 1

	2024	2023 (Note 12)
Assets		
Financial Assets		
Cash and cash equivalents - note 2	36,400,650	37,125,941
Investments - note 6	1,576,695	445,822
Taxes receivable - municipal - note 3	2,705,816	2,437,599
Other accounts receivable - note 4	6,379,779	5,036,892
Total Financial Assets	<u>47,062,940</u>	<u>45,046,254</u>
Liabilities		
Accounts payable and accrued liabilities	8,473,453	8,665,878
Tax prepayments	2,700,124	2,691,430
Taxpayer deposits	219,424	218,299
Asset retirement obligation - note 8	5,494,771	4,755,446
Deferred revenue - note 7	6,080,469	8,686,048
Other liabilities	78,783	74,616
Long-term debt - note 9	2,320,328	3,686,212
Total Liabilities	<u>25,367,352</u>	<u>28,777,929</u>
Net Financial Assets	<u>21,695,588</u>	<u>16,268,325</u>
Non-Financial Assets		
Tangible capital assets - schedules 7 and 8	219,448,478	211,906,564
Prepayments and deferred charges	59,832	62,974
Stock and supplies	1,981,482	1,945,778
Assets held for sale - note 5	18,162,501	18,167,908
Total Non-Financial Assets	<u>239,652,293</u>	<u>232,083,224</u>
Accumulated Surplus	<u>\$ 261,347,881</u>	<u>\$ 248,351,549</u>
Accumulated surplus is comprised of:		
Accumulated surplus - schedule 9	261,347,881	248,351,549

Approved on behalf of the council:

Mayor

Councillor

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

City of Yorkton
Consolidated Statement of Operations
For the year ended December 31, 2024

Statement 2

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Revenues			
Tax revenue - schedule 4	32,682,699	33,587,203	32,120,460
Other unconditional revenue - schedule 4	3,767,000	3,825,096	3,345,201
Fees and charges - schedule 2	20,616,181	24,339,760	22,520,786
Conditional grants - schedule 2	1,022,319	1,638,856	1,503,769
Tangible capital asset sales - gain (loss) - schedule 2			(1,008)
Gain on disposal of capital assets - schedule 2		4,279	90,877
Interest and investment income - schedule 2		1,815,636	2,037,576
Other revenue - schedule 2		6,000	6,000
Total Revenues	<u>58,088,199</u>	<u>65,216,830</u>	<u>61,623,661</u>
Expenses - schedule 6			
General government including external agencies	5,047,512	5,771,121	4,874,315
Protective services and bylaw	10,964,652	10,555,783	10,084,137
Transportation services (Public Works)	13,255,922	10,835,068	10,629,186
Environmental health and public health community services	4,757,248	5,765,825	5,374,890
Planning and development	1,094,743	1,199,763	1,047,223
Recreation and cultural services	12,394,756	11,965,459	11,123,671
Water and sewer	12,029,080	10,905,848	9,205,507
Total Expenses	<u>59,543,913</u>	<u>56,998,867</u>	<u>52,338,929</u>
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(1,455,714)	8,217,963	9,284,732
Provincial/Federal Capital Grants and Contributions - schedule 2	<u>980,879</u>	<u>4,778,370</u>	<u>591,069</u>
Surplus (Deficit) of Revenue over Expenses	(474,835)	12,996,333	9,875,801
Accumulated Surplus, Beginning of Year	<u>248,351,549</u>	<u>248,351,549</u>	<u>238,475,750</u>
Accumulated Surplus, End of Year	<u>\$ 247,876,714</u>	<u>\$ 261,347,882</u>	<u>\$ 248,351,551</u>

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

City of Yorkton
Consolidated Statement of Change in Net Financial Assets
For the year ended December 31, 2024

Statement 3

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Surplus (Deficit)	(474,835)	12,996,333	9,875,801
(Acquisition) of tangible capital assets	(5,189,000)	(17,054,443)	(24,576,265)
Amortization of tangible capital assets		8,704,091	8,745,285
Proceeds on disposal of tangible capital assets		808,438	531,828
Loss (gain) on the disposal of tangible capital assets			(67,993)
Surplus (Deficit) of Capital Expenses over Expenditures	(5,189,000)	(7,541,914)	(15,367,145)
(Acquisition) of supplies inventories		(35,705)	(135,349)
(Acquisition) of prepaid expense			(26,250)
Use of prepaid expense		3,144	
Use (disposal) of other non-financial assets		5,405	105,092
Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures	0	(27,156)	(56,507)
Increase (Decrease) in Net Financial Assets	(5,663,835)	5,427,263	(5,547,851)
Net Financial Assets, beginning of year	16,268,325	16,268,325	21,816,176
Net Financial Assets, End of Year	<u>\$ 10,604,490</u>	<u>\$ 21,695,588</u>	<u>\$ 16,268,325</u>

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

City of Yorkton
Consolidated Statement of Cash Flow
For the year ended December 31, 2024

Statement 4

	2024	2023 (Note 12)
Cash Provided by (used for) the Following Activities		
Operating:		
Surplus	12,996,333	9,875,801
Amortization	8,704,091	8,745,286
Loss (gain) on disposal of tangible capital assets	<u>(67,993)</u>	<u>(67,993)</u>
	21,700,424	18,553,094
Change in Assets/Liabilities		
Taxes receivable - municipal	(259,523)	(305,242)
Other receivables	(1,342,886)	(861,095)
Assets held for sale	5,405	105,085
Accounts payable	(192,425)	1,215,132
Taxpayer deposits	1,125	1,549
Deferred revenue	(2,605,579)	710,058
Other liabilities	743,492	2,336,472
Stock and supplies for use	(35,705)	(135,349)
Prepayments and deferred charges	<u>3,143</u>	<u>(26,250)</u>
Cash Provided by Operating Transactions	<u>18,017,471</u>	<u>21,593,454</u>
Capital:		
Cash used to acquire tangible capital assets	(17,054,443)	(24,576,265)
Proceeds on sale of tangible capital assets	<u>808,438</u>	<u>531,828</u>
Cash Applied to Capital Transactions	<u>(16,246,005)</u>	<u>(24,044,437)</u>
Investing:		
Proceeds on disposal of investments		283,296
Acquisition in investment	<u>(1,130,873)</u>	<u>(1,130,873)</u>
Cash Provided by (Applied to) Investing Transactions	<u>(1,130,873)</u>	<u>283,296</u>
Financing:		
Debt repayment	<u>(1,365,884)</u>	<u>(2,198,495)</u>
Change in Cash and Cash Equivalents During the Year	<u>(725,291)</u>	<u>(4,366,182)</u>
Cash and cash equivalents, beginning of year	<u>37,125,941</u>	<u>41,492,123</u>
Cash and Cash Equivalents, End of Year	<u>\$ 36,400,650</u>	<u>\$ 37,125,941</u>

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

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

1. Significant Accounting Policies

The consolidated financial statements of the municipality have been prepared by management in accordance with Canadian Public Sector Accounting Standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality 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, and 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.

(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:

Entity	Basis of Recording
Yorkton Housing Corporation	Full consolidation

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. The amounts collected are disclosed in note 3.

(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.

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

1. Significant Accounting Policies - continued

(e) 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.

(f) Local improvement charges

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

(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.

(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 9.

(j) Financial instruments

Derivative and equity instruments (or other portfolio investments) 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. If there are any unrealized gains and losses, they 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.

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

1. Significant Accounting Policies - continued

(j) Financial instruments - continued

Long-term receivables:

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

Measurement of Financial Instruments:

The municipality's financial assets and liabilities are measured as follows:

<u>Financial statement line item</u>	<u>Measurement</u>
Cash and cash equivalents	cost or amortized cost
Investments	cost or amortized cost
Other accounts receivable	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

(k) Inventories

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

(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 deflation 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 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. Tangible capital assets that are recognized at a nominal value are disclosed in schedule 7. The municipality's tangible capital assets useful lives are estimated as follows:

General Assets	
Land	Indefinite
Land improvements	15-50 years
Buildings	20-75 years
Machinery and equipment	7-50 years
Infrastructure Assets	
Linear Assets	15-200 years

1. Significant Accounting Policies - continued

(m) Government contributions

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

(n) Works of art and other unrecognized assets

Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

(o) Capitalization of interest

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

(p) Leases

All leases are recorded on the consolidated financial statement as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risks associated with the leased asset is classified as capital leases and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the present value of the minimum lease payments, excluding executory costs. Assets under capital leases are amortized on a straight-line basis over their estimated useful lives (lease term). Any other lease not meeting the before-mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(q) 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.

1. Significant Accounting Policies - continued

(r) Revenue

Revenue from transactions with no performance obligations are recognized as received or as the municipality becomes aware of, provided collection is reasonably assured.

Investment income is recognized as earned.

For revenue items with related performance obligations:

Fees and charges are transactions with performance obligations. A performance obligation is a promise to provide a distinct good or service, or services, or distinct goods or services to a payor for consideration. The municipality recognizes revenue when the performance obligations are satisfied and the payor obtains control of the asset or benefits from the service provided.

For each performance obligation, the municipality must ascertain whether the obligation is satisfied over a period of time, or at a point in time. In order to do this, the characteristics of the underlying goods and/or services must be considered in order to determine when the ultimate performance obligations will be satisfied. If any of the below criteria are met, the revenue must be recognized over a period of time; otherwise, corresponding amounts are to be recognized at a point in time.

- a) The payor simultaneously receives and consumes the benefits provided by the municipality's performance as they fulfill the performance obligation.
- b) The municipality's performance creates or enhances an asset (for example, work in progress) that the payor controls or uses as the asset is created or enhanced.
- c) The municipality's performance does not create an asset with an alternative use to itself, and the municipality has an enforceable right to payment for performance completed to date.
- d) The municipality is expected to continually maintain or support the transferred good or service under the terms of the agreement.

When determining the amounts of revenue to recognize at various stages along the point of time, determinants vary but often include percentage complete.

Non-exchange transactions are transactions or events where there is no direct transfer of goods or services to a payor. The municipality receives an increase in economic resources for which the payor does not receive any direct goods or services in return. Revenue for non-exchange transactions is recognized when the municipality has the authority and identifies a past transaction or event that gives rise to an asset.

Revenue from product sales is recognized when the significant rewards of ownership of the products have passed to the buyer, usually on the delivery of products.

1. Significant Accounting Policies - continued

(s) Use of estimates

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.

Use of Estimates 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.

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

Measurement of 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.

(t) 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.

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

1. Significant Accounting Policies - continued

(u) Budget information

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on February 26, 2024.

(v) 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 financial statement date.

(w) 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 liability 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, 2024

1. Significant Accounting Policies - continued

(x) 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.

(y) New accounting policies adopted during the year

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. This section was applied prospectively; there was no impact to these financial statements.

PSG-8, Purchased intangibles, provides guidance on accounting for and reporting on purchased intangible capital assets. It provides clarity on the recognition criteria, along with instances of assets that would not meet the definition of such. Application may be made either retroactively or prospectively in accordance with PS 2120, Accounting changes. This section has been applied prospectively; there was no impact to these financial statements.

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 may be applied either retroactively (with or without prior period restatement) or prospectively. This section has been applied prospectively; there was no impact to these financial statements.

	2024	2023
2. Cash and Cash Equivalents		
Cash	<u>\$ 36,400,650</u>	<u>\$ 37,125,941</u>

Cash and cash equivalents includes balances with banks and short-term deposits with maturities of three months or less.

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

	2024	2023
3. Taxes and Grants In Lieu Receivable		
Municipal - current	1,957,168	1,941,441
Municipal - arrears	924,854	611,076
	<u>2,882,022</u>	<u>2,552,517</u>
Less: Allowance for doubtful accounts	<u>115,000</u>	<u>115,000</u>
School	(61,206)	82
Total school taxes receivable	<u>(61,206)</u>	<u>82</u>
Total taxes and grants in lieu receivable	<u>2,705,816</u>	<u>2,437,599</u>
Municipal and Grants In Lieu Taxes Receivable	<u>\$ 2,705,816</u>	<u>\$ 2,437,599</u>
4. Other Accounts Receivable		
Intergovernmental accounts	2,516,115	1,596,860
Water and sewer accounts	1,969,038	1,731,363
Other accounts	2,024,861	1,807,255
Total other accounts receivable	<u>6,510,014</u>	<u>5,135,478</u>
Less: Allowance for doubtful accounts	<u>130,235</u>	<u>98,586</u>
Net Other Accounts Receivable	<u>\$ 6,379,779</u>	<u>\$ 5,036,892</u>
5. Assets Held for Sale		
Tax title property - at cost	2,328,104	2,332,333
Less: Allowance for losses	943,907	945,625
Net tax title property	<u>1,384,197</u>	<u>1,386,708</u>
Other land	17,104,778	17,107,674
Less: Allowances for losses	326,474	326,474
Net other land	<u>16,778,304</u>	<u>16,781,200</u>
Total Assets Held for Sale	<u>\$ 18,162,501</u>	<u>\$ 18,167,908</u>
6. Long-Term Investments		
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
Other	10	10
Portfolio investments	<u>1,207,000</u>	<u>76,127</u>
	<u>\$ 1,576,695</u>	<u>\$ 445,822</u>

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

7. Deferred Revenue

	Balance, Beginning of Year	Plus Amount Received	Less Amount Recognized	Balance, End of Year
Canada Community Building Fund	3,513,438	993,080		4,506,518
Urban Highway Connector Program	3,234,202		3,234,202	
Leisure Services	168,603	11,348	83,300	96,651
Yorkton Housing Corporation	<u>1,769,805</u>		<u>292,505</u>	<u>1,477,300</u>
	<u>\$ 8,686,048</u>	<u>\$ 1,004,428</u>	<u>\$ 3,610,007</u>	<u>\$ 6,080,469</u>

8. Asset Retirement Obligation

Buildings	329,523	329,523
Landfills	<u>5,165,248</u>	<u>4,425,923</u>
	<u>\$ 5,494,771</u>	<u>\$ 4,755,446</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.

The reported liability is based on estimates and assumptions with respect to events extending over a 62-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.

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 3.04%, the present value of closure and post closure costs of the landfills are \$5,165,248.

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.

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

9. Long-Term Debt

- (a) The debt limit of the municipality for 2025 is \$42,000,000 as approved by the Saskatchewan Municipal Board.
- (b) Bank loans are repayable as follows: 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 \$1,681,510.

Bank loan #2 is repayable at approximately \$648,789 annually to Canada Mortgage and 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 \$624,857.

Loan #3 for Yorkton Housing Corporation is repayable at blended monthly payments of \$9,874 to Saskatchewan Housing Corporation and bears interest at 1.83%. The outstanding balance at year end is \$9,884.

Future principal repayments are estimated as follows:

	Principal	Interest	2024 Total	2023 Principal
2025	1,296,624	58,258	1,354,882	
2026	676,919		676,919	
2027	346,785		346,785	
	<u>\$ 2,320,328</u>	<u>\$ 58,258</u>	<u>\$ 2,378,586</u>	<u>\$ 0</u>

10. Employee Benefits Plans

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable years of service, highest average salary, and the plan accrual rate.

For further information of the amount of MEPP deficiency/surplus information see:
<https://mepp.peba.ca/fund-information/plan-reporting>

All contributions by employees are matched equally by the employer. The contribution rates were updated on July 1, 2018. Employee contribution rates in effect for the year are as follows:

	2024	2023
General members	9.00 %	9.00 %
Designated members	12.50 %	12.50 %

As per the most recently audited consolidated financial statements dated December 31, 2023, the plan surplus is \$1,161,337.

City of Yorkton
Notes to Consolidated Financial Statements
For the year ended December 31, 2024

11. 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.
- The City has a number of lease agreements signed with various organizations that will provide for the following revenues over the next five years:

2025 - \$402,807
2026 - \$307,518
2027 - \$294,018
2028 - \$262,018
2029 - \$204,948

12. Correction of Prior Period Error

The prior period comparative amounts have been restated from those previously reported to correct for the method of consolidation of Yorkton Housing Corporation. The correction of this error has impacted the municipality's consolidated December 31, 2023 financial statements as follows:

Revenue increased by \$1,247,569, expenses increased by \$1,247,569. Assets reported under the capital fund increased by \$1,988,734, liabilities increased by \$1,988,734.

13. Statement of Remeasurement Gains and Losses

There are no measurement gains or losses during the periods presented; therefore, no statement of remeasurement gains or losses is included in these financial statements.

14. 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. The financial instruments that potentially subject the municipality to credit risk consist of taxes receivable and trade receivables.

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.

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.

Draft for Client Review

City of Yorkton
Statement of Financial Position Segmented by Fund
As at December 31, 2024

Schedule 1

	Operating Fund	Capital Fund	Property Development Fund	Total Consolidated
Assets				
Financial assets				
Cash	32,017,288	745,870	3,637,492	36,400,650
Investments	10	1,576,685		1,576,695
Taxes receivable	2,705,816			2,705,816
Other accounts receivable	6,336,729	43,050		6,379,779
	<u>41,059,843</u>	<u>2,365,605</u>	<u>3,637,492</u>	<u>47,062,940</u>
Liabilities				
Accounts payable and accrued liabilities	8,382,794	90,657		8,473,451
Tax prepayments	2,700,124			2,700,124
Taxpayer deposits	219,424			219,424
Deferred revenue	96,651	5,983,818		6,080,469
Asset retirement obligations		5,494,771		5,494,771
Long-term debt		2,320,328		2,320,328
Other liabilities	78,582		201	78,783
	<u>11,477,575</u>	<u>13,889,574</u>	<u>201</u>	<u>25,367,350</u>
Net Financial Assets	<u>29,582,268</u>	<u>(11,523,969)</u>	<u>3,637,291</u>	<u>21,695,590</u>
Non-Financial Assets				
Inventories	1,981,482			1,981,482
Prepaid expenses	24,195	35,637		59,832
Tangible capital assets		219,448,478		219,448,478
Other non-financial assets (land for resale)	1,384,197		16,778,304	18,162,501
Due from (to) other funds	(974,628)	(5,870,006)	6,844,634	
	<u>2,415,246</u>	<u>213,614,109</u>	<u>23,622,938</u>	<u>239,652,293</u>
Accumulated Surplus	<u>\$ 31,997,514</u>	<u>\$ 202,090,140</u>	<u>\$ 27,260,229</u>	<u>\$ 261,347,883</u>

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

City of Yorkton
Statement of Financial Position Segmented by Fund
As at December 31, 2023

Schedule 1

	Operating Fund	Capital Fund	Property Development Fund	Total Consolidated
Assets				
Financial assets				
Cash	32,084,669	1,648,757	3,392,515	37,125,941
Investments	10	445,812		445,822
Taxes receivable	2,437,599			2,437,599
Other accounts receivable	5,003,397	33,495		5,036,892
	<u>39,525,675</u>	<u>2,128,064</u>	<u>3,392,515</u>	<u>45,046,254</u>
Liabilities				
Accounts payable and accrued liabilities	8,573,995	91,882		8,665,877
Tax prepayments	2,691,430			2,691,430
Taxpayer deposits	218,299			218,299
Deferred revenue	3,402,804	5,283,243		8,686,047
Asset retirement obligations		4,755,446		4,755,446
Long-term debt		3,686,212		3,686,212
Other liabilities	74,416		201	74,617
	<u>14,960,944</u>	<u>13,816,783</u>	<u>201</u>	<u>28,777,928</u>
Net Financial Assets	<u>24,564,731</u>	<u>(11,688,719)</u>	<u>3,392,314</u>	<u>16,268,326</u>
Non-Financial Assets				
Inventories	1,945,778			1,945,778
Prepaid expenses	11,169	51,805		62,974
Tangible capital assets		211,906,564		211,906,564
Other non-financial assets (land for resale)	1,386,708		16,781,200	18,167,908
Due from (to) other funds	116,619	(5,870,006)	5,753,387	
	<u>3,460,274</u>	<u>206,088,363</u>	<u>22,534,587</u>	<u>232,083,224</u>
Accumulated Surplus	<u>\$ 28,025,005</u>	<u>\$ 194,399,644</u>	<u>\$ 25,926,901</u>	<u>\$ 248,351,550</u>

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

City of Yorkton
Statement of Operations Segmented by Fund
For the year ended December 31, 2024

Schedule 2

	Operating Fund	Capital Fund	Property Development Fund	Total Consolidated
Revenue				
Tax revenue	33,587,203			33,587,203
Other unconditional revenue	3,825,096			3,825,096
Fees and charges	21,529,143	1,785,845	1,024,772	24,339,760
Conditional grants	1,106,435	532,421		1,638,856
Land sales gain			4,279	4,279
Investment income	1,815,636			1,815,636
Other	6,000			6,000
Capital grants		4,778,370		4,778,370
	<u>61,869,513</u>	<u>7,096,636</u>	<u>1,029,051</u>	<u>69,995,200</u>
Expenses				
Training and travel	336,261			336,261
Wages	17,961,078	334,588		18,295,666
Professional/contracted services	17,574,486			17,574,486
Utilities	2,968,157	266,921		3,235,078
Maintenance material supplies	4,289,168	393,181	58,958	4,741,307
Grants	552,924			552,924
Amortization		8,704,090		8,704,090
Interest	84,097		10,260	94,357
Allowances	218,710			218,710
Other	1,931,459	557,888	17,316	2,506,663
Accretion		739,325		739,325
	<u>45,916,340</u>	<u>10,995,993</u>	<u>86,534</u>	<u>56,998,867</u>
Surplus (Deficit) of Revenue Over Expenses Before Capital and Interfund Transactions	<u>15,953,173</u>	<u>(3,899,357)</u>	<u>942,517</u>	<u>12,996,333</u>
Capital/Debt				
Interfund transfers	(15,234,430)	15,234,430		
	<u>(15,234,430)</u>	<u>15,234,430</u>	<u>0</u>	<u>0</u>
Surplus of Revenues Over Expenses	<u>\$ 718,743</u>	<u>\$ 11,335,073</u>	<u>\$ 942,517</u>	<u>\$ 12,996,333</u>

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

City of Yorkton
Statement of Operations Segmented by Fund
For the year ended December 31, 2023

Schedule 2

	Operating Fund	Capital Fund	Property Development Fund	Total Consolidated
Revenue				
Tax revenue	32,120,460			32,120,460
Other unconditional revenue	3,345,201			3,345,201
Fees and charges	20,365,248	1,624,510	531,028	22,520,786
Conditional grants	1,082,337	421,432		1,503,769
Tangible capital asset sales - gain		(1,008)		(1,008)
Land sales gain			90,877	90,877
Investment income	2,037,576			2,037,576
Other	6,000			6,000
Capital grants contributions		591,069		591,069
	<u>58,956,822</u>	<u>2,636,003</u>	<u>621,905</u>	<u>62,214,730</u>
Expenses				
Training and travel	274,975			274,975
Wages and benefits	16,924,703	314,826		17,239,529
Professional/contractual services	15,990,992			15,990,992
Utilities	2,809,889	282,375		3,092,264
Maintenance, materials and supplies	4,110,732	495,061	16,891	4,622,684
Grants and contributions	550,061			550,061
Amortization		8,745,286		8,745,286
Interest	145,122		23,618	168,740
Allowance	107,019			107,019
Other	1,442,026	98,992	6,361	1,547,379
	<u>42,355,519</u>	<u>9,936,540</u>	<u>46,870</u>	<u>52,338,929</u>
Surplus (Deficit) of Revenue Over Expenses Before Capital and Interfund Transactions	<u>16,601,303</u>	<u>(7,300,537)</u>	<u>575,035</u>	<u>9,875,801</u>
Capital/Debt				
Interfund transfers	(19,946,002)	19,946,002		
	<u>(19,946,002)</u>	<u>19,946,002</u>	<u>0</u>	<u>0</u>
Surplus (Deficit) of Revenues Over Expenses	<u><u>\$ (3,344,699)</u></u>	<u><u>\$ 12,645,465</u></u>	<u><u>\$ 575,035</u></u>	<u><u>\$ 9,875,801</u></u>

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

City of Yorkton
Schedule of Operations by Function
For the year ended December 31, 2024

Schedule 3

	General Government Including External Agencies	Protective Services and Bylaw	Transportation Services (Public Works)	Environmental Health and Public Health Community Services	Planning & Devel.	Recreation and Cultural Services	Water and Sewer	Total Operating Fund
Revenues - schedule 5								
Fees and charges	407,362	398,856	311,297	5,774,836	1,530,991	3,338,993	12,577,425	24,339,760
Land sales - gain					4,279			4,279
Interest and investment income	1,649,112				166,524			1,815,636
Other revenues						6,000		6,000
Grants - conditional		840,496	26,000	582,952		189,408		1,638,856
Grants - capital			4,379,726			398,644		4,778,370
Total Revenues	2,056,474	1,239,352	4,717,023	6,357,788	1,701,794	3,933,045	12,577,425	32,582,901
Expenses - schedule 6								
Wages and benefits	2,941,176	3,790,463	2,806,979	651,128	736,963	5,119,085	2,249,872	18,295,666
Professional/contractual services	899,556	5,823,232	2,197,854	3,270,769	226,460	1,566,033	3,590,582	17,574,486
Utilities	156,549	120,078	757,091	279,753	4,711	1,273,420	643,476	3,235,078
Maintenance, materials, and supplies	280,613	249,170	494,654	592,985	90,191	1,293,880	1,739,814	4,741,307
Grants and contributions	552,924							552,924
Amortization	82,104	417,391	3,641,867	231,865	57,742	2,060,375	2,212,746	8,704,090
Training and travel	103,405	19,053	111,193		11,971	52,854	37,785	336,261
Interest		35,425	48,672		10,260			94,357
Accretion of asset retirement obligation				739,325				739,325
Allowance for uncollectibles	218,710							218,710
Other	536,084	100,971	776,758		61,465	599,812	431,573	2,506,663
Total Expenses	5,771,121	10,555,783	10,835,068	5,765,825	1,199,763	11,965,459	10,905,848	56,998,867
Surplus (Deficit) by Function	\$(3,714,647)	\$(9,316,431)	\$(6,118,045)	\$ 591,963	\$ 502,031	\$(8,032,414)	\$ 1,671,577	(24,415,966)
Taxation and other unconditional revenue - schedule 4								<u>37,412,299</u>
Net Surplus								<u>\$ 12,996,333</u>

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

City of Yorkton
Schedule of Operations by Function
For the year ended December 31, 2023

Schedule 3

	General Government Including External Agencies	Protective Services and Bylaw	Transportation Services (Public Works)	Environmental Health and Public Health Community Services	Planning & Devel.	Recreation and Cultural Services	Water and Sewer	Total Operating Fund
Revenues - schedule 5								
Fees and charges	783,890	434,632	300,835	6,131,596	570,651	2,964,047	11,335,135	22,520,786
Tangible capital asset sales - gain				(1,008)				(1,008)
Land sales - gain					90,877			90,877
Interest and investment income	1,876,472				161,104			2,037,576
Other revenues						6,000		6,000
Grants - conditional		765,838	62,945	475,128		199,858		1,503,769
Grants - capital			326,871			189,098	75,100	591,069
Total Revenues	2,660,362	1,200,470	690,651	6,605,716	822,632	3,359,003	11,410,235	26,749,069
Expenses - schedule 6								
Wages and benefits	2,432,284	3,626,888	2,773,000	586,685	689,060	4,964,793	2,166,819	17,239,529
Professional/contractual services	855,146	5,559,780	1,964,044	3,572,396	168,986	1,398,870	2,471,770	15,990,992
Utilities	161,628	119,375	743,892	295,593	4,879	1,112,668	654,229	3,092,264
Maintenance, materials, and supplies	181,381	196,389	701,523	689,733	47,206	1,292,729	1,513,723	4,622,684
Grants and contributions	550,061							550,061
Amortization	115,909	415,695	4,012,118	230,483	56,324	1,796,425	2,118,332	8,745,286
Training and travel	102,736	9,843	76,301		8,259	42,853	34,983	274,975
Interest		58,050	62,763		23,618	2,075	22,234	168,740
Allowance for uncollectibles	107,019							107,019
Other	368,151	98,117	295,545		48,891	513,258	223,417	1,547,379
Total Expenses	4,874,315	10,084,137	10,629,186	5,374,890	1,047,223	11,123,671	9,205,507	52,338,929
Surplus (Deficit) by Function	\$(2,213,953)	\$(8,883,667)	\$(9,938,535)	\$ 1,230,826	\$(224,591)	\$(7,764,668)	\$ 2,204,728	(25,589,860)
Taxation and other unconditional revenue - schedule 4								35,465,661
Net Surplus								\$ 9,875,801

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

City of Yorkton

Consolidated Schedule of Taxes and Other Unconditional Revenue For the year ended December 31, 2024

Schedule 4

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Taxes			
Taxation	29,062,699	28,453,010	27,094,887
Net municipal taxes	29,062,699	28,453,010	27,094,887
Tax penalties	250,000	285,826	223,803
Total Taxes	<u>29,312,699</u>	<u>28,738,836</u>	<u>27,318,690</u>
Unconditional Grants			
Revenue sharing	3,767,000	3,825,096	3,345,201
Total Unconditional Grants	<u>3,767,000</u>	<u>3,825,096</u>	<u>3,345,201</u>
Grants In Lieu of Taxes			
Provincial			
Recreational	10,000		
Provincial utility surcharges	3,360,000	3,385,360	3,517,916
Federal		119,605	116,043
Provincial		581,512	595,919
Local		761,890	571,892
Total Grants In Lieu of Taxes	<u>3,370,000</u>	<u>4,848,367</u>	<u>4,801,770</u>
Total Taxes and Other Unconditional Revenue	<u>\$ 36,449,699</u>	<u>\$ 37,412,299</u>	<u>\$ 35,465,661</u>

City of Yorkton

Consolidated Schedule of Revenue by Function
For the year ended December 31, 2024

Schedule 5-1

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
General Government Including External Agencies Operating			
Other Segmented Revenue			
Fees and charges			
Rentals	338,070	345,919	304,568
Other fees	51,000	61,443	54,724
Other			424,598
Total Fees and Charges	389,070	407,362	783,890
Interest	400,000	1,649,112	1,876,472
Total Other Segmented Revenue	789,070	2,056,474	2,660,362
Total General Government Including External Agencies	<u>\$ 789,070</u>	<u>\$ 2,056,474</u>	<u>\$ 2,660,362</u>
Protective Services and Bylaw Operating			
Other Segmented Revenue			
Fees and charges			
Rentals	61,197	61,079	61,815
Policing and fire fees	372,500	311,933	346,265
Licenses and permits	7,000	8,734	8,237
Other	18,000	17,110	18,315
Total Fees and Charges	458,697	398,856	434,632
Total Other Segmented Revenue	458,697	398,856	434,632
Conditional Grants			
Local	768,000	840,496	765,838
Total Conditional Grants	768,000	840,496	765,838
Total Protective Services and Bylaw	<u>\$ 1,226,697</u>	<u>\$ 1,239,352</u>	<u>\$ 1,200,470</u>

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

City of Yorkton

Consolidated Schedule of Revenue by Function
For the year ended December 31, 2024

Schedule 5-2

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Transportation Services (Public Works)			
Operating			
Other Segmented Revenue			
Fees and charges			
Custom work	118,150	134,082	141,555
Rentals	80,516	80,113	78,555
Transportation	10,000	10,000	15,513
Licenses and permits	1,900	2,384	1,756
Other	57,123	84,718	63,456
Total Fees and Charges	<u>267,689</u>	<u>311,297</u>	<u>300,835</u>
Conditional Grants			
Community Airport Partnership Grant		26,000	62,945
Total Conditional Grants	<u>0</u>	<u>26,000</u>	<u>62,945</u>
Total Operating	<u>267,689</u>	<u>337,297</u>	<u>363,780</u>
Capital			
Conditional Grants			
Other		67,466	326,871
Urban highway connector		4,312,260	
General	980,879		
Total Capital	<u>980,879</u>	<u>4,379,726</u>	<u>326,871</u>
Total Transportation Services (Public Works)	<u>\$ 267,689</u>	<u>\$ 4,717,023</u>	<u>\$ 690,651</u>
Environmental Health and Public Health Community Services			
Operating			
Other Segmented Revenue			
Fees and charges			
Rentals		1,177,262	1,152,260
Cemetery fees	215,000	156,492	189,935
Transit other revenue	53,200	85,154	83,051
Other		76,162	50,818
Waste disposal fees	4,252,421	4,279,766	4,655,532
Total Fees and Charges	<u>4,520,621</u>	<u>5,774,836</u>	<u>6,131,596</u>
Tangible capital asset proceeds			(1,008)
Total Other Segmented Revenue	<u>4,520,621</u>	<u>5,774,836</u>	<u>6,130,588</u>
Conditional Grants			
Provincial Grant - Sask Housing Corporation		532,421	421,432
Transit for disabled	55,000	50,531	53,696
Total Conditional Grants	<u>55,000</u>	<u>582,952</u>	<u>475,128</u>
Total Environmental Health and Public Health Community Services	<u>\$ 4,575,621</u>	<u>\$ 6,357,788</u>	<u>\$ 6,605,716</u>

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

City of Yorkton
Consolidated Schedule of Revenue by Function
For the year ended December 31, 2024

Schedule 5-3

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Planning and Development			
Operating			
Other Segmented Revenue			
Fees and charges			
Acreage development levies		490,966	
Rent		27,082	26,230
Rent - mobile home subdivision		340,200	343,694
Licenses and permits	219,604	672,743	200,727
Total Fees and Charges	<u>219,604</u>	<u>1,530,991</u>	<u>570,651</u>
Profit on property sales		4,279	90,877
Interest income		166,524	161,104
Total Other Segmented Revenue	<u>219,604</u>	<u>1,701,794</u>	<u>822,632</u>
Total Planning and Development	<u>\$ 219,604</u>	<u>\$ 1,701,794</u>	<u>\$ 822,632</u>
Recreation and Cultural Services			
Operating			
Other Segmented Revenue			
Fees and charges			
Advertising revenue	78,700	103,635	72,200
Concessions	216,000	180,316	130,188
Rentals	838,750	812,007	831,204
Recreation fees	1,860,750	2,009,531	1,687,325
Library services	22,000	20,151	23,428
Other	241,600	213,353	219,702
Total Fees and Charges	<u>3,257,800</u>	<u>3,338,993</u>	<u>2,964,047</u>
Donations		6,000	6,000
Total Other Segmented Revenue	<u>3,257,800</u>	<u>3,344,993</u>	<u>2,970,047</u>
Conditional Grants			
Saskatchewan Lotteries	118,844	108,844	113,094
Other	80,475	80,564	86,764
Total Conditional Grants	<u>199,319</u>	<u>189,408</u>	<u>199,858</u>
Total Operating	<u>3,457,119</u>	<u>3,534,401</u>	<u>3,169,905</u>
Capital			
Conditional Grants			
Other		398,644	189,098
Total Capital	<u>0</u>	<u>398,644</u>	<u>189,098</u>
Total Recreation and Cultural Services	<u>\$ 3,457,119</u>	<u>\$ 3,933,045</u>	<u>\$ 3,359,003</u>

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

City of Yorkton
Consolidated Schedule of Revenue by Function
For the year ended December 31, 2024

Schedule 5-4

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Water and Sewer			
Operating			
Other Segmented Revenue			
Fees and charges			
Custom work	50,000	34,129	186,856
Rentals	4,000	31,880	3,476
Sale of water	9,190,000	10,387,997	8,526,640
Infrastructure	2,120,700	2,058,232	1,845,506
Sewer service fees	110,000	36,014	742,549
Connection fees	12,000	14,700	14,275
Other	16,000	14,473	15,833
Total Other Segmented Revenue	<u>11,502,700</u>	<u>12,577,425</u>	<u>11,335,135</u>
Total Operating	<u>11,502,700</u>	<u>12,577,425</u>	<u>11,335,135</u>
Capital			
Conditional Grants			
FCM			75,100
Total Capital	<u>0</u>	<u>0</u>	<u>75,100</u>
Total Water and Sewer	<u>\$ 11,502,700</u>	<u>\$ 12,577,425</u>	<u>\$ 11,410,235</u>
Total Operating and Capital Revenue by Function	<u>\$ 22,038,500</u>	<u>\$ 32,582,901</u>	<u>\$ 26,749,069</u>
Summary			
Total Other Segmented Revenue	21,016,181	26,165,675	24,654,231
Total Conditional Grants	1,022,319	1,638,856	1,503,769
Total Capital Grants and Contributions	<u>980,879</u>	<u>4,778,370</u>	<u>591,069</u>
Total Operating and Capital Revenue by Function	<u>\$ 23,019,379</u>	<u>\$ 32,582,901</u>	<u>\$ 26,749,069</u>

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

City of Yorkton
Total Expenses by Function
For the year ended December 31, 2024

Schedule 6-1

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
General Government Including External Agencies			
Council remuneration and travel	284,881	279,961	266,973
Wages and benefits	2,570,138	2,941,176	2,432,284
Contractual services	960,050	968,580	925,207
City hall building costs allocated	(349,000)	(348,985)	(337,034)
Utilities	177,200	156,549	161,628
Maintenance, materials and supplies	281,550	280,613	181,381
Grants and rebates	562,000	552,924	550,061
Fiscal services - transfer to allowances	40,000	40,000	40,000
Amortization	115,910	82,104	115,909
Training & travel	119,500	103,405	102,736
Other		340,801	178,564
Taxation policies	130,000	218,710	107,019
Office rent	155,283	155,283	149,587
Total General Government Including External Agencies	\$ 5,047,512	\$ 5,771,121	\$ 4,874,315
Protective Services and Bylaw			
Wages and benefits	3,840,851	3,790,463	3,626,888
Contractual services	5,770,413	5,823,232	5,559,780
Utility	116,610	120,078	119,375
Maintenance, materials and supplies	221,610	249,170	196,389
Amortization	849,586	417,391	415,695
Interest on long-term debt	46,981	35,425	58,050
Training and travel	18,000	19,053	9,843
Office rent	100,601	100,971	98,117
Total Protective Services and Bylaw	\$ 10,964,652	\$ 10,555,783	\$ 10,084,137
Transportation Services (Public Works)			
Wages and benefits	3,100,768	2,806,979	2,773,000
Contractual services	2,056,675	2,197,854	1,964,044
Utility	759,466	757,091	743,892
Maintenance, materials and supplies	2,517,145	2,470,473	2,468,413
Internal equipment rental recovery	(2,000,000)	(1,975,819)	(1,766,890)
Amortization	6,476,838	3,641,867	4,012,118
Interest on long-term debt	49,038	48,672	62,763
training and travel	77,000	111,193	76,301
Office rent	218,992	218,870	196,553
Other		557,888	98,992
Total Transportation Services (Public Works)	\$ 13,255,922	\$ 10,835,068	\$ 10,629,186

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

City of Yorkton
Total Expenses by Function
For the year ended December 31, 2024

Schedule 6-2

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Environmental Health and Public Health			
Community Services			
Wages and benefits	403,096	651,128	586,685
Contractual services	3,352,128	3,270,769	3,572,396
Utilities	21,150	279,753	295,593
Maintenance, materials and supplies	277,250	592,985	689,733
Accretion		739,325	
Amortization	<u>703,624</u>	<u>231,865</u>	<u>230,483</u>
Total Environmental Health and Public Health			
Community Services	<u>\$ 4,757,248</u>	<u>\$ 5,765,825</u>	<u>\$ 5,374,890</u>
Planning and Development			
Wages and benefits	758,076	736,963	689,060
Contractual services	211,200	226,460	168,986
Utilities	6,500	4,711	4,879
Losses on property sales		17,316	6,361
Maintenance, materials and supplies	46,581	31,233	30,315
Amortization		57,742	56,324
Interest expense		10,260	23,618
Maintenance		58,958	16,891
Training and travel	22,000	11,971	8,259
Office rent	<u>50,386</u>	<u>44,149</u>	<u>42,530</u>
Total Planning and Development	<u>\$ 1,094,743</u>	<u>\$ 1,199,763</u>	<u>\$ 1,047,223</u>
Recreation and Cultural Services			
Wages and benefits	5,165,171	5,119,085	4,964,793
Contractual services	1,540,370	1,566,033	1,398,870
Recreation - utilities	1,155,300	1,273,420	1,112,668
Recreation - Maintenance, materials and supplies	1,204,375	1,293,880	1,292,729
Amortization	3,222,570	2,060,375	1,796,425
Interest			2,075
Other		539,822	460,194
Recreation - training and travel	46,980	52,854	42,853
Office rent	<u>59,990</u>	<u>59,990</u>	<u>53,064</u>
Total Recreation and Cultural Services	<u>\$ 12,394,756</u>	<u>\$ 11,965,459</u>	<u>\$ 11,123,671</u>

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

City of Yorkton
Total Expenses by Function
For the year ended December 31, 2024

Schedule 6-3

	2024 Budget [Note 1(u)]	2024 Actual	2023 Actual (Note 12)
Water and Sewer			
Wages and benefits	2,562,413	2,249,872	2,166,819
Professional/Contractual services	2,429,395	3,545,597	2,431,596
Utilities	715,039	643,476	654,229
Maintenance, materials & supplies	1,528,503	1,739,814	1,513,723
Training and travel	41,301	37,785	34,983
Amortization	4,336,553	2,212,746	2,118,332
Interest on long-term debt			22,234
Office rent	44,864	44,985	40,174
Misc	<u>371,012</u>	<u>431,573</u>	<u>223,417</u>
Total Water and Sewer	<u>\$ 12,029,080</u>	<u>\$ 10,905,848</u>	<u>\$ 9,205,507</u>
Total Expenses by Function	<u>\$ 59,543,913</u>	<u>\$ 56,998,867</u>	<u>\$ 52,338,929</u>

City of Yorkton
Consolidated Schedule of Tangible Capital Assets by Object
For the year ended December 31, 2024

Schedule 7

	General Assets					Infrastruct. Assets	General/ Infrastruct.	
	Land	Land Improve.	Buildings	Vehicles	Machinery & Equipment	Linear Assets	Assets under Constr.	Total
Asset Cost								
Opening Asset Cost	917,462	21,895,832	130,527,826	0	16,021,756	167,045,394	19,677,544	356,085,814
Additions during the year		494,542	1,038,743		2,706,054	8,057,621	4,757,483	17,054,443
Disposals and write-down during the year			(433,535)		(415,217)	(130,146)		(978,898)
Transfer (from) assets under construction		124,081	2,806,887			13,836,239	(16,767,207)	
Closing Asset Costs	917,462	22,514,455	133,939,921	0	18,312,593	188,809,108	7,667,820	372,161,359
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	0	6,546,903	63,621,280	0	9,714,306	64,296,761	0	144,179,250
Add: Amortization taken		1,039,916	3,769,039		991,712	2,903,424		8,704,091
Less: Accumulated amortization on disposals					41,522	128,938		170,460
Closing Accumulated Amortization Costs	0	7,586,819	67,390,319	0	10,664,496	67,071,247	0	152,712,881
Net Book Value	\$ 917,462	\$ 14,927,636	\$ 66,549,602	\$ 0	\$ 7,648,097	\$ 121,737,861	\$ 7,667,820	\$ 219,448,478

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

City of Yorkton
Consolidated Schedule of Tangible Capital Assets by Object
For the year ended December 31, 2023

Schedule 7

	General Assets					Infrastruct. Assets	General/ Infrastruct.	
	Land	Land Improve.	Buildings	Vehicles	Machinery & Equipment	Linear Assets	Assets under Constr.	Total
Asset Cost								
Opening Asset Cost	917,462	20,171,748	120,576,075	0	15,729,800	166,071,509	9,340,964	332,807,558
Additions during the year		1,654,282	1,936,940		1,472,047		19,512,996	24,576,265
Disposals and write-down during the year			(109,304)		(1,180,091)	(8,614)		(1,298,009)
Transfer (from) assets under construction		69,802	8,124,115			982,499	(9,176,416)	
Closing Asset Costs	917,462	21,895,832	130,527,826	0	16,021,756	167,045,394	19,677,544	356,085,814
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	0	5,515,299	60,042,774	0	9,535,225	61,174,839	0	136,268,137
Add: Amortization taken		1,031,604	3,621,549		963,399	3,128,733		8,745,285
Less: Accumulated amortization on disposals			(43,043)		(784,318)	(6,811)		(834,172)
Closing Accumulated Amortization Costs	0	6,546,903	63,621,280	0	9,714,306	64,296,761	0	144,179,250
Net Book Value	\$ 917,462	\$ 15,348,929	\$ 66,906,546	\$ 0	\$ 6,307,450	\$ 102,748,633	\$ 19,677,544	\$ 211,906,564

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

City of Yorkton
Consolidated Schedule of Tangible Capital Assets by Function
For the year ended December 31, 2024

Schedule 8

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Water & Sewer	Total
Asset Cost								
Opening Asset Cost	4,812,285	10,702,151	149,213,052	17,236,467	1,052,732	61,251,115	111,818,012	356,085,814
Additions during the year	205,062		8,554,930	81,507	118,992	1,519,804	6,574,148	17,054,443
Disposals and write-down during the year			(545,363)				(433,535)	(978,898)
Closing Asset Costs	5,017,347	10,702,151	157,222,619	17,317,974	1,171,724	62,770,919	117,958,625	372,161,359
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	2,919,826	5,772,081	55,833,316	2,863,542	295,923	35,794,607	40,699,955	144,179,250
Add: Amortization taken	82,104	417,391	3,641,867	231,865	57,743	2,060,375	2,212,746	8,704,091
Less: Accumulated amortization on disposals			170,460					170,460
Closing Accumulated Amortization Costs	3,001,930	6,189,472	59,304,723	3,095,407	353,666	37,854,982	42,912,701	152,712,881
Net Book Value	\$ 2,015,417	\$ 4,512,679	\$ 97,917,896	\$ 14,222,567	\$ 818,058	\$ 24,915,937	\$ 75,045,924	\$ 219,448,478

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

City of Yorkton
Consolidated Schedule of Tangible Capital Assets by Function
For the year ended December 31, 2023

Schedule 8

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Water & Sewer	Total
Asset Cost								
Opening Asset Cost	4,691,413	10,904,296	138,179,861	15,674,728	1,010,208	54,645,122	107,701,930	332,807,558
Additions during the year	124,440	16,960	11,981,080	1,561,739	42,524	6,725,094	4,124,428	24,576,265
Disposals and write-down during the year	(3,568)	(219,105)	(947,889)			(119,101)	(8,346)	(1,298,009)
Closing Asset Costs	4,812,285	10,702,151	149,213,052	17,236,467	1,052,732	61,251,115	111,818,012	356,085,814
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	2,807,484	5,575,491	52,373,314	2,633,059	239,599	34,051,023	38,588,167	136,268,137
Add: Amortization taken	115,909	415,695	4,012,118	230,483	56,324	1,796,425	2,118,331	8,745,285
Less: Accumulated amortization on disposal	3,567	219,105	552,116			52,841	6,543	834,172
Closing Accumulated Amortization Costs	2,919,826	5,772,081	55,833,316	2,863,542	295,923	35,794,607	40,699,955	144,179,250
Net Book Value	\$ 1,892,459	\$ 4,930,070	\$ 93,379,736	\$ 14,372,925	\$ 756,809	\$ 25,456,508	\$ 71,118,057	\$ 211,906,564

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

City of Yorkton
Consolidated Schedule of Accumulated Surplus
For the year ended December 31, 2024

Schedule 9

	2023	Changes	2024
Unappropriated Surplus	<u>3,132,490</u>	<u>(533,518)</u>	<u>2,598,972</u>
Appropriated Surplus			
Equity in capital fund	<u>(3,690,137)</u>	<u>221,373</u>	<u>(3,468,764)</u>
Equity in property for resale	<u>15,280,883</u>	<u>942,517</u>	<u>16,223,400</u>
Utility			
Waterworks	<u>8,547,274</u>	<u>1,307,805</u>	<u>9,855,079</u>
Other			
General government	3,481,438	1,268,535	4,749,973
Protection	1,913,580	210,458	2,124,038
Transportation - general	(1,059,494)	(2,200,096)	(3,259,590)
Machine earnings	3,518,911	(1,115,478)	2,403,433
Environmental health	5,896,882	911,261	6,808,143
Public health and welfare	280,062	(87,108)	192,954
Recreation, parks and culture	5,238,972	(207,255)	5,031,717
Gallagher Centre	1,438,156	669,674	2,107,830
Deer Park Golf Course	(6,237,246)	811,341	(5,425,905)
Library	72,246	85,000	157,246
Property development fund - infrastructure	10,599,017	390,810	10,989,827
Property development fund - other	47,000		47,000
Planning and development	646,045	(1,429)	644,616
Airport	<u>1,155,689</u>	<u>(914,399)</u>	<u>241,290</u>
	<u>26,991,258</u>	<u>(178,686)</u>	<u>26,812,572</u>
Total Appropriated	<u>47,129,278</u>	<u>2,293,009</u>	<u>49,422,287</u>
Net Investments in Tangible Capital Assets			
Tangible capital assets - schedule 7 and 8	211,906,564	7,541,914	219,448,478
Less: Related liabilities	<u>13,816,783</u>	<u>72,791</u>	<u>13,889,574</u>
Net Investment in Tangible Capital Assets	<u>198,089,781</u>	<u>7,469,123</u>	<u>205,558,904</u>
Other	<u>0</u>	<u>3,767,718</u>	<u>3,767,718</u>
Accumulated Surplus (Deficit)	<u>\$ 248,351,549</u>	<u>\$ 12,996,332</u>	<u>\$ 261,347,881</u>

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

City of Yorkton
Box 400
Yorkton Saskatchewan S3N 2W3

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

Dear Baker Tilly SK LLP:

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, 2024 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 3, 2024 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, 2024

Number	Account name	Account	Debit	Credit
1	FEDERAL ACCTS RECEIVABLE	9-01-012-070	1,067.88	
1	CASH OVER OR SHORT	9-10-301-023		1,067.88
Client entry JE1381 to reconcile GST receivable				
2	SURPLUS ACCT	9-02-701-010	3,234,202.00	
2	DEFERRED REVENUE - GENERAL	9-02-041-010		3,234,202.00
2	DEFERRED REVENUE - GENERAL	9-02-041-010	3,234,202.00	
2	Urban connector- TS	2-10-100-610		3,234,202.00
Record opening balance adjustment				
3	ADMIN - SALARIES & WAGES	9-22-315-101	80,248.65	
3	ADMIN - BENEFITS	9-22-315-230	12,164.03	
3	P.W. SALARIES & WAGES	9-22-010-101		80,248.65
3	PW - BENEFITS	9-22-010-230		12,164.03
3	OTHER - TSF TO RESERVES	9-22-390-830		92,412.68
3	NEW LAND DISPOSAL SITE	8-02-023-010	92,412.68	
3	FUNDED RESERVES	9-02-042-050	92,412.68	
3	DUE FROM REVENUE ACCOUNT	8-01-021-010		92,412.68
Client provided entries JE1382 and 1383 to move 50% of Aaron H's wages and revise landfill surplus				
4	PEA ROCK INVENTORY	9-01-015-032		5,205.55
4	WATER MAIN-MATERIAL & SUPPLIES	9-25-016-501	5,205.55	
4	PRIME DISTRIBUTION LINES	9-25-090-865		5,205.55
4	WW CAPITAL - GENERAL RESERVE	8-02-050-006	5,205.55	
4	FUNDED RESERVES	9-02-042-050	5,205.55	
4	DUE FROM REVENUE ACCOUNT	8-01-021-010		5,205.55
Client provided entries JE1384 to correct Pea Rock inventory value				
5	LOANS RECEIVABLE (Yorkton Ex)	9-01-012-045		18,000.00
5	GENERAL ACCOUNTS RECEIVABLES	9-01-012-030	18,000.00	
Client entry to record loan installment for Yorkton Exhibition				
6	GALLAGHER CENTRE (BUILDING)	8-02-032-010		360,000.00
6	COVID SAFE RESTART RESERVE	8-02-001-030	360,000.00	
Client entry JE1385 to transfer funds from covid restart				

City of Yorkton
Adjusting Journal Entries
December 31, 2024

Number	Account name	Account	Debit	Credit
7	EQUIPMENT RENTAL RECOVERY	9-10-320-034	1,975,819.46	
7	CITY HALL - INTERNAL RENT	9-10-301-031	348,984.98	
7	COC - INTERNAL RENT	9-10-301-032	281,500.00	
7	FLEET EQUIPMENT RENT RECOVERY	9-22-073-100		1,975,819.46
7	CITY HALL - INTERNAL RENT RECOVERY	9-20-120-100		348,984.98
7	COC- INTERNAL RENT RECOVERY	9-22-015-100		281,500.00
Client entry 1386 to move internally generated revenue				
8	FIRE EQUIP MATERIAL & SUPPLIES	9-21-515-501	361.97	
8	FIRE EQUIPMENT	9-21-580-721		361.97
Client entry JE 1387 to move misc fire expenses to proper GL				
9	EQUITY IN YORKTON HOUSING CORPORATION	2-01-607-000	635,374.00	
9	Equity in Yorkton Housing Corp	2-10-103-603		635,374.00
Client entry JE #1388 to record equity in Yorkton Housing				
10	CITY HALL	9-20-190-800	466,000.00	
10	OFF SITE RESERVE - Commercial	3-02-600-810		466,000.00
10	TRANSFER TO RESERVES	9-26-090-800	46,000.00	
10	AIRPORT RESERVES	8-02-060-000		46,000.00
10	SNOW REMOVAL-TRANS FROM RESERVES	9-22-036-990	110,000.00	
10	SNOW REMOVAL - operatons	8-02-020-010		110,000.00
10	CITY HALL	9-20-190-800	1,020,549.00	
10	SURPLUS UNSPECIFIED - operating	8-02-001-012		1,020,549.00
10	CITY HALL	9-20-190-800	24,358.00	
10	YORK ROAD RECONSTRUCTION	8-02-020-040		24,358.00
10	CITY HALL	9-20-190-800	10.51	
10	SURPLUS UNSPECIFIED - operating	8-02-001-012		10.51
10	FUNDED RESERVES	9-02-042-050		1,200,917.51
10	DUE FROM REVENUE ACCOUNT	8-01-021-010	1,200,917.51	
10	DUE FROM LAND DEVELOPMENT FUND	9-01-021-030		466,000.00
10	DUE TO REVENUE FUND	3-02-110-100	466,000.00	
Client entry JE #1389 to record approved reserve transfers				
11	COVID SAFE RESTART RESERVE	8-02-001-030	377,223.00	
11	SURPLUS UNSPECIFIED - operating	8-02-001-012		377,223.00
Client entry JE #1390 to record approved reserve transfers				

City of Yorkton
Reclassifying Journal Entries
December 31, 2024

Number	Account name	Account	Debit	Credit
R1	CAPITAL REVENUE - TRANSPORTATION	2-10-100-607	1,078,058.36	
R1	Urban connector- TS	2-10-100-610		1,078,058.36
	Reclassify urban connector funding for presentation purposes			
R2	ASSET RETIREMENT OBLIGATION (BUILDINGS)	2-02-300-005	147,519.48	
R2	Asset Retirement obligations - Airport	2-02-300-006		147,519.48
	Reclassify airport ARO			
R3	TAXES RECEIVABLES	9-01-012-010	2,699,915.99	
R3	TAX REFUNDS	9-02-025-100		2,699,915.99
	Reclassify credits in taxes receivable			
R4	GENERAL ACCOUNTS PAYABLE	9-02-021-030	1,425,648.48	
R4	HOLDBACK ON CONTRACTS	9-02-021-040		1,425,648.48
	Reclass holdbacks in AP listing			
R5	LOANS RECEIVABLE (Yorkton Ex)	9-01-012-045	18,000.00	
R5	GENERAL ACCOUNTS RECEIVABLES	9-01-012-030		18,000.00
	Reclassify client entry to record loan installment for Yorkton Exhibition			

City of Yorkton
Reclassifying Journal Entries
December 31, 2024

Number	Account name	Account	Debit	Credit
R6	YHC - CASH & SHORT TERM INVESTMENTS	2-01-224-100	745,870.00	
R6	YHC - LONG TERM INVESTMENTS	2-01-601-001	603,500.00	
R6	YHC - ACCOUNTS RECEIVABLE	2-01-224-101	43,050.00	
R6	YHC - PREPAIDS	2-01-510-001	35,637.00	
R6	YHC - LONG TERM INVESTMENTS	2-01-601-001	603,500.00	
R6	YHC - LAND	2-01-701-800	461,365.00	
R6	YHC - LAND IMPROVEMENTS	2-01-712-800	77,472.00	
R6	YHC - LAND IMPROVEMENT ACC AMORT	2-01-712-850		44,528.00
R6	YHC - PAVING, SIDEWALKS, ROADWAYS	2-01-740-801	8,843.00	
R6	YHC - PAVING, SIDEWALKS, ROADWAYS ACC AMORT	2-01-740-851		3,536.00
R6	YHC - BUILDINGS	2-01-720-803	7,461,238.00	
R6	YHC - BUILDINGS ACC AMORT	2-01-720-853		2,713,875.00
R6	YHC - LAND IMPROVEMENTS	2-01-712-800	13,106.00	
R6	YHC - LAND IMPROVEMENT ACC AMORT	2-01-712-850		4,647.00
R6	YHC - EQUIPMENT/MOBILE EQUIP	2-01-730-801	222,502.00	
R6	YHC - EQUIPMENT/MOBILE EQUIP ACC AMORT	2-01-730-851		146,232.00
R6	YHC - EQUIPMENT/MOBILE EQUIP	2-01-730-801	91,409.00	
R6	YHC - EQUIPMENT/MOBILE EQUIP ACC AMORT	2-01-730-851		28,417.00
R6	YHC - CAPITAL IN PROGRESS	2-01-016-001	83,316.00	
R6	YHC - ACCOUNTS PAYABLE	2-02-200-001		90,657.00
R6	YHC - FORGIVABLE DEMAND LOANS	2-02-200-002		1,443,175.00
R6	YHC - DEFERRED REVENUE	2-02-200-003		34,125.00
R6	YHC - LONG TERM DEBT	2-02-200-004		9,895.00
R6	YORKTON HOUSING CORPORATION SHARES	2-01-601-000		49,741.00
R6	EQUITY IN YORKTON HOUSING CORPORATION	2-01-607-000		5,881,980.00
Reclass YHC Assets to properly consolidate				
R7	Equity in Yorkton Housing Corp	2-10-103-603	635,374.00	
R7	YHC - RENTAL REVENUE	2-10-110-600		1,177,262.00
R7	YHC - SHC FUNDING	2-10-110-601		532,421.00
R7	YHC - OTHER REVENUE	2-10-110-602		76,162.00
R7	YHC - PROPERTY TAXES	9-23-076-100	204,947.00	
R7	YHC - REPAIRS AND MAINTENANCE	9-23-076-101	85,756.00	
R7	YHC - UTILITIES	9-23-076-102	266,921.00	
R7	YHC - WAGES	9-23-076-103	334,588.00	
R7	YHC - OPERATING COSTS	9-23-076-104	102,478.00	
R7	YHC - AMORT BUILDING	9-23-121-800	136,421.00	
R7	YHC - AMORT EQUIPMENT/MOBILE EQUIP	9-23-121-801	14,543.00	
R7	YHC - AMORT PAVING	9-23-121-802	442.00	
R7	YHC - AMORT FENCES/LAND IMPROVEMENTS	9-23-121-803	4,375.00	
Reclass YHC revenue & expenses to properly consolidate				

City of Yorkton
Reclassifying Journal Entries
December 31, 2024

Number	Account name	Account	Debit	Credit
R8	BUILDINGS AIRPORT	2-01-720-801	110,526.26	
R8	BUILDINGS	2-01-720-800		110,526.26
R8	BUILDINGS ACC AMORT -AIRPORT	2-01-720-851		110,526.26
R8	BUILDING ACC AMORT	2-01-720-850	110,526.26	
Reclass airport building values				
R9	EQUITY IN CAPITAL ASSETS	2-02-701-100		2,877,404.00
R9	EQUITY	2-02-701-000	2,877,404.00	
R9	EQUITY IN CAPITAL ASSETS	2-02-701-100		3,900,175.00
R9	EQUITY	2-02-701-000	3,900,175.00	
Recognize effect of recording YHC on full consolidation				
R10	GG AMORTIZATION - FACILITIES	9-20-120-800		56,145.53
R10	GG AMORT - MACHINERY	9-20-120-801	18,701.90	
R10	GG AMORT - LAND IMPROVEMENTS	9-20-120-802	37,443.63	
R10	PROTECTIVE AMORT MACHINERY	9-21-120-800		300,139.20
R10	PROTECTIVE AMORT FACILITIES	9-21-120-801	300,139.20	
R10	TS AMORT MACHINERY	9-22-120-800	547,560.51	
R10	TS AMORT SIDEWALKS	9-22-120-802		1,388,180.84
R10	AIR AMORT LAND IMPROVEMENTS	9-26-120-802	21,985.01	
R10	TS AMORT FACILITIES	9-22-120-801	786,443.26	
R10	EH - AMORTIZATION - LAND IMPROVEMENT	9-22-130-801	76,084.40	
R10	SFS AMORT MACHINERY	9-22-120-807		24,949.46
R10	Cemetery Amortization	9-22-530-800		68,238.35
R10	BUS AMORT MACHINERY	9-25-120-806		24,008.26
R10	REC AMORT FACILITIES	9-23-120-801	1,015,189.15	
R10	AGPLX AMORT MACHINERY	9-23-120-803		883,113.36
R10	DP AMORT FACILITIES	9-23-120-805		409,479.08
R10	LS AMORT FACILITIES	9-24-120-800		39,593.17
R10	REC AMORT LAND IMPROVEMENTS	9-23-120-802	409,243.06	
R10	WW AMORT WATER	9-25-120-801		1,390,300.19
R10	WW-Amortization-Machinery and Equipment	9-25-120-800	9,109.38	
R10	WW AMORT FACILITIES	9-25-120-802	1,051,246.91	
R10	WW AMORT LAND IMPROVEMENTS	9-25-120-803	253,859.51	
R10	ED-Amortization - machinery and equipment	9-22-120-840	46,797.04	
R10	ED - AMORT - LAND IMPROVEMENTS	9-22-120-842	10,344.48	
R10	ED - AMORT - LAND IMPROVEMENTS	9-22-120-842	600.00	
R10	WW AMORT FACILITIES	9-25-120-802		600.00
R10	TS AMORT MACHINERY	9-22-120-800		1,096.00
R10	MATERIALS & SUPPLIES	9-20-103-501	1,096.00	
Reclass amortization				

City of Yorkton
Reclassifying Journal Entries
December 31, 2024

Number	Account name	Account	Debit	Credit
R11	Income allocation	4999	11,867,215.24	
R11	CF-Share of surplus (deficit)	2-02-999-000		11,458,216.00
R11	PD-Share of surplus (deficit)	3-02-999-000		942,517.00
R11	SURPLUS ACCT	9-02-701-010	533,517.76	
R11	Income allocation - external	4997		12,996,333.00
R11	Income allocation - external offset	4998	12,996,333.00	
	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)	-	360,000	(320,000)
Unspent health and wellness funds that no longer meet definition of a liability	-	-	-	69,828	(69,828)
Unrecorded payroll accrual for payperiod overlapping year end	131,018	131,018	-	(131,018)	-
Unrecorded inventory due to compaction factor and opening balance error in unrecorded sea-can inventory	(77,845)	(77,845)	279,466	-	(201,621)
GIL's in taxes receivable	165,347	165,347	(165,347)	-	-
Opening balance error due to expenses being recorded as WIP incorrectly	(433,536)	(433,536)	-	-	433,536
Unrecorded identified 2018 amortization error	-	-	(155,912)	-	155,912
Estimated overallowance of taxes receivable, underallowance of TTP	13,710	13,710	(13,710)	-	-
Extrapolated error in materials inventory due to price discrepancy	(67,615)	(67,615)	67,615	-	-
Overrecorded holdbacks payable	(262,816)	(262,816)	-	262,816	-
Credit balances in accounts receivable	-	-	136,711	(136,711)	-
Overstated allowance for doubtful accounts receivable	(90,495)	(90,495)	90,495	-	-
Under recorded allowance on land for resale and tax title properties	333,092	333,092	(333,092)	-	-
Unrecorded time in lieu carryover	81,701	81,701	-	(81,701)	-
Extrapolated error in general inventory	79,294	79,294	(79,294)	-	-
Unrecorded capital assets	(67,889)	(67,889)	67,889	-	-
Unrecorded sick time accrual	26,000	26,000	-	(224,000)	198,000
Payables recorded as outstanding cheques	-	-	210,417	(210,417)	-
Possible ARO associated with YHC buildings	116,314	116,314	-	(116,314)	-

a) Totals	(93,720)	105,238	(207,517)	195,999
b) Misstatements corrected by management	-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)	(93,720)	105,238	(207,517)	195,999
d) Effect of unadjusted misstatements from previous year's errors	(289,031)	-	-	289,031
e) Aggregate likely misstatements (c + d)	(382,751)	105,238	(207,517)	485,030
f) Final overall materiality	1,107,000	1,107,000	1,107,000	1,107,000
g) Amount remaining for further possible misstatement (f - e)	724,249	1,001,762	899,483	621,970

REPORTS TO COUNCIL

TITLE: Preliminary 2024 Year-End Report	DATE OF MEETING: June 23, 2025
	REPORT DATE: June 19, 2025
CLEARANCES:	ATTACHMENTS: 1. December 2024 Exceptions to Budget
Written by: Ashley Stradeski - Director of Finance Ashley Stradeski	
Reviewed by: Jessica Matsalla - City Clerk Jessica Matsalla	
Approved by: Brad Hvidston – City Manager Brad Hvidston	

BACKGROUND

Audit work on the 2024 year-end is still progressing. We will have the final audit report to Council in August. With that, however, we have come to our preliminary estimate of our 2024 year-end departmental surplus / deficits.

DISCUSSION

The 2024 year saw interesting opportunities and challenges for the City, continuing the trend seen over the past few years with regards to increased construction and inflation costs, but also a higher interest rate environment.

While the Bank of Canada interest rate began declining, it started off the year at a 20-year high and continues to be higher than any point prior to the increases in the last decade. This hits the City in different ways – both on our interest income on cash and short term investments, as well as on our borrowing costs.

Further, there were various ups and downs in different departments in the City, some of which detracted from our financial position and some of which added to it.

The end result of the year is that the City of Yorkton had a surplus to budget of **\$1,666,908**, the second year of high surpluses in a row. The breakdown of the departmental surplus / deficits is below:

Revenue:	Surplus (Deficit) to Budget	
Taxes	222,086	
Crown Surcharges	25,360	
Interest Income and Tax Penalties	1,196,229	
Municipal Operating Grant	58,096	1,501,771
Net Departmental Operating Budgets:		
Council / Corporate Services / Bylaw	(434,291)	
Fire / RCMP	(30,244)	
Recreation & Community Services	(137,784)	
Water Park & Gallagher Centre	(142,524)	
Engineering & Asset Management	47,669	
Planning, Building & Development	574,254	
Public Works	223,408	
Environmental Services (Waterworks & Landfill)	-	100,489
Capital & Debt		24,358
Net Surplus to Budget		1,626,619
Budgeted Surplus		40,289
2024 Surplus to Budget Realized		1,666,908
Less: Capital Surplus		(24,358)
Operating Surplus		1,642,549

The City's operating surplus is **\$1,642,549**. As can be seen from the above, much of this is from increased revenue sources, with the net departmental budgets coming in at a small surplus of \$100,489 despite some significant over budget and under budget items. We will explore the more in depth breakdowns further below.

Highlighted Budget Variance Explanations

1. Tax & Grant Revenue - \$1,501,771 surplus

- Tax growth amounted to about \$222,000 more than anticipated, mostly from new commercial builds and renovations. There were also no tax losses in 2024, as there were zero appeals on assessment.
- Interest income had the largest surplus to budget of nearly \$1,250,000; this was caused mainly by our interest earnings on our short term deposits and bank balance, with interest starting the year at a 20-year high. While interest rates began to drop halfway through the year, they still remain at 10-year highs, and well above where they had been on average.

2. Legislative & Council, Corporate Services and Bylaw - \$434,291 deficit – Recommend shortfall come from general revenue surplus

- Legislative and Council expenses were practically on budget, which is actually a good news story as the election costs were included in this for the current year, with small savings in training and travel, promotional materials and other supplies offsetting the full costs of the election.
- Corporate services, however, was over budget by nearly \$440,000. The biggest contributing factor to this was salary costs related to severance pay that was not budgeted, for nearly \$350,000.

Other Corporate Services departments had minor variances to budget, however our software maintenance fees continue to rise in excess of budget increases, costing an extra \$80,000. Further, our share of costs from Sask Housing on various housing units contributed another \$50,000 of extra costs that were not anticipated.

3. Protective Services - \$30,244 deficit

- The Fire department came in very close to budget, with a small surplus of \$8,000 to budget. While salaries ran a bit higher than anticipated (full staff complement), there were offsets in increased revenues via the charge out to neighbouring RMs.
- RCMP costs were net over budget this year, though not significantly. There was a \$38,000 deficit to budget, caused by lower than budgeted court fines and revenues.

4. Recreation and Community Services - \$137,784 deficit

- The Cemetery, Library, and Recreation Administration & Programs were all fairly close to budget, with no significant variances.
- Deer Park has a deficit to budget of \$56,000.

Revenues did exceed budget by nearly \$40,000 at the course, as well as savings on insurance and other administrative costs of \$23,000.

Offsetting this unfortunately were clubhouse and course costs that exceeded budgeted amounts by \$88,000 and \$28,000, respectively. The largest chunk of these was some back utility costs for the clubhouse, which had not been charged appropriately by SaskPower. Fencing, fertilizer and irrigation costs drove up the course costs.

- Rec Facilities has a deficit to budget of \$27,000. This is almost entirely on the revenue side, with lower than average rentals at the Kinsmen Arena. There were cost savings that slightly offset this, and the future budget year has reduced revenues due to the shutdown for the repair work.
- Parks was relatively close to budget with a small surplus of \$25,000. The majority of the savings were small amounts in staffing, materials, and other administrative costs.

- Transit is showing a large deficit of \$74,000. This is an area we know the costs are rising, and work is being done in conjunction with upcoming budgets to reduce cost overruns in this area. The cost increases are mostly incurred from increased operating costs with our contractor SaskAbilities.

5. Water Park & Gallagher Centre - \$142,524 deficit

- The Access Communications Waterpark was under budget by approximately \$57,000. Revenues exceeded budget, which is a positive sign and in fact were the highest they have been particularly with relation to our programming, classes and the like. The operating costs were all within budgetary estimations, resulting in the surplus to budget at the water park.
- For the rest of the Gallagher Centre, revenues were fairly close to budget, being under by \$42,000 (which is approximately 3% short). Catering revenues were down, however sponsorship revenues were up, offsetting some of this.
- Gallagher Centre administration costs were on budget, with some extra concert advertising costs being offset by partial position vacancies throughout the year.
- Gallagher Centre operating expenses were over budget in several areas, totaling \$158,000, or around 5% overbudget.
- Areas with significant variance include:
 - Flexi-hall – The naming rights review added some extra costs
 - Utilities – there was some back pay in regards to a SaskPower issue that added a sizeable unexpected cost. This item would have provided savings in the past, however, as we were under-paying
 - Additional repairs, including stage parts for concerts and heater replacements at the Ag Pavilion, have added some costs as well
- The net deficit to budget for the Gallagher Centre (aside from the waterpark) is **\$200,000**

6. Engineering & Asset Management – \$47,669 surplus

- Engineering was over its budget by \$49,000, with slightly higher salaries than anticipated as there was some crossover in positions during turnover
- Traffic & Street Lighting was right on budget
- Facilities had savings of nearly \$99,000. These savings came from maintenance and repairs, as well as insurance, which went down for a number of facilities in 2024 (and up for some others, unfortunately)
- Fleet services (not shown, as the department is a net zero) was within \$5,000 of budget. While parts and supplies continue to rise in excess of budget, savings on

lower average fuel costs from past years has helped offset this.

7. Planning, Building & Development - \$574,254 surplus – Recommend deposit \$42,000 to airport reserves and \$466,000 to development reserves

- Planning & Building Services had a large surplus of \$466,000. The expenditures within the department were all very close to budget, but the building permit revenue was the driver of this surplus. There was some very large industrial development happening that added to these revenues during the year.
- Economic Development had a surplus to budget as well (\$66,000), driven in large part to partial vacancies in the year resulting in salary savings as well as operational spending gaps while positions were vacant.
- The airport had a small surplus to budget of nearly \$42,000. Revenues were close to budget, and there were savings with regards to equipment costs (both fuel and repairs).

8. Public Works - \$223,408 surplus – recommend \$110,000 to snow removal reserves

- Public Works operational budgets fluctuate with some areas being over and some under, as resources are allocated on a best estimate in the budget but actual conditions and work may vary.
- Overall salary savings were seen due to vacancies in positions from turnover or leaves of absence, being under budget by \$186,000. While this saves the City money, it limits the amount and quality of work completed.
- There was also significantly less spent on drainage work this year, as the bulk of the work done here was in relation to the York Road project and thus classified as capital spending.
- Snow removal costs were significantly higher than anticipated with early snowfalls in the 2024/2025 winter, exceeding budget estimates by over \$340,000. However, as more staff and equipment time goes to snow removal, less is allocated to other areas so the majority of other areas see less spending than anticipated.

9. Environmental Services - \$0 – Self-sufficient operations

- **Landfill** – Revenues were right on budget, indicating steady usage at the landfill.

Overall costs were under budget, with about \$300,000 in fewer costs due to supplies and materials coming in under budget, as well as changes to how we classify our accounting estimates for post-closure costs.

- **Garbage Collection/Recycling** – Our solid waste collection costs and revenues were both on budget, with no major discrepancies. These are fairly standard as they refer

to the collection contracts and monthly revenues from utility bills.

- **Water & Sewer**

- Total water/sewer revenues were higher than budget by just over \$1,000,000. This increase is in entirety from industrial water sales, with a major water user having expanded and come online partway through the year.
- Overall costs were higher than anticipated, but more than offset by the increased revenues. Water treatment supplies and utilities, hydrant work, and general administration costs exceeded budget, but were more than outweighed by the new revenues.
- \$3.8 million will be going to various Waterworks reserves. These are needed to fund upcoming capital projects, including the Park Street Pump Station, work on the wells, and design towards the new Water Pollution Control Plant.

In previous years, we would typically recommend to transfer 50% of any departmental surpluses to reserves, depending upon which departments had net savings. We would conversely recommend that any departments that had deficits do the reverse – pull 50% of the deficit from reserves, if those reserves are available. The purpose of this strategy is to encourage accountability for all departments, ultimately trying to avoid the “use it or lose it” mentality by incentivizing positive outcomes to budget and allowing departments to utilize savings towards future projects.

Our recommendations for these transfers are included in the department comments above. Given that there are a few departments without significant reserves remaining, the recommendations to pull any departmental deficits from reserves are fewer this year; with the surplus on the interest income, these relatively minor amounts can be absorbed by this. The remainder is an amount that is available that we would typically deposit into “Rainy Day” reserves, which has allowed Council the flexibility to tackle additional, unbudgeted projects that may arise during the year.

For estimation purposes, as of the date of this report and based on the above recommended amounts, we are forecasting the following transfers:

Estimated Net Departmental Surplus	1,642,549
<u>Deposit to reserves:</u>	
Airport	(46,000)
Planning & Building Services	(466,000)
Public Works	<u>(110,000)</u>
Net deposit to “Rainy Day” reserves	1,020,549

The 2024 year is similar to the prior year in one significant way – higher interest rates drove revenues higher than anticipated, resulting in a second year of significant surplus.

The question for the remainder of the year will be “what to do with our surplus?” This can either come back to Council at a strategic planning session, or be part of next year’s budget deliberations.

FINANCIAL IMPLICATIONS

The beginning balance in the “Rainy Day” fund is \$2,404,590, net of projects allocated. By depositing \$1,020,549 to this, we will end the year with a balance of \$3,425,139.

OPTIONS & RECOMMENDATION

1. That Council authorize Administration to make the 2024 year-end transfers to reserves in conjunction with net departmental results depicted as follows:

Estimated Net Departmental Surplus	1,642,549
<u>Deposit to reserves:</u>	
Airport	(46,000)
Planning & Building Services	(466,000)
Public Works	<u>(110,000)</u>
Net deposit to “Rainy Day” reserves	1,020,549

And further that Administration bring a final report back to Council noting the transfers and the remaining surplus for Council’s consideration in conjunction with the year-end audit results and financial statements.

2. Other direction as Council deems appropriate.

RECOMMENDATION

1. That Council authorize Administration to make the 2024 year-end transfers to reserves in conjunction with net departmental results depicted as follows:

Estimated Net Departmental Surplus	1,642,549
<u>Deposit to reserves:</u>	
Airport	(46,000)
Planning & Building Services	(466,000)
Public Works	<u>(110,000)</u>
Net deposit to “Rainy Day” reserves	1,020,549

And further that Administration bring a final report back to Council noting the transfers and the remaining surplus for Council’s consideration in conjunction with the year-end audit results and financial statements.

December 31, 2024 Exceptions to Budget

	<i>Actual 2024</i>	<i>Budget 2024</i>	<i>Difference surplus (deficit)</i>
Revenue			
Taxes including GIL properties	29,266,107	29,042,649	223,458
YBID Levy & Grant	(114,372)	(113,000)	(1,372)
Crown Surcharges - Incentives	3,385,360	3,360,000	25,360
Interest and Penalties	1,716,229	520,000	1,196,229
Municipal Operating Grant	3,825,096	3,767,000	58,096
Other	-	-	-
Total Tax & Grant Revenue	38,078,420	36,576,649	1,501,771

	<i>Actual 2024</i>	<i>Budget 2024</i>	<i>Difference surplus (deficit)</i>
Department General			
Legislative/Council	889,113	882,106	(7,007)
Corporate Services	4,083,313	3,646,043	(437,270)
Bylaw	320,128	330,114	9,986
Subtotal	5,292,554	4,858,263	(434,291)

Protective Services			
Fire	2,956,805	2,964,900	8,095
RCMP	5,750,013	5,711,674	(38,339)
Subtotal	8,706,818	8,676,574	(30,244)

Recreation and Community Services			
Cemetery	52,213	37,772	(14,441)
Deer Park	335,136	279,350	(55,786)
Library	598,387	605,483	7,096
Recreation Admin & Programs	570,941	571,953	1,012
Recreation Facilities	398,233	371,618	(26,615)
Recreation Outdoor & Parks	1,768,360	1,793,765	25,405
Transit	538,472	464,017	(74,455)
Subtotal	4,261,742	4,123,958	(137,784)

WaterPark	719,084	776,485	57,401
Gallagher Centre	1,697,443	1,497,518	(199,925)
Subtotal	2,416,527	2,274,003	(142,524)

Engineering			
Engineering & Asset Mgmt	853,884	804,680	(49,204)
Facilities	32,164	131,133	98,969
Traffic & Street Lighting	692,391	690,295	(2,096)
Subtotal	1,578,439	1,626,108	47,669

Planning, Building & Development			
Planning & Building Services	(92,022)	374,249	466,271
Economic Development	351,793	418,190	66,397
Airport	166,011	207,597	41,586
Subtotal	425,782	1,000,036	574,254

Public Works	4,868,880	5,092,288	223,408
Subtotal	4,868,880	5,092,288	223,408

Environmental Services			
Landfill/Garbage	-	-	-
Refuse Collecion	-	-	-
Water	-	-	-
Subtotal	-	-	-

TOTAL ALL DEPARTMENTS	27,550,741	27,651,230	100,489
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NET BEFORE DEBT/CAPITAL	10,527,679	8,925,419	1,602,260
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Debt			
Gallagher Centre Debt	1,151,254	1,151,254	-
Fire Hall Debt	637,233	648,789	11,556
Dracup Debt	695,596	696,198	602

Capital & Reserves			
All Other Capital & Reserves	5,188,245	5,188,245	-
City Operations Center	1,476,523	1,476,523	-
To Reserves	705,000	705,000	-
CCBF Grant	(993,080)	(980,879)	12,201
TOTAL DEBT/CAPITAL	8,860,772	8,885,130	24,358

NET SURPLUS/(DEFICIT)	<u>1,666,908</u>	40,289	1,626,619
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TITLE: 2024 Municipal Public Accounts	DATE OF MEETING: August 11, 2025
	REPORT DATE: August 5, 2025
CLEARANCES: Ashley Stradeski - Director of Finance Ashley Stradeski	ATTACHMENTS: 2024 Municipal Public Accounts (including the 2024 Financial Statements)
Written by: Amber Matechuk - City Controller Amber Matechuk	
Reviewed by: Jessica Matsalla - City Clerk Jessica Matsalla	
Approved by: Brad Hvidston - City Manager Brad Hvidston	

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 1st. The City's 2024 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 2024 Public Accounts for the City of Yorkton as presented.
2. To deny approval of the 2024 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 2024 Municipal Public Accounts for the City of Yorkton as presented.



2024 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, 2024 form part of this document.

MEMORANDUM

DATE: July 31, 2025
TO: Mayor Aaron Kienle & Members of Council
RE: **2024 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, 2024 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 2024 Audited Financial Statements including balance sheets, revenues, expenditures and required schedules also form part of this document.

Respectfully submitted,


Ashley Stradeski

Ashley Stradeski, CPA, CA
Director of Finance

Attachments

2024 EMPLOYEE REMUNERATION GREATER THAN \$50,000

EMPLOYEE NAME	JOB TITLE	SALARY
ALFELOR, ARIEL	TECHNICAL ANALYST	\$ 90,612.58
AYALA, FRANCISCO	OPERATOR A	\$ 65,495.69
BALUK, JASON	CLASS I OPERATOR	\$ 81,461.49
BALYSKY, DAVID	GALLAGHER CENTRE GENERAL MANAGER	\$ 81,504.95
BANSLEY, JASON	OPERATOR A1	\$ 73,957.85
BAPTIST, NICOLE	BYLAW & SAFETY SUPERVISOR	\$ 80,988.75
BEAR, AVERY	ADMINISTRATIVE CO-ORDINATOR	\$ 64,065.81
BEREHULA, AMIE	MUNICIPAL INSPECTOR	\$ 77,802.00
BETKER, GARRETT	OPERATOR A1	\$ 72,250.30
BIEBER, DEBBIE	FINANCIAL SERVICES SUPERVISOR	\$ 80,988.71
BIEBER, JORDAN	FIRE FIGHTER	\$ 107,897.83
BOEN, BRYCE	PARKS TECH IV	\$ 74,075.45
BREITKREUZ, GARTH	OPERATOR A	\$ 64,953.87
BRITTON, IRENE	PARKS TECH IV	\$ 67,230.97
BUECKERT, YVONNE	TECHNICAL ANALYST	\$ 95,265.12
CHARNEY, MATT	PARKS MANAGER	\$ 106,315.50
CHIBA, BRADLEY	ENGINEERING TECHNOLOGIST	\$ 73,940.19
COUTTS, LOGAN	CLASS I OPERATOR	\$ 57,090.05
CYBAK, SHELTON	BUILDING TECH I	\$ 52,356.97
CYR, PASCAL	GIS APPLICATION SUPPORT ANALYST	\$ 86,409.21
DANYLUK, NOLAN	OPERATOR A1	\$ 68,860.16
DIDUCK, KAYLEE	HUMAN RESOURCES ADVISOR	\$ 87,293.74
DIETZ, AMANDA	ASSISTANT CITY CLERK	\$ 70,592.14
DROSKY, SHANE	FIRE FIGHTER	\$ 117,880.25
DUNCAN, BRAD	WATER & SEWER SYSTEMS MANAGER	\$ 111,214.73
DUNCAN, WYATT	UTILITY SERVICES SUPERVISOR	\$ 80,171.12
DZUBA, DONALD	PARKS TECH IV	\$ 71,384.71
DZUBA, RANDY	CAPTAIN	\$ 137,513.08
ECKHART, ANGELA	RCMP ADMINISTRATIVE SUPPORT	\$ 64,629.26
EGER, MICHAEL	DIRECTOR OF PLANNING, BUILDING & DEVELOPMENT	\$ 173,543.32
ERICKSON, GRAHAM	WATER PARK SUPERVISOR	\$ 80,988.70
FATTEICHER, VALERIE	ENVIRONMENTAL SERVICES CO-ORDINATOR	\$ 72,579.18
FAWCETT, JEFFREY	MANAGER OF CAPITAL PROJECTS	\$ 100,839.00
FINK, TIM	BUILDING TECH IV	\$ 65,228.19
FRANKFURT, COLE	FIRE FIGHTER	\$ 73,761.61
FULLAWKA, CALE	PARKS TECH IV	\$ 65,270.90
GABEL, RYAN	BUILDING TECH II	\$ 54,623.63
GALBRAITH, KEVIN	COMMUNITY SAFETY OFFICER	\$ 73,940.15
GRAFF, BRUCE	PARKS TECH IV	\$ 63,419.21
GROSS, BRIAN	BUILDING TECH I	\$ 51,652.81
HAHN, JODY	AIRPORT MANAGER	\$ 70,108.42
HARDEN, JOSEPH	OPERATOR A1	\$ 96,545.84
HAUSER, MARLENE	BUSINESS SYSTEMS ANALYST	\$ 92,097.74
HERSHMILLER, ARON	DIRECTOR OF PUBLIC WORKS	\$ 159,067.30
HICKS, LYNDON	SOLID WASTE & ENVIRO PROGRAMS MANAGER	\$ 100,564.67
HOLLAND, TRENT	CAPTAIN	\$ 100,338.09
HOLSTEIN, ALLEN	BUILDING TECH II	\$ 58,822.57
HOULE, ANDREW	PARKS TECH II	\$ 55,673.78
HUANG, TIMOTHY	LEAD FACILITY ATTENDANT	\$ 51,846.03
HUNT, CONNOR	DIRECTOR OF ENVIRONMENTAL SERVICES	\$ 138,833.30
HUTCHINGS, MILES	CLASS III BUILDING OFFICIAL	\$ 88,680.74
HVIDSTON, BRAD	CITY MANAGER	\$ 90,980.75
JARVIS, CAILIN	PAYROLL & BENEFITS CO-ORDINATOR	\$ 55,883.10
JOHNSON, DEAN	OPERATOR A	\$ 66,838.03
JOHNSON, KRIS	NETWORK ADMINISTRATOR	\$ 90,849.58
KAAL, LONNIE	CITY MANAGER	\$ 362,226.21
KABAN, KELLY	IT MANAGER	\$ 110,411.36
KARAKOCHUK, JEVON	WATERWORKS MANAGER	\$ 107,566.33
KENNEDY, GORDON	DIRECTOR OF HUMAN RESOURCES	\$ 158,755.50
KHADIKEN, KRISTEN	COURT LIAISON SUPERVISOR	\$ 58,576.11
KINDRATSKY, ROBERT	JOURNEYMAN TRADESMAN	\$ 73,131.26
KINGDON, ASHTON	ADMINISTRATIVE CO-ORDINATOR	\$ 61,684.50
KNUDSON, RAELEEN	ASSESSMENT & TAXATION MANAGER	\$ 80,988.73
KOLODZIEJAK, CHYNEA	TAXATION CLERK	\$ 56,816.20
KONKEL, LUKE	UNCERTIFIED OPERATOR	\$ 76,394.00
KOROLUK, CARLEEN	LAND USE PLANNER	\$ 80,988.71
KOSTENUK, CARTER	FIRE FIGHTER	\$ 107,997.17
KRYSA, AMANDA	EXECUTIVE ADMINISTRATIVE ASSISTANT	\$ 53,430.31
KRYSA, SHAYLYN	RCMP ADMINISTRATIVE SUPPORT	\$ 59,122.46
KRYSKI, ROBERT	PARKS TECH I	\$ 52,756.66
LAFONTAINE, SHANE	CAPTAIN	\$ 140,356.92
LAUBE, WESLEY	JOURNEYMAN MECHANIC	\$ 70,131.81
LESHCHYSHYN, RACHEL	HUMAN RESOURCES ADMINISTRATOR	\$ 56,106.49

LICCUD, SILVERIO	PARKS TECH IV	\$	74,039.94
LIEBRECHT, BROCK	GALLAGHER CENTRE & ARENAS MAINT. MANAGER	\$	87,287.00
LIEBRECHT, TRYSTA	ADMINISTRATIVE ASSISTANT	\$	50,348.13
LINDSAY, PAULA	ADMINISTRATIVE CO-ORDINATOR	\$	61,684.50
LOEWEN, KARLEE	INSTRUCTOR/LIFEGUARD	\$	55,358.33
MACDONALD, COLIN	FIRE FIGHTER	\$	80,748.83
MACKAN, TREVOR	JOURNEYMAN MECHANIC	\$	68,897.45
MANDZUK, TRENT	LINEAR ASSETS PROJECT MANAGER	\$	112,451.26
MATECHUK, AMBER	CITY CONTROLLER	\$	100,839.00
MATECHUK, NEAL	CAPTAIN	\$	133,045.32
MATIC, GLENN	BUILDING TECH I	\$	51,482.46
MATSALLA, JESSICA	DIRECTOR OF LEGISLATION & PROCEDURES	\$	125,366.14
MCCONNELL, JAMES	FIRE FIGHTER	\$	109,061.43
MEDVID, AMANDA	OPERATOR A	\$	63,187.39
MILLER, SHELBY	SYSTEMS & PROJECT CO-ORDINATOR	\$	64,008.00
MIREAU, SHANNON	RCMP ADMINISTRATIVE SUPPORT	\$	64,724.96
MOHART, MITCH	PARKS TECH III	\$	58,123.11
MONTVILLE, ROBERT	CAPITAL PROJECTS & MAINTENANCE ENGINEER	\$	114,757.47
MORASH, TRAVIS	CAPTAIN	\$	123,619.50
MORRISON, TAYLOR	DIRECTOR OF RECREATION & COMMUNITY SERVICES	\$	137,235.73
MORRISSEY, TREVOR	FIRE CHIEF	\$	161,894.63
NEUMANN, WALTER	UNCERTIFIED OPERATOR	\$	69,308.98
NICHOLAUSON, MICHELLE	PAYROLL & BENEFITS CO-ORDINATOR	\$	63,025.86
NIXEY, ZACKERY	FIRE FIGHTER	\$	91,659.20
ORANCHUK, JOHNATHAN	FLEET OPERATIONS MANAGER	\$	106,315.50
PARO, JEZER	INSTRUCTOR/LIFEGUARD	\$	50,481.42
PERPELUK, JACOB	CLASS III OPERATOR	\$	95,692.85
PFEIFER, CASEY	FIRE FIGHTER	\$	112,054.80
POIRIER, JUSTIN	OPERATOR A	\$	60,473.78
PRINCE, BRANDT	MAINTENANCE CO-ORDINATOR	\$	60,707.26
PRIOR, CRYSTAL	VENUE SERVICES CO-ORDINATOR	\$	66,675.16
PRYSLIAK, JENNIFER	ADMINISTRATIVE ASSISTANT	\$	57,572.20
PUTLAND, TED	FIRE FIGHTER	\$	115,883.41
RAHMAN, MOSHIUR	CITY ENGINEER	\$	116,433.67
REESE, COLTON	OPERATOR A	\$	50,940.60
RESLER, JESSICA	RECREATION SERVICES MANAGER	\$	72,801.90
RICHARD, RENE	DIRECTOR OF ENGINEERING & ASSET MANAGEMENT	\$	152,850.00
RIESS, SHAWN	JOURNEYMAN MECHANIC	\$	69,113.76
RIFFEL, CRYSTAL	PARKS SERVICES CO-ORDINATOR	\$	67,527.85
RIPA, WAYNE	OPERATOR A1	\$	63,706.86
ROSENMEYER, DAVID	OPERATOR A1	\$	64,282.60
RUSHLEAU, ANGELO	PARKS TECH I	\$	51,844.99
RUSSELL, JORDAN	COMMUNITY SAFETY OFFICER	\$	70,205.21
SAUSER, STUART	ASSISTANT GOLF COURSE SUPERINTENDENT	\$	65,176.93
SELSEK, URSKA	RCMP ADMINISTRATIVE SUPPORT	\$	59,409.86
SHERWIN, JEFF	INVENTORY CO-ORDINATOR	\$	70,133.15
SHEWCHUK, DARREN	OPERATOR A1	\$	63,845.16
SHEWCHUK, TERRY	OPERATOR A1	\$	71,786.19
SHYMANSKI, DARLENE	RCMP OFFICE MANAGER	\$	73,121.31
SKALUBA, LEO	GOLF COURSE SUPERINTENDENT	\$	83,444.26
SMEE, JAMIE	OPERATOR A	\$	70,109.61
SPEAREY, BARB	HEAD LIFEGUARD	\$	57,457.20
SPIIAK, BRENT	OPERATOR A1	\$	82,331.19
STECHYSHYN, KURT	FACILITIES MANAGER	\$	97,090.35
STRADESKI, ASHLEY	DIRECTOR OF FINANCE	\$	158,755.50
TAYFEL, GLEN	HEAD POOL TECHNICIAN	\$	67,527.91
THWAITES, JUSTIN	FIRE FIGHTER	\$	101,807.76
TILLMAN, BRYCE	OPERATOR A1	\$	68,251.20
TILLMAN, LEVI	OPERATOR A1	\$	76,666.73
VARALO, MARK	OPERATOR A	\$	68,258.26
WANG, GUAN	CLASS II OPERATOR	\$	65,184.83
WASHINGTON, LISA	MANAGER OF COMMUNITY, CULTURE & HERITAGE	\$	80,988.73
WERNER, CLAYTON	ROADWAYS MANAGER	\$	110,776.81
WESTMAN, CINDY	VENUE SERVICES CO-ORDINATOR	\$	67,949.17
WHYATT, DERYK	CLASS II OPERATOR	\$	66,095.67
WILKINS, DARREN	FIRE FIGHTER	\$	75,938.38
WILKINS, HARRY	DEPUTY FIRE CHIEF	\$	141,454.45
WOODWARD-MUSQUA, WENDY	UTILITY BILLING CLERK	\$	67,527.89
WOROSCHUK, DENNIS	FACILITIES MAINTENANCE & PROJECT MANAGER	\$	107,158.00
YUZI, LORRAINE	ACCOUNTS PAYABLE CLERK	\$	57,572.20
ZURAVLOFF, ANGIE	UTILITY BILLING CLERK	\$	67,527.89

PAYROLL UNDER \$50,000			
EMPLOYEES IN VARIOUS DEPARTMENTS	\$	3,140,859.98	
TOTAL PAYROLL	\$	15,336,544.86	

2024 CITY COUNCIL REMUNERATION & EXPENSES

MAYOR & COUNCILLORS				
NAME	TITLE	SALARY	PER DIEM	TRAVEL & REGISTRATION FEES
BREARS, DUSTIN	COUNCILLOR	\$ 27,127.92	\$ 600.00	\$ 1,490.61
CHYZ, KENNETH	COUNCILLOR	\$ 24,238.79	\$ 600.00	\$ 1,488.61
GOULDEN, RANDY	COUNCILLOR	\$ 27,615.16		
HAIDER, QUINN	COUNCILLOR	\$ 27,127.92	\$ 300.00	\$ 975.87
HIPPSLEY, MITCHELL	MAYOR	\$ 79,123.07	\$ 450.00	\$ 7,427.54
KIENLE, AARON	MAYOR	\$ 11,303.30		
LITVANYI, GREG	COUNCILLOR	\$ 3,390.99		
ORTYNSKY, STEPHANIE	COUNCILLOR	\$ 3,390.99		
WYATT, CHRIS	COUNCILLOR	\$ 24,711.41	\$ 150.00	
ZAHARIA, DARCY	COUNCILLOR	\$ 28,102.40		
TOTAL		\$ 256,131.95	\$ 2,100.00	\$ 11,382.63

2024 EXPENDITURES & CONTRACTUAL SERVICES GREATER THAN \$50,000

COMPANY/SUPPLIER NAME	AMOUNT
ABS GOLF MANAGEMENT LTD	\$ 345,921.76
ACADIA PUMPING & DEWATERING LTD	\$ 94,666.42
ACCURATE HD LTD	\$ 590,606.84
ALLIED INFRASTRUCTURE	\$ 1,616,414.07
ALS CANADA LTD	\$ 88,332.86
ALTON TANGEDAL ARCHITECT LTD	\$ 220,600.30
APPERLEY ELECTRIC LTD	\$ 222,849.61
ASSETWORKS	\$ 100,156.33
BAKER TILLY SK LLP	\$ 66,600.00
BECKIE HYDROGEOLOGISTS (1990) LTD	\$ 389,543.53
CAN TRAFFIC SERVICES LTD.	\$ 613,225.20
CANADA MORTGAGE & HOUSING CORP	\$ 637,233.10
CANADIAN LINEN & UNIFORM SERVICE	\$ 98,258.14
CANADIAN NATIONAL	\$ 54,530.07
CANADIAN TIRE	\$ 53,156.58
CANADIAN UNION OF PUBLIC EMPLOYEES	\$ 65,575.83
CANOE PROCUREMENT GROUP OF CANADA	\$ 98,772.36
CDM ELECTROMECH TECHNICAL SERVICES	\$ 50,642.79
CDW CANADA CORP	\$ 56,555.59
CENTRALSQUARE CANADA SOFTWARE INC	\$ 68,665.46
CHALET RESTAURANT & LOUNGE	\$ 435,735.66
CHRIST THE TEACHER CATHOLIC SCHOOL DIVISION NO. 212	\$ 2,229,729.28
CITY OF YORKTON	\$ 250,261.52
CLEARTECH INDUSTRIES INC.	\$ 117,136.96
CORNERSTONE CREDIT UNION	\$ 75,195.96
CREDENCE CONSTRUCTION LTD.	\$ 341,285.55
CUMMINS CANADA ULC	\$ 67,099.24
D & M TRUCKING INC	\$ 458,336.76
DCR CONSTRUCTION INC	\$ 89,287.67
DIGGERS EXCAVATING & DEMOLITION (2006) LTD	\$ 61,338.60
EMCO CORPORATION	\$ 201,049.20
FEDERATED CO-OPERATIVES LTD	\$ 484,969.71
FEDOROWICH CONSTRUCTION CO. LTD	\$ 362,334.74
FINNING CANADA	\$ 1,012,765.05
FLOCOR INC	\$ 67,309.66
FLOWPOINT ENVIRONMENTAL SYSTEMS LP	\$ 201,166.75
FRONTLINE TRUCK & TRAILER	\$ 524,791.20
G. UNGAR CONSTRUCTION LTD	\$ 9,828,586.10
GEI CONSULTANTS	\$ 56,225.99
GROUND ENGINEERING CONSULTANTS LTD	\$ 460,831.98
HACH SALES & SERVICE CANADA LP	\$ 50,051.63
HARTMIER CONTRACTING INC	\$ 799,491.48
HIGHLINE ELECTRIC P.A. LTD	\$ 98,473.40
INLAND AUDIO VISUAL	\$ 165,717.49
INSIGHT CANADA INC	\$ 122,942.85
ISL ENGINEERING & LAND SERVICES LTD	\$ 81,984.42
KEY CHEVROLET CADILLAC LTD	\$ 148,763.89
KLEYSEN GROUP LP	\$ 63,265.31
KONTZAMANIS GRAUMANN SMITH MACMILLAN INC	\$ 824,525.42
KOOLER REFRIGERATION	\$ 53,600.44
LAKEVIEW INSURANCE BROKERS (YORKTON) LTD	\$ 521,872.98
LANDMARK MUNICIPAL SERVICES	\$ 127,884.75
MCASPHALT INDUSTRIES LIMITED	\$ 55,413.54

MINISTER OF FINANCE	\$ 189,006.48
MINISTER OF FINANCE - GOOD SPIRIT SCHOOL DIVISION NO. 204	\$ 6,474,766.26
MORRIS INTERACTIVE	\$ 53,708.00
MUNICIPAL EMPLOYEE'S PENSION PLAN	\$ 2,467,974.30
NEWTON LANDSCAPING & HYDROVAC SERVICE LTD	\$ 312,194.26
NH ELEVATORS INC	\$ 189,810.00
NIXON ELECTRICAL SERVICE LTD.	\$ 81,522.31
OTTENBREIT SANITATION SERVICES (2002) LTD	\$ 658,435.55
PARKLAND CONTRACTING & VAC SERVICES LTD	\$ 88,644.34
PARKLAND REGIONAL LIBRARY	\$ 391,551.34
PATTISON AGRICULTURE	\$ 272,419.09
PCL CONSTRUCTION MANAGEMENT INC	\$ 522,949.08
PLASTI-LITE SIGNS INC.	\$ 91,482.04
PRIDE LANDSCAPING	\$ 192,077.11
R. MILLERS PLG. HTG & ELECT. LTD	\$ 86,432.44
RBC ROYAL BANK VISA	\$ 373,022.93
RECEIVER GENERAL FOR CANADA	\$ 4,622,641.85
RECEIVER GENERAL OF CANADA - R.C.M.P.	\$ 5,543,391.18
RICHARDSON EXECUTIVE SEARCH	\$ 81,662.97
ROCKY MOUNTAIN PHOENIX	\$ 88,955.96
SASK. AUTO FUND	\$ 113,600.03
SASKATCHEWAN ABILITIES COUNCIL	\$ 1,168,385.44
SASKATCHEWAN ASSESSMENT MANAGEMENT AGENCY	\$ 182,663.00
SASKATCHEWAN HOUSING CORPORATION	\$ 117,520.58
SASKATCHEWAN WORKERS' COMPENSATION BOARD	\$ 245,281.87
SASKENERGY	\$ 658,322.09
SASKPOWER	\$ 2,054,473.06
SASKTEL	\$ 295,923.01
SEAL-IT UP ROOFING LTD	\$ 304,935.54
SGI CANADA	\$ 54,400.26
SOFTCHOICE LP	\$ 63,812.78
STEVENSON INDUSTRIAL REFRIGERATION LTD	\$ 104,683.01
SVEINCO DEVELOPMENTS LTD	\$ 1,135,223.28
TD TORONTO-DOMINION BANK	\$ 695,596.48
TERRY ORTYNSKY'S ROYAL FORD	\$ 111,986.81
THE CANADA LIFE ASSURANCE COMPANY	\$ 405,849.18
THE COOPERATORS LIFE INSURANCE COMPANY	\$ 318,024.44
THRIVE WEALTH MANAGEMENT	\$ 55,000.00
TRIPLE A DIRECTIONAL DRILLING LTD	\$ 338,828.79
ULTIMATE SOFTWARE GROUP OF CANADA	\$ 66,042.78
VETTED HVAC SERVICES LTD	\$ 400,815.18
WYONZEK BROS. CONST. LTD	\$ 164,095.20
YORKTON BRICK MILL HERITAGE SOCIETY	\$ 463,060.00
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 114,731.89
YORKTON CONCRETE 2012 LTD	\$ 223,680.77
YORKTON FIRE FIGHTERS ASSOC. #1527	\$ 51,673.66
YORKTON THIS WEEK	\$ 59,528.10

TOTAL	\$ 58,722,516.74
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2024 GENERAL GRANTS & AGREEMENTS GREATER THAN \$50,000

ORGANIZATION NAME	AMOUNT
GODFREY DEAN ART GALLERY	\$ 91,215.31
TOURISM YORKTON	\$ 76,020.62
YORKTON BUSINESS IMPROVEMENT DISTRICT	\$ 100,000.00
YORKTON MINOR HOCKEY	\$ 121,707.25
TOTAL	\$ 388,943.18

TITLE: FCM Green Municipal Fund – Growing Canada’s Community Canopies Grant Application Support	DATE OF MEETING: August 11, 2025 REPORT DATE: August 7, 2025
CLEARANCES:	ATTACHMENTS:
Written by: Taylor Morrison, Director of Recreation & Community Services Taylor Morrison	
Reviewed by: Jessica Matsalla, City Clerk Jessica Matsalla	
Approved by: Brad Hvidston, City Manager Brad Hvidston	

BACKGROUND

The Federation of Canadian Municipalities (FCM) has been the national voice of municipal government since 1901. Yorkton is one of the over 2,100 member municipalities from across Canada, with Councillor Goulden sitting on the FCM Board of Directors in her capacity as President of the Saskatchewan Urban Municipalities Association. In addition to FCM’s advocacy work, they also implement the Green Municipal Fund (GMF), which supports homegrown municipal sustainability and resilience projects.

One of the GMF initiatives is the Growing Canada’s Community Canopies (GCCC) grant program. This program helps communities plant the right type of trees in the right places, bringing multiple benefits to communities. The GCCC program funds up to 50% of eligible costs, which includes capital costs for the purchase of tree planting inventory, new equipment purchases, planting costs for labour and equipment, and other similar costs.

DISCUSSION/ANALYSIS/IMPACT

The City’s Parks Division has identified three possible planting locations, which are in addition to currently planned tree planting projects. These locations are:

- York Landing Berm
- Heath Court Green Space (located in York Landing)
- Mayhew Drive and York Road East.

The York Landing locations were identified as minimal planting has occurred in that subdivision. Presently some planting has been completed on the berm separating the residential areas from the SGI and Saskatchewan Highways compound, but should be extended to cover the rest of the berm towards the north of Cook Drive. In future years this tree line will provide sound and sightline buffering between the compound and the residential yards, and also provide shade as the trees grow and become established.

Heath Court is a planned green space within the York Landing subdivision, and was included due to it's proximity to the berm planting location. By adding trees to this area now the trees will have to establish and grow, helping to promote York Landing as a residential development area.

The west side of Mayhew Avenue contains a buffer area between the roadway and the Heritage Heights neighbourhood which is complete with trees, walking pathways, and benches. The east side of Mayhew however is an open ditch/buffer area that does not have any planted trees. The Mayhew planting program would include the planting of trees along the east side of Mayhew Avenue, which once established would provide some noise buffering, privacy, and shade for houses which back onto the roadway. Planting is also planned to extend down York Road east on the existing berm, providing tree cover for the houses on Good Spirit Crescent.

All planting and maintenance would be completed by Parks Division staff.

FINANCIAL IMPLICATIONS

The current budget for the tree planting project is estimated at \$100,000

Tree inventory purchase	\$15,000
Planting labour and equipment	\$20,000
New equipment purchase – tree space attachment	\$15,000
New watering equipment (trailer, tank, pumps, etc.)	\$10,000
Maintenance and watering program (3 years)	\$40,000
Total Planting Project Budget	\$100,000

If successful, the GCCC grant would cover a maximum of 50% of the project costs, leaving \$50,000 to be covered by the City. This request will be included in the 2027 capital budget process later this year.

COMMUNICATION PLAN/PUBLIC NOTICE

No communication plan or public notice is required for Council to support for this grant application. If the City is successful in obtaining the GCCC grant and the project moves forward we will communicate with nearby residents to advise them of the project, and include them in possible species selection, planting locations, and to potentially participate in a community tree planting program. Overall project status would also be communicated through the City's social media channels and on the Shape Your City platform if the project proceeds.

STRATEGIC PRIORITIES/OCP/COMMITTEE RECOMMENDATION(S)

In addition to addressing environmental goals of the Yorkton 2020 Strategic Plan, the GCCC grant application and tree planting project meets the Tree Program identified on the Council Priorities chart. While it does not completely check off the priority as being completed, it does take the right steps towards fulfilling additional community based programming related to tree planting, maintenance, school involvement, and other potential partnerships that would enhance our urban forest.

OPTIONS

1. That Council support the City of Yorkton's application to the Federation of Canadian Municipalities Green Municipal Fund Growing Canada's Community Canopies grant program which would cover up to 50% of the project cost, estimated at \$100,000 and the city committing to remainder.
2. That Council provide other direction to Administration.

RECOMMENDATION

That Council support the City of Yorkton's application to the Federation of Canadian Municipalities Green Municipal Fund Growing Canada's Community Canopies grant program which would cover up to 50% of the project cost, estimated at \$100,000 and the city committing to remainder.

TITLE: Recommendations from the Committee of the Whole Council Meeting of July 14, 2025 – Council Priorities Chart Update – 2025 Q2	DATE OF MEETING: August 11, 2025
	REPORT DATE: August 7, 2025
CLEARANCES: None.	ATTACHMENTS: 1. Updated Strategic Priorities Chart – from July 14, 2025 discussions 2. CoW Memo presented on July 14, 2025
Written & Reviewed by: Jessica Matsalla, City Clerk Jessica Matsalla	
Approved by: Brad Hvidston, City Manager Brad Hvidston	

PURPOSE/BACKGROUND

The Council Priorities Chart is a mechanism that was introduced in 2020 to organize and track the top current five (5) priorities of Council, a list of next priorities, advocacy and partnership efforts, as well as departmental priorities aside from day to day operations. The intent is to for quarterly updates to occur on the status of the list.

After the 2024 Municipal Election, multiple Strategic Planning Sessions of Council were held to refine a list compiled by Council and administration, for consideration for the new term's priorities chart. Items were categorized into Large and Small Capital, Operational and Strategic/Policy Categories, and then further refined to ascertain urgency and timelines on each item (i.e. green- now, yellow – later, red-postponed indefinitely, and blue – completed or ongoing). See (Attachment 1).

On August 11, 2025 the Committee of the Whole Council were presented with 2025 Q2 updates and recommendations from the City Manager (Attachment 2) and have recommendations for Council to consider for adoption this evening. The minutes of the August 11 Committee of the Whole Meeting were presented earlier for approval. You may watch the video from this meeting [here](#).

COMMUNICATION PLAN/PUBLIC NOTICE

Along with the above noted video, the agenda and report packages from public Council Meetings are available online at www.yorkton.ca .

Upon Council's approval, the updated Council Priorities Chart (Attachment 1) will be posted on the city website under 'Your City' tab, Council and Administration, and [Plans, Reports and Studies](#).

OPTIONS

1. That Council accept the recommendations, as contained in the Committee of the Whole Council Meeting Minutes of Monday, July 14, 2025, and adopt the Council Priorities

Chart dated July 14, 2025 as presented; and further and that Council authorize the publication of the chart on the City's website.

2. That Council provide alternate direction.

COMMITTEE OF THE WHOLE RECOMMENDATIONS:

1. That Council accept recommendations, as contained in the Committee of the Whole Council Meeting Minutes of Monday, July 14, 2025, to adopt the Council Priorities Chart dated July 14, 2025 as presented, and that Council authorize the publication of the chart on the City's website.



COUNCIL PRIORITIES CHART

July 14, 2025

CORPORATE PRIORITIES (Council/CAO)	
Current Priorities <ol style="list-style-type: none"> 1. Reinvigoration of Outdoor Rec Areas – JC Beach/Hopkins Lake (skating, etc.) <i>*solicit quotes for consultant</i> 2. Ag Pavilion Multi-use sport court <i>*referred to 2026 budget</i> 3. Outdoor basketball courts <i>*referred to 2026 budget</i> 4. New Indoor Sport Facility <i>*strike a planning committee</i> 5. 	Next Priorities <ol style="list-style-type: none"> 1. Ice cover for events <i>*referred to 2026 budget</i> 2. Asset mapping and inventory 3. Revenue generation for facilities 4. City Operations Centre fitness space <i>*referred to 2026 budget</i> 5. Exploration of events grant program 6. Governance Documents Review (Policies & Bylaws) with Investment priorities as first to review – combined with financial analysis 7. Council Committee Review (within next year) 8. Better Local government participation – improve voter turnout 9. Council Chamber tech upgrades
COUNCIL ADVOCACY / PARTNERSHIPS <ul style="list-style-type: none"> - Infrastructure & Housing funding with Provincial and Federal governments - Revenue structure with Provincial and Federal governments - Mental Health, Houselessness, and Substance Use Harms Municipal Support Funding - Ongoing meetings and memberships with agency, community and regional partners, and other levels of government on various matters (RM's, York Lake, SUMA, FCM, Yorkton Exhibition Association, Yorkton Tribal Council, Yorkton Chamber of Commerce, YBID, MP's MLA's, etc.) 	

Working List

*indicates updated info as of the date of the Chart

Green – Proceed now – lime highlight indicates 'Top 5'	Yellow – circle back in future	Red – postpone until further notice or regular review
Large Capital		
New indoor sport facility * <i>direction for committee to be struck</i>	Hospital Financing	Long Term Real Estate Investments/RCMP Detachment Building* <i>transferred from yellow. Better plans with revenue generation may be considered in future.</i>
Dredge or re-invigorate JC Beach <i>*direction for consultant to be tendered</i>	Waste Water Treatment Plant Financing	
Ag Pavilion as Multi-use Sport Court <i>*referred to 2026 budget</i>	Hwy 9 & King Street Improvements	
Outdoor Basketball courts* <i>refer to 2026 budget</i>	Airport improvements	
	New financial software	
Small Capital		
	Fountain in pond by Royal Ford – <i>refer to YBID – *referred to budget 2026 with the desire for a community partner</i>	
	Ice cover for events <i>*referred to budget 2026</i>	
	City Operations fitness centre <i>*referred to 2026 budget</i>	

	Council Chamber tech upgrades	
Operational		
City manage landscaping projects after water/road construction <i>*referred to 2026 budget</i>	Less consultants – more skills obtained internally	
Tree program – residential tree planting program <i>Rollover funds available to support initiative. Community Based programming – tree planting and maintenance. Schools. * Grants have been applied for. *referred to 2026 budget</i>	Less contractors - obtain skills internally	
	Asset Mapping and inventory	
	Revenue generation for facilities	
	Exploration of events grant program	
	Governance documents review (bylaws and policies) – Investment Policy combined with financial analysis	
	Council Committee Review	
	Better local government participation – improve voter turnout	
	More engagement from diverse groups	
	Water System improvements	
	Succession planning for managers	
	Additional Mechanic Position – <i>*more information on cost comparison requested/referred to 2026 budget</i>	
Strategic/Policy		
New Accommodation Development Attraction	More engagement from diverse groups	
Utility Master Plan completion	Advocacy Planning	
Spending Management	Economic Development Plan	
Housing Supply and Affordability	Medical Professional retention and attraction	
	Transit Review* – <i>referred to budget 2026</i>	
	Forming Community Accessibility Committee	
	Large outdoor event/ concert* <i>transferred from green</i>	
	Employee Satisfaction*	

Encourage activities/ events
downtown* *transferred from green
and is considered to be ongoing*

Completed Items - Completed or work ongoing	Notes/Category
As of July 14, 2025 (previously blue column)	
Water servicing/ Water Upgrades for Industry – <i>in budget</i>	Large Capital
Grainmillers Road – improvements and advocacy	Large Capital
Increase water line replacement to reduce reactive repairs	Small Capital
Flood mitigation/ Maintain flood mitigation funding	Small Capital
Roads / Additional annual allocation to road resurfacing	Small Capital
Asset security <u>plan</u> – <i>fencing, etc. incorporated in the budget</i>	Small Capital
Residential Organics Program	Operational
New Utility Compliance Officer Position	Operational
Relationship building (Chamber, Surrounding RM's & communities, MLA's, MP's, YBID, YEA, YTC, etc.)	Strategic/Policy
Transparent Processes – Open Budget, Council Correspondence	Strategic/Policy
Incentive Review (tax, storefront, potential daycare, etc.)	Strategic/Policy
More public communication – dedicated communications role	Strategic/Policy
Celebrate long term residents	Strategic/Policy
Food truck regulations	Strategic/Policy
Enhanced Recycle Program	Large Capital

Removed Items – not deemed a priority for Council anymore	Notes
As of July 14, 2025	
Better equip Fire Department to handle large Ag industry fires.	Operational
Outdoor pool complex	Large Capital
3 rd ice surface	Large Capital
Pump Track	Large Capital

MEMORANDUM

TO: Yorkton City Council

FROM: Brad Hvidston, City Manager

DATE: June 10, 2025

TOPIC: Council Priorities Chart – Dashboard update

Re: Priorities Update

Here is an update to the items on the Council Priorities Chart as a snapshot in time to where each project sits as of the date of this report.

RED items – these items were deemed least important and as such minimal work has been done on these items, with the following minor notes:

- a. There was a potential request for a downtown concert that staff was working with the private group to allow the event to take place. Unfortunately it did not proceed. Councillor Litvani is connecting City with the group that put on a concert in Humboldt.
- b. The pump track is a red item – however we have started re-design of the park to allow for the basketball court, drainage, small parking area and some landscaping with the pump track and extra walking trails, etc removed from the plan. Would like to separate the pump track from the basketball court development.

1. Recommend moving the “Large Outdoor Event” to YELLOW and removing all further RED items from the priority chart.

YELLOW items – were less important, or items to be dealt with in the future but were to remain on our radar as items to think about. Updates to items in yellow include:

- a. Hospital Financing – increased levy by \$25 in 2025 – plan to continue raising by \$25 each year.
- b. Wastewater Treatment Plant Financing – continue to put away reserves. Will continue to advocate with the government for grant funding. We have received small grants along the way to continue with proceeding. Just about at 30% design so will be easier for large funding as we get closer to shovel ready.
- c. Highway 9 and King Street Improvements – on hold until a development occurs in the Roundhouse Subdivision
- d. Long Term Real Estate/RCMP Detachment – no progress – should discuss if this is still a priority.
- e. Pump track and Basketball courts – recommend removing from yellow as we will have the pump track in red and the basketball courts in green.
- f. Airport Improvements – Apply for the maximum CAP grant each year. Will continue to do the work we can get into budget each year. We have estimated improvements to Recreational

Taxiway but Council of the day declined to proceed. We continue to explore alternatives, but funding will be an issue. This will be brought back to future YAA meeting, likely third quarter 2025.

- g. New Financial Software – no progress. Discussion that we will begin looking into after we have the new Accounting position filled and trained and we are caught up with the backlog.
- h. Fountain by Royal Ford – YBID partner? Not approved in budget, so either refer back to budget, use rainy day funds, or remove from the list. **Decision required.**
- i. Ice Cover for Events – Taylor has put together a report on our past research with some new numbers. Recommend referring to budget with this information.
- j. City Operations Fitness Center – no update. Would require budget approval.
- k. Council Chamber Tech Upgrades – No significant progress, however Jessica is actively working on putting something together.
- l. Additional Mechanic Position – hired one interim, but we did not retain this individual. No qualified applications after several advertisements for a term. Should consider hiring a full time as we can't get applicants for short term positions. **Further discussion required.**
- m. Enhanced Recycle Program – Blue Bin program approved. Potential to remove from list.
- n. Succession Planning for Managers - We have had success in internally filling positions in the past couple years, and continue to revisit and revise as new opportunities are made available through retirements / resignations.
- o. Economic Development Plan - Being coordinated through Ec Dev Committee. Work will restart on that in September.
- p. Transit Review – denied federal grant. SunCrest can do study for \$75,000 (college pays \$15k and city \$60k). Note – Abilities contract runs out the end of 2026. **Recommend referring to budget.**
- q. Remaining items have had no significant progress to report

1. **Recommend moving Long Term Real Estate/RCMP Detachment & Fountain in pond by Royal Ford to RED.**
2. **Recommend removing Pump Track/outdoor b-ball courts & Enhanced Recycle Program.**

GREEN items were deemed to be priority items and to be worked on during this term, or possibly within this year. Updates on these items include:

- a. New indoor facility – no real work, but some discussions between Taylor/Ashley/Brad on initial steps. Needs further discussion. Potential for a Council Committee?
- b. JC Beach – Connor & Taylor worked with KGS for a quote. Will either need approval at budget or Council approval to fund (Rainy Day fund?). **Decision required.**
- c. Ag Pavilion as a Multi-Use Facility – Crosby Hanna will provide a report shortly. They have talked to the user groups already. (Also working on Football Field proposal, although this item is not on the Council Priority Chart)
- d. Outdoor Basketball Courts - we have started re-design of the park to allow for the basketball court, drainage, smaller parking area and some landscaping. The pump track and extra walking trails, etc removed from the plan.
- e. City manage landscape projects – conversations between admin – 2025 projects are in tender but working towards removing this in the future. Need to consider at budget time based on future upcoming projects.

- f. Tree Planting – Parks department to develop tree planting program for residential areas (York Landing, North Weinmaster, and other un-treed areas). Grant application will be submitted to Growing Canada's Community Canopies with GMF/FCM. Working towards developing resident tree planting program/education campaigns without impacting Parks operating budget or delaying other urban forestry work.
- g. Employee Satisfaction – With Council's approval an Employee Health and Wellness program was rolled out to employee in mid-June. The program relied on existing inventory of rec services, therefore was provided with little or no cost to the City. Employees were enthusiastic about the program and looked forward to taking advantage of it. Many employees are also still excited about the new EDO benefit that was implemented. Although this is a continued goal, it could be moved to YELLOW this time as well.
- h. New Accommodation – Hotel Development Package created and distributed to all known hotel companies. Meetings held with various hoteliers, with a positive meeting with one reputable company.
- i. Development Attraction – continued work with a large industry looking to locate in Yorkton. Also work being done and meetings have been held with several residential developers for adding additional housing.
- j. Utility Master Plan – work in progress.
- k. Food Truck Regulations – updated regulations were recently approved by Council – could file as complete.
- l. Spending Management – Senior management has discussed and will continue to discuss. Also continue exploring additional revenue sources
- m. Encourage Activities downtown – June Days (now Downtown Culturefest) – had a proposed outdoor concert that we were working with but it didn't work out. Continue to work with other groups to coordinate. Could combine with "Large Outdoor Event".
- n. Housing Supply – Incentives have been renewed. Almost all of \$295,000 lot rebate program is used. Builds are still pending, with purchases citing contractor/sub trade availability and pricing as hurdles to build.
 - i. Recent zoning amendment (Dwelling Group) intended to help multi-unit development (subdivision of lands will be brought to July 14 Council meeting.)

- 1. Recommend forming a temporary Committee of Council to begin the planning of a new indoor sports facility.**
- 2. Recommend moving Employee Satisfaction to YELLOW.**
- 3. Recommend removing Food Truck Regulations & Encourage activities/events downtown.**
- 4. Further Recommend referring the following to budget: Basketball Court Development, Ice Cover for Events, Fitness Center in the COC, Additional Mechanic, Transit Review, JC Beach, Ag Pavilion options, City managed landscaping & Tree Planting.**

Enclosure